

City Chambers
DUNDEE
DD1 3BY

24th June, 2024

Dear Colleague

I refer to the agenda of business issued in relation to the MEETING of the **SCRUTINY COMMITTEE** to be held remotely on Wednesday 26th June, 2024 and now enclose the undernoted item which was not received at the time of issue.

Yours faithfully

GREGORY COLGAN

Chief Executive

11 UNAUDITED ANNUAL ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024 - Page 1

(Report No 174-2024 by the Executive Director of Corporate Services, copy attached).

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ITEM No ...11.....

REPORT TO: SCRUTINY COMMITTEE – 26 JUNE 2024

REPORT ON: DUNDEE CITY COUNCIL - UNAUDITED ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

REPORT BY: EXECUTIVE DIRECTOR OF CORPORATE SERVICES

REPORT NO: 174-2024

1 PURPOSE OF REPORT

To provide some background and additional commentary on the Council's unaudited Annual Accounts for the year ended 31 March 2024 which are being submitted to the Scrutiny Committee along with this report.

2 RECOMMENDATIONS

It is recommended that the Committee:

- i notes the contents of this covering report;
- ii notes the unaudited Annual Accounts which have been submitted along with report;
- iii instructs the Executive Director of Corporate Services to arrange for the unaudited Annual Accounts to be signed as required and submitted to the Council's external auditor by 30 June 2024 at the latest; and
- iv notes that the key assumptions underpinning the independent actuary's calculation of the Council's IAS 19 liability have been reviewed and accepted by the Council as administering authority for the Pension Fund.
- v notes that a members' briefing on the Annual Accounts will be arranged

3 FINANCIAL IMPLICATIONS

There are no direct financial implications associated with this report.

4 BACKGROUND

- 4.1 The relevant statutory provisions regarding the preparation of the Council's Accounts are contained in the Local Authority Accounts (Scotland) Regulations 2014. Section 8 of these regulations requires that:

“(9) A local authority or a committee of that authority whose remit includes audit or governance functions must meet to consider the unaudited Annual Accounts as submitted to the auditor.

(10) The meeting referred to in paragraph (9) must be held no later than 31st August immediately following the financial year to which the Annual Accounts relate.”

- 4.2 As in previous years the Annual Accounts have been prepared in accordance with the Code of Practice on Local Authority Accounting (the Code). There are no significant changes included within the 2023/2024 Code, that impact upon the Council's Accounts.

- 4.3 The Annual Accounts already include a detailed management commentary on the figures contained therein and it is not intended to repeat this in this covering report.
- 4.4 An overall surplus on General Fund of £21.888m was generated during the 2023/2024 financial year. This position is prior to any movements to or from other Statutory Reserves and consists of a one-off retrospective gain of £39.773m on the adoption of service concession flexibilities, offset by £17.885m of net overspends elsewhere. As previously advised to members, the retrospective adoption of service concession flexibility is a one-off adjustment, and this reserve is now earmarked to offset planned savings in future revenue budgets. The overspends above largely reflect the use of various usable reserves to meet expenditure incurred during the year. This position excludes the HRA deficit of £4.075m which was transferred to the Renewal & Repair Fund. The main components of the net underspend are included within the tables set out on pages 3 to 5 of the Annual Accounts document.
- 4.5 The Council's 2023/2024 Movement in Reserves Statement shows that there was an increase on General Fund services of £21.084m during the year. This gives a closing General Fund Balance of £77.731m as at 31 March 2024, of which £67.916m is earmarked for specific purposes. The Council's unallocated General Fund Balance amounts to £9.815m as at 31 March 2024, this is broadly in line with the figure anticipated when the final monitoring position was reported (report 198-2024 to City Governance Committee 22 April 2024 refers) and also in line with the position set out in the latest Medium Term Finance Strategy. This can be further analysed as follows:

	£m
Earmarked Carry-forwards	4.142
Covid cost related pressures	2.750
Covid recovery measures	0.405
Service change initiatives	5.000
Roof remedial works	2.702
Social Housing	2.555
Council Tax setting	6.640
Other earmarked funds	3.967
Service Concession flexibility	39.773
Total Earmarked Funds	67.916
Unallocated Balance	9.815
Total General Fund Balance	77.731

Further details of the break-down of the overall General Fund balance are shown in note 10 on page 75 of the accounts.

- 4.6 The total value of usable revenue reserves has increased over the year by £17.699m to £89.749m at 31 March 2024. Please refer to the table on page 6 of the accounts for a breakdown of usable reserves.
- 4.7 The Council's net pension liability (as calculated under IAS 19) has increased over the year by £1.018m, to £32.2m at 31 March 2024. The improvement in actuarial valuation was due mainly to changes in actuarial assumptions. The key assumptions underpinning the independent actuary's calculation of the Council's IAS 19 asset have been reviewed and accepted by the Council as administering authority for the Pension Fund.
- 4.8 Copies of the enclosed Accounts will be sent to the Council's appointed external auditor (Rachael Browne, Assistant Director, Audit Services, Audit Scotland) by no later than 30 June 2024 to commence the audit of the Accounts. The audit completion deadline is 30

September 2024 and as outlined in their audit plan, Audit Scotland anticipate that the audit will be completed in time for reporting to the Scrutiny Committee on 25 September 2024.

5 POLICY IMPLICATIONS

This report has been subject to the Pre-IIA Screening Tool and does not make any recommendations for change to strategy, policy, procedures, services or funding and so has not been subject to an Integrated Impact Assessment. An appropriate senior manager has reviewed and agreed with this assessment.

6 CONSULTATIONS

The Council Leadership Team were consulted in the preparation of this report.

7 BACKGROUND PAPERS

None.

ROBERT EMMOTT
EXECUTIVE DIRECTOR OF CORPORATE SERVICES

24 JUNE 2024

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Annual Accounts

As at 31 March 2024

Unaudited



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Dundee City Council

Annual Accounts 2023/2024

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PART 1 - INTRODUCTION & BACKGROUND

We are pleased to present the Unaudited Annual Accounts for Dundee City Council (“the Council”) and its Group for the year ended 31 March 2024. The accounts have been prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2023/2024 (“the Code”). This management commentary provides context for the annual accounts, an analysis of financial and non-financial performance and an insight into the priorities and plans of the Council and the key developments during the period. The principal financial risks and uncertainties facing the Council are identified, together with the potential impact and actions being taken.

Service and Management Structures

There were no significant changes to service and management structures during 2023/2024. The Council's five strategic service areas and two key partnerships are:

	Children and Families	The Children and Families Service is responsible for Nursery, Primary and Secondary Education, Community Justice Services and Integrated Children’s Services
	City Development	City Development Services is responsible for the promotion of jobs, the city’s road network, transportation facilities and Council properties and the control of development and building operations.
	Dundee Health & Social Care Partnership	The Dundee Health and Social Care Partnership brings together adult health and social care services.
	Neighbourhood Services	Neighbourhood Services is responsible for the management and maintenance of housing and the environment, waste management, supporting people to develop their communities and keeping people safe and healthy.
	Leisure & Culture Dundee	Leisure and Culture Dundee is a Scottish Charitable Incorporated Organization responsible for Leisure and Sport, Libraries and Culture.
	Corporate Services	Corporate Services is responsible for Corporate Finance, Customer Services, IT, Democratic and Legal Services, Human Resources and Business Support.
	Chief Executive’s Services	The Chief Executive’s Service is responsible for the efficient and effective management of the Council and its resources and for Community Planning, Transformation and Performance, Communications and National Entitlement Card for Scotland.

Dundee City Council

Dundee is Scotland’s fourth largest city, situated on the north coast of the Tay Estuary. The Dundee City Council area covers 60 square kilometres and is, geographically, the smallest local authority area in Scotland. Dundee is home to 148,350 people and is bordered by Perth and Kinross Council to the west and Angus Council to the north and east. Dundee continues to serve as the regional centre for this area and North-East Fife, with an estimated catchment population of some 500,000 people. Dundee has a sizeable student population, and is home to the University of Dundee, Abertay University and Dundee & Angus College. Dundee was Scotland’s first Fair Trade City, the UK’s first Living Wage City and the UK’s first UNESCO City of Design.



PART 2 - FINANCIAL MATTERS**Review of the 2023/2024 Financial Year - Revenue Budget**

The 2023/2024 General Services Revenue Budget was agreed at the meeting of the Policy and Resources Committee on 23 February 2023. Council Tax for Band D were increased by 4.75%, after budget savings totalling £5.381m were approved (in addition to base budget savings of £4.880m). £1.750m of ear-marked General Fund balances were also used in balancing the 2023/2024 budget. The 2023/2024 Housing Revenue Account Budget was agreed at the meeting of the Policy and Resources Committee on 23 January 2023 and it was also agreed that rent levels would increase on average by 3.00%.

The City Governance Committee received regular revenue monitoring reports during 2023/2024 in order to keep elected members fully appraised as to the projected outturn position.

The Consolidated Income & Expenditure Statement (page 49) shows a deficit on the provision of services of £57.963m for 2023/2024, measured on an accounting basis. This deficit is carried forward to the Movement in Reserves Statement (page 50), where adjustments totalling (£74.098m) have been made to restate the accounting position to a funding basis. The overall net increase in usable reserves is £21.084m on a funding basis. The table on page 6 gives a further breakdown of the movements in usable reserves.

The Expenditure and Funding Analysis (page 46) provides a reconciliation between the funding and accounting bases, with the former providing a direct linkage back to the regular revenue monitoring reports. The Expenditure and Funding Analysis shows that on the funding basis, there was a £17.813m increase to the General Fund and HRA balances for 2023/24, before transfers between reserves. The £17.813m is made up of an increase to the General Fund of £21.888m and a deficit on the HRA of (£4.075m).

The £17.813m increase to the General Fund and HRA for 2023/24 was £17.813m and detailed as follows:

Funding basis	Approved Revenue Budget 2023/24 £m	Adjusted Revenue Budget 2023/24 £m	Actual Net expenditure £m	Over/ (under) spend £m
Children & Families	185.991	195.215	196.928	1.713
Dundee Health & Social Care Partnership	102.437	103.862	103.862	0.000
City Development	15.449	20.617	25.861	5.244
Neighbourhood Services	26.251	25.168	25.806	0.638
Chief Executive	14.015	16.010	15.700	(0.310)
Corporate Services	31.964	34.953	32.709	(2.244)
Construction Services	0.000	(0.629)	0.073	0.702
Discretionary Non Domestic Rates (NDR) Relief	0.392	0.392	0.497	0.105
Tayside Valuation Joint Board	0.878	0.878	0.802	(0.076)
Miscellaneous items and contingencies	10.465	5.489	4.170	(1.319)
Housing Revenue Account	0.000	0.000	4.075	4.075
Cost of services	387.842	401.955	410.483	8.528
Financing and Investment Income and Expenditure	16.196	33.263	(7.022)	(40.285)
Total expenditure	404.038	435.218	403.461	(31.757)
<i>Funded by:</i>				
General Revenue Funding	(266.886)	(277.725)	(277.745)	(0.020)
Contribution from National Non Domestic Rates (NNDR) Pool	(73.704)	(73.704)	(73.704)	0.000
Council Tax	(61.698)	(61.864)	(64.124)	(2.260)
Deficit/ (surplus) on provision of services	1.750	21.925	(12.112)	(34.037)
Use of earmarked reserves	(1.750)	(21.925)	(5.701)	16.224
Decrease/ (increase) in General Fund and HRA	(0.000)	0.000	(17.813)	(17.813)

At a more detailed level, the main areas of variance against budget are shown in the table below:

(Under)/ Over
Spend
£m

	(Under)/ Over Spend £m
Children & Families:	
Additional staffing costs for teachers mainly as a result of providing cover for absence and maternity leave	1.370
Third party payments - overspend in Children Services due to a higher than anticipated number of children who have been placed into secure care over the year	1.136
Increased property costs due to rates, repairs and maintenance being greater than anticipated	0.484
Overspend in transport costs mainly relating to pupil transport	0.269
Reflects a range of additional income streams including items either rechargeable by the service or that were provided to fund new priorities e.g. asylum seekers, Ukrainian refugees etc.	(1.597)
City Development:	
Higher than anticipated reactive property maintenance costs directly influenced by assessments/inspections carried out resulting in costs such as health & safety, fire risk, asbestos management or other essential remedial works	2.118
Reflects overspend on the vehicle parts, materials, fuel and hire costs in relation to the provision of the Council's Corporate Fleet portfolio	1.496
Increased service costs and additional consultancy costs	0.246
Bad debt provision including on-street car parking	1.060
Winter maintenance programme	0.376
Increased payments to Tayside Contracts and payments for other emergency works	0.329
Under recovery of fee income, reduction in Building Warrants income and shortfall in off street parking income	1.445
Additional rental income from commercial property portfolio, on street car parking income, additional charge to Tayside NHS, additional grant income and various economic development project related funds	(1.943)
Neighbourhood Services:	
Staff costs reflecting unfilled posts during the year	(0.220)
Increased fleet recharges and hire charges	0.709
Underspend in third party payments, relating to additional funding for Ukrainian Resettlement	(0.923)
Income shortfall within Streetscene & Land Management	0.497
Income shortfall from Waste Management	0.495
Corporate Services:	
Staff costs reflecting unfilled posts during the year	(1.377)
Overspends in supplies & services expenditure mainly due to increased costs of computer hardware, software and licences	0.228
Reflects a range of various additional income streams including items either rechargeable by the service or that were provided to fund new priorities.	(0.615)
Underspends in transfer payments and additional funding allocations	(0.757)
Chief Executive:	
Staff costs reflecting unfilled posts during the year	(0.107)
Various underspends in supplies and services mainly due to project-related underspends	(0.207)
Construction:	
Staff Costs	0.260
Net shortfall in income generated mainly as a result delays in projects	0.331
HRA:	
Staff costs reflecting unfilled posts during the year	(0.258)
Additional expenditure for repairs and maintenance due to higher volume and cost of repairs	1.592
Overspend on relets to work through the backlog of properties	1.972
Overspend on energy costs due to the increase in price of gas and electricity	0.450
Void losses due to properties being unlet for longer periods than was budgeted	0.663
Decrease in the bad debt provision due to lower than budgeted tenant arrears at year end	(0.917)

Various other property costs	0.359
Miscellaneous items and contingencies:	
Relates to contingencies not allocated either for pay or other general cost	(1.089)
Reflects monies devolved for Empty Property Relief that were not spent	(0.505)
Financing and Investment Income and Expenditure:	
Service concession gain - retrospective element (see Note 29 part (iv) for further details)	(39.773)
Contribution towards Tayside Contracts deficit	0.722
Net saving from capital financing costs mainly arising from deferral of new borrowing	(0.821)
Funding sources:	
Additional Council Tax income	(2.260)

The overall General Fund balance has increased by £21.084m over the year, to £77.731m at 31 March 2024 of which £67.916m is earmarked for specific purposes. This can be analysed as follows:

	£m
Earmarked Carry-forwards	4.124
Covid cost related pressures	2.750
Covid recovery measures	0.405
Service change initiatives	5.000
Roof remedial works	2.702
Social Housing	2.555
Amounts utilised towards funding 2024/25 budget	6.640
Other earmarked funds	3.967
Service Concession flexibility	39.773
Total Earmarked Funds	67.916
Unallocated Balance	9.815
Total General Fund Balance	77.731

Further details of the breakdown of the overall General Fund balance are shown in note 10 on page 74. The value of net assets shown in the Council's Balance Sheet (page 52) has increased from £1,058.5m (at 31 March 2023) to £1,080.8m (at 31 March 2024) i.e. an increase of £22.3m. The main reasons for this movement are asset revaluations, largely offset by higher levels of borrowing.

Please note that the figures in the Comprehensive Income and Expenditure Statement on page 49 are on an accounting basis, rather than the funding basis. The figures and variances contained in the management commentary are on the funding basis. The Expenditure and Funding Analysis on page 46 explains how the accounts move from accounting to funding bases.

The Cash Flow Statement (page 53) shows that cash and cash equivalents have decreased by £11.1m over the period, with a closing cash and cash equivalents position of £1.6m.

Management of Reserves

Under the Council's Standing Orders and Schemes of Administration, the Executive Director of Corporate Services has delegated powers to:

- manage the Council's various reserves and balances in accordance with the agreed protocol and any other relevant guidance, and
- transfer funds between reserves as part of the Council's overall financial management arrangements.

The agreed protocol for the operation of the Council's Reserves states that the Executive Director of Corporate Services shall include a statement showing the movements in the Council's Reserves in the Annual Accounts. The following table shows the movements in the Council's available cash-backed reserves during 2023/2024.

	General Fund £m	HRA Balance £m	Renewal & Repair Fund £m	Insurance Fund £m	Capital Grants & Receipts Unapplied Account £m	Capital Fund £m	Total £m
Opening Balance 1 April 2023	56.647	-	14.759	0.644	1.375	2.690	76.115
Surplus / (Deficit) for the Year	21.888	(4.075)	-	-	(1.021)	(0.657)	16.135
Transfer of HRA Surplus	-	4.075	(4.075)	-	-	-	0.000
Transfers Under Delegated Powers	(0.804)	-	0.142	0.548	-	0.114	0.000
Closing Balance 31 March 2024	77.731	0.000	10.826	1.192	0.354	2.147	92.250

The planned, earmarked, usage of the General Fund is set out in Note 10 on page 74.

HRA surpluses and deficits are transferred to the Renewal & Repair Fund. At 31 March 2024, £7.317m of the Renewal & Repair Fund balance related to the HRA (31 March 2023: £11.392m).

Review of the 2023/2024 Financial Year - Capital Budget

On 21 November 2022, the Policy & Resources Committee approved a combined five-year Capital Plan for General Services and Housing totalling £381.1m over the period 2023 to 2028. The gross capital budget for 2023/2024 totalled £133.027m. The City Governance Committee (formerly the Policy & Resources Committee) received capital monitoring reports during 2023/2024 to keep elected members apprised of project cost to date, the projected outturn position and projected completion dates. Actual gross capital expenditure for the year was £85.629m. The following table compares the actual outturn position with budget for capital expenditure and the associated funding. The underspend against the original capital budget was due to slippage across a range of projects that have mainly arisen due to cash flow revisions within these major projects for a number of different reasons since the original budgets were prepared.

	Budget £m	Actual £m	Variance £m
Gross Capital Expenditure	133.027	85.629	(47.398)
<i>Funded by:</i>			
Borrowing	87.156	46.203	(40.953)
Capital Grants & Receipts	34.584	34.595	0.011
Capital Fund	2.436	1.995	(.441)
CFCR	1.851	2.836	0.985
Slippage Allowance	7.000	0.000	(7.000)
	133.027	85.629	(47.398)

The main elements of slippage in the 2023/2024 capital programme were as follows:

Project	Budget £000	Actual £000	Overspend/ (Underspend) £000	Explanation
East End Community Campus	32,580	27,107	(5,473)	Cashflow has since been updated and the actual spend reflects progress on site by contractors with weather being the major factor against original projections. The project is on track to be delivered on budget and within anticipated timescales.

Project	Budget £000	Actual £000	Overspend/ (Underspend) £000	Explanation
Demolition of Surplus Properties	1,300	133	(1,167)	Spend to date reflects progress on minor demolition projects. Balance to be carried forward for demolitions of Braeview Academy and Craigie HS, that will be programmed following closure of those schools and move to EEECC.
Site 6 Waterfront South Development	14,000	5,436	(8,564)	The tender was approved at committee in June 2023 when the contractor provided an updated cashflow. Since then progress on the project has been good and the project on track to be delivered on budget and within anticipated timescales.
Broughty Ferry to Monifieth Active Travel Improvements	4,047	10,030	5,983	The budget for 2023/24 was at Autumn 2022, in December 2022 Sustrans awarded additional funding for the project. This expenditure was incurred in 2023/24. The project is on track to be delivered within the available resources and within the anticipated timescales.
Low Carbon Transport Initiative - Hydrogen	3,000	-	(3,000)	The budget for 2023/24 was as at Autumn 2022. Since then the Council has had to repay the £3m grant from Scottish Government for the Hydrogen project, as the current project, has been aborted, hence no spend as no funding.
Vehicle Fleet & Infrastructure	2,398	1,354	(1,044)	Worldwide supply chain disruption has delayed the supply of new vehicles. Purchase orders have been committed however vehicles will be received in 2024/25.
DCA Lifecycle plant replacement programme	4,355	58	(4,297)	The programme for the DCA project has been reprofiled due to other workload priorities. The budget will be required going forward in future financial years.
Property Development & Improvement Programme	7,745	4,015	(3,730)	Delays in the delivery of various projects due to resource and defining the brief with the clients have required a reprofiling of budgets. Some will be off-set against other budget lines where additional funds were required. The balance will be spent through this financial year.
Baldovie (Development)	5,052	11	(5,041)	There have been issues identifying a suitable site which has led to significant delays progressing the project. A site has now been identified and the tender should be approved during 2024/25 with works starting thereafter.
Depot Rationalisation Programme	2,500	190	(2,310)	Delays in agreeing project scope with the client department have necessitated a reprofiling of budgets to suit the new programme.
Energy Efficient	8,586	882	(7,704)	Changes to the availability of procurement frameworks and ongoing contract negotiations, have impacted projected expenditure for this year.
Increased Supply of Council Housing	11,562	3,556	(8,006)	Challenging sites, construction inflation, and reductions to the affordable housing budget by Scottish Government have all affected the delivery of new-build housing. In addition, the acquisition of new properties were delayed as a result of issues for developer.

In-year gross spend on key projects in the capital programme was as follows:



Capital Funding / Treasury Management

In terms of the funding of capital expenditure, borrowing has the effect of increasing the Council's overall indebtedness and the level of principal repayments and loan interest charges each year. Capital expenditure met directly from revenue resources (CFCR) increases total net revenue expenditure in that particular year but does not result in an increase in overall indebtedness. The Council uses these methods of funding capital expenditure as part of its long- and short-term capital financing strategy. The Council has several sources available to it in terms of borrowing to fund capital expenditure. The most significant of these is the Debt Management Office (an Executive Agency of HM Treasury), although the Council can also issue bonds and borrow from the money markets and the European Investment Bank. During 2023/2024 the Council's Capital Financing Requirement (CFR) increased by £67.3m, from £779.0m to £846.3m (refer note 28 on page 96). The CFR is a measure of the capital expenditure incurred historically by the Council that has yet to be financed in future years by charges against revenue. The figure includes outstanding financing liabilities under the Schools PPP, DBFM and Waste Project contracts, together with the sale and lease-back arrangement for Dundee House (financing arrangement). The Council manages its CFR level in line with the requirements of the Prudential Code. The Council's external debt was £741.1m at 31 March 2024 (£680.3m at 31 March 2023). The fact that this is below the CFR confirms the Council is not borrowing for revenue purposes and is partly funding its capital expenditure from existing resources.

In terms of treasury management, the Treasury Policy Statement sets out the policies and objectives of the Council's Treasury Management activities and the practices to be used to achieve these. There is a separate Treasury Management Risk Register which identifies the risks associated with Treasury Management Activity as well as the measures taken to minimise or mitigate these risks where possible. Whilst these risks are continuously monitored, the Risk Register is presented to the City Governance Committee on a six-monthly basis (in conjunction with Treasury Activity Reporting), and maintained within the Council's Risk Management system. The Treasury Management Strategy Statement and Annual Investment Strategy for 2023/2024, required by the Council's Treasury Policy Statement and the CIPFA Code of Practice on Treasury Management, stated that the 2023/2024 Revenue Budget had been set to include a provision of £19.796m for Capital Financing Costs, based on an average Loans Fund Interest rate of 3.5%. It identified a new net borrowing requirement in 2023/2024 of £70m which would be funded through phased borrowing during the year. During

the financial year, there was £10m long-term borrowing undertaken and repayments of existing loans totalling £17.5m. This position was funded by use of cash reserves, short term borrowing and slippage within the capital programme.

Pension Asset / (Liability) (International Accounting Standard 19)

Under International Accounting Standard 19 (Employee Benefits) the Council is required to include figures in its Annual Accounts relating to the assets, liabilities, income and expenditure of the pension scheme for its employees. It has been estimated that the Council had a net pension liability of £32.2m as at 31 March 2024 (net pension liability of £31.2m at 31 March 2023). The net liability therefore remained fairly static overall, with various actuarial estimates and assumptions largely offsetting themselves.

Material Assets, Liabilities, Charges and Credits

There were no material transactions in relation to assets, liabilities, charges or credits outwith the normal scale of activities of the Council during the 2023/2024 financial year, other than those already separately disclosed in the Accounts.

Accounting Policies (see note 1 to the Core Annual Accounts)

The Accounting Policies set out the basis upon which the Annual Accounts have been prepared, and explain the accounting treatment of both general and specific items. There were no significant changes in the accounting policies shown in note 1 during 2023/2024. CIPFA LASAAC has advised that the implementation of IFRS 16 Leases will come into the Accounting Code of Practice for 2024/2025 with a transition date of 1 April 2024.

Public Finance Initiatives

The Council previously entered into three Public Finance Initiative (PFI) agreements:

- 2007/08 was the first year of a 30 year PFI contract with Discovery Education PLC to construct, maintain and facilities-manage six new primary schools and two new secondary schools in the city
- 2017/18 was the first year of a 25 year Design, Build, Finance and Maintain contract, commonly referred to as DBFM, with Hub East Central (Baldragon) Ltd to design, construct, maintain and facilities-manage a new secondary school in the city.
- 20 January 2022 was the starting point of a 25 year contract with MVV Environment Baldovie Limited (MEB) for the operation of a waste-to-energy plant and the disposal of residual waste. MEB designed and constructed the plant prior to that date.

In accordance with Finance Circular 10/2022, the Council has applied a permitted PFI Service Concession Arrangement (SCA) flexibility in financial year 2023/24 on a retrospective annuity basis to the three SCA's currently in place. The flexibility being applied is considered prudent, sustainable, and affordable over the life of the assets. By applying the flexibility a one-off combined pre 2023/24 retrospective saving of £39.773m has been achieved with the resultant benefit added to Council earmarked revenue reserves. In addition to the one-off retrospective element, an in-year, budgeted, saving occurred in scheduled debt repayments in 2023/24, of £3.600m. Debt repayment savings will be generated until SCA contracts have been repaid, followed by statutory charges over the remaining lives of the assets. Over the full asset lives of the SCA's the total repayment for the debt liability remains the same. The Council will manage the planned utilisation of SCA flexibility through an earmarked reserve specifically set up for this purpose.

Pension Fund Accounts

Dundee City Council is the administering authority for the Tayside Pension Fund. Further information can be found in the Tayside Pension Fund's Annual Report and Accounts which is available from the Fund's [website](#).

Financial Indicators

The following financial indicators are intended to support interpretation of the Annual Accounts and the Council's financial position and performance. They present a picture of the financial sustainability and affordability of the Council's financial plans. They also indicate how effective financial management is within the Council.

Category / Financial Indicator	2023/2024	2022/2023
<i>Reserves</i>		
Uncommitted General Fund Reserve as a proportion of Annual Budgeted Net Expenditure	2.1%	2.2%
Movement in the Uncommitted General Fund Balance	£0.585m	-£0.082m
<i>Council Tax</i>		
In-year collection rate	94.9%	96.0%

Ratio of Council Tax Income to Overall Level of Funding	14.1%	14.2%
<i>Financial Management</i>		
Actual Outturn Net Service Expenditure compared to Budgeted Net Service Expenditure	102.1%	97.8%
Actual contribution to / (from) Unallocated General Fund Balance compared to Budget	£2.335m	£0.218m
<i>Debt / Long Term Borrowing</i>		
Capital Financing Requirement for the current year	£846.4m	£779.0m
External Debt Levels for the current year	£741.1m	£680.3m
Ratio of financing costs to net revenue stream – General Services	4.3%	4.4%
Ratio of financing costs to net revenue stream – HRA	36.6%	36.3%
Impact of Capital Investment on Weekly Rents	-£0.31	-£0.72

PART 3 - KEY DEVELOPMENTS DURING 2023/2024

Achievements

The Council continued to make sure that the views of our citizens are heard in the planning and delivery of services, to ensure best use is made of available resources.

A total of 1,088 people took the time to complete the budget consultation survey, and their responses helped to shape our spending priorities.

Following a successful first round in 2023, which saw twelve local projects benefit from a share of around £385,000, voting opened in January 2024 for the public to decide which projects should receive support in the second phase of the Dundee Climate Fund, the first Council-led green participatory budgeting initiative in Scotland. Residents were asked to vote on community-generated ideas collected through extensive stakeholder engagement and public consultation, covering energy efficiency, active travel, reducing waste, improving biodiversity, and increasing awareness of climate change.

Residents were also invited to take part in a consultation on long-term plans for decarbonising heat in buildings, enhancing building energy efficiency, and addressing fuel poverty, as part of the development of Dundee's Local Heat and Energy Efficiency Strategy.

The City Governance Committee receives a report every year on improvements that have been made through listening to the views of customers and service users. Among many examples, last year's report highlighted the development of Local Fairness Initiatives in Linlathen and Stobswell West to address financial and health inequalities; making the Adult Employability Service more visible, accessible, and welcoming to service users; commissioning the Mind Of My Own digital app to allow care experienced young people to provide their views; and the introduction of an online tracker to let tenants check progress with housing repairs.

The City Council was also commended for its commitment to community empowerment and engagement as part of the Accounts Commission's positive findings following the Controller of Audit's Statutory Report on Best Value. The Commission noted that all of the recommendations made following the previous Best Value Assurance Report have been implemented, and also said that:

- Effective leadership by members and officers is an area of strength for the Council - the Commission noted the clarity and coherence of the Council's vision and planning, its fair and balanced public performance reporting, and its alignment of resources with priorities.
- Financial management and planning is sound.
- The Council has a commitment to continuous improvement, and members and officers were encouraged to share Dundee's approach with other Councils.

During the past year, the Council continued to make good progress in implementing the City Plan, Council Plan and Service Plans, which are built around three key strategic priorities:

- to reduce child poverty and inequalities in incomes, education, and health
- to deliver inclusive economic growth, and
- to tackle climate change and reach Net Zero emissions by 2045.

On reducing poverty and inequalities, progress includes:

- The work of Dundee's advice agencies led to over £15 million of extra benefits being raised in the city over the past year. A successful communications campaign raised awareness of support available for those affected by the cost-of-living crisis.

- The Council allocated the package of over £1.5 million investment agreed in the budget to a range of projects tackling social inequality, such as advice services, food provision, clothing and blankets, and places where people can get a warm welcome, as well as to youth diversionary activities and environmental improvements.
- Education is one of the keys to tackling inequality, and our 'Every Dundee Learner Matters' strategy is proving a success. The strategy is aimed at increasing the three Ps - Presence: ensuring that all young people attend regularly and promptly; Participation: creating a climate where all feel welcome and valued; and Progress: developing practices that maximise the achievement and ambitions of all our young people. Increasing numbers of young people living in the most deprived areas of Dundee are leaving school having achieved literacy and numeracy at SCQF level 4 or better, and increasing numbers of Dundee school leavers are going on to positive destinations including higher education, further education, voluntary work, employment, and activity agreements.
- Our efforts to support care experienced young people and care leavers, and to deliver on "The Dundee Promise", have had a positive impact. Social Work teams alongside partners have supported 600 infants, children, young people and parents/carers on the edge of care, including support from the New Beginnings Team to vulnerable pregnant women; new "Team Around the Child" arrangements have been introduced to ensure that the views of young people and their parents and carers are central to decision-making on the support they receive; and a new Kinship Team has been developed to enhance support to Kinship Carers.
- A Bairns' Hoose pathfinder project is being taken forward in partnership with Angus and Perth and Kinross Councils, Police Scotland, and NHS Tayside. This will provide co-ordinated child-centred and trauma-informed support from all agencies who support young people who have been harmed or been witnesses to harm, with services including child protection and justice, healthcare, education, and therapeutic support.
- The Council developed Craigie Cottage – a new build house for young people to replace Fairbairn Street children's home – and a new dedicated living space to support care-experienced young people into early adulthood is being developed by adapting the flats at Reid Square to provide independent living support for 17–21-year-olds.
- A new community wellbeing centre has opened to support people experiencing emotional distress. Hope Point, Dundee Wellbeing Support, is open day and night to help people who need immediate access to support.

On delivering inclusive economic growth, examples of progress include:

- There are now over 130 Living Wage accredited employers headquartered in Dundee, collectively employing over 42,000 workers. Over 2,000 people have been uplifted to the real Living Wage and Dundee is on track to see a record number of new sign-ups this financial year.
- The Skills Academy based at Michelin Scotland Innovation Parc was officially opened. This is a national centre of excellence for skills development in renewable energy, sustainable mobility, and decarbonisation, which aims to inspire, educate, and prepare both the current and the future workforce to support and accelerate the green recovery and Scotland's transition to Net Zero.
- The Eastern Quarter is the next priority focus in the City Centre Strategic Investment Plan. As well as developing a long-term masterplan to improve the city centre, a £1 million programme of streetscape works in Commercial Street and Murraygate will enhance the public realm in a bid to address vacancies. Work also started on James Thomson House, the latest development at the Waterfront, due to complete in 2025.
- Radio 1's Big Weekend at Camperdown Park generated £3.7million for the local economy. Evaluation identified a huge range of economic and social benefits, from boosting the city's image and civic pride to creating rewarding opportunities for volunteers. Dundee also hosted the World Karate Championships and other national and international events and conferences which boosted the city's economy.

On tackling climate change:

- Dundee has been recognised as one of 119 cities across the world that are taking bold leadership on environmental action and transparency. Only 26 UK local authorities achieved an A rating based on their actions to tackle climate change, with Dundee one of only 3 in Scotland.
- The Council took an important step towards a sustainable future when members approved the Net Zero Transition Plan in November - aimed at making the organisation net-zero by 2038. The plan is centred around lowering emissions from buildings, streetlighting, fleet, travel, and waste. The Council also embarked on development of a Local Area Energy Plan for the city, in partnership with Dundee Climate Leadership Group members.
- The first steps were taken towards delivering a decade-long sustainable transport drive, with the launch for consultation of Dundee's draft Sustainable Transport Delivery Plan. The plan outlines how initiatives in the city tie in with national and regional strategies and details potential investment from external sources of approximately £230 million over the next ten years. Issues covered include an active travel

network, cycle parking and storage, road safety, 20mph zones, school streets, bus services, digital information and ticketing, mobility hubs and charging for electric vehicles. Progress continues to be made on creating new high quality, inclusive and segregated active travel routes to and from the city centre.

- Work to transform the 1970s Bell Street multi-storey car park into a Green Transport Hub got underway in March after members approved a tender for just over £4.5 million in February.
- A new mobile and tablet application for all Dundee waste and recycling matters was launched. The app includes real-time notifications for service changes, personalised bin collection calendars, bin collection reminders, seasonal recycling tips and advice, and a guide on how best to recycle or dispose of household items.

The Capital Plan approved in February 2024 will see investment of nearly £390 million in the city over the next 5 years, including:

- Investment in the school estate, notably in the £100 million East End Community Campus, which is set to open in 2025. The new building, which will replace Braeview Academy and Craigie High School, will house a music and drama centre suitable for pupils from across the city and for wider use. There will also be a café and library that will be accessible during the day for public and school use. Sports facilities will include floodlit all-weather pitches, a fitness suite, and a dance studio in addition to gym and games halls which will also be available for use during the day to create a fully integrated community hub.
- Investment in tackling climate change to deliver the Council's Net Zero ambitions, including active travel projects, modernisation of energy systems, investment in the electric fleet, low carbon projects, and the low emission zone, as well as continued environmental improvements and biodiversity initiatives.
- Investment in maintaining the quality of the housing stock; delivering energy efficiency projects; and increasing the supply of new build Council Housing to meet need. Expanding on Dundee's successful external wall insulation programme, members approved a pilot internal programme to tackle properties unsuitable for outside measures. A new Strategic Housing Investment Plan was agreed, with the aim of ensuring that the city continues to deliver new-build affordable housing for rent. The latest Housing Land Audit recorded the second-highest number of housing completions in the last decade – over 500 - and Dundee is on schedule to exceed the Council Plan target for new housing completions by the end of 2023/24. Further plans for the future direction of housing in Dundee were set out in two new strategic plans agreed towards the end of 2023. Both the Housing Asset Management Strategy and the Energy Efficiency and Net Zero Strategy acknowledge the serious and accelerating environmental, social, and economic challenges posed by climate change, while at the same time focusing on steps to meet standards in social housing and reduce fuel poverty.

Through our community benefits policy, all of this investment in the city continues to create opportunities for employment, apprenticeships, and work experience. The wide-ranging building programme in 2022/2023 delivered local spend of over £24 million, using more than 80% of local labour. This included the Harris Academy extension, Camperdown Hub, Michelin Scotland Innovation Parc, Derby Street Housing project and the Broughty Ferry to Monifieth active travel project.

The Council also began to develop a new strategic growth partnership between the City Council and the Scottish and UK Governments to continue the long-term regeneration of the city, to stimulate growth and investment, and to build on The Tay Cities Regional Deal and emerging projects such as the Eden Project, the Life Sciences Innovation District and the Abertay cyberQuarter.

Work also continues to drive improvements to the performance of services, using data from the Local Government Benchmarking Framework. Highlighted areas for improvement for Dundee identified in the preceding year reported in 2023/24 included the tariff score for school leavers from SIMD 1 and increasing on the pre covid cohort, a continued improvement in the claimant count reduction showing a post covid recovery and an improvement in the domestic recycling rate. The data for 2023 shows that improvement in planning application timescales and property in a satisfactory condition were delivered. Furthermore, in the latest report priority areas addressing inequalities and inclusive economic growth such as primary schools closing the attainment gap in literacy and numeracy, prioritising Scottish

Welfare Fund Grants, closing the gender pay gap, immediately available employment land, business start-ups per 10,000 population and reducing the number of people earning more than the living wage were the same or better than the LGBF family group average.

Welfare Reform

The Council continues to respond proactively and positively to the many challenges presented by welfare reform. Throughout 2023/2024 mitigation in the form of assistance to make and manage a Universal Credit (UC) Full Service claim online was provided by way of drop-in, face to face, telephone and appointment-based services (where necessary) to assist UC customers. The Council has also been responding to the Universal Credit Migration Programme for those receiving Tax Credits, helping individuals to make claims at the correct time and make sure their Tax Credits are correct prior to migration, Personal Budgeting Support was limited due to the extent of demand on services but money advice support was provided by Council Advice Services as well as through the Connect Service which is back in place across 13 different Dundee community outreach venues.

Council Advice Services (incorporating Welfare Rights, Dundee Money Action, Connect, Scottish Welfare Fund and Dundee Energy Efficiency Advice Project (DEEAP) continue to offer advice and assistance to those affected by Welfare Reform and the cost of living crisis. The Council's Single Point of Contact continued to address welfare reform and debt issues from the public via its dedicated email address and single access point number (01382 431188). Fuel support was added through the Fuel Well Dundee targeted support scheme which distributed £230,000 in support funds to mitigate against fuel cut off and fuel debt. The Council also distributed soft measures such as energy lightbulbs, draught excluders, air fryers and microwaves to reduce energy costs and provide more affordable cooking options for households. Overall DEEAP made 4629 energy interventions for customers in 23/24. Council Advice Services and Customer Services worked with partners across the Council and beyond to support those struggling with food and fuel costs.

Council joint working has also continued to promote income maximisation support for citizens of Dundee. Referrals from Corporate Debt and Benefit Delivery Team for income maximisation have continued in an effort to promote a continuous improvement model of working. The Council has also worked with Aberlour Trust and Dundee Fighting for Fairness to review debt recovery practice in Dundee in light of recent research into the impact of public debt by the Robertson Trust.

In 2023/2024 Council Advice Services successfully claimed almost £12m in benefits and additional income for customers.

The GP practice co-located Welfare Rights Officer service continues to provide advice in health care settings and is available to 79,787 patients in 11 GP practices across Dundee (7 from Council Advice Services, 4 from Brooksbank). A further 2 practices are looking to come on board in 2024. In 2022/23 these practices generated £3,447,036 in benefit gains. In addition, the Maternity and Health Visitor referral service has continued to be offered to all new mothers in Dundee generating £717,000 in 2023/24. Representation at appeal tribunals, having tripled in the 2 years up to April 2018, have sharply declined between 2018-2024 due in large part to Welfare Rights Officers having consensual access to medical records within our co-located surgery locations as well as the reduction in hearings due to the pandemic.

Partnership working continues with Social Security Scotland and Dundee Food Network to promote the new and forthcoming devolved benefits such as Best Start Grant, Scottish Child Payment, Child Disability Payment, Adult Disability Payment, Carer's Assistance and Funeral Expense Assistance. Connect have now moved into 13 community venues and are currently working alongside with Dundee Schools to co-locate welfare rights officers. The Morgan Academy pilot has seen gains of £385,257 for families in less than a year. Connect, Welfare Rights and Citizens Advice Bureau embarked on a Pension Credit take up campaign in the last week in February 2024. In the 3 months since then, it generated over £780,000. The Macmillan benefit advisers working in partnership with oncology and cancer wards also generated over £1.7m in 2023/24.

Integration of Health and Social Care

Dundee City Integration Joint Board (DCIJB) became responsible for the strategic planning, operational management and oversight of delegated health and social care services with effect from 1st April 2016 under the Public Bodies (Joint Working) (Scotland) Act 2014. The Board consists of six voting members appointed in equal number by NHS Tayside and Dundee City Council with a number of representative members who are drawn from the third sector, staff, carers and service users. The relationship between DCIJB, NHS Tayside and Dundee City Council is set out within the Integration Scheme for Dundee. The Chief Officer of the DCIJB is an integral part of Dundee City Council's Management Team and the Board also receives professional financial advice through its Chief Finance Officer. A revised version of the Integration Scheme was agreed by all parties and signed off by the Scottish Government in late 2022.

Dundee Health and Social Care Partnership (DHSCP) is the integrated operational delivery service responsible for the implementation of the DCIJB's Strategic and Commissioning Plan, with the revised Strategic Commissioning Framework 2023-2033 being approved in April 2023. The 'plan for excellence in health and social care in Dundee' builds on the previous framework and reflects the outcome of considerable engagement with communities and stakeholders. The plan reinforces the IJB's commitment to tackling health inequalities,

promote and support self-care, ensure the IJB both plans and works together with the community to deliver health and social care services, improve access to services and valuing the workforce.

Over the course of 2023/2024, DHSCP services have adopted a 'new normal' where health and social care services continue to build on the new ways of working which have been required to be implemented as part of the Covid-19 response and recovery, such as increased use of technology to carry out virtual consultations, a blended approach to home and office working, more outreach working and greater opportunities for mobile working. The aftermath of the pandemic and cost of living crisis has led to an increased demand for health and social care services. The focus remains on the further development of integrated multidisciplinary pathways of care which promote early discharge from hospital and the provision of care, rehabilitation and treatment closer to home wherever possible. Dundee Health and Social Care Partnership is a key part of the Dundee Partnership and continued close working with Children and Families Services and other council services is crucial to delivering better outcomes for the people of Dundee particularly in relation to tackling the impact of the city's demographic and health inequality challenges, substance use issues and increasing mental health problems.

Our People

Our People Strategy 2022-27 sets out clearly our agreed culture and values to support the Council's ambitious direction for the transformation of our workforce and is aligned with all other Council plans and strategies.

Some of the key benefits of Our People Strategy realised 2023/24 are:

- Introduction of annual quality conversations across the whole of the Council to ensure all employees are given formal time to reflect on their work and identify any development requirements.
- Establishment of Lived Experience Group to help review our people policies and ensure that a trauma informed lens is adopted.
- Improving the quantity and quality of the workforce data provided to all services to support the monitoring of employee absence and workforce planning.
- Increased use of digital processes to improve the speed and efficiency of our transactional services.
- Developed targeted learning pathways to support workforce planning for priority areas of service delivery.
- Reintroduced Leading Team Dundee and delivery of a new Collaborative Leadership programme to support future leaders to develop their knowledge and skills and grow in confidence.
- Continued prioritisation of digital skills delivery to support fuller implementation of Microsoft 365 across all services.
- Ongoing service design work to improve employees' experiences during their time with the Council.

In terms of next steps, the Council is currently reviewing our Hybrid Working Arrangements to ensure they continue to respond to our current business needs whilst still providing a flexible and responsive workforce. The Council is working with the Trade Unions to deliver a Health & Wellbeing action plan to promote attendance and increase awareness and access to a wide range of wellbeing services.

In essence the Council aims to continuously improve our service delivery and to support and enable initiatives which make Council Services more accessible, more convenient, more operationally effective and cost effective.

Awards

During 2023/24, the Council was recognised nationally for some outstanding achievements and innovations:

- Dundee City Council was named Public Transport Authority of the Year at the Electric Vehicle Innovation and Excellence Awards, recognising electric vehicle uptake and adoption, engagement with consumers and the industry, and the investment the Council has made in infrastructure.
- Millview Cottage house for young people won the Outstanding Residential Care Service Award at the Scottish Social Services Awards, well-deserved recognition for the team which cares for young people who have all had trauma in their childhood and aims to give them a sense of belonging, create trusting and consistent relationships, and give them structure and routine so they can reach their potential.
- The Building Skills Together project, led by Dundee City Council in partnership with Workers Education Association Scotland and other councils, won a COSLA Excellence Award in the Excellent People, Excellent Outcomes category. The project helps to integrate refugees by assisting them to have their construction skills certified.

Sickness Absence

The Council's sickness absence figures for LGE and teacher staff combined are expressed as an average number of days lost per FTE as follows:

2019/2020	11.81
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2020/2021	10.39
2021/2022	12.14
2022/2023	13.60
2023/2024	15.06

Dundee City Council's sickness absence has increased over the last year. Dundee City Council continue to work collaboratively with the Trade Unions on the Health and Wellbeing agenda. Supports such as the [Council's health and wellbeing service](#), providing training courses to equip managers with the knowledge, understanding and flexibility to deal with absences, as well as providing family/friendly policy which provide a good work/life balance for employees have unfortunately not resulted in a reduction in absence.

People Services understand the importance of data analytics surrounding absence and continue to provide a wealth of data in relation to sickness absence through the absence dashboard to help identify trends and areas of high levels of absence. People Services are using this data to work collaboratively with services to support managers to reduce absence in their service, and in turn reduce absence overall in the council. People Services are providing monthly absence statistics to the Corporate Leadership team as well as a breakdown of the outstanding actions and monitors to support managers to manage absence. Services have access to run monthly absence reports through the absence dashboard to discuss at their Senior Management team meetings.

The percentage of absence due to mental health and wellbeing reasons has reduced from 40.42% to 37.38% for all employees. Moving forward, People Services in collaboration with services will concentrate efforts in supporting employees with Health and Wellbeing.

During 2023, the Council rebranded their Employee Wellbeing Support Service, launched a new winter wellbeing programme, produced a new wellbeing framework, introduced Wellbeing Ambassadors and continued to train managers on promoting health and attendance to create a mentally healthy workforce. People Services have supported services to use the absence dashboard to use the information to identify where there are areas needing support. HR Business Partners continue to support managers to ensure there is early intervention of Occupational Health Services to support employees as early as possible. The Council will take forward the following actions:

- Will continue to review existing and developing policies to help work life balance and mental health and wellbeing including reviewing through a trauma informed lens
- Update the Health & Wellbeing action plan
- Hold focus groups alongside trade unions in service areas which have high levels of absence to identify leadership, culture and any other areas which may impact on absence.
- Carry out a mental health survey for those who have been absent due to mental health reasons to capture views on management support and application of the policy.
- Develop an attendance dashboard/resource for employees to provide all information relating to promoting attendance and wellbeing.
- Establish additional posts to support Health & Wellbeing e.g. Attendance Support Adviser and Wellness Adviser.
- Review and implement a new exit questionnaire for employees leaving the council and employees moving posts within the council to identify reasons for leaving relating to leadership or the service.
- Implement a resilience workshop for managers to increase resilience for both managers and their employees.
- Implement a workshop to understand human behaviour in teams.

All these measures will be monitored with an expectation that, together with the ongoing collaborate work between People Services, services and Trade Unions, attendance levels will gradually improve.

Climate Change and Sustainability

The Climate Change (Scotland) Act 2009 places duties on the Council requiring it contribute to carbon emissions reduction targets; contribute to climate change adaptation; and to act sustainably. Tackling Climate Change is one of three strategic priorities detailed in the 2023-2027 delivery of a significant reduction in CO2 emissions and a target to reduce energy consumption within the Council's estate.

In 2019, Dundee City Council declared a climate emergency, recognising the serious and accelerating environmental, social and economic challenges presented by climate change. In response, a city-wide Climate Action Plan was codesigned with public private and community partners, with a first set of ambitious actions under the themes of Energy, Transport, Waste and Resilience to support Dundee City in a just transition to a net zero and climate resilient future by 2045 at the latest.

Dundee City Council is leading the transition across the city and over the past year, has developed its own organisational Net Zero Transition Plan with the seven service areas of the Council. The Plan was approved at Committee and published in November 2023. This Plan outlines Dundee City Council's organisational approach and emissions reduction programmes to achieve our goal of net zero by 2038, in line with the Scottish Governments Heat in Buildings targets to make public sector non-domestic buildings net zero direct emissions by 2038. The plan covers Emissions Reduction, Circular Economy, Climate Resilience and Just Transition. The implementation commenced in Spring 2024, with Governance, Monitoring and reporting Frameworks agreed with Services.

In addition, the Sustainability and Climate Change (S&CC) Team have led the first of two rounds of Green Participatory Budgeting, the Dundee Climate Fund. The Dundee Climate Fund (DCF) has a total of £750,000. The public voting period for DCF Round One concluded at the end of March 2023 and 12 projects were successful in securing a share of £385,066 funding. The second round of the DCF was launched in April 2023, following which 15 projects were assessed by the Review Panel and 10 projects were subsequently successful in securing a share of £326,253 at the end of March 2024. Planning for DCF Round 3 is now underway.

The S&CC team has also led on the development of the Council's Statutory Local Heat and Energy Efficiency Strategy (LHEES), which was approved at Committee and published in April 2024, setting out long term plans for energy efficiency and decarbonisation of heat in buildings to reduce emissions and tackle fuel poverty. The LHEES Delivery Plan is now in development and is due to be completed by Autumn 2024. In Dundee, LHEES is being delivered as part of wider Local Area Energy Planning (LAEP) – a plan to decarbonise the whole local energy system considering renewables, heat, energy demand and supply, transport electrification and heat networks. Following on from the LHEES, Dundee's LAEP is now in development and is due to be completed by the end of August 2024. Both these plans are being delivered through Regional Energy Systems Optimisation Planning (RESOP) partnership with Scottish and Southern Energy Networks (SSEN). The outputs of LAEP and LHEES will be developed into decarbonisation and energy efficiency projects across Dundee.

The S&CC team has also completed the first phase of a Heat Decarbonisation Plan to determine which of the council's own non-domestic buildings have the most emissions; the total renewable energy generation capacity of these assets and the most suitable renewable or low carbon heat technology for these properties; an initial cost/benefit analysis of decarbonising the heat demand of the properties has also been undertaken.

In addition, the S&CC team has led on the establishment of a regional climate adaptation partnership with Perth & Kinross and Angus Councils - Tayside Adapts. Each Council will have completed a new Climate Risk and Vulnerability Assessment by autumn 2024, which will allow each of the council partners to update their respective Climate Adaptation Plans as well as developing a regional plan with support from Adaptation Scotland.

Climate change reporting is mandatory across the public sector in Scotland. The introduction of this standard reporting regime aims to improve the quality of climate change information being reported and to ensure that a consistent approach is adopted across the public sector in Scotland. Required reporting focusses on corporate emissions arising from organisational operations and service delivery, as well as key information on: Organisational Profile; Governance, Management and Strategy; Adaptation; Procurement; and Validation.

The Council's latest Public Bodies Climate Change Duties (PBCCD) Report is available to view [here](#).

The S&CC team has also secured a £38,000 Scalable Cities Action Grant for the Dundee Climate Literacy Capacity Building Programme which is currently running for 12 months, from October 2023. The main aim of the project is to provide key staff with the knowledge and skills to effectively work with emissions related data; an increasing requirement of our Net Zero plans and the Local Heat and Energy Efficiency Strategy. Outcomes include 30 staff trained, a repository of training materials and data collaboration within departments leading to informed decision making for net-zero.

The Dundee Climate Leadership Group was established in 2021 to provides active leadership on Dundee's net-zero challenge, leveraging expertise from across the city in order to engage and inspire collective ownership and a shared commitment to tackling climate change.

The Sustainable Dundee Network was also established to collaborate on public engagement of climate change issues across the city and includes over 20 different organisations from the public, private and community sectors.

Finally, Dundee has been recognised as one of 119 cities across the globe that are taking bold leadership on environmental action and transparency, despite the challenging global economic situation. The charity CDP gave the city an A rating in its rankings based on actions being taken to tackle climate change. Only 26 UK local authorities achieved the highest rating, with Dundee, Perth & Kinross and Edinburgh as the only Scottish recipients.

PART 4 - PLANS, PRIORITIES & RISKS**Strategic Planning**

The shared vision for our city set out in the Dundee Partnership's City Plan 2022 – 2032, reflects a consensus in the city which we can all work towards and is set out as follows:



The new **City Plan for Dundee 2022-32** (Dundee's Local Outcome Improvement Plan) agreed in September 2022, built on the work that was undertaken through the collective efforts of our communities, private, public and third sector partners.

It was created after listening to the people of the city, and focuses on three key priorities:

1. Reduce child poverty and inequalities in incomes, education and health
2. Deliver Inclusive Economic Growth
3. Tackle Climate Change and reach Net Zero emissions by 2045

For the next five years of this ten-year plan, the commitment and focus is on making sure the Council can report on the social transformation of the city in same positive terms as the economic one. Dundee, like many urban areas, has major social challenges to overcome. It is also clear that the pandemic and the cost-of-living crisis will exacerbate the challenges faced by the city.

The **Council Plan 2022-2027** is the strategic plan for Dundee City Council as a corporate entity. It aims to set out the main corporate approaches, priority targets and actions, and key strategies for the purposes of public accountability on delivering on our priorities.

It adopts three strategic priorities from the City Plan and sets out how the Council will play its part in achieving the vision set out in the City Plan.

This plan also sets out Dundee City Council's main organisational priorities, key actions and how we will measure progress. The targets across all priorities are bold and ambitious but so are the challenges to be overcome along the way.



The five strategic priorities in the new Council Plan are:



The Council has a vital role in enabling transformational change to meet the needs of the city and at the same time maintain the financial sustainability of local services. Over the next five years, the Council will continue to work with partners, businesses, citizens, and communities to tackle challenges and grasp opportunities.

Many uncertainties still remain about the impacts of the UK withdrawing from the EU, the COVID-19 pandemic and now the cost-of-living crisis. The Council will pay particular attention to the impact on the local economy; on the funding of employability, social inclusion, regeneration, and support for key business sectors; and on the work of our universities and colleges, which play such a key role in the city. As a Council, we will continue to provide best value and are committed to continuing to change for the future. Given the ongoing financial uncertainties the Council will need to look again at how it designs and delivers its services. That will also affect how the Council designs its budgets and income, its service structures and workforce planning to ensure that it is working in the most efficient, effective, and innovative ways to deliver on the priorities set out in this Plan.

The people who work for the Council, organisations across the city and community groups that work with us, have shown their resilience and creativity in particular through the pandemic and we need to harness that spirit and 'can-do' approach.

All strategic Services Areas of Dundee City Council developed their new service plans during 2023/24 for submission to Committee.

Transformation

Delivery of this sixth phase of the Council's transformational programme (**Design a Modern Council**) will support future financial plans and long-term sustainability, better services to citizens and improving outcomes for all.

The key themes within scope for this next phase of our transformation programme are set out in the Council Plan 2022-2027 as follows:

- Property Rationalisation,
- Digital Council,
- Service Re-design,
- City & Regional Shared Services and
- Payments and Income Generation

The Council's transformation programme needs to be bold and ambitious and outline how the Council is continuing its journey, responding to a changing world by embracing new technology and ways of working, and meeting the needs of customers and communities.

The new five-year programme will need to radically redesign services to meet changing demographics and demands, environment and technology, community empowerment and embracing new ways of working to address this challenge.

The Council will know it has delivered on its vision of a **Modern Council** for the future, as it will:

- be lean and efficient with a clear set of priorities that deliver for Dundee citizens and communities, focusing resources where they can make the biggest difference.
- have a clear purpose and understanding about what the Council is best placed to deliver.
- have a structured approach to designing services with people and local communities.
- have adaptable and flexible structures which promote working across organisational boundaries with greater employee empowerment, integrated teams and agile workforce.
- help communities become more self-reliant and resilient doing more for themselves.
- work in collaboration more to moving partnership working across the city from good to great.
- have a values-based culture that will unlock and develop the skills and potential of our workforce.

Management of Risk

The Council's risk management arrangements are now well established. The Risk and Assurance Board, which is chaired by the Executive Director of Corporate Services as Senior Responsible Officer for Risk, has been in place since June 2022 and meets every 2 months. Service Level risks are considered at each meeting, including any requiring consideration for inclusion in the Corporate Risk Register.

Risk management processes are embedded across all Service areas and there is ongoing use of the Council's risk and performance management system for review and monitoring purposes.

Risk is taken into account in decision making and development of strategy, and the Corporate Risk Register is reviewed by the Council Leadership Team, taking account of output from the Risk and Assurance Board. Risk management is also reported to the City Governance Committee and Scrutiny Committee in line with the Risk Management Policy and Strategy. The Risk Management Policy and Strategy was reviewed and updated during 2023/24 and was presented to the City Governance Committee on 21 August 2023 and the Scrutiny Committee on 27 September 2023. This report also included an update on the Council's Corporate Risk Register.

The 2023/24 Risk Management Annual Report was presented to the City Governance Committee on 10 June 2024. Committee minutes, including the content of the Risk Management Annual Report, are available on the Council's website.

Performance

The Council's Performance Management Framework 2021-24 was approved by the Policy and Resources Committee 8 March 2021. This framework supports continuous improvement and measures delivery of the Council's Vision, Priorities and Outcomes. The Council set challenging targets and measures performance against this for a wide range of services. The framework establishes a programme of each service to develop and then report on its own service plan to the relevant committee. This process of monitoring and reporting is supported by our performance management system which analyses data, tracks progress, and summarises actions for improvement. As the Council is now into the last year of the Framework, it will be reviewed by the

end of 2024 and any revisions necessary will be made to ensure the Framework continues to effectively support the Council's continuous improvement journey.

Regular reporting at City, Corporate and Service level keeps our key stakeholders, including our communities, elected members, and partners up to date on our performance. This is key to ensuring informed judgements are made about our services, to support effective decision making and to challenge performance.

The Council Plan 2022- 2027 has 22 Key Performance Indicators (KPIs). The second annual progress report for 2023/24 is being reported to the City Governance Committee on 24 June 2024. The report shows 73% of the performance indicators improved compared to the previous year's data and 64% reaching or within 5% of the target set for the current year. Specific highlights include the significant improvement in the Number of Council and Registered Social Landlord housing completions which reached its target for the first time in 2023/24. All indicators in the Deliver Inclusive Economic Growth are within 5% of their target, showing good progress on this strategic priority. There continues to be a significant uptake for new initiatives that help reduce child poverty including 82% of under 22s with an NEC card for free bus travel, and 65% of P1 to P5 pupils and 66% of P6 to S6 pupils who have taken up free school meals. The Council's corporate emissions and energy consumption in council buildings has continued to decrease, and the enforcement of the Low Emission Zone commenced on the 30th May 2024. The report also highlighted areas for improvement to concentrate on for the following year, including the educational attainment tariff score for SIMD1, and positive destinations for young people.

The first annual progress report on the City Plan for Dundee 2022-2032 went to the City Governance Committee on the 23rd October 2023. The summary of the City Plan performance showed that 50% of the performance indicators have improved when compared to the previous year. The Plan contains ambitious targets, and 15 of the 30 indicators met or are within 5% of the target. The 'reduce child poverty and inequality' theme has achieved improvement in 67% of its performance measures.

Benchmarking is also used to compare the Council's performance with other organisations to support the improvement journey. The Local Government Benchmarking Framework (LGBF) provides performance data for all 32 local authorities in Scotland and as well as comparisons, the framework holds trend data back to 2011 for most of the indicators. It therefore provides valuable trend-based insights as well as robust comparisons. The latest report on the 2022/23 data compares Dundee's performance with those Local Authorities in its family group as well as comparisons across Scotland.

There are 39 LGBF indicators that are aligned with the 5 priorities in the Council Plan 2022-2027. These indicators are summarised in the table below which is from the report to City Governance 10 June 2024 It is based on the comparison with the family group of similar authorities and shows the percentage where Dundee compares well with the group mid-point. Using this method the Council obtained an overall performance rate of 49% of 39 measures used where Dundee was in the top half of the group. Two strategic priorities relating to Creating Inclusive Growth and Community Wealth Building (7 out of 10) and Tackle Climate Change and achieve net zero by 2045 (2 out of 4) show Dundee comparing well in general in these areas compared to the other urban areas in Scotland. The Council's Performance Management Framework includes using benchmarking in this way as a method of delivering Best Value.

Local Government Benchmarking Data for 2022/23 is the latest data and the table below sets out per priority theme a summary which compares Dundee with its Family Group showing where Dundee compares better than the mid-point of the group.

PRIORITY	Top Half	Total Measures	%
Reduce Child poverty and inequalities in incomes health and education*	6	13	46%
Create Inclusive Growth and Community Wealth Building	7	10	70%
Tackle Climate Change and achieve net zero by 2045**	2	4	50%
Build resilient and empowered communities	1	4	25%
Design a modern Council	3	8	38%
TOTAL	19	39	49%

*One indicator within this priority is 2021/22. Data refresh due June 2024. One indicator within this priority is 2020/21 and is refreshed biennially. Data refresh due August 2024

**Three indicators within this priority are 2021/22. Data refresh due May, then July.

Dundee Performs on the Council's website is kept up to date with the latest performance and progress reports on the Council and includes easy to use graphs on a wide range of the key performance areas and benchmarking data to compare Dundee with the other Councils in Scotland.

Best Value

A new approach to auditing and reporting on councils' performance against their duty of Best Value is underway. This new approach requires reporting on Best Value thematic areas directed by the Accounts Commission within the Annual Audit Reports each year of the 5-year audit appointment.

During year one of the new audit programme, a Best Value Review of the effectiveness of the Council's Leadership in developing new local strategic priorities following the elections in May 2022 was undertaken. In carrying out this review auditors considered these key questions.

1. How clear is the new council vision and its priorities?
2. How effectively have the views of citizens and communities been reflected in the priorities and decisions taken by the council?
3. How effectively do the council priorities reflect the need to reduce inequalities and climate change?
4. How good are the delivery plans and is there alignment of financial, workforce, asset, and digital plans with the council's priorities?
5. Overall, how effective has the leadership been (political and officer) in setting clear priorities and a sustainable approach to delivering them?

The Report into the findings was published in November 2023 and endorsing the report, the Accounts Commission noted that all of the recommendations made following the 2020 Best Value Assurance Report had been implemented.

Notable findings from the Review include:

- Effective leadership provided by officers and elected members is an area of strength for the Council. The Commission noted clarity and coherence of the Council's vision and planning, its alignment of resources with priorities, and its fair and balanced public performance reporting.
- A commitment to community empowerment and engagement comes through strongly in the Council Plan and in the evidence of how this is being delivered in practice.
- Financial management and planning is sound. Challenges remain around delivery of the capital programme, but this is also showing signs of progress.
- The Council has a commitment to continuous improvement, and the Commission encouraged elected members and officers to share their approach to this with other councils.

PART 5 - LOOKING TO THE FUTURE

Impact of the Current Economic Climate – Key Financial Risks and Uncertainties

At the 2024/25 budget-setting meeting on 29 February 2024, City Governance Committee members were advised of the long term (10 year) financial outlook facing the Council, including the key assumptions used and main risk factors considered.

This was an update on the Medium-Term Financial Strategy presented to the City Governance Committee on 4 September 2023. The following approach to Medium-Term Financial planning was agreed:

- (a) the Council will set a balanced budget each year;
- (b) savings and efficiencies will be driven by transformation and service prioritisation;
- (c) resources will be prioritised to improve outcomes;
- (d) the Council will seek to achieve an overall outturn in-line with or below budget;
- (e) free balances will be retained at the higher of 2% of revenue budget or £8m;
- (f) reserves will only be used for earmarked purposes and to support the revenue budget through spend to save initiatives;
- (g) demand and demographic change will be managed through prioritisation within services;
- (h) the contingency budget will only be used for one off expenditure which is not recurring;
- (i) Joint bodies and boards will bear their share of any General Revenue Grant reduction;
- (j) a planning assumption that fees and charges will increase by at least 3% annually;
- (k) a planning assumption that Council Tax will increase by at least 3% annually;

- (l) budget provision will be made for pay awards (with incremental drift managed by services) and unavoidable inflation; and
- (m) the Council will evaluate the risks and benefits of all financial flexibilities made available to local authorities.

Following the Scottish Government announcements on the 2024/2025 local government finance settlement, a report on the financial implications for the Council was submitted to the City Governance Committee on 29 February 2024. The 2024/2025 Revenue Budget and Council Tax was agreed by the City Governance Committee on 29 February 2024. A three-year Revenue Budget was presented, as part of the Council's continuing commitment to improving medium and longer-term financial planning. The covering budget report identified the following savings requirements over the period 2024/25 to 2027/28, based on assumed flat cash grant settlements and no adjustment for the impact of distributional changes within the grant settlement process:

	Cumulative £m
2024/25	11.6
2025/26	21.2
2026/27	24.3
2027/28	31.0

In setting the 2024/2025 Revenue Budget savings totalling £0.410m and use of Covid reserves of £6.640m were agreed with a review of charges resulting in additional income of £307,000. The Council Tax remained flat with Band D at £1,486.43 after agreeing a provision of 3.2% for Council Tax non-collection.

The Scottish Government published "Scotland's Fiscal Outlook: The Scottish Government's Medium-Term Financial Strategy" on 25 May 2023. This sets out how spending on public services in Scotland is projected to grow faster than forecast funding over the next 4 years creating a gap of £1bn in 2024/25 rising to £1.9bn in 2027/28.

The following points from the document are highlighted for noting:

- whilst it is not expected that Scotland will enter recession growth remains subdued;
- the labour market is robust with high levels of employment and low unemployment;
- inflationary pressure is continuing, and the outlook is still uncertain;
- funding is expected to grow from £45.3bn in 2023/24 to £51.0bn by 2027/28 but increases vary between years with pressure most severe in 2024/25;
- the medium-term outlook is volatile and the two key components, block grant and net income tax, remain uncertain;
- high inflation will have long term impact on public service spending in Scotland;
- spending could exceed resources by 2% (£1bn) in 2024/25 rising to 4% (£1.9bn) in 2027/28;
- capital is also under pressure and a real terms fall of 7% expected between 2024/5 and 2027/28. Higher costs also exacerbate this with a 16% gap projected in 2025/26;
- Social Security spend is projected to rise from 10% of the resource budget (£4.2bn) to 15% (£7.5bn) by 2027/28;
- the prioritisation of those in greatest need may mean a move away from universal to targeted services and a need to stop spending on non-priority programmes
- the Scottish Government will publish multi-year spending envelopes for revenue and capital alongside 2024/25 budget;
- the capital spending period will be extended by a year to 2026-27 with a reprioritisation to focus on core objectives; and
- work is continuing on a New Deal for Local Government which will include a partnership agreement and fiscal framework.

Officers will be updating projections in the light of the Scottish Government's financial outlook and the outcome of this will be reported to a future meeting of the City Governance Committee. However, at this stage it should be noted that there remains significant uncertainty in terms of pay awards, energy prices, general inflation and government funding.

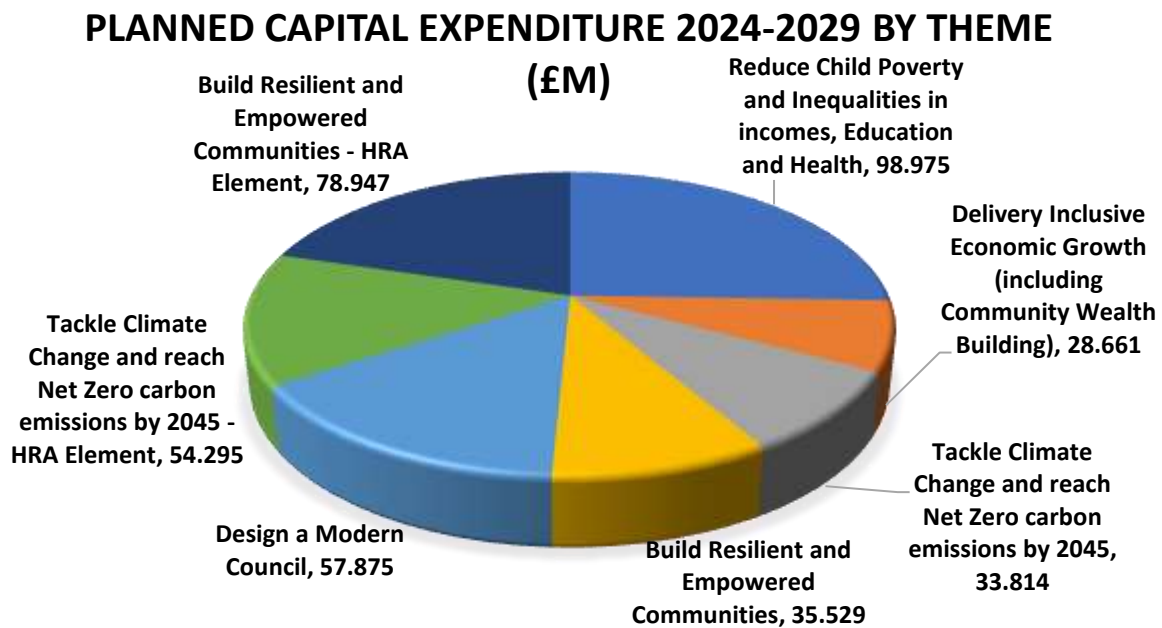
In the context of the Council having delivered savings of the order of £157m since 2008, further budget

reductions on the scale anticipated will be challenging. The scope for savings will necessarily be limited to those areas of the budget where the Council has discretion to implement changes.

Officers will be exploring opportunities for savings over the summer period and will consider options including income generation, service redesign, partnership working and service reduction. As part of this process it is recommended that Officers engage with partners that work with Council on delivering services for the City to ensure that all opportunities for collaboration and service change or reduction are examined and any consequences fully understood.

Future Developments – Capital Plan

Despite the problematic macro-economic situation, the Council is confident that it is well placed to tackle the challenges that lie ahead. In February 2024, the City Governance Committee approved a combined five year Capital Plan for General Services and Housing totalling £388m over the period 2024 to 2029. In developing the five year Capital Plan, there has again been a focus on a thematic approach which highlights the Council’s strategic priorities.



Our Capital Plan for 2024-2029 sets out a £388 million building programme for the next five years for General Services & Housing HRA. The Capital Plan 2024-29 has been prepared within the backdrop of decreasing resources. Sustainability is a key focus for the Council with the combined investment of £88m in tackling climate change to help deliver the Councils Net Zero ambitions making up nearly a quarter of the Capital Plan. This includes Green Transport Hub & Spokes at Bell Street Multi Storey Car Park, Energy efficiency measures in Council Housing and Low carbon projects. The largest project in the capital programme is the East End Community Campus which is being delivered in partnership with the Scottish Government.

The impact of rising costs has also had an impact on the HRA capital programme, this has been partly mitigated through the reprioritisation of the current programme which is possible given the cyclical nature of these investments. The HRA Capital Plan is committed to investment for increasing the supply of new build Council Housing to meet the housing needs within Dundee.

In December 2017, the Policy & Resources Committee approved a ten year Capital Investment Strategy. The strategy is based on the themes identified in the City Plan and identifies the investment required to achieve outcomes over the ten year period. One of the key parts of the overall strategy is the Tay Cities Deal, which underpins many of the projects. The strategy also identifies as key priorities the continuing development of both the school and housing estate across the city.

CIPFA Financial Management Code

The CIPFA Financial Management Code (FM Code) was issued in October 2019. The FM Code is designed to support good practice in financial management and to assist local authorities in demonstrating their financial sustainability. The FM Code therefore for the first time sets the standards of financial management for local

authorities. The FM Code is based on a series of principles supported by specific standards which are considered necessary to provide the strong foundation to:

- financially manage the short, medium and long-term finances of a local authority
- manage financial resilience to meet unforeseen demands on services
- manage unexpected shocks in their financial circumstances.

PART 6 - CONCLUSION & ACKNOWLEDGMENTS

Conclusion

Throughout 2023/2024 the Council continued to deliver quality services to the people of Dundee and demonstrated sound governance and prudent financial management. Where pressures emerge, as with services delivered on behalf of the Health and Social Care Partnership, corrective action is taken. This is achieved through effective collaborative working within the Council and across Partnerships. Significant challenges continue to be faced due to the high levels of deprivation in some of our communities, economic and demographic pressures, legislative and regulatory changes, increasing demands and expectations from our communities.

However, these challenges are compounded by the effects of the cost-of-living crisis and funding pressures.

Whilst the Council continues to be ambitious, innovative, and committed to delivering the best possible services with the resources it has, the financial and wider impacts of cost-of-living are being felt as the City plans for the future.

Acknowledgements

We would like to thank Bailie Willie Sawers, the Senior Councillor with responsibility for Finance, all other elected members and officers of the Council for their active support and co-operation in the effective management of the Council's finances during another challenging year. Finally, we would conclude this report by thanking the Corporate Finance Team who contributed to the management and control of the Council's finances and to the finalisation of the Council's 2023/2024 Annual Accounts.



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Executive Director of Corporate
Services
Dundee City Council
25 September 2024



Gregory Colgan BAcc (Hons),
ACMA, CGMA
Chief Executive
Dundee City Council
25 September 2024



Councillor John Alexander
Leader of the Council
Dundee City Council
25 September 2024

ANNUAL GOVERNANCE STATEMENT

Scope of Responsibility

Dundee City Council is responsible for ensuring that its business is conducted in accordance with the law and appropriate standards. This is to ensure that public funds and assets at its disposal are safeguarded, properly accounted for and used economically, efficiently and effectively. The Council also has a duty to make arrangements to secure continuous improvement in the way its functions are carried out.

In discharging these duties Elected Members and senior officers are responsible for implementing effective arrangements for governing the Council's affairs and facilitating the effective exercise of its functions, including arrangements for the management of risk.

To this end the Council has approved and adopted a Local Code of Corporate Governance that is consistent with the principles of the CIPFA/SOLACE (Chartered Institute of Public Finance and Accountancy / Society of Local Authority Chief Executives) framework Delivering Good Governance in Local Government. The Local Code of Corporate Governance explains how Dundee City Council delivers good governance and this Annual Governance Statement reviews the effectiveness of these arrangements.

In addition, the Council is responsible for confirming effective corporate governance arrangements exist within its other group entities. In line with Accounts Commission guidance, including Safeguarding Public Money: are you getting it right?, Following the Public Pound and Arm's Length External Organisations (ALEOs): are you getting it right?, part of that responsibility is about ensuring that public money is being used appropriately and achieving Best Value.

The Council's Governance Framework

The governance framework comprises the systems, processes, cultures and values by which the Council is directed and controlled. It also describes the way it engages with, accounts to and leads the local community. It enables the Council to monitor the achievement of its planned objectives and outcomes and to consider whether those objectives and outcomes have led to the delivery of appropriate, cost-effective services.

The Local Code of Corporate Governance is supported by detailed evidence of compliance which is regularly reviewed by a working group of senior officers.

Within the overall control arrangements, the system of internal financial control is intended to ensure that assets are safeguarded, transactions are authorised and properly recorded, and material errors or irregularities are either prevented altogether or detected within a timely period. It is based on a framework of regular management information, financial regulations, administrative procedures and management supervision and checking.

The overall control arrangements include:

- Identifying the Council's objectives in the Council Plan, Community Plan and Local Outcomes Improvement Plan (City Plan).
- Monitoring of achievement of those objectives and outcomes by the Council and senior officers.
- A systematic approach to monitoring service performance at Elected Member, senior officer and project level.
- Reporting performance regularly to Council committees.
- Three-year service plans for all service areas. Regular performance reports in relation to the service plans began to be reported to relevant Committees from November 2021.
- Performance Management Framework.
- Clearly defined Standing Orders and Schemes of Administration covering Financial Regulations, Tender Procedures and Delegation of Powers.
- A Monitoring Officer to ensure compliance with laws and regulations.
- A Scrutiny Committee and individual Service Committees.
- Approved Corporate Fraud and Corruption Policy including "whistle-blowing" arrangements under the Public Interest Disclosure Act 1998.
- Ethical Values Framework.
- A Corporate Integrity Group.
- A Serious Organised Crime Group.
- Senior Officer Resilience Group.
- Council Leadership Team and each Service's Senior Management Teams.
- Participating in National Fraud Initiative strategy for sharing and cross-matching data with regular reports to Committee.

- Formal project appraisal techniques and project management disciplines.
- Setting targets to measure financial and service performance.
- Long-term Financial Outlook and Financial Strategy 2020 - 2030.
- Medium-term Financial Strategy.
- Longer-term Revenue Budget Model.
- Formal revenue and capital budgetary control systems and procedures.
- Clearly defined capital expenditure guidelines.
- A Capital Governance Group consisting of senior officers from across Council services and chaired by the Executive Director of Corporate Services.
- The Council, together with NHS Tayside have established an Integrated Health and Social Care Partnership (HSCP). The HSCP has established a governance structure and an integrated senior management structure to support delivery of its key objectives and outcomes.
- An Our People Strategy is in place to support delivery of the Council Plan and its strategic priorities.
- A Risk Management Policy and Strategy, Corporate and Service Risk Registers.
- Corporate Risk and Assurance Board, chaired by the Executive Director of Corporate Services as Senior Responsible Officer for risk.
- Corporate Governance Assurance Statement Group.
- Strategic Information Governance Group.
- Data Protection Policy and Data Breach Management Procedure.
- The assurances provided by internal audit through their independent review work of the Council's governance, risk management and control framework.
- Chief Social Work Officer governance arrangements.

Review of Effectiveness

Members and officers of the Council are committed to the concept of sound governance and the effective delivery of Council services and take into account comments made by external and internal auditors and other review agencies and inspectorates and prepare actions plans as appropriate.

The effectiveness of the governance framework is reviewed annually by a working group of senior officers. The 2023/2024 review of governance arrangements against the Local Code of Corporate Governance has identified the Council as being 99% (2022/2023: 99%) compliant with the principles of the CIPFA/SOLACE framework Delivering Good Governance in Local Government.

In addition, Executive Directors from each service have made a self-assessment, in conjunction with their senior management teams, of their own governance, risk management and internal control arrangements. This involved the completion of a 75-point checklist covering eight key governance areas of Service Planning and Performance Management, Internal Control Environment; Fraud Prevention and Detection; Budgeting, Accounting and Financial Control; Risk Management and Business Continuity; Asset Management; Partnerships; and Information Governance. This again indicated a high level of compliance, with an overall score above 92% for 2023/2024 (2022/2023: 91%).

The Internal Audit Service operates in accordance with the Public Sector Internal Audit Standards (PSIAS) and reports functionally to the Scrutiny Committee. Conformance with the PSIAS should be confirmed independently, through the completion of a formal External Quality Assurance (EQA) process. The independent review was due to be undertaken in 2023 but has been delayed by the reviewer. Conformance with PSIAS, with the exception of updating the EQA within five years, has been confirmed by the self-assessment prepared by the Service as part of the review. Internal Audit undertakes an annual programme of work, which is reported to the Scrutiny Committee. The Chief Internal Auditor provides an independent opinion on the adequacy and effectiveness of the Council's governance, risk management and control framework. The overall audit opinion, is that reasonable assurance can be placed upon the adequacy and effectiveness of the Council's framework of governance, risk management and control for the year to 31 March 2024.

The Annual Internal Audit review highlighted only one review this year, on the General Ledger, which was assessed as having limited assurance and there were no reviews providing no assurance. As at June 2024 three recommendations had reached their due dates, with two complete and one in progress. The outstanding item is considered as a medium priority action is estimated to be 25% complete. Four other actions (two high and two low priority) have not reached their due dates yet.

The Executive Director of Corporate Services complied fully with the five principles of the role of the Chief Financial Officer, as set out in CIPFA guidance. The Council's financial management arrangements conform with the requirements of the CIPFA Financial Management (FM) Code (2019).

Continuous Improvement Agenda

The Council's progress against the Continuous Improvement Agenda items for 2023/2024 is detailed in table 1. Several items are still in progress and have been carried forward to be actioned in 2024/2025. Additional areas for improvement have also been identified by the Council's Corporate Governance Assurance Statement Group and these are included, along with the areas for improvement carried forward, on table 2 and form the Continuous Improvement Action Plan for 2024/2025. These were identified by Executive Directors and Heads of Services in the self-assessment checklists that were completed as part of the Council's assurance gathering process. The Council's Governance structure is also detailed.

Group Entities

In respect of the Joint Boards, Joint Committee, Charities and Companies that fall within the Council's group boundary, the review of their governance, risk management and control framework is informed by:

- Annual Governance Statements included in the respective financial statements of the Joint Boards and Tayside Contracts Joint Committee.
- Assurances from company directors and/or the other senior company officials.
- The work of the relevant bodies' respective external auditors (and where relevant internal audit function) and other interim reports.
- Completion of self-assessment checklists.

The Dundee City Integration Joint Board (DCIJB) and Dundee Health and Social Care Partnership (DHSCP) were formed in April 2016, at which time an approved Strategic and Commissioning Plan was in place and proper due diligence had been carried out in respect of the financial contributions transferred to the DCIJB at the outset. The Scottish Government, Integrated Resources Advisory Group, Finance Guidance includes a section on Following the Public Pound which details the requirement to put in place arrangements to maintain control and clear public accountability over public funds. More specifically, these arrangements should cover the resources delegated to the DCIJB by the Council and NHS Tayside as well as the resources allocated to the Council and NHS Tayside by the DCIJB to be used as directed and set out in the Strategic and Commissioning Plan. In terms of Council resources, projected outturns against budgets have been and will continue to be monitored and reviewed on a continuous basis with corresponding reports being presented to the DCIJB at regular intervals. In addition, the Council's Policy and Resources Committee is responsible for scrutiny of integrated health and social care. The Section 95 Officers from the Council and the DCIJB have worked, and will continue to work, together closely. Over time, the format and focus of monitoring will change as budgets and services become more integrated and aligned with the priorities set out in the Strategic and Commissioning Plan.

DCIJB comprises six voting members, three nominated by Dundee City Council and three nominated by Tayside NHS Board, as well as non-voting members including a Chief Officer and Chief Finance Officer appointed by the DCIJB. As a legacy from the response to the Covid-19 pandemic, all formal DCIJB meetings continued to be held online throughout the 2023/24 financial year.

Conclusion

The annual review demonstrates sufficient evidence that the code's principles of delivering good governance in local government operated effectively and the Council complies with the Local Code of Corporate Governance in all significant respects for 2023/2024. It is proposed over 2024/2025 steps are taken to address the items identified in the Continuous Improvement Agenda to further enhance the Council's governance arrangements.



Gregory Colgan BAcc (Hons), ACMA, CGMA
Chief Executive
Dundee City Council

25 September 2024



Councillor John Alexander
Leader of the Council
Dundee City Council

25 September 2024

CONTINUOUS IMPROVEMENT AGENDA FOR 2023/2024 - WITH PROGRESS UPDATES

The Council's Corporate Governance Assurance Statement group identified the following areas for improvement to be taken forward during 2023/2024. Full details are included in the Local Code of Corporate Governance [Report 166-2023](#) and the 2022/2023 Annual Governance Statement [Report 167-2023](#) updated for final version in 2022/2023 Audited Accounts to Scrutiny Committee on 25 October 2023 [Report 314-2023](#).

TABLE 1:

ORIGINAL IMPROVEMENT AGENDA ON 2023/2024 LOCAL CODE OF CORPORATE GOVERNANCE AND ANNUAL GOVERNANCE STATEMENT REPORTS						PROGRESS UPDATES	
	Improvement	Source	Details	Responsible Officer	Target Completion Date	Actual Completion Date	Comments (e.g. Estimated Completion Date, Reasons for delays, etc.)
1	Continue to develop Business Continuity Strategy.	Local Code of Corporate Governance 2017/2018. (Principle F: Managing Risk). Report 223-2017	Carried forward from 2022/2023. In progress.	Service Manager - Community Safety and Resilience.	31/12/2023		A Business Continuity Strategy has been drafted to be shared with the Risk and Assurance Board and Council Leadership Team for approval. *
2	Replace Construction Services' Costing System.		Carried forward from 2022/2023. In progress.	Head of Construction and Head of Customer Services and IT.	01/10/2023		Device roll out is complete. Sprint Testing is ongoing for costing system. Some rework required for financial processes. Work allocation sprint test for property maintenance team now in progress - feedback being reviewed to identify what changes / improvements can be made. Progress of implementation of Civica CX and Total Mobile has been delayed due to IT issues and other priorities (e.g. relets, etc.). Ongoing testing by Corporate Finance and Construction Services. Feedback will determine next actions. *

	Improvement	Source	Details	Responsible Officer	Target Completion Date	Actual Completion Date	Comments (e.g. Estimated Completion Date, Reasons for delays, etc.)
3	Develop a future needs analysis and workforce plan within each service area for the short, medium and long term in line with the Our People and Workforce Strategy.	Best Value Self-Assessment Report 68-2020	Carried forward from 2022/2023. In progress. To ensure staff skills match service delivery requirements and align workforce and strategic planning to ensure citizen's needs are being met in accordance with agreed priorities and statutory duties.	Joint Head of People.	31/12/2023	31/07/2023	Future Needs Analysis approved by Council Leadership Team in July 2023. Complete. All Service level Workforce Plans completed on 4 th April 2023.
4	Implementation of Corporate Property Management system.	Annual Governance Statement 2022/2023. (Self-Assessment Checklist (SAC): Internal Control Environment section).	New for 2023/2024.	Head of Design and Property Services.	31/03/2027		Project Initiation Document still currently being prepared for this project. Confirmation this will include specification for new system, option appraisal and confirmation of funding in capital programme. Resource requires to be identified to progress the next stage. *
5	Roll-out Procurement Strategy, including implementation of Sourcing Strategies.	Annual Governance Statement 2022/2023. (Self-Assessment Checklist (SAC): Budgeting, Accounting and Financial Control section).	New for 2023/2024.	Head of Corporate Finance.	31/03/2024	03/05/2024	Approved Procurement Strategy 2023-2024 now rolled out and has been refreshed by an updated 3-year Procurement Strategy covering the period 2024-2027. Sourcing strategy process is now also embedded although limits for preparation and approval of these is under review and will be reflected in the revised standing orders / tender procedures and updated in the relevant procurement guidance.

	Improvement	Source	Details	Responsible Officer	Target Completion Date	Actual Completion Date	Comments (e.g. Estimated Completion Date, Reasons for delays, etc.)
6	Full implementation of No Purchase Order No Pay.	Annual Governance Statement 2022/2023. (Self-Assessment Checklist (SAC): Budgeting, Accounting and Financial Control section).	New for 2023/2024.	Head of Corporate Finance.	31/03/2024	03/05/2024	Regular user training now in place and is available to services through MyLearn. Guidance on payments and purchasing agreed including review of approval levels for all purchase orders and process to update these and this was issued to all services in April 2024. Compliance with this guidance will be monitored on any ongoing basis.
7	Mandatory Data Protection Impact Assessment (DPIA) training for appropriate officers.	Annual Governance Statement 2022/2023. (Self-Assessment Checklist (SAC): Information Governance section).	New for 2023/2024.	Head of Democratic and Legal Services.	31/03/2024		To enable this action to be completed Services are currently identifying the appropriate officers to be trained. *
8	Review the Council's Standing Orders.	Annual Governance Statement 2022/2023. (Self-Assessment Checklist (SAC): Internal Control Environment section).	New for 2023/2024.	Head of Democratic and Legal Services.	30/09/2023		Order of Reference to City Council and Committees reviewed following amendments to the Committee Structure. Scheme of Delegation of Powers agreed by Council Leadership Team. Standing Orders will be considered by Elected Members after the Summer Recess by the City Governance Committee. *

*Carried forward items have been included in Table 2 with new target completion dates.

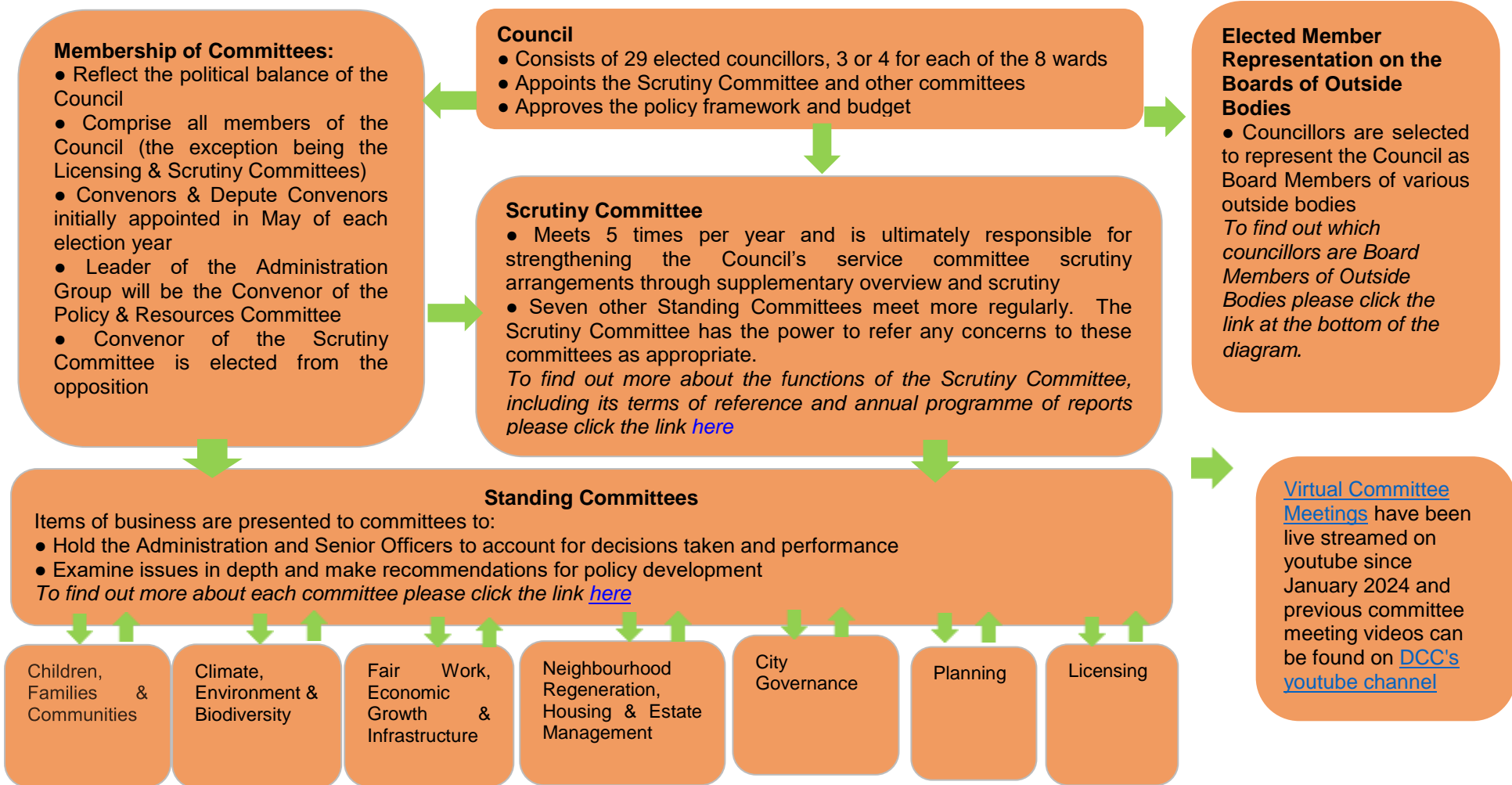
CONTINUOUS IMPROVEMENT AGENDA FOR 2024/2025

The Council's Corporate Governance Assurance Statement group has identified the following areas for improvement, full details are included in the Council's Local Code of Corporate Governance, to be taken forward during 2024/2025:

TABLE 2

	Improvement	Source	Details	Responsible Officer	Target Completion Date
1	Continue to develop Business Continuity Strategy.	Local Code of Corporate Governance 2017/2018. (Principle F: Managing Risk). Report 223-2017	Carried forward from 2023/2024. In progress.	Service Manager - Community Safety and Resilience.	31/03/2025
2	Replace Construction Services' Costing System.		Carried forward from 2023/2024. In progress.	Head of Construction and Head of Customer Services and IT.	31/03/2025
3	Implementation of Corporate Property Management system.	Annual Governance Statement 2022/2023. (Self-Assessment Checklist (SAC): Internal Control Environment section).	Carried forward from 2023/2024. In progress.	Head of Design and Property Services.	31/03/2027
4	Mandatory Data Protection Impact Assessment (DPIA) training for appropriate officers.	Annual Governance Statement 2022/2023. (Self-Assessment Checklist (SAC): Information Governance section).	Carried forward from 2023/2024. In progress.	Head of Democratic and Legal Services.	31/03/2025
5	Review the Council's Standing Orders.	Annual Governance Statement 2022/2023. (Self-Assessment Checklist (SAC): Internal Control Environment section).	Carried forward from 2023/2024. In progress.	Head of Democratic and Legal Services.	30/09/2024
6	Roll-out advanced risk management training module for senior officers.	Corporate Governance Assurance Statement Group.	New for 2024/2025.	Head of Corporate Finance	31/03/2025
7	Fully roll-out Quality Conversations.	Annual Governance Statement 2023/2024. (Self-Assessment Checklist (SAC): Internal Control Environment.	New for 2024/2025.	Head of People	31/03/2025

Dundee City Council's Governance Structure:



<https://www.dundee.gov.uk/service-area/corporate-services/democratic-and-legal-services/outside-bodies-elected-member-representation>

ANNUAL REMUNERATION REPORT

INTRODUCTION

The Council is required to prepare and publish within its Annual Accounts an annual Remuneration Report under the Local Authority Accounts (Scotland) Regulations 2014. The report sets out the remuneration and accrued pension benefits of the Senior Councillors and Senior Employees of the Council. The report also provides information on the number of Council Employees (including Senior Employees) whose total actual remuneration was £50,000 or more, this information being disclosed in salary bandings of £5,000 above £50,000. The following report has been prepared in accordance with the aforementioned Regulations. The Remuneration Report also provides details of Termination Benefits and Exit Packages for staff. The Council's External Auditor is required to audit certain parts of the Remuneration Report and give a separate opinion in their report on the Annual Accounts as to whether the Remuneration Report has been properly prepared in accordance with the Regulations and other relevant guidance. All information disclosed in the tables in this Remuneration Report are subject to audit by the Council's external auditors. The other sections of the Remuneration Report have been reviewed by the external auditors to ensure that they are consistent with the financial statement.

REMUNERATION ARRANGEMENTS

Senior Councillors

The remuneration of Councillors is regulated by the Local Governance (Scotland) Act 2004 (Remuneration) Amendment Regulations 2023 (Scottish Statutory Instrument No. 2023/21) and subsequent amendment regulations with further guidance being provided in Scottish Government circulars 8-2011 and 7-2014. The Regulations provide for the grading of Councillors for the purposes of remuneration arrangements, as either the Leader of the Council, the Civic Head (Lord Provost for Dundee City Council), Senior Councillors or Councillors. The Leader of the Council and the Civic Head cannot be the same person for the purposes of payment of remuneration. A Senior Councillor is a Councillor who holds a significant position of responsibility in the Council's political management structure.

The salary that is to be paid to the Leader of the Council is set out in the Regulations. For 2023/2024 the salary for the Leader of Dundee City Council was £40,205. The Regulations permit the Council to remunerate one Civic Head. The Regulations set out the maximum salary that may be paid to that Civic Head. The agreed policy of Dundee City Council is to pay the Civic Head (Lord Provost) the maximum salary set out in the Regulations (£30,154). The Regulations allow the Civic Head to incur expenditure of up to £3,000 on expenses associated with the position. During 2023/2024, the Council's Lord Provost incurred expenditure of £2,870 under this heading.

The Regulations also set out the remuneration that may be paid to Senior Councillors and the total number of Senior Councillors that the Council may have. The maximum yearly amount that may be paid to a Senior Councillor is 75% of the total yearly amount payable to the Leader of the Council. The total yearly amount payable by the Council for remuneration of all of its Senior Councillors (including the Leader and Civic Head) shall not exceed £386,947 and the number of Senior Councillors shall not exceed 15. The Council is able to exercise local flexibility in the determination of the precise number of Senior Councillors and their salary within these maximum limits.

With effect from 23 May 2022, Dundee City Council has had 15 Senior Councillors including the Leader and Civic Head. The remuneration payable to these Councillors in a full financial year totals £399,515, incorporating the effect of 0.4%, 2.8%, 2.2%, 4.2%, 5.2% and 2.7% pay increases from 1 April 2018, 1 April 2019, 1 April 2020, 1 April 2021, 1 April 2022 and 1 April 2023 respectively. The actual remuneration paid to Senior Councillors in 2022/2023 was £367,113. The Regulations also permit the Council to pay contributions or other payments as required to the Local Government Pension Scheme in respect of those Councillors who elect to become Councillor members of the pension scheme.

The remuneration details for the Leader of the Council, the Civic Head (Lord Provost for Dundee City Council) and Senior Councillors are set out in Table 1a. The salaries, allowances and expenses for all Councillors (including Senior Councillors) are set out below.

Remuneration paid to Councillors (subject to audit)

	2023/2024	2022/2023
	£	£
Salaries	689,150	661,527
Mileage, Travel & Subsistence etc	6,283	4,767
Training & Conferences	-	85
Telephone Expenses	2,147	3,277
Other Allowances	521	285
	698,101	669,941
Provision of Council Cars	46,030	43,334
Total	744,131	713,275

The full Annual Return of Councillors Salaries & Expenses for 2023/2024 is available on the Council's [website](#).

Senior Employees of the Council

The salary of Senior Employees is set by reference to national agreements. The Scottish Joint Negotiating Committee (SJNC) for Local Authority Services sets the salaries for the Chief Executives of Scottish local authorities. The salaries of the Executive Directors and Heads of Service are determined with reference to the Chief Executive's salary taking into account the duties and responsibilities of their posts. The Council's City Governance Committee is responsible for agreeing the salaries of Executive Directors and Heads of Service. As part of the revised service and management structures agreed in June 2015, the Council adopted a single pay and grading structure for all employees, other than those on SNCT conditions of service.

Senior Employees are entitled to participate in the Council's Contract Car Hire Scheme, subject to meeting certain criteria. The Council's Policy and Resources Committee is also responsible for agreeing the terms of the Contract Car Hire Scheme.

For the purposes of the Remuneration Report, the Regulations set out the following criteria for designation as a Senior Employee of the Council:

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

The Council has determined that 7 employees (7 posts) meet the criteria for designation as a Senior Employee in 2023/2024, with all 7 employees falling into either category (i) and / or (ii) above. The remuneration details for the Senior Employees of the Council are set out in Table 2.

The Regulations also require information to be published on the total number of Council employees (including Senior Employees) whose total actual remuneration was £50,000 or more. This information is to be disclosed in salary bandings of £5,000 above £50,000 and is shown in the following table:

Remuneration Bands (subject to audit)

	No of Employees 2023/2024	No of Employees 2022/2023
£50,000 - £54,999	210	139
£55,000 - £59,999	192	190
£60,000 - £64,999	74	57
£65,000 - £69,999	62	37
£70,000 - £74,999	44	63
£75,000 - £79,999	45	13

£80,000 - £84,999	12	9
£85,000 - £89,999	7	4
£90,000 - £94,999	3	7
£95,000 - £99,999	2	4
£100,000 - £104,999	5	9
£105,000 - £109,999	11	0
£110,000 - £114,999	0	1
£120,000 - £124,999	1	1
£125,000 - £129,999	0	3
£135,000 - £139,999	4	0
£160,000 - £164,999	0	1
£170,000 - £174,999	1	0
Total	673	538

ACCRUED PENSION BENEFITS

Pension benefits for Councillors and Local Government Employees are provided through the Local Government Pension Scheme (LGPS). A new Local Government Pension Scheme (Scotland) came into effect on 1 April 2015, based on career average related earnings (CARE Scheme).

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

For Local Government Employees the scheme currently provides benefits based on career average revalued salary and length of service on retirement. The scheme's normal retirement age for both Councillors and Local Government Employees is linked to the state pension age.

From 1 April 2009 a five tier contribution system was introduced with contributions from scheme members being based on how much pay falls into each tier. This is designed to give more equality between the cost and benefits of scheme membership. Prior to 2009, contribution rates were set at 6% for all non-manual employees. The members contribution rates for 2023/2024 remain at the 2009/2010 rates, however the pay bandings have been updated. The tiers and contribution rates are as follows:

Whole Time Pay	Contribution Rate 2023/2024
On earnings up to and including £25,300	5.5%
On earnings above £25,301 and up to £31,000	7.25%
On earnings above £31,001 and up to £42,500	8.5%
On earnings above £42,501 and up to £56,600	9.5%
On earnings of £56,601 and above	12%

If a person works part-time their contribution rate is worked out on the whole-time pay rate for the job, with actual contributions paid on actual pay earned.

There is no automatic entitlement to a lump sum. Members may opt to give up (commute) pension for lump sum up to the limit set by the Finance Act 2004. The accrual rate under the new CARE Scheme guarantees a pension based on 1/49th of pensionable salary, calculated separately for each year of pensionable service. Prior to 2015 the accrual rate guaranteed a pension based on 1/60th of final pensionable salary and years of pensionable service.

Senior Councillors

The accrued pension benefits for Senior Councillors are set out in Table 3, together with the pension contributions made by the Council.

Senior Employees of the Council

The accrued pension benefits for Senior Employees are set out in Table 4, together with the pension contributions made by the Council.

Assumptions and Contextual Information

The value of the accrued pension benefits has been calculated on the basis of the age at which the person will first become entitled to receive a pension on retirement without reduction on account of its payment at that age; without exercising any option to commute pension entitlement into a lump sum; and without any adjustment for the effects of future inflation. The pension figures shown relate to the benefits that the person has accrued as a consequence of their total Local Government service and not just their current appointment.

In considering the accrued pension benefits figures the following contextual information should be taken into account:

- i. the figures for pension and lump sum are illustrative only in light of the assumptions set out above and do not necessarily reflect the actual benefits that any individual may receive upon retirement.
- ii. the accrued benefits figures are reflective of the pension contributions that both the employer and the scheme member have made over a period of time. In 2023/2024, the scheme member contribution rate for Senior Councillors was in the range of 5.5% to 6.4% (2022/2023 3.25% to 5.7%) of pensionable pay and for Senior Employees was in the range of 9.4% to 10.3% (2022/2023 9.5% to 10.4%) of pensionable pay. In 2023/2024, the employer contribution rate was 17.0% (2022/2023 17.0%) of pensionable pay for both Senior Councillors and Senior Employees.

TERMINATION BENEFITS & EXIT PACKAGES

As part of ongoing cost saving measures aimed to implement a reduction in staffing levels the Council have approved a series of Voluntary Early Retirement and Voluntary Redundancy Schemes. Table 5 details the total number and cost of staff departures agreed under these schemes, split over various cost bandings. The total cost of these exit packages includes the strain on fund payable by the Council to the relevant pension scheme, employer's contribution to any enhancement of service awarded (i.e. added years benefits) or redundancy payments made.

Trade Union (Facility Time Publication Requirements) Regulations 2017 (not subject to audit)

The Trade Union (Facility Time Publication Requirements) Regulations 2017 require a range of information in relation to the time and costs of employee involvement in trade union activity to be disclosed in the annual report. Our first disclosures under these Regulations related to the 2020/2021 financial year which were made in the 2021/2022 accounts. During 2023/2024, the Council obtained numbers for the 2022/2023 financial year:

Trade Union (Facility Time Publication Requirements) Regulations 2017 disclosure requirement	2022/23	2021/22
Number of employees who were relevant union officials during the relevant period	37	55
How many employees who were relevant union officials during the relevant period spent		
a) 0 -1% of their working hours on facility time:	7	30
b) 1 – 50% of their working hours on facility time:	28	23
c) 51-99% of their working hours on facility time:	1	1
d) 100% of their working hours on facility time:	1	1
Percentage of the total pay bill spent on facility time	0.088%	0.061%
Time spent on paid trade union activities as a percentage of total paid facility time hours	none	none

The 2023/2024 data is currently being collated and will be published on the Council's website when available.



**Gregory Colgan BAcc (Hons), ACMA, CGMA
Chief Executive
Dundee City Council**

25 September 2024



**Councillor John Alexander
Leader of the Council
Dundee City Council**

25 September 2024

TABLE 1a - REMUNERATION OF SENIOR COUNCILLORS (subject to audit)

Councillor Name	Responsibility	Salary, Fees & Allowances £	Taxable Expenses £	Non-cash Expenses & Benefits -in-Kind £	Total Remuneration 2023/2024 £	Total Remuneration 2022/2023 £
Anne Rendall	Convener of Neighbourhood Services Committee (to 6 May 2022)	-	-	-	-	2,586
Bill Campbell	Lord Provost (from 24 May 2022), Depute Lord Provost (to 6 May 2022)	30,154	-	-	30,154	27,289
Christina Roberts	Convener of Community Safety & Public Protection Committee (from 24 May 2022), Depute Convener of Neighbourhood Services Committee (to 6 May 2022) (note 1)	23,733	-	-	23,733	24,534
Heather Anderson	Convener of Neighbourhood Services Committee (from 24 May 2022)	26,697	-	-	26,697	22,222
Ian Borthwick	Lord Provost (to 6 May 2022)	-	-	-	-	2,920
John Alexander	Leader	40,205	-	-	40,205	37,359
Ken Lynn	Lead Member for Health & Social Care, Depute Convener of Licencing Committee (to 6 May 2022)	26,697	-	-	26,697	24,808
Kevin Cordell	Depute Lord Provost (from 24 May 2022), Convener, Community Safety and Public Protection (to 6 May 2022) (note 2)	25,128	-	-	25,128	21,687
Kevin Keenan	Convener of Scrutiny Committee, Leader of the Major Opposition Group	26,697	-	-	26,697	24,808
Mark Flynn	Convener of City Development Committee	26,697	-	-	26,697	24,808
Nadia El-Nakla	Depute Convener of Neighbourhood Services Committee (from 24 May 2022)	22,613	-	-	22,613	18,822
Roisin Smith	Depute Convener of Children & Families Services Committee	22,613	-	-	22,613	21,012
Siobhan Tolland	Depute Convener of Planning Committee (from 24 May 2022)	22,613	-	-	22,613	18,822
Steven Rome	Depute Convener of City Development Committee	25,577	-	-	25,577	21,012
Stewart Hunter	Convener of Children & Families Services Committee, Convener of Licencing Committee	26,697	-	-	26,697	24,808
Will Dawson	Convener of Planning Committee	26,697	-	-	26,697	24,808
Willie Sawers	Depute Convener of Policy & Resources Committee	26,697	-	-	26,697	24,808
Total		399,515	-	-	399,515	367,113

1. The 2022/2023 figures for Salary, Fees and Allowances represents total remuneration for the year including payment for being a Councillor, together with the additional payment until 10 July 2023 for being the Depute Convener of the Tay Road Bridge

2. The figures for Salary, Fees and Allowances represents total remuneration for the year including payment for being a Councillor, together with the additional payment for being the Convener of the Tayside Valuation Joint Board.

Note

The following recharges were made by the Council to the following bodies in respect of the above responsibilities:

	2023/2024 £	2022/2023 £
Tay Road Bridge Joint Board	3,773	3,997
Tayside Valuation Joint Board	5,029	5,274
Total	8,802	9,271

TABLE 2 – REMUNERATION OF SENIOR EMPLOYEES OF THE COUNCIL (subject to audit)

Employee Name	Post Title	Salary, Fees & Allowances £	Bonuses, Taxable Expenses £	Other payments £	Compensation for Loss of Employment £	Benefit s Other Than in Cash £	Total Remuneration 2023/2024 £	Total Remuneration 2022/2023 £
Gregory Colgan	Chief Executive (see note 1)	168,407	-	1,642	-	-	170,049	160,442
Robert Emmott	Executive Director of Corporate Services and S95 Officer	135,763	-	-	-	-	135,763	128,027
Audrey May	Executive Director of Children and Families	135,763	-	-	-	-	135,763	123,722
Robin Presswood	Executive Director of City Development	135,763	-	-	-	-	135,763	128,027
Elaine Zwirlein	Executive Director of Neighbourhood Services	135,763	-	-	-	-	135,763	128,027
Judy Dobbie	Director of Leisure and Culture Dundee	120,850	-	-	-	-	120,850	113,969

Diane McCulloch	Head of Health & Community Care, Dundee Health and Social Care Partnership (Chief Social Work Officer)	107,596	-	-	-	-	107,596	101,450
Total		939,905	-	1,642	-	-	941,547	883,664

TABLE 2 NOTES

1. The remuneration for Gregory Colgan, Chief Executive, includes £1,642 fees for election duties.

TABLE 3 – SENIOR COUNCILLORS ACCRUED PENSION BENEFITS (subject to audit)

Councillor Name	Responsibility	Pension as at	Pension	Lump Sum	Lump Sum	Pension	Pension
		31 March 2024	Difference from 31 March 2023	as at 31 March 2024	Difference from 31 March 2023	Contribution 2023/2024	Contribution 2022/2023
		£000	£000	£000	£000	£	£
Anne Rendall	Convener of Neighbourhood Services Committee (to 6 May 2022) (note 2)	-	-	-	-	-	440
Bill Campbell	Lord Provost (from 24 May 2022), Depute Lord Provost (to 6 May 2022)	6.0	1.2	-	-	5,126	4,639
Christina Roberts	Convener of Community Safety & Public Protection Committee (from 24 May 2022), Depute Convener of Neighbourhood Services Committee (to 6 May 2022)	7.9	1.0	2.0	0.1	4,034	4,171
Heather Anderson	Convener of Neighbourhood Services Committee (from 24 May 2022) (note 3)	3.2	2.7	-	-	4,538	3,778
John Alexander	Leader	6.9	1.0	-	-	6,834	6,351
Ken Lynn	Lead Member for Health & Social Care, Depute Convener of Licencing Committee (to 6 May 2022)	2.6	0.7	-	-	4,538	4,218
Kevin Cordell	Depute Lord Provost (from 24 May 2022), Convener, Community Safety and Public Protection (to 6 May 2022) (note 1)	6.1	1.0	-	-	4,271	3,640
Kevin Keenan	Convener of Scrutiny Committee, Leader of the Major Opposition Group	9.3	1.2	2.4	0.1	4,538	4,218

Councillor Name	Responsibility	Pension as at 31 March 2024	Pension Difference from 31 March 2023	Lump Sum as at 31 March 2024	Lump Sum Difference from 31 March 2023	Pension Contribution 2023/2024	Pension Contribution 2022/2023
		£000	£000	£000	£000	£	£
Mark Flynn	Convener of City Development Committee	3.6	0.8	-	-	4,538	4,218
Nadia El-Nakla	Depute Convener of Neighbourhood Services Committee (from 24 May 2022)	0.9	0.5	-	-	3,844	3,200
Roisin Smith	Depute Convener of Children & Families Services Committee	3.2	0.7	-	-	3,844	3,572
Siobhan Tolland	Depute Convener of Planning Committee (from 24 May 2022)	0.9	0.5	-	-	3,844	3,200
Steven Rome	Depute Convener of City Development Committee	2.4	0.7	-	-	4,348	3,572
Stewart Hunter	Convener of Children & Families Services Committee, Convener of Licencing Committee	8.7	1.1	2.2	0.1	4,538	4,218
Will Dawson	Convener of Planning Committee	8.9	1.1	2.2	0.1	4,538	4,218
Willie Sawers	Depute Convener of Policy & Resources Committee	8.9	1.1	2.2	0.1	4,538	4,218
Total		79.5	15.3	11	0.5	67,911	61,871

TABLE 3 NOTES

1. The Pension Contribution figures relate to the remuneration shown for the relevant persons in Table 1a.
2. Pension commenced during 2022/2023.
3. Pension value for 2023/2024 includes a transfer in respect of a previous post held

TABLE 4 – SENIOR EMPLOYEES OF THE COUNCIL ACCRUED PENSION BENEFITS (subject to audit)

Employee Name	Post Title	Pension as at 31 March 2024	Pension Difference from 31 March 2023	Lump Sum as at 31 March 2024	Lump Sum Difference from 31 March 2023	Pension Contribution 2023/2023	Pension Contribution 2022/2023
		£000	£000	£000	£000	£	£
Gregory Colgan	Chief Executive	41	6	-	-	28,908	26,996
Robert Emmott	Executive Director of Corporate Services and S95 Officer	61	7	79	5	23,079	21,765
Robin Presswood	Executive Director of City Development	59	7	65	4	23,079	21,765
Elaine Zwirlein	Executive Director of Neighbourhood Services (note 2)	76	8	115	7	23,079	21,765
Judy Dobbie	Director of Leisure and Culture Dundee	60	6	91	5	20,554	19,375
Diane McCulloch	Head of Health and Community Care, Dundee Health and Social Care Partnership (Chief Social Work Officer)	60	6	90	5	18,291	17,246
Total		357	40	440	26	136,990	128,912

TABLE 4 NOTES

1. Audrey May, Executive Director of Children and Families, has opted out of the Local Government Pension Scheme.
2. Elaine Zwirlein, Executive Director of Neighbourhood Services, retired on 31 March 2024.

TABLE 5 – TERMINATION BENEFITS & EXIT PACKAGES (subject to audit)

Exit Package Cost Band	Number of Compulsory Redundancies		Number of other departures agreed		Total number of exit packages by cost band		Total cost of exit packages in each band (£000)	
	2022/2023	2023/2024	2022/2023	2023/2024	2022/2023	2023/2024	2022/2023	2023/2024
£0 - £20,000	-	-	7	1	7	1	21	12
£20,001 - £40,000	-	-	-	-	-	-	-	-
£40,001 - £60,000	-	-	-	-	-	-	-	-
£60,001 - £80,000	-	-	-	-	-	-	-	-
£80,001 - £100,000	-	-	-	-	-	-	-	-
Total	-	-	7	1	7	1	21	12

TABLE 5 NOTES

1. The above table represents the actual costs incurred (as opposed to actuarial costs) of termination benefits associated with voluntary redundancy payments to employees who left during 2023/2024 and 2022/2023. Under the terms of the Council’s severance schemes for non-teaching staff, employees can elect to receive a voluntary redundancy payment. During 2023/2024, 1 employee received voluntary redundancy payments (2022/2023: 7 employees) for which the Council incurred one-off redundancy costs of £0.012 m (2022/2023 £0.021m).

The Council's Responsibilities

The Council is required to:

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

I confirm that these Annual Accounts were approved for signature by the Scrutiny Committee at its meeting on 25 September 2024.

Signed on behalf of Dundee City Council



Councillor John Alexander
Leader of the Council
25 September 2024

The Responsibilities of the Executive Director of Corporate Services

The Executive Director of Corporate Services is responsible for the preparation of the Council's annual accounts in accordance with proper practices as required by legislation and set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom ('the Code of Practice').

In preparing the annual accounts, the Executive Director of Corporate Services has:

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

The Executive Director of Corporate Services has also:

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

I certify that the financial statements give a true and fair view of the financial position of the local authority (and its group) at the reporting date and the transactions of the local authority (and its group) for the year ended 31 March 2024.



Robert Emmott BSc, CPFA
Executive Director of Corporate Services
Dundee City Council
26 June 2024

The objective of the Expenditure and Funding Analysis is to demonstrate to council tax and rent payers how the funding available to the Council (ie government grants, rents, council tax and business rates) for the year has been used in providing services in comparison with those resources consumed or earned by the Council in accordance with generally accepted accounting practices. The Expenditure and Funding Analysis also shows how this expenditure is allocated for decision making purposes between the Council's services. Income and expenditure accounted for under generally accepted accounting practices is presented more fully in the Comprehensive Income and Expenditure Statement.

2022/2023				2023/2024		
Net Expenditure Chargeable to the General Fund and HRA Balances £000	Adjustments between the Funding and Accounting Basis (see below/MIRS) £000	Net Expenditure in the Comprehensive Income and Expenditure Statement £000		Net Expenditure Chargeable to the General Fund and HRA Balances £000	Adjustments between the Funding and Accounting Basis (see below/MIRS) £000	Net Expenditure in the Comprehensive Income and Expenditure Statement £000
184,099	10,439	194,538	Children & Families Services	196,928	926	197,854
100,041	5,942	105,983	Dundee Health & Social Care Partnership	103,862	(168)	103,694
22,202	59,484	81,686	City Development	25,861	50,465	76,326
20,339	6,039	26,378	Neighbourhood Services	25,806	1,550	27,356
14,050	434	14,484	Chief Executive	15,700	27	15,727
35,087	7,382	42,469	Corporate Services	32,709	3,117	35,826
1,157	2,373	3,530	Construction	73	(168)	(95)
(1,533)	9,016	7,483	Housing Revenue Account	4,075	16,180	20,255
422	-	422	Discretionary NDR Relief	497	-	497
1,021	-	1,021	Tayside Valuation Joint Board	802	-	802
(21)	2,424	2,403	Miscellaneous Items	4,170	(338)	3,832
376,864	103,533	480,397	Cost Of Services	410,483	71,591	482,074
(373,032)	(24,411)	(397,443)	Other Income and Expenditure	(428,296)	4,185	(424,111)
3,832	79,122	82,954	(Surplus) or Deficit on Provision of Services	(17,813)	75,776	57,963
61,313			Opening General Fund and HRA Balance	(56,647)		
(3,832)			Add (Surplus) / Deficit on General Fund and HRA Balance in Year	(17,813)		
(834)			Transfers to / (from) Other Reserves	(3,271)		
56,647			Closing General Fund and HRA Balance at 31 March *	(77,731)		

* For a split of this balance between the General Fund and the HRA - see the Movement in Reserves Statement

Expenditure and Funding Analysis (cont)

This analysis provides a reconciliation of the main adjustments to Net Expenditure Chargeable to the General Reserve to arrive at the amounts in the Comprehensive Income and Expenditure Statement. The relevant transfers between reserves are explained in the Movement in Reserves Statement.

Adjustments between Funding and Accounting Basis

2022/2023				2023/2024				
Adjustments for Capital Purposes (Note 1) £000	Net change for the Pensions Adjustments (Note 2) £000	Other Differences (Note 3) £000	Total Adjustments £000	Adjustments from General Fund to arrive at the Comprehensive Income and Expenditure Statement amounts	Adjustments for Capital Purposes (Note 1) £000	Net change for the Pensions Adjustments (Note 2) £000	Other Differences (Note 3) £000	Total Adjustments £000
3	10,167	269	10,439	Children & Families Services	-	651	275	926
-	6,565	(623)	5,942	Dundee Health & Social Care Partnership	-	489	(657)	(168)
57,965	2,770	(1,251)	59,484	City Development	52,354	208	(2,097)	50,465
2,019	4,441	(421)	6,039	Neighbourhood Services	1,364	333	(147)	1,550
-	432	2	434	Chief Executive	-	34	(7)	27
2,077	5,371	(66)	7,382	Corporate Services	2,622	503	(8)	3,117
-	2,809	(436)	2,373	Construction	-	203	(371)	(168)
14,977	944	(6,905)	9,016	Housing Revenue Account	22,880	75	(6,775)	16,180
-	-	2,424	2,424	Miscellaneous Items	-	(2,585)	2,247	(338)
77,041	33,499	(7,007)	103,533	Cost Of Services	79,220	(89)	(7,540)	71,591
(33,039)	1,794	6,834	(24,411)	Other income and expenditure from the Expenditure and Funding Analysis	(1,739)	(1,499)	7,423	4,185
44,002	35,293	(173)	79,122	Difference between General Fund surplus or deficit and Comprehensive Income and Expenditure Statement Surplus or Deficit on the Provision of Services	77,481	(1,588)	(117)	75,776

Notes

1) Adjustments for capital purposes - this column adds in depreciation and impairment and revaluation gains and losses in the services line and for:

Other operating expenditure - adjustments for capital disposals with a transfer of income on disposal of assets and the amounts written off for those assets.

Financing and investment income and expenditure - the statutory charges for capital financing ie loan repayments and other revenue contributions are deducted from other income and expenditure as these are not chargeable under generally accepted accounting practices.

Taxation and non-specific grant income and expenditure - capital grants are adjusted for income not chargeable under generally accepted accounting practices. Revenue grants are adjusted from those receivable in the year to those receivable without conditions or for which conditions were satisfied throughout the year. The Taxation and Non Specific Grant Income and Expenditure line is credited with capital grants receivable in the year without conditions or for which conditions were satisfied in the year.

2) Net change for the removal of pension contributions and the addition of IAS 19 Employee Benefits pension related expenditure and income:

For **services** this represents the removal of the employer pension contributions made by the Council as allowed by statute and the replacement with current service costs and past service costs.

For **Financing and investment income and expenditure** - the net interest on the defined benefit liability is charged to the CIES.

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

For **services** this represents the inclusion of a charge for short-term accumulating compensating absences, mainly relating to accrued annual leave entitlement. Allocations of insurance costs and impairment allowances on trade debtors have been included.

For **Financing and investment income and expenditure** - the other differences column recognises adjustments to the General Fund for the re-measurement of the revenue costs / income associated with financial instruments.

For **Financing and investment income and expenditure** - the other differences column recognises interest payable / receivable on the Housing Revenue Account being reclassified as a corporate cost.

This statement shows the accounting cost in the year of providing services in accordance with generally accepted accounting practices, rather than the amount to be funded from taxation or rents. Councils raise taxation and rents to cover expenditure in accordance with statutory requirements; this may be different from the accounting cost. The taxation position is shown in both the Expenditure and Funding Analysis and the Movement in Reserves Statement.

2022/2023			2023/2024		
Gross Expend £000	Gross Income £000	Net Expend / (Income) £000	Gross Expend £000	Gross Income £000	Net Expend / (Income) £000
237,509	(42,971)	194,538	238,568	(40,714)	197,854
259,968	(153,985)	105,983	258,180	(154,486)	103,694
105,233	(23,547)	81,686	103,803	(27,477)	76,326
37,290	(10,912)	26,378	39,426	(12,070)	27,356
16,725	(2,241)	14,484	17,920	(2,193)	15,727
94,422	(51,953)	42,469	87,483	(51,657)	35,826
12,117	(8,587)	3,530	6,458	(6,553)	(95)
65,614	(58,131)	7,483	78,024	(57,769)	20,255
422	-	422	497	-	497
1,021	-	1,021	802	-	802
3,099	(696)	2,403	5,222	(1,390)	3,832
833,420	(353,023)	480,397	836,383	(354,309)	482,074
		671			(289)
		31,576			30,006
		(429,690)			(453,829)
		82,954			57,963
		(245,890)			(84,777)
		2,102			1,978
		460			(120)
		(71,005)			2,606
		(314,333)			(80,313)
		(231,379)			(22,350)

Movement in Reserves Statement

This statement shows the movement from the start of the year to the end on the different reserves held by the Council, analysed into 'usable reserves' (ie those that can be applied to fund expenditure or reduce local taxation) and other 'unusable reserves'. The Movement in Reserves Statement shows how the movements in year of the Council's reserves are broken down between gains and losses incurred in accordance with generally accepted accounting practices and the statutory adjustments required to return to the amounts chargeable to council tax [or rents] for the year. The Net Increase/Decrease line shows the statutory General Fund Balance and Housing Revenue Account Balance movements in the year following those adjustments.

2022/2023	Revenue Reserves				Capital Reserves		Total Usable Reserves £000	Unusable Reserves £000	Total Authority Reserves £000
	General Fund Balance £000	HRA Balance £000	Renewal & Repair Fund £000	Insurance Fund £000	Capital Grants & Receipts Unapplied Account £000	Capital Fund £000			
Balance at 31 March 2022 brought forward	(61,313)	-	(13,170)	(1,458)	(1,714)	(3,636)	(81,291)	(745,809)	(827,100)
Movement in Reserves during 2022/2023									
Total Comprehensive Income & Expenditure	69,066	13,888	-	-	-	-	82,954	(314,333)	(231,379)
Adjustments to Usable Reserves Permitted by Accounting Standards	(12,538)	(13,865)	-	-	-	-	(26,403)	26,403	-
Adjustments Between Accounting Basis & Funding Basis Under Regulations (note 9)	(51,163)	(1,556)	-	-	339	1,005	(51,375)	51,375	-
Net (Increase)/ Decrease before Transfers to Earmarked Reserves	5,365	(1,533)	-	-	339	1,005	5,176	(236,555)	(231,379)
Transfers to/(from) Other Statutory Reserves	(699)	1,533	(1,589)	814	-	(59)	-	-	-
(Increase)/ Decrease in 2022/2023	4,666	-	(1,589)	814	339	946	5,176	(236,555)	(231,379)
Balance at 31 March 2023 carried forward	(56,647)	-	(14,759)	(644)	(1,375)	(2,690)	(76,115)	(982,364)	(1,058,479)

2023/2024	<u>Revenue Reserves</u>				<u>Capital Reserves</u>		Total Usable Reserves £000	Unusable Reserves £000	Total Authority Reserves £000
	General Fund Balance £000	HRA Balance £000	Renewal & Repair Fund £000	Insurance Fund £000	Capital Grants & Receipts Unapplied Account £000	Capital Fund £000			
Balance at 31 March 2023 brought forward	(56,647)	-	(14,759)	(644)	(1,375)	(2,690)	(76,115)	(982,364)	(1,058,479)
Movement in Reserves during 2023/2024									
Total Comprehensive Income & Expenditure	32,590	25,373	-	-	-	-	57,963	(80,313)	(22,350)
Adjustments to Usable Reserves Permitted by Accounting Standards	(20,785)	(13,831)	-	-	-	-	(34,616)	34,616	-
Adjustments Between Accounting Basis & Funding Basis Under Regulations (note 9)	(33,693)	(7,467)	-	-	1,021	657	(39,482)	39,482	-
Net (Increase)/ Decrease before Transfers to Earmarked Reserves	(21,888)	4,075	-	-	1,021	657	(16,135)	(6,215)	(22,350)
Transfers to/(from) Other Statutory Reserves	804	(4,075)	3,933	(548)	-	(114)	-	-	-
(Increase)/ Decrease in 2023/2024	(21,084)	-	3,933	(548)	1,021	543	(16,135)	(6,215)	(22,350)
Balance at 31 March 2024 carried forward	(77,731)	-	(10,826)	(1,192)	(354)	(2,147)	(92,250)	(988,579)	(1,080,829)

The Balance Sheet shows the value as at the Balance Sheet date of the assets and liabilities recognised by the Council. The net assets of the Council (assets less liabilities) are matched by the reserves held by the Council. Reserves are reported in two categories. The first category is usable reserves, i.e. those that the Council may use to provide services, subject to the need to maintain a prudent level of reserves and any statutory limitations on their use (for example the Capital Fund that may only be used to fund capital expenditure or repay debt). The second category is those that the Council is not able to use to provide services. This category includes reserves that hold unrealised gains and losses (for example the Revaluation Reserve), where amounts would only become available to provide services if the assets are sold; and reserves that hold timing differences shown in the Movement in Reserves Statement line 'Adjustments between accounting basis and funding basis under regulations'.

31 March 2023 £000			31 March 2024 £000	
1,773,603	Property, Plant & Equipment	27	1,850,207	
20,942	Heritage Assets	41	20,792	
13,073	Investment Property	24	13,073	
2,540	Intangible Assets	25	1,801	
29	Long Term Investments	37	29	
10,321	Long Term Debtors	37/44	11,095	
1,820,508	Long Term Assets		1,896,997	
3,132	Short Term Investments	37	3,252	
1,075	Inventories	-	1,102	
63,271	Short Term Debtors	31	58,378	
12,689	Cash and Cash Equivalents	16	1,626	
5,893	Assets held for sale	30	4,493	
86,060	Current Assets		68,851	
(16,010)	Short Term Borrowing	37	(95,097)	
(120,116)	Short Term Creditors	32/37	(98,861)	
(136,126)	Current Liabilities		(193,958)	
(5,681)	Provisions	33	(4,297)	
(507,782)	Long Term Borrowing	37	(494,522)	
(31,203)	Pension Liability	12/20	(32,221)	
(159,196)	Other Long Term Liabilities	43	(153,479)	
(8,101)	Grants Receipts in Advance	36	(6,542)	
(711,963)	Long Term Liabilities		(691,061)	
1,058,479	Net Assets		1,080,829	
76,115	Usable Reserves	11	92,250	
982,364	Unusable Reserves	12	988,579	
1,058,479	Total Reserves		1,080,829	



Robert Emmott BSc, CPFA
Executive Director of Corporate Services
Dundee City Council
26 June 2024

The notes on pages 54 to 119 form part of the financial statements.

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

2022/2023 £000		2023/2024 £000
82,954	Net deficit on the provision of services	57,963
(137,973)	Adjust net (surplus) on the provision of services for non-cash movements	(70,514)
3,077	Adjust for items included in the net (surplus) or deficit on the provision of services that are investing and financing activities	2,356
(51,942)	Net cash flows from Operating Activities	(10,195)
44,947	Investing Activities (note 14)	82,125
31,147	Financing Activities (note 15)	(60,867)
24,152	Net (increase)/decrease in cash and cash equivalents	11,063
36,841	Cash and cash equivalents at the beginning of the reporting period	12,689
12,689	Cash and cash equivalents at the end of the reporting period (note 16)	1,626

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1 Accounting Policies

A. General Principles

The Annual Accounts summarise the Council's transactions for the 2023/24 financial year and its position at the year-end of 31 March 2024. The Council is required to prepare Annual Accounts by The Local Authority Accounts (Scotland) Regulations 2014. Section 12 of the Local Government in Scotland Act 2003 requires that they be prepared in accordance with proper accounting practices. These practices under Section 21 of the 2003 Act primarily comprise the Code of Practice on Local Authority Accounting in the United Kingdom 2023/24 and the Service Reporting Code of Practice 2023/24, supported by International Financial Reporting Standards (IFRS) and statutory guidance issued under Section 12 of the 2003 Act. The accounts have been prepared on a going concern basis. The accounting convention adopted in the Annual Accounts is principally historical cost, modified by the revaluation of certain categories of non-current assets and financial instruments.

B. Accruals of Income and Expenditure

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

- Revenue from contracts with service recipients, whether for services or the provision of goods, is recognised when (or as) the goods or services are transferred to the service recipient in accordance with the performance obligations in the contract.
- Supplies are recorded as expenditure when they are consumed – where there is a gap between the date supplies are received and their consumption; they are carried as inventories on the Balance Sheet.
- Expenses in relation to services received (including those rendered by the Council's employees) are recorded as expenditure when the services are received, rather than when payments are made.
- Interest payable on borrowings and receivable on investments is accounted for on the basis of the effective interest rate for the relevant financial instrument rather than the cash flows fixed or determined by the contract.
- Where revenue and expenditure have been recognised but cash has not been received or paid, a debtor or creditor for the relevant amount is recorded in the Balance Sheet. Where debts may not be settled, the balance of debtors is written down and a charge made to revenue for the income that might not be collected.

Where the Council is acting as an agent for another party (e.g. in the collection of Non-Domestic Rates, Scottish Water Charges etc), income and expenditure are recognised only to the extent that commission is receivable by the Council for the agency services rendered or the Council incurs expenses directly on its own behalf in rendering the services.

C. Cash and Cash Equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents comprise short term lending that is repayable on demand or within 3 months of the Balance Sheet date and that is readily convertible to known amounts of cash with insignificant risk of change in value. In the Cash Flow Statement, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the Council's cash management.

D. Changes in Accounting Policies and Estimates and Errors

Changes in accounting policies are only made when required by proper accounting practices or when the change provides more reliable or relevant information about the effect of transactions, other events and conditions on the Council's financial position or financial performance. Where a change is made and it is material to the financial statements, it is applied retrospectively (unless stated otherwise) by adjusting opening balances and comparative amounts for the prior period as if the new policy had always been applied. Changes in accounting estimates are accounted for prospectively, i.e. in the current and future years affected by the change. Material errors discovered in prior period figures are corrected retrospectively by amending opening balances and comparative amounts for the prior period.

E. Charges to Revenue for Non-Current Assets

Services are debited with the following amounts to record the cost of holding non-current assets during the year:

- depreciation attributable to the assets used by the relevant service
- revaluation and impairment losses on assets used by the service where there are no accumulated gains in the Revaluation Reserve against which the losses can be written off
- amortisation of intangible assets attributable to the service

The Council is not required to raise Council Tax to cover depreciation, revaluation and impairment losses or amortisation. However, it is required to make an annual provision from revenue to contribute towards the reduction in its overall borrowing requirement, equal to the Statutory Repayment of Loans Fund Advances. Depreciation (historic cost element), revaluation and impairment losses and amortisation are therefore replaced by the contribution in the General Fund Balance (the Statutory Repayment of Loans Fund Advances), by way of an adjusting transaction with the Capital Adjustment Account in the Movement in Reserves Statement for the difference between the two. The charge to services for the current value element of depreciation is offset by a transfer from the Revaluation Reserve in the Movement in Reserves Statement.

F. Employee Benefits

Benefits Payable During Employment

Short-term employee benefits (those that fall due wholly within 12 months of the year-end), such as wages and salaries, paid annual leave and paid sick leave, bonuses and non-monetary benefits (eg cars) for current employees, are recognised as an expense in the year in which employees render service to the Council. An accrual is made for the cost of holiday entitlements earned by employees but not taken before the year-end which employees can carry forward into the next financial year. The accrual is made at the wage and salary rates applicable in the following accounting year, being the period in which the employee takes the benefit. The accrual is charged to Surplus or Deficit on the Provision of Services, but then the element relating to accrued holiday entitlements is reversed out through the Movement in Reserves Statement so that holiday entitlements are charged to revenue in the financial year in which the holiday absence occurs.

Termination Benefits

Termination benefits are amounts payable as a result of a decision by the Council to terminate an employee's employment before the normal retirement date or an employee's decision to accept voluntary redundancy in exchange for those benefits and are charged on an accruals basis to the appropriate service segment or, where applicable, to a corporate service segment at the earlier of when the Council can no longer withdraw the offer of those benefits or when the Council recognises costs for a restructuring. Where termination benefits involve the enhancement of pensions, statutory provisions require the General Fund balance to be charged with the amount payable by the Council to the pension fund or pensioner in the year, not the amount calculated according to the relevant accounting standards. In the Movement in Reserves Statement, appropriations are required to and from the Pensions Reserve to remove the notional debits and credits for pension enhancement termination benefits and replace them with debits for the cash paid to the pension fund and pensioners and any such amounts payable but unpaid at the year-end.

Post Employment Benefits

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

- the Local Government Pension Scheme (Tayside Pension Fund), a defined benefits scheme which is administered by the Council.
- the Teachers' Scheme, an unfunded scheme administered nationally by the Scottish Public Pensions Agency.

Both schemes provide defined benefits to members (retirement lump sums and pensions), earned as employees worked for the Council.

However, the arrangements for the teachers' scheme mean that liabilities for these benefits cannot be identified specifically to the Council. The scheme is therefore accounted for as if it were a defined contributions scheme and no liability for future payments of benefits is recognised in the Balance Sheet. The Children & Families Service line in the Comprehensive Income and Expenditure Statement is charged with the employer's contributions payable to Teachers' Pensions in the year.

The Local Government Pension Scheme

The Local Government Scheme is accounted for as a defined benefits scheme:

- The liabilities of the Tayside Pension Fund attributable to the Council are included in the Balance Sheet on an actuarial basis using the projected unit method – ie an assessment of the future payments that will be made in relation to retirement benefits earned to date by employees, based on assumptions about mortality rates, employee turnover rates etc, and projections of earnings for current employees.
- Liabilities are discounted to their value at current prices, using a discount rate based on the indicative rate of return on high quality corporate bond, iBoxx AA rated over 15 year corporate bond index.

The assets of the Tayside Pension Fund attributable to the Council are included in the Balance Sheet at their fair value:

- quoted securities - current bid price
- unquoted securities - professional estimate
- unitised securities - current bid price
- property - market value
- The change in the net pensions liability is analysed into the following components:
 - Service Cost* comprising:
 - current service cost – the increase in liabilities as a result of years of service earned this year – allocated in the Comprehensive Income and Expenditure Statement to the services for which the employees worked.
 - past service cost – the increase in liabilities arising as a result of a scheme amendment or curtailment whose effect relates to years of service earned in earlier years – debited to the Surplus/Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement as part of Miscellaneous Items.
 - net interest on the net defined benefit liability/asset, ie net interest expense for the Council – the change during the period in the net defined benefit liability/asset that arises from the passage of time, charged to the Financing and Investment Income and Expenditure line of the Comprehensive Income and Expenditure Statement. This is calculated by applying the discount rate used to measure the defined benefit obligation at the beginning of the period to the net defined benefit liability/asset at the beginning of the period, taking into account any changes in the net defined benefit liability/asset during the period as a result of contribution and benefit payments.
 - Remeasurements* comprising:
 - the return on plan assets – excluding amounts included in net interest on the net defined benefit liability/asset – charged to the Pensions Reserve as Other Comprehensive Income and Expenditure.
 - actuarial gains and losses – changes in the net pensions liability that arise because events have not coincided with assumptions made at the last actuarial valuation or because the actuaries have updated their assumptions – charged to the Pensions Reserve as Other Comprehensive Income and Expenditure.
 - contributions paid to the Tayside Pension Fund – cash paid as employer’s contributions to the pension fund in settlement of liabilities; not accounted for as an expense.

Should the Local Government Pension Scheme (Tayside Pension Fund) pension scheme move into a net asset position based on IAS19, the requirements of IFRIC14 (*IAS19- The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction*) is applied using the key assumptions that fund population will remain stable, and that over the life of the fund service costs and future accruals (employer contributions) will apply.

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

Discretionary Benefits

The Council also has restricted powers to make discretionary awards of retirement benefits in the event of early retirements. Any liabilities estimated to arise as a result of an award to any member of staff (including teachers) are accrued in the year of the decision to make the award and accounted for using the same policies as are applied to the Local Government Pension Scheme.

G. Events After the Reporting Period

Events after the Balance Sheet date are those events, both favourable and unfavourable, that occur between the end of the reporting period and the date when the Annual Accounts are authorised for issue. Two types of events can be identified:

- those that provide evidence of conditions that existed at the end of the reporting period – the Annual Accounts are adjusted to reflect such events

- those that are indicative of conditions that arose after the reporting period – the Annual Accounts are not adjusted to reflect such events, but where a category of events would have a material effect disclosure is made in the notes of the nature of the events and their estimated financial effect.

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

H. Financial Liabilities

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

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

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

I. Financial Assets

Financial assets are classified based on a classification and measurement approach that reflects the business model for holding the financial assets and their cashflow characteristics. There are three main classes of financial assets measured at:

- amortised cost
- fair value through profit or loss
- fair value through other comprehensive income (FVOCI)

The authority's business model is to hold investments to collect contractual cash flows. Financial assets are therefore classified as amortised cost, except for those whose contractual payments are not solely payment of principal and interest (ie where the cash flows do not take the form of a basic debt instrument).

Financial Assets Measured at Amortised Cost

Financial assets measured at amortised cost are recognised on the Balance Sheet when the Council becomes a party to the contractual provisions of a financial instrument and are initially measured at fair value. They are subsequently measured at their amortised cost. Annual credits to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement for interest receivable are based on the carrying amount of the asset multiplied by the effective rate of interest for the instrument. For most of the financial assets held by the Council, this means that the amount presented in the Balance Sheet is the outstanding principal receivable (plus accrued interest) and interest credited to the Comprehensive Income and Expenditure Statement is the amount receivable for the year in the loan agreement.

Any gains and losses that arise on the de-recognition of an asset are credited or debited accordingly to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement.

Expected Credit Loss Model

The Council recognises expected credit losses on all of its financial assets held at amortised cost (or where relevant FVOCI), either on a 12-month or lifetime basis. The expected credit loss model also applies to lease receivables and contract assets. Only lifetime losses are recognised for trade receivables (debtors) held by the Council. Impairment losses are calculated to reflect the expectation that the future cash flows might not take place because the borrower could default on their obligations. Credit risk plays a crucial part in assessing losses. Where risk has increased significantly since an instrument was initially recognised, losses are assessed on a lifetime basis. Where risk has not increased significantly or remains low, losses are assessed on the basis of 12-month expected losses.

Financial Assets Measured at Fair Value Through Profit or Loss (FVPL)

Financial assets that are measured at FVPL are recognised on the Balance Sheet when the Council becomes a party to the contractual provisions of a financial instrument and are initially measured and carried at fair value. Fair value gains and losses are recognised as they arise in the Surplus or Deficit on the Provision of Services.

The fair value measurements of the financial assets are based on the following techniques:

- instruments with quoted market prices – the market price
- other instruments with fixed and determinable payments – discounted cash flow analysis

The inputs to the measurement techniques are categorised in accordance with the following three levels:

- Level 1 inputs – quoted prices (unadjusted) in active markets for identical assets that the Council can access at the measurement date.
- Level 2 inputs – inputs other than quoted prices included within Level 1 that are observable for the asset, either directly or indirectly.
- Level 3 inputs – unobservable inputs for the asset.

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

J. Government Grants and Contributions

Whether paid on account, by instalments or in arrears, government grants and third-party contributions and donations are recognised as due to the Council when there is reasonable assurance that:

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

Amounts recognised as due to the Council are not credited to the Comprehensive Income and Expenditure Account until conditions attaching to the grant or contribution have been satisfied. Conditions are stipulations that specify that the future economic benefits or service potential embodied in the asset in the form of the grant or contribution are required to be consumed by the recipient as specified or future economic benefits or service potential must be returned to the transferor. Monies advanced as grants and contributions for which conditions have not been satisfied are carried in the Balance Sheet as creditors (Grant Receipts in Advance). When conditions are satisfied, the grant or contribution is credited to the relevant service line (attributable revenue grants/contributions) or Taxation and Non-Specific Grant Income (non-ring-fenced revenue grants and all capital grants) in the Comprehensive Income and Expenditure Statement. Where capital grants are credited to the Comprehensive Income and Expenditure Statement, they are reversed out of the General Fund Balance in the Movement in Reserves Statement. Where the grant has yet to be used to finance capital expenditure, it is posted to the Capital Grants & Receipts Unapplied Account. Where it has been applied, it is posted to the Capital Adjustment Account. Amounts in the Capital Grants & Receipts Unapplied Account are transferred to the Capital Adjustment Account once they have been applied to fund capital expenditure.

K. Heritage Assets

The Council's Heritage Assets, which are primarily held in the McManus Art Gallery and Museum and the Central Library, are held in support of the primary objective of increasing the knowledge, understanding and appreciation of the history of Dundee and the surrounding area. Heritage assets are recognised and measured (including the treatment of revaluation gains and losses) in accordance with the Council's accounting policies on property, plant and equipment. However, some of the measurement rules are relaxed in relation to heritage assets as detailed below. The accounting policies in relation to heritage assets are also presented below.

The Council's collections of heritage assets are accounted for as follows:

Museum and Art Gallery Collections

The collections of the McManus Art Gallery and Museum form the major part of the heritage assets held by the Council. These collections have been built up over a period of 150 years and are used for reference, research and education. Items recognised in the Balance Sheet, mainly relating to the Fine Art Collection, are reported at insurance valuation which is based on market values. The assets are deemed to have indeterminate lives and a high residual value; hence the Council does not consider it appropriate to charge depreciation.

Other Heritage Assets

The McKenzie Photographic Collection and the Desperate Dan statue, previously recognised in the Council's balance sheet as Community assets, have been reclassified as Heritage assets. These assets are held in the Balance Sheet at cost as the cost of obtaining valuations would be disproportionate in relation to the benefits to the users of the Council's financial statements. These assets are deemed to have indeterminate lives, hence the Council does not consider it appropriate to charge depreciation.

Heritage Assets Not Recognised in the Balance Sheet

In addition to the above, the Council holds heritage assets which, in light of the relaxation of measurement rules, are not recognised in the Balance Sheet. These include some collections in the Council's museums, galleries and libraries as well as civic regalia, statues, monuments, memorials, fountains and outdoor artworks at various locations throughout Dundee. The Council considers that, due to the diverse nature of the assets held and the lack of comparable values, the cost of obtaining valuations would be disproportionate in relation to the benefits to the users of the Council's financial statements. As a result, fair value information is unavailable and cost information is also unknown. These assets are therefore not recognised in the Balance Sheet, however, detailed information regarding them is held on relevant databases.

Heritage Assets – Impairment

Whilst heritage assets are not revalued regularly, the carrying amounts of heritage assets are reviewed where there is evidence of impairment, for example where an item has suffered physical deterioration or breakage. Any impairment is recognised and measured in accordance with the Council's general policies on impairment.

L. Interests in Companies and Other Entities

The Council has material interests in companies and other entities that have the nature of subsidiaries, associates and joint ventures and require it to prepare group accounts. In the Council's own single-entity accounts, the interests in companies and other entities are recorded as financial assets at cost, less any provision for losses.

M. Inventories and Long-Term Contracts

Inventories are included in the Balance Sheet at the lower of cost and net realisable value. The cost of inventories is generally assigned using the weighted average costing formula. Where inventories are acquired through a non-exchange transaction, they are included in the Balance Sheet at their fair value at the date of acquisition. Where inventories are held for distribution at no charge or for a nominal charge, or for consumption in the production process of such goods, then their value is measured at the lower of cost or current replacement cost. Long-term contracts are accounted for on the basis of charging the Surplus or Deficit on the Provision of Services with the consideration allocated to the performance obligations satisfied based on the goods or services transferred to the service recipient during the financial year.

N. Investment Properties

Investment properties are those that are used solely to earn rentals and/or for capital appreciation. The definition is not met if the property is used in any way to facilitate the delivery of services or production of goods or is held for sale. Investment properties are measured initially at cost and subsequently at fair value, being the price that would be received to sell such an asset in an orderly transaction between market participants at the measurement date. As a non-financial asset, investment properties are measured at highest and best use. Properties are not depreciated but are revalued annually according to market conditions at the year-end. Gains and losses on revaluation are posted to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement. The same treatment is applied to gains and losses on disposal. Rentals received in relation to investment properties are credited to the Financing and Investment Income line and result in a gain for the General Fund Balance. However, revaluation and disposal gains and losses are not permitted by statutory arrangements to have an impact on the General Fund Balance. The gains and losses are therefore reversed out of the General Fund Balance in the Movement in Reserves Statement and posted to the Capital Adjustment Account.

O. Leases

Leases are classified as finance leases where the terms of the lease transfer substantially all the risks and rewards incidental to ownership of the property, plant or equipment from the lessor to the lessee. All other leases are classified as operating leases. Where a lease covers both land and buildings, the land and buildings elements are considered separately for classification. Arrangements that do not have the legal status of a lease but convey a right to use an asset in return for payment are accounted for under this policy where fulfilment of the arrangement is dependent on the use of specific assets. The Council currently has no assets acquired under finance leases or leased to third parties on finance lease. Accounting policies for operating leases are set out below.

The Council as Lessee

Rentals paid under operating leases are charged to the Comprehensive Income and Expenditure Statement as an expense of the services benefiting from use of the leased property, plant or equipment. Charges are made on a straight-line basis over the life of the lease, even if this does not match the pattern of payments (e.g. if there is a rent-free period at the commencement of the lease).

Sale and Leaseback Transaction - where an analysis under SIC 27 (Standards Interpretation Committee 27 Evaluating the Substance of Transactions Involving the Legal Form of a Lease) indicates that the arrangement is not, in substance, a sale and leaseback but instead is a financing arrangement, the leasing requirements of the Code are not applied. Instead, the sale proceeds transferred are treated as the advance of a loan and the subsequent lease payments are treated as repayments of that loan. The loan is recognised and measured in accordance with IAS 39 Financial Instruments: Recognition and Measurement. The underlying asset is not derecognised by the seller/lessee.

The Council as Lessor

Where the Council grants an operating lease over a property or an item of plant or equipment, the asset is retained in the Balance Sheet as a non-current asset and continues to be subject to depreciation, revaluation and impairment review, in accordance with the relevant accounting policies. Rental income is credited to the appropriate service line in the Comprehensive Income and Expenditure Statement. Credits are made on a straight-line basis over the life of the lease, even if this does not match the pattern of payments (eg, there is a premium paid at the commencement of the lease). Any initial direct costs incurred in negotiating and arranging the lease are added to the carrying amount of the relevant asset and charged as an expense over the lease term on the same basis as rental income.

P. Overheads and Support Services

The costs of overheads and support services are charged to service segments in accordance with the Council's arrangements for accountability and financial performance.

Q. Property, Plant and Equipment

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

Recognition

Expenditure on the acquisition, creation or enhancement of Property, Plant and Equipment is capitalised on an accruals basis, provided that it is probable that the future economic benefits or service potential associated with the item will flow to the Council and the cost of the item can be measured reliably. Expenditure that maintains but does not add to an asset's potential to deliver future economic benefits or service potential (i.e. repairs and maintenance) is charged as an expense when it is incurred.

Measurement

Assets are initially measured at cost, comprising:

- the purchase price
- any costs attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management
- the initial estimate of costs for dismantling and removing the item and restoring the site on which it is located

The Council does not currently capitalise borrowing costs incurred whilst assets are under construction.

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

- community assets and assets under construction – historical cost
- infrastructure and vehicles, plant & equipment – depreciated historical cost
- council dwellings – current value, determined using the basis of existing use value for social housing (EUV - SH)
- surplus assets - the current value measurement base is fair value, estimated at highest and best use from a market participant's perspective
- other land & buildings – current value, determined as the amount that would be paid for the asset in its existing use (existing use value – EUV). Where there is no market-based evidence of current value because of the specialist nature of an asset, depreciated replacement cost is used as an estimate of current value.

Assets included in the Balance Sheet at current value are revalued sufficiently regularly to ensure that their carrying amount is not materially different from their current value at the year-end, but as a minimum every five years. Increases in valuations are matched by credits to the Revaluation Reserve to recognise unrealised gains. Exceptionally, gains would be credited to the Comprehensive Income and Expenditure Statement where they arise from the reversal of a revaluation or impairment loss previously charged to a service. Where decreases in value are identified, the revaluation loss is accounted for by:

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

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

Impairment

Assets are assessed at each year-end as to whether there is any indication that an asset may be impaired. Where indications exist and any possible differences are estimated to be material, the recoverable amount of the asset is estimated and, where this is less than the carrying amount of the asset, an impairment loss is recognised for the shortfall. Where impairment losses are identified, they are accounted for by:

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

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

Assets Held for Sale / Disposals

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

If assets no longer meet the criteria to be classified as Assets Held for Sale, they are reclassified back to non-current assets and valued at the lower of their carrying amount before they were classified as held for sale; adjusted for depreciation, amortisation or revaluations that would have been recognised had they not been reclassified as Held for Sale, and their recoverable amount at the date of the decision not to sell. Assets that are to be abandoned or scrapped are not reclassified as Assets Held for Sale.

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

are transferred to the Capital Adjustment Account. Amounts received for disposals are categorised as capital receipts. Receipts are required to be credited to the Capital Fund, and can then only be used for new capital investment or set aside to reduce the Council's underlying need to borrow (the capital financing requirement). Receipts are appropriated to the Fund from the General Fund Balance in the Movement in Reserves Statement. The written-off value of disposals is not a charge against Council Tax, as the cost of fixed assets is fully provided for under separate arrangements for capital financing. Amounts are appropriated to the Capital Adjustment Account from the General Fund Balance in the Movement in Reserves Statement.

Depreciation

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

Depreciation is calculated on the following bases:

- council dwellings and other buildings – straight-line allocation over the useful life of the property as estimated by the valuer.
- vehicles, plant and equipment – straight line allocation over between 3 and 10 years.
- infrastructure – straight-line allocation over between 10 and 30 years.

Where an item of Property, Plant and Equipment has major components whose cost is significant in relation to the total cost of the item, the components are depreciated separately. Revaluation gains are also depreciated, with an amount equal to the difference between current value depreciation charged on assets and the depreciation that would have been chargeable based on their historical cost being transferred each year from the Revaluation Reserve to the General Fund Balance in the Movement in Reserves Statement.

Disposal and Derecognition of Infrastructure Assets

When a component of an infrastructure asset is disposed of or decommissioned, the carrying amount of the component in the Balance Sheet is written off to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement as part of the gain or loss on disposal. Receipts from disposals (if any) are credited to the same line in the Comprehensive Income and Expenditure Statement, also as part of the gain or loss on disposal (i.e. netted off against the carrying value of the asset at the time of disposal).

The written-off amounts of disposals is not a charge against council tax, as the cost of non-current assets is fully provided for under separate arrangements for capital financing. Amounts are transferred to the Capital Adjustment Account from the General Fund Balance in the Movement in Reserves Statement.

Where any part of infrastructure assets are replaced, an adaptation provided in a separate update to the Code assumes that from the introduction of the IFRS based Code when parts of an asset are replaced or restored the carrying amount of the derecognised part will be zero because parts of infrastructure assets are rarely replaced before the part has been fully consumed.

R. Private Finance Initiative (PFI) and Similar Contracts

PFI and similar contracts are agreements to receive services, where the responsibility for making available the property, plant and equipment needed to provide the services passes to the PFI contractor. As the Council is deemed to control the services that are provided under its PFI schemes and as ownership of the property, plant and equipment will pass to the Council at the end of the contracts for no additional charge, the Council carries the assets used under the contracts on its Balance Sheet as part of Property, Plant and Equipment. The original recognition of these assets at fair value (based on the cost to purchase the property, plant and equipment) was balanced by the recognition of a liability for amounts due to the scheme operator to pay for the capital investment. Non-current assets recognised on the Balance Sheet are revalued and depreciated in the same way as property, plant and equipment owned by the Council.

The amounts payable to the PFI operators each year are analysed into five elements:

- fair value of the services received during the year – debited to the relevant service in the Comprehensive Income and Expenditure Statement
- finance cost – an interest charge on the outstanding Balance Sheet liability, debited to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement
- contingent rent – increases in the amount to be paid for the property arising during the contract, debited to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement

- payment towards liability – applied to write down the Balance Sheet liability towards the PFI operator (the profile of write-downs is calculated using the same principles as for a finance lease)
- lifecycle replacement costs – posted to the Balance Sheet as additions to Property, Plant and Equipment but determined as non-value adding.

Service Concession Arrangement flexibility application

The Scottish Government's 2022 Resource Spending Review contained details of a Service Concession Arrangement (SCA) flexibility that related to the Council's PFI contracts. The flexibility permits councils to undertake internal accounting changes that extend the period over which the principal repayment of the unitary charge can be made which results in a one-off credit to the General Fund and ongoing annual savings for a period of time. In the remaining years following the end of the SCAs, the rescheduled debt repayments continue until the debt liability has been extinguished. The Statutory Regulation in relation to this matter, Local Government Finance Circular 10/2022 (FC 10/2022), was published in September 2022.

FC 10/2022 replaces the 2010 version that covered this area and permits the authority to apply a temporary flexibility for service concession arrangements entered prior to April 2022. The Circular sets out the accounting requirements and the options permitted for the recognition of repayments of the principal element of the lease component or the lease liability for the year and the temporary flexibility for SCAs entered prior to 1 April 2022.

The Council has applied the permitted change in the calculation of the statutory charge in 2023/24 and the adopted approach has been applied across all three such arrangements held by the Council in line with the key accounting principle of consistency.

The annual unitary charge will continue to be paid to the contractor over the contract period. The guidance applies to principal and not to interest, service charge costs or grant. These will continue to be accounted for over the contract period.

Annuity method for revised repayment of debt liability

The recalculation of the debt liability charges applies the annuity method to calculate the revised repayments. This method best represents the consumption of the assets over their useful lives.

This methodology is applied within the Councils current Loans Fund repayment policy. The use of an annuity method for the writing down of the PPP debt liability therefore ensures a consistent approach for the writing down of all debt which is financing capital expenditure, in that;

- The annuity method provides a fairer charge than equal instalments as it takes account of the time value of money, whereby paying £100 in 10 years' time is less of a burden than paying £100 now.
- The schedule of charges produced by the annuity method thus results in a consistent charge over an asset's life, considering the real value of the amounts when they fall due.
- The annuity method is a prudent basis for providing for assets that provided a steady flow of benefits over their useful life.'

Useful Economic Life

The asset lives used in the calculation is the agreed Useful Economic Life (UEL) as per the Council's fixed asset register for the respective assets. The overall UEL for SCA assets range from 40 to 60 years.

Capital Financing Requirement

The reprofiling of the debt liability repayments over the life of the asset rather than the life of the contract increases the Capital Financing Requirement (CFR) as at 1 April 2023. The increase in the CFR will continue to be reduced by the revised repayments after each SCA contract has expired until the end of the revised period.

Accounting Treatment

The statutory adjustment can be made as at 1 April in the year the revised repayments are applied. This option has been exercised in 2023/24 and has been applied retrospectively. Being a cumulative statutory adjustment there is no prior year restatement of statutory adjustments in the Annual Accounts. The statutory adjustment up to 31 March 2023 results in a retrospective debit to the Capital Adjustment account in 2023/24 with a corresponding credit in the Movement in Reserves Statement within the General Fund. Further in year annual reductions will be applied along similar lines as the retrospective adjustment until the end of the contract period for each of the three SCAs. Thereafter the revised charges will result in higher cost being charged to the General fund that the current repayment profile until the end of the UEL.

S. Provisions, Contingent Liabilities and Contingent AssetsProvisions – General

Provisions are made where an event has taken place that gives the Council a legal or constructive obligation that probably requires settlement by a transfer of economic benefits or service potential, and a reliable estimate can be made of the amount of the obligation. Provisions are charged as an expense to the appropriate service line in the Comprehensive Income and Expenditure Statement when the Council has an obligation, and are measured at the best estimate at the Balance Sheet date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties. When payments are eventually made, they are charged to the provision carried in the Balance Sheet. Estimated settlements are reviewed at the end of each financial year – where it becomes less than probable that a transfer of economic benefits will now be required (or a lower settlement than anticipated is made), the provision is reversed and credited back to the relevant service. Where some or all of the payment required to settle a provision is expected to be recovered from another party (e.g. from an insurance claim), this is only recognised as income for the relevant service if it is virtually certain that reimbursement will be received if the Council settles the obligation.

Contingent Liabilities

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

Contingent Assets

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

T. Reserves

Reserves are created by transferring amounts out of the General Fund Balance. When expenditure to be financed from a reserve is incurred, it is charged to the appropriate service in that year to score against the Surplus/Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement. The reserve is then transferred back into the General Fund Balance so that there is no net charge against Council Tax for the expenditure. Certain reserves are kept to manage the accounting processes for non-current assets, financial instruments, retirement and employee benefits and these reserves do not represent usable resources for the Council. Further information on the Council's reserves is contained in notes 11 and 12.

U. VAT

VAT payable is included as an expense only to the extent that it is not recoverable from Her Majesty's Revenue and Customs. VAT receivable is excluded from income.

V. Intangible Assets

Expenditure on non-monetary assets that do not have physical substance but are controlled by the Council as a result of past events (eg software licences) is capitalised when it is expected that future economic benefits or service potential will flow from the intangible asset to the Council. Intangible assets are measured initially at cost. Amounts are only revalued where the fair value of the assets held by the Council can be determined by reference to an active market. In practice, no intangible assets held by the Council meet this criterion, and they are therefore carried at amortised cost. The depreciable amount of an intangible asset is amortised over its useful life to the relevant service line(s) in the Comprehensive Income and Expenditure Statement. As asset is tested for impairment whenever there is an indication that the asset might be impaired – any losses recognised are posted to the relevant service line(s) in the Comprehensive Income and Expenditure Statement. Any gain or loss arising on the disposal or abandonment of an intangible asset is posted to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement.

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

W. Fair Value Measurement

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

- a) in the principal market for the asset or liability, or
- b) in the absence of a principal market, in the most advantageous market for the asset or liability.

The Council measures the fair value of an asset or liability using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest. When measuring the fair value of a non-financial asset, the Council takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling to another market participant that would use the asset in its highest and best use.

The Council uses valuation techniques that are appropriate in the circumstances and for which sufficient data is available, maximising the use of relevant observable inputs and minimising the use of unobservable inputs. Inputs to the valuation techniques in respect of assets and liabilities for which fair value is measured or disclosed in the Council's financial statements are categorised within the fair value hierarchy, as follows:

- Level 1 - quoted prices (unadjusted) in active markets for identical assets or liabilities that the Council can access at the measurement date
- Level 2 - inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly
- Level 3 - unobservable inputs for the asset or liability.

2 Accounting Standards That Have Been Issued but Have Not Yet Been Adopted

The Code requires the disclosure of information relating to the impact of an accounting change that will be required by a new standard that has been issued but not yet adopted. This applies to the adoption of the following new or amended standards within the 2024/2025 Code:

The Code requires implementation from 1 April 2024 and there is therefore no impact on the 2023/2024 financial statements.

- IFRS 16 Leases (mandatory adoption in 2024/2025)
- Any others

In 2024/2025, the Council will apply IFRS 16 Leases as adopted by the Code of Accounting Practice. IFRS 16 will mean that the majority of leases where the Council act as lessee will come onto the balance sheet and lessor accounting is effectively unchanged.

The main impact of the new requirements is that, for arrangements previously accounted for as operating leases (i.e. without recognising the leased vehicles, plant, equipment, property and land as an asset and future rents as a liability), a right-of-use asset and a lease liability are to be brought into the balance sheet at 1 April 2024. Leases for items of low value and leases that expire on or before 31 March 2025 are exempt from the new arrangements.

IFRS 16 will be applied retrospectively, but with the cumulative effect recognised at 1 April 2024. This means that right-of-use assets and lease liabilities will have been calculated as if IFRS 16 had always applied but recognised in 2024/2025 and not by adjusting prior year figures.

As a lessee, the Council has previously classified leases as operating or finance leases based on its assessment of whether the lease transferred significantly all of the risks and rewards incidental to ownership of the underlying asset to the Authority. Under IFRS 16, the Council recognises right-of-use assets and lease liabilities for most leases – i.e. these leases are on-balance sheet.

The Council has decided to apply recognition exemptions to short-term leases and has elected not to recognise right-of-use assets and lease liabilities for short term leases that have a term of 12 months or less and leases of low value assets (value when new of less than £6,000). The Council recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

It is anticipated that the application of the Code's adaptation of IFRS16 will result in the following additions to the balance sheet:

£2.376m Property, plant and equipment – land and buildings (right-of-use assets)

(£0.632m) Current creditors (lease liabilities)

(£1.744m) Non-Current creditors (lease liabilities).

3 Critical Judgements in Applying Accounting Policies

In applying the accounting policies set out in Note 1, the Council has had to make certain judgements about complex transactions or those involving uncertainty about future events. The critical judgements made in the Annual Accounts are:

- The Council is deemed to control the services provided under the PPP contract with Discovery Education PLC to construct, maintain and facilities-manage six new primary schools and two new secondary schools in the city. The Council is also deemed to control the residual value of the schools at the end of the agreement. The accounting policies for PFI schemes and similar contracts have been applied to the arrangement and the schools (valued at £156m as at 31 March 2024) are recognised as Property, Plant and Equipment on the Council's Balance Sheet.
- The Council is deemed to control the services provided under the DBFM contract with Hub East Central (Baldragon) Limited to construct, maintain and facilities-manage a new secondary school in the city. The Council is also deemed to control the residual value of the school at the end of the agreement. The accounting policies for PFI schemes and similar contracts have been applied to the arrangement and the school (valued at £41m as at 31 March 2024) is recognised as Property, Plant and Equipment on the Council's Balance Sheet.
- The Council is deemed to control the services provided under the long term waste disposal contract with MVV Environment Baldovie Limited (MEB). The existing DERL plant is being utilised by MEB to deliver the contractual requirements alongside the new plant constructed on an adjacent site. The new plant was constructed by MEB and will be maintained by them. The Council is also deemed to control the residual value of the new plant at the end of the contract. The accounting policies for PFI schemes and similar contracts have been applied to the arrangement and the Council's share of the plant (valued at £59m as at 31 March 2024) is recognised as Property, Plant and Equipment on the Council's Balance Sheet.
- During 2019/2020, Dundee House (an administrative building) was sold to Canada Life with the Council then entering into a 40 year lease with Canada Life for the continued occupation of Dundee House. The sale price was £23.8m. In accounting terms, the transaction has been treated as a financing arrangement, with the asset continuing to be recognised in the Council's balance sheet and a long-term liability equivalent to the sale price less financing repayments also being recognised.
- Group accounts boundary: the basis for inclusion of group entities into the Group Accounts is disclosed in Note 4 to the Group Accounts.
- Should the Local Government Pension Scheme (Tayside Pension Fund) pension scheme move into a net asset position based on IAS19, the requirements of IFRIC14 (*IAS19- The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction*) is applied using the key assumptions that fund population will remain stable, and that over the life of the fund service costs and future accruals (employer contributions) will apply.
- The Council contributes to the Teachers' Scheme, an unfunded scheme administered nationally by the Scottish Public Pensions Agency. This scheme provides defined benefits to members (retirement lump sums and pensions), earned as employees worked for the Council. However, the arrangements for the teachers' scheme mean that liabilities for these benefits cannot be identified specifically to the Council. The scheme is therefore accounted for as if it were a defined contributions scheme and no liability for future payments of benefits is recognised in the Balance Sheet.

4 Assumptions Made About the Future and Other Major Sources of Estimation Uncertainty

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

The items in the Council's Balance Sheet at 31 March 2023 for which there is a significant risk of material adjustment in the forthcoming financial year are as follows:

Item	Uncertainties	Effect if Actual Results Differ from Assumptions
Property, Plant and Equipment	Assets are depreciated over useful lives that are dependent on assumptions about the level of repairs and maintenance that will be incurred in relation to individual assets. The current economic climate makes it uncertain that the Council will be able to sustain its current spending on repairs and maintenance, bringing into doubt the useful lives assigned to assets.	If the useful life of assets is reduced, depreciation increases and the carrying amount of the assets falls. It is estimated that the annual depreciation charge for buildings would increase by £2.8m for every year that useful lives had to be reduced.
Pensions Liability/ Asset	Estimation of the net liability to pay pensions depends on a number of complex judgements relating to the discount rate used, the rate at which salaries are projected to increase, changes in retirement ages, mortality rates and expected returns on pension fund assets. A firm of consulting actuaries is engaged to provide the Council with expert advice about the assumptions to be applied.	The effects on the net pensions liability of changes in individual assumptions can be measured. For instance, a 0.1% increase in the discount rate assumption would result in a decrease in the pension liability of £0.9m. However, the assumptions interact in complex ways. During 2023/2024, the Council's actuaries advised that the net pensions liability had increased by £1.0m. The increase was due to a number of factors: changes in actuarial financial assumptions, experience losses on the defined benefit obligation, return on plan assets and the difference between Current Service Cost and the employer's pension contributions to the scheme for the year.
Debtors /Non-collection Provisions	At 31 March 2024, the Council has a gross balance for short-term sundry debtors of £102.329m, including local taxation and housing rent debtors. A review of the different categories of debt has concluded that an overall allowance for impairment of £43.951m is appropriate. However, while representing our best estimate, in the current economic climate it is not certain that these allowances would be sufficient. Detailed information on debtor impairment allowances is provided in note 33.	If collection rates were to deteriorate, an increase in the amount provided for doubtful debts would require to be charged.

5 Comprehensive Income and Expenditure Statement – Other Operating Expenditure

2022/2023 £000		2023/2024 £000
(551)	(Gains) / losses on the disposal of non current assets	(539)
1,222	Impairment of Assets Held for Sale	250
671	Total	(289)

6 Comprehensive Income and Expenditure Statement – Financing and Investment Income and Expenditure

2022/2023 £000		2023/2024 £000
32,434	Interest payable and similar charges	34,063
1,794	Net interest on the net defined benefit liability (asset)	(1,499)

(1,562)	Interest receivable and similar income	(1,521)
500	Changes in the fair value of investment properties	0
(1,382)	Net income from investment properties	(1,169)
(297)	Share of Tayside Contracts surplus	379
(1,925)	Scottish Government contribution to DBFM interest costs	(1,062)
0	SG contribution to DBFM loan repayment costs	(864)
1,133	Studio Dundee write off costs	0
881	Trade Debtors Impairment Allowance	1,679
31,576	Total	30,006

7 Comprehensive Income and Expenditure Statement – Taxation and Non Specific Grant Income

2022/2023		2023/2024
£000		£000
(60,970)	Council Tax Income	(64,124)
(35,581)	Contribution from national non domestic rates pool	(73,704)
(310,066)	Non-ring-fenced government grants	(277,744)
(23,073)	Capital grants and contributions	(38,257)
(429,690)	Total	(453,829)

Non-domestic rate income as reported under taxation and non-specific grant income and expenditure comprises income assigned by the Scottish Government from the national non-domestic rates pool, as well as non-domestic rate income which is not submitted to the national pool but is retained by the Council.

	31 March 2023	31 March 2024
	£000	£000
Distribution from non-domestic rate pool	35,496	73,704
Non-domestic rate income retained by authority (BRIS)	85	-
Non-domestic rate income credited to the comprehensive income and expenditure statement	35,581	73,704

8 Subjective Analysis of Surplus or Deficit on the Provision of Services

2022/2023		2023/2024
£000		£000
317,319	Employee benefit expenses	303,255
426,299	Other service expenses	437,370
3,203	Support service recharges	3,095
91,108	Depreciation, amortisation and impairment	92,290
32,434	Interest payments	34,063
1,021	Precepts and levies	802
871,384	Total Expenditure	870,875
(196,408)	Fees, charges and other service income	(206,340)
(2,944)	Interest and investment income	(2,690)
(60,970)	Income from Council Tax	(64,124)
(527,557)	Government grants and contributions	(539,219)
(551)	Gain on disposal of non-current assets	(539)
(788,430)	Total Income	(812,912)
82,954	(Surplus) or Deficit on the Provision of Services	57,963

9 Movement in Reserves Statement – Adjustments between Accounting Basis and Funding Basis under Regulations

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

2022/2023	Usable Reserves			Capital Grants & Receipts Unapplied Account £000	Movement in Unusable Reserves £000	Total 2022/2023 £000
	General Fund Balance £000	HRA Balance £000	Capital Fund £000			
Adjustments involving the Capital Adjustment Account:						
<u>Reversal of items debited or credited to the Comprehensive Income and Expenditure Statement:</u>						
Charges for depreciation and impairment of non current assets	(49,123)	(13,457)	-	-	62,580	-
Movements in the market value of Investments Properties and Assets Held for Sale	(2,136)	414	-	-	1,722	-
Capital grants and contributions that have been applied to capital financing	22,617	-	-	-	(22,617)	-
Revenue expenditure funded from capital under statute	(404)	-	-	-	404	-
Amounts of non current assets written off on disposal or sale as part of the gain/loss on disposal to the Comprehensive Income & Expenditure Statement	535	16	-	-	(551)	-
<u>Insertion of items not debited or credited to the Comprehensive Income and Expenditure Statement:</u>						
Statutory provision for the financing of capital investment	8,526	12,345	-	-	(20,871)	-
Capital expenditure charged against the General Fund and HRA balances	2,611	-	-	-	(2,611)	-
Adjustments involving the Capital Fund:						
Transfer of sale proceeds credited as part of the gain/loss on disposal to the Comprehensive Income and Expenditure Statement and use of capital receipts to fund qualifying expenditure on service transformation or service redesign projects in 2022/2023	-	-	1,005	-	(1,005)	-

9 Movement in Reserves Statement – Adjustments between Accounting Basis and Funding Basis under Regulations – continued

2022/2023 (continued)	Usable Reserves			Capital Grants & Receipts Unapplied Account £000	Movement in Unusable Reserves £000	Total 2022/2023 £000
	General Fund Balance £000	HRA Balance £000	Capital Fund £000			
Adjustments primarily involving the Capital Grants Unapplied Account:						
Capital grants and contributions unapplied credited to CIES	456	-	-	(456)	-	-
Use of capital receipts to fund qualifying expenditure on service transformation or service redesign projects	-	-	-	-	-	-
Capital grants and contributions applied to finance new capital expenditure	-	-	-	795	(795)	-
Adjustments involving the Financial Instruments Adjustment Account:						
Amount by which finance costs charged to the Comprehensive Income and Expenditure Statement are different from finance costs chargeable in the year in accordance with statutory requirements	224	97	-	-	(321)	-
Adjustments involving the Pensions Reserve:						
Reversal of items relating to post employment benefits debited or credited to the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement (see note 20)	(59,731)	(1,795)	-	-	61,526	-
Employer’s pensions contributions & direct payments to pensioners payable in the year	25,442	791	-	-	(26,233)	-
Adjustments involving the Employee Statutory Adjustment Account:						
Amount by which officer remuneration charged to the CIES on an accruals basis is different from remuneration chargeable in the year in accordance with statutory requirements	(180)	33	-	-	147	-
Total Adjustments 2022/2023	(51,163)	(1,556)	1,005	339	51,375	-

9 Movement in Reserves Statement – Adjustments between Accounting Basis and Funding Basis under Regulations

2023/2024	Usable Reserves			Capital Grants & Receipts Unapplied Account £000	Movement in Unusable Reserves £000	Total 2023/2024 £000
	General Fund Balance £000	HRA Balance £000	Capital Fund £000			
Adjustments involving the Capital Adjustment Account:						
<u>Reversal of items debited or credited to the Comprehensive Income and Expenditure Statement:</u>						
Charges for depreciation and impairment of non current assets	(35,047)	(21,869)	-	-	56,916	-
Movements in the market value of Investments Properties and Assets Held for Sale	158	92	-	-	(250)	-
Capital grants and contributions that have been applied to capital financing	36,068	1,531	-	-	(37,599)	-
Revenue expenditure funded from capital under statute	(357)	-	-	-	357	-
Amounts of non current assets written off on disposal or sale as part of the gain/loss on disposal to the Comprehensive Income & Expenditure Statement	432	107	-	-	(539)	-
<u>Insertion of items not debited or credited to the Comprehensive Income and Expenditure Statement:</u>						
Statutory provision for the financing of capital investment	9,881	12,370	-	-	(22,251)	-
Capital expenditure charged against the General Fund and HRA balances	2,836	-	-	-	(2,836)	-
Statutory repayment of debt (PPP) flexibility adjustment	(43,373)	-	-	-	43,373	-
Adjustments involving the Capital Fund:						
Capital grants allocation used to meet principal elements of loans fund repayments	(5,701)	-	-	-	5,701	-
Transfer of sale proceeds credited as part of the gain/loss on disposal to the Comprehensive Income and Expenditure Statement and use of capital receipts	-	-	657	-	(657)	-

9 Movement in Reserves Statement – Adjustments between Accounting Basis and Funding Basis under Regulations – continued

2023/2024 (continued)	Usable Reserves			Capital Grants & Receipts Unapplied Account £000	Movement in Unusable Reserves £000	Total 2023/2024 £000
	General Fund Balance £000	HRA Balance £000	Capital Fund £000			
Adjustments primarily involving the Capital Grants Unapplied Account:						
Capital grants and contributions applied to finance new capital expenditure	7	-	-	1,021	(1,028)	-
Adjustments involving the Financial Instruments Adjustment Account:						
Amount by which finance costs charged to the Comprehensive Income and Expenditure Statement are different from finance costs chargeable in the year in accordance with statutory requirements	562	231	-	-	(793)	-
Adjustments involving the Pensions Reserve:						
Reversal of items relating to post employment benefits debited or credited to the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement (see note 20)	(26,020)	(799)	-	-	26,819	-
Employer's pensions contributions & direct payments to pensioners payable in the year	27,530	876	-	-	(28,406)	-
Adjustments involving the Employee Statutory Adjustment Account:						
Amount by which officer remuneration charged to the CIES on an accruals basis is different from remuneration chargeable in the year in accordance with statutory requirements	(669)	(6)	-	-	675	-
Total Adjustments 2023/2024	(33,693)	(7,467)	657	1,021	(39,482)	-

10 Movement in Reserves Statement – Transfers to/from Earmarked Reserves

This note sets out the amounts set aside from the General Fund balances in earmarked reserves to provide financing for future expenditure plans and the amounts posted back from earmarked reserves to meet General Fund expenditure.

2023/2024	Balance at 1 April 2023 £000	Transfers Out 2023/2024 £000	Transfers In 2023/2024 £000	Balance at 31 March 2024 £000	Purpose of the Earmarked Reserve
General Fund					
Car Parking Balances	(360)	-	(237)	(597)	To fund future car parking projects
Second Homes etc Discount Reduction*	(2,545)	450	(460)	(2,555)	To fund new social housing
Organisational Change Fund	(2,532)	144	-	(2,388)	To fund service transformation initiatives
Budget Carry Forwards	(5,962)	2,916	(1,078)	(4,124)	To fund underspends carried forward from previous year
Covid Costs	(14,647)	11,897	-	(2,750)	To fund Covid-related costs and income shortfalls
Covid Recovery Fund	(1,280)	875	-	(405)	To fund Covid recovery initiatives
Service Change Fund	(5,000)	-	-	(5,000)	To fund service change initiatives
Dundee Partnership Festivals & Events Fund	(78)	-	-	(78)	To fund future events
Regional Performance Centre	(256)	-	(64)	(320)	To fund asset replacements
Inflationary pressures	(3,800)	3,800	-	-	Funded known inflationary pressures
Roof maintenance cost pressures	(3,707)	1,005	-	(2,702)	To fund additional roof maintenance cost pressures
Cost of Living pressures	-	300	(500)	(200)	To fund Cost of Living pressures
Scientific Services	(288)	288	-	-	Funded decrease in external financial contributions
Service concessions flexibility	-	3,600	(43,373)	(39,773)	To fund cost of unwinding service concessions flexibility over the life of the assets
Contribution to budget setting	(1,750)	1,750	(6,640)	(6,640)	To fund a contribution to 2023/24 revenue budget
Children Services pressures	(4,300)	4,300	-	-	Funded cost pressures in third party payments
Ash dieback	(411)	27	-	(384)	To fund removal of infected and dangerous ash trees
City events	(505)	505	-	-	Funded 2023/24 commitments
Total - Earmarked Balances	(47,421)	31,857	(52,352)	(67,916)	
Uncommitted General Fund Balances	(9,226)	-	(589)	(9,815)	To fund unforeseen / emergency expenditure
Total - General Fund Balances	(56,647)	31,857	(52,941)	(77,731)	

10 Movement in Reserves Statement – Transfers to/from Earmarked Reserves (continued)

This note sets out the amounts set aside from the General Fund balances in earmarked reserves to provide financing for future expenditure plans and the amounts posted back from earmarked reserves to meet General Fund expenditure.

2022/2023	Balance at 1 April 2022 £000	Transfers Out 2022/2023 £000	Transfers In 2022/2023 £000	Balance at 31 March 2023 £000	Purpose of the Earmarked Reserve
General Fund					
Car Parking Balances	(144)	-	(216)	(360)	To fund future car parking projects
Second Homes etc Discount Reduction*	(2,112)	-	(433)	(2,545)	To fund new social housing
Organisational Change Fund	(2,659)	127	-	(2,532)	To fund service transformation initiatives
Budget Carry Forwards - Covid Funding	(4,390)	4,390	-	-	To fund underspends carried forward from previous year
Budget Carry Forwards - Other	(6,029)	6,029	(5,962)	(5,962)	To fund underspends carried forward from previous year
Covid Costs 2021-2024	(18,000)	3,353	-	(14,647)	To fund Covid-related costs and income shortfalls
Covid Recovery Fund	(3,000)	1,720	-	(1,280)	To fund Covid recovery initiatives
Service Change Fund	(5,000)	-	-	(5,000)	To fund service change initiatives
Dundee Partnership Festivals & Events Fund	(78)	-	-	(78)	To fund future events
Regional Performance Centre	(192)	-	(64)	(256)	To fund asset replacements
Inflationary pressures	(5,472)	3,800	(2,128)	(3,800)	To fund known inflationary pressures
Roof maintenance cost pressures	(4,400)	693	-	(3,707)	To fund additional roof maintenance cost pressures
Scientific Services	(288)	-	-	(288)	To fund decrease in external financial contributions
Local elections 2022	(237)	237	-	-	To fund local government elections 2022/23
Contribution to 2023/24 budget	-	-	(1,750)	(1,750)	To fund a contribution to 2023/24 revenue budget
Children Services pressures	-	-	(4,300)	(4,300)	To fund cost pressures in third party payments
Ash dieback	-	-	(411)	(411)	To fund removal of infected and dangerous ash trees
City events	-	-	(505)	(505)	To fund 2023/24 commitments
Total - Earmarked Balances	(52,001)	20,349	(15,769)	(47,421)	
Uncommitted General Fund Balances	(9,312)	86	-	(9,226)	To fund unforeseen / emergency expenditure
Total - General Fund Balances	(61,313)	20,435	(15,769)	(56,647)	

Earmarked reserve for PFI Service Concession Arrangement Flexibilities

In accordance with Accounting Policy R on page 63 and Finance Circular 10/2022, the Council has applied a permitted PFI Service Concession Arrangement (SCA) flexibility in financial year 2023/24 on a retrospective annuity basis to the three SCA’s currently in place.

By applying the flexibility, a one-off combined pre 2023/24 retrospective saving of £39.773m has been achieved with the resultant benefit added to Council earmarked revenue reserves. In addition to the one-off retrospective element, an in-year, budgeted, saving occurred in scheduled debt repayments in 2023/24, of £3.600m. Debt repayment savings will be generated until SCA contracts have been repaid, followed by statutory charges over the remaining lives of the assets. Over the full asset lives of the SCA’s the total repayment for the debt liability remains the same. Please refer to Note 29 iv for more details.

In order to ensure that the SCA flexibility being applied is prudent, sustainable, and affordable over the life of the assets, the Council will manage its effect and utilisation through an earmarked reserve specifically set up for this purpose. The earmarked reserve will be used to capture the benefits and costs arising from the flexibility and to ensure a smoothed and sustainable profile for budget-setting and long-term financial planning purposes.

	PFI SCA Earmarked reserve opening balance £000	PFI SCA flexibility (Note 29) £000	Planned use (smoothed profile) £000	PFI SCA Earmarked reserve closing balance £000
Pre 2023/24	-	(39,773)	-	(39,773)
Paid in 2023/24	(39,773)	(3,600)	3,600	(39,773)
Payable 2-5 years	(39,773)	(17,738)	16,804	(40,707)
Payable 6-10 years	(40,707)	(24,429)	17,051	(48,085)
Payable 11-15 years	(48,085)	(34,719)	12,222	(70,582)
Payable 16-20 years	(70,582)	(10,479)	7,392	(73,669)
Payable 21-25 years	(73,669)	5,048	2,563	(66,058)
Payable 26-30 years	(66,058)	25,009	(2,267)	(43,316)
Payable 31-35 years	(43,316)	34,163	(7,097)	(16,250)
Payable 36-40 years	(16,250)	34,702	(11,926)	6,526
Payable 41-45 years	6,526	24,615	(16,756)	14,385
Payable 46-50 years	14,385	7,201	(21,586)	-
TOTAL		0	0	

11 Balance Sheet – Usable Reserves

Movements in the Council's usable reserves are detailed in the Movement in Reserves Statement and notes 9 and 10 above.

12 Balance Sheet – Unusable Reserves

31 March 2023 £000		31 March 2024 £000
(784,139)	Revaluation Reserve	(830,767)
416	Financial Instruments Revaluation Reserve	296
(254,858)	Capital Adjustment Account	(215,219)
12,243	Financial Instruments Adjustment Account	11,444
31,203	Pensions Reserve	32,221
12,771	Employee Statutory Adjustment Account	13,446
(982,364)	Total Unusable Reserves	(988,579)

Revaluation Reserve

The Revaluation Reserve contains the gains made by the Council arising from increases in the value of its Property, Plant and Equipment. The balance is reduced when assets with accumulated gains are:

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

The Reserve contains only revaluation gains accumulated since 1 April 2007, the date that the Reserve was created. Accumulated gains arising before that date are consolidated into the balance on the Capital Adjustment Account.

2022/2023 £000		2023/2024 £000
(567,151)	Balance at 1 April	(784,139)
(256,584)	Upward revaluation of assets	(143,866)
12,796	Downward revaluation of assets and impairment losses not charged to the Surplus/Deficit on the Provision of Services	61,074
(243,788)	Surplus or deficit on revaluation of non-current assets not posted to the Surplus/Deficit on the Provision of Services	(82,792)
26,403	Difference between fair value depreciation and historical cost depreciation	34,616
397	Accumulated gains on assets sold or scrapped	1,548
(784,139)	Balance at 31 March	(830,767)

Financial Instruments Revaluation Reserve

The Financial Instruments Revaluation Reserve contains the gains made by the Council arising from increases in the value of its investments that have quoted market prices or otherwise do not have fixed or determinable payments. The balance is reduced when investments with accumulated gains are:

- re-valued downwards or impaired and the gains are lost
- disposed of and the gains are realised

2022/2023 £000		2023/2024 £000
(43)	Balance at 1 April	416
-	Upward revaluation of investments	(120)
459	Downward revaluation of investments not charged to the Surplus/Deficit on the Provision of Services	-
459		(120)
416	Balance at 31 March	296

Capital Adjustment Account

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

accumulated gains and losses on Investment Properties and gains recognised on donated assets that have yet to be consumed by the Council. The Account also contains revaluation gains accumulated on Property, Plant and Equipment before 1 April 2007, the date that the Revaluation Reserve was created to hold such gains. Note 9 provides details of the source of all the transactions posted to the Account, apart from those involving the Revaluation Reserve.

2022/2023		2023/2024
£000		£000
(270,717)	Balance at 1 April	(254,858)
	Reversal of items relating to capital expenditure debited or credited to the Comprehensive Income and Expenditure Statement:	
62,580	Charges for depreciation and impairment of non current assets	56,916
404	Revenue expenditure funded from capital under statute	357
(551)	Amounts of non current assets written off on disposal or sale as part of the gain/loss on disposal to the Comprehensive Income and Expenditure Statement	(539)
62,433		56,734
(397)	Adjusting amounts written out of the Revaluation Reserve	(1,548)
62,036	Net written out amount of the cost of non-current assets consumed in the year	55,186
	Capital financing applied in the year:	
(1,005)	Use of the Capital Fund to finance new capital expenditure	(657)
(22,617)	Capital grants and contributions credited to the Comprehensive Income and Expenditure Statement that have been applied to capital financing	(37,599)
(794)	Application of grants to capital financing from the Capital Grants Unapplied Account	(1,028)
-	Statutory repayment of debt (PPP) flexibility adjustment	43,373
(20,871)	Statutory provision for the financing of capital investment charged against the General Fund and HRA balances	(16,550)
(2,611)	Capital expenditure charged against the General Fund and HRA balances	(2,836)
(47,898)		(15,297)
1,721	Movements in the market value of Investment Properties and Assets Held for Sale debited or credited to the Comprehensive Income and Expenditure Statement	(250)
(254,858)	Balance at 31 March	(215,219)

Financial Instruments Adjustment Account

The Financial Instruments Adjustment Account absorbs the timing differences arising from the different arrangements for accounting for income and expenses relating to certain financial instruments and for bearing losses or benefiting from gains per statutory provisions. The Council uses the Account to manage premiums paid on the early redemption of loans. Premiums are debited to the Comprehensive Income and Expenditure Statement when they are incurred, but reversed out of the General Fund Balance to the Account in the Movement in Reserves Statement. Over time, the expense is posted back to the General Fund Balance in accordance with statutory arrangements for spreading the burden on Council Tax. In the Council's case, this period is the unexpired term that was outstanding on the loans when they were redeemed.

2022/2023		2023/2024
£000		£000
12,563	Balance at 1 April	12,243
(305)	Proportion of premiums incurred in previous financial years to be charged against the General Fund Balance in accordance with statutory requirements	(783)
(15)	Difference in interest on stepped rate loans (existing 31 March 2007)	(16)

(320)	Amount by which finance costs charged to the Comprehensive Income and Expenditure Statement are different from finance costs chargeable in the year in accordance with statutory requirements	(799)
12,243	Balance at 31 March	11,444

The balance on the Financial Instruments Adjustment Account relates to:

31 March 2023 £000		31 March 2023 £000
10,775	Premiums and discounts associated with the refinancing of loans	10,469
1,462	Borrowing where the loan is a stepped interest rate loan	975
6	Loans to third parties granted at less than market interest rates	-
12,243		11,444

Pensions Reserve

The Pensions Reserve absorbs the timing differences arising from the different arrangements for accounting for post-employment benefits and for funding benefits in accordance with statutory provisions. The Council accounts for post-employment benefits in the Comprehensive Income and Expenditure Statement as the benefits are earned by employees accruing years of service, updating the liabilities recognised to reflect inflation, changing assumptions and investment returns on any resources set aside to meet the costs. However, statutory arrangements require benefits earned to be financed as the Council makes employer’s contributions to pensions funds or eventually pays any pensions for which it is directly responsible. The debit balance on the Pensions Reserve therefore shows a substantial shortfall in the benefits earned by past and current employees and the resources the Council has set aside to meet them. The statutory arrangements will ensure that funding will have been set aside by the time the benefits come to be paid.

2022/2023 £000		2023/2024 £000
66,915	Balance at 1 April	31,203
(70,933)	Actuarial (gains) or losses on pensions assets and liabilities	2,478
(72)	Difference between actuarial pensions contribution figure and actual pensions contribution figure	128
61,526	Reversal of items relating to retirement benefits debited or credited to the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement	26,818
(26,233)	Employer’s pensions contributions and direct payments to pensioners payable in the year	(28,406)
31,203	Balance at 31 March	32,221

Employee Statutory Adjustment Account

The Employee Statutory Adjustment Account absorbs the differences that would otherwise arise on the General Fund Balance from accruing for compensated absences earned but not taken in the year. Statutory arrangements require that the impact on the General Fund Balance is neutralised by transfers to or from the Account.

2022/2023 £000		2023/2024 £000
12,624	Balance at 1 April	12,771
(12,624)	Settlement or cancellation of accrual made at the end of the preceding year	(12,771)
12,771	Amounts accrued at the end of the current year	13,446
147	Amount by which officer remuneration charged to the Comprehensive Income and Expenditure Statement on an accruals basis is different from remuneration chargeable in the year in accordance with statutory requirements	675
12,771	Balance at 31 March	13,446

The above balance relates entirely to untaken holidays.

13 Cash Flow Statement – Operating Activities

The cash flows for operating activities include the following items:

2022/2023 £000		2023/2024 £000
(1,562)	Interest received	(1,521)
32,434	Interest paid	34,063
(136)	Dividends received	(138)

14 Cash Flow Statement – Investing Activities

2022/2023 £000		2023/2024 £000
48,170	Purchase of property, plant and equipment, investment property and intangible assets	83,534
1,691	Other payments for investing activities	2,628
(3,077)	Proceeds from the sale of property, plant and equipment, investment property and intangible assets	(2,356)
(1,837)	Other receipts from investing activities	(1,681)
44,947	Net cash flows from investing activities	82,125

15 Cash Flow Statement – Financing Activities

2022/2023 £000		2023/2024 £000
-	Cash receipts of short and long-term borrowing	(10,000)
-	Other Receipts from Financing Activities - Financing Arrangement	-
4,651	Cash payments for the reduction of the outstanding liabilities relating to finance leases and on-balance sheet PFI contracts	4,992
26,496	Repayments of short- and long-term borrowing	(55,859)
31,147	Net cash flows from financing activities	(60,867)

Reconciliation of Liabilities Arising from Financing Activities

	1 April 2023 £000	Financing Cash Flows £000	Non-cash Acquisition £000	Changes Other £000	31 March 2024 £000
Long-term Borrowings	(507,782)	13,260	-	-	(494,522)
Short-term Borrowings	(16,010)	(79,119)	-	32	(95,097)
Financing Arrangement Liabilities	(22,518)	364	-	-	(22,154)
On Balance Sheet PFI Liabilities	(141,577)	4,628	-	-	(136,949)
Total Liabilities from Financing	(687,887)	(60,867)	0	32	(748,722)

16 Cash Flow Statement – Cash and Cash Equivalents

The balance of Cash and Cash Equivalents is made up of the following elements:

31 March 2023 £000		31 March 2024 £000
255	Cash held by the Council	249
(197)	Bank current accounts	(13,958)
12,631	Short-term deposits with banks and building societies	15,335
12,689	Total cash and cash equivalents	1,626

17 Agency Services

Within certain of the Council's services work is undertaken on behalf of other local authorities and other government bodies.:

	2022/2023 (Income) £000	2022/2023 Expenditure £000	2023/2024 (Income) £000	2023/2024 Expenditure £000
<u>The main items of income and related expenditure which are included in the Comprehensive Income and Expenditure Accounts are:</u>				
Non-Covid:				
Special Education services to Various Local Authorities	(1,253)	1,253	(1,309)	1,309
Scottish Water Income	(563)	-	(627)	-
Improvement Service - Implementation of National Entitlement Card	(1,944)	1,944	(1,572)	1,572
Storm Babet Flood Recovery Grant	-	-	(221)	175
<u>The main items of income and related expenditure which are not included in the Comprehensive Income and Expenditure Accounts are:</u>				
Non-Covid:				
Tay Cities Region Deal	(36,633)	36,633	(42,473)	42,473
SG - Cost of Living	(8,793)	8,793	-	-
Covid:				
SG - Business Support Grants	(195)	-	-	-
SG - Self Isolation Funding	(621)	621	-	-
	(50,002)	49,244	(46,202)	45,529

18 External Audit Costs

The Council has incurred the following costs in relation to the audit of the Annual Accounts, certification of grant claims and statutory inspections and to other non-audit services provided by the Council's external auditors:

	2022/2023 £000	2023/2024 £000
Fees payable to Audit Scotland with regard to external audit services carried out by the appointed auditor for the year	419	444
Total	419	444

19 Pensions Schemes Accounted for as Defined Contribution Schemes

Teachers employed by the Council are members of the Teachers' Pension Scheme, administered by The Scottish Government. The Scheme provides teachers with specified benefits upon their retirement, and the Council contributes towards the costs by making contributions based on a percentage of members' pensionable salaries.

The Scheme is technically a defined benefit scheme. However, the Scheme is unfunded and The Scottish Government uses a notional fund as the basis for calculating the employers' contribution rate paid by Councils. The Council is not able to identify its share of the underlying financial position and performance of the Scheme with sufficient reliability for accounting purposes. For the purposes of this Statement of Accounts, it is therefore accounted for on the same basis as a defined contribution scheme.

In 2022/23, the Council paid £24.2m to Teachers' Pensions in respect of teachers' retirement benefits, representing 31.8% of pensionable pay. The figures for 2022/23 were £22.5m and 31.5%. There were no contributions remaining payable at the year-end. The Council is responsible for the costs of any additional

benefits awarded upon early retirement outside of the terms of the teachers' scheme. These costs are accounted for on a defined benefit basis and included in note 20.

The total contributions expected to be made to the Scottish Public Pensions Agency by the Council in the year to 31 March 2025 are £27.7m.

20 Defined Benefit Pension Schemes

The Tayside Pension Fund is administered by Dundee City Council within the Local Government Pension Scheme regulations.

Tayside Pension Fund is maintained for the benefit of its membership (including existing and deferred pensioners). This comprises the majority of Local Government employees within Dundee City Council, Perth and Kinross Council and Angus Council as well as 39 other bodies. Teachers are not included in the Scheme as they have a separate, nationally established, statutory arrangement.

The Local Government Pension Scheme is voluntary and is open to all employees of the Scheduled and Admitted Bodies. A list of Tayside Pension Fund's scheduled and admitted bodies is shown below.

The employers with active members as at 31 March 2024 were as follows –

Scheduled Bodies (12)

Angus Council	Scottish Police Authority (Civilians)
Dundee City Council	TACTRAN
Dundee and Angus College	Tayplan
Perth & Kinross Council	Tay Road Bridge Joint Board
Perth College	Tayside Contracts
Scottish Fire & Rescue Service (Civilians)	Tayside Valuation Joint Board

Admitted Bodies (29)

Abertay Housing Association	Leisure and Culture Dundee
Angus Alive	Live Active Ltd
Care Inspectorate	Mitie PFI Ltd
Culture Perth & Kinross	Montrose Links Trust
Dorward House	Montrose Port Authority
Dovetail Enterprises	Perth & Kinross Countryside Trust
Duncan of Jordanstone College of Art	Perth & Kinross Society for the Blind
Dundee Citizens' Advice Bureau	Perth Citizens' Advice Bureau
Dundee Contemporary Arts Ltd	Perth Theatre Co Ltd
Dundee Science Centre	Robertsons Facilities Management
Dundee Voluntary Action	Rossie Secure Accommodation Services
Forfar Day Care Committee	Scottish Social Services Council
Highlands & Islands Airports Ltd	Sodexo
idverde	University of Abertay, Dundee
	Xplore Dundee

Scheduled Bodies are those detailed in Schedule 2 Part 1 of the Regulations, with the most current being in the Local Government Pension Scheme (Scotland) Regulations 2014. For example, the bodies are Local Authorities, Colleges, Transport Authorities.

Admitted Bodies are those described in Schedule 2 Part 2 of the same Regulations and detail the type of bodies along with the requirements to be considered prior to admission (and the signing of the formal admission agreement).

Under the Local Government Pension Scheme (Administration) (Scotland) Regulations, there is a requirement for the Council to publish a pension fund annual report. The report covers, among other things, scheme governance, financial statements, governance compliance, membership statistics and information on investment and market valuations. The Audited Annual Report will be available on the [Pension Fund website](#).

Participation in pension schemes

As part of the terms and conditions of employment of its officers, the Council makes contributions towards the cost of post employment benefits. Although these benefits will not actually be payable until employees retire, the Council has a commitment to make payments and this needs to be disclosed at the time that employees earn their future entitlement.

The Council participates in the Local Government Pension Scheme (Tayside Pension Fund) - this is a funded defined benefit statutory scheme, meaning that the Council and employees pay contributions into a fund, calculated at a level intended to balance the pension’s liabilities with investment assets. The scheme currently provides benefits based on career average revalued salary and length of service on retirement.

The Council also has liabilities for any discretionary pension payments outside the main scheme. These benefits are an unfunded defined benefit arrangement and liabilities are recognised when awards are made. There is no investment assets built up to meet the pensions liabilities for discretionary awards, and cash has to be generated to meet actual pensions payments as they eventually fall due.

The principal risks to the authority of the scheme are the life expectancy assumptions, statutory changes to the scheme, structural changes (i.e. large-scale withdrawals of members from the scheme), changes to inflation, bond yields and the performance of the equity investments held by the scheme. These are mitigated to a certain extent by the statutory requirements to charge to the General Fund and Housing Revenue Account the amounts required by statute as described in the accounting policies section (please refer to Note 1 item F for further details).

Transactions relating to post employment benefits

The Council recognises the cost of retirement benefits in the reported cost of services when they are earned by employees, rather than when the benefits are eventually paid as pensions. However, the charge required to be made against Council Tax is based on the cash payable in the year, so the real cost of post employment/retirement benefits is reversed out of the General Fund via the Movement in Reserves Statement. The following transactions have been made in the Comprehensive Income and Expenditure Statement and the General Fund Balance via the Movement in Reserves Statement during the year:

Comprehensive Income and Expenditure Statement	Local Government Pension Scheme and Discretionary Benefits Arrangements	
	2022/2023	2023/2024
	£000	£000
<i>Cost of Services:</i>		
<i>Service cost comprising:</i>		
• current service cost	59,732	28,167
• past service costs	-	-
• (Gains)/Losses on settlements and curtailments	-	150
<i>Financing and Investment Income and Expenditure</i>		
• net interest on the defined liability	1,400	(1,955)
• administration expenses	394	456
Total Post Employment Benefit Charged to the Surplus or Deficit on the Provision of Services	61,526	26,818
<i>Other Post Employment Benefit Charged to the CIES</i>		
<i>Remeasurement gains or (losses) against net defined benefit liability comprising:</i>		
• Return on plan assets (excluding the amount included in the net interest expense)	124,236	(136,993)
• Other actuarial gains / (losses) on assets: impact of asset ceiling	391,325	77,381
• Changes in demographic assumptions	-	(22,977)
• Changes in financial assumptions	(699,199)	(8,135)
• Experience loss / (gain) on defined benefit obligation	112,705	93,202
• Difference between actuarial pensions contribution figure and actual pensions contribution figure	(72)	128
Total Post Employment Benefit Charged to the Comprehensive Income and Expenditure Statement	(9,479)	29,424

Movement in Reserves Statement

• reversal of net charges made to the Surplus or Deficit for the Provision of Services for post employment benefits in accordance with the Code	(61,526)	(26,818)
<i>Actual amount charged against the General Fund Balance for pensions in the year:</i>		
• employers' contributions payable to scheme	26,233	28,406

Reconciliation of opening and closing balances of the present value of the defined benefit obligation (scheme liabilities):

	Year to 31 March 2023 £000	Year to 31 March 2024 £000
Opening defined benefit obligation	1,737,121	1,604,803
Current service cost	59,732	28,167
Interest cost	44,629	58,115
Contributions by scheme participants	8,778	10,040
Remeasurement (gains) and losses:		
• Changes in financial assumptions	(699,199)	(8,135)
• Changes in demographic assumptions	-	(22,977)
• Experience loss / (gain) on defined benefit obligation	112,705	93,202
• Impact of asset ceiling	391,325	90,181
Curtailments	-	150
Benefits paid	(47,751)	(53,557)
Past service costs	-	-
Unfunded pension payments	(2,537)	(2,735)
Closing defined benefit obligation	1,604,803	1,797,254

Reconciliation of the opening and closing balances of the fair value of the scheme (plan) assets

	Year to 31 March 2023 £000	Year to 31 March 2024 £000
Opening fair value of fund assets	1,670,206	1,573,600
Interest	43,229	80,108
Remeasurement gains and (losses):		
• Return on plan assets, excluding the amount included in the net interest expense	(124,236)	136,993
• Other actuarial gains / (losses)	-	(7,238)
Employer contributions	26,305	28,278
Administration Expenses	(394)	(456)
Contributions by scheme participants	8,778	10,040
Benefits paid	(50,288)	(56,292)
Closing fair value of fund assets	1,573,600	1,765,033

Local Government Pension Scheme Assets

The scheme assets disclosed above consist of the following categories, by proportion of the total assets held:

	31 March 2023 £000	%	31 March 2024 £000	%
Equities				
Consumer	197,099	12	145,917	8
Manufacturing	64,835	4	145,917	8
Energy and Utilities	72,616	5	36,919	2

Financial Institutions	233,407	15	147,675	8
Health and Care	173,759	11	96,692	6
Information Technology	150,418	9	131,853	8
Investment Funds Unit Trusts	-	-	476,429	27
Others	233,407	15	91,418	5
	1,125,541	71	1,272,820	72
Gilts				
Government Bonds	31,338	2	111,366	6
	31,338	2	111,366	6
Other Bonds				
Corporate Bonds (Investment Grade)	51,959	3	75,552	4
Investment Funds Unit Trusts	156,397	10	31,627	2
Others	9,872	1	8,785	1
	218,228	14	115,964	7
Property				
UK Property	155,491	10	151,240	9
Overseas Property	-	-	5,215	-
	155,491	10	156,455	9
Cash				
Cash and Cash Equivalents	43,002	3	108,428	6
Foreign Exchange	-	-	-	-
	43,002	3	108,428	6
Total	1,573,600	100	1,765,033	100

The following table provides analysis of each category of the above assets that have a quoted market price in an active market and those that do not.

	31 March 2023			31 March 2024		
	Quoted %	Unquoted %	Total %	Quoted %	Unquoted %	Total %
Equities	43	28	71	43	29	72
Gilts	2	-	2	6	-	6
Other Bonds	12	2	14	7	-	7
Property	10	-	10	9	-	9
Cash etc	3	-	3	6	-	6
Total	70	30	100	71	29	100

Basis for estimating assets and liabilities

Liabilities have been assessed on an actuarial basis using the projected unit credit method, an estimate of the pensions that will be payable in future years dependent on assumptions about life expectancy rates, salary levels etc. Both the Local Government Pension Scheme and Discretionary Benefits liabilities have been assessed by Barnett Waddingham, an independent firm of actuaries, estimates for the Tayside Pension Fund being based on the latest full valuation of the scheme as at 31 March 2020, rolled forward for various financial assumptions that comply with IAS 19. The significant assumptions used by the actuary for the purposes of IAS 19 calculations are as follows:

	31 March 2023	31 March 2024
Life expectancy (years) from age 65 for current pensioners i.e. those retiring today:		
Men	19.0	18.9
Women	22.4	21.6

Life expectancy (years) from age 65 for future pensioners i.e. those retiring in 20 years time:		
Men	20.4	20.2
Women	23.9	23.1
Rate of inflation (CPI)	2.9%	2.9%
Rate of increase in salaries	3.9%	3.9%
Rate of increase in pensions	2.9%	2.9%
Rate for discounting scheme liabilities	4.8%	4.85%
Take-up of option to convert annual pension into retirement lump sum	50%	50%

Sensitivity Analysis

The estimation of the defined benefit obligation is sensitive to the actuarial assumptions set out above. The following sensitivity analyses have been determined based on reasonably possible changes of the assumptions occurring at the end of the reporting period and assumes for each change that the assumption analysed changes while all other assumptions remain constant. The following changes to these assumptions would result in movements in the defined benefit obligation as follows:

	Increase in Assumption £000	Decrease in Assumption £000
Life expectancy (increase or decrease by 1 year)	1,106	(1,076)
Rate of increase in salaries (increase or decrease by 0.1%)	19	(19)
Rate of increase in pensions (increase or decrease by 0.1%)	969	(937)
Rate for discounting scheme liabilities (increase or decrease by 0.1%)	(925)	956

Impact on Future Cash Flows

The objectives of the scheme are to keep employers' contributions at as constant a rate as possible. Contributions are set every 3 years as a result of the actuarial valuation of the Fund required by the regulations. The next actuarial valuation of the Fund will be carried out as at 31 March 2023 and will set contributions for the period from 1 April 2024 and 31 March 2027. There are no minimum funding requirements in the Local Government Pension Scheme but the contributions are generally set to target a funding level of 100% using the actuarial valuation assumptions.

The total contributions expected to be made to the Local Government Pension Scheme by the Council in the year to 31 March 2024 are £23.573m. The actuarial assumption for the duration of past service liabilities is 16 years (2022/2023: 15 years).

Expected contributions for the Discretionary Benefit Scheme in the year to 31 March 2025 are £3.138m.

Liability to Tayside Pension Fund for Other Entities Obligations

Dundee City Council acts as guarantor for the pension fund liabilities of Leisure and Culture Dundee, Dundee Contemporary Arts Limited and Dundee Science Centre, in the event of any of these entities going into liquidation.

21 Events After the Reporting Period

It is considered that there have been no events occurring between 1 April 2024 and 26 June 2024 that would require adjustments to the 2023/2024 Annual Accounts (i.e. no adjusting events). The latter date is the date on which the unaudited accounts were authorised for issue by the Executive Director of Corporate Services.

22 Related Parties

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

Central Government

Central government has effective control over the general operations of the Council. It is responsible for providing the statutory framework, within which the Council operates, provides the majority of its funding in the form of grants and prescribes the terms of many of the transactions that the Council has with other parties (e.g. council tax bills, housing benefits). Grants received from government departments are set out in the subjective analysis in the Expenditure and Funding Analysis on amounts reported to decision makers. Details of central government grants transactions are shown in note 36.

Members

Members of the Council have direct control over the Council’s financial and operating policies. The total of members’ allowances paid and further details of senior members’ remuneration are included in the Remuneration Report. Under the Councillors’ Code of Conduct, members are required to declare an interest in matters that directly or indirectly may influence, or be thought to influence, their actions as a Councillor. Membership of statutory Joint Boards or Committees, which are composed exclusively of elected members, does not raise any issue of declaration of interest in regard to Council business. In terms of any other relevant parties, those members with declarations of interest did not take part in any discussion or decisions relating to transactions with these parties. A copy of the Register of Members Interest can be obtained from the [Council’s website](#).

Officers

Senior Officers have control over the Council’s financial and operating policies. The total remuneration paid to senior officers is shown in the Remuneration Report. Officers have the responsibility to adhere to a Code of Conduct, which requires them to declare an interest in matters that directly or indirectly may influence, or be thought to influence their judgement or decisions taken during the course of their work. In terms of any relevant parties, officers with declarations of interest did not take part in any discussion or decisions relating to transactions with these parties.

Pension Fund

The Council is the administering authority for the Tayside Pension Fund. As administrator for the fund the Council is considered to have direct control over the fund, and the fund is therefore deemed to be a related party. The relevant transactions and balances with the fund to be disclosed are as follows:

During 2022/2023		As at 31 March 2023			During 2023/2024		As at 31 March 2024	
Charges To £000	Charges From £000	Amounts Due From £000	Amounts Due To £000		Charges To £000	Charges From £000	Amounts Due From £000	Amounts Due To £000
1,310	-	-	941	Tayside Pension Fund	1,542	-	-	437

Employer’s contributions paid to the Tayside Pension Fund are in addition to the above and are disclosed in Note 20.

Other Entities Controlled or Significantly Influenced by the Council

The following entities are deemed to be related parties of the Council, mainly through the Council's ability to exert influence over these entities through its representation on their respective boards, the relevant transactions and balances with these bodies are as follows:

During 2022/2023		As at 31 March 2023			During 2023/2024		As at 31 March 2024	
Charges To £000	Charges From £000	Amounts Due From £000	Amounts Due To £000		Charges To £000	Charges From £000	Amounts Due From £000	Amounts Due To £000
-	2	-	-	Ardler Village Trust Comp	48	1	-	-
-	13,313	-	-	Discovery Education PLC	-	15,369	-	-
14	620	121	4	Dovetail Enterprises (1993) Ltd	23	881	140	2
11	78	72	19	Dundee Contemporary Arts Ltd	22	1	21	19
134,248	106,521	-	15,706	Dundee Health & Social Care Integration Joint Board	104,333	104,333	-	9,678
-	509	-	-	Dundee Rep Theatre	-	469	-	-
-	231	-	-	Dundee Science Centre Enterprises Ltd	-	294	-	-
-	7	-	-	Dundee Science Ce	4	35	-	29
17	2,696	277	-	Hub East Central (Baldragon) Ltd	26	2,819	262	2
877	11,669	557	634	Leisure and Culture Dundee	542	12,278	684	437
115	36	115	-	Michelin Scotland Innovation Parc Limited	16	30	-	-
83	-	-	312	Tay Cities Deal Joint Committee	-	-	-	290
174	12	4	128	Tay Road Bridge Joint Board	246	-	1	347
2,626	26,855	12,287	1,818	Tayside Contracts Joint Committee	2,970	33,960	14,965	434
75	956	151	7	Tayside Valuation Joint Board	85	902	188	28
-	351	166	-	V&A Dundee	-	351	173	-

23 LeasesCouncil as Lessee*Finance Leases and Financing Arrangements*

During 2019/2020 the Council entered into a sale and leaseback arrangement which resulted in one asset, an administration building, being acquired under a 40 year financing arrangement. The asset acquired under this financing arrangement continues to be carried as property, plant and equipment in the balance sheet at the following net amounts:

	31 March 2023	31 March 2024
	£000	£000
Operational Building	22,576	21,623
Land	670	670
Total	23,246	22,293

The Council is committed to making minimum payments under this financing arrangement comprising settlement of the long-term liability for the interest in the property acquired by the Council and finance costs that will be payable by the Council in future years while the liability remains outstanding. The minimum financing arrangement payments are made up of the following amounts.

	31 March 2023	31 March 2024
	£000	£000
Financing Arrangement Liabilities (net present value of minimum financing arrangement payments):		
Current	364	376
Non-Current	1,575	1,625
Finance Costs payable in future years	20,579	20,154
Total Minimum Financing Arrangement Payments	22,518	22,155

The minimum financing arrangement payments will be payable over the following periods:

	Minimum Financing Arrangement Payments		Financing Arrangement Liabilities	
	31 March 2023	31 March 2024	31 March 2023	31 March 2024
	£000	£000	£000	£000
Not later than one year	742	747	378	371
Later than one year and not later than five years	3,023	3,046	1,448	1,421
Later than five years	26,903	26,133	6,324	5,979
	30,668	29,926	8,150	7,771

The minimum financing arrangement payments include annual rent increases of 2.75%.

The Council has sub-let some of the administration building held under this financing arrangement. At 31 March 2024 the minimum payments expected to be received under non-cancellable sub-leases was £2.530m (£0.247m at 31 March 2023).

Operating Leases

The Council has entered into agreements to lease various property, plant and equipment that are accounted for as operating leases. In addition, the Council operates a contract car hire scheme for its employees. The Council makes payments to the lessor for the contract car hire scheme, under an operating lease agreement, that are partly offset by contributions from employees participating in the scheme. The future minimum lease payments due under these leases in future years are:

	31 March 2023	31 March 2024
	£000	£000
Not later than one year	312	720
Later than one year and not later than five years	827	1,711
Later than five years	-	333
	1,139	2,764

The total expenditure charged to the Comprehensive Income and Expenditure Statement during the year in relation to operating leases for various property, plant and equipment (including the Council's contract car hire scheme) was as follows:

	2022/2023 £000	2023/2024 £000
Minimum lease payments	781	901
Less Employee Contributions	(71)	(66)
	710	835

Council as Lessor

Finance Leases

In 2017/2018 the Council entered into a twenty-eight year agreement for equipment assets with the company operating the existing waste-to-energy plant. This is in the form of a finance lease. There will be no consideration received by the Council over the period of the agreement and there is a nil balance in the Council's Balance Sheet. There were no further finance leases entered into during 2023/2024.

Operating Leases

The Council has entered into a number of agreements that are managed corporately by the City Development service. These agreements relate to leases of property, plant & equipment under operating leases for the following purposes:

- commercial and industrial properties that are leased out for the policy objectives e.g. economic development purposes to provide suitable affordable accommodation for local businesses
- ground leases for various sites including shopping centres, other commercial developments, telecommunications and advertising sites

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

	2022/2023 £000	2023/2024 £000
Not later than one year	6,775	7,175
Later than one year and not later than five years	20,724	24,055
Later than five years	98,506	96,848
	126,005	128,078

24 Investment Properties

The following items of income and expenditure have been accounted for in the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement:

	2022/2023 £000	2023/2024 £000
Rental income from investment property	1,409	1,331
Direct operating expenses arising from investment property	(32)	(162)
Net gain/(loss)	1,377	1,169

There are no restrictions on the Council's ability to realise the value inherent in its investment property or on the Council's right to the remittance of income and the proceeds of disposal. The Council has no contractual obligations to purchase, construct or develop investment property or repairs, maintenance or enhancement.

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

	2022/2023 £000	2023/2024 £000
Balance at start of the year	13,573	13,073
Disposals	-	-
Net gains/(losses) from fair value adjustments	(500)	-
Transfers:		
- (to)/from Property, Plant and Equipment	-	-
Balance at end of the year	13,073	13,073

Gains or losses arising from changes in the fair value of the investment property are recognised in Surplus or Deficit on the Provision of Services - Financing and Investment Income and Expenditure line.

Fair Value Hierarchy

Details of the Council's investment properties and information about the fair value hierarchy as at 31 March 2024 are as follows:

	Quoted prices in active markets for identical assets Level 1 £000	Other significant observable inputs Level 2 £000	Significant unobservable inputs Level 3 £000	Fair Value as at 31 March 2024 £000
Recurring Fair Value measurements using:				
Assets held for Capital Appreciation	-	7,589	-	7,589
Office Units	-	134	-	134
Commercial Units	-	5,350	-	5,350
Total	-	13,073	-	13,073

2023 Comparative Figures:

	Quoted prices in active markets for identical assets Level 1 £000	Other significant observable inputs Level 2 £000	Significant unobservable inputs Level 3 £000	Fair Value as at 31 March 2023 £000
Recurring Fair Value measurements using:				
Assets held for Capital Appreciation	-	7,589	-	7,589
Office Units	-	134	-	134
Commercial Units	-	5,350	-	5,350
Total	-	13,073	-	13,073

Fair Value Hierarchy

Level 1 - Quoted prices in active markets for identical assets

There are no active markets with quoted prices applicable to the Council's Investment Property portfolio.

Level 2 - Significant Observable Inputs

The fair value for the assets held for capital appreciation has been based on the market approach using current market conditions and recent sales prices and other relevant information for similar assets in the Council area. Market conditions are such that similar properties are actively purchased and sold and the level of observable inputs are significant, leading to the properties being categorised at level 2 in the fair value hierarchy.

Capitalisation of rental values, using comparable market evidence and yields is the method applied to determine if fair value of Commercial / Office properties. Where possible, income streams are capitalised. Where evidence of comparable sales transactions is available the evidence is analysed and applied.

Level 3 - Significant Unobservable Inputs

Fair value can be measured using the income approach, by means of the discounted cash flow method, where the expected cash flows from the properties are discounted (using a market-derived discount rate) to establish the present value of the net income stream. This approach uses assumptions such as the duration and timing rent growth, occupancy levels, bad debts, maintenance costs etc.

None of the Council's Investment Properties are categorised as Level 3.

Transfers between levels of the Fair Value Hierarchy

There were no transfers between hierarchy levels in the year.

Highest and Best Use of Investment Properties

In estimating the fair value of the Council's investment properties, the highest and best use of the properties is their current use.

Valuation Techniques and Process

There has been no change in the valuation techniques used during the year for investment properties. The fair value of the Council's investment property is measured annually at each reporting date. All valuations are carried out internally, in accordance with the methodologies and bases for estimation set out in the professional standards of the Royal Institution of Chartered Surveyors.

25 Intangible Assets

The Council accounts for purchased software as intangible assets, to the extent that the software is not an integral part of a particular IT system and accounted for as part of the hardware item of Property, Plant and Equipment. The useful life assigned to software is 5 years and the carrying amount of intangible assets is amortised on a straight-line basis.

	2022/2023	2023/2024
	£000	£000
Opening Gross Book Value	4,239	4,924
Additions	685	-
Closing Gross Book Value	4,924	4,924
Opening Accumulated Amortisation	1,752	2,384
Amortisation Charge for the Year	632	739
Closing Accumulated Amortisation	2,384	3,123
Closing Net Book Value	2,540	1,801

26 Impairment Losses

Impairment losses charged to the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement during 2023/2024 totalled £18.600m (2022/2023 £21.469m).

Of this total, £18.290m (2022/2023 £21.114m) relates to expenditure in the year which did not add value to assets. £8.619m (2022/2023 £7.839m) relates to expenditure on Council Houses, £3.639m (2022/2023 £4.271m) relates to expenditure on schools and the remaining £6.032m (2022/2023 £9.004m) relates to expenditure on other Council land & buildings.

The remaining £0.310m (2022/2023 £0.355m) relates to impairment charged to the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement as a result of revaluation losses relating to land and buildings.

27 Property, Plant and Equipment

Movements in 2023/2024:

	Council Dwellings £000	Other Land & Buildings £000	Vehicles, Plant & Equipment £000	Infra-structure Assets £000	Comm-unity Assets £000	Surplus Assets £000	Assets Under Con-struction £000	Total Property, Plant & Equipment £000	PPP Assets Included in Property, Plant & Equipment £000	DBFM Assets Included in Property, Plant & Equipment £000	SCA Assets Included in Property, Plant & Equipment £000
Cost or Valuation											
At 1 April 2023	540,888	983,589	116,556	355,999	6,493	5,599	22,750	2,031,874	138,191	33,157	60,348
Additions	11,882	10,777	3,996	21,623	-	-	37,352	85,630	120	-	11
Revaluation inc/(dec) recognised in the Revaluation Reserve	(37,961)	68,982	-	-	-	916	-	31,937	17,890	7,835	-11
Revaluation inc/(dec) recognised in the Surplus / Deficit on the Provision of Services	(15,694)	(4,550)	-	(872)	-	24	-	(21,092)	(100)	-	-
Disposals	-	(438)	(974)	-	-	-	-	(1,412)	-	-	-
Reclassification within PPE	10,277	9,087	-	-	-	0	(19,364)	0	-	-	-
At 31 March 2024	509,392	1,067,447	119,578	376,750	6,493	6,539	40,738	2,126,937	156,101	40,991	60,348
Accumulated Depreciation and Impairment											
At 1 April 2023	0	(13,428)	(97,360)	(147,482)	-	-	-	(258,270)	-	-	-
Depreciation charge	(18,877)	(38,554)	(4,162)	(11,107)	-	-	-	(72,700)	(5,780)	(1,108)	(1,536)
Depreciation written out to the Revaluation Reserve	18,694	32,162	-	-	-	-	-	50,856	5,780	1,108	-
Depreciation written out to the Surplus/Deficit on the Provision of Services	183	2,308	-	-	-	-	-	2,491	-	-	-
Disposals	-	-	895	-	-	-	-	895	-	-	-
At 31 March 2024	-	(17,512)	(100,627)	(158,589)	-	-	-	(276,728)	-	-	(1,536)
Net Book Value:											
At 31 March 2024	509,392	1,049,934	18,950	218,161	6,493	6,539	40,738	1,850,207	156,101	40,991	58,812
At 31 March 2023	540,887	970,160	19,196	208,518	6,493	5,599	22,750	1,773,603	138,191	33,157	65,308

Comparative Movements in 2022/2023:

	Council Dwellings £000	Other Land & Buildings £000	Vehicles, Plant & Equipment £000	Infra-structure Assets £000	Comm-unity Assets £000	Surplus Assets £000	Assets Under Con-struction £000	Total Property, Plant & Equipment £000	PPP Assets Included in Property, Plant & Equipment £000	DBFM Assets Included in Property, Plant & Equipment £000	SCA Assets Included in Property, Plant & Equipment £000
Cost or Valuation											
At 1 April 2022	539,394	920,794	114,297	-	6,493	7,472	21,580	1,610,030	113,111	26,080	65,308
Additions	7,839	14,436	4,331	16,407	-	-	9,620	52,633	-	46	164
Revaluation inc/(dec) recognised in the Revaluation Reserve	(275)	69,696	-	-	-	565	-	69,986	25,076	4,168	-
Revaluation inc/(dec) recognised in the Surplus / Deficit on the Provision of Services	(7,839)	(25,563)	-	(942)	-	-	-	(34,344)	4	2,863	(164)
Disposals	(1,965)	(100)	(2,072)	-	-	-	-	(4,137)	-	-	-
Reclassification within PPE	3,733	4,326	-	-	-	(2,438)	(8,450)	(2,829)	-	-	-
At 31 March 2023	540,887	983,589	116,556	-	6,493	5,599	22,750	1,691,339	138,191	33,157	65,308
Accumulated Depreciation and Impairment											
At 1 April 2022	(56,474)	(78,898)	(95,426)	-	-	-	-	(230,798)	(14,350)	(2,837)	-
Depreciation charge	(18,848)	(30,854)	(3,841)	(11,260)	-	-	-	(64,803)	(3,588)	(709)	(1,633)
Depreciation written out to the Revaluation Reserve	75,322	85,919	-	-	-	-	-	161,241	17,936	2,289	-
Depreciation written out to the Surplus/Deficit on the Provision of Services	-	10,404	-	-	-	-	-	10,404	2	1,257	-
Disposals	-	-	1,907	-	-	-	-	1,907	-	-	-
At 31 March 2023	0	(13,429)	(97,360)	-	-	-	-	(122,049)	-	-	(1,633)
Net Book Value:											
At 31 March 2023	540,887	970,160	19,196	208,518	6,493	5,599	22,750	1,773,603	138,191	33,157	65,308

Depreciation

The following useful lives have been used in the calculation of depreciation:

- Council Houses - 20 - 50 years
- Other Land and Buildings - 10 - 60 years
- Vehicles, Plant, Furniture & Equipment - 3 - 10 years
- Infrastructure - 10 - 30 years

Capital Commitments

At 31 March 2024, the Council has entered into a number of contracts for the construction or enhancement of Property, Plant and Equipment in 2024/2025 and future years budgeted to cost £109m. Similar commitments at 31 March 2023 were £128m. The major commitments are:

- East End Community Campus - £70.7m
- Site 6 South Development - Offices- £19.8m
- Green Transport Hub & Spokes Pre-construction and Enabling Works - £5.1m
- Schools Connectivity – £1.8m
- Increased Supply of Council Houses - £1.6m

This gross expenditure of £109m will be funded from a combination of Council Borrowing, Grants and Contributions.

Effects of Changes in Estimates

In 2023/2024, the Council did not make any material changes to its accounting estimates for Property, Plant and Equipment.

Infrastructure Assets

Infrastructure asset values have been disclosed in accordance with the Scottish Government's Finance Circular 9/2022 Statutory Override – Accounting for Infrastructure Assets. The council has applied both statutory overrides set out in the circular which are as follows:

- For accounting periods commencing from 1 April 2021 until 31 March 2024, a local authority is not required to report the gross carrying amount and accumulated depreciation for infrastructure assets.
- For the accounting periods from 1 April 2010 to 31 March 2024, the carrying amount to be derecognised in respect of a replaced part of an infrastructure asset is to be accounted for as a nil amount, and no subsequent adjustment can be made to the carrying amount of the asset with respect to that part.

Revaluations

The Council carries out a rolling programme to ensure that all Property, Plant and Equipment required to be measured at fair value is revalued at least every five years. Financial year 2021/2022 was the first year of the current revaluation programme. The effective date for the 2023/2024 revaluations is 31 March 2024.

All valuations were carried out internally by valuers in City Development Service. Valuations of land and buildings were carried out in accordance with the methodologies and bases for estimation set out in the professional standards of the Royal Institution of Chartered Surveyors. Valuations of vehicles, plant, furniture and equipment are based on current prices where there is an active second-hand market or latest list prices adjusted for the condition of the asset. To provide additional assurance on the carrying value of assets not included in the current year of the revaluation cycle, a value indexation exercise was completed on DRC valued assets, to assess the impact of inflation on DRC based asset valuations.

The table below shows the changes in asset values for each category revalued over the last financial year:

	Council Dwellings	Other Land & Buildings	Vehicles, Plant & Equipment	Surplus Assets	Total
	£000	£000	£000	£000	£000
Carried at historical cost	-	-	3,977	-	3,977

Valued at fair value as at:					
31 March 2024	(34,778)	105,155		939	71,316
31 March 2023	75,210	11,888	-	340	87,438
31 March 2022	-	11,888	-	340	12,228
31 March 2021	-	(5,146)	-	205	(4,941)
31 March 2020	-	(2,720)	-	300	(2,420)
Total Cost or Valuation	40,432	121,065	3,977	2,124	167,598

28 Capital Expenditure and Capital Financing

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

	2022/2023 £000	2023/2024 £000
<i>Opening Capital Financing Requirement</i>	776,698	779,043
<i>Capital investment</i>		
Property, Plant and Equipment	52,230	85,123
Intangible Assets	685	-
Revenue Expenditure Funded from Capital under Statute	404	506
<i>Sources of finance:</i>		
Capital receipts	(3,076)	(2,356)
Government grants and other contributions	(22,617)	(32,555)
Transfer from Capital Grants & Receipts Unapplied Account	(1,799)	(1,685)
Application of PFI retrospective flexibility	-	39,773
Application of PFI in-year flexibility	-	3,600
<i>Sums set aside from revenue:</i>		
• Direct revenue contributions	(2,611)	(2,836)
• Loans fund principal	(20,871)	(22,251)
<i>Closing Capital Financing Requirement</i>	779,043	846,362
<i>Explanation of movements in year</i>		
Increase / (Decrease) in underlying need to borrowing (unsupported by government financial assistance)	6,995	28,944
Increase/ (Decrease) in PFI debt repayment flexibility	-	43,373
Increase/ (Decrease) in PFI/PPP obligation	(2,339)	(2,582)
Increase/ (Decrease) in DBFM obligation	(943)	(947)
Increase/ (Decrease) in Service Concession Arrangement	(1,016)	(1,099)
Increase/ (Decrease) in Financing Arrangement	(352)	(364)
<i>Increase/(decrease) in Capital Financing Requirement</i>	2,345	67,325

29 Private Finance Initiatives and Similar Contracts

i) Education Services PFI Scheme

2023/24 was the 16th year of a 30 year PFI contract with Discovery Education PLC to construct, maintain and facilities-manage six new primary schools and two new secondary schools in the city. The Authority has rights

under the contract to specify the services provided with the priority being the provision of an Education Service during the school day, followed by Community use. The contract specifies minimum standards for the services to be provided by the contractor, with deductions from the fee payable being made if facilities are unavailable or performance is below minimum standards. The contractor took on the obligation to construct the schools and maintain them in a minimum acceptable condition and provide a facilities management service. At the end of the contract the schools will be transferred back to the Local Authority for nil consideration.

Property Plant and Equipment

The schools have been recognised on the Authority's Balance Sheet as tangible fixed assets. Movements in their value over the year are detailed in the analysis of the movement on the property, plant and equipment balance in note 27.

Payments

The Authority makes an agreed payment each year which is increased each year by inflation and will be reduced if the contractor fails to meet availability and performance standards in any year but which is otherwise fixed. Payments remaining to be made under the PFI contract at 31 March 2024 (excluding any estimation of inflation and availability/performance deductions are as follows:

	Payment for Services £000	Repayment of Liability £000	Interest £000	Lifecycle Maintenance £000	Total £000
Payable in 2024/25	4,458	3,190	7,674	1,158	16,480
Payable within 2-5 years	18,975	13,733	31,387	6,051	70,146
Payable within 6 - 10 years	26,512	18,705	39,694	13,098	98,009
Payable within 11 - 15 years	23,927	21,029	37,403	6,102	88,461
TOTAL	73,872	56,657	116,158	26,409	273,096

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

	2022/2023 £000	2023/2024 £000
Balance at the start of the year	61,580	59,240
Payments during the year	(2,340)	(2,583)
Balance at year-end	59,240	56,657

ii) Baldragon DBFM Project

2023/24 was the 7th year of a 25 year DBFM contract with Hub East Central (Baldragon) Ltd to design, construct, maintain and facilities-manage a new secondary schools in the city. Dundee City Council took occupation of the new school on 11th December 2018. The Authority has rights under the contract to specify the services provided with the priority being the provision of an Education Service during the school day, followed by Community use. The contract specifies minimum standards for the services to be provided by the contractor, with deductions from the fee payable being made if facilities are unavailable or performance is below minimum standards. The contractor took on the obligation to construct the schools and maintain them in a minimum acceptable condition and provide a facilities management service. At the end of the contract the schools will be transferred back to the Local Authority for nil consideration.

Property, Plant and Equipment

The school has been recognised on the Authority's Balance Sheet as tangible fixed assets. Movements in their value over the year are detailed in the analysis of the movement on the property, plant and equipment balance in note 27.

Payments

The Authority makes an agreed payment each year which is increased each year by inflation and will be reduced if the contractor fails to meet availability and performance standards in any year but which is otherwise

fixed. Payments remaining to be made under the DBFM contract at 31 March 2024 (excluding any estimation of inflation and availability/performance deductions are as follows:

	Payment for Services £000	Repayment of Liability £000	Interest £000	Lifecycle Maintenance £000	Total £000
Payable in 2024/25	313	964	1,125	405	2,807
Payable within 2-5 years	1,332	4,192	4,107	1,787	11,418
Payable within 6 - 10 years	1,861	6,020	4,121	2,737	14,739
Payable within 11 - 15 years	2,107	6,992	2,825	3,396	15,320
Payable within 16 - 20 years	1,735	4,995	974	4,256	11,960
TOTAL	7,348	23,163	13,152	12,581	56,244

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

	2022/2023 £000	2023/2024 £000
Balance at the start of the year	25,013	24,070
Payments during the year	(943)	(947)
Balance at year-end	24,070	23,123

iii) Waste Disposal Project

In November 2017, the Council entered into a 28 year contract with MVV Environment Baldovie Limited (MEB) for the disposal of residual waste. As part of the new contract arrangements, the Council sold its shareholding in DERL to MVV Environment Limited (MVV). The DERL plant ("Lines 1&2") is being utilised by MEB to deliver contractual requirements alongside the new plant ("Line 3") that was constructed on an adjacent site. Following investment by MVV, Lines 1&2 has been operating reliably and the decision was therefore taken to extend its operational life by 7 years, formalised in a Life Extension Agreement between MEB and the Council. Full services from Line 3 commenced on 20 January 2022, which is the starting point of the 25 year Line 3 contract. At the end of the contract the plant will be transferred to the Council for nil consideration. The contract sets out the services that the Council require the contractor to deliver and specifies minimum standards for these services, with deductions from the fee payable being made if services are unavailable or performance is below minimum standards.

Property Plant and Equipment

The new plant is deemed to be a service concession asset and the Council's 60% share has been recognised on the Balance Sheet as an operational asset. The Council's assets at the DERL site (Lines 1&2) and land for the new plant (Line 3) are being made available to MEB via leases.

Payments

The Contractor is paid a unitary charge comprising a contractually agreed gate fee for each tonne of waste treated (subject to a guaranteed minimum tonnage) and some ancillary pass through costs. The gate fee is subsidised by a guaranteed level of commercial income. This net gate fee is fixed for the contract life, subject to annual inflationary increases at 50% of RPIX and any service availability / performance deductions. There is also an excess revenue sharing mechanism in place, with the Council benefitting if the Contractor outperforms the assumptions in its business case for third party revenues. Payments remaining to be made under the contract at 31 March 2024 (excluding any estimation of service availability deductions, performance deductions and excess revenue sharing) are as follows:

	Payment for Services £000	Repayment of Liability £000	Interest £000	Lifecycle Maintenance £000	Total £000
Payable in 2024/25	4,066	1,189	4,800	-	10,055

Payable within 2-5 years	17,461	5,544	18,379	323	41,707
Payable within 6 - 10 years	25,475	8,853	20,057	1,578	55,963
Payable within 11 - 15 years	28,515	14,078	16,866	391	59,850
Payable within 16 - 20 years	33,200	18,851	10,308	2,433	64,792
Payable within 21 - 25 Years	11,987	8,654	1,857	-	22,498
TOTAL	120,704	57,169	72,267	4,725	254,865

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

	2022/2023	2023/2024
	£000	£000
Balance at the start of the year	59,284	58,268
Repayments during the year	(1,016)	(1,099)
Balance at year-end	57,169	57,169

iv) Application of PFI Service Concession Arrangement Flexibilities

In accordance with Accounting Policy R on page 63 and Finance Circular 10/2022, the Council has applied a permitted PFI Service Concession Arrangement (SCA) flexibility in financial year 2023/24 on a retrospective annuity basis to the three SCA's currently in place.

By applying the flexibility, a one-off combined pre 2023/24 retrospective saving of £39.773m has been achieved with the resultant benefit added to Council earmarked revenue reserves. In addition to the one-off retrospective element, an in-year, budgeted, saving occurred in scheduled debt repayments in 2023/24, of £3.600m. Debt repayment savings will be generated until SCA contracts have been repaid, followed by statutory charges over the remaining lives of the assets. Over the full asset lives of the SCA's the total repayment for the debt liability remains the same.

In order to ensure that the SCA flexibility being applied is prudent, sustainable, and affordable over the life of the assets, the Council will manage its effect and utilisation through an earmarked reserve specifically set up for this purpose. The earmarked reserve will be used to capture the benefits and costs arising from the flexibility and to ensure a smoothed profile for planned use at budget-setting. Please refer to Note 10 for more details.

	Current (contractual)	Revised (statutory)	(Reduction)/
	repayment	repayment	cost
	£000	£000	£000
Pre 2023/24	47,268	7,495	(39,773)
Paid in 2023/24	4,628	1,028	(3,600)
Payable 2-5 years	22,475	4,737	(17,738)
Payable 6-10 years	32,067	7,638	(24,429)
Payable 11-15 years	44,900	10,182	(34,718)
Payable 16-20 years	24,133	13,653	(10,480)
Payable 21-25 years	13,374	18,422	5,048
Payable 26-30 years	-	25,009	25,009
Payable 31-35 years	-	34,163	34,163
Payable 36-40 years	-	34,702	34,702
Payable 41-45 years	-	24,615	24,615
Payable 46-50 years	-	7,201	7,201
TOTAL	188,845	188,845	0

Impact on CIES and Balance Sheet.

The reprofiling of the debt liability repayments increases the Capital Financing Requirement (CFR) by £39.773m as at 1 April 2023. The increase in the CFR (Note 28) will continue to be reduced by the revised repayments after each SCA contract has expired until the end of the revised period. Being a cumulative statutory adjustment there is no prior year restatement of statutory adjustments in the Annual Accounts. The statutory adjustment up to 31 March 2024 has the following impact on the 2023/24 Balance sheet (Capital Adjustment Account) and Movement in Reserves statement:

	Retrospective £000	In-year £000	Total £000
Capital Adjustment Account (note 12)	39,773	3,600	43,373
Movement in Reserves Statement (Note 9)	(39,773)	(3,600)	(43,373)

30 Assets Held for Sale

	2022/2023 £000	2023/2024 £000
Balance at start of year	4,593	5,893
Assets newly classified as held for sale:		
• Property, Plant and Equipment	2,829	-
Revaluation gains/(losses)	(1,222)	(251)
Assets sold	(307)	(1,149)
Balance at year-end	5,893	4,493

31 Short Term Debtors

	31 March 2023 £000	31 March 2024 £000
Central government bodies	20,989	19,203
Other local authorities	6,360	7,068
NHS bodies	2,067	1,239
Public corporations and trading funds	11	116
Other entities and individuals	33,844	30,636
Total	63,271	58,262

32 Short Term Creditors

	31 March 2023 £000	31 March 2024 £000
Central government bodies	37,726	25,458
Other local authorities	16,232	12,125
NHS bodies	748	296
Public corporations and trading funds	836	1,120
Other entities and individuals	64,574	59,746
Total	120,116	98,745

33 Provisions

	Self-Insured / Uninsured Losses			Total £000
	Dundee City Council £000	ex-TRC/DDC Funds £000	Construction Services £000	
Balance at 1 April 2023	4,994	491	196	5,681
Additional provisions made in year	2,670	-	93	2,763
Amounts used in year	(2,067)	(142)	(98)	(2,307)
Unused amounts reversed in year	(1,840)	-	-	(1,840)
Balance at 31 March 2024	3,757	349	191	4,297

Self-Insured/Uninsured Losses

As part of the Council's Risk Management Policy, the Council has a largely self-insurance arrangement which makes provision against potential losses. The provision relates to ongoing insurance claims and legal cases against the Council and represent the Council's share of the insurer's estimate of settlement costs.

Insurance policies are still in place to protect the Council's Liability for any major loss or claim, such as the fire at Braeview Academy. The provision takes into account all known liabilities likely to be incurred by the Council. Whilst there is a pre-determined timeline for claims to be submitted, there is no set pattern for the time claims take to settle, as the factors will vary from claim to claim, which the Council has no control over. As well as operating its own Insurance Fund, the Council is also responsible for running off the ex- Tayside Regional Council and ex- Dundee District Council Fund.

Analysis of claims figures highlights the following features:

Employers Liability: shows a general reduction in claims for the last three financial years. This is through improvements in health and safety and successful defence of older claims which in turn has reduced the level of provision required.

Public Liability / Third Party Claims: value comparisons appear similar, but it is difficult for this class of cover due to large reserves being held pending resolution of claims (normally through court actions) to give a true reflection on losses. It is an area the Council's insurers are taking a robust line on due to the current claims culture, which has resulted in successful defence of individual claims therefore reducing the Council liability.

Property Damage: continuing investment in risk management initiatives has seen the Council's self-insured property costs remain fairly stable.

Motor Insurance: the accident claim figures remain similar from year to year, however over the last three years a number of injuries claims have been submitted which are resulting in reserve and cost figures increasing substantially.

Construction Services

A provision has been made for possible future losses on existing long-term contracts where a sub-contractor has gone into administration during the maintenance defects period and the Council will therefore be liable for the costs of any required remedial works. The provision also includes various amounts relating to other remedial works anticipated.

Debtor Impairment Allowances

The above items are shown as Provisions in the Council's Long Term Liabilities section of the Council's Balance Sheet. In addition, there are a number of impairment allowances that are netted-off against Short Term Debtors in the Current Assets section of the Council's Balance Sheet. As at 31 March 2023, these are as follows:

- Council Tax - the allowance of £25.482m (31 March 2023: £24.643m) has been calculated using the non-collection rate anticipated when each financial year's Council Tax was set, or a lower figure where the anticipated collection rate has been exceeded.
- Statutory Additions - the impairment allowance of £5.557m (31 March 2023: £5.342m) has been calculated by applying the overall percentage relating to the charge elements (i.e. Non Domestic Rates and Council Tax) to which the Statutory Addition was applied.
- Miscellaneous Invoiced and Other Debt - the impairment allowance of £6.989m (31 March 2023: £6.028m) has been calculated by applying non-collection rates to an aged debt analysis. The percentage increases according to the age of the debt. Higher percentages are also applied to types of debt which have proven difficult to collect.
- Housing Rents - the impairment allowance of £4.854m (31 March 2023: £5.390m) has been calculated by applying various percentages to a value-banded debt analysis. The percentage increases according to the value of the debt.
- Housing Benefit Overpayments - the impairment allowance of £1.069m (31 March 2023: £1.191m) has been calculated by applying an anticipated non-collection rate to the total debt.

Movements in the level of impairment allowance arise from write-offs of debt against the allowance during the course of the financial year, together with a re-assessment of the required level of allowance at the balance sheet date.

34 Contingent Liabilities

Guaranteed Minimum Pension

As a result of the High Court's previous Lloyds ruling on the equalisation of GMPs between genders, a number of pension schemes made adjustments to accounting disclosures to reflect the effect of this ruling on the value of pension liabilities. It is the understanding of Tayside Pension Fund's actuaries that HM Treasury have confirmed that the judgement does not impact on the current method used to achieve equalisation and indexation in public service pension schemes. On 23 March 2021, the Government published the outcome to its Guaranteed Minimum Pension Indexation consultation, concluding that all public service pension schemes, including the LGPS, will be directed to provide full indexation to members with a GMP reaching State Pension Age (SPA) beyond 5 April 2021. This is a permanent extension of the existing 'interim solution' that has applied to members with a GMP reaching SPA on or after 6 April 2016. Tayside Pension Fund's actuaries valuation assumption for GMP is that the Fund will pay limited increases for members that have reached SPA by 6 April 2016, with the Government providing the remainder of the inflationary increase. For members that reach SPA after this date, the actuaries have assumed that the Fund will be required to pay the entire inflationary increase. This assumption is consistent with the consultation outcome and the actuaries do not believe that it is necessary to make any adjustments to the value placed on the liabilities as a result of the above outcome.

The above Contingent Liability was also disclosed at 31 March 2023.

Goodwin Case

Following a case involving the Teachers' Pension scheme, known as the Goodwin case, differences between survivor benefits payable to members with same-sex or opposite-sex survivors have been identified within a number of public sector pension schemes. As a result, the Government have confirmed that a remedy is required in all affected public sector pension schemes, which includes the LGPS. Tayside Pension Fund's actuaries do not yet have an accurate indication of the potential impact this may have on the value of employers' liabilities or the cost of the scheme. Any indication of cost at this stage would only be a rough estimate as in a lot of cases, funds will not have this information or data to hand. It is the actuaries understanding that the Government Actuary's Department (GAD) is undertaking a review to assess the potential impact on public sector pension schemes, which the actuaries expect will be minimal for LGPS funds.

The above Contingent Liability was also disclosed at 31 March 2023.

Equal Pay Claim

In February 2021, the trade unions submitted a collective equal pay claim on behalf of their members under the Equality Act 2010. The Claimants claim is for the full 5 year back-pay period and/or from their date of employment, if such a date is less than 5 years ago. The Claimants are employed in predominantly female jobs groups (and/or groups of which the proportion of female workers is far greater than that in the comparator groups). The claim is currently being evaluated by the Council. At this stage, it is not possible to quantify the Council's financial liability, if any.

The above Contingent Liability was also disclosed at 31 March 2023.

Scottish Child Abuse Enquiry

Redress Scotland was set up following an act passed by the Scottish Parliament in 2021. Redress for Survivors (Historical Child Abuse in Care) (Scotland) Act 2021. Although Redress Scotland works with guidance and funding from the Scottish Government, it is not part of any Government department. Survivors, as an alternative to civil litigation, may choose to apply for redress. Local Authorities, as a Local Government sector, pay financial contributions towards the redress scheme and this has now been agreed as part of the Local Government Settlement and will be applied for the next 10 years.

Civil Litigation claims are still being received by the Council, both as lead authority for the former Tayside Regional Council and Dundee District Council as well as claims solely against Dundee City Council. Any uninsured claims or associated costs in respect of Dundee District Council or Dundee City Council will require to be met by Dundee City Council. The costs of these are unquantifiable at this time but will give rise to a future financial liability.

Leisure and Culture Dundee

Leisure and Culture Dundee (LACD) has suffered considerable income shortfalls since the start of the Covid-19 pandemic, due to the effects of lockdowns and operating restrictions once facilities have re-opened. It is recognised that, whilst facilities are now fully operational, income levels will take some time to be restored to pre-pandemic levels. To provide certainty, stability and time for Leisure and Culture Dundee to develop a balanced budget from 2024/25 onwards Dundee City Council has confirmed its continuing financial support to cover the deficit position for a period until 31 March 2024. In December 2023, it was further agreed that the

Chief Executive be authorised to extend the support to Leisure and Culture Dundee to 30 June 2024 should this be necessary. The Council will also continue to undertake cash flow management support to LACD to allow it to remain in credit at all times, and therefore have sufficient cash to continue to operate, thus allowing it to proceed as a going concern and meet its everyday cash liabilities.

The above Contingent Liability was also disclosed at 31 March 2023.

35 Contingent Assets

There were no Contingent Assets at 31 March 2024 (31 March 2023: nil).

36 Grant Income

The Council credited grants and contributions to the Comprehensive Income and Expenditure Statement in 2023/2024. These included the following grants and contributions:

Credited to Taxation and Non Specific Grant Income	2022/2023 £000	2023/2024 £000
RSG & Non-Specific Grants	(310,066)	(277,744)
Contribution from NNDR Pool	(35,581)	(73,704)
Capital Grants	(23,073)	(38,257)
Council Tax	(60,970)	(64,124)
Total	(429,690)	(453,829)
Credited to Services:	2022/2023 £000	2023/2024 £000
UK Govt: Furlough Income	(23)	-
Various Covid - 19 Grants	(5,591)	(590)
UK Government: Levelling-Up Fund: Multiply Grant	-	(442)
UK Government: UK Shared Prosperity Fund	-	(661)
Various: Contributions to BBC Radio 1 Big Weekend	-	(216)
Scottish Government: Growth Accelerator Model	(2,039)	(2,040)
Scottish Government: Smarter Choices Smarter Places	(114)	(143)
Scottish Government: Employability	(3,260)	(2,075)
Scottish Government: Air Quality Grant	(276)	(152)
Various: Contribution to 5G Testbed	(243)	(890)
Various: Contribution toward Dundee to London flight	(741)	(2,491)
TACTRAN / SESTRAN: Active Travel Infrastructure Fund	(366)	(689)
Scottish Government: Bus Partnership Fund	(543)	(336)
SWARCO UK Ltd: Electric Vehicle Charging Project	(344)	-
Scottish Government: Switched on Fleets Grant	(234)	-
Private Sector Housing Grant	(664)	(541)
NHS Tayside: Community Equipment	(371)	(371)
NHS Tayside: Alcohol & Drugs Project Team	(1,614)	(2,464)
Angus Council: Contribution to Joint Equipment Service	(898)	(904)
NHS Tayside: Delayed Discharge Fund	(236)	(236)
NHS Tayside: Integrated Care Fund	(2,178)	(2,178)
NHS Tayside: Social Care Integration Fund	(10,102)	(10,102)
Scottish Government: Emergency Care at Home Grant	(1,469)	-
NHS Tayside: Funding for Services undertaken by the Council	-	-
NHS Tayside: Integration	(3,203)	(2,941)
MacMillan Cancer Care: Local Authority Partnership	(229)	(345)
Hillcrest Homes: Contribution to Community Wellbeing Centre	(244)	-
UK Government, Home Office - Syrian Refugees	(329)	(222)
Various: Ukrainian Refugees	(2,235)	(2,852)
Scottish Government: ASSIST (Court Advocacy) Victim Centred Approach Fund	(469)	(589)
NHS Tayside: Contribution to various Mental Health projects	(740)	(576)
NHS Tayside: Contribution for DCIJB Operational costs	(181)	(267)

Scottish & UK Governments: Opportunities for All Grant	(124)	(191)
Big Lottery Fund: Dundee Money Action	(22)	-
Sports Council Contribution to Sports Co-ordinators	(318)	(328)
Scottish Government: Attainment Challenge - Primary	(3,947)	(2,278)
Scottish Government: Attainment Challenge - Secondary	(996)	(1,081)
Scottish Government: Pupil Equity Fund	(6,058)	(6,393)
Scottish Government: Early Learning Childcare (ELC) Delivery Model Grant	(17,600)	(16,111)
Scottish Government: Community Mental Health and Wellbeing	(645)	(460)
Scottish Government: Milk and Healthy Snack Scheme	(307)	(316)
Scottish Government: Tayside Regional Improvement Collaborative	(757)	(797)
Other LAs: Early Years Cross Border payments	(429)	(341)
Scottish Futures Trust: Share of Service Cost element for Baldragon Academy	(294)	(315)
Scottish Government: Care Experienced Children & Young People funding	(332)	(311)
UK Home Office: Refugee Social Care costs	(661)	(601)
Criminal Justice Grant	(4,769)	(4,847)
Improvement Service: National Entitlement Card	(1,923)	(1,623)
Scottish Government: Scottish Cities Alliance	-	(563)
DWP: Rent Allowances/Rebate Subsidies (prev Housing Benefit Subsidy)	(46,298)	(46,465)
DWP: Housing Benefit / Council Tax Benefit Administration	(814)	(777)
Scottish Government: Flexible Childcare Services Scotland	-	(509)
NHS: Contribution to The Crescent	-	(230)
NHS Tayside: Shared Care Home Costs	-	(259)
Various: Contribution to Resident's Care Home costs	-	(856)
Arts Council Grants: Youth Music	-	(275)
Scottish Government: School Aged Childcare - Early Adopter Project	-	(275)
Angus Council: Contribution to Out of Hours Service	-	(212)
Other Local Authorities (Angus & P&K): Contribution to Tay Project	-	(212)
Scottish Government: Child Poverty Pathfinder	-	(302)
Other Miscellaneous Grants	(3,036)	(2,376)
Total	(128,266)	(124,617)

The Council has received a number of grants and contributions that have yet to be recognised as income as they have conditions attached to them that will require the monies or property to be returned to the giver.

The main balances at the year-end are as follows:

Capital Grants Receipts in Advance:	31 March 2023	31 March 2024
	£000	£000
Section 75 Contributions	(3,152)	(3,765)
Scottish Government: Low Carbon Transport - JIVE	(3,506)	(13)
Various: Community Wellbeing Centre	-	-
UK Government: UK Shared Prosperity Fund	(211)	(96)
Scottish Government: Low Emission Zone	(371)	(282)
Scottish Power: Place Based Investment Funding	(638)	-
UK Govt: Department for Transport: Green Transport (Bell St)	-	(2,106)
EU: LCTT Waterfront Place Active Travel HUB ERDF Grant	-	(105)
Other Miscellaneous Capital Grants Receipts in Advance	(223)	(175)
Total	(8,101)	(6,542)

Revenue Grants Receipts in Advance:	31 March 2023	31 March 2024
	£000	£000
Improvement Service: National Entitlement Card	(738)	(679)
Scottish Cities Alliance	(254)	-
Northwood Trust: Cost of Living Funding	-	(150)
Scottish Govt/EU: Employability / PESF	(2,360)	(1,056)
UK Government: Community Renewal Fund.	-	-
UK Government: Levelling Up	(1,111)	(647)
Scottish Government: Covid Business Support	-	-

Scottish Government: Pupil Equity Fund	(1,986)	(700)
Scottish Government: ELC Delivery Model Grant	(1,767)	-
Scottish Government: Attainment Challenge	(205)	-
British Council: Erasmus + Pan Tayside Language Training Programme	-	-
Scottish Govt: Children & Young People's Mental Health & Wellbeing (CYPMHW) Grant.	-	-
UK Government, Home Office: Refugees	(573)	(571)
Scottish & UK Government: Home Office: Ukrainian Refugees	(2,786)	(3,774)
MacMillan Cancer Care: Cancer Support	(774)	-
DWP: Energy Bill Support Scheme	(575)	-
Scottish Government: Home Energy Efficiency Programmes	(249)	(582)
Other Miscellaneous Grants	(1,735)	(1,210)
Total	(15,113)	(9,369)

37 Financial Instruments

The Council is required to disclose details in respect of financial instruments, which in the main include borrowing, lending, investments, creditors and debtors. The purpose of this disclosure is to provide information regarding:

- the significance of financial instruments for the Council's financial position and performance; and
- the nature and extent of risks arising from financial instruments to which the Council is exposed and how the Council manage those risks

Categories of financial assets and financial liabilities

The following categories of financial instrument are carried in the Balance Sheet:

	Long-term		Current	
	31 March 2023 £000	31 March 2024 £000	31 March 2023 £000	31 March 2024 £000
Investments				
Equity Instruments Designated at Fair Value Through Other Comprehensive Income & Expenditure	-	-	3,132	3,252
Unquoted equity investment at cost	29	29	-	-
Total investments	29	29	3,132	3,252
Debtors				
Loans and receivables:				
Cash and Bank	-	-	255	249
Other Short Term Deposits	-	-	12,631	15,336
Soft Loans	94	100	-	-
Other Loans at Market Rates	10,227	10,995	-	-
Financial assets carried at contract amounts:				
Sundry Debtors including trade receivables	-	-	63,271	58,378
Total Debtors	10,321	11,095	76,157	73,963
Borrowings				
Financial liabilities at amortised cost:				
Borrowing Repayable:				
Public Works Loan Board	(466,320)	(463,830)	(11,758)	(12,509)
Lender Option/Borrower Option	(41,462)	(30,975)	(415)	(417)
Other	-	-	(2,313)	(75,952)
Temporary Advances from Other Accounts	-	-	(1,524)	(1,665)
Bank Overdraft	-	-	(197)	-
Total borrowings	(507,782)	(494,805)	(16,207)	(90,543)
Creditors				

Financial liabilities carried at contract amount:				
Sundry creditors including trade payables	-	-	(120,116)	(98,861)
Total Creditors	-	-	(120,116)	(98,861)

Income, Expense, Gains and Losses

The gains and losses recognised in the Comprehensive Income and Expenditure Statement and movements in reserves in relation to financial instruments are disclosed below:

2022/2023 £000		Financial Liabilities	2023/2024 Financial Assets	Financial Assets	2023/2024 Total £000
		Liabilities measured at amortised cost £000	Loans and receivables £000	Investments £000	
32,434	Interest Expense	34,063	-	-	34,063
32,434	Total expense in Surplus or Deficit on the Provision of Services	34,063	-	-	34,063
(1,562)	Interest Income	-	(1,476)	(45)	(1,521)
(1,562)	Total income in Surplus or Deficit on the Provision of Services	-	(1,476)	(45)	(1,521)
460	(Gains) or Losses on revaluation	-	-	(120)	(120)
460	(Gains) or Losses in Other Comprehensive Income & Expenditure	-	-	(120)	(120)
31,332	Net (gain)/loss for the year	34,063	(1,476)	(165)	32,422

Fair Values of Assets and Liabilities

Financial liabilities, financial assets represented by loans and receivables and long-term debtors and creditors are carried in the Balance Sheet at amortised cost. Their fair value can be assessed by calculating the present value of the cash flows that will take place over the remaining term of the instruments, using the following assumptions:

- estimated ranges of interest rates at 31 March 2024 of 1.26% to 9.13% for loans from PWLB and 4.10% to 6.60% for other loans receivable and payable, based on new lending rates for equivalent loans at that date
- no early repayment or impairment is recognised
- where an instrument will mature in the next 12 months, carrying amount is assumed to approximate to fair value
- the fair value of trade and other receivables is taken to be the invoiced or billed amount.

The fair values are as follows:

Note	31 March 2023			31 March 2024			
	Carrying Amount £000	Fair Value £000	Principal Amount Outstanding £000	LOBO Accounting Adjustment £000	Add Accrued Interest £000	Carrying Amount £000	Fair Value £000
Financial liabilities:							
Borrowing							
Repayable:							

Public Works Loan Board Lender Option/Borrower Option (LOBO)	i	(478,078)	(416,734)	(473,848)	-	(4,230)	(478,078)	(416,734)
Other	i	(2,313)	(2,313)	(75,952)	-	-	(75,952)	(75,952)
Temporary Advances from Other Accounts	ii	(1,524)	(1,524)	(1,665)	-	-	(1,665)	(1,665)
Bank Overdraft	iii	(197)	(197)	(197)	-	-	(197)	(197)

i Borrowing Repayable

The fair value for borrowing repayable is greater than the carrying amount because the Council's portfolio of loans includes a number of fixed rate loans where the interest rate payable is higher than the rates available for similar loans at the Balance Sheet date.

Valuation Method - The fair value of these financial instruments have been determined by calculating the Net Present Value (NPV) of future cash flows, which provides an estimate of the value of payments in the future in today's terms. The discount rate used in the NPV calculation is equal to the current rate in relation to the same instruments from a comparable lender. This will be the rate applicable in the market on the date of valuation, for an instrument with the same duration i.e. equal to the outstanding period from valuation date to maturity. The structure and terms of comparable instruments should be the same, although for complex structures it is sometimes difficult to obtain the rate for an instrument with identical features in an active market.

Evaluation of Public Works Loan Board debt - The Council has applied the new borrowing rate, as opposed to the premature repayment rate as the discount factor for all PWLB borrowing. This is because the premature repayment rate includes a margin that represents the lender's profit as a result of rescheduling the loan that is not included in the fair value calculation since any motivation other than securing fair price should be ignored.

Inclusion of accrued interest - The purpose of the fair value disclosure is primarily to provide a comparison with the carrying value in the Balance Sheet. Since this will include accrued interest as at the Balance Sheet date, this has also been accrued in the fair value calculation. This figure is calculated up to and including the valuation date.

Discount rates used in NPV calculation - The rates quoted in this valuation were obtained for the market on 31 March 2024, using bid prices where applicable.

Market Debt - Valuations use the Net Present Value approach, which provides an estimate of the value of payments in the future in today's terms. This is a widely accepted valuation technique commonly used by the private sector. The discount rate used in the NPV calculation should be equal to the current rate in relation to the same instrument from a comparable lender. This will be the rate applicable in the market on the date of valuation, for an instrument with the same duration i.e. equal to the outstanding period from valuation date to maturity. The structure and terms of the comparable instrument should be the same, although for complex structures it is sometimes difficult to obtain the rate for an instrument with identical features in an active market. In such cases, we have used the prevailing rate of a similar instrument with a published market rate, as the discount factor

ii) Temporary Advances from Other Accounts

These amounts relate to the balances from Charities and Common Good Funds. These include cash balances that are effectively loaned to the Council on a short-term basis and other short-term loans to the Council's Consolidated Loans Fund. Interest is payable by the Council on all balances outstanding. The current value and fair value of these balances are deemed to be the same amount.

iii) Bank Overdraft

The fair value is the same as the carrying amounts as these balances relate to short term borrowing with the Council's bank.

	Note	31 March 2023		31 March 2024	
		Carrying Amount £000	Fair Value £000	Carrying Amount £000	Fair Value £000
Loans and receivables:					
Cash and Bank	i	255	255	249	249
Other Short term Deposits	i	12,631	12,631	15,336	15,336
Short-term debtors:					
Soft Loans	ii	-	-	-	-
Long-term debtors:					
Other Loans at Market rates	iii	11,812	11,812	12,765	12,765

i. Cash and Bank / Other Short term Deposits

The fair value is the same as the carrying amounts as these balances relate to short term lending or deposits held with the Council's bank.

ii. Soft Loans

The fair value of these loans is the same as the carrying amount. These loans comprise of a small number of loans that the Council has made to external parties at less than market rates. Soft loans have been restated from historical cost to fair value basis by discounting future cash receipts using the prevailing market rate of interest.

iii. Other Loans at Market Rates

These balances are made up of loans to various bodies at market rates and are included on the Council's Balance Sheet as long-term debtors. As these loans are held at market rates the carrying value and fair value will not be materially different.

Available for sale assets are carried in the Balance Sheet at their fair value. These fair values are based on their current market price which is also the value they are included at in the Council's Balance Sheet.

Short term debtors and creditors including trade receivables and payables are carried at cost as this is a fair approximation of their value.

38 Nature and Extent of Risks Arising from Financial Instruments

The Council's activities expose it to a variety of financial risks:

- credit risk – the possibility that other parties might fail to pay amounts due to the Council
- liquidity risk – the possibility that the Council might not have funds available to meet its commitments to make payments
- interest rate risk – the possibility that financial loss might arise for the Council as a result of changes in such measures as interest rates and stock market movements.

The Council's overall risk management programme focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the resources available to fund services. Risk management is carried out by the Financial Services and Investment Manager, under policies approved by Dundee City Council in the annual treasury management strategy. Dundee City Council maintains written principles for overall risk management, as well as written policies covering specific areas, such as interest rate risk, credit risk and the investment of surplus cash.

Credit risk

Credit risk arises from deposits with banks and financial institutions, as well as credit exposures to the council's customers.

This risk is minimised through the Annual Investment Strategy, which requires that deposits are not made with financial institutions unless they meet identified minimum credit criteria, as laid down by Fitch, Moody's and

Standard and Poors. The Annual Investment Strategy also imposes a maximum sum to be invested with a financial institution located within each category.

The credit limits in respect of financial assets held by the council are as detailed below:

- F1+ £12m
- F1 £10m
- AAAMf - Money Market Funds £10m
- UK Local Authorities £10m
- Debt Management Agency £10m
- Part Nationalised UK Banks £5m (with a minimum holding of 20% as per Capita Asset Services approach)
- OEICs - Government Liquidity, Gilt, Bond and Equity Funds* - 70% of asset class with any one institution

* Common Good and Insurance Funds only or at discretion of Executive Director of Corporate Services – see section 7 “Treasury Risk Register

Customers for goods and services are assessed, taking into account their financial position, past experience and other factors, with individual credit limits being set in accordance with internal ratings in accordance with parameters set by Dundee City Council.

The Council’s maximum exposure to credit risk in relation to its investments in banks and building societies of £12m cannot be assessed generally as the risk of any institution failing to make interest payments or repay the principal sum will be specific to each individual institution. Recent experience has shown that it is rare for such entities in UK to be unable to meet their commitments. A risk of irrecoverability applies to all of the Council’s deposits, but there was no evidence at the 31 March 2024 that this was likely to crystallise.

The following analysis summarises the Council’s potential maximum exposure to credit risk on other financial assets, based on experience of default and uncollectability over the last five financial years, adjusted to reflect current market conditions.

	Amount at 31 March 2024 £000	Historical experience of default %	Historical experience adjusted for market conditions at 31 March 2024 %	Estimated maximum exposure to default and uncollectability at 31 March 2024 £000	Estimated maximum exposure at 31 March 2023 £000
	A	B	C	(A x C)	
Financial Institutions (F1)	15,336	-	-	-	-

No credit limits were exceeded during the reporting period and the Council does not expect any losses from non-performance by any of its counterparties in relation to deposits and bonds.

Liquidity risk

The Council has a comprehensive cash flow management system that seeks to ensure that cash is available as needed. If unexpected movements happen, the Council has ready access to borrowings from the money markets and the Public Works Loans Board. There is no significant risk that it will be unable to raise finance to meet its commitments under financial instruments. Instead, the risk is that the Council will be bound to replenish a significant proportion of its borrowings at a time of unfavourable interest rates. The Council sets limits on the proportion of its fixed rate borrowing during specified periods. The maturity analysis of financial liabilities is as follows:

	31 March 2023 £000	31 March 2024 £000
Less than one year	9,821	88,188
Between one and two years	12,509	10,010
Between two and five years	27,533	27,536

Between five and ten years	15,027	15,014
More than ten years	451,270	441,270
	516,160	582,018

All trade and other payables are due to be paid in less than one year.

Interest rate risk

The Council is exposed to risk in terms of its exposure to interest rate movements on its borrowings and investments. Movements in interest rates have a complex impact on the Council. For instance, a rise in interest rates would have the following effects:

- borrowings at variable rates – the interest expense charged to the Surplus or Deficit on the Provision of Services will rise
- borrowings at fixed rates – the fair value of the liabilities borrowings will fall
- investments at variable rates – the interest income credited to the Surplus or Deficit on the Provision of Services will rise
- investments at fixed rates – the fair value of the assets will fall

Borrowings are not carried at fair value, so nominal gains and losses on fixed rate borrowings would not impact on the Surplus or Deficit on the Provision of Services or Other Comprehensive Income and Expenditure. However, changes in interest payable and receivable on variable rate borrowings and investments will be posted to the Surplus or Deficit on the Provision of Services and affect the General Fund Balance. Movements in the fair value of fixed rate investments that have a quoted market price will be reflected in Other Comprehensive Income and Expenditure.

The Council has a number of strategies for managing interest rate risk. The policy is to aim to keep a maximum of 30% of its borrowings in variable rate loans. During periods of falling interest rates, and where economic circumstances make it favourable, fixed rate loans will be repaid early to limit exposure to losses. The risk of loss is ameliorated by the fact that a proportion of government grant payable on financing costs will normally move with prevailing interest rates or the Council's cost of borrowing and provide compensation for a proportion of any higher costs.

The treasury management section has an active strategy for assessing interest rate exposure that feeds into the setting of the annual budget and which is used to monitor the budget quarterly during the year. This allows any adverse changes to be accommodated. The analysis will also advise whether new borrowing taken out is fixed or variable.

According to this assessment strategy, at 31 March 2024, if interest rates had been 1% higher with all other variables held constant, the financial effect would be:

	£000
Increase in interest payable on variable rate borrowings	757
Increase in interest receivable on variable rate investments	Nil
Impact on Surplus or Deficit on the Provision of Services	757
Share of overall impact debited to the HRA	220
Decrease in fair value of fixed rate investment assets	Nil
Impact on Other Comprehensive Income and Expenditure	Nil
Decrease in fair value of fixed rate borrowings liabilities (no impact on the Surplus or Deficit on the Provision of Services or Other Comprehensive Income and Expenditure)	50,352

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

Price risk

The Council does not generally invest in equity shares but does have shareholdings to the value of £7,500 Ordinary B shares in Discovery Education Companies. These 'B' shares have no right to participate in the profits of the Company and no distributions of any kind, nor do they carry any voting rights at any general meeting of the company. As the shareholdings have arisen in the acquisition of specific interests, the Council is not in a position to limit its exposure to price movements by diversifying its portfolio. Instead it only acquires shareholdings in return for 'open book' arrangements with the company concerned so that the council can monitor factors that might cause a fall in the value of specific shareholdings.

Foreign exchange risk

The Council has no financial assets or liabilities denominated in foreign currencies and thus has no exposure to loss arising from movements in exchange rates.

39 Charities Account (Registered Charities)

During 2023/2024, the Council acted as sole Trustee for 6 registered Charities. The following Charitable Trusts and Endowments were registered with the Office of the Scottish Charity and Regulator (OSCR):

Name	OSCR registration	Accounting basis
A: Belmont Estate Trust	SC018900	Receipts and Payments
B: Camperdown Estate	SC018899	Receipts and Payments
C: William Dawson Trust	SC018920	Receipts and Payments
D: Hospital Fund	SC018896	Receipts and Payments
E: The Dundee Trust	SC046260	Receipts and Payments
F: Fleming Trust	SC052182	Accruals, FRS102

The Income & Expenditure Account below summarises the transactions in the year and the Balance Sheet summarises the assets and liabilities at the year end.

2022/2023 (restated) £000		Income and Expenditure						2023/2024 Total £000
		A £000	B £000	C £000	D £000	E £000	F £000	
(436)	Rental income	(8)	-	-	(49)	-	(422)	(479)
(46)	Interest on investments	-	-	-	(34)	-	(92)	(126)
(482)	Total income	(8)	0	0	(83)	0	(514)	(605)
512	Expenditure	8	-	-	35	-	266	309
30	Net (income) / expenditure	0	0	0	(48)	0	(248)	(296)

Balance Sheet

2022/2023 (restated) £000								2023/2024 Total £000
		A £000	B £000	C £000	D £000	E £000	F £000	
Fixed Assets								
8,668	Dwellings	236	157	-	-	-	8,049	8,442
2,210	Land and Buildings	-	2,603	149	-	-	-	2,752
395	Community Assets	185	169	40	1	-	-	395
59	Infrastructure	26	33	-	-	-	-	59
2,027	Investment Properties	1,763	82	-	384	-	-	2,229
13,359	Total Fixed Assets	2,210	3,044	189	385	0	8,049	13,877
444	Cash at Bank	-	-	-	-	-	407	407
65	Debtors	-	-	-	-	-	57	57
2,870	Funds deposited with DCC Loans Fund	185	3	7	815	-	308	1318
3,379	Total Current Assets	185	3	7	815	0	772	1782
(2,202)	Creditors	-	-	-	-	-	(83)	(83)
1,177	Net Current Assets	185	3	7	815	0	689	1699
14,536	Net Assets	2,395	3,047	196	1,200	0	8,738	15,576
Analysis of Fund Balances								
5,084	Revaluation Reserve	2,209	3,044	189	385	-	-	5,827

9,452	Revenue Reserve	186	3	7	815	-	8,738	9,749
14,536	Total reserves	2,395	3,047	196	1,200	0	8,738	15,576

NATURE AND PURPOSE

The nature and purpose of the Funds' detailed above is as follows:

A: Belmont Trust Estate

Estate gifted in 1918 by the late Mrs Emma Caird or Marryat of Roseangle, Dundee, in memory of her husband and her brothers, to be utilised for the benefit of the citizens of Dundee. The Trust's total reserves were £2.395m as at 31 March 2023 (31 March 2023: £2.193m).

B: Camperdown Estate Trust

Purchased in the interest and for the benefit of the Community on 11 November 1945, at a cost of £58,100 which was provided by the Sir James Caird Land Acquisition Fund. The Trust's total reserves were £3.047m as at 31 March 2023 (31 March 2023: £2.505m).

C: William Dawson Trust

Residue of estate handed over to the Lord Provost and Magistrates of the City of Dundee as trustees in 1948, for the purpose of acquiring ground for use as playing fields in wards X and XI. The Trust's total reserves were £0.196m as at 31 March 2023 (31 March 2023: £0.196m).

D: Hospital Fund

This Fund was established under the Dundee Churches and Hospital Act 1864, on behalf of the poor of the town. An annual payment of £80 is made from the Fund to local pensioners who require financial assistance. The Fund's total reserves were £1.200m as at 31 March 2023 (31 March 2023: £1.152m).

E: The Dundee Trust

The Dundee Trust was awarded charitable status by the Office of the Scottish Charity Regulator (OSCR) and was entered in the Scottish Charity Register on 15 January 2016. The various charitable purposes of The Dundee Trust are recorded in the Trust Deed, signed on 17 November 2015. During the 2017/2018 financial year, the Trust received donations totalling £69,927 as a result of the reorganisation of thirteen charitable trusts for which Dundee City Council acted as sole trustee. These donations, together with interest accruing, have now been fully distributed by the Dundee Trust, in line its stated charitable purposes. The Trust's total reserves as at 31 March 2024 were £ nil (31 March 2023 £ nil). The Dundee Trust was removed from the OSCR charity register on 24 April 2024 and is therefore no longer a registered charity after that date.

F: Fleming Trust

This Trust was established with sums gifted in 1929 by Robert Fleming for the purchase of land and buildings and the provision of suitable accommodation for re-housing the displaced occupants of slum property in Dundee. The Trust's total reserves were £8.738m as at 31 March 2023 (31 March 2023: £8.490m).

40 Charities Account (Unregistered Charities)

The Council acts as sole Trustee for 4 unregistered charities. These are the Broughty Ferry Lifeboat Disaster Fund, TRC Trusts, Miss Kinloch Fund and Orchar Art Gallery Trust.

The Income & Expenditure Account below summarises the transactions in the year and the Balance Sheet summarises the assets and liabilities at the year end.

Income & Expenditure		
2022/2023 (restated) Total £000		2023/2024 Total £000
(8)	Income	(22)
-	Expenditure	-
(8)	Net (income) / expenditure	(22)

2023 (restated) £000	Balance Sheet as at 31 March	2024 £000
	Current Assets	
513	Funds deposited with DCC Loans Fund	535
513	Net Assets	535
	Financed By Fund Balances and Reserves Available for Use:	
513	Fund Balances	535
513		535

41 Heritage Assets

Reconciliation of the Carrying Value of Heritage Assets held by the Council

	Museum & Art Gallery Collections £000	Other Heritage Assets £000	Total Assets £000
1 April 2023	18,669	2,273	20,942
Additions	-	-	-
Revaluations	(150)	-	(150)
31 March 2024	18,519	2,273	20,792

Museum and Art Gallery Collections

The valuation disclosed in the balance sheet is based on the assessment by the Council's insurers of the replacement value of the collection. Items valued in excess of £100,000 are detailed individually in the Museums Insurance schedule and these make up the total of assets included in this category.

Other Heritage Assets

This includes the Desperate Dan statue, Balgay Bridge and Linlathen Bridge.

Additions & Disposals of Heritage Assets

Additions in 2023/2024 - £Nil (2022/2023 - £Nil)

There were no disposals in 2023/2024 (2022/2023 - none)

42 Heritage Assets: Further Information

Museum and Art Gallery Collections

The Dundee Art Galleries and Museums Collection which is largely housed at the McManus Art Gallery & Museum in the City Centre, forms the major part of the heritage assets held by the Council.

The Art Gallery & Museum's major collection groups include Community History, Decorative Arts/Crafts, Early History, Fine Art, Natural History, Social History and World Cultures.

Community History

Collections of objects relating to the community and domestic life of Dundee, including civic history and recreation, along with costume.

Decorative Arts / Crafts

The collection of Scottish Provincial Silver consists of about 400 items, with excellent coverage of all known Dundee makers. Ceramics range from ornamental Japanese Satsuma ware and English 18th century porcelain to an expanding collection of contemporary Studio ceramics by mainly Scottish makers.

Early History

These collections comprise regional archaeology dating from prehistoric times to the Middle Ages drawn from the Dundee area, foreign artefacts representing ancient Egypt and more recent world culture, and an extensive collection of coins and medals.

Fine Art

This collection of over 4,000 works consists of oil paintings, watercolours, drawings, artists' prints and sculptures. Excellent coverage of 19th and 20th century Scottish Art with notable Dundee artists, John Duncan and McIntosh Patrick, and fine art photography by Joseph McKenzie are included in this collection.

Natural History

This section includes geological and botanical collections along with vertebrate and invertebrate zoology material.

Social History

This collection includes areas of interest ranging from Dundee's industrial and working history, to shipbuilding and transport.

World Cultures

This collection includes fascinating material from different cultures around the world, including artefacts brought back to Dundee by whalers, and important 'early contact' material from the 1874 Moresby expedition to Papua New Guinea.

Further information about these and other collections can be found at [here](#).

Library Collections of Rare Books, Manuscripts and Archives

The Rare Book Collections, Manuscripts and Archives are mainly held in the Central Library. Among the collections and features are:

- Maps & plans – a wide range of maps and plans from early times to date,
- Lamb Collection, a unique resource of 450 archive boxes of ephemera, dating mainly from the latter part of the nineteenth century,
- Taybridge Disaster – a wealth of maps, plans, books, documents, drawings and photographs on the two Tay rail bridge disasters,
- A wide-ranging collection of works by and about William McGonagall
- Rare books and manuscripts – Dundee possessed one of Europe's earliest municipal libraries

Further information about these and other collections can be found [here](#).

Preservation and Management

The Director, Leisure & Communities, is responsible for making arrangements for the proper administration of the Galleries and Museums Collections. Assets are collated, preserved and managed in accordance with The Council's policy on management, acquisitions and disposals, as detailed in the Collections Development Policy 2024-2029. The full policy document can be found [here](#).

43 Other Long Term Liabilities

	31 March 2023	31 March 2024
	£000	£000
PPP Schools Liability	56,656	53,467
DBFM School Liability (Baldragon)	23,123	22,159
Service Concession Arrangement Liability (Waste Project)	57,170	55,981
Financing Arrangement (Dundee House)	22,154	21,778
Burial Grounds Perpetuity Fund	93	93
Total	159,196	153,478

44 Long Term Debtors

	31 March 2023	31 March 2024
	£000	£000
Advances to Tayside Contracts for capital expenditure	8,270	9,229
Loans to other organisations	459	462
Housing loans / mortgages	1,592	1,404
Total	10,321	11,095

45 Service Income and Expenditure Including Internal Recharges

The service lines in the Comprehensive Income and Expenditure Statement exclude internal recharges (controllable budgets). The income and expenditure for each service, inclusive of internal recharges, are shown below:

	2023/2024			
	Gross Expenditure £000	Gross Income £000	Net Expenditure / (Income) £000	Internal Recharging Adj £000
Children & Families Services	238,568	(40,714)	197,854	-
Budgets Delegated to Dundee Health & Social Care Partnership	258,180	(154,486)	103,694	-
City Development	118,257	(41,931)	76,326	14,454
Neighbourhood Services	45,597	(18,241)	27,356	6,171
Chief Executive	17,920	(2,193)	15,727	-
Corporate Services	94,019	(58,193)	35,826	6,536
Construction	26,881	(26,976)	(95)	20,423
Housing Revenue Account	78,585	(58,330)	20,255	561
Discretionary NDR Relief	497	-	497	-
Tayside Valuation Joint Board	802	-	802	-
Miscellaneous Items	6,269	(2,437)	3,832	1,047
Cost Of Services	885,575	(403,501)	482,074	49,192

	2022/2023			
	Gross Expenditure £000	Gross Income £000	Net Expenditure / (Income) £000	Internal Recharging Adj £000
Children & Families Services	237,509	(42,971)	194,538	-
Budgets Delegated to Dundee Health & Social Care Partnership	259,968	(153,985)	105,983	-
City Development	119,912	(38,226)	81,686	14,679
Neighbourhood Services	43,017	(16,639)	26,378	5,727
Chief Executive	16,725	(2,241)	14,484	-
Corporate Services	100,338	(57,869)	42,469	5,916
Construction	29,319	(25,789)	3,530	17,202
Housing Revenue Account	66,132	(58,649)	7,483	518
Discretionary NDR Relief	422	-	422	-
Tayside Valuation Joint Board	1,021	-	1,021	-
Miscellaneous Items	4,282	(1,879)	2,403	1,183
Cost Of Services	878,645	(398,248)	480,397	45,225

46 Revenue from Contracts with Service Recipients

Amounts included in the Comprehensive Income and Expenditure Statement for contracts with service recipients:

2022/2023 £000	Revenue from contracts with service recipients:	2023/2024 £000
52,115	Housing Rents	53,671
2,788	Sheltered Housing Charge	2,968
2,347	Temporary Accommodation Properties	2,994
5,634	Residential Care	6,505
472	Non Residential Care	679
859	School Meals	1,072
473	Social Care Meals	547
2,903	Off Street Parking	3,279

1,665	On Street Parking	2,459
1,130	Building Warrants	636
785	Planning Applications	840
815	Trade Waste	855
488	Special Collections	537
895	Garden Waste Collections	900
506	Licensing	598
723	Burial Ground Charges	633
1,739	Miscellaneous	2,078
76,337	Total Included in Comprehensive Income and Expenditure	81,251

47 Capital Grants & Receipts Unapplied Account

	31 March 2023 £000	31 March 2024 £000
Capital Grants	1,048	354
Future Transformation Projects	327	-
Total	1,375	354

48 Debtors for Local Taxation

	31 March 2023 £000	31 March 2024 £000
Up to One Year:		
Council Tax	255	1,529
NDRI	435	136
Total	690	1,665
Over One Year:		
Council Tax	1,736	522
NDRI	4,729	6,193
Total	6,465	6,715
Total		
Council Tax	1,991	2,051
NDRI	5,164	6,329
Total	7,155	8,380

49 TAY CITIES REGION DEAL - LEAD AUTHORITY DISCLOSURES

The Tay Cities Region Deal was signed on 17th December 2020. It represents an investment in the Tay Cities region by the Scottish and UK Governments of £150 million each over 10 years. The City Region Deal seeks to transform the regional economy by delivering inclusive growth: raising the productivity of the region and increasing the participation of its workforce.

During 2023/2024, 4 project Business Cases were approved by the Tay Cities Region Joint Committee. Full Business case approval from the Joint Committee is required ahead of any drawdown of the funding.

During 2023/2024, £43.529m drawdown of government grant had been made successfully. This included £13.0m of accelerated funding, over what was agreed at the Deal signing. At the 31st March 2024, Grant due from Scottish Government was £13.989m and Grant payments due to projects were £13.989m.

Dundee City Council acts as the Accountable Body for the Tay Cities Region Deal.

The analysis of funding awarded to individual projects and drawdown of grant is shown in the table below, which reflects both Capital and Revenue projects.

Project	Grant Award £000	Funded By SG £000	Funded By UKG £000	2023/24 Approved Allocation £000	2023/24 Grant Claimed £000	2023/24 Grant Approved during year £000	Grant Claims and Payments Outstanding as at 31 March £000
Dundee Airport Investment	8,900	8,900	-	-	-	-	-
Perth Bus & Rail Interchange	15,000	15,000	-	-	-	-	-
Low Carbon Transport & Active Travel Hubs	3,500	3,500	-	633	274	274	11
Advanced Manufacturing Programme	8,000	8,000	-	-	-	-	-
Advanced Plant Growth Centre	27,000	7,000	20,000	11,485	11,485	11,485	2,751
International Barley Hub	35,000	10,000	25,000	12,847	13,679	13,679	3,733
Angus Fund	26,500	-	26,500	4,507	-	-	-
CyberQuarter	11,700	6,000	5,700	943	248	248	248
Eden Campus	26,500	2,000	24,500	-	-	-	-
Just Tech	15,000	-	15,000	-	-	-	-
Growing the Tay Cities BioMedical Cluster	25,000	25,000	-	7,491	12,868	12,868	3,689
Perth Cultural Transformation (Perth Museum)	10,000	-	10,000	-	-	-	-

Project	Grant Award £000	Funded By SG £000	Funded By UKG £000	2023/24 Approved Allocation £000	2023/24 Grant Claimed £000	2023/24 Grant Approved during year £000	Grant Claims and Payments Outstanding as at 31 March £000
Pitlochry Festival Theatre	10,000	10,000	-	-	2,506	2,506	1,873
Project Beacon	5,200	-	5,200	-	-	-	-
Perth Innovation Highway	5,000	-	5,000	990	-	-	-
Regional Culture and Tourism Programme	27,000	27,000	-	2,582	191	191	155
Studio Dundee	3,000	3,000	-	-	-	-	-
Aviation Academy for Scotland	8,100	-	8,100	-	-	-	-
Rural Angus & Rural Perth and Kinross Highspeed Broadband	2,000	-	2,000	-	6	6	-
5G Digital Testbeds	2,000	2,000	-	747	899	899	424
Tay Cities Engineering Partnership	1,401	1,401	-	345	317	317	318
Innerpeffer Library	100	-	100	-	-	-	-
Aero Space Kinross	1,600	-	1,600	-	-	-	-
Crieff International Highland Centre	1,000	-	1,000	-	-	-	-
Stretch Dome Simulator	300	-	300	-	-	-	-
Total Capital Grant	278,801	128,801	150,000	42,570	42,473	42,473	13,202
Regional Skills and Employability Investment Programme	20,000	20,000	-	1,505	691	691	463
Tay Cities Engineering Partnership	599	599	-	97	60	60	19
Dundee Airport Investment	600	600	-	-	305	305	305

Total Revenue Grant	21,199	21,199	-	1,602	1,056	1,056	787
TOTAL	300,000	150,000	150,000	44,172	43,529	43,529	13,989

The Programme Management Office (PMO) supports the governance of the deal by completing operational tasks necessary to implement the Tay Cities Deal programme. The income and expenditure of the PMO is summarised in the table below:

	2022/2023	2023/2024
	£000	£000
Expenditure	339	399
Income	(355)	(465)
Net Expenditure	(16)	(66)

The PMO is funded from partner local authorities, Higher and Further Education and Research partners. A combined underspend of £110,000 was carried forward to 2023/2024.

Further information can be found at: www.taycities.co.uk

The Council Tax Income Account (Scotland) shows the gross income raised from council taxes levied and deductions made under statute. The resultant net income is transferred to the Comprehensive Income and Expenditure Statement of the authority.

2022/2023		2023/2024
£000		£000
94,794	Gross Council Tax levied and contributions in lieu	99,974
(83)	Adjustments for prior years Council Tax	(77)
94,711		99,897
	Adjusted for:	
(19,385)	Other discounts and reductions	(20,616)
(13,323)	Council Tax Reduction Scheme	(13,666)
(1,033)	Provision for Non-collection	(1,491)
60,970	Net Council Tax Income per the Comprehensive Income and Expenditure Account	64,124

The calculation of the Council Tax Base 2023/24:

	No of Dwellings	No of Exemptions	Disabled Relief	Discounts 25%	Discounts 50%	Total Dwellings	Ratio to Band D	Band D Equivalents
Band A	28,060		3,333		37	16,728	621	20,164
Band B	17,291		1,602		62	8,039	291	13,497
Band C	9,874		1,006		67	3,834	122	7,830
Band D	9,598		551		68	2,966	95	8,248
Band E	7,741		754		70	1,817	72	6,444
Band F	2,560		88		29	487	31	2,314
Band G	1,142		24		9	192	14	1,052
Band H	40		8		-	6	2	29
						TOTAL		53,524
						Provision for non-collection (3.2%)		(1,713)
						Council Tax Base		51,812

Dwellings fall within a valuation band between A to H which is determined by the Assessor. The Council Tax charge is calculated using the Council Tax Base i.e. Band D equivalents. This value is then increased or decreased depending on the band. Based on the Council Tax base available to Dundee City Council, the band D charge for 2023/2024 was £1,486.

Dundee City Council £ per year for 2023/2024:

Band A	£990.95
Band B	£1,156.11
Band C	£1,321.27
Band D	£1,486.43
Band E	£1,953.00
Band F	£2,415.45
Band G	£2,910.93
Band H	£3,641.75

National Non Domestic Rates (NNDR) income is collected by local authorities, but all income is then remitted to the Scottish Government, where it is pooled nationally, and re-distributed back to local authorities along with the Revenue Support Grant.

2022/2023 £000		2023/2024 £000
98,509	Gross rates levied and contributions in lieu	100,334
	Less:	
(29,262)	Reliefs and other deductions	(27,599)
(4,458)	Write Off of uncollectable debt and allowance for impairment	(6,907)
64,789	Net Non Domestic Rate Income	65,828
15,692	Adjustment to Previous Years' Non-Domestic Rates	8,528
80,481	Total Non Domestic Rate Income (before local authority retentions)	74,356
-	- Non Domestic Rates Retained by Authority	-
80,481	Contribution to Non-Domestic Rate Pool	74,356

Net Rateable Value Calculation

The amount paid for NNDR is determined by the rateable value placed on the property by the Assessor multiplied by the rate per £, which is determined each year by the Scottish Government. The basic property rate NNDR poundage set by the Scottish Government for 2023/2024 was £0.498, the intermediate property rate was £0.511, payable when rateable value is between £51,000 and £100,000, and the higher property rate was £0.524, payable when rateable value exceeds £100,000.

	2023/2024 £
Analyses of Rateable Values:	
Rateable Value at 1/04/2023	193,118,000
Running Roll (Full Year Rateable Value)	-
Rateable Value at 31/03/2024	193,303,000
Less: Wholly Exempt	(1,405,000)
Net Rateable Value at 31/03/2024	191,898,000
Dundee City Council's Rateable Values at 1 April 2024	£000
Commercial	88,829
Industrial and Freight Transport	33,638
Public Undertakings	9,373
Others	61,463
Total	193,303

Housing Revenue Account - Income & Expenditure Statement

The HRA Income and Expenditure Statement shows the economic cost in the year of providing housing services in accordance with generally accepted accounting practices, rather than the amount to be funded from rents and government grants. Authorities charge rents to cover expenditure in accordance with the legislative framework; this may be different from the accounting cost. The increase or decrease in the year, on the basis upon which rents are raised, is shown in the Movement on the Housing Revenue Account Statement.

2022/2023		Notes	2023/2024
£000			£000
	Income		
52,115	Dwelling Rents		53,671
831	Non-dwelling Rents		844
5,608	Any Other Income		3,717
58,554	Total Income		58,232
	Expenditure		
(22,213)	Repairs and Maintenance		(25,708)
(14,157)	Supervision and Management		(14,811)
(302)	Rent, rates, taxes and other charges		(274)
(27,322)	Depreciation and Impairment on Non-Current Assets		(35,700)
(2,043)	Movement in the Impairment Allowance for Non-Trade Debtors	5	(1,994)
(66,037)	Total Expenditure		(78,487)
	Net Cost of HRA Services as included in the Comprehensive Income and Expenditure Statement		(20,255)
(525)	HRA Services' Share of Corporate and Democratic Core		(459)
(8,008)	Net Cost for HRA Services		(20,714)
	HRA share of the operating income and expenditure included in the Comprehensive Income and Expenditure Statement:		
16	Gain or (Loss) on Sale of HRA Non-Current Assets		107
(6,482)	Interest Payable and Similar Charges		(7,059)
414	Impairment of Assets Held for Sale		92
306	Interest and Investment Income		754
(60)	Pension Interest Cost and Expected Return on Pension Assets		46
-	Change in Fair Value of Investment Property		
-	Capital Grants and Contributions Receivable		1,531
(74)	Movement in the Impairment Allowance for Trade Debtors		(130)
(13,888)	Surplus or (Deficit) for the Year on HRA Services		(25,373)

Housing Revenue Account - Movement in Reserves Statement

2022/2023		Notes	2023/2024
£000			£000
(13,888)	Surplus or (Deficit) for the Year on HRA Income and Expenditure Statement		(25,373)
15,421	Adjustments between Accounting Basis and Funding Basis Under Statute	1	21,298
1,533	Net Increase or (Decrease) Before Transfers to or from Reserves		(4,075)
(1,533)	Transfers (to) or from Reserves	2	4,075
-	Increase or (Decrease) in Year on the HRA		-
-	Balance on the HRA at the end of the Current Year		-

Housing Revenue Account – Disclosures

1 Adjustments between Accounting Basis and Funding Basis under Statute

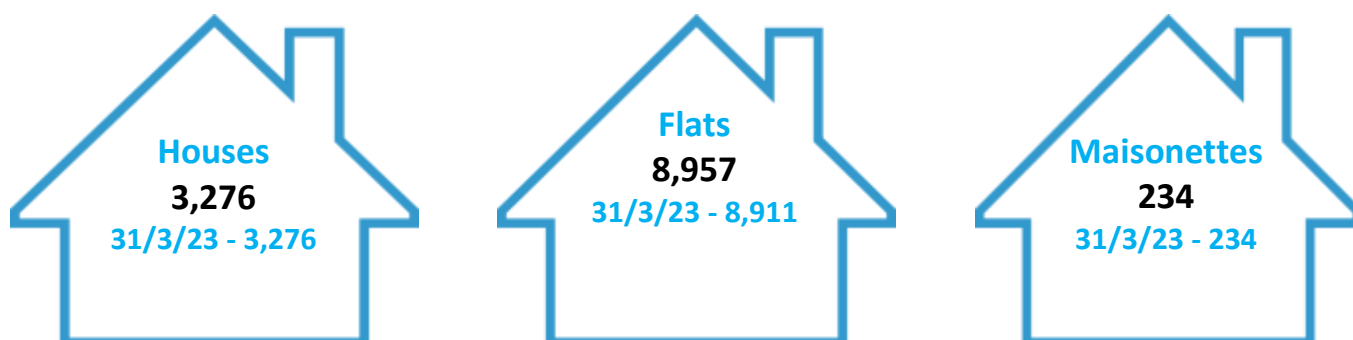
2022/2023 £000		2023/2024 £000
(16)	Gain or loss on sale of HRA non-current assets	(107)
(414)	Impairment of Assets Held for Sale	(92)
	Transfer to/from Revaluation Reserve:	
13,865	* Current Value Element of Depreciation Charge	13,831
	Transfer to/from Capital Adjustment Account:	
13,457	* Depreciation and Impairment - Housing Revenue Account Assets	21,869
-	* Capital Grants and Contributions	(1,531)
(12,345)	* Repayment of Debt	(12,370)
-	* Capital Financed from Current Revenue (CFCR)	-
-	Change in Fair Value of Investment Property	-
(33)	Short Term Accumulating Absences	6
1,004	HRA share of contributions to or from the Pensions Reserve	(77)
(97)	HRA Share of Transfer to/from the Financial Instruments Adjustment Account	(231)
15,421	Total	21,298

2 Transfers (to) or from Reserves

2022/2023 £000		2023/2024 £000
(1,533)	Transfer (to)/from the Renewal & Repair Fund	4,525
-	Transfer from General Fund (Funding for CFCR from Reduced Council Tax Discounts on long-term Empty Properties and Second Homes)	(450)
(1,533)	Total	4,075

3 Housing Stock

The Council's housing stock at 31 March 2024 was as follows:



4 Rent Arrears

Rent Arrears at 31 March 2024 were £4,622,774.26 (£5,160,307.29 at 31 March 2023).

5 Impairment of Debtors

In 2023/2024 an impairment of £4,854,528 has been provided in the Balance Sheet for irrecoverable rents, a net decrease of £535,421 from the provision in 2022/2023.

6 Voids

The total value of uncollectable void rents was £1,620,791 (2022/2023 £1,512,697). This has been netted against rental income.

7 Accumulated Housing Revenue Account Balance

The Renewal & Repair Fund balance at 31 March 2024 was £10.826m, of which £7.317m was earmarked for the Housing Revenue Account.

The Group Movement in Reserves Statement shows the movement in the year on the different reserves held by the council, together with the movement in the Council's shares of those entities in which it has a financial interest.

	<u>Revenue Reserves</u>				<u>Capital Reserves</u>		Total Usable Reserves £000	Unusable Reserves £000	Total Reserves £000
	General Fund Balance £000	HRA Balance £000	Renewal and Repair Fund £000	Insurance Fund £000	Capital Grants & Receipts Unapplied Account £000	Capital Fund £000			
Balance at 31 March 2022	(81,271)	-	(13,170)	(1,458)	(1,714)	(3,636)	(101,249)	(741,465)	(842,714)
Movement in reserves during 2022/2023									
Total Comprehensive Expenditure and Income	52,233	13,888	-	-	-	-	66,121	(316,208)	(250,087)
Adjustments to Usable Reserves Permitted by Accounting Standards	(12,538)	(13,865)	-	-	-	-	(26,403)	26,403	-
Adjustments between Group Accounts and Council Accounts	16,286	-	-	-	-	-	16,286	(3,690)	12,596
Net (Increase)/Decrease before Transfers	55,981	23	-	-	-	-	56,004	(293,495)	(237,491)
Adjustments between Accounting Basis and Funding Basis Under Regulations	(51,163)	(1,556)	-	-	339	1,005	(51,375)	51,375	-
Net (Increase)/Decrease before Transfers to Earmarked Reserves	4,818	(1,533)	-	-	339	1,005	4,629	(242,120)	(237,491)
Transfers to/(from) Other Statutory Reserves	(699)	1,533	(1,589)	814	-	(59)	-	-	-
(Increase)/Decrease in 2022/2023	4,119	-	(1,589)	814	339	946	4,629	(242,120)	(237,491)
Balance at 31 March 2023 Carried Forward	(77,152)	-	(14,759)	(644)	(1,375)	(2,690)	(96,620)	(983,585)	(1,080,205)

	<u>Revenue Reserves</u>				<u>Capital Reserves</u>		Total Usable Reserves £000	Unusable Reserves £000	Total Reserves £000
	General Fund Balance £000	HRA Balance £000	Renewal and Repair Fund £000	Insurance Fund £000	Capital Grants & Receipts Unapplied Account £000	Capital Fund £000			
Balance at 31 March 2023	(77,152)	-	(14,759)	(644)	(1,375)	(2,690)	(96,620)	(983,585)	(1,080,205)
Movement in reserves during 2023/2024									
Total Comprehensive Expenditure and Income	35,144	25,373	-	-	-	-	60,517	(80,313)	(19,796)
Adjustments to Usable Reserves Permitted by Accounting Standards	(20,785)	(13,831)	-	-	-	-	(34,616)	34,616	-
Adjustments between Group Accounts and Council Accounts	(1,271)	-	-	-	-	-	(1,271)	1,809	538
Net (Increase)/Decrease before Transfers	13,088	11,542	-	-	-	-	24,630	(89,585)	(39,054)
Adjustments between Accounting Basis and Funding Basis Under Regulations	(33,693)	(7,467)	-	-	1,021	657	(39,482)	39,482	-
Net (Increase)/Decrease before Transfers to Earmarked Reserves	(20,605)	4,075	-	-	1,021	657	(14,852)	(4,406)	(19,258)
Transfers to/(from) Other Statutory Reserves	804	(4,075)	3,933	(548)	-	(114)	-	-	-
(Increase)/Decrease in 2023/2024	(19,801)	-	3,933	(548)	1,021	543	(14,852)	(4,406)	(19,258)
Balance at 31 March 2024	(174,105)	-	(25,585)	(1,836)	(1,729)	(4,837)	(208,092)	(1,971,576)	(2,179,668)

The Group Balance Sheet shows as at 31 March the assets and liabilities of the Group and combines the Council's assets and liabilities with the Council's share of those entities assets and liabilities in which it has a financial interest.

31 March 2023		31 March 2024
£000		£000
1,781,932	Property, Plant & Equipment	1,858,292
20,942	Heritage Assets	20,792
13,073	Investment Property	13,073
2,540	Intangible Assets	1,801
29	Long Term Investments	29
11,275	Investments in Associates	7,942
7,509	Long Term Debtors	8,234
1,837,300	Long Term Assets	1,910,163
8,278	Short Term Investments	7,455
1,125	Inventories	1,153
60,666	Short Term Debtors	56,463
13,133	Cash and Cash Equivalents	2,033
5,893	Assets Held for Sale	4,493
89,095	Current Assets	71,597
(14,102)	Short Term Borrowing	(94,789)
(120,125)	Short Term Creditors	(96,109)
(134,227)	Current Liabilities	(287,007)
(5,681)	Provisions	(4,297)
(507,782)	Long Term Borrowing	(494,522)
(31,203)	Pension Liability	(32,559)
(159,196)	Other Long Term Liabilities	(153,479)
(8,101)	Capital Grants Receipts in Advance	(6,542)
(711,963)	Long Term Liabilities	(691,399)
1,080,205	Net Assets	1,099,463
96,620	Usable reserves	111,472
983,585	Unusable Reserves	987,991
1,080,205	Total Reserves	1,099,463



Robert Emmott BSc CPFA
Executive Director of Corporate Services
Dundee City Council
26 June 2024

The notes on pages 129 to 134 form part of the financial statements.

The Group Cash Flow Statement shows the change in the year of cash and cash equivalents of the Council and those entities in which it has a financial interest.

2022/2023		2023/2024
£000		£000
66,121	Net (Surplus) or Deficit on the provision of services	60,517
(120,929)	Adjust net (Surplus) or Deficit on the provision of services for non cash movements	(73,031)
3,077	Adjust for items included in the net (Surplus) or Deficit on the provision of services that are investing and financing activities	2,356
(51,731)	Net cash flows from Operating Activities	(10,158)
44,947	Investing Activities	82,125
31,147	Financing Activities	(60,867)
24,363	Net (Increase) or Decrease in cash and cash equivalents	11,100
37,496	Cash and cash equivalents at the beginning of the reporting period	13,133
13,133	Cash and cash equivalents at the end of the reporting period	2,033

1 Impact of Consolidation on Reserves

The impact on total reserves of consolidating group entities is shown in the following tables.

Group Entity	As at 31 March 2024		
	Usable Reserves £000	Unusable Reserves £000	Total Reserves £000
Dundee City Council (Single Entity)	92,250	988,579	1,080,829
Elimination of Intra-group balances within single-entity accounts	35	-	35
Tayside Contracts Joint Committee	(138)	42	(96)
Common Good Fund	3,287	(292)	2,995
Fleming Trust	8,456	-	8,456
Leisure & Culture Dundee	2,877	(338)	2,539
Dundee City Integration Joint Board	-	-	-
Michelin Scotland Innovation Parc	4,705	-	4,705
Total per Group Balance Sheet	111,472	987,991	1,099,463

Group Entity	As at 31 March 2023		
	Usable Reserves £000	Unusable Reserves £000	Total Reserves £000
Dundee City Council (Single Entity)	76,115	982,364	1,058,479
Elimination of Intra-group balances within single-entity accounts	(150)	-	(150)
Tayside Contracts Joint Committee	(80)	21	(59)
Common Good Fund	3,255	(396)	2,859
Fleming Trust	8,717	-	8,717
Tayside Valuation Joint Board	65	1,596	1,661
Leisure & Culture Dundee	2,284	-	2,284
Dundee City Integration Joint Board	-	-	-
Michelin Scotland Innovation Parc	6,414	-	6,414
Total per Group Balance Sheet	96,620	983,585	1,080,205

From 2022/2023 a £2m de-minimis on an organisation's net assets / liabilities has resulted in Design Dundee Limited being excluded in terms of being immaterial. From 2023/2024 this has also resulted in Tayside Valuation Joint Board being excluded from the Group in terms of being immaterial.

2 Impact of Consolidation on Cash and Cash Equivalents

The impact on total cash and cash equivalents of consolidating group entities is shown below:

Group Entity	At 31 March 2023	At 31 March 2024
	£000	£000
Dundee City Council (Single Entity)	12,689	1,626
Charitable Trust Fund	444	407
Total per Group Balance Sheet	13,133	2,033

3 Group Accounting Policies

The group accounting policies are those specified for the single entity financial statements. The accounting policies of all group entities are materially the same as those of the single entity, except as where subsequently stated. The appropriate consolidation adjustments have been made where group entities are not required to prepare their financial statements on an IFRS basis.

4 Group Entities – Basis of Consolidation

The Group Accounts have been prepared using the 'equity' and 'line by line' methods of consolidation, with appropriate summarisation of the Comprehensive Income & Expenditure Statement and Balance Sheet. This involves bringing into the Group Comprehensive Income & Expenditure Statement the Council's share of profits and losses of the group entities and bringing into the Group Balance Sheet the Council's share of the assets and liabilities of the group entities. The impact of consolidating the results of the Council with these entities is as follows:

	Consolidation Basis	Group Share %	2022/2023		2023/2024	
			Net Expenditure / (Income) £000	Net Assets / (Liabilities) £000	Group Share %	Net Expenditure / (Income) £000
Subsidiaries:						
Common Good Fund	Sole Trustee	100.00	(2)	2,859	100.00	2,995
Fleming Trust	Sole Trustee	100.00	54	8,717	100.00	8,456
Leisure & Culture Dundee (see note below)	100% Control	100.00	(13,802)	2,284	100.00	11,483
Associates:						
Tayside Valuation Joint Board (see note below)	Requisition Share	30.90	(1,681)	1,661	28.21	-
Tayside Contracts Joint Committee	Share of Business	34.00	-	(59)	31.00	(96)
Design Dundee Limited (see note below)	Voting Rights	20.00	-	-	20.00	-
Joint Ventures:						
Dundee City Integration Joint Board	Equal Partnership	50.00	7,515	-	50.00	3,078
Michelin Scotland Innovation Parc	Equal Partnership	33.33	-	6,414	33.33	10
Total Group Entities			(7,916)	21,876		(14,290)
Dundee City Council (Single Entity)			(231,379)	1,058,479		1,080,829
Elimination of Intra-group balances within single-entity accounts			(10,792)	(150)		35
Dundee City Council (Group)			(250,087)	1,080,205		(19,796)

Since 2020/2021, Leisure & Culture Dundee (LACD) has been consolidated as a subsidiary on a "line-by-line" basis. In previous years LACD was consolidated as an Associate on a "net equity" basis. This change in accounting treatment reflects the increased level of financial support and other assurances provided by the Council to LACD in the wake of the Covid-19 pandemic.

From 2022/2023 a £2m de-minimis on an organisation's net assets / liabilities has resulted in Design Dundee Limited being excluded in terms of being immaterial.

Subsidiaries:Common Good Fund and Fleming Trust

The Council administers the Common Good Fund for the former Burgh of Dundee. Whilst the Council does not have legal title over the assets of the Fund, they are legally vested in the Council and have therefore been included in the Group Accounts on the basis of applying the principle of faithful representation. Similarly, a charitable trust administered by the Council (the Fleming Trust) has also been included in the Group Accounts. The income, expenditure, assets and liabilities of the Common Good Fund and Fleming Trust have been consolidated as subsidiaries on a "line-by-line" basis in the Group Accounts. Separate details of the Common Good Fund are included on page 135. Separate details of the Fleming Trust are included in Note 39.

Leisure and Culture Dundee

Leisure and Culture Dundee (LACD) is a Scottish Charitable Incorporated Organisation (SCIO) that was established to manage the leisure and cultural facilities owned by the Council and has been in operation since 1 July 2011. The operational responsibility for Dundee Ice Arena was also transferred to LACD from 1 April 2014. In 2020/2021, the organisation was consolidated as a subsidiary on a "line-by-line" basis. In previous years LACD was consolidated as an Associate on a "net equity" basis. This change in accounting treatment reflects the increased level of financial support and other assurances provided by the Council to LACD in the wake of the Covid-19 pandemic. For the purpose of consolidation and disclosure, unaudited accounts to the year ended 31 March 2024 were used.

Associates:Tayside Contracts Joint Committee

Tayside Contracts is a commercially based local authority contracting organisation providing catering, cleaning, roads maintenance, vehicle maintenance and winter maintenance throughout the Tayside area of Scotland. Tayside Contracts operates under a Joint Committee comprising of elected members from Dundee, Angus and Perth & Kinross Councils. Tayside Contracts is accounted for as an "associate" and has been consolidated on a "net equity" basis. For the purpose of consolidation and disclosure, unaudited accounts to the year ended 31 March 2024 were used.

Joint Ventures:Dundee City Integration Joint Board

The Dundee City Integration Joint Board was established 3 October 2015 by a formal legal partnership agreement between the two parent organisations, Dundee City Council and NHS Tayside. It is responsible for the operational management and oversight of delegated health and social care functions with effect from 1 April 2016. The Public Bodies (Joint Working) (Integration Joint Board) (Scotland) Amendment (No 3) Order 2015 provides the regulatory framework for the administration of the Board. It has been accounted for on a "net equity" basis. For the purpose of consolidation and disclosure, unaudited statutory accounts to the year ended 31 March 2024 were used.

Michelin Scotland Innovation Parc

Michelin Scotland Innovation Parc (MSIP) Limited was created in May 2019 to provide suitable governance arrangements for the Michelin Scotland Innovation Parc on the site of the former Michelin factory. The Council controls 33% of the voting rights and the organisation has been consolidated on a 'net equity' basis. For the purpose of consolidation and disclosure, unaudited statutory accounts to the year ended 31 March 2024 were used.

Copies of the accounts for all the above organisations can be obtained from the Executive Director of Corporate Services, Dundee City Council, (e-mail: robert.emmott@dundeecity.gov.uk). In accordance with the Local Authority Accounts (Scotland) Regulations 2014, copies of audited accounts of those organisations treated as subsidiaries will also be published on the Council's website once these are available.

5 Non-Material Interests in Other Entities

The Council also has non-material interests in the following other entities:

Design Dundee Limited

Design Dundee Limited (DDL) was established to organise the development and delivery of the V&A Museum of Design Dundee (V&A Dundee). The Council are one of the founder members of the company together with

Universities of Dundee and Abertay, Scottish Enterprise and Victoria & Albert Museum. The company is limited by guarantee and is a registered charity. The Council has one officer appointed as a Director to the Board (total number Directors is currently 9). The company has a wholly owned subsidiary, Dundee Design Enterprises Limited (DDE) which was established to organise the commercial activities of the V&A Museum. DDE's accounts have been consolidated with the company's on a "line-by-line" basis. In 2021/2022, both companies were consolidated with the Council's accounts on a "net equity" basis. From 2022/2023 a £2m de-minimis on an organisation's net assets / liabilities has resulted in Design Dundee Limited being excluded in terms of being immaterial. For the purpose of assessing materiality and whether to consolidate and disclose, unaudited management accounts to 31 March 2024 were used.

Discovery Education Companies (3 companies)

Discovery Education PLC, Discovery Education (Holdings) Limited and Discovery Education (Nominee) Limited were established during financial year 2006/2007 to operate the Dundee Schools PPP Project. The Council has a contract with Discovery Education PLC to carry out the projects works and services. Dundee City Council has a 1.5% shareholding in Discovery Education (Holdings) Limited. The Council owns £7,500 Ordinary B shares of £1 each. These 'B' shares have no rights to participate in the profits of the Company and no distributions of any kind, nor do they carry any voting rights at any general meeting of the company. The Council has an officer appointed as a Director on the Board of the company (total number of directors is 3). The Council also has an officer appointed as a Director on the Board of both the other companies although the Council has no shareholding (total number of directors on both other companies is 3). The Council's interest in these companies is accounted for as an investment in the single entity and group accounts.

There are eight other entities the Council has an interest in but no investment. The nature of the Council's interest is such that the financial results of these entities do not require to be consolidated in the group accounts. These entities are as follows:

Replacement of Baldragon Academy – Project Delivery Company

An investment of £299,800 has been made by the Council in the Subordinated Debt of the project delivery company (Hub East Central (Baldragon) Limited), this being the maximum investment that can be made under the revised Hub Design, Build, Finance and Maintain (DBFM) structure. This debt carries an interest rate of 10% and is repayable on a semi-annual basis from 31 March 2021, with a final repayment date of 31 March 2042. This represents 10% of the total sub debt invested in Hub East Central (Baldragon) Limited ("DBFM Co"). The Council's investment is accounted for as a long term debtor in the single entity and group accounts.

The Council also holds 10 "B" Ordinary Shares in Hub East Central (Baldragon) Midco Limited ("MidCo") representing a 10% share holding. DBFM Co is a wholly owned subsidiary of MidCo. The Council has an officer appointed as a Director on the Board of both companies (both companies have a total number of 6 directors).

Dundee Contemporary Arts Limited

The Dundee Contemporary Arts Limited Company was established to operate the Arts Centre in Dundee, which is owned by the Council. There is a lease agreement with the company for the occupation of the Arts Centre. The company is limited by guarantee and the members' liability is limited to a maximum amount of £1. The Council has four elected members and one officer appointed as Directors to the Board (maximum number of Directors is 20).

Dovetail Enterprises (1993) Limited

Dovetail Enterprises Limited was established to provide training and employment for persons with disabilities. The Council provides annual grant funding to this organisation. The Council has also provided an interest free loan of £400,000 and as a result has increased its share of the Standard Security to 33% of the company's liquidated assets. As at 31 March 2022, £300,000 of this loan has been repaid to the Council. During the period 2017-2020 the Council provided further loans of £450,000 at commercial rates. As at 31 March 2022, £350,000 of these commercial loans has been repaid to the Council and as a result the company has outstanding loans totalling £200,000 from the Council. The company is limited by guarantee and the members' liability is limited to £1. The Council has four elected members appointed as Directors to the Board (total number of Directors is 14).

Tay Cities Region Joint Committee

Tay Cities Region Joint Committee was created in September 2017 to provide suitable governance arrangements for the Tay Cities Deal. The financial results of the Joint Committee have not been consolidated in the Council's Group Accounts on the basis that the transactions and balances were less than the de-minimis amount required for the Council to consider consolidation in the Council's accounts. This treatment will be

reviewed in future years to ensure that the Joint Committee is consolidated and disclosed within the Council's accounts when this is material.

Studio Dundee Joint Venture Company Limited

Studio Dundee Joint Venture Company Limited (SDJVC) was created in March 2018 to provide suitable governance arrangements for the development of Central Waterfront Development Plot 2. The financial results of the company have not been consolidated in the Council's Group Accounts on the basis that the transactions and balances were less than the de-minimis amount required for the Council to consider consolidation in the Council's accounts. This treatment will be reviewed in future years to ensure that the company is consolidated and disclosed within the Council's accounts when this is material. The Council has indemnified funding of £525,000 to Robertson Capital Projects (RCP) Ltd. The Heads of Terms for the Tay Cities Deal made reference to an investment opportunity for Studio Dundee of up to £3m. During 2020/2021 the Council provided a loan to SDJVC of £1.133m at commercial rates. The loan is repayable by 18 January 2024. The loan was written off in the Council's Accounts in 2022/2023. The Council has an officer appointed as a Director on the Board of the company (total number of directors is one) (At 31 March 2023 there was a total of two directors). An application to strike the company off the Companies House register was submitted on 9 April 2024.

Dundee Science Centre

Dundee Science Centre (DSC) was established to advance education by promoting awareness and understanding of science, technology, engineering and mathematics through the establishment and operation of a permanent exhibition and education / learning programmes in DSC and via outreach programmes. The company is a Charitable Company Limited by Guarantee. The Council has one elected member and one officer appointed as Directors to the Board (total number of Directors is 12). Dundee Science Centre Enterprises Limited is a wholly owned subsidiary of DSC.

Leisure and Culture Dundee Training C.I.C

Leisure and Culture Dundee Trading Community Interest Company (CIC) was established in anticipation of some services being transferred from Leisure and Culture Dundee but this has not yet taken place and there are no imminent plans to do so. The company is currently dormant. The Council has one officer appointed as a Director to the Board (total number of Directors is 2).

Ardler Village Trust Company

Ardler Village Trust Company was established with the aim of achieving various objectives for the area and residents of Ardler, including advancing education and skills training, promotion of health education, relieving unemployment, alleviating poverty, and prevention of crime. The Council has one elected member and two officers appointed as Directors to the Board (total number of Directors is 8).

6. Related Entities Not Consolidated

Tay Road Bridge Joint Board

The Board comprises twelve elected members who are appointed by the three constituent Councils, with Dundee City Council nominating six members. Following the abolition of tolls in February 2008, the revenue and capital expenditure requirements of the Board are met directly by grants from the Scottish Government. The financial results of the Board have not been consolidated in the Council's Group Accounts on the basis that the Council does not have a financial interest or investment in the Board.

National Housing Trust Initiatives

The National Housing Trust (NHT) is a housing initiative developed by the Scottish Government, in partnership with the Scottish Futures Trust and local authorities. The aim is to deliver new homes for mid-market rent while at the same time stimulating the housing market.

Broughty Ferry NHT 2011 LLP

In August 2010, the Council agreed to participate in Phase 1 of the National Housing Trust Initiative, to provide properties for mid-market rent within Dundee subject to suitable bids being received. It was agreed that up to a maximum of 75 units may be considered, involving a prudential borrowing requirement of up to £6.337m. This prudential borrowing would be backed by Scottish Government guarantees. In March 2011, the Council approved a bid from Ferrier Holdings to provide 16 x 2 bedroom flats at East Links Place, Broughty Ferry. The Council would provide 65% of the funding required, with the developer retaining a 35% interest for the minimum five year period. Following the initial five year period the flats could continue to be rented, sold to sitting tenants or sold on the open market.

The Special Purpose Vehicle (SPV) established for this project is Broughty Ferry NHT 2011 LLP. The Council is one of the three designated members of the SPV and provided funding of £1,456,560 during the 2014/15 financial year, by way of a loan which is repayable after 6.5 years. This loan is included at par value under Long Term Debtors in the Council's Balance Sheet. This loan was repaid during April 2020. The financial results of the SPV have not been consolidated in the Council's Group Accounts on the basis that the SPV is deemed to be a subsidiary of the developer and the Council does not therefore have control or exercise significant influence.

The Council administers the Common Good Fund for the former Burgh of Dundee. Common Good Funds came into existence in medieval times when the Crown gave lands to Burghs. The rents and feu-duties on these lands were to be used for the common good, which at that time was the minimal level of public service provided such as public lighting, street cleaning and repairs. Over time, as the level of public services increased, the rates system was introduced as the funding mechanism. The funds still held are to be used for purposes which promote "the general good of the inhabitants".

2022/2023 £000	Income & Expenditure Account	2023/2024 £000
	<u>Income</u>	
(138)	Dividends on Bonds / Shares	(155)
(138)		(155)
	<u>Expenditure</u>	
136	Other Expenditure	123
136		123
(2)	(Surplus)/Deficit for Year	(32)
2023 £000	Balance Sheet as at 31 March	2023 £000
	<u>Current Assets</u>	
2,859	Short Term Investments	2,995
2,859		2,995
	<u>Current Liabilities</u>	
-	Sundry Creditors	-
-		-
2,859	Net Assets	2,995
	Financed By Fund Balances and Reserves	
	Not Available for Use:	
(396)	- Financial Instruments Restatement Reserve	(292)
(396)		(292)
	Available for Use:	
3,255	- Common Good Balance	3,287
2,859		2,995



Robert Emmott BSc, CPFA
Executive Director of Corporate Services
Dundee City Council
26 June 2024

1. SHORT TERM INVESTMENTS

Included within the Short Term Investments figure of £2,995,028 are investments in Bonds to the value of £2,907,950.

Independent auditor's report to the members of Dundee City Council and the Accounts Commission

The Annual Accounts set out on pages **47 to 134** are subject to audit in accordance with the requirements of Part VII of the Local Government (Scotland) Act 1973.

The Auditor appointed for this purpose by the Accounts Commission for Scotland is:

Rachel Browne
Audit Director
Audit Scotland
102 West Port
Edinburgh
EH3 9DH

While much of the terminology used in this document is intended to be self-explanatory, the following additional definitions and interpretation of terms may be of assistance.

Accounting Period

The period of time covered by the accounts, normally a period of 12 months commencing on 1 April.

Actuarial Gains and Losses (Pensions)

Changes in actuarial deficits or surpluses that arise because events have not coincided with previous actuarial assumptions or actuarial assumptions have changed.

Asset

An asset is categorised as either current or non-current. A current asset will be consumed or cease to have material value within the next financial year (e.g. cash and stock). A non current asset will provide benefit to the Council and to the Services it provides for a period of more than one year.

Associate

An entity in which the Council has a participating interest or over whose operating and financial policies the Council is able to exercise significant influence.

Balance Sheet

This represents the overall financial position of the Council at the end of the year. All inter-departmental balances have been eliminated upon consolidation.

Capital Adjustment Account

The Capital Adjustment Account relates to amounts set aside from capital resources to meet past expenditure.

Capital Expenditure

Expenditure on the acquisition of a non-current asset, which will be used in providing services beyond the current accounting period, or expenditure which adds to and not merely maintains the value of an existing non-current asset.

Capital Financing

The various methods used to finance capital expenditure such as borrowing, leasing, capital receipts, capital grants and use of revenue funding.

Capital Grants and Receipts Unapplied Account

The Capital Grants and Receipts Unapplied Account holds the grants and contributions received towards capital projects for which the Council has met the conditions that would otherwise require repayment of the monies but which have yet to be applied to meet expenditure. Capital receipts that are available to fund qualifying expenditure on transformation or service redesign projects are also held in this account.

Capital Receipt

Proceeds from the disposal of land or other non-current assets.

Capital Receipts Reserve

The Capital Receipts Reserve represents the proceeds from non-current asset disposals not yet used and are available to meet future capital investment.

Cash Flow Statement

Shows the changes in cash and cash equivalents by detailing the inflows and outflows of cash arising from revenue and capital transactions.

Common Good Fund

Presents a picture of the Council's stewardship of the assets under its control which do not form part of the core financial statements.

Community Assets

Assets that the Council intends to hold in perpetuity, that have no determinable useful life and that may have restrictions on their disposal, such as municipal parks.

Comprehensive Income & Expenditure Statement

This statement shows the accounting cost in the year of providing services in accordance with generally accepted accounting practices (IFRS).

Corporate and Democratic Core

The Corporate and Democratic Core comprises all activities, which local authorities engage in specifically because they are elected multi-purpose authorities. The cost of these activities are therefore over and above those which would be incurred by a series of independent, single purpose, nominated bodies managing the same service.

Council Tax Income Account

Details the gross and net income from Council Tax.

Creditor

Amounts owed by the council for work done, goods received or services rendered within the accounting period, but for which payment has not been made by the end of that accounting period.

Current Service Cost (Pensions)

The increase in the present value of a defined benefit scheme's liabilities, expected to arise from employee service in the current period.

Debtor

Amount owed to the Council for works done, goods received or services rendered within the accounting period, but for which payment has not been received by the end of that accounting period.

Defined Benefit Pension Scheme

Pension schemes in which the benefits received by the participants are independent of the contributions paid and are not directly related to the investments of the scheme.

Depreciation

The measure of the cost of wearing out, consumption or other reduction in the useful economic life of the Council's non-current assets during the accounting period, whether from use, the passage of time or obsolescence through technical or other changes.

Discretionary Benefits (Pensions)

Retirement awards, which the employer has no legal, contractual or constructive obligation to award and are awarded under the Council's discretionary powers.

Employee Statutory Adjustment Account

The Employee Statutory Adjustment Account, which absorbs the differences that would otherwise arise on the General Fund Balance from accruing for compensated absences earned but not taken in the year. Statutory arrangements require that the impact on the General Fund Balance is neutralised by transfers to and from the account.

Entity

A body corporate, partnership, trust, unincorporated association or statutory body that is delivering a service or carrying on a trade or business with or without a view to profit. It should have a separate legal personality and is legally required to prepare its own single entity accounts.

Events after the Balance Sheet Date

Are those events both favourable and unfavourable that occur between the Balance Sheet date and the date when the Annual Accounts are signed

Expenditure and Funding Analysis

Demonstrates to council tax and rent payers how the funding available to the Council (ie government grants, rents, council tax and business rates) for the year has been used in providing services in comparison with those resources consumed or earned by the Council in accordance with generally accepted accounting practices.

Fair Value

The fair value of an asset is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Financial Instruments Adjustment Account

The Financial Instruments Adjustment Account is a balancing account to allow for differences in statutory requirements and proper accounting practices for lending and borrowing by the Council.

Finance Lease

A lease that transfers substantially all the risks and rewards of ownership of a non-current asset to the lessee.

General Fund

The General Fund encompasses all services areas (with the exception of the Council's housing stock) and is funded mainly by Government Grant and Council Tax.

Government Grants

Grants made by the Government towards either revenue or capital expenditure in return for past or future compliance with certain conditions relating to the activities of the Council. These grants may be specific to a particular scheme or may support the revenue or capital spend of the Council in general.

Gross Expenditure

This includes all expenditure attributable to the service and activity including employee costs, expenditure relating to premises and transport, supplies and services, third party payments, support services and capital charges.

Gross Income

This includes grant income and all charges to individuals and organisations for the direct use of the Council's services.

Group Accounts

Brings together Dundee City Council and its interests in entities which would be regarded as its subsidiaries or associates or joint ventures if the local authority was subject to the Companies Act.

Heritage Asset

An asset with historical, scientific, technological, geophysical or environmental qualities that is held and maintained principally for its contribution to knowledge and culture.

Housing Revenue Account

Reflects the statutory requirement to separately account for local authority housing provision, as defined in the Housing (Scotland) Act 1987. It shows the major elements of housing revenue expenditure, and how these are met by rents, housing support grant and other income.

Impairment

A reduction in the value of a non-current asset to below its carrying amount on the Balance Sheet.

Infrastructure Assets

Assets belonging to the council represented by highways, footpaths and bridges.

Insurance Fund

The Insurance Fund covers the main classes of insurance and is earmarked for insurance purposes.

Intangible Assets

Non-monetary assets that do not have physical substance but are controlled by the Council as a result of past events.

Interest Cost (Pensions)

For a defined benefit scheme, the expected increase during the period of the scheme liabilities because the benefits are one period closer to settlement.

Inventories

Items of raw materials and stock the Council has procured and holds in expectation of future use. Examples are consumable stores, raw materials and products and services in intermediate stages of completion.

Liability

A liability is where the Council owes payment to an individual or another organisation. A current liability is an amount which will become payable or could be called in within the next accounting period e.g. creditors or cash overdrawn. A long term liability is an amount which by arrangement is payable beyond the next year at some point in the future or to be paid off by an annual sum over a period of time.

Movement in Reserves Statement

This statement shows the movement in the year on the different reserves held by the Council, analysed into usable reserves (i.e. those that can be applied to fund expenditure) and unusable reserves.

National Non-Domestic Rates Pool

All Non domestic Rates collected by local authorities are remitted to the national pool and thereafter distributed to Councils by the Scottish Government.

Net Book Value

The amount at which non-current assets are included in the Balance Sheet, i.e. their historical cost or current value less the cumulative amounts provided for depreciation.

Non Current Assets

These are created by capital expenditure incurred by the Council. They include property, vehicles, plant, machinery, roads, computer equipment etc.

Non Distributed Costs

Costs that cannot be allocated to specific services and are, therefore, excluded from the total cost relating to Service activity in accordance with the Service Reporting code of Practice. Charges for added pension years and early retirement are examples of these costs.

Non-Domestic Rate Income Account

Details the gross and net income from Non-Domestic Rates and the net contribution to the National Non-Domestic Rate Pool.

Notes to the Core Financial Statements and Other Various Accounts

These are intended to give the reader further information which is not separately detailed in the financial statements.

Operating Lease

A lease where the ownership of a non-current asset remains with the lessor.

Past Service Cost (Pensions)

For a defined benefit scheme, the increase in the present value of the scheme liabilities relating to employee service in prior periods arising in the current period as a result of the introduction of or improvement to retirement benefits.

Pension Reserve

The Pension Reserve arises from the IAS 19 account disclosures for retirement benefits and recognises the council's share of actuarial gains and losses in the Tayside Pension Fund and the change in the Council's share of the Pension Fund net liability chargeable to the Comprehensive Income and Expenditure Statement.

Pension Scheme Liabilities

The liabilities of a defined benefit pension scheme for outgoings due after the valuation date. The scheme liabilities, measured using the 'projected unit method' reflect the benefits that the employer is committed to provide for service up to the valuation date.

Post Employment Benefits

All forms of consideration given by an employer in exchange for services rendered by employees that are payable after the completion of employment (e.g. pensions in retirement).

Prior Year Adjustment

Material adjustments applicable to previous years arising from changes in accounting policies or from the correction of fundamental errors. This does not include normal recurring corrections or adjustments of accounting estimates made in prior years.

Provision

An amount put aside in the accounts for future liabilities or losses which are certain or very likely to occur but the amounts or dates or when they will arise are uncertain.

Public Works Loan Board (PWLB)

A Central Government Agency, which provides loans for one year and above to Councils at interest rates only based on those at which the Government can borrow itself

Rateable Value

The annual assumed rental of a non housing property, which is for national Non Domestic Rates purposes.

Related Parties

Entities or individuals that have the potential to control or influence the Council, or to be controlled or influenced by the Council.

Remuneration

All sums paid to or receivable by an employee and sums due by way of expenses allowances (as far as these sums are chargeable to UK income tax) and the money value of any other benefits received other than in cash.

Repairs and Renewal Fund

The Repairs and Renewal Fund provides resources for expenditure on the Council's assets.

Reserves

The accumulation of surpluses, deficits and appropriation over past years. Reserves of a revenue nature are available and can be spent or earmarked at the discretion of the Council. Some capital reserves such as the Revaluation Reserve cannot be used to meet current expenditure.

Residual Value

The net realisable value of an asset at the end of its useful life.

Revaluation Reserve

The Revaluation Reserve represents the store of gains on revaluation of fixed assets not yet realised through sale.

Revenue Expenditure

The day-to-day running costs associated with the provision of services.

Service Concession Arrangement

A contractual arrangement (or other arrangement that confers similar rights) between a local authority and an operator in which:

- a) the operator uses the service concession asset to provide a public service on behalf of the local authority for a specified period of time, and
- b) the operator is compensated for its services over the period of the service concession arrangement.

Significant Interest

The reporting authority is actively involved and is influential in the direction of an entity through its participation in policy and/or operational decisions.

Soft Loan

A loan made by the Council to another entity at an interest rate significantly below market interest rates.

Subsidiary

An entity over which the Council has overall control through the power to govern its financial and operating policies so as to obtain benefits from the entity's activities.

City Chambers
DUNDEE
DD1 3BY

18th June, 2024

Membership

Bailie Kevin Keenan
Bailie Helen Wright
Bailie Fraser Macpherson
Bailie Derek Scott
Depute Lord Provost Kevin Cordell
Bailie Christina Roberts
Councillor Nadia El-Nakla
Councillor Lynne Short

Dear Colleague

You are requested to attend a MEETING of the **SCRUTINY COMMITTEE** to be held remotely on Wednesday, 26th June, 2024 at 2.00 pm. Substitute members are allowed.

Members of the Press or Public wishing to join the meeting should contact Committee Services on telephone (01382) 434228 or by email at committee.services@dundeecity.gov.uk by 5.00 pm on Monday, 24th June, 2024.

Yours faithfully

GREGORY COLGAN

Chief Executive

1 DECLARATION OF INTEREST

Members are reminded that, in terms of The Councillors Code, it is their responsibility to make decisions about whether to declare an interest in any item on this agenda and whether to take part in any discussions or voting.

This will include all interests, whether or not entered on your Register of Interests, which would reasonably be regarded as so significant that they are likely to prejudice your discussion or decision-making.

2 SUMMARY OF EXTERNAL CARE INSPECTORATE INSPECTION REPORTS FOR LOCAL AUTHORITY NURSERIES MAY 2023 TO FEBRUARY 2024 - Page 1

(Report No 193-2024 by the Executive Director of Children and Families Service, copy attached).

3 EDUCATION SCOTLAND (HMI) INSPECTION OF DOWNFIELD PRIMARY SCHOOL - Page 121

(Report No 195-2024 by the Executive Director of Children and Families Service, copy attached).

4 EDUCATION SCOTLAND (HMI) INSPECTION OF ST NINIANS PRIMARY SCHOOL AND NURSERY CLASS - Page 151

(Report No 194-2024 by the Executive Director of Children and Families Service, copy attached).

5 FIRE AND RESCUE QUARTERLY PERFORMANCE REPORT - Page 197

(Report No 196-2024 by Area Commander Heaton, copy attached).

6 DUNDEE POLICING AREA QUARTERLY POLICE REPORT - Page 221

(Report No 197-2024 by Chief Superintendent Russell, copy attached).

7 INTERNAL AUDIT REPORTS - Page 253

(Report No 171-2024 by the Chief Internal Auditor, copy attached)

8 INTERNAL AUDIT PLAN UPDATE AND PROGRESS REPORT - Page 277

(Report No 170-2024 by the Chief Internal Auditor, copy attached).

9 2023/2024 INTERNAL AUDIT ANNUAL REPORT - Page 293

(Report No 172-2024 by the Chief Internal Auditor, copy attached)

10 ANNUAL GOVERNANCE STATEMENT TO 31ST MARCH 2024 - Page 309

(Report No 163-2024 by the Executive Director of Corporate Services, copy attached).

11 UNAUDITED ANNUAL ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024

(Report No 174-2024 by the Executive Director of Corporate Services, copy to follow).

12 2023/2024 COMMITTEE SELF-ASSESSMENT AND ANNUAL REPORT - Page 319

(Report No 173-2024 by the Chief Internal Auditor, copy attached).

13 ANNUAL REPORT ON COMPLAINTS - Page 325

(Report No 161-2024 by the Chief Executive, copy attached).

REPORT TO: SCRUTINY COMMITTEE – 26 JUNE 2024

REPORT ON: SUMMARY OF EXTERNAL CARE INSPECTORATE INSPECTION REPORTS FOR LOCAL AUTHORITY NURSERIES MAY 2023 TO FEBRUARY 2024

REPORT BY: EXECUTIVE DIRECTOR OF CHILDREN AND FAMILIES SERVICE

REPORT NO: 193-2024

1 PURPOSE OF REPORT

1.1 To purpose of this report is to provide a summary of Care Inspectorate (CI) inspection reports for Dundee City Council nurseries from May 2023 and February 2024.

2 RECOMMENDATION

2.1 It is recommended that the Committee:

- a Note the summary of the external inspection reports.
- b Remit the Chief Education Officer to ensure that the area for improvement is acted upon, both in relation to the service inspected and as guidance on good practice for other services.

3 FINANCIAL IMPLICATIONS

3.1 None

4 BACKGROUND

4.1 Ten settings were inspected by the Care Inspectorate between May 2023 and February 2024: Coldside Nursery, Baluniefield Nursery, Downfield Early Years Centre, St Andrew's Nursery, Barnhill Nursery, Camperdown Nursery, Quarry View Nursery, Forthill Nursery, Jessie Porter Nursery, and Wallacetown Nursery. Summary reports of these inspections are included in Appendix 1.

4.2 Table 1 provides a summary of the evaluations from these inspections in relation to the quality indicators:

- How good is our care, play and learning?
- How good is our setting?
- How good is our leadership?
- How good is our staff team?

4.3 Overall, there were 0 requirements and 1 area for improvement.

4.4 Copies of the inspection reports are attached.

Table 1 Summary of 10 Inspections in relation to Quality Indicators

Quality Indicator	Based on May 2023 to February 2024 (10 settings)
All Indicators	100% of Dundee City Council nurseries were graded Good or higher across all indicators inspected both in their 2023/24 inspections and previous inspections 2022/23
How good is our care, play and learning?	90% of Dundee City Council nurseries inspected in 2023/24 were graded Very Good and all those with a previous rating (8 settings), maintained or improved their rating.
How good is our setting?	100% of Dundee City Council nurseries inspected in 2023/24 were graded Very Good and all those with a previous rating (8 settings), maintained or improved their rating.
How good is our leadership?	90% of Dundee City Council nurseries inspected in 2023/24 were graded Very Good and 86% (6 out of 7 settings with a previous rating), maintained their rating.
How good is our staff team?	90% of Dundee City Council nurseries inspected in 2023/24 were graded Very Good and 86% (6 out of 7 with a previous rating) maintained or improved their rating.

5 POLICY IMPLICATIONS

- 5.1 This report has been subject to the Pre-IIA Screening Tool and does not make any recommendations for change to strategy, policy, procedures, services or funding and so has not been subject to an Integrated Impact Assessment. An appropriate senior manager has reviewed and agreed with this assessment.

6 CONSULTATION

- 6.1 The Council Leadership Team have been consulted in the preparation of this report and are in agreement with its content.

7 BACKGROUND PAPERS

- 7.1 None.

Audrey May
Executive Director
Children and Families Service

Paul Fleming
Head of Education, Learning and Inclusion
Children and Families Service

June 2024

APPENDIX 1

SUMMARY REPORTS FOR 10 NURSERIES

Coldside Nursery	Inspection by Care Inspectorate	Latest Grade Awarded		Grading History	Grading History
	Theme	May 2023	Theme		
	How good is our care, play and learning?	5 very good	Quality of care and support	n/a	n/a
	How good is our setting?	5 very good	Quality of environment	n/a	n/a
	How good is our leadership?	5 very good	Quality of management and leadership	n/a	n/a
	How good is our staff team?	5 very good	Quality of staffing	n/a	n/a

Summary

- Children were cared for by a relatively new, enthusiastic and motivated team in a nurturing and welcoming environment. The service opened in August 2021 and therefore this was the first external inspection.
- The staff team worked well together to develop relationships, communicated well with each other and were keen to take on training to develop their practice.
- Warm, caring and nurturing interactions took place between children and staff.
- Children led their own play through a well-balanced mix of spontaneous and planned activities.
- Children moved freely between the indoors and outdoors to explore both environments and develop their imaginations, curiosities and problem-solving skills. Children were engaged in their play for extended periods of time.
- A wide range of play experiences including loose parts, construction, creative play.
- opportunities and open-ended resources supported children to develop their curiosities, imaginations and creativity.
- Detailed personal plans were in place for each child which supported staff to fully meet their needs.
- The service had developed a thorough approach to quality assurance to support ongoing improvement.
- Parents were involved in the daily life of the service.
- A parent commented 'great range of learning experiences to support development'.

Area(s) to develop

Care Inspectorate noted:

- Children in the two-year-old room could be supported to develop their independence by clearing away their used dishes after lunch. This would further develop independence and life skills.

Baluniefield Nursery	Inspection by Care Inspectorate	Latest Grade Awarded		Grading History	Grading History
	Theme	May 2023	Theme		
	How good is our care, play and learning?	4 good	Quality of care and support	n/a	n/a
	How good is our setting?	5 very good	Quality of environment	n/a	n/a
	How good is our leadership?	5 very good	Quality of management and leadership	n/a	n/a
	How good is our staff team?	4 good	Quality of staffing	n/a	n/a

Summary

- The service opened in August 2021 and therefore this was the first external inspection.
- Children were empowered to lead their own play and learning, developing their curiosity, imaginations and critical thinking skills, using a variety of open-ended resources.
- Children experienced a natural, spacious environment which was designed to maximise opportunities for curiosity, creativity and inquiry.
- The service was passionate about creating a child led learning experience for children.
- Staff discussed their observations of children's interests and held 'nursery business' meetings with children, to empower them to design their learning experiences.
- The staff knew the children well and had effective strategies to meet their needs. These included approaches for supporting behaviour and children's wellbeing.
- Personal plans were in place for all children, which gathered information to meet children's needs, wishes and choices. Plans reflected what children did well, identified their areas of need and strategies to support.
- Staff gave children space and time within their experiences to persevere and achieve.
- Robust self-evaluation and improvement plans were in place to support the continuous development of the service.
- The nursery leadership team were highly motivated to improve outcomes for children and had established positive staff development opportunities. They had high aspirations and led by example, which was evident within their robust improvement and quality assurance processes.
- A range of experiences were available for families to engage in learning together with their children. As a result, families were actively involved in their child's learning experiences.
- One parent commented, 'Hands down the best nursery setting I have ever seen'.

Area(s) for improvement

- Children should consistently experience nurturing approaches to meet their care and wellbeing needs. To achieve this, staff should increase their understanding of interactions and strategies, to support the needs of children effectively and safely.

Downfield Early Years Centre	Inspection by Care Inspectorate	Latest Grade Awarded		Grading History	Grading History
	Theme	June 2023	Theme	Feb 20	Mar 18
	How good is our care, play and learning?	5 very good	Quality of care and support	5 very good	5 very good
	How good is our setting?	5 very good	Quality of environment	5 very Good	not assessed
	How good is our leadership?	5 very good	Quality of management and leadership	not assessed	not assessed
	How good is our staff team?	5 very good	Quality of staffing	not assessed	5 very good

Summary

- Children were happy, confident and settled in the nursery.
- Children developed their imaginations, were curious and were supported by staff to develop their interests through their play and learning.
- Children were actively and meaningfully leading their own play and learning.
- Literacy and numeracy were encouraged and supported throughout the nursery environment and through staff engagement with the children.
- Children moved freely between indoors and outdoors and explored the environments independently and with confidence.
- The indoor and outdoor environments were developmentally appropriate to support and challenge the children. A wide range of play experiences including playdough, sand, water, loose parts, construction, creative play and open-ended resources supported children to develop their curiosities, imaginations and creativity.
- Staff knew children very well and supported them with caring and nurturing approaches, that were consistent throughout the staff team.
- Staff interacted warmly and respectfully with children, contributing to children feeling secure and valued. They actively listened to the children, getting down to their level and interacting in a calm and sensitive way, promoting children's self-esteem and confidence.
- Staff were flexible and supportive of each other. They worked well together to care for and support children as individuals.

Area(s) to develop

Care Inspectorate noted:

- Management discussed the continued development of the lunchtime experience for all children and the further opportunities planned to encourage independence and confidence.

St Andrews Nursery	Inspection by Care Inspectorate	Latest Grade Awarded		Grading History	Grading History
	Theme	August 2023	Theme	June 2018	July 2015
	How good is our care, play and learning?	5 very good	Quality of care and support	5 very good	5 very good
	How good is our setting?	5 very good	Quality of environment	5 very good	4 good
	How good is our leadership?	4 good	Quality of management and leadership	not assessed	5 very good
	How good is our staff team?	5 very good	Quality of staffing	not assessed	5 very good

Summary

- Children were happy, confident and settled.
- An inclusive learning environment, which respected children's communication styles, had been established.
- Children were leaders of their own play and learning and could transport resources to meet their interests.
- The development of children's language, literacy and numeracy learning was promoted across their play experiences.
- A good balance of natural and loose parts materials in the outdoor environment supported children to develop their imaginations, creativity and curiosities.
- The staff team were motivated and enthusiastic about their roles and responsibilities and spoke fondly about their team working.
- Staff had participated in a range of training and spoke enthusiastically about their learning and the impact on their practice.
- Children and their families were warmly welcomed into the service by staff.
- One parent commented, 'My child always comes out happy, expressing how they have enjoyed their day'.

Area(s) to develop

Care Inspectorate noted:

- Robust monitoring of practice and the environment would develop staff skills and ensure high quality spaces for children to play and learn.

Barnhill Nursery	Inspection by Care Inspectorate	Latest Grade Awarded		Grading History	Grading History
	Theme	November 2023	Theme	March 2018	November 2014
	How good is our care, play and learning?	5 very good	Quality of care and support	5 very good	4 good
	How good is our setting?	5 very good	Quality of environment	not assessed	4 good
	How good is our leadership?	5 very good	Quality of management and leadership	5 very good	4 good
	How good is our staff team?	5 very good	Quality of staffing	not assessed	4 good

Summary

- Children had fun and were empowered to lead their own play and learning. They were fully engaged in a range of stimulating activities that were a good mix of spontaneous and planned.
- Children's progress and achievements were well recorded and shared with parents.
- Children benefitted from a setting that was well furnished, comfortable and homely. Soft lighting, children's framed artworks and size appropriate furniture created a warm and nurturing space where children could feel safe and ready to play and learn.
- Spaces throughout the nursery had children's care, play and learning needs at the heart of the design.
- Staff were warm, welcoming and engaged positively in the inspection process. It was evident through discussions that they were committed and enthusiastic professionals. As a result, children received high quality care, play and learning experiences.
- Quality assurance, including self-evaluation and improvement plans, were in place and led to continuous improvement.
- All parents and carers strongly agreed that they were happy with the care and support their child receives. One parent commented, "It's friendly, inclusive, nurturing, educational and fun all rolled into one."
- Families were found to have a high level of involvement within the setting. Staff promoted very good communication with range of virtual and in-person approaches.
- The manager and staff clearly valued the views and opinions of the children and families' using the service. The majority of parents and carers felt that they and their child were involved in a meaningful way to help develop the setting and that their ideas and suggestions were used to influence change.

Area(s) to develop

N/A.

Camperdown Nursery	Inspection by Care Inspectorate	Latest Grade Awarded		Grading History	Grading History
	Theme	November 2023	Theme	Jan 20	Oct 16
	How good is our care, play and learning?	5 very good	Quality of care and support	4 good	5 very good
	How good is our setting?	5 very good	Quality of environment	5 very good	not assessed
	How good is our leadership?	5 very good	Quality of management and leadership	not assessed	5 very good
	How good is our staff team?	5 very good	Quality of staffing	not assessed	not assessed

Summary

- Children's experienced interesting and motivating play and learning opportunities, which sparked their imaginations and curiosities.
- Children benefitted from secure relationships with their key workers, who knew them and their individual needs and preferences well.
- Key workers confidently discussed strategies in place to meet individual needs.
- Mealtimes provided opportunities for children to develop life skills in a sociable and nurturing environment.
- The indoor and outdoor environment embedded opportunities for children to explore natural and real-life materials.
- There was a shared understanding of the improvement priorities across the staff team, to support positive outcomes for children and families.
- Staff deployment was effective in supporting continuity of children's care and supervision.
- Staff had participated in a range of training and spoke enthusiastically about their learning and the impact on their practice.
- Families had opportunities to comment on their children's learning, which supported them to be involved and valued.

Area(s) to develop

Care Inspectorate noted:

- The senior team should develop methods to audit personal plans and permissions, to ensure these are reviewed and updated with families, every six months, in line with legislation.
- The need to now capture the progress the service had made within their improvement plan, to highlight achievements and next steps.

Quarry View Nursery	Inspection by Care Inspectorate	Latest Grade Awarded		Grading History	Grading History
	Theme	December 2023	Theme	Mar-19	Feb-16
	How good is our care, play and learning?	5 very good	Quality of care and support	5 very Good	4 good
	How good is our setting?	5 very good	Quality of environment	5 very good	4 good
	How good is our leadership?	5 very good	Quality of management and leadership	not assessed	5 very good
	How good is our staff team?	5 very good	Quality of staffing	not assessed	5 very good

Summary

- Children benefitted from a respectful, caring setting where staff interactions were kind and supportive.
- All staff welcomed children and families warmly into the service, promoting an inclusive ethos.
- The pace and flow of the day was attuned to children's needs and wishes, supporting them to feel settled and engage well in their play and learning.
- Children were empowered to lead their own play and learning.
- Areas in the nursery, including 'The Snug', creative area and outdoor space, were well thought out and set up with clear intentions and provocations for children to investigate and explore.
- Staff successfully created highly engaging opportunities for children. Language, literacy and numeracy was fully embedded throughout and well facilitated by staff.
- Children benefitted from a setting that was furnished and decorated to a very high standard. Within the playrooms lighting and various fabrics were used to soften spaces, providing a real sense of warmth and comfort.
- The manager effectively raised standards by empowering and motivating staff. Staff were encouraged to read up to date research and best practice, to reflect on their practice and enhance children's outcomes.
- Staff at all levels of experience were observed engaging well with children, ensuring they were down at their level listening to them and valuing their views and opinions.
- Children's experiences were enhanced by staff's skilled interactions. Staff were confident when to intervene and when to allow children the time to problem solve on their own.
- The views, knowledge and expertise of families were fully recognised and valued. A parent told us, "Quarry view nursery is a brilliant, well-led nursery that has plenty of opportunities for the kids to learn and grow. Staff are kind and empathetic and always make themselves available if the parents have any concerns or need guidance. I feel very lucky my child is able to go there."

Area(s) to develop

N/A.

Forthill Nursery	Inspection by Care Inspectorate	Latest Grade Awarded		Grading History	Grading History
	Theme	February 2024	Theme	June 2017	January 2014
	How good is our care, play and learning?	5 very good	Quality of care and support	5 very good	5 very good
	How good is our setting?	5 very good	Quality of environment	5 very good	5 very good
	How good is our leadership?	5 very good	Quality of management and leadership	not assessed	5 very good
	How good is our staff team?	5 very good	Quality of staffing	not assessed	5 very good

Summary

- Children were happy, settled and having fun at nursery.
- Children experienced kind, compassionate and nurturing care from staff.
- Interactions between staff and children were warm, responsive and engaging, supporting children in their play and learning.
- Children were supported with the planning and ordering of snack shopping, using technology. They were also provided with learning opportunities through interactive games on the computer and number games on the iPad.
- Resources throughout the environment were developmentally appropriate and reflected children's interests, while encouraging numeracy and literacy opportunities.
- Effective questioning was used by most staff to support and extend children's thinking and decision making.
- Staff worked effectively as a team to meet children's individual needs.
- Staff were committed to their professional development and had undertaken training relevant to the children's needs and in areas where support was identified.
- Management and staff were committed to the continued development of the service.
- The service communicated effectively with families to keep them informed and included in the nursery
- A parent shared "I like the handover. I'm always given detail about my son's day. He is always happy and excited to tell me how his day has been".

Area(s) to develop

Care Inspectorate noted:

- Staff should be supported to further develop their questioning skills.

Jessie Porter Nursery	Inspection by Care Inspectorate	Latest Grade Awarded		Grading History	Grading History
	Theme	February 2024	Theme	September 2018	June 2017
	How good is our care, play and learning?	5 very good	Quality of care and support	5 very good	5 very good
	How good is our setting?	5 very good	Quality of environment	5 very good	3 adequate
	How good is our leadership?	5 very good	Quality of management and leadership	5 very good	4 good
	How good is our staff team?	5 very good	Quality of staffing	5 very good	5 very good

Summary

- There was a welcoming ethos within the service and children were at the heart of care.
- Children experienced caring, nurturing interactions from staff who knew them well.
- Children had fun and were fully engaged in their play and learning throughout the sessions, playing independently and cooperatively with friends.
- Staff had high aspirations to enable children to be successful. Children's voice was valued, and they were empowered to lead their own play and learning. As a result, children were confident, happy and motivated to learn.
- Children were being effectively supported to develop their language skills as staff used age-appropriate words, conversations and interactions, including narrative for the younger children.
- All staff were skilled in offering new language and explanations to extend younger children's vocabulary development.
- Effective questioning provided opportunities to widen children's thinking skills and consolidated their learning through play experiences. This supported children to achieve their potential.
- The manager and staff had a clear vision about the development of the service and were passionate and committed to drive forward improvement.
- A culture of self-evaluation and continuous improvement had been created and supported staff to reflect on practice.
- Staff worked together as a team and communicated well to ensure children were effectively supervised and supported.
- All parents and carers agreed or strongly agreed that they were fully involved in their child's care, including developing and reviewing their personal plan. Parents shared that, "Jessie Porter is a friendly and welcoming nursery, with kind and caring staff to match".

Area(s) to develop

N/A.

Wallacetown Nursery	Inspection by Care Inspectorate	Latest Grade Awarded		Grading History	Grading History
	Theme	February 2024	Theme	June 19	Nov 15
	How good is our care, play and learning?	5 very good	quality of care and support	5 very good	6 excellent
	How good is our setting?	5 very good	quality of environment	not assessed	5 very good
	How good is our leadership?	5 very good	quality of management and leadership	5 very good	5 very good
	How good is our staff team?	5 very good	quality of staffing	not assessed	6 excellent

Summary

- Interactions between staff and children were warm, caring and nurturing.
- Children with additional support needs were well supported and strategies were in place to support them to progress within their play and learning.
- Effective questioning was skilfully used to support and develop children's critical thinking and extend their play and learning.
- Children were confident and had fun leading their own play both indoors and outdoors.
- Children chose where to play and were engaged for extended periods of time in quality play and learning experiences.
- Well thought out and well-resourced play areas supported quality play and learning experiences for children.
- Children were excited to share their learning journals and talk about their play and learning experiences. The child's voice was evident within their journals and children were regularly involved in updating these.
- A parent commented 'I love the journals which we can not only read about their day but add to from a family and home perspective'.
- Mealtimes were a valuable social experience for children and quality interactions took place between the staff and children.
- Staff were passionate about their roles within the service and fully meeting children's needs.
- Staff had developed positive relationships with families and were involving them in the daily life of the service.
- A parent commented that 'the nursery management are very skilled, warm, caring and approachable. The nursery and staff are well led by the management team'.

Area(s) to develop

Care Inspectorate noted:

Infection prevention and control measures were in place and were followed throughout this process. It would be beneficial for children to wash their hands after having their nappy changed, which would further minimise any risk of spread of infection.

Coldside Nursery Day Care of Children

12 Marryat Street
Dundee
DD3 8AN

Telephone: 01382 432626

Type of inspection:
Unannounced

Completed on:
16 May 2023

Service provided by:
Dundee City Council

Service provider number:
SP2003004034

Service no:
CS2021000217

About the service

Coldside Nursery provides a daycare of children service in Dundee. The service is registered to provide care to a maximum of 104 children not yet attending primary school at any one time. Of those 104 no more than 30 are aged 2 years to under 3 years. The service is managed on a peripatetic basis. The manager is also the manager of Woodlea Children's Centre.

The service is located within a residential area in the Coldside area of Dundee. The service has access to local shops, the library and other local amenities.

About the inspection

This was an unannounced inspection which took place on 15 May 2023 between 08:45 and 16:30. Feedback was shared with the service on 16 May 2023. The inspection was carried out by two inspectors from the Care Inspectorate.

To prepare for the inspection we reviewed information about this service. This included registration information, information submitted by the service and intelligence gathered since the service was registered. In making our evaluations of the service we:

- observed practice and daily life
- spoke with management and the staff
- reviewed documents
- spoke with the children using the service and twelve of their family members

Key messages

- Positive attachments had been formed between children and staff.
- Warm, caring and nurturing interactions took place between children and staff.
- Children led their own play through a well-balanced mix of spontaneous and planned activities.
- The staff team were motivated and enthusiastic about their roles and were keen to take on training to develop their practice.
- The service had developed a thorough approach to quality assurance to support ongoing improvement.
- Parents were involved in the daily life of the service.

From this inspection we evaluated this service as:

In evaluating quality, we use a six point scale where 1 is unsatisfactory and 6 is excellent

How good is our care, play and learning?	5 - Very Good
How good is our setting?	5 - Very Good
How good is our leadership?	5 - Very Good
How good is our staff team?	5 - Very Good

Further details on the particular areas inspected are provided at the end of this report.

How good is our care, play and learning?**5 - Very Good**

We found significant strengths in aspects of the care provided and how these supported positive outcomes for children, therefore we evaluated this key question as very good.

Quality Indicator 1.1 Nurturing care and support

Children were cared for by an enthusiastic team in a nurturing and welcoming environment. Staff knew children well and were responsive to their needs. Interactions were warm and caring and cuddles and comfort were offered whenever a child became upset. Staff were down at the child's level and took part in quality discussions with them. One parent shared that 'staff are friendly and welcoming, this helped my child settle quickly and form positive relationships'.

Children were independent and confident and moved freely around the rooms and between indoors and outdoors. Children independently moved resources between areas to support their play. For example, sand was moved into the home area and was being placed into food boxes and pots. A child independently moved a wooden pallet across the garden to position it elsewhere to develop play. Staff interactions supported and encouraged children's independence and choice making.

Children had access to quiet, cosy spaces for rest and relaxation. These nurturing spaces were also used for small group or one to one activities. Children could access these spaces to self-regulate which supported their wellbeing and resilience.

Detailed personal plans were in place for each child which supported staff to fully meet their needs. These plans were reviewed at least six monthly by parents. ABL (Addressing Barriers to Learning) plans were in place to support children with additional support needs. These included information relating to progress, strengths and interests and shared strategies in place to support children to progress and achieve.

Snack time and mealtimes were valuable social experiences for children during which they were provided with opportunities to develop independence and life skills. Staff sat with the children and took part in quality interactions with them. Staff supported and encouraged the younger children to appropriately use cutlery to cut their food. Children in the three to five year old room cleared their used plates and glasses into a basin. The children in the two year old room could be supported to develop their independence by clearing away their used dishes. This would further develop independence and life skills.

Medication which was clearly labelled with the child's information and photograph was stored safely and securely. Medication consent forms were completed in full and adhered to current guidance and best practice. Medication forms were reviewed with families on a monthly basis and monthly audits were completed to ensure the health and wellbeing needs of children were met.

Quality Indicator 1.3 Play and Learning

Children were having fun while leading their own play. Resources were easily accessible to children to support choice making and to extend play and learning. Children moved freely between the indoors and outdoors to explore both environments and develop their imaginations, curiosities and problem-solving skills. Children were engaged in their play for extended periods of time. For example, a child was engrossed in play and developed critical thinking skills at the woodwork bench while creating and designing. Another child developed their creativity skills and imagination throughout their play in the sand to bake cakes. Staff observed children at play and supported them to extend their play when appropriate to do so. A parent commented 'great range of learning experiences to support development'. These opportunities encouraged children to develop a range of skills including curiosity, imaginations and critical thinking.

Planned activities were developed through group times each day. Literacy and numeracy programmes were planned for and incorporated into these group times. In the three to five room, one group developed their creative skills by performing on the stage outdoors. Another group develop confidence by sharing their experiences of a recent holiday and a third group took part in a quality story sharing experience. Children from the two year old room took part in chatter tots. This group provided the opportunity to develop language, communication and memory skills. Visual supports were consistently used throughout this session which was interactive and fun for the children. Bubbles were introduced at the end of the group which encouraged children to discuss height by mimicking the words 'high' and 'low'. These group activities promoted language and literacy as well as developing confidence and creativity.

Staff shared how they were responsive to children's interests and how these were developed and extended over several weeks to continually support children's play and learning. Staff had a good knowledge of children in their care and consistently used strategies including Makaton, visual aids and comfort to support children to achieve and progress. The use of simple questions was effective in the two year room to support and encourage a child to identify what colour a piece of paper would change to when placed in a tray of coloured water. The knowledge and experience of the staff team appropriately supported children to progress and achieve during play and learning opportunities. Staff recorded play and learning within specific floorbooks and evaluated children's learning throughout their planning cycle.

Learning journals within both rooms highlighted observations of specific learning and included photographs of the children's play. The child's voice was evident through their comments and mark making within the journals. Parent's comments were included in the journals which also highlighted learning from home. Learning conversations highlighted two stars and a wish for each child. These wishes were taken forward as possibilities and opportunities for children to progress within their learning. Children were keen to look through their journals, share their learning and discuss previous play and learning through looking at photographs and artwork. These journals promoted and showcased children's play and learning and ensured children and families were involved throughout.

The children took part in regular trips into their local community. They visited the Maxwell Centre once a week and community members from the centre visited the nursery each week. Together they took part in planting and nurturing experiences. The service had developed intergenerational links with Age Concern. Children had previously been visiting the centre once a week, however, the clients from Age Concern have now been attending the nursery to take part in creative activities with the children. The children also had the opportunity to visit their local library each week. These experiences provided them with an awareness of their local community.

How good is our setting?**5 - Very Good**

We found significant strengths in aspects of the care provided and how these supported positive outcomes for children, therefore we evaluated this key question as very good.

Q1 2.2 Children experience high quality facilities

The setting was well ventilated, clean and welcoming. It was well furnished with good quality furnishings. There was ample space for children to move around between specific areas and take part in tabletop or floor play activities. There were photographs displayed of children and their families and of children's play experiences. This supported them to feel valued and respected. Some of the children's artwork was framed and displayed, however some of these were displayed on shelves at a higher level. It would be beneficial if the staff team could continue to develop this and try to ensure that more of these were displayed at the child's level to provide them with ownership of their creative work.

The setting was safe and secure and infection prevention and control measures were followed and adhered to. The indoor and outdoor environments were developmentally appropriate which supported and challenged children. A wide range of play experiences including loose parts, construction, creative play opportunities and open-ended resources supported children to develop their curiosities, imaginations and creativity. Cosy, quiet areas offered nurturing spaces which promoted wellbeing and resilience.

Risk assessments were in place for the environment, specific activities and outings which supported safe environments for children and staff. These were reviewed at least annually or sooner if required. Accidents and incidents were recorded in detail and included all required information. These were shared with parents. Regular audits of the accidents and incidents were completed to highlight any patterns or triggers which were then actioned to ensure the safety of children.

Children were aware of possible risks during their play. For example, they were climbing, balancing and jumping between loose parts in the garden that had been used to create an obstacle course. They changed the obstacle course around to make it trickier and spoke about it now being harder to keep their balance and how to stay safe while they moved between the resources. Children knew to put helmets on before accessing the bikes to keep themselves safe. Children were confident during the use of tools at the woodwork bench where risks and safety was managed well.

Staff communicated well with each other when moving between areas within both rooms. Children were well supervised while outdoors and staff ensured that they positioned themselves well to monitor the whole outdoor area. Staff supervised children at all times and were responsive to children's safety and wellbeing needs.

How good is our leadership?**5 - Very Good**

We found significant strengths in aspects of the care provided and how these supported positive outcomes for children, therefore we evaluated this key question as very good.

QI 3.1 Quality assurance and improvement are led well

The setting had recently created their vision, values and aims as a new service. Staff were involved in the initial consultation to bring together shared values and aims. Children, families and other professionals linked to the service were also consulted about the draft vision. Once all consultations were completed and feedback had been gathered, the shared vision, values and aims were created and shared with all stakeholders.

Children were regularly consulted and involved in sharing feedback about the nursery. Surveys and questionnaires were shared with families to involve them in the ongoing development of the service. Feedback from families is to be shared on a 'you said, we did' board. Information was shared with families via the Seesaw App and regular newsletters. Families were involved in the life of the nursery through joining regular pop in and play sessions. These opportunities ensured that families were included and fully involved in the daily life of the nursery as well as ongoing improvements. A parent shared 'the leaders communicate effectively, that's what I love.'

The quality assurance journey which began when the service opened has been captured in a folder by the centre manager. Mindmaps have been used to highlight the main areas of the journey. Best practice documents had been used to benchmark the quality of practice and standards of documentation. This is further supported through supervision and moderation within the team.

An improvement plan was in place for the service which focused on main priorities which included staff skills, knowledge and values. The improvement plan included the aims, actions required, timescales and who was responsible for each aim. The progress and impact of the aims was evaluated twice a year.

A detailed quality assurance calendar supported ongoing self-evaluation and quality assurance. The calendar was broken down into the four terms to make it more manageable. Self-evaluation was carried out using the documents 'How good is our early learning and childcare' and 'A quality framework for daycare of children, childminding and school-aged childcare'. The staff team used reflection to support their self-evaluation and ongoing improvement work. The service was now at the stage of evaluating their main aims and were beginning to provide evaluations of the impact on outcomes for children that changes and improvements had made.

Staff took ownership of specific areas of the nursery for a term. They observed children during their play, consulted children and reflected on the play and learning that had taken place. Staff supported continual development of these areas to improve play experiences and environments for children.

The staff team had completed all mandatory training as part of their induction process. Core training now included the Solihull Approach training and nurture and trauma training to support and develop staff knowledge and skills. Staff were enthusiastic about taking on further training to support their practice. Staff evaluated their training and learning by completing pre assessment and post assessment questionnaires to highlight prior knowledge and then their newfound knowledge and skills.

Annual appraisal meetings provided the opportunity for staff and management to discuss areas of strength and possible areas for development. Targeted training could be discussed during these meetings which supported professional development and practice.

How good is our staff team?**5 - Very Good**

We found significant strengths in aspects of the care provided and how these supported positive outcomes for children, therefore we evaluated this key question as very good.

QI 4.3 Staff deployment

The staff team were a relatively new team who worked well together to develop relationships. They were enthusiastic, motivated and they communicated well with each other. On occasions, staff looked at each other and knew that support was required without words being spoken. There was a good mix of experience and skills between the staff team who knew the children well and were responsive to their needs. Staff were supportive of each other and shared that they felt they worked well together as a team and were well supported by management. They felt that there was an open-door policy and they could speak to management to raise concerns if required. A parent commented that 'nursery seems to be well lead and has strong leadership.'

Ratios were maintained throughout the day and staff communicated well with each other to maintain the supervision of children both indoors and outdoors. Busier periods of the day including lunch times were well managed to ensure children's experiences were not affected. We observed staff going for lunch, this was seamless with effective communications between staff to ensure all information was shared to meet children's needs.

A consistent staff team supported children daily which maintained positive transitions for children and effective communications with families during drop off and pick up times. Staff absences were well managed. Staff from a sister service provided cover as and when required which reinforced and sustained consistent and familiar staff. This supported a positive approach to ensuring high quality outcomes and experiences for children.

Complaints

There have been no complaints upheld since the last inspection. Details of any older upheld complaints are published at www.careinspectorate.com.

Detailed evaluations

How good is our care, play and learning?	5 - Very Good
1.1 Nurturing care and support	5 - Very Good
1.3 Play and learning	5 - Very Good
How good is our setting?	5 - Very Good
2.2 Children experience high quality facilities	5 - Very Good
How good is our leadership?	5 - Very Good
3.1 Quality assurance and improvement are led well	5 - Very Good
How good is our staff team?	5 - Very Good
4.3 Staff deployment	5 - Very Good

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Baluniefield Nursery Day Care of Children

Balmerino Road
Douglas
Dundee
DD4 8RN

Telephone: 01382 434982

Type of inspection:
Unannounced

Completed on:
9 May 2023

Service provided by:
Dundee City Council

Service provider number:
SP2003004034

Service no:
CS2021000174

About the service

Baluniefield Nursery provides a daycare of children service in the Douglas area of Dundee. The service is registered to provide a service to a maximum of 104 children at any one time from the age of two years and those not yet attending primary school; of those 104 no more than 30 are aged two years.

The service is based in a residential area of Dundee and is close to local shops, parks, and other amenities.

About the inspection

This was an unannounced inspection which took place on 04 May 2023 between 08:30 and 17:45. Feedback was shared with the service on 09 May 2023. The inspection was carried out by two inspectors from the Care Inspectorate. To prepare for the inspection we reviewed information about this service. This included registration information, information submitted by the service and intelligence gathered since the last inspection. In making our evaluations of the service we:

- observed practice and daily life
- spoke with staff and management
- reviewed documents
- spoke with children using the service and gathered the views of their family members.

Key messages

- Children were empowered to meaningfully lead their own play and learning experiences.
- Children experienced a natural, spacious environment which was designed to maximise opportunities for curiosity, creativity and inquiry.
- Staff should reflect on all engagements and interactions with children, to ensure these take account of individual needs, maintain children's health and wellbeing, support consistency and are in line with best practice.
- The leadership team should review and improve staff deployment to ensure children are always well supervised.
- Robust self-evaluation and improvement plans were in place to support the continuous development of the service.
- The nursery leadership team were highly motivated to improve outcomes for children and had established positive staff development opportunities.

From this inspection we evaluated this service as:

In evaluating quality, we use a six point scale where 1 is unsatisfactory and 6 is excellent

How good is our care, play and learning?	4 - Good
How good is our setting?	5 - Very Good
How good is our leadership?	5 - Very Good
How good is our staff team?	4 - Good

Further details on the particular areas inspected are provided at the end of this report.

How good is our care, play and learning?

4 - Good

We made an evaluation of good for this key question, as several important strengths, taken together, clearly outweighed areas for improvement.

Quality Indicator 1.1 - Nurturing care and support

Most staff were observed to be down at children's level and engaged in play. Staff spoke in gentle voices with children, which supported them to develop secure relationships. One parent commented, 'Staff are very attentive and knowledgeable'. Staff were observed using the language of turn taking, to enable children to learn to share and take turns, modelling how to achieve this. Staff should be mindful that interactions shared with children avoid interrupting their experiences. Some staff were effective in their use of questioning during interactions to engage and extend children's experiences. For example, in the craft area, staff engaged children in a conversation about the paint they were creating, commenting that it looked dry and asking the child to think about what they could do now. This demonstrated that most staff interactions promoted children's critical thinking skills.

The staff knew the children well and had effective strategies to meet their needs. These included approaches for supporting behaviour and children's wellbeing. However, staff should be mindful that their interactions with children are effective and positive to meet individual needs. This should include, considering the impact that any interactions with children may have on their emotional wellbeing and knowing when to take a step back and seek support from colleagues and management. This would ensure that children were respected and safe (**see area for improvement 1**).

Personal plans were in place for all children, which gathered information to meet children's needs, wishes and choices. ABL (Addressing Barriers to Learning) plans reflected what children did well, identified their areas of need and strategies to support. Mind maps gathered the views of stakeholders, including families and other agencies, which provided a holistic view of the child. It would be beneficial to date new information, as it is gathered, to ensure the strategies and support provided reflect children's current needs.

Children's dignity and privacy were maintained and they received a nurturing nappy changing experience. Staff should ensure that best practice is followed before and after changing a child's nappy, including appropriate handwashing and disposal of gloves. This would ensure that the potential risk of the spread of infection was reduced.

Appropriate storage and systems were in place for medication being administered safely, to meet children's needs. Regular audits ensured that the medication held was accurate. As a result, children's health needs were met.

Mealtimes provided a relaxed and sociable experience for children to enjoy eating and chatting together. Tables were attractively decorated using flowers, which created a nurturing ethos. Children developed their life skills during both snack and lunch, as they collected their food, chose their sides, poured their drinks, cleared away and washed their dishes. Children's individual needs were catered for, as they were able to access lunch when they were hungry and this was supported by staff. Staff sat with children promoting conversations and modelling skills, such as using cutlery. As a result, mealtimes provided a nurturing experience.

Quality Indicator 1.3 - Play and learning

Children were empowered to lead their own play and learning, developing their curiosity, imaginations and critical thinking skills, using a variety of open-ended resources. One parent commented, 'The play and learning is awesome, my child has already learned so much'. Children made choices throughout their day about where to play and which resources to use. For example, children were observed using their imaginations and early mathematical skills, as they played together in the mud kitchen and accessed the water butt, to make 'coconut water'. Staff gave children space and time within their experiences to persevere and achieve. One child was observed taking several attempts to hammer a nail into a piece of wood. Staff provided the child with encouragement but did not interfere with their play. As a result, children were leaders in their own learning and achievements.

Children's language, literacy and numeracy learning was naturally engaged across the indoor environment. Staff extended children's knowledge and understanding by copying, repeating and adding to their spoken words. For example, one child was interested in finding a flower and said, 'yellow, green'. Staff extended their understanding by repeating their words and adding, 'the flower is yellow. The stem is green. That's the long bit'. This demonstrated that children's emerging literacy and numeracy skills were supported and extended.

The service were passionate about creating a child led learning experience for children. Staff discussed their observations of children's interests and held 'nursery business' meetings with children, to empower them to design their learning experiences. Staff reflected on the experiences provided for children, considering what they were going to do and what children had learned. Staff had introduced adult led workshops for children, which created opportunities in a range of experiences including yoga, fire pit and sewing. Staff shared that the workshops were popular with the children and they were able to opt into these activities. This meant that children had a range of opportunities to develop new skills.

There were very good links with the community with a range of opportunities for children to participate in meaningful outings. A timetable of outings was planned and children could opt into these, which respected their choices. These included visits to the library, walks, parks and visits based on children's interests, such as, visiting the Dichty Burn to experience nature and the flow of water. These links with the community helped to develop children's sense of belonging and knowledge of their local spaces.

Children were actively involved in recording their learning experiences within their journals. Staff took time to sit with children and talk about these, encouraging children to glue in photos and mark make their ideas. Children were excited to share their journals with us, reflecting on their experiences and learning. Observations were written to the child and effectively demonstrated children's skills and learning. As a result, children's learning was meaningful and reflected upon.

Areas for improvement

1. Children should consistently experience nurturing approaches to meet their care and wellbeing needs. To achieve this, staff should increase their understanding of interactions and strategies, to support the needs of children effectively and safely.

This is to ensure that care and support is consistent with the Health and Social Care Standards (HSCS) which state that: 'Any treatment or intervention that I experience is safe and effective' (HSCS 1.24).

How good is our setting?**5 - Very Good**

We found significant strengths in aspects of the care provided and how these supported positive outcomes for children, therefore we evaluated this key question as very good.

Quality Indicator 2.2 - Children experience high quality facilities

Children experienced a warm, welcoming and purposeful environment. Thought had been given to ensure spaces reflected children's needs, for example, quiet, cosy areas had been developed to support children's wellbeing and resilience. Children had ample space to move around between all areas of the environment and there was free-flow access to the outdoors, which ensured the environment was well-ventilated and children had access to fresh air.

Natural furniture and resources were of a high standard and organised to promote free flow play, which provided opportunities to engage children's curiosity. Effective lighting was used across the setting, as lights could be dimmed to create a calm environment.

A wide range of open-ended natural materials and loose parts meant that children had numerous opportunities to develop their imaginations, curiosities, problem-solving skills and wonder about the world. Areas were well resourced, displayed and labelled with photographs promoting children's emerging literacy skills. One parent commented, 'Hands down the best nursery setting I have ever seen'. As a result, the environment was an inviting space for children to play and learn.

The nursery leadership team shared that developing the indoor space had been a focus and they now had plans to develop the outdoor space. Outdoors provided children with access to loose parts, where they used their problem-solving skills to build obstacle courses and participated in risky play. The space should continue to be developed improved, to reflect the purposeful indoor space.

The service was clean and well-maintained. Infection prevention and control measures could be further developed to encourage children to wash their hands after mealtimes. Staff could further develop their responsiveness by ensuring children's noses are cleaned and faces are washed after meals, as necessary. This would further promote effective infection prevention and control measures.

Risk assessments were in place and these detailed hazards, risks and actions taken to minimise these. These included risk assessments for the nursery environment and trips out into the community. Accidents and incidents were detailed and shared with families. Monthly audits recorded any trends, if a risk assessment was required and further comments. This meant that children's safety was maintained.

How good is our leadership?**5 - Very Good**

We found significant strengths in aspects of the care provided and how these supported positive outcomes for children, therefore we evaluated this key question as very good.

Quality Indicator 3.1 - Quality assurance and improvement are led well

A vision, values and aims were in place and these described the ethos that the setting aimed to provide. The leadership team shared their plans to revisit this as they were now an established setting. This would provide an opportunity to reflect with the staff, children and families of the service to design a vision, which was inclusive to the service users.

There was a strong ethos of continuous improvement across the staff team. Staff were reflective and regularly discussed how they could develop the service to further support positive outcomes for the children. The nursery leadership team had high aspirations and led by example, which was evident within their robust improvement and quality assurance processes.

Regular team meetings provided opportunities for staff to reflect on children's individual needs, share learning together and discuss planning for the environment. A quality assurance calendar detailed focus areas for staff development, which included regular CPD (Continuous Professional Development) training. This meant that staff had opportunities to reflect and develop their practice.

Children and families were actively involved in shaping the provision, as their views were gathered through regular questionnaires and discussions. Children were empowered to share and lead their learning with their families through creating newsletters, which highlighted the topics of importance to them. Mind maps demonstrated that children were involved in self-evaluation processes, as their views were gathered on what they liked about the nursery. This demonstrated that children were meaningfully consulted.

Families were encouraged to provide feedback, which ensured the continuous improvement of the service. They had opportunities to share their ideas, thoughts and opinions through regular questionnaires and floor books were used to gather their suggestions and comments. Information was shared with families which meant their views were listened to, valued and acted upon.

A range of experiences were available for families to engage in learning together with their children. These included, cooking, Bookbug and Peep (Parents Early Education Partnership). Inclusion was at the heart of these experiences, as staff prepared take home recipe and ingredient bags, which enabled families to continue the learning at home. As a result, families were actively involved in their child's learning experiences.

How good is our staff team?**4 - Good**

We made an evaluation of good for this key question, as several important strengths, taken together, clearly outweighed areas for improvement.

Quality Indicator 4.3 - Staff deployment

Staff were courteous and respectful to one another which created a relaxed and happy environment for children. One parent commented that they found staff to be, 'all very welcoming, caring, attentive and supportive'. Most staff were observed to be in tune with children's needs and preferences and offered personalised support. For example, using strategies to engage and support children with additional support needs. Staff shared that, at times, they felt there were missed opportunities to engage with children across the team. This was highlighted at staff meetings and would initially improve, however was an area staff felt needed further improvement to maintain consistency. This would ensure that staff were skilled in interacting with children, helping them to progress and achieve.

Staff were mostly deployed appropriately to maintain children's safety, to ensure they were well supervised. We shared examples with the leadership team that highlighted this was an area for further development, including the sides of the garden and the quiet space in the large playroom. The leadership team shared that they recognised staff positioning as an area for improvement and had plans to develop this. This would ensure children's safety was maintained and reduce the potential for harm. Staff should ensure that their SSSC (Scottish Social Services Council) registration is kept updated with the relevant information to ensure this does not lapse. This would further maintain children's safety, as they would be supported and cared for by appropriately registered professionals.

Children experienced a relaxed pace to their day with little interruption to their play experiences. Transitions were mostly well managed and gave children the time and space to move on from play, as they were ready. Staff breaks were well managed and did not impact the care provided. This demonstrated that children experienced continuity of care throughout their day.

There was a mix of experience, knowledge and skills within the staff team, with staff having a good understanding of their roles and responsibilities. Staff shared that they felt they worked well together as a team and they were confident to ask for support. All staff spoke passionately about their dedication to the children and families and had a genuine desire to do their best.

A staff handbook welcomed new staff into the service and provided information to support their understanding of the setting's values and expectations. Staff shared that they felt well supported during their induction process. They had regular meetings with the leadership team, using a two stars and a wish format to evaluate their strengths and areas for development. An induction pack had been developed alongside the National Induction Resource. This should be reviewed to ensure all areas are completed in full, as we found some to be incomplete. Opportunities to review practice through buddy observation checklists had been completed, however these could be further developed to include feedback on what went well and areas for improvement. This would ensure that staff were encouraged to reflect on their observed practice.

Complaints

There have been no complaints upheld since the last inspection. Details of any older upheld complaints are published at www.careinspectorate.com.

Detailed evaluations

How good is our care, play and learning?	4 - Good
1.1 Nurturing care and support	4 - Good
1.3 Play and learning	5 - Very Good
How good is our setting?	5 - Very Good
2.2 Children experience high quality facilities	5 - Very Good
How good is our leadership?	5 - Very Good
3.1 Quality assurance and improvement are led well	5 - Very Good
How good is our staff team?	4 - Good
4.3 Staff deployment	4 - Good

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Downfield Early Years Centre Day Care of Children

20 Haldane Crescent
Dundee
DD3 0JP

Telephone: 01382 307 800

Type of inspection:
Unannounced

Completed on:
2 June 2023

Service provided by:
Dundee City Council

Service provider number:
SP2003004034

Service no:
CS2003015787

About the service

Downfield Early Years Centre is registered to provide a care service to a maximum of 80 children at any one time as follows:

- A maximum of 60 children aged three to those not yet attending primary school.
- A maximum of 27 children aged two - three years of age.

The modern nursery comprises two playrooms for children aged two-three years and children aged three-five years. There are appropriate toilets and nappy changing facilities available.

Both playrooms have direct access to outdoor play areas that have a range of toys, equipment and resources for the children to explore, investigate and have fun with.

About the inspection

This was an unannounced inspection which took place on Tuesday 30 May 2023 between 09:00 and 15:00. The inspection was carried out by two inspectors from the Care Inspectorate.

To prepare for the inspection we reviewed information about this service. This included previous inspection findings, registration information, information submitted by the service and intelligence gathered since the last inspection.

In making our evaluations of the service we:

- spoke with children using the service and 16 of their family;
- spoke with staff and management;
- observed practice and daily life;
- reviewed documents.

Key messages

- Children were happy, confident and settled in the nursery. They were having fun as they played and learned with their friends.
- Staff knew children very well and supported them with caring and nurturing approaches, that were consistent throughout the staff team.
- Children were actively and meaningfully leading their own play and learning.
- Staff interacted warmly and respectfully with children, contributing to children feeling secure and valued.
- Staff were flexible and supportive of each other. They worked well together to care for and support children as individuals.

From this inspection we evaluated this service as:

In evaluating quality, we use a six point scale where 1 is unsatisfactory and 6 is excellent

How good is our care, play and learning?	5 - Very Good
How good is our setting?	5 - Very Good
How good is our leadership?	5 - Very Good
How good is our staff team?	5 - Very Good

Further details on the particular areas inspected are provided at the end of this report.

How good is our care, play and learning?**5 - Very Good**

We found significant strengths in aspects of the care provided and how these supported positive outcomes for children, therefore we evaluated this key question as very good.

Quality Indicator 1.1 Nurturing care and support

Children were happy, settled and having fun in nursery. They were relaxed in the nursery environment and around staff. Children were confident and had ownership of their nursery.

Positive relationships had been developed between staff and children, with strong attachments observed. Staff actively listened to the children, getting down to their level and interacting in a calm and sensitive way, promoting children's self-esteem and confidence.

Staff were caring and nurturing. They knew children very well and were responsive to children's cues and individual needs. Information was gathered for each child within their personal plans to support their individual care and needs. Staff worked with other professionals to support children and families to ensure they received the right support at the right time. Written records of plans, strategies and support ensured there was a shared understanding amongst staff and consistency in approaches for meeting children's needs daily. Management discussed the further development of children's personal plans to ensure more detailed information was gathered to help staff with their care and support of the children.

Children's health and wellbeing was supported throughout their session at nursery. Teddy tummy time had been introduced at the start of the day, to encourage and provide children with time to be calm and self-regulate before they started their day in nursery. A parent told us "My daughter has loved her time at Downfield Nursery. It is nice to know the children have teddy tummy time to relax before their day and get to describe how they are feeling".

Opportunities were available for children to rest and have a sleep if they wished. Younger children took their comforters with them when they went for a lie down, helping them to settle and relax with their familiar object from home. Staff supervised the children well whilst they slept, ensuring they were safe and comfortable.

Lunchtime was a calm, unhurried experience for children in both playrooms. Independence was encouraged with children self-serving their peas and carrots and pouring their drinks. Children who had packed lunches in the 3-5 playroom were asked if they wished to try some of the chicken curry and rice, with some agreeing to try the hot food. Staff sat with the children at the tables, supporting the children as needed and joining in a variety of conversations in the 3-5 room. Children cleared away any leftover food when they had finished lunch and put their glasses and bowls away. The younger children were also encouraged to be independent as they served some of their food themselves. Management discussed the continued development of the lunchtime experience for all children and the further opportunities planned to encourage independence and confidence.

Medication was stored safely and administered after parental consents were gained. Appropriate records were completed with information to support the safe administration of medication to the children. Parents/ carers signed the records to confirm they had been informed by staff that the child had medication administered. Monthly audits were carried out to ensure the management of medication followed best

practice and children were kept safe.

Quality Indicator 1.3 Play and learning

Children were having fun in both playrooms indoors and outside in the gardens. There was laughter and happiness as children were engaged and leading their own play, supported well by staff when needed, and as appropriate.

Resources were easily accessible to children to support choice making and to extend their play. Children moved freely between indoors and outdoors and explored the environments independently and with confidence. Children developed their imaginations, were curious and were supported by staff to develop their interests through their play and learning. There were various activities and experiences children were involved in indoors and outside, for example, a group of two year old children were involved in filling the tub at the top of the stepped water tray. They knew to pull the stopper out to start the water flowing down the steps, with one child using a watering can, to catch the water at the bottom of the steps and pouring it back into the top. A child put the stopper back in to keep the water in the tub at the top until they wanted it to flow again. The children were engaged in this activity for over twenty minutes. The activity encouraged children's problem-solving skills, decision making, while supporting co-operative play. Some of the 3-5 children were watering the plants in the sustainable garden and being supported by staff to be responsible, while learning about nature, growing vegetables and fruit and how these influenced their wellbeing and nutrition. A child told us "I love nursery. I like to play outside with my friends and dancing".

Children were aware of risks during their play. They were climbing, balancing and jumping between loose parts in the garden. We heard staff discuss and encourage children to think about risks and how to play and learn safely throughout the inspection visit.

Staff spoke about being responsive to children's interests and extending these over a number of weeks when appropriate, to continually support children's play and learning. Staff recorded play and learning in floorbooks using photographs, the child's voice and mark making. Children's learning was evaluated, with possible opportunities identified to support children's continued development and progression. The learning journals within both rooms highlighted observations of children's specific learning, which was shared with parents to keep them included and informed of their child's learning and development.

Staff interacted skilfully to support children's exploring and curiosities. Effective questioning encouraged children's understanding, problem solving and critical thinking.

The children were becoming familiar with their local community as they took part in regular trips to the park, nature reserve, the library, and the nearby care home where intergenerational activities took place. They were also learning about the wider community and what was on offer there, for example, with trips to the V&A museum. One parent shared "The nursery is very good at giving the children lots of different and varied experiences outside the nursery setting".

Literacy and numeracy were encouraged and supported throughout the nursery environment and through staff engagement with the children, for example, books were available for children to look at, staff read stories to the children as individuals or in small groups, signage and environmental print was on display indoors and outside. A number line encouraged counting in the 3-5 garden, and a staff member sat with a group of children in the 3-5 garden, skilfully extending and incorporating language and literacy into an activity where they were counting shells and mark making with chalk.

How good is our setting?

5 - Very Good

We found significant strengths in aspects of the care provided and how these supported positive outcomes for children, therefore we evaluated this key question as very good.

Quality Indicator 2.2 Children experience high quality facilities

The school and nursery building were safe and secure with a staff member at both external nursery doors at drop off and collection times, which allowed for a face-to-face handover with parents and the sharing of information and summaries of the children's day. A buzzer system was in operation out with these times so the nursery management knew who was wishing to gain entry.

Risk assessments were in place for all areas of the service, identifying risks and hazards and actions taken to minimise these, to keep children and staff safe and protected. Children carried out their own risk assessments of the play environment at the start of the day, where they identified their own risks, if any. These were discussed with staff if identified, and actions implemented to minimise the risks. Children recorded their risk assessments to show that the nursery environment was safe for play and learning.

The nursery environment was comfortable and welcoming for the children. The playrooms were bright and had good ventilation. The nursery was well maintained throughout and offered children ample space to move around freely indoors and outside. A parent commented "Very friendly and supportive environment for children and parents". Both playrooms had direct access to their own garden space for children to enjoy outdoor activities, active play and have fresh air. These opportunities supported children's health and wellbeing.

The indoor environments had been furnished to a high standard and were safe and secure. The playrooms were well resourced and organised to provide children with easy access to resources, supporting them to make decisions and lead their play, alone or with their friends. We saw children moving resources around the nursery environments indoors and outside to develop their ideas and plans. For example, two children used their imaginations as they took their doll for a walk around the 3-5 playroom, talking of going to the shop. All of the children were independent and confident, having fun choosing where they wanted to play and with what.

The indoor and outdoor environments were developmentally appropriate to support and challenge the children. A wide range of play experiences including playdough, sand, water, loose parts, construction, creative play and open-ended resources supported children to develop their curiosities, imaginations and creativity. Cosy, quiet areas and sensory rooms offered nurturing spaces for supporting wellbeing and resilience whilst also offering space for small groups of children to go for various experiences or one to one activities. Children had free flow access to outdoors where they had opportunities to investigate, be curious and use their imaginations. Staff talked about the continued development of the outdoor spaces to meet the needs of the children attending the service.

Displays of children's learning, artwork and photographs, were displayed around the nursery environment, sharing children's learning with families, providing children with opportunities to revisit their learning and encouraging a homely feel with children's selfies and photographs of the nursery families within the playrooms.

Infection control measures were in place, with the children and staff handwashing regularly. Staff reminded children to wash their hands, for example, before lunch and after toileting and supported them when needed. We discussed the nappy changing procedure with staff and management during the inspection visit to ensure best practice guidance was followed during nappy changing. We saw that nappy changing was a calm and nurturing experience for the child, which supported their self-esteem and wellbeing. The

nappy changing procedure had been updated the following day and a discussion had with the staff team to ensure that best practice guidance was known and followed.

Children's information was stored securely on password protected computer systems and paperwork was contained in lockable filing cabinets in the nursery office.

How good is our leadership?

5 - Very Good

We found significant strengths in aspects of the care provided and how these supported positive outcomes for children, therefore we evaluated this key question as very good.

Quality Indicator 3.1 Quality assurance and improvement are led well

The nursery vision and aims was shared with parents in the nursery handbook, ensuring everyone was familiar with the clear visions, aims and direction of the service.

Quality assurance including self-evaluation and improvement planning was in place. Self evaluation tools were used by management and staff to identify strengths and areas where the service could improve. Key priorities had been identified, such as developing STEAM (science, technology, engineering, arts and mathematics) within the nursery, supporting attendance and promoting trauma informed practice. Management and staff talked of a team approach in evaluating the service and reflecting on practice to support the continued development of the service and positive outcomes for children. A detailed quality assurance calendar supported ongoing self-evaluation and quality assurance tasks within the service. Staff spoke positively about their involvement in the evaluation and development of the service and the importance of continuous reflection and improvement for the children and their families.

Staff had ownership of specific areas within the playrooms. They observed children during their play, consulted the children and reflected on the play and learning taking place. Staff discussed and shared with each other their thoughts, ideas and suggestions to extend children's play and learning. Staff supported each other in the continued development of the nursery areas to improve and extend play experiences and environments for the children.

Children, parents and staff were regularly consulted to support the continued development of the service. Mindmaps recorded children's thoughts, ideas and suggestions on various topics within the nursery floorbooks. Parents were encouraged to be involved in the life of the nursery, through supporting and being part of their children's learning in nursery and at home, for example, parents had been invited in for a craft session at Christmas, story sacks had been taken home by the children and enjoyed in various ways, and an individual child's interest in the beauty salon area within nursery had resulted in the pampering of a sibling at home. A parent commented "Opportunities for parents to be involved in craft afternoons have been brilliant. Really enjoyed being in the nursery with my son".

The service ensured parents were kept fully informed of nursery news and children's activities through the Seesaw app and face to face chats with staff. A parent shared "I like how the nursery uses the seesaw app to update the parents on their child's day within the nursery setting. The nursery is very good at giving the children lots of different and varied experiences outside the nursery setting".

Policies and procedures which underpinned the service and supported staff practice were in place. These were reviewed regularly to ensure they remained relevant and continued to follow best practice guidance.

How good is our staff team?**5 - Very Good**

We found significant strengths in aspects of the care provided and how these supported positive outcomes for children, therefore we evaluated this key question as very good.

Quality 4.3 Staff deployment

We observed a confident and knowledgeable staff team who were respectful and supportive of each other. Positive role modelling between staff helped children develop and understand positive and supportive relationships.

Children benefitted from a caring and nurturing team who knew them well. They recognised continuity of care was important for children. Effective use was made of staff experience, skills and knowledge to ensure children's experiences were positive throughout their day at nursery. A parent shared "Leadership team within the nursery setting is excellent, the team appear to work well together and the communication to parents is excellent". While another parent commented "Staff team are always very friendly and helpful and will answer any queries quickly".

Ratios were maintained throughout the day and staff communicated well with each other to maintain the supervision of children both indoors and outdoors. Busier periods of the day including lunch times were well managed to ensure children's experiences were not affected and children continued to be supported and had their needs met. We observed staff going for lunch, this was seamless with communications between staff to ensure all information was known about the children before they left the playroom.

A parent commented "Management are approachable and helpful". The management team supported staff and child ratios when there were unplanned absences, which ensured children were familiar with the adults caring for them and a consistent approach was maintained to support the children.

Complaints

There have been no complaints upheld since the last inspection. Details of any older upheld complaints are published at www.careinspectorate.com.

Detailed evaluations

How good is our care, play and learning?	5 - Very Good
1.1 Nurturing care and support	5 - Very Good
1.3 Play and learning	5 - Very Good
How good is our setting?	5 - Very Good
2.2 Children experience high quality facilities	5 - Very Good
How good is our leadership?	5 - Very Good
3.1 Quality assurance and improvement are led well	5 - Very Good
How good is our staff team?	5 - Very Good
4.3 Staff deployment	5 - Very Good

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St. Andrews Primary School Nursery Class Day Care of Children

45 St. Leonard Place
Dundee
DD3 9HD

Telephone: 01382 307 830

Type of inspection:
Unannounced

Completed on:
22 August 2023

Service provided by:
Dundee City Council

Service provider number:
SP2003004034

Service no:
CS2003015793

About the service

St. Andrews Primary School Nursery provides a daycare of children service in Dundee. The service is registered to provide a care service to a maximum of 44 children age from 3 years to those not yet attending primary school.

The service is based in a residential area of Dundee and is close to local shops, parks, and other amenities.

About the inspection

This was an unannounced inspection which took place on 21 August 2023 between 08:45 and 16:00. Feedback was shared with the service on 22 August 2023. The inspection was carried out by two inspectors from the Care Inspectorate.

To prepare for the inspection we reviewed information about this service. This included previous inspection findings, registration information, information submitted by the service and intelligence gathered since the last inspection. In making our evaluations of the service we:

- observed practice and daily life
- spoke with staff and the nursery leadership team
- spoke with children
- reviewed documents
- gathered the views of eight families through MS Forms.

Key messages

- Children were happy, confident and settled.
- An inclusive learning environment, which respected children's communication styles, had been established.
- Children were leaders of their own play and learning and could transport resources to meet their interests.
- The nursery leadership team had a clear vision of the priorities to support positive outcomes for children and families.
- Robust monitoring of practice and the environment would develop staff skills and ensure high quality spaces for children to play and learn.
- The staff team worked well together to meet children's needs.

From this inspection we evaluated this service as:

In evaluating quality, we use a six point scale where 1 is unsatisfactory and 6 is excellent

How good is our care, play and learning?	5 - Very Good
How good is our setting?	5 - Very Good
How good is our leadership?	4 - Good
How good is our staff team?	5 - Very Good

Further details on the particular areas inspected are provided at the end of this report.

How good is our care, play and learning?**5 - Very Good**

We found significant strengths in aspects of the care provided and how these supported positive outcomes for children, therefore we evaluated this key question as very good.

Quality Indicator 1.1: Nurturing care and support

A nurturing and inclusive ethos had been established within the service. This was evidenced through the warm and caring approach staff shared with children. Interactions between staff and children were responsive and engaging, with cuddles and reassurance offered as required. Staff were down at children's eye level and actively joined in with their play. Children were given the time and space to settle within the nursery space and staff spoke knowledgeably about children's differing needs. One parent commented, 'My child always comes out happy, expressing how they have enjoyed their day'. This meant children felt loved, safe and secure.

Children's independence skills were promoted at the stage that was right for each individual. Staff encouraged and supported children to 'have a go' and tailored this dependent on the child's abilities. Children sought out staff for help and happily shared their experiences with inspectors. This demonstrated that children were happy and confident.

Children's overall wellbeing was supported by the effective use of personal plans. Staff knew children well and the information gathered enabled children to progress and achieve. Chronologies captured significant events in children's lives, which meant that staff had the right information to meet children's wellbeing needs. Personal plans were completed in full and we asked staff to ensure that these were consistently signed and dated by families.

Children's health and wellbeing was supported through well managed systems and processes. Staff were clear about their roles and responsibilities in safeguarding children. Regular audits meant that children's health needs were current. We asked that the service review the information they gathered, in relation to the dose of medication and the signs and symptoms, that may lead to a child requiring medication. This would further support staff in meeting children's health needs.

Mealtimes provided children with opportunities to develop their independence and life skills. At snack, children could choose to spread their own toast, whilst there was ready prepared toast and spread for newer children. Children's life skills were further embedded during lunch, as children could self-serve from the side dishes in the middle of the table. Staff supported newer children learn to pour their own drinks and helped them to learn the lunch routines. Staff sat with children during mealtimes promoting conversation, which created a nurturing experience. We suggested that extra staff could be provided to support the children settling into the lunch routine during the initial transition period. This would further support a nurturing lunchtime experience.

Quality Indicator 1.3: Play and learning

Children were having fun across a variety of experiences. Children were observed working together to build dens using blankets and staff were responsive when supporting them to learn to share and take turns. We observed children choosing where to play and having the freedom to transport resources to extend their interests. For example, one child enthusiastically engaged their imagination as they pretended to feed the dinosaur the play dough. As a result, children were leaders in play and learning.

The development of children's language, literacy and numeracy learning was promoted across their play experiences. Children were observed pretending that shapes outside were phones and staff extended this play by talking to them about the numbers they might be pressing. An inclusive communication environment had been established, as staff were observed using Makaton and other communication tools, to support children to participate in conversation, follow routines and share their ideas. One parent commented, 'We are already seeing improvements in our child's confidence socially, as well as communication and happiness'. This meant that children's rights were respected.

Skilled interactions supported children's interests in the moment. Staff were observed responsive to children's interest in exploring minibeasts outside. Children's problem-solving skills were extended, as staff encouraged them to work together, using the iPad, to find out what kind of minibeast they had found. Children enthusiastically engaged in this experience, which demonstrated that their interests were valued.

Termly meetings were held to discuss children's strengths, progress and identify areas for development. These meetings supported staff to plan experiences within the nursery, which enabled children to progress and reach their potential. We discussed how these next steps could be evidenced within children's learning journals. This would support children to have more ownership and awareness of their next steps.

Children's learning journals and Seesaw were used to capture children's experiences. Staff were observed sharing children's achievements, in the moment on Seesaw, praising the child and letting them know what they were doing. Written journals recorded regular observations and next steps. These were linked to the SHANARRI wellbeing indicators which are, safe, healthy, active, nurtured, achieving, responsible, respected and included. Floor books effectively captured children's interests, voice and learning. These were accessible for children within the play space and were of high quality. As a result, children's journey in nursery was well documented.

How good is our setting?

5 - Very Good

We found significant strengths in aspects of the care provided and how these supported positive outcomes for children, therefore we evaluated this key question as very good.

Quality Indicator 2.2: Children experience high quality facilities

Children and families benefited from a welcoming environment that was furnished to a good standard with plenty of natural light and ventilation. Children had ample space to move freely between areas and take part in floor play or tabletop activities. Quiet areas had been developed to support children's wellbeing and provided a space for rest or relaxation. Displays around the room highlighted children's work, interests and their voice. This helped to give children the message that they mattered.

The indoor and outdoor areas were sensitively structured and mostly took account of children's age and stage of development. We suggested that areas of the indoor environment could be reviewed to ensure they motivated and challenged children's interests. Resources were easily accessible and at child height, which promoted children's ownership of their chosen play experiences. This was evidenced as children who had only just transitioned into the nursery appeared confident when accessing resources to extend their play.

Children had free flow to the outdoors and were observed enjoying their time in the garden. A good balance of natural and loose parts materials in the outdoor environment supported children to develop their imaginations, creativity and curiosities. Children were observed creating their own obstacle courses, moving boards onto pallets and balancing to walk across. One parent commented, 'I love that the kids can play outside every day'. This meant children had regular access to fresh air and exercise. Staff shared that they would like to continue to develop the outdoors and were working together to improve this space for the children.

Infection control practices minimised the potential spread of infection, for example children were confident in their hand washing routines at snack and lunchtimes and after outdoor play. Risk assessments were in place and implemented effectively by staff to ensure that the environment was safe for the children attending. Staff were observed encouraging children to remain safe when using the bikes outside, asking them to put on their helmets. As a result, children's safety was maintained.

How good is our leadership?

4 - Good

We made an evaluation of good for this key question, as several important strengths, taken together, clearly outweighed areas for improvement.

Quality Indicator 3.1: Quality assurance and improvement are led well

A shared vision and values were displayed within the corridor and promoted the settings happy and welcoming ethos.

Children and their families were warmly welcomed into the service by staff. We observed staff talking with families and could see that positive relationships had been formed. One parent commented that they found the service to be, 'Very well managed and all staff have the relevant skills and knowledge'. The nursery leadership team shared that family engagement was a priority within their improvement plan for this session. Some families shared mixed feedback regarding the communication received from the nursery. As family engagement was a priority for this session, we were confident that the nursery leadership team had plans to address this. This would support families to have their views listened to and acted upon, to effectively contribute to the ongoing improvement of the service.

The service had previously led stay and play sessions where they gathered positive feedback from families about their experiences. Some parents commented that they were unsure about their child's learning, development and experience whilst in the nursery. SeeSaw had previously been used to share learning and questionnaires with families and plans were in place to reimplement this again this session. This would enable families to feel fully involved and knowledgeable of their child's learning and progress.

Quality assurance processes had been developed to support the continuous improvement of the service. A quality assurance calendar was in place and had identified priorities to support developments. Monitoring of various areas of the nursery had previously taken place and it would be beneficial for these to be reintroduced, to support the development of the service. This would ensure a consistent approach in meeting children's learning and wellbeing needs.

An improvement plan with identified actions was in place and the nursery leadership team were mindful of the need to ensure these were realistic and manageable. These currently included, family engagement, supporting inclusion and the outdoor environment. Staff had previously engaged in self-evaluation and we discussed how this could be improved to support the direction of ongoing developments. This would enable the service to have clear aims in leading positive outcomes for children and their families.

Policies and procedures were in place and these were regularly reviewed and shared with staff, to ensure a consistent approach. The policies reviewed reflected best practice and were regularly audited to ensure they remained relevant to the service.

How good is our staff team?

5 - Very Good

We found significant strengths in aspects of the care provided and how these supported positive outcomes for children, therefore we evaluated this key question as very good.

Quality Indicator 4.3: Staff deployment

The service was appropriately staffed throughout the day to support children's wellbeing. Staff positioned themselves well inside and outdoors to ensure children were safe within their play and learning. There was a good mix of skills with newer staff confident to approach more experienced staff for advice and support. Staff were respectful towards one another and worked well together. They were motivated and enthusiastic about their roles and responsibilities and spoke fondly about their team working. This created a positive environment for children in which they felt safe and secure.

Staff communicated and worked well together, to ensure children were safe and engaged in quality experiences, throughout the session. The vast outdoor space was managed well, with staff ensuring that they were aware of children's whereabouts, whilst providing them with freedom and choice of where to play. Staff were flexible and deployed effectively, which meant that children were always well supervised.

Children benefitted from staff who were courteous and respectful to one another which created a relaxed and happy environment. They placed children at the heart of their work and were observed to be responsive to their learning and wellbeing needs. New children to the service were settled, happy and explored the environment freely. Staff displayed warmth and kindness, which enabled children to feel valued, loved and secure. One parent commented that they felt staff were, 'very welcoming, happy and enthusiastic'.

An induction checklist was in place and staff ticked or initialled this to highlight that they were aware of the required information. Staff shared that they participated in informal check-ins with the nursery leadership team. We suggested that the service review the National Induction toolkit and consider introducing more formal and regular reviews. This would ensure staff were well supported and had any potential needs met in a timely manner.

Staff had participated in a range of training and spoke enthusiastically about their learning and the impact on their practice. Staff had lead roles in sharing their learning at team meetings, which helped to move practice forward and provided quality experiences for children. Staff evaluated their training using the SSSC (Scottish Social Services Council) recording platform. This meant that training was meaningful and embedded within practice.

Complaints

There have been no complaints upheld since the last inspection. Details of any older upheld complaints are published at www.careinspectorate.com.

Detailed evaluations

How good is our care, play and learning?	5 - Very Good
1.1 Nurturing care and support	5 - Very Good
1.3 Play and learning	5 - Very Good
How good is our setting?	5 - Very Good
2.2 Children experience high quality facilities	5 - Very Good
How good is our leadership?	4 - Good
3.1 Quality assurance and improvement are led well	4 - Good
How good is our staff team?	5 - Very Good
4.3 Staff deployment	5 - Very Good

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Barnhill Primary School Nursery Day Care of Children

Falkland Crescent
Broughty Ferry
Dundee
DD5 3SQ

Telephone: 01382 436 993

Type of inspection:
Unannounced

Completed on:
16 November 2023

Service provided by:
Dundee City Council

Service provider number:
SP2003004034

Service no:
CS2003016931

About the service

Barnhill Primary School Nursery provides a care service to a maximum of 64 children at any one time, aged from 3 years to those not yet attending primary school.

Barnhill Primary School Nursery is situated in a residential area of Broughty Ferry. The nursery is close to local amenities such as libraries, shops and parks. The nursery accommodation comprises of a large playroom, with a large secure outdoor play area. Toilets are situated off the main playroom. Children also have access to the school gym hall for active play. The nursery has a secure door entry system in place.

About the inspection

This was an unannounced inspection which took place on 15 and 16 November 2023 between 09:00 and 16:30. Two inspectors carried out the inspection.

To prepare for the inspection we reviewed information about this service. This included previous inspection findings, registration information, information submitted by the service and intelligence gathered.

In making our evaluations of the service we:

- spoke with children and 14 parents using the service
- spoke with staff and management
- observed practice and children's experiences
- reviewed documents.

Key messages

- Children had fun and were empowered to lead their own play and learning. They were fully engaged in a range of stimulating activities that were a good mix of spontaneous and planned. Their progress and achievements were well recorded and shared with parents.
- Families were found to have a high level of involvement within the setting. Staff promoted very good communication with range of virtual and in-person approaches. Parents reflected that, "The communication via seesaw is regular and helpful and all staff are extremely approachable."
- Children benefitted from a setting that was well furnished, comfortable and homely. Soft lighting, children's framed artworks and size appropriate furniture created a warm and nurturing space where children could feel safe and ready to play and learn.
- The manager and staff clearly valued the views and opinions of the children and families' using the service. The majority of parents and carers felt that they and their child were involved in a meaningful way to help develop the setting and that their ideas and suggestions were used to influence change.
- Staff were warm, welcoming and engaged positively in the inspection process. It was evident through discussions that they were committed and enthusiastic professionals. As a result, children received high quality care, play and learning experiences.

From this inspection we evaluated this service as:

In evaluating quality, we use a six point scale where 1 is unsatisfactory and 6 is excellent

How good is our care, play and learning?	5 - Very Good
How good is our setting?	5 - Very Good
How good is our leadership?	5 - Very Good
How good is our staff team?	5 - Very Good

Further details on the particular areas inspected are provided at the end of this report.

How good is our care, play and learning?**5 - Very Good**

We found significant strengths in aspects of the care provided and how these supported positive outcomes for children, therefore we evaluated this key question as very good.

Quality Indicator: 1.1 Nurturing care and support

Children benefitted from a respectful caring setting, where staff interactions were kind and warm. Mindfulness was promoted throughout the service to build children's self-esteem and support them explore and manage their emotions. For example, affirmations such as, "I am thankful," were shared with children and families to promote positive and loving ethos. All parents and carers strongly agreed that they were happy with the care and support their child receives. One parent commented, "it's friendly, inclusive, nurturing, educational and fun all rolled into one." As a result, children were consistently nurtured through daily experiences.

All parents commented that staff knew their child very well. One commented, "All staff seem very knowledgeable. Every member of staff can answer my questions or give me information about my child." This was a result of effective communication and personal planning. Tailored support was recorded, clear and included meaningful detailed strategies for children who required additional support. This ensured all staff could easily access information to provide consistent care that was right for that child. Each child was also part of a group, which celebrated their own identity as a group. Each group had their own area, colour and mascot, which children took great pride in. This promoted a sense of community and belonging within the service.

Families were found to have a high level of involvement within the setting. Staff promoted very good communication with range of virtual and in-person approaches. Parents reflected that, "The communication via seesaw is regular and helpful and all staff are extremely approachable." Another commented that, "The nursery staff make us feel so welcome and I see them as being part of our family. They always go above and beyond." They were given ownership of aspects of the nursery, for example, they could take part in a parent led lending library. Staff successfully promoted an open-door policy. Drop-offs and pick-ups were seen to be full of warmth and love. All staff, children and family members valued these parts of the day as an opportunity to reconnect, bond and share stories.

Mealtimes were an unhurried, calm and respectful experience for children. Staff sat with children to promote conversations whilst ensuring they were safe. One child asked when they would next have oranges because that was their favourite. The staff member's response was kind and thoughtful, letting the child know they would share this and see about having oranges added to the shopping list. Parents also told us this happened regularly for children, commenting that, "my child mentioned that they liked pears, so pears were then added to the snack list. My child helped to prepare them." This impacted on children's wellbeing as they were valued and respected.

Staff worked well with other agencies, such as Speech and Language Therapists (SLT) and Accessible Inclusion Support (AIS) to ensure children got the support they need to reach their full potential. Information was shared effectively between children, families and staff, to ensure everyone had a very good understanding of the children's individual needs. This enabled children to thrive.

Quality Indicator: 1.3 Play and learning

Children were fully engaged in their play and enjoyed a range of fun and stimulating activities that were a good mix of spontaneous and planned. For example, children were seen busy at the tinkering table, deconstructing and building a chair. At the playdough station children were given clear instructions to create a mixture. Staff were seen intervening when needed and providing children with valuable space to make their own mistakes and try again. In the construction area children were immersed in problem solving and worked together with their friends, to create a long train track. All parents and carers strongly agreed that their child had opportunities to be involved in meaningful, interesting and fun play experiences.

One parent commented that their child, "is always learning new things - even sign language which is just amazing. They are always busy playing and learning which is fantastic." Children were empowered in their play and learning through staff's skilled interactions. This was particularly evident during group times, which were led well by staff. Their contributions were valued and staff used a range of tools and theories to engage children to ensure they got the most from the activity. For example, staff skilfully used puppets, musical instruments and literacy bags to create a fun stimulating learning experience. As a result, children were fully engaged while exploring numeracy, literacy and language with their friends.

Children's progress and achievements were recorded within learning journals, a tracking system and personal plans. One parent shared that, "It is a testament to the staff how easily our child settled into nursery and how much they are thriving in their preschool year. They must work so hard to give their learners the best every day and we cannot thank them enough." We found that children were proud of their learning journals, as some chose to sit with inspectors and shared their memories of activities and experiences they had had. The management team added comments of praise and recognition within these journals, to celebrate children's achievements. This further promoted a respectful and caring ethos within the service that valued the individual learner. The management team had used self-evaluation, moderation and peer reviews to identify how they could enhance their planning approaches, to ensure it reflected the needs of children attending the service.

Staff made very good use of the community. For example, they created opportunities for children to visit a local care home, museum and the theatre. Furthermore, staff were open and welcoming to families and regularly promoted stay and play opportunities to involve parents and carers. One such event was 'Bedtime Bookbug' whereby children came along to the service after hours, in their pyjamas to hear a story before bed. This was well received by families as they were able to attend after their own workday and felt more included as a result. This positively impacted the wider sense of community and belonging within the nursery.

How good is our setting?

5 - Very Good

We found significant strengths in aspects of the care provided and how these supported positive outcomes for children, therefore we evaluated this key question as very good.

Quality Indicator: 2.2 Children experience high quality facilities

Children benefitted from a setting that was well furnished, comfortable and homely. Soft lighting, children's framed artworks and size appropriate furniture, created a warm and nurturing space where children could feel safe and ready to play and learn. Parents shared that it was a, "home away from home - the pictures on the walls make it lovely to visit and have a nosey at what they have been doing."

Spaces throughout the nursery had children's care, play and learning needs at the heart of the design. Areas promoted skills in understanding, thinking, investigation and problem solving. One parent told us, "The set up of the nursery is very attractive with engaging play provocations set up. My child always seems to be busy and talks about lots of different areas." Staff skilfully used the outdoors as an extension of the indoor learning environment. Children benefitted from free flow access to enable them to lead through their own interests. As a result, the setting's indoor and outdoor environments provided developmentally appropriate spaces.

All parents strongly agreed that their children were safe whilst in this setting. We found the environment and equipment to be safe, secure and well-maintained. Staff encouraged children to share their thoughts and opinions when completing risk assessments. This enabled staff to have a deeper understanding to the safety of the environment from the child's perspective.

A few whiteboards and fire registers were used to record how many children were in the building or play outside and this was regularly updated as children left the service. Staff communicated well with one another as children moved areas and ensured they deployed themselves, to meet the needs of the different nursery areas effectively. As a result, children's safety was maintained.

Cleanliness of the service was of a high standard. Handwashing routines were well established by both children and staff. This ensured any risks in relation to spread of infection was minimised. The management team undertook prompt action to reduce risks of cross contamination in the toilets and nappy changing area. This ensured children, families and staff accessed a safe environment that promoted good health.

How good is our leadership?

5 - Very Good

We found significant strengths in aspects of the care provided and how these supported positive outcomes for children, therefore we evaluated this key question as very good.

Quality Indicator: 3.1 Quality assurance and improvement are led well

A shared vision, values, aims and objectives, positively informed practice. The nursery worked alongside the school to create consistent values that were reflective of the children's care, play and learning needs. The manager used parental views, asking questions such as, "do you feel connected to us?" and "are we promoting a positive, warm and welcoming environment for you all?" Their responses were carefully considered and used to identify strengths and areas for improvement. A display had been made to showcase what was shared and what the service had done in response. This included revisiting their vision, values and aims. This ensured the vision, values, aims and objectives remained supportive of children's and families' expectations and needs.

The manager and staff clearly valued the views and opinions of the children and families' using the service. The majority of parents and carers felt that they and their child were involved in a meaningful way, to help develop the setting and that their ideas and suggestions were used to influence change. One parent told us, "We are regularly asked for inputs, for example, our children's likes, interests and asked for photos to develop the setting and inform the planning of areas." It was evident that the service actively listened and acted upon everyone's views. Events such as 'Nursery Natters' happened regularly to welcome everyone into the service. These were facilitated well and used as an opportunity to build positive relationships with families.

Children's views were continually shaping their service. Cameras were available to children in all areas, including the outdoors, so children could capture their experiences and learning. A photo album was then created to collate all the photographs and provided opportunities for everyone to take part in reflections and discussions. As a result, children and families were meaningfully involved and were able to influence change within the setting.

Quality assurance, including self-evaluation and improvement plans, were in place and led to continuous improvement. The manager had a very good system in place that supported effective audits and monitoring of children's outcomes. Evaluations were found to be honest and practical. The current improvement plan focussed on three main priorities, enhancing digital technologies, effective planning and promoting children rights. Champions were appointed to lead on these areas and drive improvement. Updates were regularly shared with parents, for example, post-its were added to the wall in the foyer as a way to quickly share progress with parents. This ensured everyone felt included in the developments within the service and were able to work collectively towards a shared vision.

How good is our staff team?

5 - Very Good

We found significant strengths in aspects of the care provided and how these supported positive outcomes for children, therefore we evaluated this key question as very good.

Quality Indicator: 4.3 Staff deployment

Staff were warm, welcoming and engaged positively in the inspection process. It was evident through discussions that they were committed and enthusiastic professionals. A staff member told us that there was, "a feeling of great respect and fulfilling relationships between the children and staff." We found evidence of this throughout the nursery. As a result, children received high quality care, play and learning experiences.

The majority of parents and carers strongly agreed that they felt confident that staff had the appropriate skills, knowledge and experience to care for their child and support their learning. We found staff to be confident in their roles and aware of how they could best support children. Staff were able to lead on changes in the service, using their own interests and research to drive positive change. Parents consistently described staff as nurturing, welcoming, passionate and enthusiastic.

Levels of staff were effective. One parent commented, "I think the staff are brilliant, they have made my child's and I's transition into nursery very good. My child is so comfortable in the setting and with all the staff." The deployment of the staff team enabled them to be fully engaged and present in children's care, play and learning. We observed staff maintaining very good supervision through effective and respectful communication. This enabled staff to follow a child's needs and interests without compromising other children's experiences.

There were clear processes in place for mentoring and supporting temporary agency staff. All staff told us they felt well supported in their roles. This enabled them to build confidence and influence positive change within the service. For example, break times were changed to support positive attachments between children and staff, following one member of the team's suggestion.

Parents knew staff within the team and were able to share the positive impact staff had had on their children's experience and outcomes. A parent told us, "My child seems to have a very close bond with their key worker. I feel like the nursery staff always go above and beyond and I appreciate all their efforts."

Complaints

There have been no complaints upheld since the last inspection. Details of any older upheld complaints are published at www.careinspectorate.com.

Detailed evaluations

How good is our care, play and learning?	5 - Very Good
1.1 Nurturing care and support	5 - Very Good
1.3 Play and learning	5 - Very Good

How good is our setting?	5 - Very Good
2.2 Children experience high quality facilities	5 - Very Good

How good is our leadership?	5 - Very Good
3.1 Quality assurance and improvement are led well	5 - Very Good

How good is our staff team?	5 - Very Good
4.3 Staff deployment	5 - Very Good

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Camperdown Primary School Nursery Class Day Care of Children

Buttars Street
Dundee
DD2 4PQ

Telephone: 01382 436 647

Type of inspection:
Unannounced

Completed on:
3 November 2023

Service provided by:
Dundee City Council

Service provider number:
SP2003004034

Service no:
CS2003016932

About the service

Camperdown Primary School Nursery provides a daycare of children service in Dundee. The service is registered to provide a care service to a maximum of 74 children between the ages of 3 years and those not yet attending primary school.

The service is based in a residential area of Dundee and is close to local shops, parks, and other amenities.

About the inspection

This was an unannounced inspection which took place on 02 November 2023 between 09:00 and 16:30. Feedback was shared with the service on 03 November 2023. The inspection was carried out by two inspectors from the Care Inspectorate.

To prepare for the inspection we reviewed information about this service. This included previous inspection findings, registration information, information submitted by the service and intelligence gathered since the last inspection. In making our evaluations of the service we:

- observed practice and daily life
- spoke with staff and the nursery leadership team
- spoke with children
- reviewed documents
- gathered the views of 15 families through MS Forms.

Key messages

- Children's experienced interesting and motivating play and learning opportunities, which sparked their imaginations and curiosities.
- Children benefitted from secure relationships with their key workers, who knew them and their individual needs and preferences well.
- Mealtimes provided opportunities for children to develop life skills in a sociable and nurturing environment.
- The indoor and outdoor environment embedded opportunities for children to explore natural and real-life materials.
- There was a shared understanding of the improvement priorities across the staff team, to support positive outcomes for children and families.
- Staff deployment was effective in supporting continuity of children's care and supervision.

From this inspection we evaluated this service as:

In evaluating quality, we use a six point scale where 1 is unsatisfactory and 6 is excellent

How good is our care, play and learning?	5 - Very Good
How good is our setting?	5 - Very Good
How good is our leadership?	5 - Very Good
How good is our staff team?	5 - Very Good

Further details on the particular areas inspected are provided at the end of this report.

How good is our care, play and learning?**5 - Very Good**

We found significant strengths in aspects of the care provided and how these supported positive outcomes for children, therefore we evaluated this key question as very good.

Quality Indicator 1.1 Nurturing care and support

Children were warmly welcomed on arrival by staff, which promoted a sense of belonging and value. Staff were down at children's level and most interactions were gentle and warm. One parent commented, 'My child really enjoys coming to nursery'. We discussed the use of tone of voice by some staff when interacting with children, to ensure it continued to promote a nurturing ethos. Cuddles and comfort were offered as required and as a result, children appeared confident, happy and settled.

Life skills and independence were promoted, as staff encouraged children to try for themselves, for example when getting dressed for outside play. Children spoke about being given 'jobs' within the nursery. One child said, 'Did you know I have a job? I wipe and dry the climbing frame and slide'. This further developed children's sense of responsibility and independence.

Key workers confidently discussed strategies in place to meet individual needs. ABLe (Addressing Barriers to Learning) plans had been adapted to create a more nurturing and positive relationship with families. Staff should ensure a consistent approach within agreed strategies, for example, where specific visuals are agreed, this practice should be followed. It would be beneficial for the senior team to focus monitoring observations on the interactions between staff and children to support consistency.

Staff spoke knowledgeably about children's individual needs, likes and preferences. It was clear that positive relationships had been established. We suggested that the service streamline the information gathered within children's personal care plans and all about me information. The senior team should develop methods to audit personal plans and permissions, to ensure these are reviewed and updated with families, every six months, in line with legislation.

Medication procedures supported safe storage and administration to safely meet the health and medical needs of children. Monthly audits were carried out by senior staff members, to ensure that procedures were still effective and in line with current guidance.

Nappy changing maintained children's privacy and dignity as they were changed in an area protected by a screen. Children's rights were respected as staff asked for their permission before carrying out tasks and spoke with the child throughout. This promoted a nurturing experience. We discussed infection control procedures with staff to reduce any risk of the spread of infection.

Mealtimes were unhurried and provided opportunities for staff and children to enjoy conversations together. Staff spoke with children about their morning and the activities they had been involved in. Children offered to help their friends, pouring drinks and scooping out the peas. Staff actively reflected on the lunchtime experience and had developed this, to promote a nurturing experience, which avoided disruption to children's free play. As a result, children experienced sociable mealtimes.

Quality Indicator 1.3 Play and Learning

Children were leading their own play and learning and benefitted from the wide range of loose parts and natural materials. Sensory and fine motor learning were extended within the mud kitchen using real fruits and cutlery. This enabled children to talk about the smell and taste, as they played, as one child repeated, 'lemon, sour'. Most staff skilfully extended children's play and learning through their use of effective, open-ended questions. One child was interested in finding the 'gold' within the sand tray and staff skilfully modelled language and extended their learning. This meant that children's interests were followed.

Literacy and numeracy learning was offered across a range of varied experiences. Mathematical language was introduced, as staff compared sizes and counted out peas from pea pods, with children. Learning from group times was extended into children's play, as they were observed building bridges for the 'Billy goats gruff'. Some staff were observed using Makaton with children. A Makaton champion had been identified within the staff team and we supported their goal to create a more universal approach, to the use of Makaton within the service. This would support all children's communication skills.

Planning was responsive to children's interests and focussed on developing their understanding of the SHANARRI wellbeing indicators, which are, safe, healthy, active, nurtured, achieving, respected, responsible, included. These were used to highlight children's progress, achievements and to identify next steps. Staff shared that they met regularly to discuss, plan and reflect on children's current interests, progress and needs.

The service made effective use of the community with recent trips to the V&A and science centre. Children had opportunities to go to the shop and buy snack for the nursery. This meant that children were developing a sense of belonging within the community.

Children had ownership of their learning journals and were keen to share these with inspectors. Observations reflected children's learning and voice and the senior team were aware of the need to develop a consistent approach within the quality of these. Families had opportunities to comment on their children's learning, which supported them to be involved and valued. We found that not all learning journeys were consistently updated. The senior team were aware of this and were carrying out moderation through audits. This would ensure a consistent approach to develop staff skills and embed children's progress and achievements.

How good is our setting?**5 - Very Good**

We found significant strengths in aspects of the care provided and how these supported positive outcomes for children, therefore we evaluated this key question as very good.

Quality Indicator 2.2 Children experience high quality facilities

A bright, warm, homely and welcoming environment had been created. Artwork displayed at children's height, photographs and a family book helped to establish a sense of belonging. 'We belong boxes' further promoted children's ownership and belonging through a dedicated space where they could add photographs and artwork. One parent shared that they felt the service had established a 'friendly and creative atmosphere for children'. The service was furnished to a high standard with soft lighting and cushions providing opportunities for rest and relaxation. There was ample space for children to move around and they had the flexibility to transport resources. This demonstrated that children mattered.

The indoor and outdoor areas were sensitively structured and took account of children's age and stage of development. Natural, loose parts and real-life resources promoted children's imaginations, creativity and sparked their interests and curiosities. Resources were easily accessible and at child height, which promoted children's ownership of their chosen play experiences.

The outdoor space provided further opportunities for children to be creative and assess their own risks in play. Children were observed working together to create 'racing tracks' using big blocks, crates and planks of wood. Staff skilfully supported their interests by encouraging children to think about their own safety without interrupting their play. The free-flow access to the outdoor space meant that children could choose where and who to play with.

A register on the door recorded how many children were in the building and this was regularly updated as children left the service. Staff communicated well with one another as children moved areas and ensured they deployed themselves, to meet the needs of the different nursery areas effectively. As a result, children's safety was maintained.

Risk assessments identified potential hazards and actions taken to reduce these. A mesh covering had been added to the fence to promote children's safety within the service. The head teacher shared that the authority was currently in the process of adapting risk assessment procedures for all services. They shared that all services would have general risk assessments, however, the service would continue to adapt assessments to reflect provision and children's needs.

Monthly audits of accidents and incidents demonstrated that the service were actively reflecting on how to maintain children's safety. These focussed on identifying trends and exploring whether any further action was required. This meant that children's needs were met.

How good is our leadership?**5 - Very Good**

We found significant strengths in aspects of the care provided and how these supported positive outcomes for children, therefore we evaluated this key question as very good.

Quality Indicator 3.1 Quality assurance and improvement are led well

A vision and values were in place and promoted respect, equality, nurture and inclusion. The nursery had identified the need to review this vision with plans to refresh this in consultation with children and families. This would ensure that the vision remained relevant to the community within the service, demonstrating inclusion.

Families were warmly welcomed into the service as they dropped off and collected children. Staff shared information regarding their children's experiences, which supported them to feel involved. A range of opportunities were available to involve families within the life of the service. These included, Bookbug, stay and play, Chattertots, learning at home bags and newsletters. Some families shared that they would like more information about their child's learning and the life of the nursery. One parent felt they would like more information when staff leave the service and new staff join the team. The senior team shared that Seesaw was in the process of being reintroduced to further support keeping families informed. One parent commented, 'Staff are really friendly and take time to tell you about your child's day'. The service regularly provided opportunities for families to share their views and were proactive in giving feedback through a 'you said, we did' format. As a result, families were valued at the heart of the service.

A clear and detailed improvement plan had been created and staff spoke confidently about the identified priorities within this. A robust quality assurance calendar identified when tasks would be carried out and staff had begun to adapt this. We discussed the need to now capture the progress the service had made within their improvement plan, to highlight achievements and next steps. This would ensure that progress was measured and purposeful.

There were regular opportunities for staff to come together and share key messages. These varied from morning huddles to planning meetings and practice discussions. Staff spoke positively about meeting in smaller teams to ensure breadth and knowledge of children's learning and benefitted from coming together, as a whole team, to develop consistency. The senior team had plans to review self-evaluation more formally during the upcoming in-service days. Staff spoke passionately about their championship roles and their ability to share new learning with the team during staff meetings. This meant that staff were valued as leaders of learning.

Peer monitoring and moderation alongside professional support visits from the senior leadership team supported staff to celebrate achievements and develop practice. The senior team had plans to further embed monitoring to promote consistency and quality across the service.

Policies and procedures were in place and these were regularly reviewed and shared with staff to ensure a consistent approach. This meant that families had the right information about expected practice and procedures.

How good is our staff team?**5 - Very Good**

We found significant strengths in aspects of the care provided and how these supported positive outcomes for children, therefore we evaluated this key question as very good.

Quality Indicator 4.3 Staff deployment

Children benefitted from a staff team who were enthusiastic about using their interests and skills to promote positive outcomes. There was a mix of skills and experience across the team and staff were confident to call upon the support of their colleagues. They were committed and passionate about their work with children and the support they provided. One parent commented, 'All staff are very warm and friendly and also very keen to help'. This meant that children experienced high quality care.

Staff communicated and worked well together, to ensure children were safe and engaged in quality experiences, throughout the session. Staff breaks were managed well and did not impact the support or supervision children received. They were clear on their roles at key times of the day, which enabled the team to carry out tasks without impacting children's experiences. Some families were concerned that there did not always appear to be enough staff in the service. We found that ratios were maintained and staff were deployed effectively, which meant that children were always well supervised.

There was a positive ethos within the service and staff enjoyed working together. Staff spoke positively about the service and felt they worked well together as a team. Staff recognised that leadership roles were in the early stages of development and were keen to take these forward. This demonstrated that a motivated staff team supported children.

Staff had participated in a range of training and spoke enthusiastically about their learning and the impact on their practice. Staff had lead roles in sharing their learning at team meetings, which helped to move practice forward and provided quality experiences for children. Training was evaluated using the SSSC (Scottish Social Services Council) recording platform. This meant that training was meaningful and embedded within practice.

Children were protected from harm as staff understood their responsibility in relation to safeguarding. They were confident in recognising and responding to any concerns and had systems in place to record these. All staff had participated in child protection training and were clear on who they would report any concerns to.

New staff to the service were provided with an induction pack. The senior team shared plans to introduce the National Induction Toolkit and we would support this. This would provide staff the opportunity to reflect on their practice and identify any training needs. We suggested that it would be beneficial for a mentor to be appointed throughout the induction process and for checklists to be dated. This would ensure staff fully understand the expectations of their role and the service.

What the service has done to meet any requirements we made at or since the last inspection

Requirements

Requirement 1

To ensure staff can safely meet children's individual health and wellbeing needs, the provider must ensure that medication procedures and storage are in line with best practice guidance. Medication must be checked appropriately, and documentation completed and reviewed accurately. More robust quality assurance processes must be introduced to monitor practice. This must be completed by 31 January 2020.

This is to ensure care and support is consistent with the Health and Social Care Standards which state that: 'Any treatment or intervention that I experience is safe and effective' (HSCS 1.24) and in order to comply with The Social Care and Social Work Improvement Scotland (Requirements for Care Services) Regulations 2011 (Scottish Statutory Instrument 2011/21

This requirement was made on 10 January 2020.

Action taken on previous requirement

Medication procedures supported safe storage and administration to safely meet the health and medical needs of children. Recording systems ensured staff gathered detailed information to support them administer medication safely when required. Parents' permission was sought, and review meetings took place which supported the service gather the most up to date information. Monthly audits were carried out by senior staff members to ensure that procedures were still effective and in line with current guidance.

Met - within timescales

Complaints

There have been no complaints upheld since the last inspection. Details of any older upheld complaints are published at www.careinspectorate.com.

Detailed evaluations

How good is our care, play and learning?	5 - Very Good
1.1 Nurturing care and support	5 - Very Good
1.3 Play and learning	5 - Very Good
How good is our setting?	5 - Very Good
2.2 Children experience high quality facilities	5 - Very Good
How good is our leadership?	5 - Very Good
3.1 Quality assurance and improvement are led well	5 - Very Good
How good is our staff team?	5 - Very Good
4.3 Staff deployment	5 - Very Good

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Quarry View Nursery Day Care of Children

9 Lothian Crescent
Whitfield
Dundee
DD4 0SQ

Telephone: 01382 438 646

Type of inspection:
Unannounced

Completed on:
8 December 2023

Service provided by:
Dundee City Council

Service provider number:
SP2003004034

Service no:
CS2003042570

About the service

Quarry View Nursery is a day care of children service, registered to provide care to a maximum of 134 children from the age of 2 until they are of an age to attend Primary School. No more than 30 children may be aged 2 years.

The nursery operates from North East Campus in the urban area of Whitfield, Dundee. The children are accommodated within two playrooms designated for different age groups. The large open plan space for three to five year olds includes, a separate room known as 'The Snug' for comfort and enclosure. There are three office spaces, a family room and a separate staff room. The children have free flow access to fully enclosed outdoor areas that are accessible from each playroom. The nursery has a secure door entry system in place.

About the inspection

This was an unannounced inspection which took place on 5, 7 and 8 December 2023 between 08:45 and 16:45. Three inspectors carried out the inspection.

To prepare for the inspection we reviewed information about this service. This included previous inspection findings, registration information, information submitted by the service and intelligence gathered.

In making our evaluations of the service we:

- spoke with children and 24 parents using the service
- spoke with staff and management
- observed practice and children's experiences
- reviewed documents.

Key messages

Children benefitted from a respectful, caring setting where staff interactions were kind and supportive. All staff welcomed children and families warmly into the service, promoting an inclusive ethos.

The pace and flow of the day was attuned to children's needs and wishes, supporting them to feel settled and engage well in their play and learning.

Staff successfully created highly engaging opportunities for children. Language, literacy and numeracy was fully embedded throughout and well facilitated by staff.

Children benefitted from a setting that was furnished and decorated to a very high standard. Within the playrooms lighting and various fabrics were used to soften spaces, providing a real sense of warmth and comfort.

The manager effectively raised standards by empowering and motivating staff. Staff were encouraged to read up to date research and best practice, to reflect on their practice and enhance children's outcomes.

Staff at all levels of experience were observed engaging well with children, ensuring they were down at their level listening to them and valuing their views and opinions. Staff were keen to support one another and communicated effectively to ensure children were well cared for.

From this inspection we evaluated this service as:

In evaluating quality, we use a six point scale where 1 is unsatisfactory and 6 is excellent

How good is our care, play and learning?	5 - Very Good
How good is our setting?	5 - Very Good
How good is our leadership?	5 - Very Good
How good is our staff team?	5 - Very Good

Further details on the particular areas inspected are provided at the end of this report.

How good is our care, play and learning?**5 - Very Good**

We found significant strengths in aspects of the care provided and how these supported positive outcomes for children, therefore we evaluated this key question as very good.

Quality Indicator: 1.1 Nurturing care and support

Children benefitted from a respectful, caring setting where staff interactions were kind and supportive. All staff welcomed children and families warmly into the service, promoting an inclusive ethos. Parents commented that it was clear that staff were, "invested and cared for each child."

The pace and flow of the day was attuned to children's needs and wishes, supporting them to feel settled and engage well. Staff used effective personal planning to capture in depth information in relation to children's care and support needs. This enabled them to be responsive and compassionate to children as a result, which impacted positively on their wellbeing.

Staff worked well with other agencies, such as 'Speech and Language Therapists' (SLT) and 'Accessible Inclusion Support' (AIS) to ensure children got the support they need to reach their full potential. Information was shared effectively between children, families and staff, to ensure everyone had a very good understanding of the children's individual needs. This enabled children to thrive.

The views, knowledge and expertise of families were fully recognised and valued. Staff had very good relationships with families, enabling positive partnerships to identify achievements and strategies based on individual needs. Events were held to include families, such as trips to a local Café, community walks and arts and craft fayres. Parents told us they enjoyed these events, finding them a great success and would value more organised activities. As a result, everyone was included and respected.

Snack and mealtimes had been fully considered to ensure children received high quality experiences. Staff had reflected as a team and adapted the environment to promote further independence and nurture for children. Lampshades hung from the ceiling to create a homely feel, while staff sat with children to keep them safe and encourage the development of their social skills. All children experienced a good level of independence as they were encouraged to serve their own snack and pour their own drinks. This valued children and provided them with a caring and positive social experience.

Quality Indicator: 1.3 Play and learning

All children were fully engaged and having fun in their play and learning. Areas in the nursery, including 'The Snug', creative area and outdoor space, were well thought out and set up with clear intentions and provocations for children to investigate and explore. As a result, children received high quality experiences.

Staff successfully created highly engaging opportunities for children. Language, literacy and numeracy was fully embedded throughout and well facilitated by staff. For example, they used group times and circle games well to promote language and numeracy skills through repetition and song. Snack time included positional language and quantities to provide an immersive learning experience for children, which helped develop their mathematical skills. As a result, children were able to learn in fun interesting ways.

Children's progress and achievements were recorded in learning journals, a tracking system and personal plans. One parent shared that, "The staff go above and beyond with updates on seesaw involving everyone, including families and children, to take part." Children were proud of their learning journals, as some chose to sit with inspectors and shared their memories of activities and experiences. The management team had used self-evaluation, moderation and peer reviews to identify how they could enhance their planning approaches, to ensure it reflected the needs of children attending the service.

Children were empowered to lead their own play and learning. Staff were mindful to provide choice and respected children's decisions throughout the setting. Boards had been custom made to allow children to negotiate turn taking in more popular areas, such as the IT area. They selected their photograph and added it to the corresponding board. This let their friends and staff know they wished to take part. This promoted fairness while developing children's social skills.

Children's experiences were enhanced by staff's skilled interactions. Staff were confident when to intervene and when to allow children the time to problem solve on their own. Effective questioning was used to extend children's interests and learning, for example, starting questions with, "I wonder ... ". Some groups of children would wear stickers to encourage staff to ask them questions about what they were learning, for example, "Ask me about the word of the week, frozen". This encouraged children to explore and investigate deeper due to high quality interactions from staff.

How good is our setting?

5 - Very Good

We found significant strengths in aspects of the care provided and how these supported positive outcomes for children, therefore we evaluated this key question as very good.

Quality Indicator: 2.2 Children experience high quality facilities

Children benefitted from a setting that was furnished and decorated to a very high standard. An inviting foyer included, a slideshow of children's experiences, a visual improvement plan for everyone to follow and a family floorbook, to keep everyone up to date with children's play and learning. Soft seating encouraged family members to feel welcomed and included in the service.

Within the playrooms, lighting and various fabrics were added to soften spaces which provided a real sense of warmth and comfort. Staff had recognised that the open planned space in the three to five year old's playroom could sometimes impact on children's wellbeing and quality of play and learning. As a result, a snug space had been adapted to create a nurturing enclosed area where children could read, play with puppets or relax. One parent shared, "My child loves being at nursery and has made use of the snug area when she's been in need of a rest." Another told us, "They have made my child feel so safe and made it such a friendly environment." This impacted positively on children's sense of security and belonging.

Spaces throughout the nursery had children's care, play and learning needs at the heart of the design. Areas, such as the walk way, creative space and tinker table, promoted skills in understanding, thinking, investigation and problem solving. Staff skilfully used the outdoors as an extension of the learning environment. Children benefitted from free flow access to enable them to lead through their own interests. As a result, the setting's indoor and outdoor environments provided developmentally appropriate spaces.

Children were supported to be healthy through effective infection prevention and control procedures. Handwashing took place by children and staff at appropriate times. This helped to minimise the risk of spread of infection.

All parents strongly agreed that their children were safe whilst in this setting. We found the environment and equipment to be safe, secure and well-maintained. Staff encouraged children to share their thoughts and opinions when completing risk assessments. This enabled staff to have a deeper understanding to the safety of the environment from the child's perspective.

How good is our leadership?

5 - Very Good

We found significant strengths in aspects of the care provided and how these supported positive outcomes for children, therefore we evaluated this key question as very good.

Quality Indicator 3.1: Quality assurance and improvement are led well

The vision, values and aims of the setting reflected the service provided. A culture of continuous improvement was embraced by staff, which enabled children to have consistently positive experiences. This resulted in a very happy, safe and supportive environment for children and their families.

The manager and staff clearly valued the views and opinions of the children and families' using the service. The majority of parents and carers felt that they and their child were involved in a meaningful way to help develop the setting and that their ideas and suggestions were used to influence change. One parent told us, "Management team always go above and beyond and have time for families." It was evident that the service actively listened and acted upon everyone's views. For example, children could vote for stories, songs and snacks and the results were posted online to engage everyone and celebrate children's choice.

Quality assurance, including self-evaluation and an improvement plan, were in place and led to continuous improvement. The management team and staff all had high aspirations in supporting children and families to reach their full potential. Parents and carers told us they felt confident in the management teams skills and abilities to provide their child with high quality experiences. One parent commented that, "The head teacher is a face I see daily which is comforting. She is a very nice compassionate lady."

The manager effectively raised standards by empowering and motivating staff. Staff were encouraged to read up to date research and best practice, to reflect on their practice and enhance children's outcomes. For example, quality environment and consistencies within floorbooks had been a focus for development. Training was arranged for all staff to agree a consistent approach. This enabled everyone to work together with a shared vision.

Staff were appointed lead roles, known as 'Curriculum Champions', to drive improvement in areas, such as Information and Communication Technologies, Literacy and Word Aware. Updates were regularly shared with parents, this ensured everyone felt included in the developments.

How good is our staff team?

5 - Very Good

We found significant strengths in aspects of the care provided and how these supported positive outcomes for children, therefore we evaluated this key question as very good.

Quality Indicator: 4.3 Staff deployment

Staff were warm, welcoming and engaged positively in the inspection process. It was evident through discussions that they were committed and enthusiastic professionals. A staff member told us that there was, "strong teamwork in the setting, where staff were willing to support each other and share good practice. Children were at the heart of all learning and staff are nurturing and patient." We found evidence of this throughout the nursery. As a result, children received high quality care, play and learning experiences.

The knowledge and skills of staff across the whole day had a positive impact on children. They used their initiative to ensure children were safe and well supported. Staff at all levels of experience were observed engaging well with children, ensuring they were down at their level, listening to them and valuing their views and opinions. Staff were keen to support one another and communicated effectively to ensure children were well cared for.

Levels of staff were effective in providing high quality care and support. One parent commented, "Staff work really hard to make sure children are happy and settled cannot fault them." The deployment of the staff team enabled them to be fully engaged and present in children's care, play and learning. We observed staff maintaining very good supervision through effective communication. This enabled staff to follow children's needs and interests without comprising on other's experiences.

Families benefitted from an open-door policy, where they were welcomed into the service to see the environment and get to know staff. Any changes to staffing, such as children's keyworkers were well considered. The management team ensured there was appropriate time to provide a detailed handover of information. This ensured children and families experienced consistency and allowed positive attachments to be formed.

Parents knew staff within the team and were able to share the positive impact staff had had on their children's experience and outcomes. A parent told us, "Quarry view nursery is a brilliant, well-led nursery that has plenty of opportunities for the kids to learn and grow. Staff are kind and empathetic and always make themselves available if the parents have any concerns or need guidance. I feel very lucky my child is able to go there."

Complaints

Please see Care Inspectorate website (www.careinspectorate.com) for details of complaints about the service which have been upheld.

Detailed evaluations

How good is our care, play and learning?	5 - Very Good
1.1 Nurturing care and support	5 - Very Good
1.3 Play and learning	5 - Very Good
How good is our setting?	5 - Very Good
2.2 Children experience high quality facilities	5 - Very Good
How good is our leadership?	5 - Very Good
3.1 Quality assurance and improvement are led well	5 - Very Good
How good is our staff team?	5 - Very Good
4.3 Staff deployment	5 - Very Good

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Forthill Primary School Nursery Day Care of Children

Fintry Place
Broughty Ferry
Dundee
DD5 3BE

Telephone: 01382 436 935

Type of inspection:
Unannounced

Completed on:
23 February 2024

Service provided by:
Dundee City Council

Service provider number:
SP2003004034

Service no:
CS2003016936

About the service

Forthill Primary School Nursery is registered to provide a care service to a maximum of 52 children from the age of 3 to those not yet attending primary school.

The nursery operates from purpose-built facilities within Forthill Primary School, Broughty Ferry, Dundee.

The nursery comprises of a large playroom with toilet facilities outside the playroom door.

Children access the secure outdoor area directly from the playroom.

About the inspection

This was an unannounced inspection which took place on Wednesday 21 February 2024 between 09:15 and 15:50. The inspection was carried out by two inspectors from the Care Inspectorate. Feedback was given to the service on Friday 23 February 2024.

To prepare for the inspection we reviewed information about this service. This included previous inspection findings, registration information, information submitted by the service and intelligence gathered since the last inspection.

In making our evaluations of the service we:

- spoke with children using the service and reviewed feedback from 14 of their families;
- spoke with staff and management;
- observed practice and daily life;
- reviewed documents.

Key messages

- Children were happy, settled and having fun at nursery.
- Children experienced kind, compassionate and nurturing care from staff.
- Staff worked effectively as a team to meet children’s individual needs.
- Management and staff were committed to the continued development of the service.

From this inspection we evaluated this service as:

In evaluating quality, we use a six point scale where 1 is unsatisfactory and 6 is excellent

How good is our care, play and learning?	5 - Very Good
How good is our setting?	5 - Very Good
How good is our leadership?	5 - Very Good
How good is our staff team?	5 - Very Good

Further details on the particular areas inspected are provided at the end of this report.

How good is our care, play and learning?**5 - Very Good**

We found significant strengths in aspects of the care provided and how these supported positive outcomes for children, therefore we evaluated this key question as very good.

Quality Indicator 1.1 Nurturing care and support

Children received warm, nurturing care from a staff team who knew them very well. Positive relationships and strong attachments resulted in children feeling secure, happy and loved. One parent said, "Very nurturing, the nursery staff take an interest in the children not only at nursery but their interests and family out with the nursery setting". We saw staff were responsive to children's needs and cues, down at their level, sitting on the floor or crouching down when speaking with them. Children were encouraged and praised throughout the inspection visit. Their achievements in nursery and at home were recognised and celebrated which meant children felt valued and respected. We saw children ask staff for cuddles if they wanted them and staff offer cuddles when appropriate.

Staff spoke confidently about children's care needs and how these were supported and met daily. Information was gathered for all children within personal plans and ABL (Addressing Barriers to Learning) plans where needed, to support children's health, welfare and safety needs. These plans were reviewed regularly and updated when necessary to ensure children were supported to reach their potential. The staff team worked in partnership with families and other professionals to ensure children received consistent support to meet their needs.

Children were encouraged to be independent while attending the service, for example, choosing where and with what they wanted to play with, self-serving at snack and putting coats and wellies on for going outside to play. These opportunities supported children to be confident, make decisions, problem solve and develop their self-esteem.

Interactions between staff and children were warm, responsive and engaging, supporting children in their play and learning. Staff had formed respectful relationships with families which supported them to feel included in nursery life. Parents/carers were encouraged to come into the service to share their children's nursery experiences and to have support with everyday learning opportunities, for example, attending stay and play and PEEP (Parents as Early Education Partners) sessions.

Lunchtime was a calm, sociable and unhurried experience for the children. Staff sat with the children mostly, encouraging a variety of conversations and modelling skills such as cutting up food. Children served their side dishes, poured their milk or water and cleared away their food and plates when finished.

Children's safety and protection were of high importance to management and the staff team. Medication was appropriately stored with the necessary paperwork completed by parents before medication was administered. Staff had undertaken child protection training and were confident in the procedures to follow should they have any concerns about the children. Annual refreshers supported their knowledge and practice.

Quality Indicator 1.3 Play and learning

Children were happy and having fun as they actively engaged in their play and learning. Children chose where they wanted to play and with what, which encouraged and supported their individual interests.

We observed the children enjoy a range of age and stage appropriate resources and activities, such as playdough with loose parts and real-life utensils and scissors, glue and Sellotape while they got creative with the junk modelling. Staff shared that they had recently been evaluating the children's learning environment from the 'eyes of the child,' to ensure the resources and spaces were 'beautiful and inviting' for them.

There was a balance of spontaneous and planned activities, such as gym time, which incorporated numeracy and literacy along with current interests, such as, counting pancakes during a singing activity. Group time also provided the opportunity for a planned activity, with the children enthusiastically involved. A group of children worked together to create a hotel from the large building blocks, using their imaginations and critical thinking skills as they planned and created. They eagerly shared their thoughts and suggestions with each other and a member of staff, who encouraged and extended their thinking skills and decision making. Effective questioning was used by most staff to support and extend children's thinking and decision making. Staff should be supported to further develop their questioning skills.

Staff had a responsive approach to planning children's learning, taking the lead from the children's interests and ideas. Observations of children's development, learning and progress were recorded by staff in the children's learning journals which were shared with their families. Floor books were used to track children's interests and activities throughout the nursery, with the child's voice evident within these floorbooks. As discussed, this could be further developed through encouraging children to mark make their own quotes or pictures. This would allow the children to take further ownership of their learning. The floorbooks were displayed around the play space, providing opportunities for the children to revisit previous learning and relive their experiences. Staff talked about the continued development of the floorbooks through the evaluations and reflections that had been undertaken.

Numeracy and literacy were naturally woven into the children's environment, including number lines, rulers, a variety of books, environmental print and signage. Number cards and boards were used at snack to support children with their snack choices.

Children were supported with the planning and ordering of snack shopping, using technology. They were also provided with learning opportunities through interactive games on the computer and number games on the iPad. This allowed children to explore different ways of using technology to support their interests and learning.

Children had the opportunity to explore their local community, through walks to the park, library and visits to sheltered housing. This allowed the children to be connected and feel part of their community.

How good is our setting?

5 - Very Good

We found significant strengths in aspects of the care provided and how these supported positive outcomes for children, therefore we evaluated this key question as very good.

Quality Indicator 2.2 Children experience high quality facilities

The nursery environment was warm, welcoming and inclusive for children and families, which meant they were respected and valued. A parent confirmed there was a "welcoming and a caring environment".

Access to the nursery for parents and children was secure, with a bell used to alert their arrival. Two staff

members were present at the door during drop off and pick up times. This ensured staff knew who was in the building and no children left unaccompanied. This meant children and staff were safe and it also provided opportunities for the sharing of information with parents about their child's day. A parent shared "I like the handover. I'm always given detail about my son's day. He is always happy and excited to tell me how his day has been".

The indoor environment was safe, clean and tidy. The well-maintained playroom was furnished to a high standard with natural light and ventilation. Overhead lights were dimmed later in the day, providing a calm environment for children to explore, while other children had their lunch.

There was ample space for the children to move around, play independently or with their friends. Areas and resources were set out thoughtfully, with the children's view kept in mind. There was space to allow children to extend their activities, for example, building their models on the floor or dancing to music at the computer area. Resources throughout the environment were developmentally appropriate and reflected children's interests, while encouraging numeracy and literacy opportunities.

Toys, loose parts and resources, indoors and outside, took account of the age and stage of development of the children. They were easily accessible to the children encouraging independence, exploration and investigation. The environment reflected their interests and curiosities, for example, children had fun playing with the playdough, using the rollers, cutters, flowers and herbs, dancing to music, listening to stories read by staff and building aeroplanes with engines from Lego. Children had fun outdoors as they balanced on obstacles, mixed paints in water in the tuff tray, rode bicycles and explored shaving foam. Children had free flow access to the outdoors directly from the playroom which provided children with opportunities to play where they wished.

Written risk assessments were in place for all areas of the service. Staff carried out visual risk assessments daily, before the children arrived in the service. We observed a child undertake a child friendly risk assessment outdoors with a staff member, which supported the children to be aware of and assess risk. We advised that the written risk assessments be reviewed and updated where needed.

The service had appropriate infection control measures in place to minimise the potential spread of infection. Staff regularly washed their hands and children were reminded and supported by staff with handwashing as was needed. Personal Protective Equipment (PPE) was used when nappy changing and dealing with bodily fluids to support infection prevention and control.

How good is our leadership?

5 - Very Good

We found significant strengths in aspects of the care provided and how these supported positive outcomes for children, therefore we evaluated this key question as very good.

Quality Indicator 3.1 Quality assurance and improvement are led well

The current vision, values and aims of the service were being reviewed, led by the children. A clear direction for the service was to be agreed through consultations with children, staff and families.

A quality assurance calendar was in place and was to be further developed to support the improvement agenda. An improvement plan was in place with identified priorities to support the continued development of the service, for example, parental engagement. We saw evidence of these improvements being taken

forward through Stay and Play and PEEP sessions. Staff told us these sessions had been well attended and parents were enjoying coming into the nursery and spending time with their child.

Self-evaluation tools such as 'How good is our early learning and childcare' and 'A quality framework for daycare of children, childminding and school aged childcare' were used to assess and reflect on various aspects of the nursery to support development and improvement. Informal and formal monitoring along with auditing, ensured routine and regular reviews of the service were taking place. Staff were encouraged and supported to take on areas of leadership within the service. Regular consultations with children and families supported service development.

The service communicated effectively with families to keep them informed and included in the nursery, for example, children's learning at group time was shared with parents weekly to support this continued learning at home, for example, songs and stories.

Policies and procedures were in place which underpinned the service and supported staff practice. These were reviewed regularly to ensure they remained relevant to the service and continued to follow best practice guidance.

How good is our staff team?

5 - Very Good

We found significant strengths in aspects of the care provided and how these supported positive outcomes for children, therefore we evaluated this key question as very good.

Quality Indicator 4.3 Staff deployment

There was a mix of skills and experience amongst the staff team. Staff worked well together to meet the needs of the children in their care. Staff were responsive and respectful of children during interactions and play. They provided children with time to settle into the day at nursery. This encouraged the children to feel safe and valued. A parent told us "Staff are caring and welcoming".

Staff were effectively deployed throughout the day and supported children well with transitions, such as lunchtime. Staff communicated effectively with each other to ensure children's experiences were not impacted when staff were leaving an area. Staff should be mindful of supervision of the toilets and corridor space, particularly after lunch as children are going to wash their hands.

Staff shared with us how supported and valued they felt since the change in management. Some staff became emotional when sharing with us the impact the Head Teacher has had on the nursery. The staff team talked of seeing the Head Teacher as a colleague and told us they felt valued.

Staff were committed to their professional development and had undertaken training relevant to the children's needs and in areas where support was identified. For example, ABC and beyond training supported children's language skills. In house training took place at staff meetings or in-service days, where staff shared their learning with the rest of the team. A training plan was in place for the staff team which included mandatory training and professional development opportunities which would further enhance their knowledge, skills and practice.

Complaints

There have been no complaints upheld since the last inspection. Details of any older upheld complaints are published at www.careinspectorate.com.

Detailed evaluations

How good is our care, play and learning?	5 - Very Good
1.1 Nurturing care and support	5 - Very Good
1.3 Play and learning	5 - Very Good

How good is our setting?	5 - Very Good
2.2 Children experience high quality facilities	5 - Very Good

How good is our leadership?	5 - Very Good
3.1 Quality assurance and improvement are led well	5 - Very Good

How good is our staff team?	5 - Very Good
4.3 Staff deployment	5 - Very Good

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Jessie Porter Nursery School Day Care of Children

67 Harestane Road
Dundee
DD3 0LF

Telephone: 01382 436 513

Type of inspection:
Unannounced

Completed on:
28 February 2024

Service provided by:
Dundee City Council

Service provider number:
SP2003004034

Service no:
CS2003015786

About the service

Jessie Porter Nursery School is a daycare of children service, registered to provide care to a maximum of 114 children aged from birth to those not yet attending primary school. No more than 30 children will be under the age of 3 years, of whom no more than 10 are age from birth to 1 year.

The nursery is a standalone setting and operates in the urban area of Kirkton, Dundee. The children are accommodated within three separate playrooms designated for different age groups of children. There is a small office and a separate small staff room. The children have access to fully enclosed outdoor areas that are accessible from the respective playrooms. The nursery has a secure door entry system in place.

About the inspection

This was an unannounced inspection which took place from the 26 to 28 February 2024 between 08:30 and 16:30. Two inspectors carried out the inspection.

To prepare for the inspection we reviewed information about this service. This included, previous inspection findings, registration information, information submitted by the service and intelligence gathered.

In making our evaluations of the service we:

- spoke with children and 12 parents using the service
- spoke with staff and management
- observed practice and children's experiences
- reviewed documents.

Key messages

- Children experienced caring, nurturing interactions from staff who knew them well.
- Children had fun and were fully engaged in their play and learning throughout the sessions, playing independently and cooperatively with friends.
- The manager and staff had a clear vision about the development of the service and were passionate and committed to drive forward improvement.
- A culture of self-evaluation and continuous improvement had been created and supported staff to reflect on practice. Targets were realistic and reflected the needs of children and families using the service.
- Children were cared for by the right number of staff to ensure they had consistently positive experiences.
- Staff worked together as a team and communicated well to ensure children were effectively supervised and supported.

From this inspection we evaluated this service as:

In evaluating quality, we use a six point scale where 1 is unsatisfactory and 6 is excellent

How good is our care, play and learning?	5 - Very Good
How good is our setting?	5 - Very Good
How good is our leadership?	5 - Very Good
How good is our staff team?	5 - Very Good

Further details on the particular areas inspected are provided at the end of this report.

How good is our care, play and learning?**5 - Very Good**

We found significant strengths in aspects of the care provided and how these supported positive outcomes for children, therefore we evaluated this key question as very good.

Quality Indicator 1.1: Nurturing care and support

Children were nurtured through daily experiences. One parent commented that they found the nursery to be, "a warm, nurturing and inclusive environment". This enabled children to confidently seek support from staff. As a result, there was a welcoming ethos within the service and children were at the heart of care. This supported them to form positive attachments and make meaningful connections with staff and peers.

All parents and carers agreed or strongly agreed that they were fully involved in their child's care, including developing and reviewing their personal plan. These included documents such as, All About Me's, developmental milestone trackers and learning journals. Staff used additional documents, such as tailored support plans, to clearly outline additional support for children who required more specific targets and strategies. This enabled staff to work collectively to provide meaningful, consistent care and support for children. One parent told us, "They are really good with my child and always helpful with myself too with any support I may need". As a result, children's wellbeing and development benefitted from effective personal planning.

Staff created a positive ethos of inclusion through regular communication and consultation with parents. They used a range of methods to ensure they were approachable and available to all parents and families. For example, through digital communication, such as Seesaw, and face to face discussions at pick up and drop off. One parent told us, "Most days we get a handover when collecting our child with updates on any achievements or needs/changes. The teachers make regular use of the Seesaw app, which enables us as parents to keep up with what's happening and available in the nursery". As a result, families were well informed about their child's care and support.

Staff worked well with other agencies, such as Speech and Language Therapists (SLT) and Accessible Inclusion Support (AIS), to ensure children got the support they needed to reach their full potential. Information was shared effectively between children, families and staff, to ensure everyone had a very good understanding of the children's individual needs. This enabled children to thrive.

Staff were knowledgeable in their roles and responsibilities in safeguarding children. They were able to confidently identify signs and symptoms that would cause concern for a child's health and wellbeing. The reporting and recording of concerns was clear and accurate to ensure information could be shared effectively with lead agencies, if necessary. As a result, children were protected from harm.

Quality Indicator 1.3: Play and learning

Staff had high aspirations to enable children to be successful. Children's voice was valued and they were empowered to lead their own play and learning. As a result, children were confident, happy and motivated to learn. Effective questioning provided opportunities to widen children's thinking skills and consolidated their learning through play experiences. This supported children to achieve their potential.

Staff successfully created highly engaging opportunities for children to learn and have fun. One parent commented that it was a, "Lovely nursery. My child is really happy, making friends and learning is fun". Children were being effectively supported to develop their language skills as staff used age-appropriate words, conversations and interactions, including narrative for the younger children. All staff were skilled in offering new language and explanations to extend younger children's vocabulary development. Children experienced an environment that promoted literacy; the use of age-appropriate books, storytelling opportunities and mark making experiences. As a result, children were progressing well with their early literacy skills.

Staff intuitively responded to children to fully support their play and learning. They demonstrated skilled interactions that enhanced children's outcomes. They were often seen at children's level, modelling play or using effective questioning to extend children's interests. Care was taken to only intervene when necessary, allowing some children the independence to explore their own learning and manage mistakes. As a result, children experienced high-quality play and learning experiences.

Children's progress and achievements were recorded in learning journals, a tracking system and personal plans. Children were proud of their learning journals, as some chose to sit with inspectors and shared their memories of activities and experiences. The management team were reflective, which enabled them to monitor and identify how they could enhance planning approaches to ensure the needs of the individual child were met.

Regular planning meetings took place to ensure children's experiences were meaningful and purposeful. Staff gathered observations and evidence within their designated areas to feedback to the wider team. Possible lines of development were identified and planned for the week ahead. This resulted in children experiencing a broad range of play and learning experiences while having their views and ideas respected.

How good is our setting?

5 - Very Good

We found significant strengths in aspects of the care provided and how these supported positive outcomes for children, therefore we evaluated this key question as very good.

Quality Indicator 2.2: Children experience high quality facilities

Children benefitted from a setting that was well furnished, comfortable and homely. Some soft lighting, children's artworks and size appropriate furniture, created a warm and nurturing space where children could feel safe and ready to play and learn. Parents shared that, "Jessie Porter is a friendly and welcoming nursery, with kind and caring staff to match".

Spaces throughout the nursery had children's care, play and learning needs at the heart of the design. Several areas promoted skills in understanding, thinking, investigation and problem solving, these included, block play, creative stations and the use of light in play. In all of which, children were seen busy exploring their abilities and having fun. One parent commented that, "The room is well set up for children with defined areas for different activities, our child enjoys the sensory area for a little quiet time, and the vast garden to explore". Staff skilfully used the outdoors as an extension of the indoor learning environment. Children benefitted from free flow access to enable them to lead through their own interests. As a result, the setting's indoor and outdoor environments provided developmentally appropriate spaces.

The majority of parents agreed or strongly agreed that their children were safe whilst in this setting. We found the environment and equipment to be safe, secure and well-maintained. Staff encouraged children to share their thoughts and opinions when completing risk assessments and taking part in risky play. This enabled children to form a good understanding of dangers and explore how to keep themselves safe.

Infection control measures were in place and in line with current guidance. The environment was clean and well ventilated. Children and staff were seen washing their hands at appropriate times, such as before eating and after being outside. The children had a good understanding of how to keep safe and healthy through good personal hygiene habits.

Children's information was securely stored, for example, personal plans were kept in a locked cabinet. Clear policies and procedures were in place to ensure staff practice reflected current legislation and guidance. As a result, children's right to protection and privacy was well managed.

How good is our leadership?

5 - Very Good

We found significant strengths in aspects of the care provided and how these supported positive outcomes for children, therefore we evaluated this key question as very good.

Quality Indicator 3.1: Quality assurance and improvement are led well

A shared vision, values, aims and objectives positively informed practice. A culture of continuous improvement was embraced by staff which enabled children to have consistently positive experiences. This resulted in a very happy, safe and supportive environment for children and their families.

Children and families were regularly consulted and their views gathered. They did this with questionnaires and face to face discussions. The majority of parents and carers agreed or strongly agreed they were involved in a meaningful way to help develop the setting. This gave a strong message that their views mattered. Events such as, 'Chatter Tots' and 'Breakfast Blether' happened regularly to welcome everyone into the service. These were facilitated well and used as an opportunity to build positive relationships with families.

A robust quality assurance system was in place to promote continuous improvement. Staff told us that there was regular communication and opportunities to meet to discuss the key strengths of the service and areas to improve. For example, staff meetings were used to raise standards and allowed staff an opportunity to take forward any passions or interests they had. Staff were encouraged to lead on areas they were particularly passionate and skilled in. For instance, Nursery Narrative, Play on Pedals and Use of Light in Play, was led by members of the staff team. This promoted leadership at all levels, which resulted in motivated staff and positive teamworking.

A culture of self-evaluation for improvement had been created and supported staff to reflect on practice. An improvement plan had been developed, which provided clear and achievable targets. The senior leadership team confidently discussed the key improvement priorities, many of which were ongoing tasks. These were well recorded to identify the impact changes had to ensure they were having a positive impact on children's outcomes. This resulted in a continuous cycle of improvement.

How good is our staff team?**5 - Very Good**

We found significant strengths in aspects of the care provided and how these supported positive outcomes for children, therefore we evaluated this key question as very good.

Quality Indicator 4.3: Staff deployment

Staff were warm, welcoming and engaged positively in the inspection process. It was evident through discussions that they were committed and enthusiastic professionals. A parent told us, "They are all lovely and genuine caring people and I feel like my child is loved and supported." We found evidence of this throughout the nursery. As a result, children received high quality care, play and learning experiences.

Parents knew staff within the team and were able to share the positive impact staff had had on their children's experiences and outcomes. A parent told us, "My child loves their keyworker and all the other staff".

Children benefitted from a service that was appropriately staffed to meet their needs. Effective staff deployment across the service meant that the right number of staff were meeting children's individual needs, consistently throughout the day. Staff were proactive in recognising any gaps and ensuring effective supervision and quality engagement with children. Staff worked very well together and ensured children were able to access the full provision. They recognised that some absence had an impact on the team structure; however, their team approach and commitment ensured continued positive outcomes for children.

A good mixture of skills, knowledge and experience in the staff team contributed to positive interactions, play and learning experiences for children. They communicated well and worked together to ensure children were safe and engaged in quality experiences throughout the day. This allowed routines and key tasks to be carried out whilst ensuring children were appropriately supported and outcomes remained positive. As a result, children experienced a very calm, nurturing experience.

There were clear processes in place for mentoring and supporting new staff. All staff told us they felt well supported in their roles. This enabled them to build confidence and provide high quality care, play and learning for all children.

Complaints

There have been no complaints upheld since the last inspection. Details of any older upheld complaints are published at www.careinspectorate.com.

Detailed evaluations

How good is our care, play and learning?	5 - Very Good
1.1 Nurturing care and support	5 - Very Good
1.3 Play and learning	5 - Very Good

How good is our setting?	5 - Very Good
2.2 Children experience high quality facilities	5 - Very Good

How good is our leadership?	5 - Very Good
3.1 Quality assurance and improvement are led well	5 - Very Good

How good is our staff team?	5 - Very Good
4.3 Staff deployment	5 - Very Good

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Wallacetown Nursery School Day Care of Children

Crescent Street
Dundee
DD4 6DR

Telephone: 01382 438 868

Type of inspection:
Unannounced

Completed on:
6 February 2024

Service provided by:
Dundee City Council

Service provider number:
SP2003004034

Service no:
CS2003015798

About the service

Wallacetown Nursery School provides a daycare of children service in Dundee. The service is registered to provide care to a maximum of 74 children aged from 3 years to those not yet attending primary school.

The service is located within a residential area of Dundee and is close to local parks, shops and libraries. The nursery consists of one large playroom, a sensory room, a family room and a secure outdoor play area.

About the inspection

This was an unannounced inspection which took place on 5 February 2024 between 08:45 and 17:15. Feedback was shared with the service on 6 February 2024. The inspection was carried out by an inspector from the Care Inspectorate.

To prepare for the inspection we reviewed information about this service. This included registration information, information submitted by the service and intelligence gathered since the service was registered.

In making our evaluations of the service we:

- spoke with children using the service and 14 of their family members
- spoke with staff and the management team
- observed practice and daily life
- reviewed documents

Key messages

- Staff had developed positive relationships with families and were involving them in the daily life of the service.
- Interactions between staff and children were warm, caring and nurturing.
- Children were confident and had fun leading their own play both indoors and outdoors.
- Staff were passionate about their roles within the service and fully meeting children's needs.
- Well thought out and well-resourced play areas supported quality play and learning experiences for children.
- Children were excited to share their learning journals with us and talk about their play and learning experiences.

From this inspection we evaluated this service as:

In evaluating quality, we use a six point scale where 1 is unsatisfactory and 6 is excellent

How good is our care, play and learning?	5 - Very Good
How good is our setting?	5 - Very Good
How good is our leadership?	5 - Very Good
How good is our staff team?	5 - Very Good

Further details on the particular areas inspected are provided at the end of this report.

How good is our care, play and learning?**5 - Very Good**

We found significant strengths in aspects of the care provided and how these supported positive outcomes for children, therefore we evaluated this key question as very good.

Quality Indicator 1.1 Nurturing care and support

Interactions between staff and children were warm, caring and nurturing. Staff ensured that they were down at the child's level during most interactions and were responsive to children's needs. Children were happy, settled and having fun in nursery. A parent shared 'Staff are always very welcoming and friendly. All staff acknowledge my child every morning by name. His key worker is a lovely, warm, caring and nurturing person'. There were opportunities throughout the day for children to develop their independence; they self-registered on arrival in nursery, dressed themselves for outdoor play and independently chose where to play. These opportunities developed children's confidence.

Personal plans were in place for all children and included detailed information to ensure staff could fully meet the needs of children in their care. Children with additional support needs were well supported and strategies were in place to support them to progress within their play and learning. Effective links with other agencies and professionals had been developed and maintained to support children's changing needs. Staff confidently discussed children's needs and the strategies in place to support them. Parents were involved in the creation and regular review of all personal plans.

The storage and administration of medication was well managed by the service. All required paperwork was in place and was reviewed monthly to keep it current and up to date. We discussed that it would be beneficial to record more detailed information relating to how to deal with an emergency situation. This would ensure that the staff team had all the required information to fully meet children's health and wellbeing needs.

Children were fully involved in their mealtime experiences. They created menus, were supported to order snack choices online to be delivered to the service and they prepared snack daily. One child shared that grapes had to be sliced because 'they might get stuck in your throat'. This highlighted that children understood the risks associated with choking. Mealtimes were a valuable social experience for children and quality interactions took place between the staff and children. There were opportunities for independence and life skills to be developed through children pouring their own drinks, self-serving their meals and clearing away their food and used plates. Allergies were well managed and there were effective communications between catering and nursery staff.

Children had the opportunity to sleep, rest and relax in a cosy space within the playroom. This area was well used throughout the day and provided a cosy safe space for children.

Nappy changing was a nurturing experience for children, throughout which staff spoke to children and ensured they knew what was happening next within this routine. Infection prevention and control measures were in place and were followed throughout this process. We did highlight that it would be beneficial for children to wash their hands after having their nappy changed, which would further minimise any risk of spread of infection.

Staff were confident about the child protection process and procedures in place within the service. All staff had completed child protection training and had taken part in regular refresher training.

Quality Indicator 1.3 Play and Learning

Children were confident in leading their own play and learning and staff ensured that resources were available to extend play experiences. Children chose where to play and were engaged for extended periods of time in quality play and learning experiences in well-resourced environments. Well thought out provocations promoted children learning new skills and enhanced their learning. The creative area was a hive of activity, where children worked well together to develop their imaginations and creative skills. For example, children made paper fans and experimented by mixing colours using paint. Staff acted as role models to scaffold and develop children's play and learning experiences. Effective questioning was skilfully used to support and develop children's critical thinking and extend their play and learning.

Children explored their outdoor play environment; they used a pulley system to move buckets around and used twigs to clean dirt from tree trunks. Outdoor play experiences naturally incorporated counting and measuring. They provided the opportunity for children to develop language and literacy skills through a broad range of quality play and learning experiences. Staff were motivated and keen to develop children's learning within the outdoor environment. A parent shared 'my child loves the outdoors and there are lots of learning opportunities available both outside and inside. I can see from looking through his learning journal and photos on seesaw that he is interested and involved in lots of different learning experiences'.

Group time provided a valuable opportunity to develop language, literacy and numeracy. Staff were skilled in using a variety of fun approaches to encourage children to recognise and identify numbers, shapes, colours and develop counting skills. Next steps within children's learning were taken forward during group time to support and encourage children to progress and achieve within their learning.

The service had recently developed their approach to planning and had implemented a six-week cycle which focused on planned intentional learning and developed and extended children's current interests. Planning was evaluated at the three-week mid-point and again at the end of the six-week cycle. Evaluations identified what had worked well, what didn't work so well and identified areas that could be further developed. A visual planning sheet was shared electronically with parents, who were encouraged to take forward some of the learning at home.

Observations and photographs of play and learning were recorded in children's learning journals. Children were excited to share their journals with us, pointing out photographs and confidently speaking about their play and learning. One child said 'that's my daddy at stay and play'. The child's voice was evident within their journals and children were regularly involved in updating these. A parent commented 'love the journals which we can not only read about their day but add to from a family and home perspective'. Floor books were developed for each area of the nursery which recorded and identified children's play and learning and how play had been extended. The children were highly involved in the creation of these books.

Children's play and learning was further developed through regular trips to the local library. Children also frequently visited the play park behind the nursery, which provided alternative active play experiences. The service was in the process of developing further opportunities for more trips and outings to expand play and learning opportunities.

How good is our setting?**5 - Very Good**

We found significant strengths in aspects of the care provided and how these supported positive outcomes for children, therefore we evaluated this key question as very good.

QI 2.2 Children experience high quality facilities

The play and learning environment was well furnished and welcoming. There was ample space for children to move freely between areas and free flow access was provided to the outdoor environment throughout the day. A homely ethos was provided through a variety of lighting, plants and a cosy space for children to relax and rest. Children's artwork and photographs were displayed, which ensured children felt valued and respected. A parent commented that it was an 'inclusive and welcoming environment'.

All areas were well thought out and well-resourced to support children's play and learning. A sensory room provided a space for one-to-one time with children and provided a calm and relaxing environment for children, to promote their wellbeing. Children transported resources between areas to extend their play. A wide range of natural and open-ended resources were available for children to access which developed their curiosity, imagination and critical thinking skills. The service was currently developing planting and growing opportunities to promote children's understanding of the seed to plate concept. A parent highlighted that 'the setting makes use of the available space well. It is always attractive and nurturing'.

The nursery environment was safe and secure and the main door was monitored and supervised at all times when parents and visitors were entering the building. The nursery was clean and well maintained. Infection control procedures were in place and were followed by staff, for example, hand washing took place at appropriate times, cleaning was well managed and staff used personal protective equipment (PPE) when appropriate. This minimised any potential risk of spread of infection.

Risk assessments were in place for all areas of the nursery environment, including trips and outings. Accidents and incidents were recorded and shared with parents. Detailed audits were completed each week, which highlighted any potential patterns. These audits provided the opportunity to update risk assessments and make changes to the environment to keep children safe.

Staff maintained effective supervision of children at all times, both indoors and outdoors. A whiteboard was used to record how many children were attending and this was updated throughout the day. Headcounts were regularly carried out by staff to ensure all children were accounted for.

How good is our leadership?**5 - Very Good**

We found significant strengths in aspects of the care provided and how these supported positive outcomes for children, therefore we evaluated this key question as very good.

QI 3.1 Quality assurance and improvement are led well

The service had a vision, values and aims in place, which were shared with families. These were embedded in practice and had been reviewed in consultation with staff, children and parents. This ensured that families felt included and valued.

Children and families were meaningfully involved in changes and developments within the service. The child's voice was evident throughout the nursery. Surveys were used to gain feedback from families and results were shared with them using a you said, we did approach. Effective communications took place with families using Seesaw, emails, newsletters, learning journals and stay and play sessions. The service was in the process of further developing parental involvement. A parent shared 'that the nursery have such good communication and let us know what is going on'.

A quality assurance calendar was in place which identified a range of reviews, audits, training and observations of environment and practice. The calendar was broken down into short time frames and was shared with staff to highlight who was responsible for completing and taking forward tasks.

An improvement plan was in place, which identified and focused on three main priorities. Working groups had been developed to take forward these priorities. Staff were confident in discussing their roles in the improvements and were passionate about developing relationships with children and families.

Regular self-evaluation took place within the service and was linked to main benchmarking tools and best practice documents. Monitoring and supervision was a regular aspect of self-evaluation, which included auditing of journals and monitoring and reviewing of environments and staff practice. Staff used PDSA (plan, do, study, act) cycles to take forward actions and focus areas to support ongoing improvement. Staff visited other settings to share knowledge and skills and reflect on their own practice to further develop outcomes and experiences for children.

The service had policies and procedures in place which adhered to current guidance and best practice.

Staff had completed all core training and had taken part in a range of additional training to further support their own professional development. Staff were keen to extend their skills and knowledge to support them to fully meet the needs of all children in their care and improve outcomes for children. Staff were confident in sharing their learning with us and identified how it had developed their practice.

Newly recruited staff were supported to work through an induction process, which was implemented and delivered using the National Induction Resource. Staff had regular review meetings to support them in their roles. Annual appraisal meetings were used to support professional development and staff now also benefitted from regular wellbeing meetings.

How good is our staff team?**5 - Very Good**

We found significant strengths in aspects of the care provided and how these supported positive outcomes for children, therefore we evaluated this key question as very good.

QI 4.3 Staff deployment

The service was appropriately staffed throughout the day and ratios were maintained at all times. Staff breaks were well managed, which ensured there was no impact on children's mealtimes or play experiences. Transitions were managed well throughout the day and children were supported through the appropriate use of specific strategies. This ensured positive outcomes and experiences for children.

Consistent staff worked within the nursery each day. They had a good knowledge of the children they cared for and had developed positive relationships with them. The consistent staff team also ensured that positive relationships were developed with families, who were welcomed into the service during drop off and pick up times. This provided valuable opportunities for effective communication to be developed and maintained. Contingency plans were in place to minimise any disruption during staff absence.

Staff were flexible and proactive and worked well together as a team to provide quality experiences and engagement with children. The staff were passionate about their roles and meeting the changing needs of children in their care. Staff felt that they communicated well with each other and they felt well supported by the management team. A parent commented that 'the nursery management are very skilled, warm, caring and approachable. The nursery and staff are well led by the management team'. Staff were proud of the relationships they had developed with children and families and were keen to further develop these relationships. Staff were eager to continue to develop and support change and improvement within the service.

Complaints

There have been no complaints upheld since the last inspection. Details of any older upheld complaints are published at www.careinspectorate.com.

Detailed evaluations

How good is our care, play and learning?	5 - Very Good
1.1 Nurturing care and support	5 - Very Good
1.3 Play and learning	5 - Very Good
How good is our setting?	5 - Very Good
2.2 Children experience high quality facilities	5 - Very Good
How good is our leadership?	5 - Very Good
3.1 Quality assurance and improvement are led well	5 - Very Good
How good is our staff team?	5 - Very Good
4.3 Staff deployment	5 - Very Good

To find out more

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یہ اشاعت درخواست کرنے پر دیگر شکلوں اور دیگر زبانوں میں فراہم کی جاسکتی ہے۔

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REPORT TO: SCRUTINY COMMITTEE – 26 JUNE 2024

REPORT ON: EDUCATION SCOTLAND (HMI) INSPECTION OF DOWNFIELD PRIMARY SCHOOL

REPORT BY: EXECUTIVE DIRECTOR OF CHILDREN AND FAMILIES SERVICE

REPORT NO: 195-2024

1.0 PURPOSE OF REPORT

1.1 The purpose of this paper is to report on the findings of the Education Scotland (HMI) inspection of Downfield Primary School.

2.0 RECOMMENDATIONS

2.1 It is recommended that the Scrutiny Committee:

- i) notes the contents of this report; and
- ii) instructs the Chief Education Officer to monitor progress towards meeting the areas for improvement outlined in the report.

3.0 FINANCIAL IMPLICATIONS

3.1 None.

4.0 MAIN TEXT

4.1 Downfield Primary School was inspected by Education Scotland (HMI) in February 2024. Education Scotland published a report of their findings on 23 April 2024.

4.2 At the time of the inspection 315 children were on the primary school roll. 58.9% of pupils lived in the 20% most deprived datazones in Scotland. 16.7% of pupils lived in the 40% least deprived datazones in Scotland.

4.3 The inspection team found the following strengths in the school's work:

- Senior leaders and staff work effectively to create a caring and welcoming environment across the school. This is resulting in a calm ethos for children to be ready to learn.
- Friendly, motivated children who are keen to discuss their learning. They enjoy working with each other and are keen to lead aspects of the wider life of the school.
- Staff's effective work to develop the school's approaches to nurture and inclusion. Together they provide targeted and universal nurturing provision, which is increasing significantly children's readiness to learn, and is improving wellbeing outcomes and attendance.

4.4 The following areas for improvement were identified and discussed with the Head Teacher and a representative from Dundee City Council:

- Continue to raise the attainment of all children at each stage across the school.
- Continue to improve the quality of teaching across the school.
- Develop the curriculum together with parents and partners, to reflect better high expectations for children's progress in all areas of their learning.
- Strengthen approaches to leading and monitoring change. This will help senior leaders and staff to develop important school improvement priorities at an improved pace.

4.5 Education Scotland (HMI) reports using a six-point scale for reporting performance:

excellent	outstanding, sector leading
very good	major strengths
good	important strengths with some areas for improvement
satisfactory	strengths just outweigh weaknesses
weak	important weaknesses
unsatisfactory	major weaknesses

4.6 The following quality evaluations were given at this inspection:

Quality Indicator	Downfield Primary School
1.3 Leadership of change	Satisfactory
2.3 Learning, teaching, and assessment	Satisfactory
3.1 Ensuring wellbeing, equality and Inclusion	Good
3.2 Raising attainment and achievement	Satisfactory

4.7 Appendix 1 provides a synopsis of the Summary of Inspection Findings and outlines key improvement activity to date. Appendix 2 includes the report issued to Parents/Carers.

4.8 As a result of the inspection findings, Education Scotland is confident that the school has the capacity to continue to improve and so will make no more visits in connection with this inspection. Dundee City Council will inform parents and carers about the school's progress through Downfield Primary's Annual School Improvement Report.

4.9 The Education Manager and the school's link Education Officer will continue to monitor the school's progress and improvement in relation to the identified areas for improvement.

4.10 Downfield Primary School's School Improvement Plans (2024/25 and beyond) will reflect Education Scotland's findings and recommendations from the Summarised Inspection Findings which are attached. These will be regularly reviewed, monitored, and evaluated in line with quality improvement procedures.

4.11 Planned school improvement activity building on the school's identified strengths and addressing the areas for development include:

- Internal self-evaluation processes will be reviewed by the Senior Leadership Team and a more robust Quality Assurance calendar will be in place with agreed target dates.
- School Improvement Partnership meetings and reciprocal visits will focus on the quality of learning and teaching and moderation activity.
- Termly visits from link Education Officer will be in place for the session to ensure progress is being made and the pace of improvement is monitored closely.

4.12 As part of the Children and Families Service School Improvement Framework, quality assurance visits are made to the school by the school's link Education Officer to ensure the positive improvement journey continues and monitor the school's progress towards the action points raised in the inspection. The school's Self Evaluation and School Improvement Plans will include the areas for development highlighted by HM Inspectors.

5.0 POLICY IMPLICATIONS

- 5.1 This report has been subject to the Pre-IIA Screening Tool and does not make any recommendations for change to strategy, policy, procedures, services or funding and so has not been subject to an Integrated Impact Assessment. An appropriate senior manager has reviewed and agreed with this assessment.

6.0 CONSULTATION

- 6.1 The Council Leadership Team have been consulted in the preparation of this report and are in agreement with its content.

7.0 BACKGROUND PAPERS

- 7.1 None.

Audrey May
Executive Director

Paul Fleming
Head of Education, Learning and Inclusion

June 2024

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APPENDIX 1**Dundee City Council
Children and Families Service****Scrutiny Committee Report Summary Notes****Inspection and Reporting**

Inspection Agency	HMI
Report Publication Date	23 April 2024
Name of Establishment	Downfield Primary School
Sector	Primary
Name of Head Teacher	Mrs Karen Emmett
Roll	309 primary children

Inspection Outcomes 2023

Quality Indicator	Primary Rating
1.3 Leadership of change	Satisfactory
2.3 Learning, teaching, and assessment	Satisfactory
3.1 Ensuring wellbeing, equality and Inclusion	Good
3.2 Raising attainment and achievement	Satisfactory

The report uses the following word scale:

excellent	outstanding, sector leading
very good	major strengths
good	important strengths with some areas for improvement
satisfactory	strengths just outweigh weaknesses
weak	important weaknesses
unsatisfactory	major weaknesses

Inspection Outcomes April 2024

Key Strengths
<ul style="list-style-type: none"> Senior leaders and staff work effectively to create a caring and welcoming environment across the school. This is resulting in a calm ethos for children to be ready to learn. Friendly, motivated children who are keen to discuss their learning. They enjoy working with each other and are keen to lead aspects of the wider life of the school. Staff's effective work to develop the school's approaches to nurture and inclusion. Together they provide targeted and universal nurturing provision, which is increasing significantly children's readiness to learn, and is improving wellbeing outcomes and attendance.

Areas for Improvement
<ul style="list-style-type: none"> Continue to raise the attainment of all children at each stage across the school. Continue to improve the quality of teaching across the school. Develop the curriculum together with parents and partners, to reflect better the high expectations for children's progress in all areas of their learning.

- Strengthen approaches to leading and monitoring change. This will help senior leaders and staff to develop important school improvement priorities at an improved pace.

Synopsis – Summary of Inspection Findings

Following publication of the inspection report and Summarised Inspection Findings, the school's next Improvement Plan 2024/25 will reflect the recommendations identified by HMI and provide a clear strategic focus for related school improvement.

The Summarised Inspection Findings highlighted the following strengths and areas for improvement within each of the quality indicators.

Leadership of Change

Overall, the work of senior leaders to develop the quality of leadership opportunities across the school is beginning to have a positive impact on both learners' experiences and on approaches to ensuring wellbeing, equality and inclusion for all children.

The headteacher and senior leaders worked with the school community to create the most recent school improvement plan (SIP) and the key priorities are linked well to areas where the school needs to make further improvements. Moving forward, the headteacher and staff need to develop more rigorous approaches to monitoring the impact and pace of this work.

Senior leaders and teachers are beginning to make positive improvements to enhance the quality of learning in lessons across the school and now need to involve staff more in leading and improving the overall quality of teaching, including gathering robust data.

The majority of staff take on or create regular opportunities to engage in high quality professional learning.

Children have opportunities to develop their leadership skills and shape the work of the school such as the citizenship groups.

The Head Teacher consults regularly with the 'parent partnership' group which leads aspects of school fundraising and should now explore areas of where parents can lead meaningful contributions to improvement planning.

The Pupil Equity Fund (PEF) plan and resource allocation are integrated well into the school's overall SIP and are shared with parents. The headteacher should now ensure that the PEF interventions supports key, measurable strategies to accelerate the progress of targeted groups of learners.

Learning, teaching and assessment

Teachers plan learning appropriately and collaboratively within stages. In a few lessons, children are clear about the purpose of learning and the specific intended learning and outcomes but activities planned by teachers are not always well matched to the learning intentions identified.

In most classes, teachers make regular use of assessment techniques to check for understanding and carry out standardised, summative and formative assessments which track children's progress and set targets. They use 'Feedback Friday' sessions effectively to have quality conversations with children about progress in learning.

Teachers should now develop more varied approaches to differentiation to ensure appropriate level of pace and challenge, affording pupils opportunities to lead their own learning and apply their skills and understanding in different contexts.

Senior leaders should also prioritise the improvement of approaches to developing and monitoring the quality of learning, teaching and assessment, including engaging in examples of highly effective practice nationally. This will help to ensure that all children make improved progress in their learning against national standards and expectations.

Ensuring wellbeing, equality and Inclusion

Professional learning undertaken by staff has a positive impact on children and the whole school community. Their sound understanding of trauma-informed practice and nurturing approaches has resulted in children and families receiving effective support when facing challenges.

Children evaluate their wellbeing termly, using wellbeing wheels. Senior which are then used to plan and provide targeted support. The majority of children feel that they are treated with respect by their peers and that other children behave well.

Teachers and support staff work very well together to provide effective nurture support for targeted groups of children, including lunch time sessions and work very well with a range of multi-agency partners to meet children's needs. Children demonstrate increased social skills and emotional literacy in nurture provision and in their classes, as a result of attending nurture sessions. Staff continue to develop further universal inclusive supports in their classrooms and a schoolwide nurturing approach. As a result, there is a marked reduction of serious behaviour incidents. The headteacher and staff have also worked well to significantly reduce the number of occasions where exclusion is used.

Staff have increased the ways children and parents can share concerns about bullying behaviours, including using matrix barcode links. Senior leaders plan to revisit and develop further a shared understanding of anti-bullying education. They plan to support children to lead aspects of this work, including developing the role of 'anti-bullying ambassadors' to help build confidence and resilience in peer relationships.

Support Staff work well as a team to support the emotional, social and learning needs of children. They are familiar with children's individual learning plans, specific targets, attend Team Around the Child meetings and use their professional learning to promote positive relationships, learning and behaviour.

Raising attainment and achievement

Children across the school benefit from a variety of meaningful wider experiences which support them to engage in their learning.

Senior leaders use systems effectively to track children's progress and attainment in literacy, numeracy and wellbeing.

Data from 2022 and 2023 shows an increase in the number of children attaining nationally expected CfE levels.

Most children make good progress in listening and talking and satisfactory progress in reading and writing.

Most children make satisfactory progress in numeracy and mathematics. Across the school, children need to regularly revisit and apply their numeracy and mathematics.

Most children, who receive additional support for their learning, make appropriate progress against their individual learning targets for literacy and numeracy.

PEF is deployed appropriately and senior leaders can evidence signs of positive impact of interventions as an increased number of targeted children are on track to achieve national expectations at their age and stage.

Children are proud of their own and others' achievements and celebrate these in assemblies and in class and they show a sense of confidence and pride in their contributions to the school and their community.

Staff use their local knowledge very well to identify families' and children's needs and address them sensitively. This helps to provide equity of opportunity and reduce financial barriers to participation.

Key activity to date has included the following:

- Engagement with the Local Authority's assigned Attainment Advisor to support all staff to analyse data effectively and inform improvement priorities which will, in turn, raise attainment and meet the needs of all pupils.
- Engagement with Dundee pedagogy team to review curriculum design and undertake moderation activities. This will support teachers to ensure their judgements about children's learning and achievements are robust across all curricular areas.
- Regular meetings with school's link Education Officer to review progress and monitor impact and pace of improvement priorities.

Next steps:

- Build on identified areas of strength within the school to provide more consistent high-quality learning and teaching across the school and ensure children are challenged appropriately.
- Undertake planned visits to schools within and outwith authority where highly effective practice has been highlighted.
- Involve parents more effectively in the work of the school.
- Work in partnership with the Children and Young People Improvement Collaborative (CYPIC) to develop writing at first level
- Continue to work with pedagogy to address key areas for improvement and to provide a bespoke curriculum relevant to the community.

Full details of the Summary of Inspection Findings are available at

<https://education.gov.scot/inspection-and-review/find-an-inspection-report/find-an-inspection-report/details?id=2375>

Explanation of terms of quantity:

The following standard Education Scotland terms of quantity are used in this report:

All 100%
Almost all 91%-99%
Most 75%-90%
Majority 50%-74%
Minority/less than half 15%-49%
A few less than 15%

APPENDIX 2

23 April 2024

Dear Parent/Carer

In February 2024, a team of inspectors from Education Scotland visited Downfield Primary School. During our visit, we talked to parents/carers and children and worked closely with the headteacher and staff.

Downfield Primary School nursery class was inspected by Care Inspectorate within the past 18 months. Therefore we have agreed with the local authority and school that the nursery class is not part of this inspection.

The inspection team found the following strengths in the school's work.

- Senior leaders and staff work effectively to create a caring and welcoming environment across the school. This is resulting in a calm ethos for children to be ready to learn.
- Friendly, motivated children who are keen to discuss their learning. They enjoy working with each other and are keen to lead aspects of the wider life of the school.
- Staff's effective work to develop the school's approaches to nurture and inclusion. Together they provide targeted and universal nurturing provision, which is increasing significantly children's readiness to learn, and is improving wellbeing outcomes and attendance.

The following areas for improvement were identified and discussed with the headteacher and a representative from Dundee City Council.

- Continue to raise the attainment of all children at each stage across the school.
- Continue to improve the quality of teaching across the school.
- Develop the curriculum together with parents and partners, to reflect better the high expectations for children's progress in all areas of their learning.
- Strengthen approaches to leading and monitoring change. This will help senior leaders and staff to develop important school improvement priorities at an improved pace.



We gathered evidence to enable us to evaluate the school's work using four quality indicators from [How good is our school? \(4th edition\)](#). Quality indicators help schools, local authorities and inspectors to judge what is working well and what needs to be improved. Following the inspection of each school, the Scottish Government gathers details of our evaluations to keep track of how well Scottish schools are doing.

Here are Education Scotland's evaluations for Downfield Primary School.

Quality indicators	Evaluation
Leadership of change	satisfactory
Learning, teaching and assessment	satisfactory
Ensuring wellbeing, equality and inclusion	good
Raising attainment and achievement	satisfactory
Descriptions of the evaluations are available from: How good is our school? (4th edition), Appendix 3: The six-point scale	

A more detailed document called Summarised Inspection Findings (SIF) will be available on the Education Scotland website at: [Details](#) | [Find an inspection report](#) | [Find an inspection report](#) | [Inspection and Review](#) | [Education Scotland](#)

What happens next?

We are confident that the school has the capacity to continue to improve and so we will make no more visits in connection with this inspection. Dundee City Council will inform parents/carers about the school's progress as part of its arrangements for reporting on the quality of its schools.

JohnPaul Cassidy
HM Inspector

23 April 2024

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JohnPaul Cassidy
HM Inspector

Summarised inspection findings

Downfield Primary School

Dundee City Council

23 April 2024

Key contextual information

Downfield Primary School was opened in 2008 and is situated in the Downfield and Kirkton area of Dundee. At the time of inspection, the roll was 315 children. The headteacher has been in post for eight years. She is supported by one deputy headteacher and one principal teacher.

In September 2022, 58.9% of pupils lived in the 20% most deprived datazones in Scotland. 16.7% of pupils lived in the 40% least deprived datazones in Scotland.

Downfield Primary school nursery class was inspected by the Care Inspectorate within the past 18 months, therefore, the local authority and headteacher had the option to include the nursery class as part of this inspection. We have agreed with the local authority and school that the nursery class is not part of this inspection. The findings set out below are for the primary school stages.

1.3 Leadership of change

satisfactory

This indicator focuses on collaborative leadership at all levels to develop a shared vision for change and improvement which is meaningful and relevant to the context of the school within its community. Planning for continuous improvement should be evidence-based and linked to effective self-evaluation. Senior leaders should ensure the need for change is well understood and that the pace of change is appropriate to ensure the desired positive impact for learners. The themes are:

- developing a shared vision, values and aims relevant to the school and its community
- strategic planning for continuous improvement
- implementing improvement and change

- Across the school senior leaders and staff are working well to sustain a learning environment which is calm, purposeful and welcoming. The school's values are known as the 'Downfield PROMISE'. This underpins the school's values through 'Partnership, Respect for all, Opportunities, Mindset, Inclusive, Safe and nurturing and Education – being an excellent learner.' This is helping all staff to focus areas of the school's improvement work under agreed themes and is developing very positive relationships with partners and stakeholders. Overall, almost all children feel that staff show genuine care for their wellbeing, which has been the key focus of the school's improvement work in recent sessions. The staff team's well-planned interventions, such as the successful work around nurture and promoting positive relationships, are having a positive impact on children's wellbeing. This is also supporting children's willingness to engage in their learning.
- The headteacher and senior leaders are working well with the school community to create the most recent school improvement plan (SIP). The SIP currently has five key areas of priority. These priorities are linked well to areas where the school needs to make further improvements in its work to impact more positively on outcomes for all children. Moving forward, the headteacher and staff need to develop more rigorous approaches to monitoring the impact and pace of priorities for improvement within the SIP.
- Senior leaders and teachers are beginning to make positive improvements to enhance the quality of teaching in lessons across the school. These are underpinned by clear aims, for example, the current focus on the identified 'HITS' – 'high impact teaching strategies'. Senior leaders need to involve staff more in leading on improving the overall quality of teaching across the school. This should also include teachers gathering robust data to evaluate the impact of changes and overall quality of teaching. The headteacher has put in place a useful quality

assurance calendar which includes sampling children's work and progress over time. Senior leaders have regular dialogue with teachers to follow up on areas of strength following sampling of children's work and wider quality assurance.

- The majority of staff take on or create regular opportunities to engage in high quality professional learning. For example, a group of teachers is involved in the local authority 'Rising Stars' programme which develops teacher capacity towards formal leadership roles. Staff involved in this programme have led useful projects across the school which are directly linked to areas of the school's improvement planning. This includes the universal inclusive practice work and the school's tracking and monitoring project which is helping to address one of the their priority areas for improvement. A number of staff also take on informal leadership roles across the school. Senior leaders should now ensure that professional learning opportunities and collegiate time are more targeted at the school's highest priority areas for improvement. They should also monitor more rigorously the impact of linking professional learning and the school's ongoing work to improve.
- There are a number of impactful opportunities for children to develop their leadership skills and shape the work of the school. For example, the 'citizenship groups' led by children is leading key aspects of raising awareness around children's rights across the school. One of these groups has started to work towards achieving a nationally accredited award for rights-based learning. As a next step, senior leaders and staff should work with children to create meaningful opportunities for more children to develop their leadership skills and have a voice in shaping the life and work of the school.
- The 'parent partnership' has recently undergone changes to its membership. This group of parents leads aspects of school fundraising and they welcome that the headteacher consults regularly with them on key areas of improvement work. Almost all partners have also been involved in various aspects of the school's self-evaluation to improve. As a next step, the headteacher should explore with the 'parent partnership' areas of the school's improvement planning where they could lead meaningful contributions. The headteacher has consulted with parents about the school's allocation of the Pupil Equity Funding (PEF). The PEF plan and resource allocation are integrated well into the school's overall SIP. PEF priorities highlight effectively the school's plans to continue to support equitable opportunities for children who face potential barriers to accessing high quality learning experiences as a result of socio-economic disadvantage. The headteacher should ensure that the PEF planned allocation of resources supports key, measurable strategies to accelerate the progress of targeted groups of learners.
- Overall, the work of senior leaders to develop the quality of leadership opportunities across the school is beginning to have a positive impact on learners' experiences. This is impacting positively on approaches to ensuring wellbeing, equality and inclusion for all children. Senior leaders should also prioritise the improvement of approaches to developing and monitoring the quality of learning, teaching and assessment. Creating more opportunities for teachers to engage with examples of highly effective practice nationally in this area will help to improve the pace of this important area of the school's improvement journey. This will help to ensure that all children make improved progress in their learning against national standards and expectations.

2.3 Learning, teaching and assessment**satisfactory**

This indicator focuses on ensuring high-quality learning experiences for all children and young people. It highlights the importance of highly-skilled staff who work with children, young people and others to ensure learning is motivating and meaningful. Effective use of assessment by staff and learners ensures children and young people maximise their successes and achievements. The themes are:

- learning and engagement
- quality of teaching
- effective use of assessment
- planning, tracking and monitoring

- Senior leaders and staff have prioritised the development of a calm and inclusive ethos. This results in very warm relationships across the school which provides a supportive climate for learning. In almost all lessons, most children engage well in their learning and are motivated and eager to learn. They enjoy their learning activities.
- Children are beginning to understand well the positive relationships and behaviour messages underpinned by the school's Downfield 'PROMISE'. This set of school values is supporting well positive relationships and behaviour both in lessons and more widely around the school. Staff use the different areas of the 'PROMISE' to refocus and engage children in their learning and interactions with one another.
- Children are keen to contribute to their learning and participate well in giving answers to questions from the teacher. In a few classes, children become restless when teachers spend a significant amount of time talking or directing the whole class in a task. There is scope to increase the pace of learning in the majority of lessons. Children in P7 have had a greater input this session in planning their own learning through identifying their interests. This approach provides a promising basis on which pupil voice can be developed further to take more account of children's views about how they learn.
- Children work well in pairs and groups and would benefit from more varied approaches to differentiation. This would enable them to work on different tasks or outcomes which provide an appropriate level of challenge. Children would benefit from leading aspects of their own learning more often and from more creative and regular use of digital resources.
- Teachers in the early stages provide children with opportunities to learn through play-based approaches in the classroom. They should now work together to explore the national guidance to improve the quality of staff interactions with children. This would provide a continued opportunity for professional learning to help them improve their understanding and use of play pedagogy. The leadership team should ensure that all children, within the early stages, are making appropriate progress in their learning within the play environment.
- Support staff work effectively as a team to support the emotional, social and learning needs of children. They make effective use of professional learning to support learners through the provision of a range of interventions and the application of a range of approaches to promote positive relationships, learning and behaviour. Support staff make good use of time provided to familiarise themselves with children's individual learning plans and specific targets. They attend Team Around the Child meetings, making contributions about children's progress and next steps in learning.

- Children across the school benefit from a wide variety of meaningful experiences, including those supported by community partners, for example trips, visitors and competitions. These enrich the experiences of children and support them to engage in their learning.
- Teachers make effective use of questions to develop children's higher-order thinking skills in a few classes. Where learning activities are well-judged, feedback is more detailed and personalised and therefore more effective in supporting individuals. However, the quality of questioning, differentiation and effective feedback is variable across the school. Senior leaders should ensure that the strong practice in these areas is used to inform and develop professional practice across the school.
- Most staff use digital technology well to enhance children's learning. There are a few examples across the school of children making creative and effective use of digital technology. Staff should continue to develop their use of digital technology to enrich and support children's learning and to allow children to experience greater personalisation and choice. They should ensure that children's skills in digital literacy are developed in a planned, progressive way.
- In most classes, teachers make regular use of assessment techniques to check for understanding. Teachers now need to be clearer how they use information from formative assessment to inform next steps in learning for individual children. All teachers carry out standardised, summative and formative assessments. They use information from these to track children's progress and set targets which can be individualised or for groups of children. However, there is variation in how well teachers analyse this information in order to inform children's next steps in learning. Senior leaders and staff now need to ensure that planned assessments add value to the range of evidence gathered to demonstrate children's progress in learning. More opportunities for children to apply their skills and understanding in new contexts, and across the curriculum, would provide teachers with more robust evidence to make judgements about children's progress. Senior leaders and teachers should now develop a consistent approach to using data effectively to inform planning for learning, teaching and assessment.
- Teachers use 'Feedback Friday' sessions effectively to have conversations with children to discuss progress in learning. These support most children well to develop and use appropriate language to describe and evaluate their learning. Teachers should continue to develop the quality of these conversations to provide more detailed feedback to children on how they can progress their learning across all curriculum areas. Teachers should agree a consistent approach to identifying learning targets based on individual needs. This would help children to understand their own targets more clearly. Teachers should also revisit targets more regularly with children to continue to refine them and ensure they support children's progress in learning effectively.
- Teachers have recently focused on developing a shared understanding of national standards in listening and talking. Through this they demonstrate a clear understanding of the moderation cycle. Teachers engage effectively with stage partners and with their cluster colleagues on a well-planned basis to plan and evaluate learning in listening and talking. As a result, teachers are gaining confidence in making judgements about children's progress and understanding of standards to be achieved. Senior leaders should, as planned, ensure that teachers have opportunities to moderate learning, teaching and assessment across Curriculum for Excellence (CfE) levels in all curriculum areas. This will support teachers to ensure their judgements about children's learning and achievements are robust across all curricular areas.
- Teachers plan learning appropriately using a combination of CfE experiences and outcomes, local authority learning pathways and commercial programmes of work. Teachers work

collaboratively within stages to plan children's learning weekly. This enables them to share knowledge and understanding and to support one another. They identify national Benchmarks to plan for assessment effectively. In a few lessons, children are clear about the purpose of learning and the specific intended learning and outcomes. Currently, learning activities too often rely heavily on commercial resources and programmes. Activities planned by teachers are not always well matched to the learning intentions identified. Teachers should ensure that learning activities align more clearly with intended outcomes and specific skills or knowledge to be learned. This will support assessment information that is more focused and geared to inform next steps in learning.

2.2 Curriculum: Learning pathways

- Senior leaders have identified the need to review the curriculum and should do this as a priority. They should consider how the context of the school can be reflected more clearly in the curriculum rationale and learning pathways. They should encourage teachers to be creative in developing learning pathways for all curriculum areas. It will be important to engage all stakeholders, particularly children, in creating the curriculum rationale and evaluating the effectiveness of the curriculum at regular intervals.
- Across the school children have two timetabled periods for physical education each week. Teachers should ensure that effective use is made of time so that children receive their full entitlement weekly. They should also review learning activities to ensure they are of consistently high quality for all classes.
- Teachers plan religious education using the Dundee City Council programme. Learning is supported well through the use of artefacts and visits to places of worship. Religious observance is supported through effective partnership work with Downfield Mains Church. Through this work, there are celebrations in school and the church at Easter and Christmas which support children's learning. Senior leaders and teachers should continue to develop religious education and observance in line with national guidance. This will support a broader understanding of how children's learning in diversity, equality and inclusion can be supported in a progressive way.
- A few children benefit from supportive outdoor learning experiences provided through local partnership working with Ancrum Outdoor Centre. Senior leaders have recently focused on providing resources to support outdoor learning in mathematics and numeracy. They should build on this positive start to continue to develop their plans for outdoor learning as a regular experience for all children, building on their prior learning experiences. This would also support the development of relevant and engaging contexts for learning.
- Senior leaders should review their approaches to embedding Scottish Government's 1+2 modern language policy to ensure that all children receive their full entitlement at all stages.
- Staff have recently refurbished and redesigned the school library with input from children about choice of furniture and layout. At present, individual children make use of the library regularly and classes access digital resources there. The school should continue to develop the use of the library as a weekly experience for all classes.

2.7 Partnerships: Impact on learners – parental engagement

- All staff understand the importance of building positive relationships with their children and families and of improving wellbeing and reducing barriers to learning.
- Staff use an online approach to communicate with parents about their child's progress in learning. A minority of parents do not feel that this provides information consistently and would also welcome more advice on how to support their child's learning at home. The headteacher uses a school newsletter and social media to communicate to parents on a range of issues. However, a minority of parents feel that communication with the school could be better. The senior leadership team should work with parents to review how they can improve all aspects of school-home communications.
- The 'parent partnership' supports the school in fundraising ventures and are keen to encourage more parents to become involved. The school provides some opportunities for parents to engage in the life of the school through events such as 'Meet the Teacher' and 'Sharing the Learning' events such as art exhibitions. The headteacher should continue to identify opportunities for parents to engage in learning. This will help parents to understand better how they can support their child's learning at home.

2.1 Safeguarding

- The school submitted self-evaluation information related to child protection and safeguarding. Inspectors discussed this information with relevant staff and, where appropriate, children. In addition, inspectors examined a sample of safeguarding documentation. Areas for development have been agreed with the school and the education authority.

3.1 Ensuring wellbeing, equality and inclusion**good**

This indicator focuses on the impact of the school's approach to wellbeing which underpins children and young people's ability to achieve success. It highlights the need for policies and practices to be well grounded in current legislation and a shared understanding of the value of every individual. A clear focus on ensuring wellbeing entitlements and protected characteristics supports all learners to maximise their successes and achievements. The themes are:

- wellbeing
- fulfilment of statutory duties
- inclusion and equality

- Staff demonstrate a deep professional commitment to supporting the wellbeing of all children. Adults' interactions with all children are positive, encouraging and caring. As a result, almost all children feel they have trusted adults in school they can talk to. Professional learning undertaken by staff has a positive impact on children and the whole school community. Their sound understanding of trauma-informed practice and nurturing approaches has resulted in children and families receiving effective support when facing challenges.
- Senior leaders hold regular assemblies that focus on health and wellbeing and children take part in special focus weeks throughout the year, such as mental health awareness week. Children evaluate their wellbeing termly, using visuals or diagrams to help. Senior leaders and teachers use this information well to plan and provide targeted support. A majority of children can talk or write about wellbeing indicators and how these relate to their lives at school, at home and in the community. Teachers should continue to develop children's understanding of wellbeing during health and wellbeing learning activities. This will ensure all children can communicate confidently about what it means to be safe, healthy, achieving, nurtured, active, respected, responsible and included.
- All children have opportunities to engage in a range of experiences to play, promote their physical development and get regular exercise. Most children can identify important features of a healthy lifestyle, for example, food choices and the importance of rest. Children speak about experiences tasting new fruits and about taking part in activities to help them feel calm. The number of children across the school involved in regular sports and physical activity out with physical education continues to increase. This is supported well by partners and organisations.
- A few children are strengthening important relationships through a 'Young Carers' group. This project is well led by teaching staff and partners. Children spend relaxed time together and enjoy creating displays and resources, such as comics and letters, to educate other children about the life of a young carer. As a result, they are increasing their sense of belonging and self-esteem, and enhancing their network of support through these experiences.
- Senior leaders are at the early stages of introducing rights-based learning to the school community. As planned, staff should provide opportunities for children to explore and learn about the United Nations Convention of the Rights of the Child. This will help children to develop an understanding of their own rights and those of others.
- The majority of children feel that they are treated with respect by their peers and that other children behave well. A few children and parents feel bullying is not always dealt with well. Staff have increased the ways children and parents can share concerns about bullying behaviours, including using matrix barcode links. Senior leaders seek children's views on

aspects of safety in school. This is supporting staff to identify areas of focus that are important to children, such as playground behaviours. Senior leaders should support the school community to revisit and develop further a shared understanding of anti-bullying education. As planned, they should support children to lead aspects of this work, including developing the role of 'anti-bullying ambassadors'. This will help children to discuss how they feel and develop confidence and resilience in peer relationships.

- Staff understand and apply their statutory responsibilities in relation to meeting the additional support needs of learners well. The school's approaches are embedded in legislation and national guidance. Staff are committed to removing barriers to children's learning and wellbeing, and ensuring learning and achievement opportunities are accessible to all.
- Staff commit fully to promoting nurturing principles and inclusion. Teachers and support staff work very well together to provide effective nurture support for targeted groups of children, including lunch time sessions. The principal teacher and nurture teacher manage this well-considered provision effectively and work very well with a range of multi-agency partners to meet children's needs. Children demonstrate increased social skills and emotional literacy in nurture provision and in their classes, as a result of attending nurture sessions. Staff continue to develop further universal inclusive supports in their classrooms and a school-wide nurturing approach. As a result, there is a marked reduction of serious behaviour incidents. The headteacher and staff have also worked well to significantly reduce the number of occasions where exclusion is used.
- Senior leaders carefully track the support provided for individual children who require additional support and monitor their progress across wellbeing and learning. They ensure children's plans are maintained and reviewed regularly with children, parents, relevant staff and partners. Staff should continue to ensure that targets set are specific and in small steps to better track children's success over time.
- The headteacher monitors regularly children's attendance at school and senior leaders have clear processes in place to review individualised and part-time timetables. They should continue to ensure part-time timetables are only in place for short periods of time. This should support children's reintegration to full-time learning at school as part of their support plan. Currently, the overall school figure for attendance is below the national average. For a few children, low attendance levels are adversely impacting their progress in learning and attainment. To address this, the headteacher has appointed a school and family development worker to help support children and families. This is beginning to help to remove barriers to attending school and there are early positive signs of impact.
- Children experience a range of learning activities which help them to understand and appreciate diversity through assemblies, class lessons and new library books. The school's strong, inclusive approach supports all children to feel they belong. Informative displays around the building and focused assemblies raise awareness of international campaigns, such as Black History Month. Children participate in projects such as 'Show Racism the Red Card' and mark a range of festivals and celebrations. In 2020, senior leaders and a group of children worked together to raise children's awareness of equity in education and reducing barriers to learning for lesbian, gay, bisexual, transgender (LGBT) children and young people. The group also created an equalities policy for the school community. As a result of this work, they achieved the Youth Scotland LGBT charter award. Staff should now revisit and build on children's learning in a coherent and progressive way across levels. This will help children to develop further their understanding of their place in the world as a global citizen.

- The school submitted information relating to compliance with the revised Nutritional Regulations 2020 and key duties as required by The Schools (Health Promotion and Nutrition) (Scotland) Act 2007. The Health and Nutrition Inspector (HNI) discussed this information with relevant staff and children. In addition, the HNI examined documentation relating to the effectiveness of whole school approaches to improving the health and wellbeing of children through food in school. Several areas for improvement have been agreed with the school and the school meals provider.

3.2 Raising attainment and achievement**satisfactory**

This indicator focuses on the school's success in achieving the best possible outcomes for all learners. Success is measured in attainment across all areas of the curriculum and through the school's ability to demonstrate learners' achievements in relation to skills and attributes. Continuous improvement or sustained high standards over time is a key feature of this indicator. The themes are:

- attainment in literacy and numeracy
- attainment over time
- overall quality of learners' achievement
- equity for all learners

Attainment in literacy and numeracy

- In June 2023, most children attained nationally expected CfE levels in listening and talking. The majority of children achieved expected CfE levels in reading and writing. Most children achieved numeracy at early level by the end of P1 and the majority of children achieved at first and second levels at the end of P4 and P7 respectively.
- Most children, who receive additional support for their learning, make appropriate progress against their individual learning targets for literacy and numeracy.

Attainment in literacy and English

- Most children make good progress in listening and talking and satisfactory progress in reading and writing.

Listening and talking

- At early level, most children follow simple instructions. They are learning to take turns and listen and respond to others appropriately. Children will benefit from further practice in saying letter blends out loud. At first level the majority of children know what makes a good listener and listen to others and make an appropriate response. They are beginning to build on the contributions of others. At second level most children build upon the views of others and support others' opinions and ideas. A few children would benefit from further support to show respect for the views of others and to offer their own opinions with increasing confidence.

Reading

- At early level, the majority of children recognise and say single sounds. They use what they have learned to attempt to read simple words. They are beginning to use knowledge of taught sounds to decode and blend together to read unfamiliar words. At first level most children read aloud with expression. Children require regular practice to demonstrate their understanding of a text using appropriate comprehension strategies. The majority of children share their thoughts and opinions about characters, events and setting of a text. At second level the majority of children can discuss aspects of author's craft including word choice. Children will benefit from regular practice to identify and discuss features of language.

Writing

- At early level, the majority of children can draw a picture and attempt to write a simple sentence using marks and letter knowledge to convey information. Children can copy words and letters. They will benefit from exploring and playing with patterns and sounds in a range of imaginative and real-life contexts. At first level, children use simple sentence openers that state time and place. Children need to create extended texts regularly for different purposes and check to ensure their writing makes sense. At second level, most children use

knowledge of text type features to select appropriate forms of layout. Children understand how word choices affect the reader and include vocabulary that is suitable for the reader. Children require practice to write for a wider range of audiences and purposes. Across the school children need regular practice to edit their work and use taught punctuation independently and accurately.

Numeracy and mathematics

- Overall, most children make satisfactory progress in numeracy and mathematics. A minority of children have gaps in their knowledge of key number facts and mathematical understanding. Across the school, children need to regularly revisit and apply their numeracy and mathematics learning. A majority of children require practice setting out and presenting their work.

Number, money and measure

- At early level, most children correctly recognise, write and order numbers up to 10. They are becoming more confident adding and subtracting within 10 using concrete materials. At first level, the majority of children demonstrate their growing understanding of place value and rounding. They estimate how long an object is and measure it using appropriate instruments and units. Most children require further support with fractions and working out change when using money. At second level, a majority of children can apply their learning and skills in number and money to real-life contexts, such as budgeting. They are less confident working with percentages and calculating durations of time.

Shape, position and movement

- At early level, almost all children recognise common two-dimensional shapes and create repeating patterns. They will benefit from developing further the language of position and direction. At first level, a majority of children identify and name three-dimensional (3D) objects and discuss their properties. At second level, a majority of children understand the relationship between 3D objects and their nets. Across first and second levels, children need to develop and practise applying their knowledge of angles.

Information handling

- At early level, children create pictorial displays of data collected. At first and second levels, a majority of children extract key information to answer questions about a range of graphs and charts. Across the school, children will benefit from regular practice collecting, organising and displaying data in meaningful, real-life contexts, including using digital technology.

Attainment over time

- Senior leaders use systems effectively to track children's progress and attainment in literacy, numeracy and wellbeing. Tracking information shows that the pandemic significantly impacted on children's attainment across the school adversely. Data from 2022 and 2023 shows an increase in the number of children attaining nationally expected CfE levels. Senior leaders and staff recognise that attainment needs to continue to improve across the school, particularly at early level. They identified gaps in children's learning, particularly in writing and reading. Senior leaders prioritised reading as an area of improvement and evidence shows positive impact on children's progress.
- Senior leaders track and evidence progress of cohorts and groups of children effectively. For example, most children with English as an additional language are achieving nationally expected CfE levels in reading and listening and talking. A majority of children who have experienced care achieve expected levels in reading and writing. Overall, children are capable of achieving more.

Overall quality of learners' achievements

- Children are proud of their own and others' achievements and celebrate these in assemblies and in class. Children's self-esteem and confidence is increased through celebration of achievements within and out with school, for example, 'star of the week' and 'yellow letters'. A few children have shared their achievements representing sports at a national level, inspiring others through the 'champions wall'. Senior leaders track children's participation in achievements to prevent children from missing out. This is resulting in children improving their life skills through targeted interventions, for example, learning to ride a bike. Staff should support children to recognise and talk about their skills development which will enable them to identify the importance of preparation for careers and life beyond the school.
- The majority of children are developing confidence and achieving success through participating in 'citizenship groups' facilitated by staff. Children are demonstrating their capabilities as effective contributors taking the initiative and leading the groups. Children show a sense of pride in their contributions to the school and their community, including visiting senior adult residents and working alongside the 'sunshine ladies'. Children will benefit from further experience of contributing to their community in a positive way.
- Children are developing a variety of interests, talents and skills through a range of inputs led by staff and partners as part of the 'Downfield PROMISE'. Children are beginning to develop a wider range of new skills and staff should continue with their plans to extend their work with partners.

Equity for all learners

- Senior leaders track effectively the progress and attainment of groups of children with potential barriers to their learning. They identify gaps in children's attainment using a range of data and use this information well to plan targeted support for individuals and cohorts. Senior leaders deploy PEF appropriately to provide additional staff, resources and for professional learning. Senior leaders can evidence signs of positive impact that literacy interventions are having on children's progress in reading at first level. An increased number of targeted children are on track to achieve national expectations at their age and stage. Staff also provide wellbeing support for groups of children, such as nurture group provision and counselling through the counselling resources. These targeted interventions are helping children with barriers to their learning to grow in confidence and to improve their emotional wellbeing and readiness for learning. Senior leaders recognise they now need to use data to plan universal and targeted approaches to narrow the attainment gap in writing. As part of this work, senior leaders should monitor regularly interventions and approaches to ensure they are accelerating progress and improving outcomes for all children.
- Targeted PEF resources are geared towards developing children's emotional literacy and accepting disappointment. Other resources target identifying gaps in children's learning and development as part of the transition to secondary school programme. These resources are showing signs of benefitting children's willingness to engage in their learning and are improving the attendance of targeted groups of children. Staff monitor effectively nurture-based approaches using commercially produced resources and local authority created monitoring profiles for children.
- The headteacher has taken appropriate steps to reduce the cost of wider learning experiences and of the school day. These approaches to increasing equitable opportunities for all children have involved the support of the 'parent partnership' also. Staff use their local knowledge very well to identify families' and children's needs and address them sensitively. This helps to provide equity of opportunity and reduce financial barriers to participation. The headteacher

should continue to develop further approaches to addressing this important area in collaboration with the whole school community.

Explanation of terms of quantity

The following standard Education Scotland terms of quantity are used in this report:

All	100%
Almost all	91%-99%
Most	75%-90%
Majority	50%-74%
Minority/less than half	15%-49%
A few	less than 15%

Other quantitative terms used in this report are to be understood as in common English usage.

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REPORT TO: SCRUTINY COMMITTEE – 26 JUNE 2024

REPORT ON: EDUCATION SCOTLAND (HMI) INSPECTION OF ST NINIAN'S RC PRIMARY SCHOOL AND NURSERY CLASS

REPORT BY: EXECUTIVE DIRECTOR OF CHILDREN AND FAMILIES SERVICE

REPORT NO: 194-2024

1.0 PURPOSE OF REPORT

1.1 The purpose of this paper is to report on the findings of the Education Scotland (HMI) inspection of St Ninian's Roman Catholic (RC) Primary School.

2.0 RECOMMENDATIONS

2.1 It is recommended that the Scrutiny Committee:

- i) notes the contents of this report; and
- ii) instructs the Chief Education Officer to monitor progress towards meeting the areas for improvement outlined in the report.

3.0 FINANCIAL IMPLICATIONS

3.1 None.

4.0 MAIN TEXT

4.1 St Ninian's RC Primary School was inspected by Education Scotland (HMI) in March 2024. This was a full model inspection, focused on four quality indicators. Education Scotland published a report of their findings on 14 May 2024.

4.2 At the time of the inspection 251 children were on the primary school roll. 8 children were in the 2-year-old room and 34 children in the 3- to 5-year-old room. Just over 70% of children who attend the school live in Scottish Index of Multi Deprivation (SIMD) areas 1 to 4. 83% of children are registered for free school meals. The school's Pupil Equity Fund allocation is £77,000.

4.3 The school's current Head Teacher and Depute Head have been in post for 12 years.

4.4 The inspection team found the following strengths in the school's work:

- The headteacher and depute headteacher provide strong and highly effective leadership. Teachers are empowered to lead change and improvement across the school.
- Across the school and nursery, children are making good progress in their learning. They benefit from high-quality learning and teaching and positive relationships with staff and each other. As a result, they are confident, happy and enjoy their learning.
- Children are developing important leadership skills and have very good opportunities to be involved in decisions about their school. Children know that their views are valued. They understand children's rights and how these can improve their lives and the lives of other children.
- Transition arrangements are strong and as a result, children are being well supported to build on their learning as they move into secondary school.

4.5 The following areas for improvement were identified and discussed with the Head Teacher and a representative from Dundee City Council:

- Staff should continue to develop how they assess children's progress. This assessment information should be used to ensure all children attain and achieve as highly as possible.

- The senior leadership team should work more closely with leaders in the nursery. This will allow them to support further the nursery team and monitor the progress children are making.

4.6 Education Scotland (HMI) reports using a six-point scale for reporting performance:

excellent	outstanding, sector leading
very good	major strengths
good	important strengths with some areas for improvement
satisfactory	strengths just outweigh weaknesses
weak	important weaknesses
unsatisfactory	major weaknesses

4.7 Here are Education Scotland's (HMI) evaluations for this inspection:

Quality Indicator	St. Ninian's Primary
1.3 Leadership of change	Very Good
2.3 Learning, teaching, and assessment	Very Good
3.1 Ensuring wellbeing, equality and Inclusion	Very Good
3.2 Raising attainment and achievement	Very Good
Quality Indicator	St. Ninian's Nursery Class
1.3 Leadership of change	Good
2.3 Learning, teaching, and assessment	Good
3.1 Ensuring wellbeing, equality and Inclusion	Good
3.2 Raising attainment and achievement	Good

- 4.8 Appendix 1 provides a synopsis of the Summary of Inspection Findings and outlines key improvement activity to date. Appendix 2 includes the report issued to Parents/Carers.
- 4.9 As a result of the inspection findings, Education Scotland is confident that the school has the capacity to continue to improve and so will make no more visits in connection with this inspection. Dundee City Council will inform parents and carers about the school's progress through St Ninian's RC Primary's annual School Improvement Report.
- 4.10 St Ninian's RC Primary School's Improvement Plans (2024/25 and beyond) will reflect Education Scotland's findings and recommendations from the Summarised Inspection Findings which are attached. Improvement Plans will be regularly reviewed, monitored, and evaluated in line with quality improvement procedures.
- 4.11 The relevant education officer and manager, reporting to the Chief Education Officer, will continue to monitor the school's progress and improvement in relation to the identified areas for improvement.

5.0 POLICY IMPLICATIONS

5.1 This report has been subject to the Pre-IIA Screening Tool and does not make any recommendations for change to strategy, policy, procedures, services or funding and so has not been subject to an Integrated Impact Assessment. An appropriate senior manager has reviewed and agreed with this assessment.

6.0 CONSULTATION

6.1 The Council Leadership Team have been consulted in the preparation of this report and are in agreement with its content.

7.0 BACKGROUND PAPERS

7.1 None.

Audrey May
Executive Director
Children and Families Service

Paul Fleming
Head of Education, Learning and Inclusion
Children and Families Service

June 2024

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APPENDIX 1

Children and Families Service

Scrutiny Committee Report Summary Notes

Inspection and Reporting

Inspection Agency	HMI
Report Publication Date	14 th May 2024
Name of Establishment	St Ninian's Primary
Sector	Primary and Nursery
Name of Head Teacher	Mrs Lisa MacPhail
Roll	251 primary children and 42 nursery children

Inspection Outcomes 2024

Quality Indicator	St. Ninian's Primary
1.3 Leadership of change	Very Good
2.3 Learning, teaching, and assessment	Very Good
3.1 Ensuring wellbeing, equality, and Inclusion	Very Good
3.2 Raising attainment and achievement	Very Good
Quality Indicator	St. Ninian's Nursery Class
1.3 Leadership of change	Good
2.3 Learning, teaching, and assessment	Good
3.1 Ensuring wellbeing, equality, and Inclusion	Good
3.2 Raising attainment and achievement	Good

The report uses the following word scale:

excellent	outstanding, sector leading
very good	major strengths
good	important strengths with some areas for improvement
satisfactory	strengths just outweigh weaknesses
weak	important weaknesses
unsatisfactory	major weaknesses

Inspection Outcomes March 2024

Key Strengths

- The Head Teacher and Depute Head Teacher provide strong and highly effective leadership.
- Teachers are empowered to lead change and improvement across the school.
- Across the school and nursery, children are making good progress in their learning.
- Children benefit from high quality learning and teaching and positive relationships with staff and each other. As a result, they are confident, happy and enjoy their learning.
- Children are developing important leadership skills and have very good opportunities to be involved in decisions about their school. Children know their views are valued. They understand children's rights and how these can improve their lives and the lives of other children.
- Transition arrangements are strong and as a result, children are being well supported to build on their learning as they move into secondary school.

Areas for Improvement

- Staff should continue to develop how they assess children's progress. This assessment information should be used to ensure all children attain and achieve as highly as possible.
- The senior leadership team should work more closely with leaders in the nursery. This will allow them to support further the nursery team and monitor the progress children are making.

Synopsis – Summary of Inspection Findings

Following publication of the inspection report and Summarised Inspection Findings, the School's next Improvement Plan 2024/25 will reflect the recommendations identified by HMI and provide a clear strategic focus for related school improvement.

The Summarised Inspection Findings highlighted the following strengths and areas for improvement within each of the quality indicators.

Leadership of Change – strengths (SCHOOL)

- The senior leadership team provide strong and effective leadership. They have created a very positive and supportive ethos in which children, staff and families feel valued. The headteacher and depute headteacher have a shared vision that ensures all children feel loved and respected. This vision permeates the work of the school. Staff and children demonstrate the school values in their interactions with each other.
- Staff are very reflective of their practice. Strong teamwork and dynamic leadership results in a proactive and positive staff team that are focused on improving the work of the school.
- Senior leaders and staff have a thorough understanding of the social, cultural and economic context of the school. They know children and families very well and have positive relationships with the school community. Staff use this information very effectively to ensure they are well informed about challenges that may impact on children's learning, attainment or wellbeing.
- Across the school, staff have high expectations of children. They ensure economic challenges do not present barriers to how well children attain and achieve.
- Almost all parents are extremely positive about the school. Parents appreciate the work of the school and the love and support provided by senior leaders and staff. Parents identify how staff

go above and beyond what is required to ensure all children feel valued and respected. They recognise the strong and visible leadership of the headteacher and depute headteacher.

- Staff across the school are highly committed to continuous professional development in order to improve outcomes for children.
- Across the school there is a strong focus on children's leadership and pupil participation

Leadership of Change – strengths (NURSERY)

- Practitioners reflect the school's vision and values effectively in their everyday interactions, practice and approaches with children and families. The nursery team use the values well to promote positive behaviour and support children to be nurturing, respectful and kind towards each other.
- The nursery team have developed positive relationships with each other. The Senior Early Years Practitioner has day to-day responsibility for the setting and is supported well by the nursery teacher. Together they spend time each day in the playrooms providing effective support to practitioners. Practitioners work well together and know that their skills and experience are valued by the senior leadership team.
- Practitioners demonstrate a professional approach to their work and are keen to continue to develop their knowledge and practice through ongoing study. Practitioners have leadership roles to take forward initiatives, which support improvements within the setting, and develop their skills.
- The headteacher and nursery team have developed an improvement plan that includes relevant improvement priorities.
- The team gather feedback from parents on a few aspects of the work of the nursery such as the availability of family learning activities.
- The headteacher has overall responsibility for the nursery. Together with the depute headteacher, she works with the nursery team to monitor practice. The headteacher meets regularly with nursery leaders to share information, discuss self-evaluation and improvement priorities.

Learning, teaching and assessment (SCHOOL)

- Children enjoy learning in a warm and caring environment. Almost all children display positive behaviour. All staff know children, their families and the community very well. Across the school, relationships are positive and nurturing. There is a strong work ethic across the school. Children understand the purpose of learning, respect staff, and are proud of their school.
- Children understand their rights as outlined in the United Nations Convention of the Rights of the Child (UNCRC). These feature in class lessons, assemblies and in displays around the school. Across all stages, children are eager learners and are motivated to do their best in tasks and activities across the curriculum. The focus on children's rights is supporting almost all children to display positive behaviour in their learning and play.
- Across the school, children benefit from consistently high-quality learning and teaching. At the outset of lessons, all staff use clear instructions to share the purpose of the learning.
- All teachers ensure children experience differentiated learning that is well matched to their needs. Children who need extra help with their learning are very well supported by teachers and support staff. This includes the provision of individual and small group learning activities that support children to improve reading, writing and numeracy skills.
- Staff have worked well together to improve learning environments across the school. Children have access to high quality resources and tools they need in their learning. Wall displays are used well to display prompts for learning and children's work.
- Children use a range of digital tools to support and enhance their learning. Across all classes, children use laptops and tablets regularly.

- Children at P1 learn through a well-considered approach to play pedagogy. Staff have a sound understanding of national practice guidance. They create purposeful learning environments that support children well to be curious and make independent choices.
- Teachers work very well together in the moderation of children's work. This includes sharing standards and expectations with their local cluster primary schools and designated secondary school.
- All staff know children very well and have a good understanding of the factors related to poverty in their local community. This is managed well and discreetly.

Learning, teaching and assessment (NURSERY)

- Children under three years enjoy warm, nurturing and positive relationships with adults who care for them well. Practitioners make effective use of space in the indoor and outdoor areas to motivate and engage children's interests. Children access resources independently and lead aspects of their own play.
- Children aged from three years to five years receive a warm welcome into the nursery class. Practitioners support them very well, know them as individuals and recognise their emotional and developmental needs. Children are happy, safe, secure and developing confidence.
- Practitioners make good use of conversation to find out about children's interests, ideas and prior knowledge. Children enjoy freely accessing the enclosed outdoor area. Children have opportunities to use digital technologies such as a smartboard and tablet computer.
- Practitioners regularly discuss individual children's development. This enables them to provide a range of learning experiences relevant to the needs of most children. Practitioners capture examples of children's experiences in learning journals.
- Practitioners use a variety of planning formats, including floor books, to plan and record children's learning. Staff engage in regular professional dialogue to discuss the progress children are making in their learning.

Ensuring wellbeing, equality, and inclusion (SCHOOL)

- Across the school, relationships between staff and children are very positive. The school values are evident in day-to-day practice. As a result, children are happy and confident. Almost all children behave well and are respectful to adults and each other. Children demonstrate care and support for each other.
- Staff are helping children very well to understand the wellbeing indicators. Children use a shared language when talking about their emotions and wellbeing. They talk confidently about the wellbeing indicators.
- Children have a very good understanding of their rights and how rights can help everyone across the school. Supported by the Rights Respecting School (RRS) group, children talk and refer to their rights in all aspects of their day-to-day activities.
- Senior leaders and staff are highly committed to helping children recognise and manage their own thoughts, emotions, and behaviours.
- Children are developing a very good understanding about what they need to do to keep healthy and safe.
- Senior leaders and staff are effective in providing individual interventions to support children's learning and wellbeing. Staff effectively use a clear process for identifying and supporting children who require support.
- Children who have additional support needs benefit from a wide range of targeted interventions.
- Support staff contribute very well to helping children learn and play successfully. Support staff have a very good understanding of the strengths and abilities of children, including issues that

may impact on their wellbeing. Across the school, children are encouraged to 'Strive for Five' to help all children and families understand the importance of maintaining good attendance.

- Staff have very good understanding of their responsibilities and statutory duties related to wellbeing, equality and inclusion. Approaches to child protection, safeguarding and meeting the additional support needs of learners are firmly embedded in legislation and national guidance such as Getting it Right for Every Child (GIRFEC).
- Children benefit from effective partnerships with other agencies and specialists. Partners speak very positively about how staff in the school engage with them to implement high quality support for children.
- Children are developing an understanding of diversity through class lessons and school assemblies.
- Senior leaders and staff ensure that all children feel included and respected. Staff have high expectations of all children in relation to their learning and behaviour. Senior leaders and staff have a good understanding that some children may face barriers to learning as a result of their social or economic status or additional support needs.

Ensuring wellbeing, equality and Inclusion (NURSERY)

All practitioners have a strong focus on supporting children's wellbeing in the nursery. This ensures children experience a consistent, caring environment. Children are developing their understanding of the wellbeing indicators and most talk well about how to keep themselves safe and healthy. Practitioners treat children with respect and support their individual needs and preferences well. This is enabling children to develop self-awareness and make choices about their learning. Practitioners recognise the need for supportive transitions.

- Almost all parents are confident that their children are well supported in the nursery. Practitioners role model positive behaviour and work well together. Children are very well behaved. They show kindness and empathy towards each other and towards practitioners. Practitioners create a safe, nurturing environment where almost all children are settled and are developing their skills and confidence well. Children have a few opportunities to contribute to decisions when playing.
- All practitioners are very clear of their statutory duties and understand what they need to do to keep children safe. They take part in regular professional learning to develop their knowledge and receive regular updates to ensure they have current knowledge. Practitioners understand their roles and are clear about following procedures.
- Prior to children starting nursery, practitioners collect and record important information about each child. They use this information effectively to support them to meet the individual wellbeing needs of children. There are strong relationships with other agencies. Practitioners work closely with a range of partners to put in place strategies to support identified children to make progress.
- There is an inclusive ethos throughout the nursery. All children and families are treated with the highest levels of respect. Practitioners show a very good understanding of children and families' individual circumstances and support them very well. Practitioners continue to support children to understand diversity and challenge discrimination.

Raising attainment and achievement (SCHOOL)

- Most children in P1, P4 and P7 achieve expected Curriculum for Excellence (CfE) levels in reading, writing and numeracy and mathematics. Almost all children achieve in listening and talking. Across literacy and numeracy, children's attainment is above or in line with the local authority and national measures. A few children are exceeding national expectations.
- Most children who receive additional support for their learning make good progress against their individual targets for learning. A minority are predicted to achieve nationally expected CfE levels.
- Overall, most children are making good progress from prior levels of attainment. A few children are making very good progress.
- Staff use a robust tracking system very effectively. They monitor the progress of individuals, groups and cohorts of children in literacy and numeracy. Where a dip in attainment has been identified, staff have been aware of this and responded appropriately. Senior leaders and teachers engage in meetings termly, to consider children's progress over time.
- Children's achievements are celebrated very well across the school. As planned, staff should now record and track the range of children's achievements both in and out of school and link these to skills development.
- Children contribute to the wider life of the school very well by being members of a variety of school leadership groups such as the Junior Leadership Team, The Health and Wellbeing Team, The ECO Group, School Ambassadors and as ICT Champions. As a result, they are active participants in their school and wider community.
- All staff have a very good understanding of the social, cultural and economic context of children and families. Staff fully understand the challenges affecting the school community. Staff provide free clubs, snacks, an in-school food bank, clothing bank, and work with partners to provide support for families. As a result, families and children have benefitted from a range of financial advice, resources, and opportunities for personal achievement.
- Senior leaders consult with staff, pupils, and the Parent Council about the use of Pupil Equity Funding (PEF). PEF is used appropriately to provide very effective universal and targeted interventions.

SECURING CHILDREN'S PROGRESS (NURSERY)

- Children aged two to three years are making appropriate progress in their learning and development. They are growing in confidence as they explore the environment and make choices from the activities on offer.
- Children aged three to five years are making good progress in early language and communication. Almost all children interact well with adults and other children and communicate their thoughts clearly and with confidence.
- Children are progressing well in early numeracy and count with increasing confidence when playing. Children are developing good early mathematical skills through a wide range of available toys and resources.
- Children are making good progress in health and wellbeing across the curriculum. They are developing good fine motor control and coordination through the range of experiences available.
- As a result of their nursery experience and from information gathered from learning journals, children are making good progress across all areas of the curriculum. Children with additional support needs are making appropriate progress in relation to their individual developmental stage.
- Practitioners highlight children's achievements using the 'wow' and learning walls, and children's personal learning journals. They also celebrate achievements in the setting through appropriate use of praise.
- Practitioners work well to develop a supportive and inclusive ethos that promotes equity. Senior leaders and practitioners should continue to make use of all data and information, including that relating to socio-economic backgrounds. This will help to plan appropriate interventions to meet the needs of individual children.

Key activity to date has included the following:

- The headteacher led a whole staff development session to ensure full understanding of the inspection findings, including strengths and identified areas for improvement.
- School staff continue with planned improvement activities for the remainder of this school session, as agreed by HM Inspectors.

Planning for School Improvement Plan session 2024/25 is underway.

SCHOOL PRIORITIES

- A review and refresh of a wider range of assessment to ensure transference of skills learned.
- Track wider achievements across the school.

NURSERY PRIORITIES

- Senior Leadership Team being more involved in self-evaluation activities with the nursery team.
- Ensuring children have greater responsibility within the playroom and outdoors.
- Ensuring more structured transitions around lunchtime and wraparound care.
- Developing early literacy and numeracy skills across the playroom and outdoors.
- Continuing to make use of data to support appropriate interventions.

Full details of the Summary of Inspection Findings are available at [Details | Find an inspection report | Find an inspection report | Inspection and review | Education Scotland](#)

Explanation of terms of quantity

The following standard Education Scotland terms of quantity are used in this report:

All - 100% Almost all - 91%-99%

Most - 75% -90% Majority - 50%-74%

Minority/less than half - 15%-49%

A few - less than 15%

APPENDIX 2



14 May 2024

Dear Parent/Carer

In March 2024, a team of inspectors from Education Scotland visited St Ninian's Primary School and Nursery Class. During our visit, we talked to parents/carers and children and worked closely with the headteacher and staff.

The inspection team found the following strengths in the school's work.

- The headteacher and depute headteacher provide strong and highly effective leadership. Teachers are empowered to lead change and improvement across the school.
- Across the school and nursery, children are making good progress in their learning. They benefit from high-quality learning and teaching and positive relationships with staff and each other. As a result, they are confident, happy and enjoy their learning.
- Children are developing important leadership skills and have very good opportunities to be involved in decisions about their school. Children know that their views are valued. They understand children's rights and how these can improve their lives and the lives of other children.
- Transition arrangements are strong and as a result, children are being well supported to build on their learning as they move into secondary school.

The following areas for improvement were identified and discussed with the headteacher and a representative from Dundee City Council.

- Staff should continue to develop how they assess children's progress. This assessment information should be used to ensure all children attain and achieve as highly as possible.
- The senior leadership team should work more closely with leaders in the nursery. This will allow them to support further the nursery team and monitor the progress children are making.



We gathered evidence to enable us to evaluate the school's work using four quality indicators from [How good is our school? \(4th edition\)](#) and [How good is our early learning and childcare?](#) Quality indicators help schools, local authorities and inspectors to judge what is working well and what needs to be improved. Following the inspection of each school, the Scottish Government gathers details of our evaluations to keep track of how well Scottish schools are doing.

Here are Education Scotland's evaluations for St Ninian's Primary School and Nursery Class

Quality indicators for the primary stages	Evaluation
Leadership of change	very good
Learning, teaching and assessment	very good
Ensuring wellbeing, equality and inclusion	very good
Raising attainment and achievement	very good
Descriptions of the evaluations are available from: How good is our school? (4th edition), Appendix 3: The six-point scale	

Quality indicators for the nursery class	Evaluation
Leadership of change	good
Learning, teaching and assessment	good
Ensuring wellbeing, equality and inclusion	good
Securing children's progress	good
Descriptions of the evaluations are available from: How good is our early learning and childcare? Appendix 1: The six-point scale	

A more detailed document called Summarised Inspection Findings (SIF) will be available on the Education Scotland website at:
[Details | Find an inspection report | Find an inspection report | Inspection and review | Education Scotland](#)



What happens next?

We are confident that the school has the capacity to continue to improve and so we will make no more visits in connection with this inspection. Dundee City Council will inform parents/carers about the school's progress as part of its arrangements for reporting on the quality of its schools.

Monica Reilly
HM Inspector

14 May 2024

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Monica Reilly
HM Inspector

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Summarised inspection findings

St Ninian's Primary School

Dundee City Council

14 May 2024

Key contextual information

St Ninian's Primary School is a Roman Catholic school in the Menzieshill area of Dundee. At the time of the inspection there were 251 children across nine classes. Just over 70% of children who attend the school live in Scottish Index of Multi Deprivation (SIMD) areas 1 to 4. 83% of pupils are registered for free school meals. The headteacher and depute headteacher have been in post for 12 years.

1.3 Leadership of change

very good

This indicator focuses on collaborative leadership at all levels to develop a shared vision for change and improvement which is meaningful and relevant to the context of the school within its community. Planning for continuous improvement should be evidence-based and linked to effective self-evaluation. Senior leaders should ensure the need for change is well understood and that the pace of change is appropriate to ensure the desired positive impact for learners. The themes are:

- developing a shared vision, values and aims relevant to the school and its community
- strategic planning for continuous improvement
- implementing improvement and change

- The senior leadership team provide strong and effective leadership. They have created a very positive and supportive ethos in which children, staff and families feel valued. The headteacher and depute headteacher have a shared vision that ensures all children feel loved and respected. This vision permeates the work of the school. Staff and children demonstrate the school values in their interactions with each other. In their 12 years in post, senior leaders have led changes and improvements very effectively. They have responded well to the ongoing changes in demographics such as an increase in the school roll and more children attending the school who have English as an additional language.
- Across the school, staff are very reflective of their practice. Strong teamwork and dynamic leadership results in a proactive and positive staff team that are focused on improving the work of the school. Senior leaders and staff use a range of information to identify appropriate priorities for improvement. These priorities are well considered and focus on improving outcomes for children.
- Senior leaders and staff have a thorough understanding of the social, cultural and economic context of the school. They know children and families very well and have positive relationships with the school community. Staff use this information very effectively to ensure they are well informed about challenges that may impact on children's learning, attainment or wellbeing. Across the school, staff have high expectations of children. They ensure economic challenges do not present barriers to how well children attain and achieve.
- Almost all parents are extremely positive about the school. They feel that the headteacher and staff have a clear vision for the school. Parents appreciate the work of the school and the love and support provided by senior leaders and staff. Parents identify how staff go above and beyond what is required to ensure all children feel valued and respected. They recognise the strong and visible leadership of the headteacher and depute headteacher. The views of parents contribute to driving change and improvements. For example, parents' views contributed to the development of the relationships policy. The senior leadership team are very responsive to parents' views and parents feel well informed about the work of the school.

- Staff across the school are highly committed to continuous professional development in order to improve outcomes for children. Ongoing professional dialogue, professional review meetings and strong teamwork creates a culture in which staff continually seek opportunities for change and improvement. Professional learning opportunities are appropriately matched to the needs of children in the school. For example, all staff participated in training related to trauma informed practice. As a result, staff have a greater understanding of the challenges faced by some of their children and families. Staff use their learning well to support and care for children.
- The senior leadership team have created a culture of leadership across the school. All teaching staff lead on key priorities linked to the school improvement plan. These areas of leadership are leading to improved outcomes for children. For example, recent work on pedagogy and the importance of developing a better understanding of the learner has resulted in high quality learning and teaching across the school. This culture of leadership results in highly motivated staff who understand that they have individual and team responsibility for improving outcomes.
- Staff have developed important and successful partnerships with local cluster primary schools and their designated secondary school. This highly effective collaborative working supports staff in St Ninian's to pilot initiatives and share practice with others. For example, the school has recently piloted new approaches to learning profiles for P7 pupils who are moving to secondary school. Staff in St Ninian's are proactive in participating and leading on initiatives across improvement partnership schools that support colleagues, such as sharing very good practice in their learning and teaching. These close working partnerships with other schools is leading to a motivated staff team who are enthusiastic about learning from colleagues and share their knowledge to benefit other schools.
- Across the school there is a strong focus on children's leadership and pupil participation. Staff provide children with regular opportunities to contribute their views and to be involved in school improvement and decision making. For example, information from children's surveys and children's focus groups were used to change approaches to the digital learning offer. Children participate very well in a wide range of improvement activities such as the Junior Leadership Team, Playground Problem Solvers and Rights Respecting Schools Team. They talk positively about the skills they are developing including problem solving, communication and organisational skills. Children discuss the impact of their decision-making such as the creation of the playground charter to support positive behaviour. Children have been involved in auditing the school environment in order to maximise learning. These leadership opportunities are helping children to realise their rights and understand that their views are important and valued across the school community.

2.3 Learning, teaching and assessment

very good

This indicator focuses on ensuring high-quality learning experiences for all children and young people. It highlights the importance of highly-skilled staff who work with children, young people and others to ensure learning is motivating and meaningful. Effective use of assessment by staff and learners ensures children and young people maximise their successes and achievements. The themes are:

- learning and engagement
- quality of teaching
- effective use of assessment
- planning, tracking and monitoring

- Children enjoy learning in a warm and caring environment. Almost all children display positive behaviour. All staff know children, their families and the community very well. Across the school, relationships are positive and nurturing. There is a strong work ethic across the school. Children understand the purpose of learning, respect staff, and are proud of their school. School leaders and staff foster a learning culture where children know their voice is listened to and their views are valued and acted upon. A whole school commitment to children's rights is evident at all stages. Children learn and play in a calm and purposeful environment. As a result, they are motivated and enthusiastic learners. They are respectful to adults and their peers. Children are kind to each other and work well in pairs and groups. They play well in the school grounds where children of all ages socialise and play together.
- Children understand their rights as outlined in the United Nations Convention of the Rights of the Child (UNCRC). These feature in class lessons, assemblies and in displays around the school. Children recognise their role as rights ambassadors and their responsibility to respect and support their peers in their work and play. Across all stages, children are eager learners and are motivated to do their best in tasks and activities across the curriculum. The focus on children's rights is supporting almost all children to display positive behaviour in their learning and play.
- Across the school, children benefit from consistently high-quality learning and teaching. At the outset of lessons, all staff use clear instructions to share the purpose of the learning. In most lessons children are invited to outline the steps required to achieve success. Teachers use questioning very well to check understanding and promote reflection, curiosity and further exploration. School leaders, teachers and support staff have shared ambitions, standards and high expectations for children's learning. Everyone is encouraged and supported to do their best.
- All teachers ensure children experience differentiated learning that is well matched to their needs. Children who need extra help with their learning are very well supported by teachers and support staff. This includes the provision of individual and small group learning activities that support children to improve reading, writing and numeracy skills. Teachers also ensure high-attaining children receive appropriate challenge in their learning. The pace of lessons is managed appropriately by staff. They ensure children complete tasks within given timescales and present their work well. Most teachers use praise well to support children to improve their work further. They should continue to ensure written feedback provides children with a better balance of praise and next steps.
- Staff have worked well together to improve learning environments across the school. Classrooms have been decluttered, offering space for learning and play. Children have access to high quality resources and tools they need in their learning. Wall displays are used well to

display prompts for learning and children's work. Almost all staff use displays well in their teaching, for example in referencing school values.

- Children use a range of digital tools to support and enhance their learning. Across all classes children use laptops and tablets regularly. As children move through the school, they access digital platforms to find texts for reading for enjoyment and research. In a recent development, children have been introduced to virtual reality headsets to support motivation and creativity in their writing. Staff use digital screens effectively in lessons to provide instructions, share examples of work and provide video links to enhance lessons. Staff use a digital platform well to record children's work and achievements and to share learning and progress with parents.
- Children at P1 learn through a well-considered approach to play pedagogy. Staff have a sound understanding of national practice guidance. They create purposeful learning environments that support children well to be curious and make independent choices. Children reinforce and consolidate their learning in literacy and numeracy through quality interactions and use of open-ended materials. As a result, children are developing as engaged, motivated and independent learners.
- Senior leaders have adapted local authority learning pathways to support the planning, assessment and recording of learning and teaching across the curriculum. This electronic tool is used by all staff to plan learning each term. School leaders monitor these plans and discuss progress regularly in both informal ongoing discussions and timetabled tracking meetings. Increasingly, teachers work very well with each other to plan learning and teaching, share ideas and resources and evaluate their work. Experienced teachers support and mentor newly qualified teachers in planning and assessment. This supports consistency in whole school approaches to planning learning. School leaders have plans to review aspects of the curriculum and recognise the need to develop a framework to enhance planning across the year.
- Across the school, teachers use assessments effectively. This includes a range of standardised, commercial and teacher devised tools. Teachers store children's assessment tasks, clearly marked with success criteria and evaluation of children's work. This information is shared regularly with parents and appropriate members of staff. Staff use the information well to inform next steps and plan new learning. Teachers' plans outline clearly what is to be assessed. Moving forward, staff should continue to develop assessment approaches such as the nature, format and timing of assessment as an integral feature of planning. Teachers use data to identify gaps in children's learning and plan interventions and support. As identified, staff should continue to improve how assessment information is used to identify and address gaps in attainment.
- Teachers work very well together in the moderation of children's work. This includes sharing standards and expectations with their local cluster primary schools and designated secondary school. Teachers across the cluster have adopted a shared approach to recording children's progress across Curriculum for Excellence (CfE) second level. This supports improved understanding of children's achievements and learning needs during transition.
- All staff know children very well and have a good understanding of the factors related to poverty in their local community. Senior leaders and teachers plan a variety of interventions to support children who require help with their learning or wellbeing due to barriers to learning or factors related to poverty. This is managed well and discreetly.

2.2 Curriculum: Learning pathways

- Teachers plan learning using progressive pathways which are based on the experiences, outcomes, and principles of curriculum design. These are in place for all curriculum areas. Staff use them effectively to plan, highlight areas of assessment and evaluate learning and teaching. This helps teachers to ensure that children develop important, progressive skills as they move through the school. Teachers should ensure that as part of planning, they consider how children will apply their learning and what children will say, make or do to assess their learning.
- Staff have developed a progressive outdoor learning curriculum pathway, 'Love Outdoor Learning' This learning pathway builds on and develops children's prior learning. Approaches to outdoor learning promote teaching, learning and collaboration across all stages of the primary school. As planned, staff should continue to develop links from children's outdoor learning to their skills development. This should help children better understand the knowledge and skills they are developing through engaging in outdoor activities.
- Staff ensure all children receive their curriculum entitlement of two hours of quality physical education each week. Children across the school learn French from P1 to P7 and Spanish from P5 to P7. The teaching of modern languages is taught appropriately through a combination of discrete and integrated learning opportunities.
- Children benefit from regular Catholic religious education. Teachers make effective use of This Is Our Faith, the Scottish Catholic Education Service guidelines for religious education in catholic schools in Scotland. Children have very strong links to the local church and participate in religious observance through daily prayer, assemblies, and school and parish Masses. Children understand how putting faith into action can make a positive difference both in school and in the local community.
- Children enthusiastically borrow books from the library and take them home. The provision is supported by P7 children who take on leadership roles to support access to the library for children across the school. Children visit the school library regularly and make recommendations to others, highlighting books that they have read and enjoyed. This helps develop children as independent readers and enhances their reading skills at home and at school.
- Staff work with partners to enhance the curriculum and provide children with opportunities to develop skills for learning, life, and work. They plan a World of Work Week to encourage partners from a range of professions and vocations to attend school. Children experience talks and presentations on how knowledge and skills are developed and applied in the workplace.

2.7 Partnerships: Impact on learners – parental engagement

- The senior leadership team and staff have positive relationships with parents, carers and families. Parents are kept informed of school activities through newsletters, social media and an online application. They value contact from the school about their child's learning. Parents are kept up to date with the progress children are making through well attended open events and family learning activities such as stay and play. This helps them to understand teaching methods and increase their knowledge in the use of phonics, coaching and other aspects of school life.
- Parents value the buddy support system at P7/P1 and P6/P2. They feel this helps the transition process. They appreciate the enhanced transition opportunities for children facing challenges as they move to a new phase of learning.
- The Parent Council enjoys a positive working relationship with senior leaders. The headteacher shares priorities in the school improvement plan. Parents are active in organising fundraising events. They have worked with school staff to establish a foodbank and uniform donation bank. The Parent Council are aware of how Pupil Equity Funding (PEF) is being used such as help with payment for trips, residential experiences and the purchase of laptops for class support. Staff should support the wider group of parents to have increased decision making as to how PEF is being used to support learning in school.

2.1 Safeguarding

- The school submitted self-evaluation information related to child protection and safeguarding. Inspectors discussed this information with relevant staff and, where appropriate, children. In addition, inspectors examined a sample of safeguarding documentation. At the time of the inspection, there were no identified areas for development.

3.1 Ensuring wellbeing, equality and inclusion

very good

This indicator focuses on the impact of the school's approach to wellbeing which underpins children and young people's ability to achieve success. It highlights the need for policies and practices to be well grounded in current legislation and a shared understanding of the value of every individual. A clear focus on ensuring wellbeing entitlements and protected characteristics supports all learners to maximise their successes and achievements. The themes are:

- wellbeing
- fulfilment of statutory duties
- inclusion and equality

- Across the school, relationships between staff and children are very positive. The school values are evident in day-to-day practice. As a result, children are happy and confident. Children feel well supported by staff and they know that if they are worried, they can talk to adults in school. Almost all children behave well and are respectful to adults and each other. Children demonstrate care and support for each other.
- Staff are helping children very well to understand the wellbeing indicators. Children use a shared language when talking about their emotions and wellbeing. They talk confidently about the wellbeing indicators. For example, they know what it means to be safe, healthy and nurtured. Ongoing work in classes and assemblies helps children understand how they can use the wellbeing indicators to understand and improve their own wellbeing. Visual displays are increasing children's vocabulary and understanding.
- Children have a very good understanding of their rights and how rights can help everyone across the school. Supported by the Rights Respecting School (RRS) group, children talk and refer to their rights in all aspects of their day-to-day activities. Children and staff have developed 'rights scripts'. These are used to provide child friendly guidance about how each of the relevant rights should be used to create a supportive and inclusive ethos for everyone.
- Senior leaders and staff are highly committed to helping children recognise and manage their own thoughts, emotions and behaviours. Children are developing a very good understanding of events and circumstances that cause them to experience emotions such as being worried, angry or feeling anxious. Strategies to help children manage their feelings and behaviours are used and discussed consistently throughout the school. Staff use visual aids to prompt children to use a range of strategies to regulate how they are feeling. Children at P7 are trained to support younger children to adopt these strategies in the playground. Children talk confidently about how they are feeling and display respectful and positive behaviours.
- Children are developing a very good understanding about what they need to do to keep healthy and safe. For example, they know about the importance of different types of food to keep healthy and are aware of the harm caused by substance misuse. Learning and activities to develop children's health and safety are impacting positively on their wellbeing. Children have very good opportunities to develop physical fitness through a range of activities and sports such as dance, football and tennis. Outdoor learning is helping children understand about the benefits of being outdoors and the positive impact on their physical and mental wellbeing.
- Senior leaders and staff are effective in providing individual interventions to support children's learning and wellbeing. Staff use effectively a clear process for identifying and supporting children who require support. Teachers and senior leaders talk regularly about the support children receive in class. Support and interventions are discussed at planning meetings

involving staff, parents and partners. Teachers' interventions are well-planned, recorded and tracked through detailed Addressing Barriers to Learning (ABLE) plans. Children who have additional support needs benefit from a wide range of targeted interventions. For example, staff use specific resources to improve fluency in reading. Senior leaders and staff review support strategies to determine if they are leading to improved outcomes. As a result, children who face barriers to their learning make good progress.

- Support staff contribute very well to helping children learn and play successfully. Support staff have a very good understanding of the strengths and abilities of children, including issues that may impact on their wellbeing. They use professional learning opportunities well to support children. Support staff work in collaboration with teachers and senior leaders to improve attendance. The school has recently implemented approaches to tracking children who show deteriorations in attendance. The senior leadership team communicates with parents to remind them of the impact of absence on their child's learning. As a result, attendance has improved. Across the school, children are encouraged to 'Strive for Five' to help all children and families understand the importance of maintaining good attendance.
- Staff have very good understanding of their responsibilities and statutory duties related to wellbeing, equality and inclusion. Approaches to child protection, safeguarding and meeting the additional support needs of learners are firmly embedded in legislation and national guidance such as Getting it right for Every Child (GIRFEC).
- Children benefit from effective partnerships with other agencies and specialists. Senior leaders and staff work closely with health professionals and partners to support children's wellbeing. Partners speak very positively about how staff in the school engage with them to implement high quality support for children. This effective partnership work ensures the learning and wellbeing needs of children are very well met.
- Children are developing an understanding of diversity through class lessons and school assemblies. Children speak confidently about their identity and that this means everyone is different and unique. Across the school, staff and children recognise and respect different cultures, languages and religions.
- Senior leaders and staff ensure that all children feel included and respected. Staff have high expectations of all children in relation to their learning and behaviour. Senior leaders and staff have a good understanding that some children may face barriers to learning as a result of their social or economic status or additional support needs. They work hard with children, families and partners to ensure children can overcome these barriers and have every opportunity to attain and achieve.

3.2 Raising attainment and achievement**very good**

This indicator focuses on the school's success in achieving the best possible outcomes for all learners. Success is measured in attainment across all areas of the curriculum and through the school's ability to demonstrate learners' achievements in relation to skills and attributes. Continuous improvement or sustained high standards over time is a key feature of this indicator. The themes are:

- attainment in literacy and numeracy
- attainment over time
- overall quality of learners' achievement
- equity for all learners

Attainment in literacy and numeracy

- Most children in P1, P4 and P7 achieve expected Curriculum for Excellence (CfE) levels in reading, writing and numeracy and mathematics. Almost all children achieve in listening and talking. Across literacy and numeracy, children's attainment is above or in line with the local authority and national measures. A few children are exceeding national expectations.
- Most children who receive additional support for their learning make good progress against their individual targets for learning. A minority are predicted to achieve nationally expected CfE levels.

Attainment in literacy and English

- Across the school, most children are making good progress in literacy and English. By P7, a few children are making very good progress in reading and writing.

Listening and talking

- Across the school, most children listen well and speak with confidence in group and class activities. Children at early level enjoy exploring patterns and sounds and participate actively in rhyming stories and tasks. They follow simple instructions well and respond to questioning with confidence and enthusiasm. Children working towards first level are developing skills in engaging in small group discussions. They express their views well. They now need support to take turns and contribute at an appropriate time. In their eagerness to participate, they are not yet listening well to others. Most children working towards second level demonstrate effective skills in listening and talking. They have developed strategies to engage well with others, including building on the contribution of others by clarifying points or providing additional ideas and examples. They respond well to a range of literal and inferential questions and demonstrate understanding of spoken texts.

Reading

- Children at all stages enjoy reading a range of books and digital texts. Most children at early level use their knowledge of sounds and letters to read words. They use images in texts well to support their understanding. They are developing skills in using their growing knowledge of sight vocabulary to read aloud texts in books. Children working towards first level identify and locate key information in texts and make notes to organise their findings. They enjoy using information they have read to predict what happens next. When using digital tools, a few children at first level need support to select appropriate texts. Children working towards second level read with fluency, expression and understanding. They recognise techniques used to influence the reader, including choice of vocabulary and emotive language. They understand how to identify reliable sources when using digital platforms for research tasks.

Children across first and second level talk with confidence about books they have read. They identify preferred genres and authors and enjoy suggesting novels for their classmates to read.

Writing

- At early level, children are developing early writing skills. They use pencils and pens with increasing control and confidence. They attempt to spell and write familiar words correctly. Most write simple sentences independently using capital letters and full stops. Children working towards first level write regularly for a range of purposes. They present their writing in a clear and legible way. They are developing confidence in writing independently using accurate spelling and punctuation. For example, children recorded facts about Dundee landmarks and things to do during a visit. They enjoy writing book reviews to share with others. Children working towards second level practise a broad range of writing skills in their class work. Most write with fluency, using paragraphs to separate thoughts and ideas. They organise and present information in a logical way and use vocabulary and language well to engage the reader. They summarise information and use the facts gathered to present a clear report about climate change. Their love of reading is reflected in their imaginative writing through the creation of interesting characters.

Numeracy and mathematics

- Overall, most children are making good progress from prior levels of attainment. A few children are making very good progress.

Number, money and measure

- At early level, almost all children add and subtract within 10 and a few children extend this within 20. They are developing their confidence in their mental calculation skills. Most children at first level demonstrate the value of each digit in a whole number with three digits. They are less confident working with 24-hour notation in time. Most children at second level accurately round whole numbers to the nearest 1000, 10,000 and 100,000. They understand the relationship between common fractions, decimal fractions, and percentages. They are developing their skills in applying this knowledge to solve word problems.

Shape, position and movement

- Almost all children at early level recognise and sort common three-dimensional (3D) objects according to various simple criteria. They are developing their mathematical vocabulary to describe two-dimensional shapes. Most children at first level describe 3D objects using appropriate mathematical language including face, edge and vertex. They are increasing in confidence at identifying lines of symmetry in pictures and patterns. Most children at second level use correct mathematical language including acute, obtuse, straight and reflex to describe and classify a range of angles. They are less confident in using the eight compass points and angles to describe and follow directions.

Information handling

- Most children at early level, use knowledge of colour, shape, and size to match and sort items into different sets. They are developing their skills in interpreting simple graphs and charts. They use tally marks confidently to record information. Children at first level extract key information from bar graphs. They should continue to develop skills in collating and presenting data from real life contexts. Children at second level accurately analyse and interpret data from bar graphs and line graphs. They are less confident in understanding and drawing conclusions from pie charts.

Attainment over time

- Staff use a robust tracking system very effectively. They monitor the progress of individuals, groups, and cohorts of children in literacy and numeracy. Where a dip in attainment has been identified, staff have been aware of this and responded appropriately. Senior leaders and teachers engage in meetings termly, to consider children's progress over time. They use these opportunities very well to evaluate the impact of interventions and plan further support. They have a clear focus on raising attainment. Staff have used the school tracking system to accurately identify support needs of children in writing. Teachers have employed a variety of interventions to raise attainment. For example, they have creatively used virtual reality headsets as a stimulus to promote engagement in writing with Primary 3 children. There are early signs of improvement in children's writing. Staff should continue to develop these approaches to raise attainment for individuals and cohorts across the curriculum.
- Children make positive progress in Science, Technology, Engineering and Maths (STEM) over time. Staff build children's knowledge and skills effectively. Children develop their inquiry and investigative skills as they engage and apply their knowledge in a range of STEM lessons. Staff should now extend tracking and monitoring approaches across all curricular areas to determine attainment and progress.

Overall quality of learners' achievements

- Children's achievements are celebrated very well across the school. Children talk about their achievements at assemblies, receive star pupil certificates and green tokens for living the school values. Children's out of school achievements are celebrated and displayed on the 'Celebrating Success Board'. Children are encouraged to reflect on and discuss their achievements. As a result, they effectively and accurately articulate the skills they are developing. These approaches are helping to build children's self-belief and confidence in their abilities, skills, and achievements. Staff monitor participation in achievement opportunities and take action where children are at risk of missing out. As planned, staff should now record and track the range of children's achievements both in and out of school and link these to skills development.
- Children contribute to the wider life of the school very well by being members of a variety of school leadership groups such as the Junior Leadership Team, The Health and Wellbeing Team, The ECO group, School Ambassadors and as ICT Champions. Children develop self-confidence through taking on these duties to support the work and life of the school. This is helping them develop as confident individuals, effective contributors, successful learners and responsible citizens. The school has gained national accreditation for their work on children's rights and for their participation in sport. These awards help children understand the importance of being healthy and respecting themselves and others. As a result, they are active participants in their school and wider community.

Equity for all learners

- All staff have a very good understanding of the social, cultural and economic context of children and families. Staff fully understand the challenges affecting the school community. Staff have developed a cost of the school day action plan. This helpful plan sets out clear interventions and guidance for staff. It helps to minimise financial constraints that may prevent children from taking part in opportunities for learning and achievement. Staff provide free clubs, snacks, an in-school food bank, clothing bank, and work with partners to provide support for families. As a result, families and children have benefitted from a range of financial advice, resources, and opportunities for personal achievement.

- Senior leaders consult with staff, pupils, and the Parent Council about the use of PEF. PEF is used appropriately to provide very effective universal and targeted interventions. For example, PEF has been used for resources to support literacy and numeracy, including additional staff hours to provide supported study for pupils. Senior leaders should continue to develop approaches to monitoring the impact of initiatives on outcomes for children. This will help senior leaders to demonstrate more clearly how they are accelerating progress towards closing the poverty related attainment gap.

Practice worth sharing more widely

QI. 1.3 Partnership working within the local cluster of schools and the role of St Ninian's PS in leading within this cluster.

This is a strong example of schools working together to share effective practice. Staff in St Ninian's work collaboratively with their designated secondary school and cluster primary schools to ensure equity and continuity for learners in the locality and as they transition to secondary school.

- Staff and children in St Ninian's have led cluster schools in changing approaches to learning profiles for P7 pupils. These are used to support children to identify and share their learning and skills in preparation for transitioning to secondary school. This has impacted positively on engagement and inclusion as well as raising the profile and importance of a skills-based approach.
- Staff have been involved in national events to improve the teaching of science, technology, engineering and mathematics (STEM) and implemented approaches across cluster schools.
- Staff have worked with other schools to ensure consistency of approach in meeting the needs of young carers and care experienced children.
- Staff have led and shared effective practice about pedagogy linked to high quality learning and teaching. This has also supported consistency of research driven approaches across school improvement partnership schools.

Explanation of terms of quantity

The following standard Education Scotland terms of quantity are used in this report:

All	100%
Almost all	91%-99%
Most	75%-90%
Majority	50%-74%
Minority/less than half	15%-49%
A few	less than 15%

Other quantitative terms used in this report are to be understood as in common English usage.

Summarised inspection findings

St Ninian's Primary School Nursery Class

Dundee City Council

14 May 2024

Key contextual information

St Ninian's Primary School nursery class is located within the primary school building. The nursery class provides 1140 hours of early learning and childcare between the hours of 9.00am and 3:00pm during term time. The nursery is registered for 39 children aged three to those not yet attending school and 15 children aged two to three years. The current role is 42 children, including eight children under three years. The nursery also offers parents the opportunity to purchase care outwith the entitlement to 1140 hours of early learning and childcare. The headteacher has responsibility for the leadership of the nursery. She is supported by a senior early years practitioner (SEYP) and a nursery teacher. The nursery provision consists of two playrooms which each have direct access to outdoor play spaces. Practitioners and children also have access to other areas of the school such as the gym hall.

1.3 Leadership of change

good

This indicator focuses on working together at all levels to develop a shared vision for change and improvement which reflects the context of the setting within its community. Planning for continuous improvement change should be evidence-based and clearly linked to strong self-evaluation. Senior leaders should ensure that the pace of change is well judged and appropriate to have a positive impact on outcomes for children. The themes are:

- developing a shared vision, values and aims relevant to the setting and its community
- strategic planning for continuous improvement
- implementing improvement and change

- Practitioners reflect the school's vision and values effectively in their everyday interactions, practice and approaches with children and families. The nursery team use the values well to promote positive behaviour and support children to be nurturing, respectful and kind towards each other. The senior leadership team have identified the need to make the nursery's vision and values more accessible to parents and are exploring ways to achieve this.
- The nursery team have developed positive relationships with each other. The SEYP has day to-day responsibility for the setting and is supported well by the nursery teacher. Together they spend time each day in the playrooms providing effective support to practitioners. Practitioners work well together and know that their skills and experience are valued by the senior leadership team.
- Practitioners demonstrate a professional approach to their work and are keen to continue to develop their knowledge and practise through ongoing study. Practitioners have leadership roles to take forward initiatives, which support improvements within the setting, and develop their skills. For example, practitioners lead areas such as outdoor learning and family learning experiences. Practitioners have visited other settings to learn from others. This is allowing them to identify and implement good practice. It will now be important to monitor and evaluate new developments to ensure maximum impact on learning.
- The headteacher and nursery team have developed an improvement plan that includes relevant improvement priorities. Senior leaders and practitioners accurately identified important improvements such as outdoor learning and support for children's wellbeing. The team follow a planned self-evaluation and monitoring process using national indicators of quality. They would benefit from the support of the senior leadership team to guide them further in their self-evaluation activities and to support the development of a quality assurance calendar.

- The team gather feedback from parents on a few aspects of the work of the nursery such as the availability of family learning activities. Senior leaders should now seek the views of parents on other aspects of the work of the nursery such as the quality of the curriculum and children's experiences.
- The headteacher has overall responsibility for the nursery. Together with the depute headteacher, she works with the nursery team to monitor practice. The headteacher meets regularly with nursery leaders to share information, discuss self-evaluation and improvement priorities. The headteacher should now work more closely with nursery staff. This will provide the senior leadership team with a clear overview of practice and allow them to provide appropriate, focused challenge and support.

2.3 Learning, teaching and assessment**good**

This indicator focuses on ensuring high quality learning experience for young children. It highlights the importance of a very good understanding of child development and early learning pedagogy. Effective use is made of observation to inform future learning and identify the progress made. Children are involved in planning for their own learning. Together these ensure children's successes and achievements are maximised. The themes are:

- learning and engagement
- quality of interactions
- effective use of assessment
- planning, tracking and monitoring

- Children under three years enjoy warm, nurturing and positive relationships with adults who care for them well. Practitioners make effective use of space in the indoor and outdoor areas to motivate and engage children's interests. Children access resources independently and lead aspects of their own play. Sensitive interactions support children to transition well from home to the playroom. Staff ensure children and their families are welcomed into the nursery. This helps children to settle and feel relaxed within the nursery.
- Children aged from three years to five years receive a warm welcome into the nursery class. Practitioners support them very well, know them as individuals and recognise their emotional and developmental needs. Children are happy, safe, secure and developing confidence. They are motivated, engaged and enthusiastic in their play and learning. Children are developing their independence and take responsibility for a few aspects of their learning. Children should now have more opportunities to take greater responsibility within the playroom and outdoors.
- Practitioners make good use of conversation to find out about children's interests, ideas and prior knowledge. They should continue to build their skills in extending children's thinking through a more consistent use of open-ended questions and commentary. Overall, children experience an appropriate balance of time between choosing activities and time spent in adult directed tasks. However, practitioners should review the organisation of lunchtimes as children spend too long before and after lunch in adult directed activities. Children enjoy freely accessing the enclosed outdoor area. Practitioners have correctly identified the need to improve planning for outdoor learning experiences. Children have opportunities to use digital technologies such as a smartboard and tablet computer. They should now have increased access to a range of digital technologies indoors and outdoors to support their learning.
- Practitioners regularly discuss individual children's development. This enables them to provide a range of learning experiences relevant to the needs of most children. Practitioners capture examples of children's experiences in learning journals. This includes photographs and comments. Practitioners should continue to develop their skills in observing and recording children's significant learning. This will improve further the quality of children's learning journals, help them make increasingly accurate judgements about the progress children are making and identify appropriate next steps in learning.
- Practitioners use a variety of planning formats including floorbooks to plan and record children's learning. They should build on this approach, ensuring they focus more clearly on developing children's voice. Practitioners have rightly identified the need to develop approaches to responsive planning. This should help them to take better account of children's interests in their planning. Staff engage in regular professional dialogue to discuss the progress

children are making in their learning. They monitor and track children's progress through their learning journals using local authority guidance. The SEYP and the nursery teacher track progress in learning using Curriculum for Excellence (CfE) experiences and outcomes. As a next step, practitioners should link observations in children's learning journals to CfE experiences and outcomes to aid this tracking process. It will also be useful for senior leaders and practitioners to link with other early years settings to compare approaches to recording and tracking children's learning.

2.2 Curriculum: Learning and developmental pathways

- Practitioners provide an early years curriculum based firmly on play. They have recently revised approaches to planning for children's learning taking greater account of national guidance. This will help practitioners plan more effectively for appropriate challenge for children. Practitioners are developing the learning environment to support children's literacy and numeracy skills. They should make further use of the national practice guidance to help them review their use of spaces to enhance learning opportunities. Practitioners should now ensure they plan for progression in learning across all curriculum areas.
- Practitioners make good use of the local community to enhance children's experiences. They organise useful cooking groups for parents and children at the local community hub. Regular visits are made to the library, parks and open spaces by practitioners and children to enhance learning. This is helping children to understand their environment and learn in a range of different contexts.

2.7 Partnerships: Impact on children and families – parental engagement

- Practitioners have positive relationships with parents and value opportunities to engage with them. Practitioners facilitate learning events such as stay and play, cooking classes and messy play. These sessions raise awareness with families of how they can support their children's learning at home. Practitioners share information about children's learning and nursery developments through an online platform. As they welcome parents into the nursery, practitioners should consider how they can improve ways to share information through noticeboards and displays.
- Practitioners regularly share children's learning and experiences with parents through an online platform. Parents use this platform to comment on children's learning. A few parents provide examples of learning and achievements from home. Practitioners share a useful written summary of children's progress each term with parents.

2.1 Safeguarding

- The school submitted self-evaluation information related to child protection and safeguarding. Inspectors discussed this information with relevant staff and, where appropriate, children. In addition, inspectors examined a sample of safeguarding documentation. At the time of the inspection, there were no identified areas for development.

3.1 Ensuring wellbeing, equality and inclusion

good

This indicator reflects on the setting's approach to children's wellbeing which underpins their ability to achieve success. It highlights the need for policies and practices to be well grounded in current legislation and a shared understanding of the value of each individual. A clear focus on wellbeing entitlements and protected characteristics supports all children to be the best they can be and celebrates their successes and achievements. The themes are:

- wellbeing
- fulfilment of statutory duties
- inclusion and equality

- All practitioners have a strong focus on supporting children's wellbeing in the nursery. This ensures children experience a consistent, caring environment. Children are developing their understanding of the wellbeing indicators and most talk well about how to keep themselves safe and healthy. Practitioners treat children with respect and support their individual needs and preferences well. This is enabling children to develop self-awareness and make choices about their learning. Practitioners recognise the need for supportive transitions. A few children could be supported better when moving between key phases of the nursery day such as lunchtime and wraparound care.
- Almost all parents are confident that their children are well supported in the nursery. Practitioners role model positive behaviour and work well together. Children are very well behaved. They show kindness and empathy towards each other and towards practitioners. Practitioners create a safe, nurturing environment where almost all children are settled and are developing their skills and confidence well. Children have a few opportunities to contribute to decisions when playing. They would benefit from assuming leadership roles during snack and lunch times and when preparing for outdoor play by contributing to risk assessments. Senior leaders should consider how children can be enabled, at a developmentally appropriate stage, to have their views and ideas represented on school groups such as the eco committee.
- All practitioners are very clear of their statutory duties and understand what they need to do to keep children safe. They take part in regular professional learning to develop their knowledge and receive regular updates to ensure they have current knowledge. Practitioners understand their roles and are clear about following procedures.
- Prior to children starting nursery, practitioners collect and record important information about each child. They use this information effectively to support them to meet the individual wellbeing needs of children. There are strong relationships with other agencies. Practitioners work closely with a range of partners to put in place strategies to support identified children to make progress.
- There is an inclusive ethos throughout the nursery. All children and families are treated with the highest levels of respect. Practitioners show a very good understanding of children and families' individual circumstances and support them very well. Practitioners continue to support children to understand diversity and challenge discrimination. Practitioners should continue to develop the use of resources and toys to support children's understanding of the diverse world in which they live.

3.2 Securing children's progress

good

This indicator relates to the development and learning of babies, toddlers and young children. It requires clear understanding of early learning and development and pedagogy. It reflects the integrated way young children learn and the importance of experiences and development happening on an individual basis within a supportive, nurturing and stimulating environment. High quality early learning and childcare contributes significantly to enhancing children's progress and achievement as they grow and learn. It can benefit all children by closing the attainment gap and ensuring equity for all. It is about the holistic nature of development and learning ensuring these foundations are secure in order to achieve future attainment success.

The themes are:

- progress in communication, early language, mathematics, and health and wellbeing
- children's progress over time
- overall quality of children's achievement
- ensuring equity for all children

- Children aged two to three years are making appropriate progress in their learning and development. They are growing in confidence as they explore the environment and make choices from the activities on offer. Appropriately nurturing interactions from practitioners, including the use of songs and stories, is supporting children's early communication skills well. Children enjoy accessing the outdoor play space and tending seedlings they help cultivate. Their skills in physical development will be improved through access to a wider range of suitably challenging equipment.
- Children aged three to five years are making good progress in early language and communication. Almost all children interact well with adults and other children and communicate their thoughts clearly and with confidence. They listen with interest to stories in small groups and recount the events. Children should make improved use of non-fiction texts to support their play. Children develop knowledge of the language and layout of books well when visiting the local library. They show a keen interest in mark making and enjoy sharing their writing as they compose letters. Children should now continue to develop early literacy skills when playing at a wider range of contexts in the playroom and outdoors.
- Children are progressing well in early numeracy and count with increasing confidence when playing. Children are developing good early mathematical skills through a wide range of toys and resources available. They are learning about two-dimensional shapes as they play with construction toys and complete matching games. Children develop skills at using money when making purchases at the 'shoe shop'. A few children develop their understanding of simple graphs when organising information, detailing how they travel to nursery. Children use appropriate mathematical language as they compare the capacity of containers when playing with water. Children should continue to develop early numeracy and mathematical skills through real-life contexts and throughout the nursery.
- Children are making good progress in health and wellbeing across the curriculum. They are developing good fine motor control and coordination through the range of experiences available. Children enjoy climbing towers made from crates outdoors. However, the wheeled toys available do not always provide sufficient challenge. Children understand how to keep themselves safe when playing outdoors. They show familiarity with routines such as hand washing and dressing for outdoor play. They are developing their awareness of healthy lifestyles through the range of food offered during snacks and at lunchtime.

- As a result of their nursery experience and from information gathered from learning journals, children are making good progress across all areas of the curriculum. Children with additional support needs are making appropriate progress in relation to their individual developmental stage.
- Practitioners highlight children's achievements using the 'wow' and learning walls, and children's personal learning journals. They also celebrate achievements in the setting through appropriate use of praise. Practitioners should continue to explore ways to encourage parents to celebrate and share children's achievements, for example through learning journals.
- Practitioners work well to develop a supportive and inclusive ethos that promotes equity. Senior leaders and practitioners should continue to make use of all data and information, including that relating to socioeconomic backgrounds. This will help to plan appropriate interventions to meet the needs of individual children.

Explanation of terms of quantity

The following standard Education Scotland terms of quantity are used in this report:

All	100%
Almost all	91%-99%
Most	75%-90%
Majority	50%-74%
Minority/less than half	15%-49%
A few	less than 15%

Other quantitative terms used in this report are to be understood as in common English usage.

REPORT TO: DUNDEE CITY COUNCIL COMMUNITY SCRUTINY COMMITTEE

REPORT NUMBER – 196-2024

26th June 2024

Report by Area Commander Derek Heaton, Local Senior Officer,
Scottish Fire and Rescue Service

SUBJECT: FIRE AND RESCUE QUARTERLY PERFORMANCE REPORT
1st January TO 31st March 2024

Abstract

The Report contains performance information relating to the fourth quarter (January - March) of 2023-2024 on the performance of the Scottish Fire and Rescue Service in support of Member scrutiny of local service delivery.

1 PURPOSE OF THE REPORT

To provide information for the Committee regarding the performance of the Scottish Fire and Rescue Service against the priorities, outcomes and performance measures detailed within the Local Fire and Rescue Plan for Dundee 2020–2023, to facilitate local scrutiny.

2 RECOMMENDATIONS

It is recommended that members:

Note, scrutinise and question the content of this report.

3 FINANCIAL IMPLICATIONS

None.

4 BACKGROUND

4.1 The Local Fire and Rescue Plan for Dundee 2020-2023 was approved by the Community Safety and Public Protection Committee on 16 November 2020. In support of delivering the priorities in this plan, twelve headline indicators are utilised as performance measures and form the basis of quarterly monitoring reports.

4.2 The priorities and outcomes contained within the Local Fire and Rescue Plan reflect 'place' and the contribution of the Scottish Fire and Rescue Service to the City Plan for Dundee 2017-2026.

4.3 In summary the following priorities are detailed within the plan:

- Priority 1 – Improving Fire Safety in the Home
- Priority 2 – Improving Fire Safety and Resilience in the Business Community
- Priority 3 – Minimising the Impact of Unintentional Harm
- Priority 4 – Reducing Unwanted Fire Alarm Signals
- Priority 5 – Reducing Deliberate Fires
- Priority 6 – Effective Risk Management and Operational Preparedness

4.4 Appendix 1 attached to this report provides a detailed breakdown and analysis of all data collected during the reporting period. In addition, further sections are included to provide Members with an overview of a range of community safety engagement events and partnership working. Furthermore, it highlights any notable incidents and events.

5 EQUALITY IMPACT ASSESSMENT

5.1 Not applicable.

6 ENVIRONMENTAL ISSUES

6.1 There are no environmental issues arising as a consequence of this report.

7 SUMMARY

7.1 The attached report updates members regarding significant community safety engagement activities and gives context to the performance of the Scottish Fire and Rescue Service in the Dundee area against headline indicators and performance measures.

Area Commander Derek Heaton
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Dundee
DD1 5PA



QUARTERLY MONITORING REPORT

Covering the activities and performance in support of the Local Fire and Rescue Plan for Dundee 2020-2023

Quarter Four: 2023-24

ABOUT THE STATISTICS IN THIS REPORT

The activity totals and other statistics quoted in this report are provisional in nature and subject to change as a result of ongoing quality assurance and review.

Because all statistics quoted are provisional there may be differences in the period totals quoted in our reports after original publication which result from revisions or additions to the data on our systems.

From 2015-16 onwards responsibility for the publication of end-year statistical data transferred from the Scottish Government to the SFRS. This change of responsibility does not change the status of the figures quoted in this and other SFRS reports reported to the Committee.

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INTRODUCTION

This is the quarter four (Q4) monitoring report for 2023/24, covering the SFRS's performance and activities in support of the six priorities in the Local Fire and Rescue Plan for Dundee 2020-2023, namely:

- Priority 1 - Improving fire safety in the home
- Priority 2 - Improving fire safety and resilience in the business community
- Priority 3 - Minimising the impact of unintentional harm
- Priority 4 - Reducing unwanted fire alarm signals
- Priority 5 - Reducing deliberate fires
- Priority 6 - Effective risk management and operational preparedness













As well as supporting the six priorities in the Local Fire and Rescue Plan for Dundee, this monitoring report shows how SFRS activities and performance contribute to the wider priorities of the Dundee Partnership as set out in the City Plan for Dundee 2017-2026.

The figures in this report are provisional, to provide the Committee with the SFRS's direction of travel in the Dundee area, in terms of performance against headline indicators and targets. Most figures will not change; however, members should note that there may be some small variations for some indicators when the final confirmed figures are published by the SFRS.




The Community Safety and Public Protection Committee agreed the new Local Fire and Rescue Plan for Dundee 2020-2023 on 16 November 2020. In support of delivering the priorities in this plan, 12 headline indicators and targets have been set and form the basis of this quarterly monitoring report.

PERFORMANCE SUMMARY

The table below provides a summary of 2023/24 Q4 activity and year to date (YTD) performance against headline indicators and annual targets. It aims to provide at a glance, our direction of travel during the current reporting year.

<p>HI 1 Accidental Dwelling Fires (ADF)</p>  <p>Q4 – 26 Incidents YTD – 137 incidents Annual Target – below 175</p>	<p>HI 2 ADF Fatal Casualties</p>  <p>Q4 – 0 YTD – 0 Annual Target – 0</p>	<p>HI 3 ADF Non-Fatal Casualties</p>  <p>Q4 – 4 YTD – 12 Annual Target – below 30</p>
<p>HI 4 Non-Domestic Building Fires</p>  <p>Q4 – 12 Incidents YTD – 34 Incidents Annual Target – below 37</p>	<p>HI 5 Fatal Casualties in Non-Domestic Building Fires</p>  <p>Q4 – 0 YTD – 1 Annual Target – 0</p>	<p>HI 6 Non-Fatal Casualties in Non-Domestic Building Fires</p>  <p>Q4 – 1 YTD – 1 Annual Target – below 2</p>
<p>HI 7 Road Traffic Collision (RTC) Incidents</p>  <p>Q4 – 10 Incidents YTD – 40 Incidents Annual Target – below 41</p>	<p>HI 8 Fatal RTC Casualties</p>  <p>Q4 – 0 YTD – 1 Annual Target – 0</p>	<p>HI 9 Non-Fatal RTC Casualties</p>  <p>Q4 - 1 YTD - 9 Annual Target – below 19</p>
<p>HI 10 Unwanted Fire Alarm Signals</p>  <p>Q4 – 169 Incidents YTD – 862 Incidents Annual Target – below 1176</p>	<p>HI 11 Deliberate Primary Fires</p>  <p>Q4 – 22 incidents YTD - 143 Incidents Annual Target – below 63</p>	<p>HI 12 Deliberate Secondary Fires</p>  <p>Q4 – 86 Incidents YTD - 518 Incidents Annual Target – below 512</p>

Year-to-Date Legend

	Below headline target
	Less than 10% above headline target
	More than 10% above headline target

PERFORMANCE HIGHLIGHTS

Of the 12 headline indicators and targets, the following summary should be noted for Q4 2023/24:

Priority 1 - Improving fire safety in the home

Accidental dwelling fires continue to follow a downward trend with a drop from last quarter, the same quarter last year and the annual total less than the previous 3 years. Most of these incidents are cooking related and low impact with only 11/137 requiring evacuations of property with 20 incidents requiring firefighting action other than removal from heat. Heat and smoke damage only in 94 of these properties. Zero fatal incidents and 12 non-fatal casualties, this is a significant drop in the yearly total and 3-year trend.

Priority 2 - Improving fire safety and resilience in the business community

Despite the Q4 incidents being above the quarterly trend the incidents total for 23/24 is below the 3-year trend and the total is below the target number. Sadly, there was a fatality earlier this year which was subject to joint investigation and may result in a case conference. There was also one non-fatal casualty in Q4 where crews attended Ninewells hospital, fire crews had limited action as staff had already dealt with the fire.

Priority 3 - Minimising the impact of unintentional harm

RTCs within the city continue to follow the low speed and impact trend with the exception being the incident earlier this year where there was a fatality. In Q4 there were 10 incidents with only one resulting in extrication where a non-fatal casualty was removed to hospital for precautionary checks due to slight injuries. There were no identified trends in locations, times, or occupants of these incidents.

Priority 4 - Reducing unwanted fire alarm signals

A further reduction in UFAS is welcome, SFRS attended 169 incidents in Q4 compared to 348 in Q4 last year. This reduction in disruption through unnecessary blue light journeys has a positive effect on community safety events and training activities. More detail on the property types are highlighted on page 15 of this report.

Priority 5 - Reducing deliberate fires

Both deliberate primary and secondary fires reduced from the last quarter. Deliberate primary fires in buildings and other property also reduced but this has been offset by a rise in vehicle fires within Dundee over the year. This trend means that deliberate primary fires continue to increase over the 3-year average. There has been a significant reduction in deliberate secondary fires with the total being 518 against 692 last year and now within 10% of the target for the first time in 3 years.

Priority 6 - Effective risk management and operational preparedness

Full details of the activities completed within Q4 are detailed on page 18 of this report.

PRIORITY 1 - IMPROVING FIRE SAFETY IN THE HOME

HI 1 – Accidental Dwelling Fires (ADF)

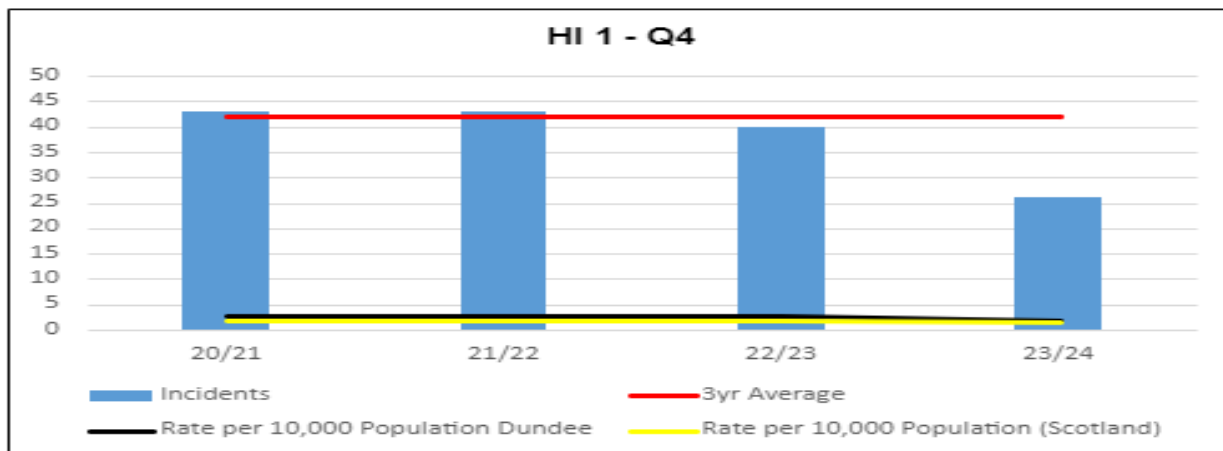


Table 1: Year to Date Performance

	20/21	21/22	22/23	23/24	YTD	Annual Target
HI 1: ADF's	186	158	166	137	Green	Below 175

HI 2 - ADF Fatal Casualties & HI 3 - ADF Non-Fatal Casualties

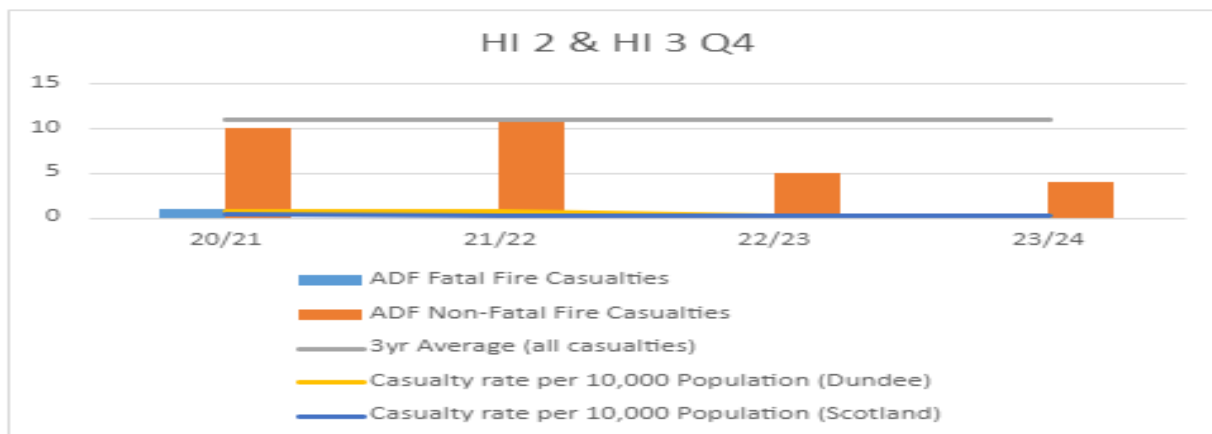


Table 2: Year to Date Performance

	20/21	21/22	22/23	23/24	YTD	Annual Target
HI 2: ADF Fatal Casualties	3	1	2	0	Green	0
HI 3: ADF Non-Fatal Casualties	31	35	21	12	Green	Below 30

Indicator Description

The largest single type of primary fire in Dundee is accidental fires in the home and their prevention is a key focus of the Service's community safety activity.

HI 1 – Accidental Dwelling Fires (ADF)

As a headline target, the aim is to reduce the rate of ADF's by keeping these incidents below 175, during 2023/24

HI 2 – ADF Fatal Casualties

This indicator concentrates on members of the community for whom fire has been clearly identified as the cause of death, even if they die some-time after the actual fire. Those who die at, or after, the fire but where fire is not identified as the cause of death, are not included within these figures.

As a headline target, the optimum aim is to always strive to have zero ADF Fatal Casualties in Dundee City.

HI 3 – ADF Non-Fatal Casualties

This headline target counts all types of non-fatal fire injury in the home, including precautionary checks.

As a headline target, the aim is to reduce the risk of injury from fire in the home by keeping fire injuries below 30, during 2023/24

What we aim to Achieve

As well as helping to deliver Priority One: *Improving Fire Safety in the Home*, meeting the headline targets will also support the long-term ambition of the City Plan for Dundee and supports achievement of the following local outcomes:

- Our people will be better educated and skilled within a city renowned for learning and culture;
- Our children will be safe, healthy, achieving, nurtured, active, respected, responsible and included;
- People in Dundee will be able to live independently and access support when they need it;
- Our communities will be safe and feel safe.

Performance Management

Dundee CAT continue to deliver risk recognition inputs and benefits of Home Fire safety Visits (HFSV) referrals to Dundee City Council Social Work, Tenancy & Estates, Social Care Response Service, carers and Housing Associations.

Dundee CAT and operational watches have carried out a total of 384 HFSV in Q4 and 2059 HFSV over the year within Dundee and surrounding areas.

Station	Number of HFSV Q4	Number of HFSV 2023-2024
Balmossie	67	262
Blackness Road	117	455
Kingsway East	116	440
Macalpine Road	84	481
CAT	Included across station areas	421

PRIORITY 2 – IMPROVING FIRE SAFETY AND RESILIENCE IN THE BUSINESS COMMUNITY

HI 4 – Non-Domestic Building Fires

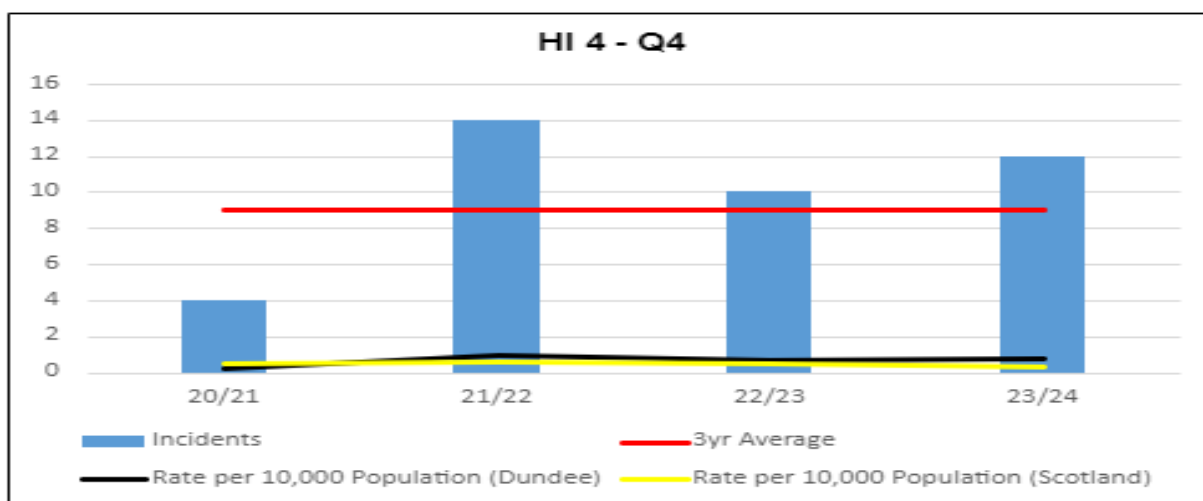


Table 3: Year to Date Performance

	20/21	21/22	22/23	23/24	YTD	Annual Target
HI 4: Non-Domestic Building Fires	35	44	39	34	Green	Below 37

HI 5 – Fatal Fire Casualties in Non-Domestic Buildings & HI 6 – Non-Fatal Fire Casualties in Non-Domestic Buildings

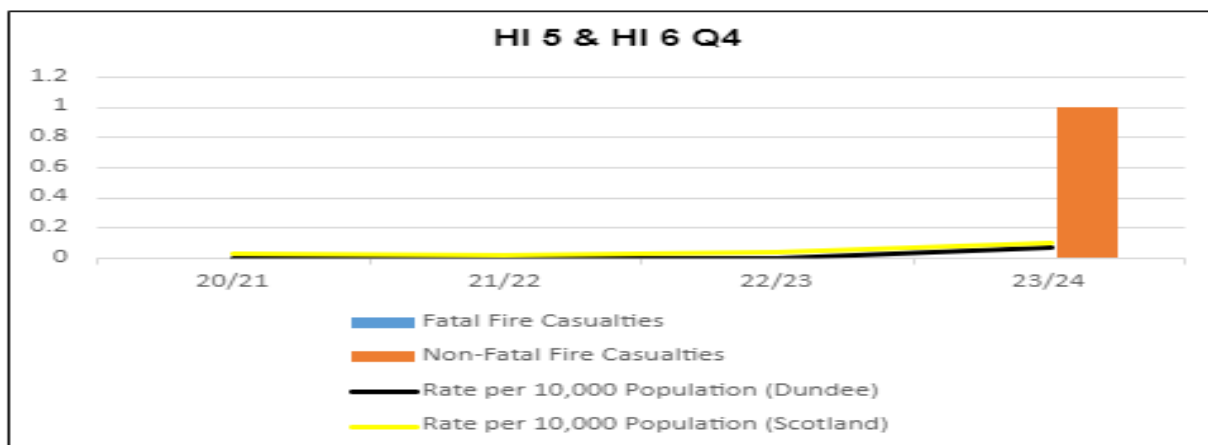


Table 4: Year to Date Performance

	20/21	21/22	22/23	23/24	YTD	Annual Target
HI 5: Fatal Fire Casualties	0	0	0	1	Red	0
HI 6: Non-Fatal Fire Casualties	0	1	1	1	Green	Below 2

Indicator Description

These headline indicators and targets cover the types of non-domestic buildings applicable to Part 3 of the Fire (Scotland) Act 2005 ('The Act') (e.g. care homes, hotels and hospitals) and is designed to reflect the effectiveness of fire safety management in respect of these types of buildings.

HI 4 - Non-Domestic Building Fires Applicable to the Act

As a headline target, the aim is to reduce the rate of accidental fires in non-domestic buildings (where 'The Act' applies), by keeping these fires below 37 in Dundee during 2023/24

HI 5 – Fatal Fire Casualties in Non-Domestic Building Fires Applicable to the Act

This indicator counts those people for whom fire has been clearly identified as the cause of death, even if they die some time after the actual fire. Those who die at, or after, the fire but where fire is **not** identified as the cause of death are not included in these figures. As a headline target, the aim is to have zero Fatal Fire Casualties in non-domestic buildings applicable to the Act, in Dundee during 2023/24

HI 6 – Non-fatal Fire Casualties in Non-Domestic Building Fires Applicable to the Act

This headline target counts all types of non-fatal fire injury in non-domestic buildings, including precautionary checks. As a headline target, the aim is to reduce risk of injury from fire in non-domestic buildings, by keeping fire injuries at one in Dundee during 2023/24

What we aim to Achieve

As well as helping to deliver Priority Two: *Improving Fire Safety and Resilience in the Business Community*, meeting the headline targets will also support the long-term ambition of the City Plan for Dundee and supports achievement of the following local outcomes:

- Dundee will be an internationally recognised city at the heart of a vibrant region with more and better employment opportunities for people;
- Our communities will be safe and feel safe;
- Our people will live in strong, popular and attractive communities.

Performance Management

Audit Activity

During Q4 a total of 95 premises that fall within the scope of the Act were audited. The breakdown of these are as follows: 52 HMOs; 16 Hospitals (inc. wards); 15 care homes; 3 self-catering premises; 3 licensed premises; 2 shops; 1 hotel; 1 nightclub; 1 prison; 1 café; 1 workshop.

Of these, 10 were Post Fire Audits to provide support and guidance following an incident.

No patterns or trends were identified across these premises and support and guidance were given to improve fire safety management in the workplace in relation to the cause of the incident.

Short Term Lets

A total of 62 Short Term Let applications were submitted to SFRS from Dundee City Council in Q4. 3 of these resulted in audits. Most of the work with STL's involves SFRS consulting with applicants before and following registration and application.

Other Work

Other work included 9 high rise inspections or consultations; 15 fire engineering consultations; and several complaints and concerns as they were submitted to SFRS staff.

PRIORITY 3 – MINIMISING THE IMPACT OF UNINTENTIONAL HARM

HI 7 – Road Traffic Collision (RTC) Incidents

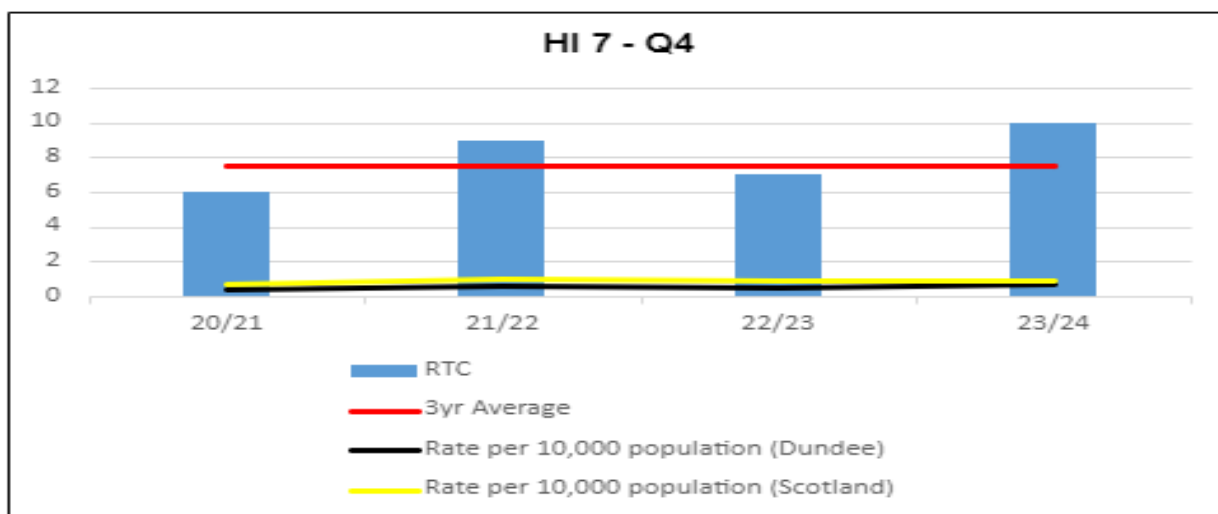


Table 5: Year to Date Performance

	20/21	21/22	22/23	23/24	YTD	Annual Target
HI 7: RTC Incidents	31	44	47	40	Green	Below 41

HI 8 – Fatal RTC Casualties & HI 9 – Non-Fatal RTC Casualties

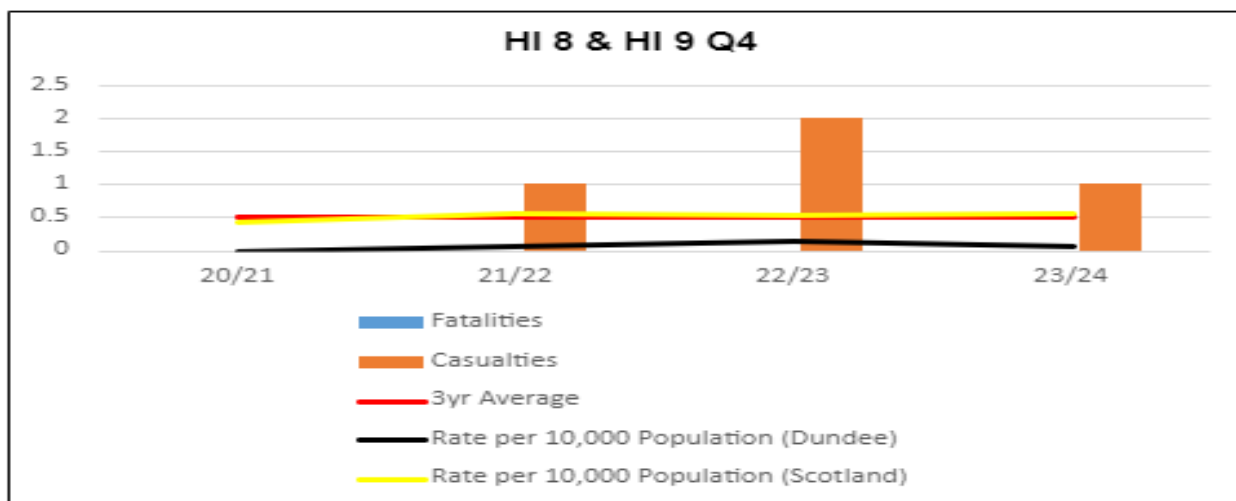


Table 6: Year to Date Performance

	20/21	21/22	22/23	23/24	YTD	Annual Target
HI 8: Fatal RTC Casualties	1	0	0	1	Red	0
HI 9: Non-Fatal RTC Casualties	7	21	20	9	Green	Below 19

Indicator Description

The SFRS has become increasingly involved in more non-fire related prevention work, in support of its role in promoting the wider safety and well-being of its communities, including minimising the impact of unintentional harm. The headline indicators and targets reflect the fact that most of non-fire related casualties attended by the SFRS in Dundee are at RTC Incidents.

HI 7 - RTC Incidents

As a headline target, the aim is to reduce the rate of RTC incidents, by keeping them below 41 during 2023/24.

HI 8 – Fatal RTC Casualties

As a headline target, the aim is to reduce the risk of death from RTC's in Dundee, by keeping the number of fatal RTC casualties at 0 during 2023/24.

HI 9 - Non-fatal RTC Casualties

As a headline target, the aim is to reduce the risk of injury from RTC's in Dundee, by keeping non-fatal RTC casualties below 19 during 2023/24.

What we aim to Achieve

As well as helping to deliver Priority Three: *Minimising the Impact of Unintentional Harm*, meeting the headline targets will also support the long-term ambition of the City Plan for Dundee and supports achievement of the following local outcomes:

- Our people will be better educated and skilled within a city renowned for learning and culture
- Our children will be safe, healthy, achieving, nurtured, active, respected, responsible and included
- People in Dundee will be able to live independently and access support when they need it
- Our communities will be safe and feel safe

Performance Management

Dundee CAT Activities

In order to reduce deliberate set fires and fire related anti-social behaviour Dundee CAT continue to engage with youths at schools and youth groups and as part of this engagement they have also carried out CPR training with youths across Dundee.

Dundee CAT have been proactive in working with partner agencies to reduce the number of deliberate set fires that we attend this has included school talks at Fintry Primary School which included information from Longhaugh Community Policing Team and Dundee City Council Anti-Social Behaviour Team.

Dundee CAT have also engaged with schools and have run a work experience courses which has received positive feedback from pupils, parents and teachers.

“Safer Dundee” is about to launch and will look to deliver a multi-Agency educational initiative to all Primary Seven pupils across Dundee. Aimed at pupils transitioning to secondary schools and will be delivered on school campus from May until end of term.

PRIORITY 4 – REDUCING UNWANTED FIRE ALARM SYSTEMS

HI10 – Unwanted Fire Alarm Signals (UFAS)

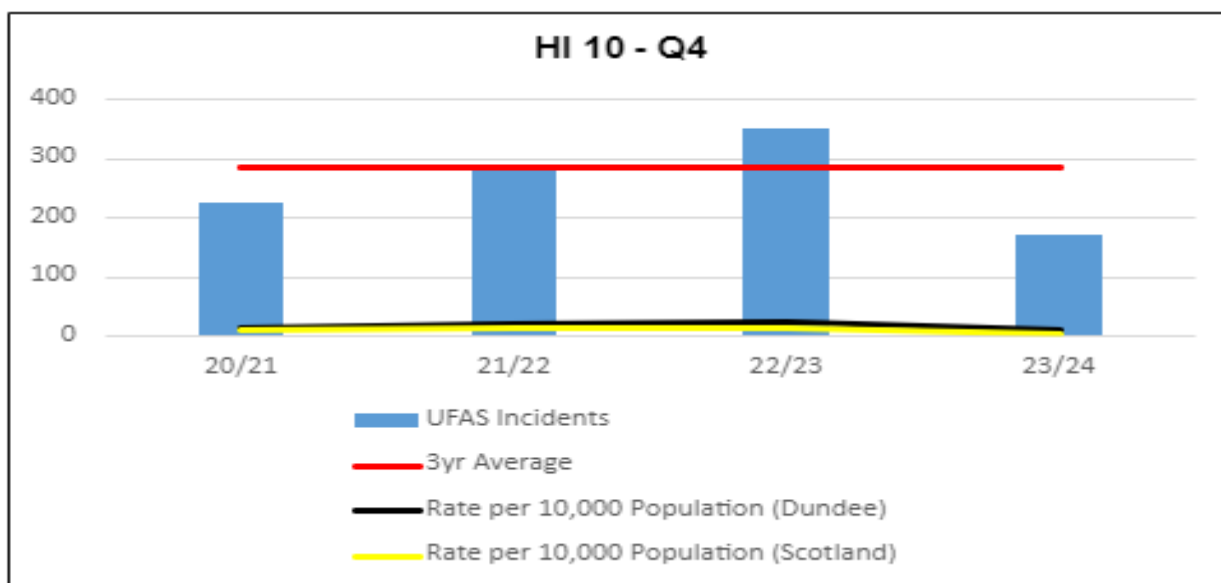


Table 7: Year to Date Performance

	20/21	21/22	22/23	23/24	YTD	Annual Target
HI 10: UFAS Incidents	928	1141	1332	876	Green	Below 1176

Indicator Description

Automatic Fire Alarms (AFA) are fundamental to providing early warning from fire, giving people the chance to evacuate safely. However, to be effective, they must be properly installed and maintained, and a good fire safety management regime must be in place by the duty holder, so they do not activate when there is no fire.

Every Unwanted Fire Alarm Signal from an AFA has an impact in terms of unnecessary blue light journeys, redirecting SFRS resources away from other activities such as community safety work and causing considerable disruption to businesses.

HI 10 – Unwanted Fire Alarm Signals (UFAS)

As a headline target, the aim is to improve fire safety management and awareness, by reducing the number of attendances to unwanted fire alarm signals (UFAS) from automatic systems in non-domestic buildings to less than 1176 during 2023/24.

What we aim to Achieve

As well as helping to deliver Priority Four: *Reducing Unwanted Fire Alarm Signals*, meeting the headline targets will also support the long-term ambition of the City Plan for Dundee and supports achievement of the following local outcomes:

- Dundee will be an internationally recognised city at the heart of a vibrant region with more and better employment opportunities for people;
- Our people will be better educated and skilled within a city renowned for learning and culture;
- Our children will be safe, healthy, achieving, nurtured, active, respected, responsible and included;
- Our communities will be safe and feel safe.

Performance Management

In Q4, SFRS were called out to 169 UFAS incidents in the city of Dundee compared to 348 in the same quarter last year. For the year we attended 876 incidents compared to 1332 last year, this meant less unnecessary blue light journeys, increased appliance availability for real incidents, less disruption to training and community safety events and less road risk to our firefighters and the public.

The table below lists the top five property types that had persistent call-outs due to UFAS during Q4.

Property Types	No. of UFAS
Residential - Student Halls of Residence	54
Hospitals/Medical Care	46
Residential – Nursing/Care	16
Other Residential – Sheltered	10
Residential Home – Childrens	9

Of the 169 incidents 108 occurred in the West End putting demand on resources from Blackness. Peaks in activity around mealtimes with the cause trend being either cooking, system faults or testing without following correct procedures. Local enforcement officers are looking to arrange meetings directly with dutyholders and assist with a reduction strategy.

Ongoing UFAS engagement with partners, local premises & dutyholders including management audits to support and educate repeat offenders to reduce unnecessary blue light journeys and also inform and educate following the UFAS Time for Change implementation on 1st of July 2023.

PRIORITY 5 – REDUCING DELIBERATE FIRES

HI 11 – Deliberate Primary Fires

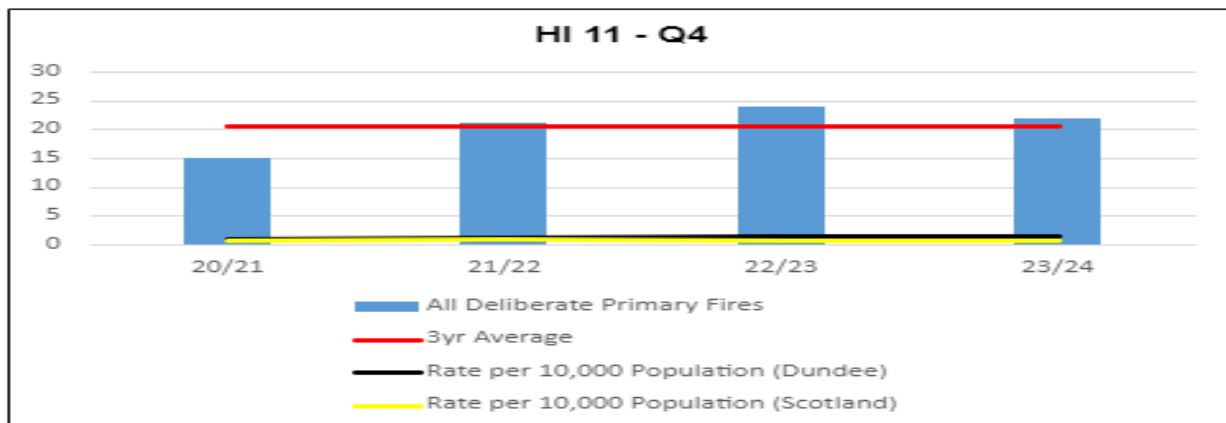


Table 8: Year to Date Performance

	20/21	21/22	22/23	23/24	YTD	Annual Target
HI 11: Deliberate Primary Fires	72	109	126	143	Red	Below 63

HI 12 – Deliberate Secondary Fires

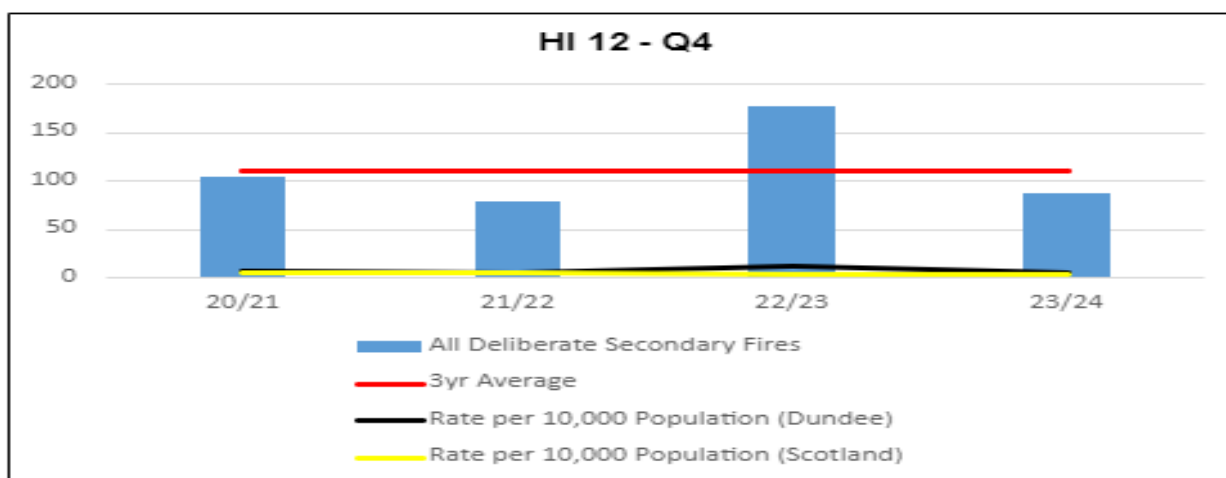


Table 9: Year to Date Performance

	20/21	21/22	22/23	23/24	YTD	Annual Target
HI 12: Deliberate Secondary Fires	579	682	692	519	Amber	Below 512

Indicator Description

These headline and indicator targets account for all types of fire that are believed to have been started intentionally and are categorised as Deliberate Primary Fires and Deliberate Secondary Fires.

HI 11 – Deliberate Primary Fires

These deliberate fires cover the following types:

- Fires in the home
- Fires in non-domestic buildings
- Fires in motor vehicles

As a headline target, the aim is to reduce the rate of deliberate primary fires in Dundee by keeping these fires below 63 during 2023/24.

HI 12 – Deliberate Secondary Fires

These deliberate fires cover the majority of outdoor fires including grassland and refuse fires and include fires in derelict buildings, but not chimney fires. As a headline target, the aim is to reduce the rate of deliberate secondary fires in Dundee by keeping these fires below 512 during 2023/24.

What we aim to Achieve

As well as helping to deliver Priority Five: *Reducing Deliberate Fires*, meeting the headline targets will also support the long-term ambition of the City Plan for Dundee and supports achievement of the following local outcomes:

- Dundee will be an internationally recognised city at the heart of a vibrant region with more and better employment opportunities for people;
- Our children will be safe, healthy, achieving, nurtured, active, respected, responsible and included;
- Our communities will be safe and feel safe;
- Our people will live in strong, popular and attractive communities.

Performance Management

Deliberate set fire reduction:

Dundee CAT have been proactive in working with partner agencies to reduce the number of deliberate set fires that we attend this has included school talks at Fintry Primary School which included information from Longhaugh Community Policing Team and Dundee City Council Anti-Social Behaviour Team.

During the month of January an increase in deliberate fires was identified, along with Downfield Community Policing Team, Dundee City Council Community Safety Wardens and Dundee City Council Anti-Social Behaviour Teams information was shared and through a partnership approach saw a decrease in deliberate fires.

Dundee CAT continue to work with Operational Watches to reduce the number of deliberate set fires which has resulted in leaflets drops being carried out and information being shared with Police Scotland, Dundee City Council Anti-Social Behaviour Team, Community Safety Wardens, and Community Officers from Dundee City Council.

PRIORITY 6 – EFFECTIVE RISK MANAGEMENT AND OPERATIONAL PREPAREDNESS

Description

Risk Management and operational preparedness is a key area of work for the SFRS. In Dundee, this means:

- Knowing what the risks are in Dundee and then making plans, so we are resilient to respond to any event.
- Being prepared to respond to national threats or major emergencies.
- Developing flexibility to deploy crews, to take on a broadening role within the community.
- Firefighters being equipped to deal with emergencies safely and effectively and our stations being in a constant state of readiness.

What we aim to Achieve

As well as helping to deliver Priority Six: *Effective Risk Management and Operational Preparedness*, our activities will also support the long-term ambition of the City Plan for Dundee and supports achievement of the following local outcomes:

- Dundee will be an internationally recognised city at the heart of a vibrant region with more and better employment opportunities for people
- Our communities will be safe and feel safe
- Our people will live in strong, popular and attractive communities

Activity

Training During Q4 2023/24, we delivered our quarterly training commitment to operational firefighters, whereby we trained and confirmed their preparedness to deal with:

- | | |
|-------------------------------------|--------------------|
| • Compartment Fire Behaviour (B.A.) | • Incident Command |
| • RTC - Extrication | • Knots and Lines |
| • Casualty Care | • Asbestos |

Advanced modules

- Cyber Security
- MTFA (Preparedness and Response to Terrorist Attacks)
- Electricity
- Data Protection & Information Security

Gathering and updating operational intelligence

Crews continue to revalidate properties across the city based on a risk priority and conduct visits to new premises to gather information on risks so that this information is available to Incident Commanders should an incident occur.

Crew Commanders Campaign - Assessment of Incident Command Competence

Fire Fighters across Dundee have been taking part in practical assessments to assess their ability to take the next step for promotion and ultimately be in command of an Appliance and Crew. The assessments include candidates taking command of a standard fire service drill utilising a crew and tasking that crew with a set of instructions to get to work a main jet at height by pitching a ladder. They also take on the role of an Incident Commander for a scenario-based drill and must make command decisions and deploy resources to bring the incident to a successful conclusion.

APPENDIX 1: COMMUNITY SAFETY ENGAGEMENT & PARTNERSHIP WORKING



March saw Dundee's community action team start its student work placements for another year where we have s3-4 young people, for a 3-day experience.

During this time these young people from (Cragie & Braeview High Schools) are given an insight into all the different areas of SFRS and how we function. From Operational front line staff operational control and our store and resource centre. They are given a fire skills experience too where they are taught how to roll out hose and extinguish fire safely and in a controlled manner. Other topics covered are line and boat rescue during a visit to the Kingsway East fire station and finally they are given a smoke and darkness confined space exercise at Blackness Road at their Training facility. This work is a collaborative approach with both Operational personnel and the Community action team involved.



Reactive Diversionary work Fire Safety and Education programme

During this Last Quarter Dundee Community Action team have been involved in 4 reactive and diversionary cases in relation to wilful fire raising as a team and in line with, Scottish Fire and Rescue Service (SFRS) aims to reduce service demand through working with partners to support the right people at the right time with prevention and protection activities to improve community safety and wellbeing and support sustainable economic growth.

Role Overview

Our goal is to engage with Children and Young People (CYP) who have been involved in fire setting behaviour, malicious actuation of fire alarm systems, hoax calls, hydrant abuse and or attacks on personnel. Advisors will receive referrals from partner agencies, internal partners within SFRS and parents / carers and will support CYP with a series of engagement sessions, detailing the risks of such behaviour to themselves, and their community.

Fire-related antisocial behaviour places a significant demand on the resources of the SFRS, other public services and communities and we aim to continue with this for positive outcomes in the Dundee community.

MCR Pathways continue.



We believe every young person deserves a trusted adult to whom they can turn for guidance and support. By becoming a volunteer mentor, you have the power to make a difference in the lives of young people who need someone to chat with, listen to them, and encourage them.

We have several colleagues already supporting a young person in their local community. MCR Pathways' impact on attainment, achievement, Community Safety Advocate's Kevin Phillips and Brogan Gilchrist has been supporting young people at Baldragon Academy.

MCR school-based mentoring and talent taster programme in partnership with SFRS, supports disadvantaged and care-experienced young people, helping them to find, grow and use their inspiring talents and then progress onto positive destinations.

The programme supports SFRS Corporate Parenting commitments, and we are the very first emergency service provider to promote and support the MCR programme. It's a national, award-winning mentoring programme with the aim of helping Care Experienced young people and those facing disadvantage unlock their potential, no matter what their circumstances.

At the core of the MCR Pathways programme is one to one relationship-based mentoring focused on building confidence, belief and self-esteem. Our volunteer mentors spend an hour each week listening to and encouraging a young person in their school.

APPENDIX 2: NOTABLE INCIDENTS & TRAINING EVENTS**Incident Type – “RAILWAY – ACCIDENT DERAILMENT” - 27TH December 14:44**

Dundee crews and partner agencies including SAS SORT, Police Scotland and Network Rail Incident Officer were mobilised to a railway incident where initial information was that a tree had struck a train, location east coast line at Orchar Park Broughty Ferry.

This prompted a large-scale response including specialist Heavy Rescue units and Firefighter safety resources.

The initial Incident Commander quickly confirmed a “Stop” on the line through Dundee Operations control prior to committing personnel onto the line and established an RVP for all oncoming resources.

Crews used hand tools to cut access routes through fencing and undergrowth at the most suitable point from the park to establish a safe route for passengers to be evacuated.

It was quickly established that the Train remained upright with no stability issues and that there were limited injuries to passengers as the driver had managed to apply the emergency braking system and remove himself to a place of relative safety prior to the collision with the tree.

Firefighters used ladders to access the train and assisted all 37 passengers and crew from the train and across the track to the north side (Orchar Park) of the railway line where SFRS had established a casualty first aid assessment point which was resourced by SORT and paramedics for Triage. Network Rail had made arrangements for passengers welfare and onward transport.







Dundee City Council
Dundee City Council Scrutiny Committee
Report No 197-2024

DUNDEE LOCAL POLICING AREA
QUARTERLY POLICE REPORT
1 January 2024 – 31 March 2024

Report by Chief Superintendent Nicola Russell
Police Scotland D Division (Tayside)

1. RECOMMENDATION

1.1 It is recommended that members note and scrutinise this operational report.

2. BACKGROUND

2.1 The purpose of this report (Appendix A) is to provide information to the Committee regarding the performance of Police Scotland to facilitate local scrutiny.

2.2 The content in this report is for information purposes to allow Board Members to conduct their scrutiny responsibilities.

3. PERFORMANCE

3.1 Appendix A will provide updates on:

- Quarter 4 Performance on a Page:

- Protect vulnerable people from harm.
- Support victims of crime and prevent re-victimisation.
- Address violence through preventative and enforcement measures.
- Tackle acquisitive crime and support victims.
- Make our roads safer.
- Enable and support effective engagement and communication with the public.
- Protect, support and empower our people.
- Support colleagues' performance and development.
- Seek out shared learning and training opportunities with partners.
- A Thematic Spotlight on focussing on Disorder and Anti-Social Behaviour.
- Quarter 3 Scrutiny Updates

4. FINANCIAL IMPLICATIONS

4.1. There are no financial implications as a result of this report.

5. STAFFING IMPLICATIONS

5.1 There are no staffing issues as a result of this report.

6. ENVIRONMENTAL ISSUES

6.1 This report does not have any impact on the environment.

7. SUMMARY

7.1 The attached report updates members regarding significant operational matters and performance of the local policing area.

8. COMPLIANCE

Is the proposal;

(a) Human Rights Act 1998 compliant? YES

(b) Equality & Diversity compliant? YES

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Dundee City Council Scrutiny and Audit Committee
Quarter 4 ending 31 March 2024

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Quarter 4 Thematic Spotlight: Local Priority/Activity – Deal with disorder and anti-social behaviour

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Introduction and Overview of Local Policing Priorities

As from April 2013, the Police and Fire Reform (Scotland) Act 2012 has required Divisional Commanders to produce and publish a Local Policing Plan (LPP) for each local authority area. The Dundee LPP 2023-2026 clearly sets out the policing objectives for Dundee and will report to the Dundee Scrutiny and Audit Committee. Quarterly Performance Reports are produced to allow scrutiny by Dundee Scrutiny and Audit Committee.

This report covers the period from 1 January 2024 to 31 March 2024.

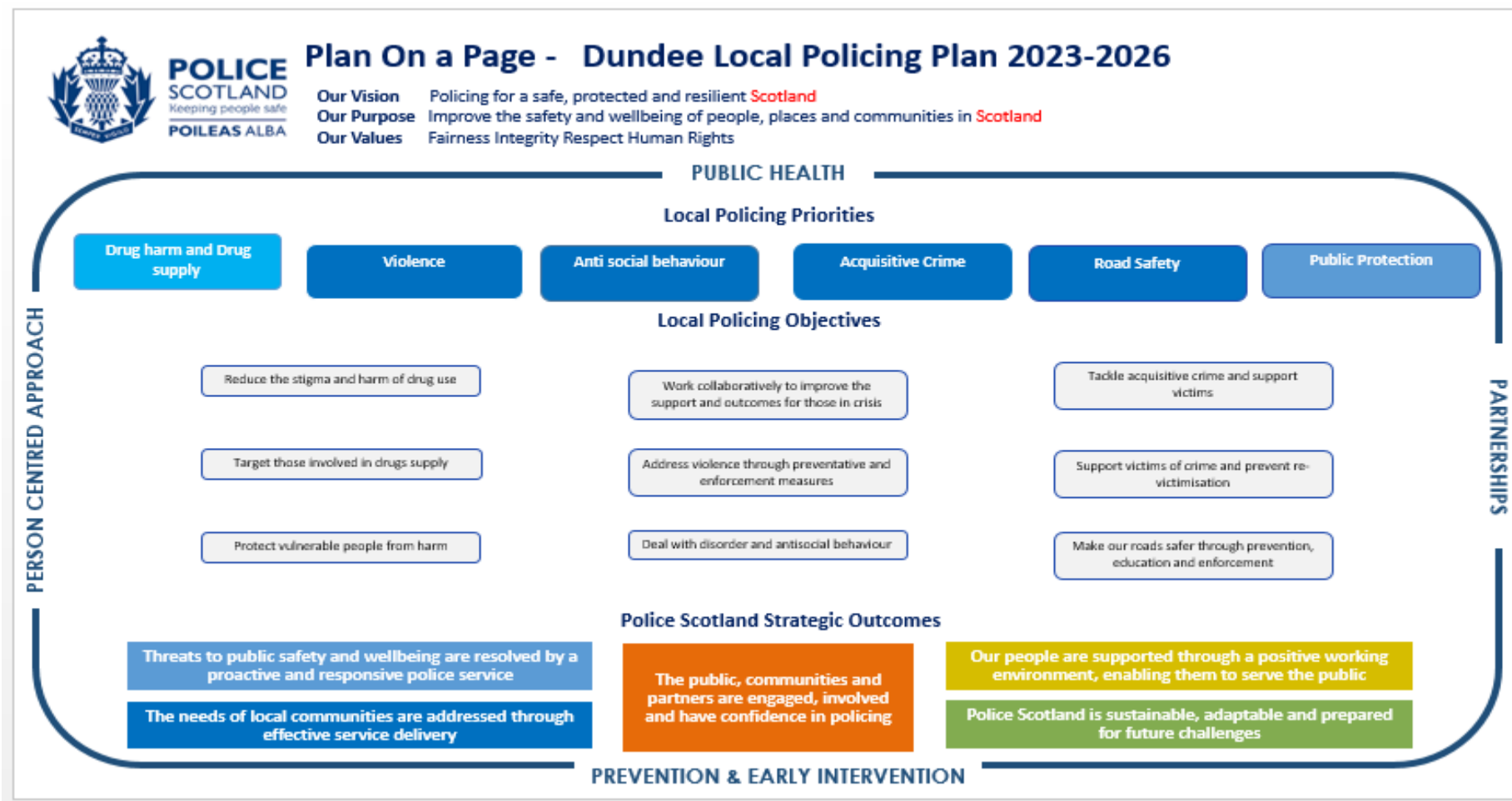
In line with the Dundee LPP, the Quarterly Performance Report provides a more holistic overview of progress across the service to meet our strategic outcomes. This approach provides a wider and more detailed picture of traditional policing performance measures, supplemented with additional insight and narrative to the many different aspects of policing and corporate support functions.

The measures are longer term focussed rather than reflecting the ongoing performance of the day-to-day operational challenges we face and aim to provide evidence of the effectiveness and impact of our services as a whole.

We have introduced several key performance measures and insights questions in support of our local police plan to focus attention on impact and outcomes. For example:

- How effective are the diversionary activities provided?
- How effective are the processes in place to prevent acquisitive crime?
- How well are we engaging with the public?
- What progress has been made in terms of collaboration and what percentage of the divisional estate is co-located with partners?

To enable a more detailed examination by the Committee of specific local priorities and strategic outcomes, a 'Spotlight' focus will be provided on one of the priority areas on a quarterly basis. The Spotlight focus will rotate each quarter in line with the expected updates outlined in the Dundee LPP.



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Quarter 4 - Performance on a Page - 1st January 2024 to 31 March 2024

	Recorded Crimes			Change		Detection Rate			% point Change	
	CYTD	LYTD	5 Yr Av.	From LYTD	From 5 Yr Av.	CYTD	LYTD	5 Yr Av.	From LYTD	From 5 Yr Av.
ASB and Disorder										
Overall group 4	1650	1723	1837	-4.2%	-10.2%	28.8%	25.6%	36.9%	3.3%	-8.0%
ASB Incidents	11514	12060	14514	-4.5%	-20.7%	-	-	-	-	-
Violence										
Robbery	158	155	139	1.9%	13.7%	65.2%	70.3%	72.9%	-5.1%	-7.8%
Serious Assault	129	145	150	-11.0%	-13.9%	72.9%	73.8%	75.2%	-0.9%	-2.3%
Common Assault (excl EW)	1887	1951	2025	-3.3%	-6.8%	66.0%	62.1%	63.6%	3.9%	2.4%
Public Protection										
Overall Group 2	528	521	574	1.3%	-8.0%	63.4%	61.2%	58.8%	2.2%	4.6%
Rape	116	109	119	6.4%	-2.5%	66.4%	77.1%	60.1%	-10.7%	6.3%
Domestic Abuse	121	90	-	34.4%	-	76.9%	67.8%	-	9.1%	-
Road Safety										
Speeding offences	167	85	163	96.5%	2.6%	99.4%	100.0%	100.0%	-0.6%	0.0%
Drink / Drug Driving	195	196	265	-0.5%	-26.4%	97.9%	102.0%	95.5%	-4.1%	6.5%
Acquisitive Crime										
HBs	357	434	452	-17.7%	-21.0%	34.7%	30.6%	30.6%	4.1%	4.1%
Motor Vehicle Crime	894	850	655	5.2%	36.6%	23.6%	22.6%	29.5%	1.0%	-5.9%
Fraud	686	717	512	-4.3%	34.0%	14.6%	16.5%	23.7%	-1.9%	-9.1%
Shoplifting	2184	1660	1222	31.6%	78.8%	39.1%	40.5%	53.0%	-1.4%	-13.9%

Overall Group 2' **All Sexual Crimes including Rape & Attempts, Indecent & Sexual Assaults, Prostitution Offences and 'Other' Group 2 Crimes.**
 Overall Group 4' **All Fireraising, Vandalism, Reckless Conduct and 'Other' Group 4 Crimes.**

Local Priority/Activity – Protect vulnerable people from harm.

Dundee Alcohol and Drug Partnership (ADP)

The overall aim of Dundee Alcohol & Drug Partnership is to prevent harm that is associated with alcohol and drug use in our communities. Police Scotland form part of the ADP and work in partnership with services, communities and people with lived experience to understand our local communities and how best to support them. The ADP influence change in policy, systems and institutions and work to reduce the misinformation and stigma about alcohol and other drugs.

The Substance Trend Monitoring Group

We continue to monitor drug trend alerts from RADAR and ensure pharmacies are engaging with substances users to be mindful of what they are sourcing. A&E and NHS Navigators are now part of this group ensuring a wider capture of current drug trends.

Dundee Non-Fatal Overdose Pathway (NFOD)

Officers within the Partnerships team continue to attend the Daily Multi-Agency Near-Fatal Overdose meetings sharing relevant information in relation to any person who has experienced a non-fatal overdose as a result of the consumption of suspected illicit substances.

Over the period of 1st January to 31st March 2024, there were 31 discussions held at the Dundee NFOD with a multi-agency response developed to ensure a holistic approach is taken to the interventions applied, with positive engagement and harm reduction delivered for those involved.

Up to and inclusive of 31st March 2024, there had been 94 incidents in Scotland where nasal Naloxone has been administered by a police officer to persons suspected to be in a state of overdose, with Q4 recording 2 incidents across Tayside of which both related specifically to Dundee.

March saw County Lines Intensification Week which included a period of enforcement and education across many groups and agencies.

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Our Partnerships team conducted visits to The Corner (Young Person service), Craigie House (YPU) and the Junction (YPU) with staff spoken to and Crimestoppers posters and cards left to raise awareness, further information also provided in relation to the updated CL training.

Partner Awareness/ Engagement Visits:

3rd sector agencies including Deaf Links Hub / North East Sensory / TCA / We Are With You / Positive Steps/ Menzieshill Community Centre/ Charleston Community Centre/ Steeple Church Parish Nurses/ Lochee Community Hub/ Albert Street Foodbank visited. Discussions held with Recovery Network Coordinator and inputs provided to raise the profile of County Lines and Cuckooing, and also the Partners Intelligence Portal.

Hotels:

Various Hotels across Dundee to raise awareness about County Lines with crime stoppers awareness literature made available for staff. Discussions with several members of hotel management/ staff has identified an opportunity for an awareness event on MS Teams at a local level with support of wider partners.

Training Opportunities:

Discussion held with A&E navigator regarding the delivery of an awareness input to staff in A&E relating to County Lines and Cuckooing along with information relating to drug trends/ types with use of the current drug box utilised in educational forums.

Wider Vulnerability:

Over the reporting period the Partnerships Team have continued to focus on the progression of joint visits to vulnerable members of the community, working with statutory and 3rd sector partners to provide follow up contact and re-assurance crime prevention advice, with examples including victims of online frauds, dishonesties, robberies, sextortion and violence.

Keep Safe Update:

Currently there are 42 Keep Safe places across Dundee with all venues recently re-visited to ensure compliance to the required standards, with further visits arranged for potential new locations. Training has also been delivered to the Police Scotland Youth Volunteers who will support awareness raising and compliance check moving forward.

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The Partnerships Team are supporting the new On-Street Sex Workers Project which has identified actions around information sharing and role of gender-based service in supporting and leading the supports available. They have also met with the Lead Officer at the Protecting People at Dundee Health & Social Care Partnership in relation to developments in the National Strategy for CSE with the potential for an upcoming pilot for Dundee in respect of on street prostitution and how this will feed into the ongoing work at a local level in respect of pathway development. Planning now in place for a CSE development day in Dundee on the 15th May.

A coordinated response to tackling drugs supply in Dundee LPA and supporting those who are victims of Drug Supply perpetrators and suffer from drug addiction remains a priority. This approach prioritises targeting those who present the greatest risk to our communities whilst protecting the most vulnerable.

The Divisional Serious and Organised Crime teams continue to develop operations throughout Tayside including Dundee to tackle organised crime distribution and supply networks.

These operations have resulted in successful intelligence led enforcement operations whereby significant quantities of controlled drugs and paraphernalia have been removed from our communities.

Notably in March 2024, plain clothes officers participated in County lines intensification week in Dundee City Centre. After witnessing an apparent drug transaction, a 16-year-old male was detained by Police and a significant quantity of cocaine sub divided into deals for onward supply and cash recovered. He was also in possession of a large knife and a handgun which was found to be an imitation.

During an earlier operation in January officers executed search warrants at vacant industrial units in Ash Street and Lorne Street, Dundee. Two Albanian nationals were traced and arrested within both addresses. A total of 3154 cannabis plants were recovered in both premises which are assessed as being linked. The value of drugs recovered during this operation is estimated at £2.4 million. At that time, one of the biggest recoveries in Scotland, linked to Albanian Organised Crime Groups and 4 arrests made.

Local Priority/Activity – Support victims of crime and prevent re-victimisation.

Police Scotland remains committed to working with partners in the public, private and third sectors to ensure the approach to Public Protection is focused, meaningful and collaborative. This commitment allows the organization to continually improve the service and support provided to victims and their families, whilst working towards protecting those at risk of harm.

We are working closely with Victim Support Scotland and in collaboration with the National Team at Partnerships, Prevention and Community Wellbeing to address the needs of local communities through enhanced communication and an improved referral support service. We are partnering at local engagement events to promote the benefits of VSS, sharing social media articles and distributing literature. PPCW now have full governance of national victim support referrals and carry out a daily quality check of referral data. VSS report a reduction in duplicate referrals from Tayside because of improved processes to IT systems which has also helped reduce their waiting times for victim/witness contact following referral. There has been an uplift in referrals both offered and accepted. Our Partnerships team were involved in promoting Victims Awareness Week in February, through face-to-face engagements and social media signposting.

During Quarter 4, information was received that a vulnerable female was being cuckooed by county line drug dealers from her home address. On the same date, police officers attended at the address and carried out a welfare check. The female was traced along with another male, within the address. The female told Police that drugs were being supplied from the address and gave her permission for them to search her house. Seized from within the address was 9.1 grams of crack cocaine along with associated items indicative of drug dealing. She was then referred to appropriate support services, in order to reduce the risk of future exploitation.

During this reporting period, Police Scotland received information that a female was being cuckooed from her address in Dundee by several males from the Glasgow area. Officers from the Serious & Organised Crime (SOC) team attended at the address to conduct a welfare check. The door was answered by the vulnerable female, who immediately informed Police that there were 2 males present that had been there for some time, dealing drugs and she was unable to get them to leave. There was also clear evidence of drug dealing and all three persons were initially arrested. The males were later charged for drug and bail offences, whilst the female was referred for support and flagged in case she was targeted again.

Local Priority/Activity – Address violence through preventative and enforcement measures

Tackling violent crime is part of Police Scotland's focus in ensuring the safety and wellbeing of our communities.

The report will provide a detailed breakdown of the levels of violent crime, exploring current trends and demonstrate the strategic and tactical approach adopted by Police Scotland in respect of crime prevention, investigation, and enforcement activity, highlighting the broad range of resources which are deployed daily to protect our communities.

Crime Categorisation and Investigative Response

Crimes of violence are categorised into Murder, Attempted Murder, Serious Assault, Robbery and Common Assault.

In terms of the investigation of those more serious and complex investigations, Domestic Violence and Child Protection we have several specialist teams, all of which are led by Senior Investigating Officers. These teams come under the management of Tayside Division Criminal Investigation Department and our Public Protection Units. They are the Reactive CID, Domestic Abuse Investigation Unit (DAIU) and Child Protection Investigation Unit (CPIU).

Tayside Division is also fully supported by national units, which are geographically based within the Tayside geographic footprint and have a vital part to play in tackling violence in our local communities. These teams are managed by our Specialist Crime Division (SCD).

Major Investigation Team (MIT) – The North MIT leads on the investigation of murder inquiries and large scale and complex criminal investigations. A unit is based in Dundee.

National Domestic Abuse Task Force (NDATF) – Investigate serious and complex instances of domestic abuse. A unit is based in Forfar.

National Child Abuse Investigation Unit (NCAIU) – Investigate serious and complex crimes committed against children. A unit is based in Dundee.

Statistical Analysis and Crime Management

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Tayside Division Community Analysts produce a detailed analysis, which allows senior officers to scrutinise reported crimes of violence in Dundee and react to emerging trends, deploying both local and national resources on an 'intelligence led' basis to prevent crimes of violence from taking place. This detailed approach to Tasking is governed via monthly Tasking and Coordinating Group meetings which are chaired by the Divisional Commander and attended by the full Senior Leadership Team.

*Performance Data by Crime Type***There has been one Murder and one Culpable Homicide during the reporting period.**

In March 2024, an adult male was found deceased with significant injuries within an address in the Charleston area of Dundee. Following a dynamic investigation involving support from specialist Divisions, 3 males and 1 female were arrested and charged with murder within 4 days. All have appeared at court and currently remanded in custody.

In relation to the Culpable Homicide in January 2024, an adult male was found injured in Morgan Street, Dundee having been seen to fall from a window. He died from his injuries a week later in Ninewells Hospital, Dundee.

An SIO-led dedicated enquiry team was instigated, and a female was recently arrested and charged with culpable homicide. She has since been remanded in custody. Two males and a further female were arrested and charged with abducting and extorting the male prior to his death. They were later released on court bail.

- **There has been one attempted murder during the reporting period.** The victim was a uniformed Police officer who attempted to stop a wanted male who was seen driving a van. As the officer attempted to open the vehicle door, the male reversed crushing the officer between the van and a parked car. The male was arrested at locus and the officer conveyed to hospital by Ambulance where he was treated prior to release. The officer did not suffer serious injuries and recently returned to duty.
- **There have been 32 robberies recorded within this quarter**, one of these has since been submitted for no crime review. This is an increase from the 24 reported in the corresponding quarter last year. 17 of these crimes have

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been detected giving a detection rate of in about of 55%. The remaining 14 investigations are ongoing, and suspects have been identified in a number of these investigations meaning further detections are anticipated. Loci are generally spread across the city, ranging from public settings at or near shop premises to within private dwelling houses.

Further analysis revealed most victims knew the perpetrators and were non-engaging with the Police making evidence gathering challenging.

- **27 serious assaults were reported during this reporting period** which is the same as reported the previous quarter.

Weapons ranging from knives to blunt objects featured in the commission of these crimes.

Of these reported robberies, 21 were detected with a detection rate of about 78%. From the undetected crimes enquiries continue into the remaining 6 with suspects identified in some of investigations with CCTV / forensic enquiries pending.

Further analysis shows the majority offences occurred in public spaces, while residential properties and the others within commercial / public utilities also feature. Alcohol / drug abuse played a significant factor in these offences most perpetrators were known to victims. It is apparent a significant number stemmed from feuds, mostly concerning the illicit drug use and /or supply.

Partnership work to deter and detect offending.

Police Scotland Youth Volunteers and our local community teams co-ordinated a day of action in the City Centre to raise awareness of personal safety, identifying vulnerable persons, targeting known nominals and distributing Crimestoppers literature. We facilitated a drop-in session in the Wellgate to give members of the public an opportunity and confidence to disclose any issues in a more informal venue and away from their home address.

Tackling violence has been a priority for Downfield Community Policing Team, achieved through a focus on hot spot locations, domestic offenders, priority nominals and outstanding apprehension warrants linked to violent offences.

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- Officers have completed pro-active additional contacts with high-risk victims and offenders of domestic abuse, maximising the safeguarding of victims by reinforcing safety plans and ensuring offenders are adhering to bail conditions. This has led to numerous offenders being arrested in accordance with domestic abuse legislation preventing ongoing and further offending.
- Downfield Community Policing Team complete ongoing reviews of Apprehension Warrants linked to violence. This ensures offenders are arrested quickly, reducing opportunities for further offending. During this quarter, 14 Category A apprehension warrants, and 10 Category B apprehension warrants have been enforced locally.
- Downfield Community Policing Team have focused proactive patrols in the Hilltown area of Dundee, which is a hot spot for violent crime, utilising stop search powers where applicable and executing three drugs search warrants in this area, resulting in a seizure of Class A Drugs and safeguarding the victim of cuckooing.

Local Priority/Activity – Tackle acquisitive crime and support victims

Housebreaking (Domestic Dwelling)

The Divisional Acquisitive crime team sit within CID, which ensures a significant specialist investigative overview of these offences. This ensures that links to cross border crime series are being identified quicker, maximising intelligence and evidential opportunities in relation to stolen vehicles or property.

The figure for Housebreaking includes all attempted housebreaking and instances of housebreaking with intent to steal (i.e. where the security of the property has been overcome but no property stolen). This analysis considers break-ins and attempts to dwellings only – it therefore excludes sheds and other out-buildings.

There were 24 crimes recorded during this quarter, which is a decrease from the 35 crimes recorded the previous quarter.

Just over 20% of these crimes have been detected to date which is slightly below the 5-year average detection rate of 25%.

The outstanding undetected crimes forensic results are pending, and positive lines of investigation are being pursued in relation to other crimes means this figure will likely rise.

Motor Vehicle Crime

This section includes all thefts of vehicles, theft of property from within vehicles and attempts of both crimes.

As these crimes often overlap or relate to housebreakings and other criminality, the Acquisitive Crime team has responsibility for investigating crimes series under line management of CID. This provides enhanced investigative ability and resources to address motor vehicle crime.

This approach has provided an enhanced investigative response in relation to a group of young males from Dundee who have criminal associates throughout Fife and the East coast of Scotland. These groups have been responsible for several crimes series which has involved cross border investigations with neighbouring Divisions.

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Within the Q4 period, 160 crimes were recorded, which is a decrease from crimes recorded the previous quarter.

About 25% of these crimes were detected however several crimes remain under enquiry with forensic results and other enquiries pending so further detections are possible.

Fraud

There were 169 recorded frauds during Q4, which is similar but slightly lower than the 177 reported during the previous quarter and the 183 frauds reported within the corresponding period last year.

The current detection rate is about 13% which is just below the 15.9% average for crimes of this nature detected nationally.

Analysis of these offences shows the locus for a significant quantity of these offences were the complainer's home address and the majority were credit card frauds or had an online element.

Fraud enquiries are often complex and protracted with Police dependent on retailers to provide evidence such as documentation. Investigations can often take several months to detect or complete, meaning there may be several more crimes detected moving forward. These offences are often linked and as evidenced by investigations undertaken by the acquisitive team.

In March 2024, two local males were identified as being responsible for a crime series involving thefts of a number of vehicles throughout Dundee and Tayside. They were arrested on apprehension warrants and remanded in custody at Dundee Sheriff Court in relation to 26 charges including theft of motor vehicles, theft from motor vehicles and frauds using stolen bank cards.

Like other areas of Scotland, Dundee has witnessed a spike in keyless car thefts. A relay device is used to remotely open the vehicle and overcome the ignition system before the vehicle is driven away. Ford Fiesta ST vehicles are routinely targeted and over the last quarter 14 vehicles have been stolen throughout Dundee in this manner. Once stolen the vehicles are regularly used in petrol drive-offs, housebreakings and further vehicle crime. Enquiries are ongoing and it is anticipated these will be detected as a well-known nominal has been identified as driving several of the stolen vehicles.

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Partnership work to deter and detect offending.

During Q4 some notable activity has been driven by Partnerships, Interventions and Preventions Officers which are detailed below:

- After Dark Campaign – This is now complete with good feedback received from all parties. There has been an increase recently across the Division regarding Commercial HBs and work is ongoing to ensure all such premises are offered Crime Prevention Advice/reassurance. Several Car Sales premises have been targeted and have signed up to a hidden group on NWS for alerts to be sent.
- Regular Social Media posts are generated raising awareness of re-emerging trends etc. We have increased awareness of Neighbourhood Watch by including details as part of the pack when letter dropping crime prevention messaging.
- Frauds & Scam - Preparation work has been carried out regarding OP Shut Out Scammers. We are monitoring emerging/repeat Modus Operandis for frauds/scams with relevant advice given. Further presentations delivered to vulnerable, hard to reach groups - visually/hearing impaired.

In March 2024, Maryfield Community Policing Team, Partnerships, Interventions and Preventions (PIP), alongside Dundee City Council Anti-Social Behaviour Team held a Crime Prevention Event within the community inviting members of the community to attend, obtain advice and discuss concerns surrounding ways in which we can prevent crime. Advice was provided in relation to residential security, online security, fraud and personal safety. Attendees were signposted to local services within the area. This event was successful in seeking to reduce crime, provide relevant and realistic advice and prevent harm caused by becoming a victim of crime.

Retail Crime – in response to the increase in shop liftings, officers have looked at opportunities for Target Hardening with Crime prevention surveys being completed where appropriate. Meeting held with Dundee City Council City Centre Manager and City Centre Policing team Sgt to look at ways to reduce volume. Retailers Against Crime intel database now being utilised which is improving intel around shoplifting offences.

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Longhaugh Community Policing Team (CPT) have been working closely with their local Sainsburys store, Tom Johnston Road, Dundee after a significant increase in thefts and anti-social behaviour. Crime safety advice was provided, new security measures were implemented including security staff and one-way systems. LCPT worked with partner agencies to ensure youths were identified promptly and thereafter jointly visited by Police and ASBT and issued with ASB warning.

Lochee CPT officers attended a meeting with the manager of TK Maxx in relation to ongoing shoplifting issues. Crime prevention survey was completed, and advice given. Similarly, officers attended a meeting with the manager of Tesco, South Road, Dundee in relation to anti-social behaviour. Crime prevention survey was completed, and advice given.

Officers also attended a meeting with staff from the Lochee Community Hub who had highlighted concerns in relation to the behaviour of persons attending the premises. Similar to above, a crime prevention survey was completed, and advice given.

2 adult males and 1 female have been reported for acting together in a large spate of Theft by Shoplifting offences at Sainsburys, M & S Broughty Ferry and both Asda and B & M in the Milton of Craigie retail park.

Lochee CPT Shoplifting Initiative was detailed within previous scrutiny report. The initiative continued until the start of March. The initiative started due to significant increase with shopliftings in the Lochee beat area. The 2 worst affected shops are Co-Op, Brook Street and Sainsbury's, Perth Road. The initiative focused on the following:

- Crime prevention survey for retail workers
- Target prolific shoplifters

Feedback from staff has been positive in relation to the initiative.

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Local Priority/Activity – Make our roads safer.

During Quarter 4, road policing officers in D Division were engaged in the following national campaigns: -

- January – National seatbelt campaign
- February – National mobile phone campaign
- March – National Speeding campaign and Vulnerable Road users

Within this Quarter, there was 1 fatal Road Traffic Collision, which relates to the tragic death of a 93-year-old resident, who was struck by a vehicle on Gray Street, Broughty Ferry on 24/02/2024. Whilst this is a 20MPH zone, excessive speed was not a factor here. It is assessed that the driver involved did not see the pedestrian as she crossed the road. The matter was referred to the Procurator Fiscal for further instruction.

There were 69 seatbelt offences, 111, mobile phone offences and 393 speeding offences detected during this period.

These offences form part of the fatal 5: -

1. Careless Driving
2. Speeding
3. Using handheld mobile phone
4. Drink/Drug driving.
5. Not wearing a seatbelt

which are the main causation factors for fatal road traffic collisions in Scotland. This proactive work sees officers engaging with drivers on the priority routes, providing education to all road users to promote cooperative use of the road space to improve road safety for all. In addition to this, officers conducted intelligence led operations targeting criminals using the road network for acquisitive crime, human trafficking and drug supply.

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They were involved in engagement with vulnerable road users at school exclusion zones and worked in partnership with divisional officers at educational inputs with a road safety message.

Addressing complaints from members of the public in relation to speeding on various roads within Maryfield, Officers from the Community Policing Team carried out a high-profile road traffic operation targeting various locations at peak times, utilising the speed gun. Several drivers were educated regarding the manner and speed of driving.

To support Dundee City Council School Street's School Enforcement Zones, community officers across the division have been attending at local schools, focusing on carrying out patrols to ensure compliance from parents, drivers and the wider community with positive engagement to ensure that stakeholders are fully aware of the restrictions and the consequences of noncompliance.

Lochee CPT have received complaints in relation to speeding in the Westend of Dundee, specifically Blackness Road and Perth Road. As such Pop-up Jim was routinely deployed to the areas and officers attended with the speed gun, educating several drivers on the manner of their driving.

Lochee CPT assisted Ancrum outdoor centre with Bike suitability at Primary schools within the Lochee beat area, improving the pupils' road safety.

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Audiences are at the heart of all communications activity. We tailor our communications to meet the specific needs of audience groups and to maximise the impact of our efforts. We identify and segment audiences to:

- Understand their demographics and behaviours
- Understand what they think and feel about Police Scotland and what we do
- Understand their specific communications needs
- Understand the best way to reach them
- Understand the best way to influence them

We use a range of research techniques and resources to gain insight into all of these aspects of our audiences to inform our project strategies, so that we are delivering the right message at the right time to the right people in the right location. Our key audience groups reflect the breadth of our work and include:

Internal

- Executive members
- Divisional Commanders and department heads
- Business units
- Operational management
- Frontline officers
- Police staff

External

- Victims/witnesses
- Offenders
- Stakeholders, such as the Scottish Police Authority, Scottish Government, Crown Office & Procurator Fiscal Service (COPFS), Police Investigations and Review (PIRC)
- Staff associations (including Unison, Scottish Police Federation, ASPs)

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- Strategic partners, such as SFRS and SAS
- Local partners, such as individual local authorities
- Peers (other police services)
- Opinion formers (journalists, commentators etc.)
- Wider public

In all of our work we strive to support the strategic outcomes of the organisation.

Organisational outcomes

- Threats to public safety and wellbeing are resolved by a responsive police service
- The needs of local communities are addressed through effective service delivery
- Public and communities are engaged, involved and have confidence in policing
- Our people are supported through a positive working environment enabling them to serve the public
- Police Scotland is sustainable, adaptable and prepared for future challenges

'Your Police' Survey closed on 31st March, however staff ensured promotion of this engagement tool to encourage a cross section of our communities to contribute to this and help inform and shape policing in their local area.

The Partnerships team are particularly seeking to engage with our hard-to-reach communities. This has been evident with the Deaf and Muslim communities, having developed open lines of communication and ensuring their needs are met.

During the reporting period we saw the launch of 'Coffee with a Cop' at the Deaf hub with further attendance at 2 BSL taster sessions with members of the team learning basic BSL resulting in positive engagement with members of the community also in attendance. This visit led to discussions with the Statutory Services manager around the delivery of third-party reporting with dates identified to deliver to the team across Dundee.

'Keepsafe' event was held in Dundee Central Library promoting awareness of the service and available supports across the city.

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The national Police Scotland Insight and Engagement Team are in early discussion's with DCC community officers to discuss instigating 'Your Police Listening Forums' to engage seldom heard communities and ascertain how they feel about and what they want from police in their local area.

Hate Crime inputs have also been delivered to St Paul's Academy Dundee, Dundee University, Dundee & Angus College.

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Local Priority/Activity: Seek out shared learning and training opportunities with partners.

Partner Intelligence Portal

Our Partnerships team remain focused on engaging with partners around the delivery awareness and subsequent training with several statutory and 3rd sector organisations now having completed the required training, with a unique secure login assigned to afford access.

Wider Community Engagement

We continue engagement with Mears and residents in the asylum re-settlement process and have met with the Programme Development Officer relating to government funding through project Elevate, which is designed to support refugee and asylum communities in Dundee. The partnerships team have also held meetings with DCC Humanitarian Team with a view to facilitating conversation cafes with the Ukrainian Community.

Longhaugh Community Policing Team attended the East End Safe Transition Project planning meeting. Attendees included representatives from the 4 primary schools in the East End Ward, SFRS, DCC Community Safety and ASB Team, East End Communities Team, Braeview Academy and Craigie High School. The overarching aim is to engage and challenge young people to understand how their behaviour impacts on others and to support P7 pupils as they transition to High School.

Downfield Community Policing Team has strong links with partners and all opportunities are taken to share relevant information and learning, which has included the following over this quarter:

- Monthly meetings with DCC ASBT and Hillcrest Housing Association have continued. This ensured recurring and new issues within both Coldside and Strathmartine wards were highlighted and discussed, allowing a co-ordinated response to repeat problems.
- Downfield Community Policing Team have continued to be represented at the high-risk domestic abuse meeting with Domestic Abuse Liaison Officers, Dundee ASSIST and Women's Aid, ensuring information is shared in respect of ongoing engagement and safety planning of high-risk domestic abuse victims.

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Local Priority/Activity – Protect, support, and empower our people.

The reinvigorated divisional Health and Wellbeing Board continues to meet and is in the consultation stage around the development of key priorities that deliver real, tangible benefits to officers and staff across Tayside. The Board is comprised of representatives from across the division, specialist divisions with a footprint in Tayside and staff associations and unions. It is aligned to the North Command area wellbeing strategy and can draw on the expertise of a dedicated North area wellbeing officer.

- A local wellbeing library has been established, offering a range of resources to members, in order to understand and support their own mental and physical health.
- As a command area, we are looking to develop a networking and peer support weekend for officers involved in delivering Trauma management.
- Police Scotland have recently confirmed that our external wellbeing service provision will continue with Optima and have shared specific counselling and support information with every officer, across the country.

There continues to be clear focus on police assaults under the 'Your Safety Matters' workstream, looking to ensure that we understand the causal factors that contribute to assaults on officers, understanding perpetrator make-up, situational factors and ensuring that our training, tactics, equipment, and vehicle fleet are appropriate to face this challenge. Nationally, the Force Executive continue to work alongside our national Criminal Justice partners to ensure that a clear and consistent message of deterrence is presented to those responsible.

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Local Priority/Activity – Support colleagues' performance and development

Internal engagement processes are currently being reviewed in order to better understand the issues affecting our people and determining the most meaningful way to engage with them.

A review of previous Senior Leadership Team engagement sessions with staff from across the division continues, in order to ensure that we feedback to our staff around the myriad of topics raised and take on board a number of sensible and timely recommendations to streamline our service and better deliver on our outcomes.

Whilst the good work of officers and staff is acknowledged daily at a local level, we have begun the journey towards our next divisional awards ceremony, where we celebrate the outstanding and varied work that is undertaken across the division. We have also submitted a number of nominations for the national Scottish Police Federation annual awards, that focus on bravery and contributions to the community.

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Quarter 4 Thematic Spotlight

Local Priority/Activity – Deal with disorder and anti-social behaviour

Officers continue to work closely with partners across Dundee to deliver a multi-agency response alongside Housing, ASBT, SFRS and Trading Standards conducting reviews of all relevant ASB calls, thereafter, sharing with the respective agencies to reduce the impact of these instances.

Weekly meetings are attended by Partnerships Interventions and Preventions officers to discuss recurring ASB issues ensuring proportionate action is taken from a multi-agency perspective, with joint visits conducted when required to ensure a co-ordinated approach.

Dundee currently has 115 Anti-Social Behaviour Orders with 8 Breaches of said orders reported and investigated by Police Scotland across the reporting period.

Longhaugh Community Policing Team identified a high call volume of anti-social behaviour at Milton of Craigie Retail Park. Due to this, operations were planned and carried out with plain clothes and uniformed officers. Through liaising with restaurants and commercial units in a targeted approach, numerous youths involved were identified and dealt with accordingly. Operations have been met with positive feedback from KFC and McDonald's restaurants. Longhaugh Community Policing Team working along with DCC Anti-Social Behaviour Team to deliver various Youth Restorative Warnings to young people who have been identified as being involved in criminal activity.

Longhaugh Community Policing Team participated in a joint assembly meeting at Fintry Primary School, Dundee supported by partner agencies including Scottish Fire and Rescue and DCC Anti-Social Behaviour Team. The purpose of these inputs was to provide education and guidance to children in Primary 4-7 on their behaviour in the community and at school.

Longhaugh Community Policing Team have delivered inputs to all S1 and S2 pupils at Craigie High School, with topics including social media, on-line safety and anti-social behaviour in the community. Inputs also delivered at St Pius Primary School to P1 and P2 children and to Quarry View Nursery on 'People Who Help Us'

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Longhaugh Community Policing Team have frequently attended the local youth groups based at Douglas Community Centre, Finmill and North East Campus to engage with the children that attend. This allows the opportunity to speak with and build relationships and trust with local youths.

Downfield Community Policing Team are carrying out an ongoing operation within the Hilltown Multi Storey Developments (MSDs) and surrounding area, in response to information gathered via Your Police Survey and locations which members of the public are concerned about within their community. In conjunction with Dundee City Council Housing, ASBT and Community Safety Wardens, a leaflet drop was carried out within the MSDs sharing contact details for emergency and support services and encouraging residents to report anti-social behaviour, drug dealing and criminality to the appropriate agency. Following this, Downfield Community Policing Team took part in a drop-in session within the Wellgate Library, offering residents from the MSDs, who would not typically engage with Officers at a police station or their home address, engagement opportunities to pass on information, report crime or seek advice.

Officers have carried out high visibility directed patrols, including stairwell and landing checks, helping deter criminality and provide re-assurance to residents. Officers have utilised powers of search where appropriate, engaged with vulnerable individuals and sign posted them to support services.

Activities have also included the apprehension of those wanted in relation to crimes of violence and anti-social behaviour and the execution of drugs search warrants at three problematic addresses resulting in seizures of Class A controlled drugs. Working closely with Dundee City Council Housing and Anti-Social Behaviour Team, has ensured a co-ordinated approach to these addresses with proportionate action taken, helping reduce the impact of this behaviour in the community. This partnership approach has extended to joint visits at repeat addresses in the Hilltown area with a high volume of anti – social behaviour calls, helping provide a robust response and reduce further issues.

Downfield Community Policing Team have targeted hot spot locations in Ardler where community premises have been subject to anti-social behaviour by young people. Officers have worked in conjunction with DCC Community Safety Wardens, carrying out high visibility patrols and engaging with staff during visits to premises, helping identify the young people responsible. Pro-actively sharing information with the Anti-Social Behaviour Team through the information sharing protocol, joint visits have been conducted.

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Further to this, Officers have been active within the LCPP Community Safety and Justice Group, working with partners on interventions to divert young people away from anti-social behaviour in Ardler.

Lochee CPT attended a number of youth visits, along with anti-social behaviour team. The visits related to low level offending and involved discussions between offender, their parents, ASBT and Police. The focus of the discussions is to discourage/prevent future offending.

Looking forward into Quarter 1, local City Centre officers, in conjunction with key partners, have launched the 10-week Friday night StreetSoccer, which commenced on Friday 3rd May 2024. The activities will be held within the City Square between the hours of 1900 and 2100 hours (which are the peak times of youth related disorder and crime). Pop up football pitches will be set up in the City Square with a large tournament or event being planned at the conclusion of the 10 weeks. McDonalds Restaurants have also volunteered their upstairs café space for youthwork opportunities. The project will signpost youths into pathways, opportunities and longer-term activities within their local communities and the facilities on offer at StreetSoccer.

A winter block of a further 10 weeks is also proposed, should the summer block be a success. Further funding is being applied for by StreetSoccer through Dundee City Council and McDonalds charity funding. Dundee Football Club and Dundee United Football Club have been informed of the ongoing plans and have shown interest in becoming involved in this project too.

Civic Licensing:

Between 31st December 2023 and 31st March 2024, the licensing team processed 710 licence applications for the Dundee area. This included applications for occasional licenses to allow premises to host additional outdoor areas, 'variation to premise' licences, renewals and grants for taxi operators and drivers, renewals and applications for grants of Short Terms as the legislation commencement date of 1st October 2023 is now into force.

51 recorded ASB incidents were at or in the immediate vicinity of licensed premises.

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There were 52 inspections carried out throughout Dundee, one premise has been identified as problematic and we working closely with Council LSOs and the venue to remedy.

The licensing team have continued to promote 'by-stander' training and delivered this to one of the biggest premises in Dundee. They have also worked alongside numerous partner agencies ensuring premises are operating within the parameters of their licence and lawfully.

The Licensing Team have worked several Dundee-Safe and football deployments, encompassing licensed premises checks and will continue to do so throughout the year. The department has also conducted operations within Dundee with the Security Industry Authority inspecting Door Stewards throughout the city.

Multiple intelligence lead operations were carried out within Dundee throughout this period with Immigration officers to civic and licensed premises whereby several illegal workers were traced and arrested by the Home Office

QUARTER 3 UPDATES

At the Quarter 3 Scrutiny & Audit Committee, we were asked to provide further updates on the following issues:

We highlighted a drug enforcement initiative in regards drug use within Broughty Ferry pubs. We can report that 6 officers and a police dog were involved in this initiative which took place between 1900 hours and 0000 hours on 15/12/23 and 16/12/23. All Licensed premises in the Broughty Ferry area were visited. Officers attended at Licensed premises and apprised them of their intentions to be visible on the streets, engage with the public and take necessary action against misuse of drugs. They were all in favour of the initiative and supportive of Officers. Officers liaised with door staff and community wardens throughout the initiative. Searches were carried out in terms of Section 23 of the MODA 1971 and licensing checks were undertaken. There was a positive response from the public, particularly at this busy time of year.

We were asked for information regarding the dates for Ryehill and Hilltown office closure consultations. We were also asked about consideration being given to engagement with the community regarding shared use of the buildings. The consultation for Ryehill and Hilltown is yet to launch and dates are still to be advised but it will be open for several weeks

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and the community will be very welcome to suggest potential future uses for the buildings as part of the consultation process.

We were advised that Broughty Ferry councillors previously attended meetings involving Licensed Premises in the area and Police Scotland. We were asked if these meetings were still being held and if councillors could be invited. It is believed that the meeting referred to would have been the Dundee Licensing Forum. This forum has not operated since before the Covid pandemic. Each Local Authority should have a forum however the chairperson of the DCC Licensing Forum has not yet been replaced.

We were asked if inputs on Social Media use could be rolled out to schools across Dundee. This was discussed with our Divisional Partnerships, Interventions and Preventions (PIP) team. They are raising the suggestion of providing inputs to all schools at the Planet Youth Meeting and the education forum supporting it. Officers from both PIP and our Community teams are in schools across the city regularly and can deliver inputs/ advice regarding social media use when required.

END

REPORT TO: SCRUTINY COMMITTEE – 26 JUNE 2024
REPORT ON: INTERNAL AUDIT REPORTS
REPORT BY: CHIEF INTERNAL AUDITOR
REPORT NO: 171-2024

1.0 PURPOSE OF REPORT

To submit to Members of the Scrutiny Committee a summary of the Internal Audit Reports finalised since the last Scrutiny Committee.

2.0 RECOMMENDATIONS

Members of the Committee are asked to note the information contained within this report.

3.0 FINANCIAL IMPLICATIONS

None

4.0 MAIN TEXT

4.1. The day-to-day activity of the Internal Audit Service is primarily driven by the reviews included within the Internal Audit Plan. On completion of a specific review, a report which details the audit findings and recommendations is prepared and issued to management for a formal response and submission of management's proposed action plan to take the recommendations forward. Any follow-up work subsequently undertaken will examine the implementation of the action plan submitted by management.

4.2. Executive Summaries for the reviews which have been finalised in terms of paragraph 4.1 above since the last Scrutiny meeting are provided at Appendix A. The full reports are available to Elected Members on request. Reporting in Appendix A covers:

Audit	Assurance level
Adaptations and Equipment for People with Disabilities	Limited
Procurement	Substantial
Service Design and Business Improvement	Substantial
Community Justice Liaison with COPFS and the Courts	Substantial
Leisure and Culture Dundee – Financial Sustainability	Limited

4.3. A new format and style of report, including updated assurance levels and action priorities, was introduced during 2023. Draft reports issued before 28 June 2023, have remained in the previous style but the assurance levels and action priorities have been updated before finalisation to maintain continuity in reporting during the 2023/24 audit year. This report contains at least one report from each style.

5.0 POLICY IMPLICATIONS

This report has been subject to the Pre-IIA Screening Tool and does not make any recommendations for change to strategy, policy, procedures, services, or funding and so has not been subject to an Integrated Impact Assessment. An appropriate senior manager has reviewed and agreed with this assessment.

6.0 CONSULTATIONS

The Council Leadership Team have been consulted in the preparation of this report.

7.0 BACKGROUND PAPERS

None.

CATHIE WYLLIE, CHIEF INTERNAL AUDITOR

13 JUNE 2024

i) INTERNAL AUDIT REPORT 2022/04

Client	Dundee Health and Social Care Partnership / Neighbourhood Services
Subject	Adaptations and Equipment for People with Disabilities

Executive Summary

Introduction

The Scottish Government introduced guidance on the provision of equipment and adaptations by Local Authorities and NHS Boards in December 2009. This was accompanied by a Good Practice Guide for the Provision of Community Equipment Services which was published in November 2009. Subsequent to this a Good Practice Guide for the Provision of Major Adaptations was published in January 2011. The overall aim of the 2009 Guidance was to place the user and carer at the centre of provision and to promote a consistent approach to the assessment for, and provision of, equipment and adaptations as well as to promote good practice and partnership working and to ensure users and carers have access to information.

The Scottish Government led a consultation in Summer 2022 to update the guidance on the provision of equipment and home adaptations. The final document was issued in January 2023. This guidance advises of the need for streamlined procurement processes for adaptations and widened access to equipment for health and social care professionals. The guidance includes an “Equipment & Adaptations Baseline Assessment Tool” to identify the actions required to address issues and improve services. Equipment is provided on loan from the joint Dundee & Angus Stores – which is part of the Community Independent Living Service.

Currently the main assessor and prescriber of equipment and adaptations is the Community Occupational Therapy Team employed within Local Authorities. A person is assessed and offered loan of equipment according to their need. The approach is always minimum intervention for maximum independence. At Dundee Health and Social Care Partnership (DH&SCP) other teams have been given access to core stock for assessment and prescribing. This includes Community Nursing, Occupational Therapy in community rehabilitation, in palliative care, community mental health, and prison. Community Rehabilitation Physiotherapy assesses and prescribes mainly mobility equipment and the team recently trained to assess and prescribe basic daily living equipment.

Equipment is a piece of assistive apparatus which is designed to support an individual to complete an activity of daily living such as showering or toilet transfer.

The purpose of an adaptation is to modify an environment in order to enable or restore independent living, privacy, confidence, and dignity for individuals and their families. This could include adaptations such as replacing a bath with a shower, installing ramps to allow wheelchair access, or lowering work surfaces.

For homeowners and private tenants, there are two levels of mandatory grant, most of those eligible will receive 80% of the costs of work but some people who receive certain benefits will receive 100% of costs. The 80% grant is not means tested. Grants are only awarded for assessed essential work and whilst there is no upper limit to the costs of the work, or the amount of grant which can be given, the Local Authority are required to check that the cost of the work is reasonable. For Council tenants, the Local Authority will make the necessary changes to the property to meet the assessed needs and will organise and pay for these works. For Housing Association Tenants, the Housing Association will make the necessary changes to the property to meet the assessed needs and will organise and pay for these works through funding received from the Scottish Government.

The 2022/23 budget for the provision of equipment for people with disabilities living in Dundee and Angus is £478,804.

There are 3 budgets for the funding of adaptations carried out in the properties of people with disabilities living in Dundee. For 2022/23, these are as follows:

Funding of Adaptations	
Budget / Housing Tenure	Budget Amount
Private Sector Services Unit (Privately Owned / Rented)	£350,000
Housing Asset Management (Council Houses)	£850,000
Community Occupational Therapy	£168,000
Total	£1,368,000

In addition to the funding above, the Scottish Government also allocate Stage 3 Funding directly to Housing Associations which is used for adaptations to their properties. The assessments for the adaptations for clients in these properties is carried out in the same manner as those detailed in the table above, but Housing Associations will make payment from the allocation provided.

Scope and Objectives

Review of the arrangements in place within Dundee Health and Social Care Partnership and Neighbourhood Services for the assessment and provision of adaptations and equipment for people with disabilities.

Conclusion

Limited Assurance

Some satisfactory elements of control are present; however, weaknesses exist in the system of control, and / or their application, which give rise to significant risk.

The main areas commented upon in the report, with recommendations and agreed actions designed to address client safety, reputational and compliance risks, are as follows:

- The Community Independent Living Service (CILS) together with DH&SCP management should examine options to ensure that electronic client records are consistently accessible to all staff, within the integrated teams regardless of the pathway by which a particular client accesses the service. In order to support integration, prevent duplication, ensure client safety, provide consistency and efficient & effective communication, this should include consideration of all CILS staff using Mosaic as their main system for recording client assessment information.
- The Community Occupational Therapy Team should put in place arrangements and secure adequate administrative support to collate management information sufficient to provide assurance that its processes are operating effectively and underpin the management of risk. This should include
 - monitoring timescales for the completion of client visits and assessments, and
 - recording the outcomes of case note audits and whether they are being completed.
- The Community Occupational Therapy Team Manager should explore whether automated reports could be provided by the Strategy and Performance team for statistics such as the actual time taken from receipt of the referral to the client being visited. Depending on the success of the automated

reports, this is something which could be considered for further development within the other teams working within the partnership.

- The funding arrangements for adaptations to the homes of people with disabilities should be reviewed with a view to simplifying the arrangements. The Council should consider whether any or some of the budgets can be pooled and thus made accessible via a single process, reducing duplication and the risk of differential treatment as a consequence of the interaction of the criteria and the budget from which funding is drawn. This should be done with reference to the “Guidance on the Provision of equipment and adaptations,” published in January 2023 by the Scottish Government, but also considering Housing Revenue Account (HRA) funding requirements and rules.
- Consideration should be given to whether it would be appropriate for assistance currently categorised as adaptation to be provided as equipment. Potential implications for budgets, client needs, and health and safety should be considered and addressed as part of considerations.
- The Private Sector Services Unit (PSSU) and the Community Occupational Therapy Team within the CILS should seek guidance from the Corporate Procurement Team on bringing their processes into compliance with procurement legislation and Council policies. This should include investigating making use of the National Framework for Property Maintenance and Refurbishment.
- In advance of the Corporate Procurement Manager developing a Contract Strategy for adaptations, the PSSU and the Community Occupational Therapy Team should carefully consider what is required in terms of adaptations contracts to ensure that an efficient, cost effective, flexible, and timely service can be provided.

(ii) INTERNAL AUDIT REPORT 2022/21

Client	Corporate Services
Subject	Procurement

Executive Summary

Conclusion

Substantial Assurance

Procurement practices in use within Dundee City Council are generally consistent with good practice and statutory guidance. However, there are no consistent arrangements to ensure that delivery of contracts and relationships with suppliers are managed once contracts have been awarded.

Background

The Procurement Reform (Scotland) Act 2014 provides a national legislative framework for sustainable public procurement that supports Scotland’s economic growth through improved procurement practice.

The Council’s Procurement team is set up to align procurement activity from Council services within a corporate Category Management structure. A procurement service is also provided to Leisure & Culture Dundee, Tay Road Bridge Joint Board, Dundee Science Centre, and Tayside Valuation Joint Board. A Contracts Team manages contracts on behalf of Dundee Health and Social Care Partnership.

As the Council is funded by both national and local taxpayers, when it needs to buy goods or services from suppliers it must do this in a way that is clear, fair, achieves value for money and meets legislative requirements. This means there are certain processes which have to be followed, most of which are about using competition when the Council needs to buy something.

For supplies, services, and works contract opportunities, the Council is required to seek competition by either:

- Seeking competitive tenders or quotations (provided that these are not exempted on the grounds of e.g. special urgency or sole compatible supply); or
- Using collaborative contracts set up by a central purchasing body, which have also been duly advertised and tendered for competitively.

The principal bodies which Dundee City Council may make use of in this way are:

- *Scotland Excel*, the Scottish local authorities’ sector centre of procurement expertise;
- *Scottish Procurement*, the Scottish Government’s national centre of procurement expertise; and
- *Crown Commercial Service*, the procurement arm of the Office of Government Commerce for UK government institutions generally.

- *Tayside Procurement Consortium*, a shared services partnership amongst Angus, Dundee City and Perth and Kinross Councils in association with Tayside Contracts.

All Dundee City Council contracting opportunities which are outwith these arrangements and of a value of more than £50,000, for supplies, services or construction works are advertised on the 'Public Contracts Scotland' contracts advertising portal. This offers a central point of access to information about tender opportunities and contract awards across the whole Scottish public sector.

Contracting opportunities with a value of more than £1,000 but less than £50,000 for supplies, services or construction works are typically advertised on Public Contracts Scotland (PCS) as an 'Invitation to Quote'.

Details of the current contracts held by Dundee City Council can be found on the Council's Buyer's Profile published on PCS. A waiver to the contract procedure rules is a permission not to comply with certain rules when awarding or extending a contract, however, it is not an authority to enter into a contract without further relevant approval.

Scope

Compliance with tendering arrangements, including review of the arrangements for waivers.

Objectives

		Action Priority			
		C	H	M	L
Objective 1: Confirm whether or not adequate management of the tender process and contract management processes is taking place in each of the three main areas (service delivery, relationships, and contract admin) and ensure compliance with Ethical Standards/Code of Conduct.	Limited Assurance	-	1	2	-
Objective 2: When tenders/ITQs are being developed and finalised, confirm that there are procedures in place to ensure the optimum combination of cost and/or quality is achieved (where possible) consistent with best practice.	Comprehensive Assurance	-	-	-	-
Objective 3: Review a sample of tenders and Invitations to Quote from start to finish to ensure the correct process is being followed each time.	Substantial Assurance	-	-	1	-
Objective 4: Analyse waivers approved in 2022/23 and confirm that their use is consistent with Council procurement guidance, Financial Regulations, and procurement legislation.	Comprehensive Assurance	-	-	-	2
TOTAL		-	1	3	2

Definitions of levels of Assurance and Action Priorities are set out at Appendix B.

Key Findings

We identified a number of areas of good practice:

- Key Governance documents required by statutory guidance are in place. These include a Procurement strategy and periodic reporting on progress against the objectives of the strategy and on procurement activity within the Council.
- Procurement processes, as they are applied in practice, are consistent with published good practice guidance, including procedures for evaluation and scoring of tenders.
- There is a process to capture, approve, and report on instances in which the Council makes use of exceptions to the procurement regulations permitted by the governing legislation.

We have identified the following areas for improvement:

- Development of comprehensive process documentation is underway, however at present procedural requirements are distributed across different documents and sources of guidance. Clearly documenting processes removes ambiguity and promotes consistency, reducing the Council's exposure to compliance risk.
- Once contracts are awarded, there is limited guidance or supporting policy to define responsibility for ongoing contract management and maintenance of supplier relationships. Establishing principles for determining when formal contract management is required, and a consistent approach across Services would help to ensure that the Council continues to receive best value throughout the life of awarded contracts.
- The level of authority required to instigate non-regulated procurements should be clarified. In practice the risk of unauthorised procurement is mitigated by purchasing controls, however including a check within the procurement process would further mitigate the risk.
- Record keeping and the maintenance of audit trails is complicated by the absence of a single repository for documentation which is required to demonstrate compliance with procurement regulations. Implementing a single location which holds all critical documentation in relation to each procurement exercise will reduce the risks presented by the possibility of challenge by unsuccessful tenderers.
- While adequate information is retained where approval is granted to waive procurement processes, the justification for their use could be more clearly recorded. While the process of recording approvals is robust, not all of the relevant information is captured in the register which is compiled to support scrutiny and reporting. Strengthening these record keeping processes reduces the risk of the Council being unable to demonstrate compliance, if called upon to do so.

Impact on risk register

The Council's corporate risk register, and the Corporate Finance risk register included, at time of audit, the following relevant risks:

- **DCC009 Statutory and Legislative Compliance** (inherent risk 5x4, residual risk 5x2)
- **CSCF008 Compliance** (inherent risk 5x5, residual risk 5x3)
- **DCC013 Fraud and Corruption** (inherent risk 4x5, residual risk 4x3)

- **CSCF011 Fraud & Corruption** (inherent risk 5x5, residual risk 4x3)
- **CSCF007a Procurement - General** (inherent risk 5x5, residual risk 5x3)

The Compliance and General Procurement risks identify failure to: “Establish and Implement appropriate processes and procedures,” or “control Procurement Activity” as potential causes of the risk being realised. We note that both the inherent and residual impacts for these risks are scored 5, indicating that management’s assessment is that the realisation of these risks can only be mitigated by preventing their occurrence, as opposed to managing the impact once the related risk events have already occurred.

We have made recommendations relating to the documentation of procedures, the clarity of approval thresholds, and the integrity of audit trails, all of which would serve to reduce the likelihood of these risks arising and consequently strengthen the arrangements to reduce these risk scores.

In the course of the review, we considered the general risk that the Council fails to secure best value from tenders and procurement activity more generally. While we found that processes to evaluate tenders were reasonably robust, we noted the absence of a clear approach to contract management, which would support the Council’s ability to gain assurance that it continues to achieve best value from its supplier relationships throughout the life of awarded contracts. Development of a more robust approach to contract management forms part of the Procurement Transformation Action Plan, and this is in progress.

(iii) INTERNAL AUDIT REPORT 2023/01

Client	Chief Executive's Service
Subject	Service Design and Business Improvement

Executive Summary

Conclusion

Substantial Assurance

The Council's governance arrangements and processes to oversee transformation activity are well designed, however only a limited number of projects have been implemented through these processes since the current arrangements were introduced. There is a lack of clarity over the projects that fall within the scope of the transformation programme.

There is not yet a robust approach to defining and measuring the realisation of project benefits, which means it will be difficult to assess the success of the programme in terms of whether it has achieved its intended outcomes.

Background

In its report *Local Government in Scotland: Overview 2023*, Audit Scotland reported that the public sector faces the most difficult financial outlook seen for many years, and that in response Councils must "continue to deliver services here and now, identify and make improvements in the short term and plan for longer-term radical change."

Design a Modern Council is the sixth phase of the Council's transformation programme, and a key priority of the Council Plan 2022-27. The programme contributes towards the Council's financial plans and long-term sustainability by generating savings through the redesign of services.

The preceding phase of the programme, which aligned with the previous Council Plan, was interrupted by the COVID-19 pandemic and the reallocation of resource to the COVID response. In 2022, the Council established a Transformation Board, chaired by the Chief Executive, to oversee the delivery of *Design a Modern Council*. The Transformation Board oversees the implementation of revised programme and project management arrangements, including the formal adoption of the PRINCE2 methodology, the establishment of a Programme Management Office, and specific governance requirements for individual projects.

Where investment is required, the Transformation Board is empowered to allocate funds from the Council's Organisational Change Fund, which held a balance of £2.388m as at 31 March 2024. The purpose of the fund is to help services make large-scale, long-term, positive changes and deliver benefits at a faster pace.

In order to effectively deploy these resources, deliver the transformation objectives of the Council Plan, and ensure that the scale of change is commensurate with the financial challenge articulated

within the Medium-Term Financial Strategy, it is essential that there are robust arrangements in place to assess, approve, implement, and monitor change initiatives.

Scope

To review the processes for the development and implementation of the sixth phase of the Council's transformation plan, as a component of the Council Plan 2022-27, including consideration of lessons identified from previous phases of the programme.

Objectives

		Action Priority			
		C	H	M	L
Review the work performed to identify lessons learned from previous phases of the transformation programme, and confirm that these have been actioned or addressed in its current phase	Substantial Assurance	-	-	1	-
Confirm that the governance structures implemented to oversee transformation and business improvement activity are appropriately supported by reporting arrangements which are adequate to support effective scrutiny	Comprehensive Assurance	-	-	-	-
Review the process by which transformation and business improvement initiatives are proposed and approved, and confirm that this includes the setting of objectives which align with the wider objectives of the Council and City plans	Limited Assurance	-	1	-	-
Confirm that the expected benefits of transformation and improvement activity are defined at the outset, and monitored to ensure they are delivered	Limited Assurance	-	1	-	-
Review external sources of national local government approaches to transformation that the Council can use as a guide to its approach.	Comprehensive Assurance	-	-	-	1
TOTAL		-	2	1	1

Key Findings

We identified a number of areas of good practice:

- Senior Management carried out a review of the previous phase of the Transformation Programme and incorporated its findings into the development of the current phase.
- A Governance Structure has been implemented in the form of the Transformation Board, and its work is underpinned by a framework of processes designed to provide assurance that projects comply with reasonable standards of project management.
- The selected project management approach includes clear requirements for proposal and approval of projects.
- The process for project proposal and approval includes a requirement for identification and consultation with stakeholders, including other Services where appropriate.
- The Council's approach to Change and Transformation is consistent with that of Peer Local Authorities.

We have identified the following areas for improvement:

- The Transformation Board has not clearly evaluated or addressed the need to upskill staff in transformation, improvement, and project management methodologies. While this is recognised in the initial proposals for the composition of the Transformation Programme, it is unclear whether proposed work to deliver training reached all required individuals.
- The content of the Transformation Programme is not well defined and does not proceed according to a clearly articulated plan. As a consequence, it is difficult to gain assurance that its objectives are being delivered. A delivery plan prepared with due cognisance of available resource would allow management to gain clearer insight into the extent to which the programme is on track.
- Projects do not explain in their initiation documentation how the benefits that form the basis of their business case have been estimated or can be subsequently measured to confirm that the project has achieved its objectives. Robust reporting of the realisation of project benefits can only be accomplished where measurable benefits are clearly articulated at the outset of projects.
- The adopted approach to service redesign is narrow in scope relative to other Councils, as it relies on reviews of specific business processes or functions being proposed and approved individually, as opposed to the implementation of a broader programme of service design reviews.

Impact on risk register

The (Service) risk register included, at time of audit, the following risks:

- **DCC001** – Financial Sustainability (inherent 5x4, residual 5x4)
- **DCC010** – Major Project Delivery (inherent 5x3, residual 4x3)
- **DCC011** – Transformation (inherent 5x3, residual 5x3)
- **CEHL022** – Transformation (inherent 5x3, residual 3x3, target 2x2)

This review considered a number of internal controls which are specifically identified within Pentana Risk as mitigating the risk to delivery of Transformation. Transformation initiatives in turn link to broader risks to the Council's ability to deliver services and financial sustainability.

In particular, we have made recommendations relating to the clarity of objectives of the Transformation Programme, and the ability of the Council to demonstrate that the progress of programme delivery is sufficient for them to be achieved. A clearer articulation of the projects which make up the programme, and clarification of the ownership and reporting arrangements for projects which are ongoing but not part of the Transformation Programme, would allow the Council to demonstrate progress by measuring the outcomes against the objectives that the programme set out to achieve.

Management's assessment of Internal Controls against risk *CEHL022 - Transformation* notes that some controls to support delivery of Transformation are not fully effective, particularly approaches to Benefits Realisation and Programme Monitoring, and this is consistent with our findings.

(iv) INTERNAL AUDIT REPORT 2023/12

Client	Children and Families Service
Subject	Community Justice Liaison with COPFS and the Courts

Executive Summary

Conclusion

Substantial Assurance

Community Justice Services have designed and implemented generally robust processes to ensure that appropriate action is taken, in a timely manner, in relation to individuals referred to the service. We have made recommendations aimed at strengthening processes designed to provide additional assurance over the quality of casework and to enhance reporting.

Background

Community Justice Services is situated within the Children and Families Service and is a partner within the Dundee Community Justice Partnership, which works to deliver the vision and objectives set out in the Community Justice Outcome Improvement Plan. The Service is co-located with NHS Tayside, Policing, and Voluntary organisations and provides a range of services which support individuals in their journey through the Criminal Justice System.

Most individuals are referred to the Community Justice Service by the Courts, through the commissioning of a Community Justice Social Work report. These reports are prepared for individuals in the community or held in custody, which includes individuals held on remand before trial. The Service also provides reports to the Parole Board for individuals serving a custodial sentence of more than 4 years. Reports propose options for sentencing and a plan for the ongoing management of individuals. The Court may impose a number of alternatives to custody as part of sentencing, or Supervised Release Orders as part of an individual's post-release management plan, which are overseen by social workers. The Parole Board imposes License Conditions.

As well as delivering statutory responsibilities on behalf of the Council, the Service contributes to the safety and wellbeing of communities by reducing reoffending, supporting individuals with issues of addiction and substance abuse, contributing towards child and adult protection including violence against women and ensuring that high risk individuals are kept under appropriate supervision. To deliver this work it is essential that there are appropriate systems in place to ensure that referrals are actioned on a timely basis and given the demand-led nature of the service, allocated adequate resources.

Scope

Review of the processes by which Community Justice Services liaise with the Crown Office Procurator Fiscal Service and the Courts Service where supervision of individuals is required, including Statutory Orders, Community Payback Orders, and supervision following release from custody.

Objectives

		Action Priority			
		C	H	M	L
Individuals referred to the Service are appropriately directed and allocated according to the nature of the order imposed by the Court, and their needs as expressed in the management plan	Comprehensive Assurance	-	-	-	2
Volumes of casework are monitored and reported, to identify issues and address these where there is a risk of harm	Substantial Assurance	-	-	1	-
Casework is subject to an effective process of peer review	Substantial Assurance	-	-	2	-
The overall performance of processes of supervision are monitored according to internal metrics and the objectives of the Community Justice Outcome Improvement Plan and reported to relevant governance groups	Substantial Assurance	-	-	1	-
TOTAL		-	-	4	2

Key Findings

We identified a number of areas of good practice:

- Administration Processes for the receipt and triage of Orders and requests from the Courts are generally robust and provide assurance that the service proactively identifies expected incoming requests.
- The Service derives assurance over the level of qualification and continuing professional development of staff from professional registration requirements, which can be verified with reference to the Scottish Social Services Council.
- There is a clear delineation of responsibility where an individual's case management plan involves a partner organisation, ensuring that there is always a specified individual responsible for overseeing the implementation of a case management plan.
- The Community Justice Outcome Improvement Plan reflects the key requirements established in national guidance and defines a clear governance structure.
- The plan includes performance indicators and actions which are designed to support statutory reporting requirements and performance management of the Service.

We have identified the following areas for improvement:

- Process documentation has been prepared to support training of administrative staff which, if formalised, would help to ensure consistency of working practice and enhance the resilience of the Service.
- Processes for monitoring the outcomes of Court appearances work well, however there is scope for ambiguity in record keeping. Our testing found that in certain circumstances records could be unclear if a Court appearance does not take place as originally diarised.
- Management information related to workloads is used to inform decisions on allocating reports and Orders. This is enhanced by the operation of monitoring and supervisory processes. However, there is potentially scope to free up management time if key information could be reported automatically as opposed to manually compiled.
- Tracing report preparation from requests through to their return to the Court found no significant issues, although we observed some instances in which “Nil reports” were returned to the Court without clear approval in instances where individuals could not be contacted, and reports could not be prepared. The Service plans to review its internal guidance following the Scottish Government’s update of the National Outcomes and Standards. As part of its review, the Service should clarify the circumstances in which approval is required before reports are returned to the Court.
- A structured quarterly process for case review and quality assurance has been established, but capacity issues meant one report could not be completed and tracking issues and trends over time will also provide a more robust basis for continuous improvement.
- Reporting arrangements outlined in the current Community Justice Outcome Improvement Plan had not yet operated in practice at time of review. The Plan was approved in November of 2023, and commits the service to quarterly reporting. Implementing the planned reporting arrangements will enhance scrutiny and accountability.

Impact on risk register

The Children and Families Service risk register included, at time of audit, the following risks:

- **CFHL007 Suppliers/Partners** (inherent 5x5, residual 5x3)
- **CFHL008 Failure of Critical Services** (inherent 5x4, residual 5x4)
- **CFCJ004 Harm (to or caused by Service User)** (inherent 5x5, residual 5x3)
- **CFCJ006 Demand Led Services / Legislation** (inherent 5x5, residual 4x4)
- **CFCJ007 Partnerships/External Providers** (inherent 5x5, residual 4x3)

The highest rated risks in the Service high level risk register relate to general business continuity risks and the level of service from partner organisations. Our review considered this risk from the perspective of the impact on service users in the event of a failure on the part of a partner organisation in the provision of a case management plan.

The primary mitigation against this risk is that there are no circumstances in which an individual’s case management plan and supervision are overseen outside the service, as such, we conclude that the ultimate risk of harm arising from this set of circumstances is low.

However, the principal risk within the Community Justice risk register relates to demand – the Service has limited ability to influence the volume of individuals referred into the Service, as most of its

functions are statutory. This relates to the risk presented from reliance on partner organisations where work undertaken with service users by those partners reduces workload on the Service as a whole.

We found that controls to manage workloads are not yet fully mature, though there is clear evidence of increased effort to ensure that this is monitored, and any required action taken. We have made recommendations which are aimed at improving the ability of the service to analyse and act upon workload information, and to strengthen performance reporting, both of which would, if implemented, help the service to mitigate workload risks and in turn, reduce risk of harm.

(v) INTERNAL AUDIT REPORT 2022/09

Client	Leisure and Culture Dundee
Subject	Financial Sustainability

Executive Summary

Conclusion

Limited Assurance

At the time of the audit in 2023 significant weaknesses or gaps existed in the system of control, resulting in areas of unmanaged risk. In the period since the initial audit testing ended there has been activity that goes some way to address these, including progress with a review of the specification for the services to be provided by LACD in exchange for the management fee and public consultation on cost saving measures proposed during the setting of the 2024/25 budget.

The Council's budget for 2024/25 assumes that £0.620m of their general fund reserves should be utilised to support LACD income over and above the management fee depending on the outcome of the consultation exercise. It is recognised that unless there is substantial change realising recurring savings, more income or a change to the services provided additional financial support from the Council may continue to be required in future.

The Service Agreement update requires to be completed and reflect the current services the Council wants to be delivered and the financial envelope available. Along with the revised Agreement, a new performance monitoring regime should be implemented by the Council. Both would support LACD with the prioritisation of services and to develop operational plans and make resource allocation decisions in response to ongoing financial pressures faced by the public sector in the wake of Covid-19 and the Cost-of-Living crisis.

Introduction

Leisure and Culture Dundee (LACD) is an arm's length external organisation (ALEO) of Dundee City Council (the Council), established as Scottish Charitable Incorporated Organisation (SCIO). Its stated purpose is "To deliver, for the citizens of Dundee, and those who visit the City, high quality Leisure, Sporting, Cultural and Learning Experiences which contribute to their quality of life."

LACD is funded primarily through a combination of the management fee paid by the Council and income generated by charging for the provision of services and the operation of leisure and cultural facilities. The organisation produced a Business Plan for the period 2019-24 which aimed to achieve a budgeted income of £15.283m in 2021/22, of which £7.168m (46.9%) consisted of the management fee.

However, in March 2020, LACD was obliged to close all services and furlough the majority of its staff as a consequence of the lockdown introduced across the country in response to the Covid-19 Pandemic. This, along with the fall in attendance as services reopened has adversely impacted LACD's ability to generate income, and accordingly, its budgetary position. The budgeted and actual expenditure and income figures for 2021/22 and 2022/23 are provided in the table below:

Year	Budgeted Expenditure £ million	Actual Expenditure £ million	Budgeted Income £ million	Actual Income £ Million
2021/22	16.523	14.711	16.523	14.953
2022/23	16.428	15.616	16.428	15.658

The figures in the table above include additional financial assistance of £4.236m agreed with Dundee City Council as a result of the impact of the Covid-19 pandemic.

In order to ensure the ongoing financial sustainability of Leisure and Culture Dundee, it is essential that financial plans, budgets, and service delivery plans are revised to take account of this new operating environment.

In the year since the audit fieldwork was completed in early 2023 the financial pressures on both the Council and LACD have continued. Report 71-2024 to the City Governance Committee in February recommended consultation on a range of savings options proposed by LACD to address the shortfall and this process started in May 2024. The outcome from the actions agreed in report 71-2024 are likely to impact on the actions recommended by this audit. As part of the Council's budget setting process, a total of £0.620m was made available from general reserves to provide additional management fee to LACD in 2024/25 depending on the outcome of the above consultation exercise. The recurring impact of this would require to be considered as part of the Council's 2025/26 budget process.

The term Service Level Agreements (SLAs) is used in practice to refer to services being provided by and to LACD. In this report, to distinguish between these, Service Agreement is used to refer to the document that articulates the services that LACD should provide for the Council, and Service Level Agreements (SLAs) is used to refer to services provided to LACD by the Council.

Scope

Review of the arrangements for the continued financial sustainability of Leisure and Culture Dundee following the COVID-19 pandemic.

Draft reports were first issued for this audit in May 2023. The delay in completion is partially due to the report addressing issues that apply to both the Council and LACD. Additional audit evidence was provided following the issue of the draft report and reduced resource within the Internal Audit service impacted on the timing for that to be reviewed. The issues raised in the report have however been progressing where possible in the period whilst the report was being finalised.

Objectives

		Action Priority			
		C	H	M	L
Review the effectiveness of the process to negotiate and agree the Service Agreement and the management fee with Dundee City Council	Limited Assurance	2	2	-	-
Determine the extent to which service plans, operational objectives, and KPIs have been reviewed and revised, based on realistic assumptions	No Assurance	1	2	-	-
Confirm that LACD has assessed the financial impact of the Covid 19 pandemic	Substantial Assurance	-	-	-	-
Confirm that financial plans and budgets have been reviewed and updated in the light of this assessment	Substantial Assurance	-	-	1	-
TOTAL		3	4	1	-

Key Findings

LACD remains in a period of transition following the Covid-19 pandemic. Services and facilities have reopened; however, visitor numbers are still stabilising, and their distribution across services and facilities has changed. This altered profile of demand is still developing, meaning that LACD is required to revise its services and their mode of delivery as these changes emerge.

The current economic landscape that the Council and LACD are operating in impacts what services can be delivered for the available budget. Since the period of the pandemic the Council have provided LACD an additional £4.236m of covid support mainly to address income shortfalls. As part of the budget setting process for 2024/25 a public consultation regarding closure or alternative means of operation was agreed for several venues operated by LACD on the Council's behalf. It is recognised that unless there is substantial change realising recurring savings or more income, additional financial support from the Council may continue to be required in future. This makes the need to finalise good arrangements to agree and monitor the Service Agreement and the management fee critical.

The agreement that specifies the functions that LACD is expected to perform in exchange for the management fee is out of date.

The scope of the performance monitoring arrangements which are in place currently encompass only a small part of the overall activity of LACD, being primarily concerned with attendance at facilities as opposed to the efficiency and effectiveness of the services being provided. Accordingly, they provide only limited assurance as to LACD performance, the value for money obtained in exchange for the management fee, and how LACD activity contributes to achievement of the Council's priorities and objectives.

This report reiterates and elaborates upon elements of an outstanding action agreed to address the recommendations arising from the 2020/21 Internal Audit report *Leisure & Culture Dundee*

Governance Arrangements. We propose to close the existing open action as it is superseded by the following findings and recommendations made to Dundee City Council in this report:

- Work has been ongoing during 2024 to update the 2011 Service Agreement to reflect current activity and what is required from the arrangement in future. We have recommended that this review should consider and address how the services and outcomes expected in exchange for the management fee are defined. This could be at a higher, less operational, level, relating to the Council's own priorities and objectives. This would allow LACD freedom to develop operational plans which support its ability to demonstrate fulfilment of the requirements of the specification.
- The revised Service Agreement should include a formal performance monitoring regime which is clearly linked to the services and outcomes that LACD is expected to deliver for the Council. The performance monitoring should be meaningful with both parties clear about the services and standards expected.
- In conjunction with the review of the Service Agreement, the Council has also begun a review to determine whether the support services' SLAs agreed in 2011 reflect current practice and remain appropriate and fit for purpose.
- Over time for practical reasons the way in which the management fee is agreed has evolved to fit in with the Council's budget setting timetable and the Scottish Government's timetable and arrangements for local government funding. This no longer follows the arrangements laid out in the Service Agreement and therefore the Agreement requires to be updated.

In the course of reviewing the arrangements within LACD to ensure its financial sustainability, we have identified the following areas for improvement:

- LACD developed a high-level business plan for the period 2019-24, however the development of detailed operational plans for the delivery of services was interrupted by the Covid 19 pandemic. The absence of a meaningful service specification or detailed plans for service delivery means that it is difficult to determine the intended objective or outcome of specific activities undertaken by LACD, and in particular whether this activity is in fulfilment of the Service Agreement, other arrangements such as the Active Schools agreement, or in pursuit of LACD's own objectives and charitable purpose. LACD has implemented a new strategy and is in the course of developing updated operational plans which set out the services it aims to deliver in terms of their purpose and objectives, and the resources required to deliver them. These should be reviewed once a revised Service Agreement is in place.
- We have recommended that Dundee City Council, as part of the update of the Service Agreement, clarify how LACD can make proposals to be included in the Council's capital plan. While LACD maintains a list of desirable capital projects, it is not able to easily prioritise these or construct business cases in terms of their impact on service delivery. LACD should update its list of proposed capital projects in line with its revised business plan. The review should consider the consistency of the objectives of the proposals with the business plan and select options to be discussed with the Council.
- Internal financial reporting to the LACD Board and Finance & Performance Committee offers only limited detail on financial performance, as financial variances cannot be analysed in terms of their impact on the organisation's ability to deliver its plans and objectives. Financial reporting should be revised to better support decision making.

Impact on risk register

We have raised Critical findings which relates to LACD's ability to set operational objectives, develop plans to deliver on those objectives, and demonstrate that delivery to Dundee City Council which provides a significant proportion of LACD's funding. Setting clearly articulated objectives is fundamental to effective risk management, as it entails identifying threats to the delivery of those objectives.

Definitions of Levels of Assurance

Comprehensive Assurance	The system of controls is essentially sound and supports the achievement of objectives and management of risk. Controls are consistently applied. Some improvement in relatively minor areas may be identified.
Substantial Assurance	Systems of control are generally sound, however there are instances in which controls can be strengthened, or where controls have not been effectively applied giving rise to increased risk.
Limited Assurance	Some satisfactory elements of control are present; however, weaknesses exist in the system of control, and / or their application, which give rise to significant risk.
No Assurance	Minimal or no satisfactory elements of control are present. Major weaknesses or gaps exist in the system of control, and / or the implementation of established controls, resulting in areas of unmanaged risk.

Definitions of Action Priorities

Critical	Very High-risk exposure to potentially major negative impact on resources, security, records, compliance, or reputation from absence of or failure of a fundamental control. Immediate attention is required.
High	High risk exposure to potentially significant negative impact on resources, security, records, compliance, or reputation from absence of or non-compliance with a key control. Prompt attention is required.
Medium	Moderate risk exposure to potentially medium negative impact on resources, security, records, compliance or reputation from absence or non-compliance with an important supporting control, or isolated non-compliance with a key control. Attention is required within a reasonable timescale.
Low	Low risk exposure to potentially minor negative impact on resources, security, records, compliance, or reputation from absence of or non-compliance with a lower-level control, or areas without risk exposure but which are inefficient, or inconsistent with best practice. Attention is required within a reasonable timescale.

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REPORT TO: SCRUTINY COMMITTEE – 26 JUNE 2024

REPORT ON: INTERNAL AUDIT PLAN UPDATE AND PROGRESS REPORT

REPORT BY: CHIEF INTERNAL AUDITOR

REPORT NO: 170-2024

1.0 PURPOSE OF REPORT

To submit to Members of the Scrutiny Committee an update on the progress towards delivering the 2023/24 Internal Audit Plan; the audits from previous years' plans that were not complete in June 2023; and information about the number of open internal audit recommendations. The report also includes information about proposed self-assessment activity for the Committee.

2.0 RECOMMENDATIONS

It is recommended that the Committee:

- i. note the progress with the Internal Audit Plan;
- ii. approve changes to the plan; and
- iii. note progress with the implementation of agreed internal audit recommendations.

3.0 FINANCIAL IMPLICATIONS

None.

4.0 AUDIT PROGRESS

- 4.1 Appendix one notes the current stage of progress with implementing the 2023/24 Internal Audit Plan and the outstanding items brought forward from the 2021/22 and 2022/23 Plans (the plan). All 2021/22 is complete and 2022/23 work is substantially progressed.
- 4.2 Input from new team members and Azets, the audit support contractor, have helped in progressing work and finalising a number of audits for June reporting. Although all the work planned for reporting to the June committee is not finalised, in addition to those reported three areas have a draft report issued, one is in review, and three are in progress.
- 4.3 Appendix 1 notes one proposed change to the plan to remove the audit on Monitoring of Contractors. The review was carried forward from the previous internal audit plan. The scope focuses specifically on Construction Services and duplicates elements of the review of Procurement which has been carried out in the interim, particularly relating to the approach to contract management. The review of Procurement noted that a more strategic approach to contract management is in the course of being implemented, and as such it is unlikely that a review focussing specifically on contract management in the context of Construction subcontractors will add any further value. The remaining elements of the scope are better targeted by the review "Housing – Planned and Reactive Maintenance" which has been included in the 2024/25 Internal Audit Plan. It is therefore proposed that the review Monitoring of Contractors be removed from the plan.
- 4.4 Appendix 2 shows the open internal audit recommendations by service, audit year and risk priority. Progress has continued to implement actions, with seven actions closed since this was last reported in April 2024. The majority of actions still require a revised completion date.

5.0 POLICY IMPLICATIONS

This report has been subject to the Pre-IIA Screening Tool and does not make any recommendations for change to strategy, policy, procedures, services, or funding and so has not been subject to an Integrated Impact Assessment. An appropriate senior manager has reviewed and agreed with this assessment.

6.0 CONSULTATIONS

The Council Leadership Team have been consulted in the preparation of this report.

7.0 BACKGROUND PAPERS

None.

Appendix 1 - 2021/22, 2022/23 and 2023/24 Internal Audit Plan update
Appendix 2 - Outstanding Internal Audit Agreed Actions

CATHIE WYLLIE, CHIEF INTERNAL AUDITOR

DATE: 11 JUNE 2024

2021/22 Internal Audit Plan – Progress Report (Audits completed after June 2023)

Completed items

The IJB Auditor is the Head of Audit of FTF. FTF’s “Reasonable Assurance” definition equates to our “Substantial Assurance” level

2021/22 INTERNAL AUDIT PLAN	Proposed Coverage	Status	Assurance Level
Governance Reviews			
Dundee Integration Joint Board – Viability of External Providers	To support the Dundee Integration Joint Board (IJB) Chief Internal Auditor through the provision of internal audit reviews on the IJB Internal Audit Plan.	SC 6/12/23	FTF Reasonable Assurance
ICT Reviews			
Cyber Security	Further review of key elements of the Council’s cyber security arrangements, in place to ensure that cyber-crime and other associated security risks are appropriately mitigated.	City Governance	Substantial

2022/23 Internal Audit Plan – Progress Report (Audits completed after June 2023)

2022/23 INTERNAL AUDIT PLAN	Proposed Coverage	Status / Update	Assurance Level
Governance Reviews			
Dundee Integration Joint Board	To support the Dundee Integration Joint Board (IJB) Chief Internal Auditor through the provision of internal audit reviews on the IJB Internal Audit Plan.	SC 7/2/24	FTF Reasonable Assurance
Tay Cities Deal	High level review of progress with Tay Cities Deal projects and compliance with grant offer guidance.	SC 27/9/23	Substantial
Staff Wellbeing/Absence Management	Review of the governance arrangements in place throughout the Council to promote and support staff wellbeing. The scope of this audit will pick up some elements of the absence management audit removed from the plan.	Draft report issued (Contractor)	N/A
Financial Sustainability	Review of the arrangements for the continued financial sustainability of Leisure and Culture Dundee following the COVID-19 pandemic.	SC 26/6/24	Limited
Planning (Scotland) Act 2019	Review of the arrangements to implement and comply with the new duties arising from the Planning (Scotland) Act 2019 in relation to the Planning System.	SC 24/4/24	Comprehensive
ICT Reviews			
Microsoft Office 365	Review of access permissions and licensing arrangements for Office 365 including linking to management of network access.	Draft report issued (Contractor)	N/A
Civica CX	Review of the arrangements for the implementation of Phase 1 of Civica CX incorporating Housing Rent collection and recording of Housing Benefit/Universal Credit housing costs.	Planned	N/A

2022/23 INTERNAL AUDIT PLAN	Proposed Coverage	Status / Update	Assurance Level
User Access Controls	High level review of the appropriateness of user access levels and associated permissions for a number of the Council's key IT systems including any arrangements put in place during working from home.	Draft report issued (Contractor)	N/A
Systems Reviews			
Health and Safety – Incident Reports	Review of the Council's arrangements for the recording and reporting of Incident Reports.	Draft report issued	N/A
Adaptations for People with Disabilities	Review of the arrangements in place within Dundee Health and Social Care Partnership and Neighbourhood Services for the assessment and provision of equipment and adaptations for people with disabilities.	SC 26/6/24	Limited
General Ledger	Review of the arrangements in place for the use of General Ledger in developing the budget process, financial monitoring and outturn information and the identification of potential opportunities to make improvements.	SC 27/9/23	Limited
Compliance with Telematics Policy	Review of implementation of and compliance with Telematics Policy in Construction Services. (Added to plan March 2023)	SC 27/9/23	Substantial
Procurement / Contract Reviews			

2022/23 INTERNAL AUDIT PLAN	Proposed Coverage	Status / Update	Assurance Level
Social Work Contracts and Payments	Review of contract management and commissioning arrangements, including payments, within Dundee Health and Social Care Partnership to assess their adequacy and effectiveness.	In Progress	N/A
Procurement	Compliance with Tendering Arrangements including review of the arrangements for Contract Waivers.	SC 26/6/24	Substantial

2023/24 INTERNAL AUDIT PLAN	Proposed Coverage	Status / Update	Assurance Level
Governance Reviews			
Absence management	Review the arrangements in place within the Council to mitigate long term and future absence arising from sickness absences.	Joint with Staff Wellbeing above Draft report issued	N/A
Corporate Governance	Review of elements of the Annual Corporate Governance checklist with service areas to demonstrate evidence of compliance.	In Progress	N/A
Monitoring of Contractors	High level review of the monitoring of Contractors and contract management in relation to construction and maintenance work.	Proposed to remove from plan June 2024	N/A
Service Design and Business Improvement	To review the processes for the development and implementation of the sixth phase of the Council's transformation plan, as a component of the Council Plan 2022-27, including consideration of lessons identified from previous phases of the programme.	SC 26/6/24	Substantial
Workforce and Succession Planning	Assess the extent to which individual services and the Council as a whole have prepared strategic workforce plans which compare current staffing establishment with that required to deliver services, including the assessment of key person risk and its mitigation through effective succession planning.	Removed from plan April 2024. Note 1	Audit Scotland Thematic BV work will provide alternative assurance
ICT Reviews			

2023/24 INTERNAL AUDIT PLAN	Proposed Coverage	Status / Update	Assurance Level
	2022/23 audits being carried out March/April 2024, with 2024/25 plan also agreed, therefore no 2023/24 items identified	Removed from plan April 2024 – see Note 3	
Financial Reviews			
Corporate Debt Recovery Arrangements	Corporate wide review of the Council's debt management and debt recovery arrangements.	In Progress	N/A
Financial Forecasting	High level review of the control framework in place to support the development of financial forecasting corporately and within service areas.	Review stage (Contractor)	N/A
Insurance	Review of the Council's Insurance arrangements including the approach to risk, self-assurance arrangements and review of the controls in place around claim handling processes.	To be undertaken by Contractor but carried forward to 2024/25 Note 2	N/A
Procurement / Contract Reviews			
SLAs with External Bodies	Assess the extent to which the Council has adequate service level agreements in place where Council responsibilities are delivered by external bodies. To include an assessment of arrangements to ensure satisfactory service delivery and value for money.	Planning	N/A
System Reviews			
Health and Safety Risk Assessments and Incident Management in Schools	Review of the arrangements in place within schools to ensure completion of health and safety risk assessments for activities including determination of roles and responsibilities.	In Progress	N/A

2023/24 INTERNAL AUDIT PLAN	Proposed Coverage	Status / Update	Assurance Level
Section 75 Planning Obligations	Review of the arrangements in place for the recording, receipt, and monitoring of Section 75 payments/planning obligations from Developers.	In Progress (Contractor)	N/A
Fleet Minimum Service Levels / Provision	Review of the arrangements in place within Fleet Services to provide vehicles to other service areas including contingency arrangements in the event of planned maintenance. and breakdown.	SC 24/4/24	Substantial
Security Alarm Response Centre	To assess the arrangements for the operation of the Security Alarm Response Centre (SARC) in line with the Council's Resilience and Community Safety plans.	In Progress	N/A
Pentana	Review of the Council's Performance and Risk Management system in terms of management reporting and efficiencies.	In Progress	N/A
Permanence	High level review of the arrangements in place to support the decision-making process surrounding children being placed in permanent care and ensure compliance with relevant legislation.	Planned	N/A
Establishment Changes	Review of the processes to ensure that information relating to new starts, leavers, and changes in role are adequately communicated to stakeholders.	Removed from plan 6/12/23	N/A
Recruitment	Review of the Council's Recruitment and Selection approach, including reporting and analysis of effectiveness, and identification of actions where required.	In Progress (Contractor)	N/A

2023/24 INTERNAL AUDIT PLAN	Proposed Coverage	Status / Update	Assurance Level
Permit Applications and Billing	Review of the arrangements for handling applications and invoicing for chargeable permits, such as waste, scaffolding, and placement of skips.	Removed from plan 6/12/23	N/A
Complaints Processes in Schools	Review of the consistency and effectiveness of Complaints processes within schools, including consideration of how these processes interact with the Council's arrangements for handling Corporate Complaints.	Removed from plan 6/12/23	N/A
Young People in Residential Care – Missing Persons Processes	Review of the arrangements for risk assessment, planning for, and prevention of young people going missing from Residential Care. To include review of processes for identifying, recording, and responding to such instances.	Planning	N/A
Community Justice liaison with COPFS and Courts	Review of the processes by which Community Justice Services liaise with the Crown Office Procurator Fiscal Service and the Courts Service where supervision of individuals is required, including Statutory Orders, Community Payback Orders, and supervision following release from custody.	SC 26/6/24	Substantial
Other Work			
Follow Up	Review of progress with the implementation of prior internal audit actions agreed by the Council, for the purpose of providing assurance to Elected Members that identified issues are addressed on a timely basis, and that management attention is appropriately directed towards issues which expose the Council to higher degrees of risk.	On-Going Update to each SC meeting	
Technical Development	Planning and Scoping work for review and update of the Council's Internal Audit Methodology, including the introduction of Continuous Auditing and Data Analytics in future plans.	Partially complete, with some areas in progress or awaiting revised Internal Audit Standards	N/A

2023/24 INTERNAL AUDIT PLAN	Proposed Coverage	Status / Update	Assurance Level
Advice and Guidance	Provision of ad-hoc support to assist services in respect of specific queries and contribute to the delivery of improvements in the Council's framework of governance, risk management and control. This will include the ongoing provision of advice and guidance surrounding the development of new or changed systems and processes established, including any further grant payments arising from post Covid-19 activity and other support payments such as fuel costs/energy mitigations, etc.	Ongoing	N/A
External Quality Assessment Process	As part of the peer review process developed to ensure conformance with the PSIAS, prepare for and undergo External Quality Assessment (EQA) of the Council's Internal Audit Service. This work is planned for the external input in October and November 2023. Self-assessment provided November 2023.	Review in progress. Stalled by reviewer. Self-assessment included in Annual Report 172-2024	N/A
Specific Investigations	To respond to requests for advice and assistance as required in respect of cases of suspected fraud, corruption, or malpractice.	On-going as required	N/A
Internal Audit Tender Exercise	Specification of need for 2023/24 onwards and tender evaluation, including presentations if required, and award.	Tender complete. Appointment made	N/A

Note 1. Workforce and Succession Planning was removed from the plan due to overlap with the audit remit for work planned by Audit Scotland as part of the Best Value thematic audit programme. Their report will form part of their 2023/24 audit reporting. The Staff Wellbeing and Absence Management audit will now be carried out by the contractor in its place.

Note 2 It is proposed to carry the Insurance review forward to 2024/25 to allow completion of other Internal Audit work to be prioritised by the Senior Manager Internal Audit.

Note 3 The 2021/22 IT audits were completed recently, 2022/23 audits are being undertaken now and IT audits are included in the 2024/25 audit plan. Given that the key IT risks are being covered by this work it is not proposed to identify any further IT audits for 2023/24.

Definitions of Levels of Assurance

Comprehensive Assurance	The system of controls is essentially sound and supports the achievement of objectives and management of risk. Controls are consistently applied. Some improvement in relatively minor areas may be identified.
Substantial Assurance	Systems of control are generally sound, however there are instances in which controls can be strengthened, or where controls have not been effectively applied giving rise to increased risk.
Limited Assurance	Some satisfactory elements of control are present; however, weaknesses exist in the system of control, and / or their application, which give rise to significant risk.
No Assurance	Minimal or no satisfactory elements of control are present. Major weaknesses or gaps exist in the system of control, and/or the implementation of established controls, resulting in areas of unmanaged risk.

Appendix 2 Outstanding Internal Audit Agreed Actions

Agreed actions from Internal Audit recommendations are recorded in Pentana and implementation is monitored by Services and the Risk and Assurance Board. Implementation of the agreed action is the responsibility of the service area and the risk exposure identified in the audit remains in place until the action has been completed. New dates should be agreed for actions that were not complete by their original due date.

The numbers of outstanding actions in Pentana for each Service, by audit year, on 29 May 2024 are summarised in the following tables.

- Table 1 – shows actions that have not yet reached their original agreed due date.
- Table 2 – shows actions that have had their due dates extended,
- Table 3 – shows actions overdue from their agreed due date, and which require a new date to be agreed.

At 29 May 2024 there were 44 open actions, compared to 45 at 31 March 2024. None are critical. This represents the closure of 9 actions and addition of 8 actions. New dates for completion of overdue actions are required for the actions in Table 3. There is still work to be done to close off older actions, the majority of which have a high level of completion but still require a little more work to complete fully.

Table 1 Actions not yet reached original agreed due date

Service	Audit Year	Critical No.	High No.	Medium No.	Low No.	Total No.
City Development	2023/24	-	-	3	-	3
Corporate Services	2022/23	-	1	1	2	4
Totals		-	1	4	2	7

Table 2 Actions with due date extended from original due date

Service	Audit Year	Critical No.	High No.	Medium No.	Low No.	Total No.
City Development	2022/23	-	2	-	-	2
Corporate Services	2021/22	-	1	-	2	3
	2022/23	-	-	3	2	5
Neighbourhood Services	2022/23	-	-	-	2	2
Totals		-	3	3	6	12

Table 3 Actions overdue from agreed due date

Service	Audit Year	Critical No	High No	Medium No.	Low No	Total No
Children and Families	2021/22	-	2	-	-	2
	2022/23	-	-	-	2	2
City Development	2018/19	-	1	-	1	2
	2019/20	-	1	-	-	1
	2021/22	-	-	-	1	1
Corporate Services	2020/21	-	1	-	-	1
	2021/22	-	1	-	4	5
	2022/23	-	1	1	-	2
Corporate	2021/22	-	1	-	1	2
Neighbourhood Services	2016/17	-	1	-	-	1
	2017/18	-	1	-	-	1
	2020/21	-	2	-	-	2
	2021/22	-	3	-	-	3
Totals		-	15	1	9	25

Definitions of Action Priority

Critical	Very high-risk exposure to potentially major negative impact on resources, security, records, compliance, or reputation from absence of or failure of a fundamental control. Immediate attention is required.
High	High risk exposure to potentially significant negative impact on resources, security, records, compliance, or reputation from absence of or non-compliance with a key control. Prompt attention is required.
Medium	Moderate risk exposure to potentially medium negative impact on resources, security, records, compliance or reputation from absence or non-compliance with an important supporting control, or isolated non-compliance with a key control. Attention is required within a reasonable timescale.
Low	Low risk exposure to potentially minor negative impact on resources, security, records, compliance, or reputation from absence of or non-compliance with a lower-level control, or areas without risk exposure but which are inefficient, or inconsistent with best practice. Attention is required within a reasonable timescale.

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REPORT TO: SCRUTINY COMMITTEE - 26 JUNE 2024
REPORT ON: 2023/24 INTERNAL AUDIT ANNUAL REPORT
REPORT BY: CHIEF INTERNAL AUDITOR
REPORT NO: 172-2024

1. PURPOSE OF REPORT

- 1.1. To submit The Chief Internal Auditor's Annual Report for 2023/24 to Members of the Scrutiny Committee. This report provides an independent annual internal audit opinion on the overall adequacy and effectiveness of the organisation's governance, risk management and control framework and a summary of the key activities of the Council's Internal Audit Service during the period from which the opinion is derived. It also provides all the information that the Public Sector Internal Audit Standards (PSIAS) require to be reported to those charged with governance.

2. RECOMMENDATIONS

- 2.1. Members of the Committee are asked to consider and note the contents of this report.

3. FINANCIAL IMPLICATIONS

- 3.1. None.

4. BACKGROUND

- 4.1. The terms of reference of the Scrutiny Committee, as detailed in Report No 274-2014 (Policy and Resources Committee 10 November 2014, Article V), includes consideration of the strategy, plan, and performance of the Council's Internal Audit Service. In addition, the Committee is also required to consider internal audit reports and seek assurance that appropriate action has been taken, monitor the implementation of internal audit recommendations agreed with management and receive the Annual Report of the Chief Internal Auditor.
- 4.2. The Public Sector Internal Audit Standards (PSIAS), which came into effect on 1 April 2013 (updated 1 April 2017), apply to all internal audit service providers within the public sector and set out the requirements in respect of professional standards for these services. Professional Standard 2450, Overall Opinions, states that "the chief audit executive must deliver an annual internal audit opinion and report that can be used by the organisation to inform its governance statement". In the context of Dundee City Council, the "chief audit executive" is the Chief Internal Auditor.
- 4.3. The PSIAS also states a range of other information that the annual report prepared by the chief audit executive must incorporate. These have been included in the report at Appendix 1 and the key issues have been summarised in Section 5 below.
- 4.4. The Local Authority Accounts (Scotland) Regulations 2014, which became effective in October 2014 state that "a local authority must operate a professional and objective internal auditing service in accordance with recognised standards and practices in relation to internal auditing". In this context, recognised standards and practices are deemed to be those set out in the PSIAS. The Regulations require that the local authority must from time to time assess the efficiency and effectiveness of its internal auditing service, in accordance with the standards, the findings from which must be considered as part of the review of the effectiveness of its system of internal control.
- 4.5. The Internal Audit Annual Report for the 2023/24 financial year, which is attached for consideration by Elected Members, has been prepared on the basis of the requirements outlined above.

5. OPINION AND CONFORMANCE WITH PUBLIC SECTOR INTERNAL AUDIT STANDARDS (PSIAS)

5.1. The opinion provided for 2023/24 is

“... .. that reasonable assurance can be placed upon the adequacy and effectiveness of the Council’s framework of governance, risk management and control for the year to 31 March 2024.”

5.2. The Council’s Internal Audit Service conforms with the PSIAS except for one minor non-conformance. The non-conformance relates to the timing of the external review that PSIAS requires to be undertaken at least every five years. The next external assessment was due to take place in 2022/23 within a compliant timeframe through the peer review process agreed by the Scottish Local Authority Chief Internal Auditors Group (SLACIAG). The reviewer has delayed completion of the review meaning it is more than five years since the last review.

5.3. In addition to the key conclusions noted above the report at Appendix 1 also includes detail on the following areas that PSIAS requires to be reported.

5.4. There were no limitations of scope placed on audit work by management during 2023/24.

5.5. The staff members involved in each 2023/24 internal audit review were independent of the area under review and their objectivity was not compromised in any way.

5.6. Performance indicators showed conformance with the PSIAS. A suitable Quality Assurance and Improvement Programme (QAIP) is in place with a related action plan to ensure continuous improvement is achieved.

5.7. The internal audit resources available in 2023/24 were below establishment due to staff turnover. On a one-off basis they have been sufficient to allow the discharge of the responsibilities of the Council’s Chief Audit Executive as described in the PSIAS and other relevant guidance. The resources available were supplemented by using the audit support contractor to undertake work. Vacant posts were also filled towards the end of the period.

6. POLICY IMPLICATIONS

6.1. This report has been subject to the Pre-IIA Screening Tool and does not make any recommendations for change to strategy, policy, procedures, services, or funding and so has not been subject to an Integrated Impact Assessment. An appropriate senior manager has reviewed and agreed with this assessment.

7. CONSULTATIONS

7.1. The Council Leadership Team have been consulted in the preparation of this report.

8. BACKGROUND PAPERS

8.1. None.

CATHIE WYLLIE, CHIEF INTERNAL AUDITOR

10 JUNE 2024

2023/24 INTERNAL AUDIT ANNUAL REPORT AND OPINION

To the Members of Dundee City Council, Chief Executive and Executive Director of Corporate Services

As Chief Internal Auditor of Dundee City Council, I am pleased to present my annual report and opinion for the year ended 31 March 2024. The report does not include assurances on group activities.

1. PURPOSE OF REPORT

1.1. To provide: -

- An independent annual internal audit opinion on the overall adequacy and effectiveness of the organisation's governance, risk management and control framework.
- Information about the Council's Internal Audit Service's operations during the 2023/24 financial year as required by the Public Sector Internal Audit Standards (PSIAS), including to summarise the key activities and highlight any matters of significance that have arisen as a result of the audit process.

2. OPINION

2.1. It is my opinion that reasonable assurance can be placed upon the adequacy and effectiveness of the Council's framework of governance, risk management and control for the year to 31 March 2024.

Basis of Opinion

2.2. My evaluation of the framework of governance, risk management and control has been informed by a number of sources, including the following:

- Audit work undertaken by the Internal Audit Service and Azets.
- The work of the Counter Fraud Team.
- Matters arising from previous reviews and the extent of follow-up action taken.
- The assessment of risk carried out during preparation of the 2023/24 and 2024/25 internal audit plans.
- Knowledge of the Council's culture, governance, risk management and performance monitoring arrangements, including significant changes to objectives and/or systems, gained from reading reports, attendance at meetings and formal and informal discussions with Council officers.
- The Self-assessment Checklists completed date by Executive Directors/Heads of Service (including the DH&SCP Checklist) providing formal assurances in respect of the general control environment within individual services.
- Reports issued by the Council's External Auditor, together with relevant reports from other external review and inspection bodies.

2.3. There were no limitations of scope placed on audit work by management during 2023/24.

3. RESPECTIVE RESPONSIBILITIES OF MANAGEMENT AND INTERNAL AUDIT

Scope and Responsibilities - Management

3.1. It is the Council's Chief Officers' responsibility to establish and maintain a sound internal control system. The internal control system comprises the whole network of systems and processes established to provide reasonable assurance that organisational objectives will be achieved, with particular reference to:

- risk management
- the effectiveness of operations
- the economic and efficient use of resources
- compliance with applicable policies, procedures, laws, and regulations
- safeguards against losses, including those arising from fraud, irregularity, or corruption
- the integrity and reliability of information and data

- 3.2. The existence of an Internal Audit Service does not diminish the responsibility of management to ensure that resources are utilised appropriately, in a manner and on the activities intended, and governance, risk management and control arrangements are sufficient to address the risks that their services are exposed to.
- 3.3. A sound control environment reduces, but cannot eliminate, the possibility of poor judgement in decision-making, human error, control processes being deliberately circumvented by employees and others, management overriding controls and the occurrence of unforeseeable circumstances. It therefore provides reasonable but not absolute assurance that control weaknesses or irregularities do not exist or that there is no risk of material errors, losses, fraud or breaches of laws or regulations. Accordingly, the Council is continually seeking to improve the adequacy and effectiveness of its control environment.

Scope and Responsibilities - Internal Audit

- 3.4. Internal Audit assists management by examining, evaluating, and reporting on the controls in order to provide an independent assessment of the adequacy of the internal control system. To achieve this, Internal Audit should:
 - analyse the internal control system and establish a review programme
 - identify and evaluate the controls which are established to achieve objectives in the most economic and efficient manner
 - report findings and conclusions and, where appropriate, make recommendations for improvement
 - provide an opinion on the reliability of the controls in the system under review
 - provide an assurance based on the evaluation of the internal control system within the organisation as a whole
- 3.5. The main areas of audit conducted in the year, with a summary of the more material findings, are outlined throughout the remainder of this report.

4. INTERNAL AUDIT ARRANGEMENTS

- 4.1. PSIAS defines Internal Audit as “an independent, objective assurance and consulting activity designed to add value and improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.”

Structure and Resources

- 4.2. During 2023/24, the Internal Audit Service was independent of all of the activities it audited. Independence is essential and helps ensure the Service provides unbiased judgements and impartial advice to management.
- 4.3. Risk Management and Insurance sit within the Internal Audit Service. In order to maintain independence audits of these areas will be undertaken in future by an independent third party. For the period covering 2023/24 to 2026/27 this will be arranged through our audit support contract with Azets Holdings Limited (Azets). Line management responsibility for both these functions sat with the Acting Senior Manager - Internal Audit and not the Chief Internal Auditor during 2023/24 which has allowed an independent high-level review of risk management to be undertaken for the opinion in this report.
- 4.4. The Internal Audit Service sits within Corporate Finance, within the Corporate Services Directorate. There have been changes in the Internal Audit team members during 2023/24.
 - The arrangement with Angus Council to provide the Chief Audit Executive role required by PSIAS has continued, with the time provided increase from 2 days to 2.5 days per week from January 2024.
 - The Principal Auditor was acting up into the Senior Manager - Internal Audit role at March 2023 to provide line management of Risk Management and Insurance functions and assist the Chief Internal Auditor in their role. The Principal Auditor remains in an acting up position.

- There have been vacant auditor posts during the year. Two vacant auditor posts were filled from 4 March 2024, bringing the team back to full strength.
- The co-sourcing contract with the external support provider, KPMG, ended in June 2022. In May 2023, the Policy & Resources Committee agreed to the procurement of a new external support contract primarily for IT support, but also for general support when required. The procurement was undertaken jointly with Angus Council. The contract was awarded to Azets in December 2023 and has been used to undertake some general audit work for 2023/24.

4.5. The internal audit resource provided from the structure shown below is adequate to allow the organisation to provide an Internal Audit service that conforms with PSIAS when it is fully staffed. The gaps in the structure during 2023/24 caused by vacant posts reduced the audit outputs this year but are not significant enough to change that position or impact on my ability to provide an opinion for 2023/24.

Internal Audit	2023/24 FTE Establishment	March 2024 In post	2022/23 FTE Establishment	March 2023 In post
Auditor	2	2	2	1
Senior Auditor (from October 2022)	1	1	1	1
Principle Auditor	1	Acting up	1	Acting up
Senior Manager - Internal Audit (Principal Auditor acting up in both 2022/23 and 2023/24)	1	1	1	1
Chief Internal Auditor (from October 2022)	0.5	0.5	0.4	0.4
Total	5.5	4.5	5.4	3.4
External resource	Contract with Azets from December 2023	Contract with Azets	N/A	N/A Contract ended June 2022

5. SUMMARY OF INTERNAL AUDIT ACTIVITY 2023/24

Audit Planning

- 5.1. The annual internal audit plan is designed to provide the Scrutiny Committee and management with assurance that the Council's internal control system is effective in managing the key risks and value for money is being achieved. The planning process includes all of the Council's activities and systems for consideration and the items included in the plan are informed by a risk assessment, that is linked to the Council's Corporate and Service Risk Registers.
- 5.2. The work is planned to have a reasonable expectation of detecting significant control weaknesses. However, internal audit can never guarantee to detect all fraud or other irregularities and cannot be held responsible for internal control failures.
- 5.3. The plan for the 2023/24 financial year was reviewed and approved by the Scrutiny Committee on 26 April 2023 (Article XII Report No 125-2023 refers). In line with recognised good practice, the Internal Audit Plan was prepared on the best information available at that time.
- 5.4. The plan was revised during the year to take account of the impact on delivery of the resource position and ensure the focus of the work remained fully relevant. This was reported to the Scrutiny Committee as required. The following items were risk assessed as the most appropriate to be removed from the plan. One has been included in the 2024/25 plan. Others are subject to alternative management overview that will provide assurance on their operation, or have been reprioritised as lower risk than other areas and have not been re-instated.

Included in 2023/24 audit plan	Not taken forward (date removed)
Insurance	Workforce and succession planning (April 2024) Monitoring of contractors (June 2024) ICT reviews for 2023/24 (April 2024) Establishment changes (December 2023) Permit applications and billing (December 2023) Complaints processes in schools (December 2023)

Audit Reporting

- 5.5. All internal audit reports are subject to consultation with management for consideration of factual accuracy and recommendations made. It is management’s responsibility to ensure that proper consideration is given to internal audit reports and that appropriate action is taken to implement the agreed action plans. I am required to ensure that appropriate arrangements are made to determine whether action has been taken on internal audit recommendations or that management has understood and assumed the risk of not taking action. Significant matters (including non-compliance with audit recommendations if applicable) arising from internal audit work are reported to relevant Executive Directors, the Chief Executive, the Council Leadership Team (CLT) and the Council’s Scrutiny Committee.
- 5.6. To confirm that management is discharging its responsibility in terms of implementing audit recommendations within the agreed timescales, Internal Audit undertakes follow-up work and progress reviews. The outcomes from these exercises are reported to the Risk and Assurance Board, relevant officers and the Scrutiny Committee as required, along with revised implementation dates where appropriate. In line with previous years, the implementation of internal audit recommendations is monitored via the Council’s performance management system, Pentana.
- 5.7. Last year a new method for Internal Audit to track progress and confirm completion of implementation of actions was introduced using the Pentana system. Due to resource issues the service has not been able to undertake the reviews during the year proactively but a full review to bring this up to date is currently in progress.

6. PLAN ACHIEVEMENT

- 6.1. For 2023/24 financial year, there was a total of 415 (2022/23 527) productive audit days used for direct audit activities, a decrease of approximately 21% (2022/23 decrease of 18%) on the previous year. A further 132 (2022/23 157) productive days were used on non-direct audit work including areas such as audit planning, project boards, induction, training and development, external quality assessment peer review, attendance and contribution to national groups and management of the Internal Audit function.
- 6.2. The 2023/24 Internal Audit Plan included internal audit assignments at a corporate and service level across the organisation. It also included an allocation of audit days for action progress reviews, finalisation of audit assignments that commenced in the previous financial year, the provision of advice and guidance to services, specific investigations and PSIAS Self-assessment and involvement in the External Quality Assessment of PSIAS compliance. The range of areas covered within the plan continues to reflect the changing landscape and nature of internal audit work and focuses on evaluating, and contributing towards the improvement of the organisation’s governance, risk management and control framework.
- 6.3. The audit work reported during 2023/24 identified that many of the expected controls are in place and operating satisfactorily, however, there is scope for improvement. A range of recommendations and action plans have been developed in consultation with management which, once successfully implemented, will improve the Council’s governance, risk management and control framework. The finalised reports are noted in Appendix A along with the overall conclusion and the number of recommendations made. This shows a total of 11(2022/23 -15) Dundee City Council internal audit reports have been finalised since the last Annual Report was issued. A total of 59 (2022/23 - 44) recommendations were made in the reports issued on behalf of Dundee City Council. Of these 3 (2022/23 3) were categorised as critical, 21 High (2022/23 20 significant) 18 as medium (no 2022/23 equivalent) and the remaining 17 as low (2022/23 21 as routine).

- 6.4. Analysis of the overall audit opinion in each of the reports issued on behalf of Dundee City Council highlighted that 9% (2022/23 - 33%) of the areas reported upon were considered to be well controlled (Comprehensive/full assurance), 64% (2022/23 - 47%) were adequately controlled (substantial/reduced assurance), 27% (2022/23 - 7%) required improvement (limited assurance) and 0% (2022/23 - 13%) required significant improvement (no assurance).
- 6.5. Three areas were assessed as providing Limited Assurance this year. There were none providing no assurance.
- General Ledger. At June 2024 three recommendations had reached their due dates, with two complete and one in progress. One medium priority action is estimated to be 25% complete. Four other actions (two high and two low priority) have not reached their due dates yet.
 - Adaptations for People with Disabilities. This was agreed in June 2024 and has seven High priority actions and two Low priority actions addressing client safety, reputational and compliance risks.
 - Financial Sustainability LACD, This was agreed in June 2024 and has three critical, four high and one medium priority recommendations addressing completion of a review of the Service Agreement between the Council and LACD, and development thereafter of plans to deliver this and monitor results. There are recommendations for both the Council and LACD within this report.
- 6.6. Last year three audits fell into these categories. Only one still has open actions at May 2024. School Funds income collection and reconciliations (no assurance). At May 2024, there were two low priority recommendations still in progress, both estimated by management to be 80% complete.
- 6.7. At 29 May 2024 no critical actions from previous years remained outstanding (May 2023 - one).
- 6.8. At 26 June 2024 all projects carried forward from 2021/22 are complete. Those carried forward from the 2022/23 plan are significantly progressed. Although all planned audit work has not been completed, the majority of the remaining work in the 2022/23 and 2023/24 audit plans is well advanced, with fieldwork complete or draft reports issued to management for 68.5% of them. There are no draft reports issued with no assurance conclusions at June 2024 and none of the information I have from un-reported work would alter my opinion. Taking that into account alongside the conclusions from work done this year, including alternative sources of assurance, and previous years' results, I have concluded that I can provide an annual opinion without any limitation of scope. The assignments carried forward this year are noted in Appendix B.
- 6.9. The main reason for the delays in completing work are related to reduced resources within the service: This not only impacts on the overall resource available to undertake the work, but also on the efficiency of the overall audit process in some cases. Reasons for reduced resources, and other issues impacting on delivery of work include:
- As noted above, due to staff turnover there have been two vacant posts for a significant part of the period. Recruitment was delayed to allow a career grade revision to ensure that the right people for the Council's future needs were recruited. Both posts were filled in March 2024, one with a trainee auditor and one with a qualified auditor.
 - The Principal Auditor continues to act up into the Senior Managers post to support the Chief Internal Auditor's role and provide line management for Insurance and Risk Management services. Reduced resources in both of these areas in 2023/24 has impacted the Principal Auditor's available time for audit work.
 - The appointment of the audit support provider was made in December 2023 and required an amount of one-off on-boarding activity before work could begin.
 - Impact on audit time from delays in responses from services remains an issue but is not consistent across the Council. Delays can occur at any stages of the audit, with finalising draft reports a particular area that often takes up more time than budgeted and agreeing briefs an area where there can be significant time delay in services responding. All these delays impact not just the current audit, where additional time is spent re-familiarising with work to date, but also impact on the ability to move on to the next planned project.
 - Additional assignments added to the plan.

- Two activities that do not happen every year and which take up senior staff time fell into 2023/24 and impacted on time available for file review and completion of draft reports; finalising the IT and general audit support tender (every four years); and preparation for our External Quality Assessment of conformance with PSIAS (every five years).

7. DISCHARGE OF AUDIT RECOMMENDATIONS

- 7.1. Services agree actions in response to internal audit recommendations. The Pentana system is used to record and manage the actions. The numbers of open actions in Pentana at 29 May 2024 are set out below:

Audit Year	Critical	High	Medium	Low	Total
	No.	No.	No.	No.	No.
2016/17	0	1	0	0	1
2017/18	0	1	0	0	1
2018/19	0	1	0	1	2
2019/20	0	1	0	0	1
2020/21	0	3	0	0	3
2021/22	0	8	0	8	16
2022/23	0	4	5	8	17
2023/24	0	0	3	0	3
Total	0	19	8	17	44

- 7.2. For audits finalised during the 2023/24 audit year, a revised scoring system was introduced to better align with reporting of levels of risk. The revised scoring system uses the four point priority scale set out in the above table as opposed to the previous three point scale of Critical, Significant, or Routine. For reporting purposes outstanding actions graded as “significant” have been included as “high priority” actions, and “routine” as “low priority.”
- 7.3. Actions are agreed as signed off in Pentana on an on-going basis, rather than through a large-scale annual progress review or specific follow-up audits as has been the case historically. Areas assessed as Limited or No Assurance are considered for a full-scale follow-up or re-audit earlier than would otherwise have been the case on an individually assessed risk basis.
- 7.4. The number of open actions has increased slightly from 41 at the same point last year, to 44. However, relative to the same point in time, the age of the oldest actions has decreased - previously dating back to 2014/15, all Critical actions have been closed, and the number of Significant/High Priority actions has decreased from 24 to 19.
- 7.5. Information about outstanding actions is downloaded from Pentana and sent to action owners monthly, presented to each Risk and Assurance Board meeting for discussion, and reported to each Scrutiny Committee.

8. GOVERNANCE

- 8.1. The governance framework comprises the systems, processes, culture, and values by which the activities of the Council are directed and controlled and through which they are accountable to, engage with, and where appropriate, lead the community. It enables the Council to monitor the achievement of its strategic objectives and consider whether those objectives have led to the delivery of appropriate cost-effective services.
- 8.2. The Council has a Local Code of Corporate Governance which is reviewed each year and aligns with good practice. Compliance with the Code is assessed and confirmed by Executive Directors through signed self-assessment checklists and statements regarding implementation of the code in their areas during the year. Any areas for improvement are identified and noted in the Annual Governance Statement and an action plan is agreed to address the areas. A review of the statements showed that whilst there

are areas for improvement none of these is a fundamental issue that makes the overall governance arrangements inadequate.

- 8.3. In addition to reviewing the statements I and the Acting Senior Manager Internal Audit have attended a variety of officer groups during the year which review and monitor compliance with key elements of the governance structure, and no significant areas have been identified through these groups other than those already noted in the Governance Statement. These groups generally have attendees and remit that cover relevant key areas and would allow any issues to be raised and discussed if necessary.
- 8.4. During the year there was further activity around the Olympia and in April 2024 the City Governance Committee agreed to “an independent investigation into the closure(s) of the Olympia following the £6.1 million of capital investment with a view to identifying the key issues and providing clear actions” This addressed issues that whilst having on-going impact, originated in previous periods and, whilst no audit work has been undertaken in 2023/24 to examine current practice in these areas, the action taken last year and further proposed actions demonstrate that these issues have been dealt with in ways designed to achieve good governance and control going forward.

9. RISK MANAGEMENT

- 9.1. Risk management is a fundamental element of good governance and decision making in any organisation. The Council's risk management arrangements are intended to support the identification, documentation, scrutiny, and management of both current and emerging risks. The range and extent of long-established services provided by the Council routinely result in a varied and complex risk profile.
- 9.2. Risk management arrangements within the Council are reasonable. A review of the Risk Management Policy and Strategy is required once per Administration term. The review was submitted to and approved by the City Governance Committee in August 2023 and Scrutiny Committee in September 2023. (Article VIII of the minute of meeting of City Governance Committee 21 August 2023, Report No 227-2023 and Article XI of the 27 September 2023 Scrutiny meeting refers). Report 227-2023 also provided a Corporate Risk Register update to Committee in addition to the usual annual report. Oversight of risk by officers is well developed, although corporate risks are only required to be reported to Elected Members once per year.
- 9.3. The Council has a Corporate Risk Register and risk registers for all services. Pentana, the Council's corporate performance management system, is used to record, review, monitor, and report on risks on an on-going basis.
- 9.4. Risks are regularly monitored and updated by officers at both a service and corporate level, including by individual services, the Executive Director of Corporate Services in his capacity as the Council's senior risk officer, the Risk and Assurance Board (RaAB), which meets every two months, and through regular reporting to CLT. There is still some scope for a more consistent approach to be taken by all services to the recording of risk mitigation and control in Pentana and this will be addressed by the RaAB going forward.
- 9.5. Corporate risks are reported to Policy and Resources Committee, and then to Scrutiny Committee, once per year, meaning that Elected Members have limited oversight of changes in the Council's risk profile throughout the year between reports. Individual risks will be highlighted in other reports to Council and committees where necessary. Policy and Resources Committee on 6 March 2023 (Article V, Report No 32-2023 refers) and the Scrutiny Committee on 26 April 2023 (Report No 32- 2023) refers for the latest reporting prior to that being undertaken in June 2024.

10. PERFORMANCE INDICATORS

PSIAS Conformance and Quality Assurance and Improvement Programme (QAIP)

- 10.1. The self-assessment of the Internal Audit Service undertaken in November 2023 for the EQA, and reviewed in April 2024, for the EQA confirmed that it operated in conformance with the PSIAS throughout 2022/23 with one minor non-conformance that is out with our control. The non-conformance relates to the timing of the external review that PSIAS requires to be undertaken at least every five years. The EQA was initially scheduled to take place in 2022/23 within a compliant timeframe through the peer review

process agreed by the Scottish Local Authority Chief Internal Auditors Group (SLACIAG). The reviewer delayed the review making it later than five years since the last review. Our self-assessment was provided in November 2023. The review has progressed since then but is not complete at June 2024 due to other commitments of the reviewer.

- 10.2. The last EQA performed for Dundee City Council was also undertaken using the SLACIAG peer review process. The report made in May 2018 concluded that “the Internal Audit activity within Dundee City Council fully conforms with 11 standards and generally conforms with the remaining 2 standards.”
- 10.3. PSIAS requires the Chief Audit Executive to develop and maintains a QAIP covering all aspects of the Internal Audit Service. During 2023/24 the key elements of the QAIP have been the further development of the planning and assurance mapping procedures for developing the annual audit plan, and the introduction of the use of Sharepoint to help streamline completion of draft reports. Work to understand the developments arising from revised Global Internal Audit Standards has also taken place.
- 10.4. A copy of the QAIP Action Plan, including progress updates against the actions that were partially implemented at the last update in June 2023 can be found at Appendix C. It should be noted that the actions do not represent significant deviations from the PSIAS and are related to continuous improvements to keep up to date with good practice and make best use of available technology.

Internal Feedback and Indicators

- 10.5. As part of the continuous improvement process within the Internal Audit Service, client feedback questionnaires are issued at the conclusion of each planned audit review. Feedback from this process is used, where appropriate, to improve the quality of the Internal Audit Service going forward. During 2023/24, five completed client feedback questionnaires were received. Responses were very positive across four feedback categories. All respondents agreed or strongly agreed with statements that the Audit Approach, Communication & Conduct, Timing, and Audit Report were satisfactory. Additional comments on the audit process were also received confirming that the audits were carried out efficiently, effectively, and professionally. All of the returned questionnaires indicated that the review was beneficial to the client’s area of responsibility.
- 10.6. Management agreed to implement 100% of the recommendations made (2022/23 100%).

Other External Assessment

- 10.7. The internal audit arrangements are assessed on an annual basis by the Council's External Auditor, which is a team from Audit Scotland. As part of this assessment, the External Auditor considers the activities of internal audit, principally to obtain an understanding of the work carried out and determine the extent to which assurance can be placed on its work. This approach helps to minimise duplication of effort and unnecessary disruption to Council services. External Audit has not identified any specific work they will place reliance on. No actions for Internal Audit have been identified in their reporting during 2023/24.

CATHIE WYLLIE, CHIEF INTERNAL AUDITOR

10 JUNE 2024

Summary of Findings from Internal Audit Reports issued since June 2023

Definitions of Assurance Levels

Comprehensive Assurance	The system of controls is essentially sound and supports the achievement of objectives and management of risk. Controls are consistently applied. Some improvement in relatively minor areas may be identified.
Substantial Assurance	Systems of control are generally sound, however there are instances in which controls can be strengthened, or where controls have not been effectively applied giving rise to increased risk.
Limited Assurance	Some satisfactory elements of control are present; however, weaknesses exist in the system of control, and / or their application, which give rise to significant risk.
No Assurance	Minimal or no satisfactory elements of control are present. Major weaknesses or gaps exist in the system of control, and/or the implementation of established controls, resulting in areas of unmanaged risk.

Definitions of Action Priorities

Critical	Very High risk exposure to potentially major negative impact on resources, security, records, compliance, or reputation from absence of or failure of a fundamental control. Immediate attention is required.
High	High risk exposure to potentially significant negative impact on resources, security, records, compliance, or reputation from absence of or non-compliance with a key control. Prompt attention is required.
Medium	Moderate risk exposure to potentially medium negative impact on resources, security, records, compliance or reputation from absence or non-compliance with an important supporting control, or isolated non-compliance with a key control. Attention is required within a reasonable timescale.
Low	Low risk exposure to potentially minor negative impact on resources, security, records, compliance, or reputation from absence of or non-compliance with a lower-level control, or areas without risk exposure but which are inefficient, or inconsistent with best practice. Attention is required within a reasonable timescale.

Report No	Area Reviewed and Assurance Level	Recommendations				
		Total No	Importance			
			C	H	M	L
2022/04*	Adaptations for people with disabilities	9	-	7	-	2
2022/08	Tay Cities Deal	4	-	2	-	2
2022/09*	LACD Financial Sustainability	8	3	4	1	-
2022/13	Planning (Scotland) Act 2019	-	-	-	-	-
2022/17	General Ledger	7	-	2	2	3
2022/20	Cyber security (Reported to City Governance Committee)	7	-	1	4	2
2022/21*	Procurement	6	-	1	3	2
2022/25	Compliance with Telematics Policy	5	-	2	-	3
2023/01*	Service Design and Business Improvements	4	-	2	1	1
2023/04	Fleet Minimum service provision	3	-	-	3	-
2023/12*	Community Justice Liaison with COPFS and Courts	6			4	2
	Totals	59	3	21	18	17

* Submitted to June 2024 Scrutiny Committee (*Report 171-2024*)

2023/24 Audits carried forward at June 2024

Assignment	Progress at June 2024	Comment
Civica CX 2023/17	Planning	
Health & Safety Incident Reports 2022/23	Draft Report Issued	
Social Work Contracts and Payments 2023/13	Planning	
Corporate Debt Recovery arrangements 2023/21	Work in progress	
SLAs with external bodies 2023/02	Planning	
Health & Safety Risk Assessments and Incident Management in Schools 2023/24	Planning	
Security alarm response centre 2024/25	Work in progress	
Pentana 2023/03	Work in progress	
Permanence 2023/10	Planning	
Corporate Governance 2023/20	Work in progress	
Young People in Residential Care - Missing Persons Process 2023/11	Planning	
Monitoring of Contractors 2023/18	Proposed to remove from plan	Duplicates other assurance
Financial Forecasting 2023/22	Audit review stage	Undertaken by Azets
Microsoft Office 365 2023/28	Draft report received for review	Undertaken by Azets
User Access Controls 2023/29	Draft report issued	Undertaken by Azets
Recruitment 2023/08	Audit review stage	Undertaken by Azets
Staff Wellbeing / Absence Management 2023/09	Draft report issued	Undertaken by Azets, Service checking items raised by audit
Section 75 Planning Obligations 2023/14	Work in progress	Undertaken by Azets

Quality Assurance and Improvement Programme - Updated Action Plan

The following table provides an update on items carried forward from last year and new items added during the year

Standard / Area	Action	Initial/Revised (R) Implementation Date	Progress Update	New Revised Implementation Date
1300 / Performance Monitoring	Develop performance management / monitoring framework for the Service to feed into the Corporate Finance Service Scorecard.	30 September 2021 (R) 30 December 2022 (R) 30 September 2023 (R)	Complete April 2024 Performance information regarding internal audit plan progress and implementation of internal audit actions is reported to each Scrutiny Committee and discussed at Risk & Assurance Board. Other performance measures are noted in the Annual Report. Following discussion with the Head of Finance it has been agreed no further KPIs are required. Note that KPIs will be reviewed as part of the new action below about the revised PSIAS	N/A
2000 / Assurance Mapping	Develop the use of assurance mapping in audit planning.	31 December 2021 (R) 31 December 2022 (R) 31 March 2024 (R)	Complete April 2024 Assurance mapping in relation to the Assurance Framework for audit planning was further progressed during the 2024/25 planning process. Cifpa is due to publish updated guidance on Assurance Mapping, which will be reviewed when it is received and a new action included if needed.	N/A

Standard / Area	Action	Initial/Revised (R) Implementation Date	Progress Update	New Revised Implementation Date
			<p>New process for mapping other assurance and its impact on the audit universe on an ongoing basis during 2024/25 was agreed by the Internal Audit Team in April 2024.</p> <p>Assurance Mapping related to the Risk Register, which is separate from the internal audit need, is being overseen by the Risk & Assurance Board.</p>	
2000 / Assurance Mapping	Review Cipfa Assurance mapping guidance once issued	Within 3 months of publication	<p>Awaiting new guidance</p> <p>Cipfa has said further guidance on Assurance Mapping will be published in due course and this will be monitored for publication and then reviewed and action taken as required.</p>	
2400 / Audit Opinions	Refresh standard recommendation / overall conclusions levels and associated terminology following conclusion of benchmarking exercise and stakeholder consultation.	<p>30 September 2021 (R)</p> <p>30 September 2022 (R)</p> <p>31 August 2023 (R)</p>	<p>Complete June 2023</p> <p>Revised definitions introduced for all reports issued after June 2023 Scrutiny Committee</p>	N/A
	Review arrangements for monitoring implementation of audit actions	December 2023	<p>In progress</p> <p>The Risk and Assurance Board agreed a new method for reviewing implementation of internal audit actions. This is currently being implemented. A review of all actions and checking of evidence of those completed in 2023/24 is in progress at June 2024.</p>	December 2024
	Review the new Cipfa Guidance for Audit Committees and update remit and practices as appropriate.	Initial review complete by August 2023, with actions from this implemented by June 2024	<p>Partially complete</p> <p>Review of terms of reference for the Scrutiny Committee in progress.</p> <p>Self-assessment and Annual report from Scrutiny Committee agreed to be undertaken in April 2024</p>	December 2024

Standard / Area	Action	Initial/Revised (R) Implementation Date	Progress Update	New Revised Implementation Date
	Review process for agreeing draft reports, including use of SharePoint, to reduce time taken to finalise.	December 2023	Complete March 2024 Sharepoint now being used to share draft reports and obtain updates from all consultees on a report in one place.	N/A
Over-arching	Review revised PSIAS due in 2024 following publication of revised Global Internal Audit Standards in January 2024, and update procedures and processes, as necessary.	March 2025	Initial review of new Global Standards suggests significant update to documentation and some procedures will be required. It is unclear if all requirements will feed through to PSIAS therefore changes on hold until it is published, or clearer guidance is available. Information currently available suggest implementation will be required by 1 April 2025.	N/A

REPORT TO: SCRUTINY COMMITTEE - 26 JUNE 2024
REPORT ON: ANNUAL GOVERNANCE STATEMENT FOR THE YEAR TO 31 MARCH 2024
REPORT BY: EXECUTIVE DIRECTOR OF CORPORATE SERVICES
REPORT NO: 163-2024

1 PURPOSE OF REPORT

To present the Annual Governance Statement for approval and inclusion into the unaudited Annual Accounts for the year ended 31 March 2024.

2 RECOMMENDATIONS

It is recommended that the Committee:

- i notes the contents of this covering report;
- ii approves the Annual Governance Statement which is included as an Appendix to this report;
- iii instructs the Executive Director of Corporate Services to include the Annual Governance Statement in the Annual Accounts for the year to 31 March 2024;
- iv notes that a copy of the approved Annual Governance Statement will be submitted to the Dundee Health and Social Care Partnership for assurance purposes; and

3 FINANCIAL IMPLICATIONS

None.

4 BACKGROUND

4.1 The relevant statutory provisions regarding the preparation of the Council's Accounts are contained in the Local Authority Accounts (Scotland) Amendment Regulations 2014. Section 5 of these regulations require "...an annual review of the effectiveness of a local authority's system of internal control. The findings of that review are to be considered at a meeting of elected members, and following that review, members must approve an Annual Governance Statement. There is no requirement to have separate meetings for the consideration of the findings and then the approval of the Annual Governance Statement. Both may be undertaken at the same meeting."

4.2 As in previous years the Annual Accounts (including the Annual Governance Statement) will be prepared in accordance with the Code of Practice on Local Authority Accounting (the Code) which stipulates that the following information should be included in the Annual Governance Statement:

- i. An acknowledgement of responsibility for ensuring there is a sound system of governance;
- ii. An indication of the level of assurance that the systems and processes that comprise the Council's governance arrangements can provide;
- iii. A brief description of the key elements of the governance framework;
- iv. A brief description of the process that has been applied in maintaining and reviewing the effectiveness of the governance arrangements, including some comment on the role of the Council, internal audit and other explicit reviews/assurance mechanisms;
- v. An outline of the actions taken, or proposed, to deal with significant governance issues, including an agreed action plan; and
- vi. A specific statement on whether the Council's financial management arrangements conform with the governance requirements of the CIPFA *Statement on the Role of the Chief Financial Officer in Local Government* (2016) as set out in the CIPFA's *Delivering Good Governance in Local Government: Framework* (2016) and where they do not, an explanation of how they deliver the same impact.

vii. A specific statement on whether the Council's financial management arrangements conform with the requirements of the CIPFA Financial Management (FM) Code (2019). Compliance or reasons for non-compliance with the FM Code must be reported in the Council's Annual Governance Statement.

4.3 The Annual Governance Statement for the year ended 31 March 2024 is included on Appendix A.

5 POLICY IMPLICATIONS

This report has been subject to the Pre-IIA Screening Tool and does not make any recommendations for change to strategy, policy, procedures, services or funding and so has not been subject to an Integrated Impact Assessment. An appropriate senior manager has reviewed and agreed with this assessment.

6 CONSULTATIONS

The Council Leadership Team were consulted in the preparation of this report and agreed with its contents.

7 BACKGROUND PAPERS

None.

ROBERT EMMOTT
EXECUTIVE DIRECTOR OF CORPORATE SERVICES

5 JUNE 2024

ANNUAL GOVERNANCE STATEMENT

Scope of Responsibility

Dundee City Council is responsible for ensuring that its business is conducted in accordance with the law and appropriate standards. This is to ensure that public funds and assets at its disposal are safeguarded, properly accounted for and used economically, efficiently and effectively. The Council also has a duty to make arrangements to secure continuous improvement in the way its functions are carried out.

In discharging these duties Elected Members and senior officers are responsible for implementing effective arrangements for governing the Council's affairs and facilitating the effective exercise of its functions, including arrangements for the management of risk.

To this end the Council has approved and adopted a Local Code of Corporate Governance that is consistent with the principles of the CIPFA/SOLACE (Chartered Institute of Public Finance and Accountancy / Society of Local Authority Chief Executives) framework Delivering Good Governance in Local Government. The Local Code of Corporate Governance explains how Dundee City Council delivers good governance and this Annual Governance Statement reviews the effectiveness of these arrangements.

In addition, the Council is responsible for confirming effective corporate governance arrangements exist within its other group entities. In line with Accounts Commission guidance, including Safeguarding Public Money: are you getting it right?, Following the Public Pound and Arm's Length External Organisations (ALEOs): are you getting it right?, part of that responsibility is about ensuring that public money is being used appropriately and achieving Best Value.

The Council's Governance Framework

The governance framework comprises the systems, processes, cultures and values by which the Council is directed and controlled. It also describes the way it engages with, accounts to and leads the local community. It enables the Council to monitor the achievement of its planned objectives and outcomes and to consider whether those objectives and outcomes have led to the delivery of appropriate, cost-effective services.

The Local Code of Corporate Governance is supported by detailed evidence of compliance which is regularly reviewed by a working group of senior officers.

Within the overall control arrangements the system of internal financial control is intended to ensure that assets are safeguarded, transactions are authorised and properly recorded, and material errors or irregularities are either prevented altogether or detected within a timely period. It is based on a framework of regular management information, financial regulations, administrative procedures and management supervision and checking.

The overall control arrangements include:

- Identifying the Council's objectives in the Council Plan, Community Plan and Local Outcomes Improvement Plan (City Plan).
- Monitoring of achievement of those objectives and outcomes by the Council and senior officers.
- A systematic approach to monitoring service performance at Elected Member, senior officer and project level.
- Reporting performance regularly to Council committees.
- Three-year service plans for all service areas. Regular performance reports in relation to the service plans began to be reported to relevant Committees from November 2021.
- Performance Management Framework.
- Clearly defined Standing Orders and Schemes of Administration covering Financial Regulations, Tender Procedures and Delegation of Powers.
- A Monitoring Officer to ensure compliance with laws and regulations.
- A Scrutiny Committee and individual Service Committees.
- Approved Corporate Fraud and Corruption Policy including "whistle-blowing" arrangements under the Public Interest Disclosure Act 1998.
- Ethical Values Framework.
- A Corporate Integrity Group.
- A Serious Organised Crime Group.
- Senior Officer Resilience Group.

- Council Leadership Team and each Service's Senior Management Teams.
- Participating in the National Fraud Initiative for sharing and cross-matching data with regular reports to Committee.
- Formal project appraisal techniques and project management disciplines.
- Setting targets to measure financial and service performance.
- Long-term Financial Outlook and Financial Strategy 2020 – 2030.
- Medium-term Financial Strategy.
- Longer-term Revenue Budget Model
- Formal revenue and capital budgetary control systems and procedures.
- Clearly defined capital expenditure guidelines.
- A Capital Governance Group consisting of senior officers from across Council services and chaired by the Executive Director of Corporate Services.
- The Council, together with NHS Tayside have established an Integrated Health and Social Care Partnership (HSCP). The HSCP has established a governance structure and an integrated senior management structure to support delivery of its key objectives and outcomes.
- An Our People Strategy is in place to support delivery of the Council Plan and its strategic priorities.
- A Risk Management Policy and Strategy, Corporate and Service Risk Registers.
- Corporate Risk and Assurance Board, chaired by the Executive Director of Corporate Services as Senior Responsible Officer for risk.
- Corporate Governance Assurance Statement Group.
- Strategic Information Governance Group.
- Data Protection Policy and Data Breach Management Procedure.
- The assurances provided by internal audit through their independent review work of the Council's governance, risk management and control framework.
- Chief Social Work Officer governance arrangements.

Review of Effectiveness

Members and officers of the Council are committed to the concept of sound governance and the effective delivery of Council services and take into account comments made by external and internal auditors and other review agencies and inspectorates and prepare actions plans as appropriate.

The effectiveness of the governance framework is reviewed annually by a working group of senior officers. The 2023/2024 review of governance arrangements against the Local Code of Corporate Governance has identified the Council as being 99% (2022/2023: 99%) compliant with the principles of the CIPFA/SOLACE framework Delivering Good Governance in Local Government.

In addition, Executive Directors from each service have made a self-assessment, in conjunction with their senior management teams, of their own governance, risk management and internal control arrangements. This involved the completion of a 75-point checklist covering eight key governance areas of Service Planning and Performance Management; Internal Control Environment; Fraud Prevention and Detection; Budgeting, Accounting and Financial Control; Risk Management and Business Continuity; Asset Management; Partnerships; and Information Governance. This again indicated a high level of compliance, with an overall score above 92% for 2023/2024 (2022/2023: 91%).

The Internal Audit Service operates in accordance with the Public Sector Internal Audit Standards (PSIAS) and reports functionally to the Scrutiny Committee. Conformance with the PSIAS should be confirmed independently, through the completion of a formal External Quality Assurance (EQA) process. The independent review was due to be undertaken in 2023 but has been delayed by the reviewer. Conformance with PSIAS, with the exception of updating the EQA within five years, has been confirmed by the self-assessment prepared by the Service as part of the review. Internal Audit undertakes an annual programme of work, which is reported to the Scrutiny Committee. The Chief Internal Auditor provides an independent opinion on the adequacy and effectiveness of the Council's governance, risk management and control framework. The overall audit opinion, is that reasonable assurance can be placed upon the adequacy and effectiveness of the Council's framework of governance, risk management and control for the year to 31 March 2024.

The Annual Internal Audit review highlighted only one review this year, on the General Ledger, which was assessed as having limited assurance and there were no reviews providing no assurance. As at June 2024 three recommendations had reached their due dates, with two complete and one in progress. The outstanding item is considered as a medium priority action is estimated to be 25% complete. Four other actions (two high and two low priority) have not reached their due dates yet.

The Executive Director of Corporate Services complied fully with the five principles of the role of the Chief Financial Officer, as set out in CIPFA guidance. The Council's financial management arrangements conform with the requirements of the CIPFA Financial Management (FM) Code (2019).

Continuous Improvement Agenda

The Council's progress against the Continuous Improvement Agenda items for 2023/2024 is detailed at Appendix 1. Several items are still in progress and have been carried forward to be actioned in 2024/2025. Additional areas for improvement have also been identified by the Council's Corporate Governance Assurance Statement Group and these are included, along with the areas for improvement carried forward, at Appendix 2 and form the Continuous Improvement Action Plan for 2024/2025. These were identified by Executive Directors and Heads of Services in the self-assessment checklists that were completed as part of the Council's assurance gathering process. The Council's Governance structure is shown at Appendix 3.

Group Entities

In respect of the Joint Boards, Joint Committee, Charities and Companies that fall within the Council's group boundary, the review of their governance, risk management and control framework is informed by:

- Annual Governance Statements included in the respective financial statements of the Joint Boards and Tayside Contracts Joint Committee.
- Assurances from company directors and/or the other senior company officials.
- The work of the relevant bodies' respective external auditors (and where relevant internal audit function) and other interim reports.
- Completion of self-assessment checklists.

The Dundee City Integration Joint Board (DCIJB) and Dundee Health and Social Care Partnership (DHSCP) were formed in April 2016, at which time an approved Strategic and Commissioning Plan was in place and proper due diligence had been carried out in respect of the financial contributions transferred to the DCIJB at the outset. The Scottish Government, Integrated Resources Advisory Group, Finance Guidance includes a section on Following the Public Pound which details the requirement to put in place arrangements to maintain control and clear public accountability over public funds. More specifically, these arrangements should cover the resources delegated to the DCIJB by the Council and NHS Tayside as well as the resources allocated to the Council and NHS Tayside by the DCIJB to be used as directed and set out in the Strategic and Commissioning Plan. In terms of Council resources, projected outturns against budgets have been and will continue to be monitored and reviewed on a continuous basis with corresponding reports being presented to the DCIJB at regular intervals. In addition, the Council's City Governance Committee is responsible for the scrutiny of integrated health and social care. The Section 95 Officers from the Council and the DCIJB have worked, and will continue to work, together closely. Over time, the format and focus of monitoring will change as budgets and services become more integrated and aligned with the priorities set out in the Strategic and Commissioning Plan.

DCIJB comprises six voting members, three nominated by Dundee City Council and three nominated by Tayside NHS Board, as well as non-voting members including a Chief Officer and Chief Finance Officer appointed by the DCIJB. As a legacy from the response to the Covid-19 pandemic, all formal DCIJB meetings continued to be held online throughout the 2023/2024 financial year.

Conclusion

The annual review demonstrates sufficient evidence that the code's principles of delivering good governance in local government operated effectively and the Council complies with the Local Code of Corporate Governance in all significant respects for 2023/2024. It is proposed over 2024/2025 steps are taken to address the items identified in the Continuous Improvement Agenda to further enhance the Council's governance arrangements.

Gregory Colgan
Chief Executive, Dundee City Council
26 June 2024

John Alexander
Leader of the Council
26 June 2024

CONTINUOUS IMPROVEMENT AGENDA FOR 2023/2024 – WITH PROGRESS UPDATES

The Council's Corporate Governance Assurance Statement group identified the following areas for improvement to be taken forward during 2023/2024. Full details are included in: The Local Code of Corporate Governance [Report 166-2023](#) and the 2022/2023 Annual Governance Statement [Report 167-2023](#) updated for final version in 2022/2023 Audited Accounts to Scrutiny Committee on 25 October 2023 [Report 314-2023](#).

ORIGINAL IMPROVEMENT AGENDA ON 2023/2024 LOCAL CODE OF CORPORATE GOVERNANCE AND ANNUAL GOVERNANCE STATEMENT REPORTS						PROGRESS UPDATES	
	Improvement	Source	Details	Responsible Officer	Target Completion Date	Actual Completion Date	Comments (e.g. Estimated Completion Date, Reasons for delays, etc.)
1	Continue to develop Business Continuity Strategy.	Local Code of Corporate Governance 2017/2018. (Principle F: Managing Risk). Report 223-2017	Carried forward from 2022/2023. In progress.	Service Manager - Community Safety and Resilience.	31/12/2023		A Business Continuity Strategy has been drafted to be shared with the Risk and Assurance Board and Council Leadership Team for approval. *
2	Replace Construction Services' Costing System.		Carried forward from 2022/2023. In progress.	Head of Construction and Head of Customer Services and IT.	01/10/2023		Device roll out is complete. Sprint Testing is ongoing for costing system. Some rework required for financial processes. Work allocation sprint test for property maintenance team now in progress - feedback being reviewed to identify what changes / improvements can be made. Progress of implementation of Civica CX and Total Mobile has been delayed due to IT issues and other priorities (e.g. relets, etc.). Ongoing testing by Corporate Finance and Construction Services. Feedback will determine next actions. *
3	Develop a future needs analysis and workforce plan within each service area for the short, medium and long term in line with the Our People and	Best Value Self-Assessment Report 68-2020	Carried forward from 2022/2023. In progress. To ensure staff skills match service delivery requirements and align workforce and strategic planning to ensure citizen's needs are being met	Joint Head of People.	31/12/2023	31/07/2023	Future Needs Analysis approved by Council Leadership Team in July 2023. Complete. All Service level Workforce Plans completed on 4 th April 2023.

	Workforce Strategy.		in accordance with agreed priorities and statutory duties.				
4	Implementation of Corporate Property Management system.	Annual Governance Statement 2022/2023. (Self-Assessment Checklist (SAC): Internal Control Environment section).	New for 2023/2024.	Head of Design and Property Services.	31/03/2027		Project Initiation Document still currently being prepared for this project. Confirmation this will include spec for new system, option appraisal and confirmation of funding in capital programme. Resource requires to be identified to progress the next stage. *
5	Roll-out Procurement Strategy, including implementation of Sourcing Strategies.	Annual Governance Statement 2022/2023. (Self-Assessment Checklist (SAC): Budgeting, Accounting and Financial Control section).	New for 2023/2024.	Head of Corporate Finance.	31/03/2024	03/05/2024	Approved Procurement Strategy 2023-2024 now rolled out and has been refreshed by an updated 3-year Procurement Strategy covering the period 2024-2027. Sourcing strategy process is now also embedded although limits for preparation and approval of these is under review and will be reflected in the revised standing orders / tender procedures and updated in the relevant procurement guidance.
6	Full implementation of No Purchase Order No Pay.	Annual Governance Statement 2022/2023. (Self-Assessment Checklist (SAC): Budgeting, Accounting and Financial Control section).	New for 2023/2024.	Head of Corporate Finance.	31/03/2024	03/05/2024	Regular user training now in place and is available to services through MyLearn. Guidance on payments and purchasing agreed including review of approval levels for all purchase orders and process to update these and this was issued to all services in April 2024. Compliance with this guidance will be monitored on any ongoing basis.
7	Mandatory Data Protection Impact Assessment (DPIA) training for appropriate officers.	Annual Governance Statement 2022/2023. (Self-Assessment Checklist (SAC): Information Governance section).	New for 2023/2024.	Head of Democratic and Legal Services.	31/03/2024		To enable this action to be completed Services are currently identifying the appropriate officers to be trained. *
8	Review the Council's Standing Orders.	Annual Governance Statement 2022/2023. (Self-Assessment Checklist (SAC): Internal Control Environment section).	New for 2023/2024.	Head of Democratic and Legal Services.	30/09/2023		Order of Reference to City Council and Committees reviewed following amendments to the Committee Structure. Scheme of Delegation of Powers agreed by Council Leadership Team. Standing Orders will be considered by Elected Members after the Summer Recess by the City Governance Committee. *

*Carried forward items have been included in Appendix 2 with new target completion dates.

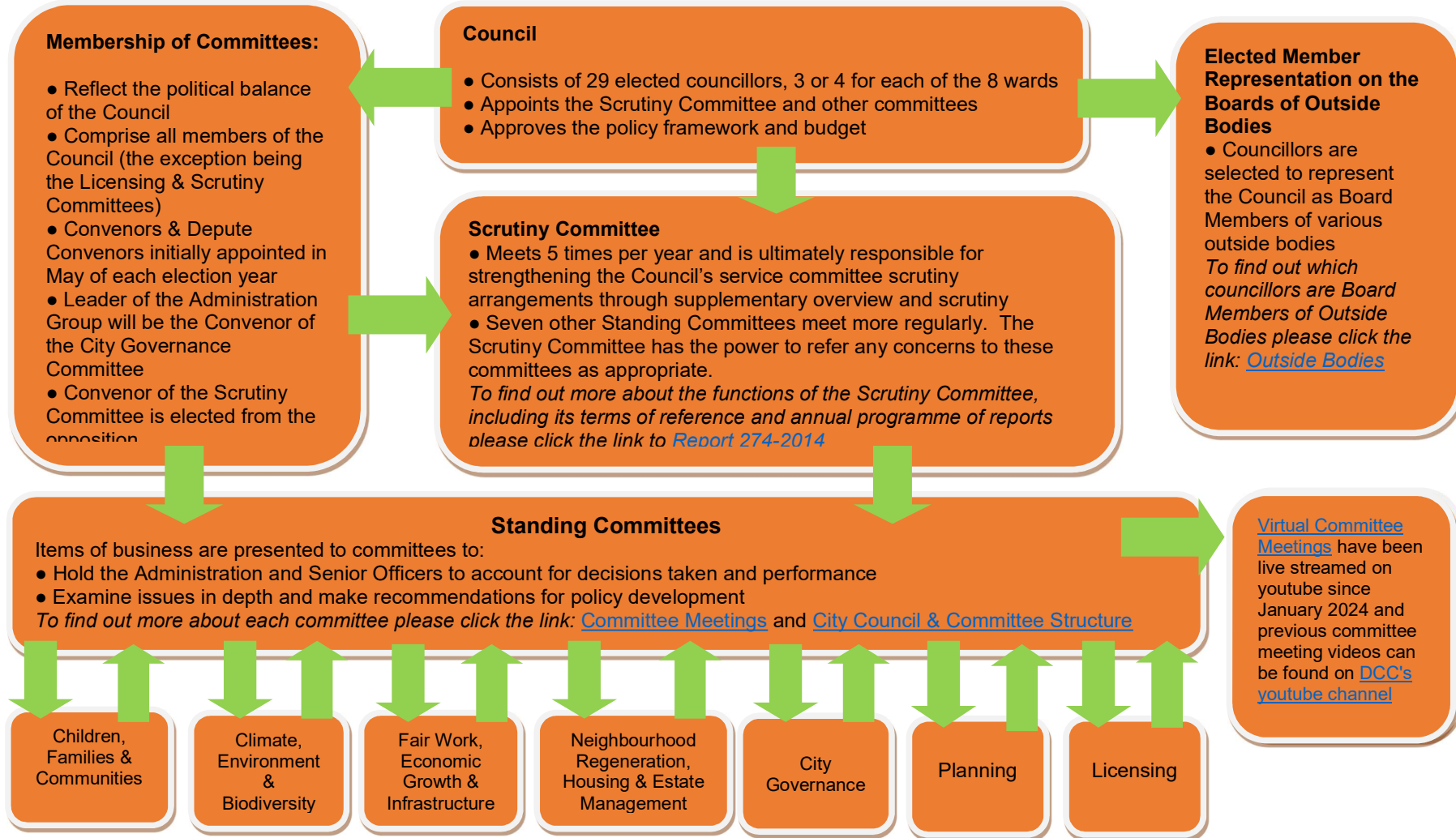
APPENDIX 2

CONTINUOUS IMPROVEMENT AGENDA FOR 2024/2025:

The Council's Corporate Governance Assurance Statement group has identified the following areas for improvement, full details are included in the Council's Local Code of Corporate Governance, to be taken forward during 2024/2025:

	Improvement	Source	Details	Responsible Officer	Target Completion Date
1	Continue to develop Business Continuity Strategy.	Local Code of Corporate Governance 2017/2018. (Principle F: Managing Risk). Report 223-2017	Carried forward from 2023/2024. In progress.	Service Manager - Community Safety and Resilience.	31/03/2025
2	Replace Construction Services' Costing System.		Carried forward from 2023/2024. In progress.	Head of Construction and Head of Customer Services and IT.	31/03/2025
3	Implementation of Corporate Property Management system.	Annual Governance Statement 2022/2023. (Self-Assessment Checklist (SAC): Internal Control Environment section).	Carried forward from 2023/2024. In progress.	Head of Design and Property Services.	31/03/2027
4	Mandatory Data Protection Impact Assessment (DPIA) training for appropriate officers.	Annual Governance Statement 2022/2023. (Self-Assessment Checklist (SAC): Information Governance section).	Carried forward from 2023/2024. In progress.	Head of Democratic and Legal Services.	31/03/2025
5	Review the Council's Standing Orders.	Annual Governance Statement 2022/2023. (Self-Assessment Checklist (SAC): Internal Control Environment section).	Carried forward from 2023/2024. In progress.	Head of Democratic and Legal Services.	30/09/2024
6	Roll-out advanced risk management training module for senior officers.	Corporate Governance Assurance Statement Group.	New for 2024/2025.	Head of Corporate Finance	31/03/2025
7	Fully roll-out Quality Conversations.	Annual Governance Statement 2023/2024. (Self-Assessment Checklist (SAC): Internal Control Environment.	New for 2024/2025.	Head of People	31/03/2025

Dundee City Council's Governance Structure



REPORT TO: SCRUTINY COMMITTEE – 26 JUNE 2024

REPORT ON: 2023/24 SCRUTINY COMMITTEE SELF-ASSESSMENT AND ANNUAL REPORT

REPORT BY CHIEF INTERNAL AUDITOR

REPORT NO: 173-2024

1. PURPOSE OF REPORT

This report provides a draft annual report to Council on the work undertaken by the Scrutiny and Audit Committee during 2023/24.

2. RECOMMENDATIONS

It is recommended that the Committee:

- (i) reviews the draft annual report for the year to 31 March 2024 and provide any comment;
- (ii) determines whether any amendments are required in the light of issues discussed at this meeting; and
- (iii) approves the annual report and agrees to submit it to the next City Governance Committee.

4. BACKGROUND

- 4.1 Guidance published by CIPFA is accepted as best practice for local authority audit committees. The Guidance was updated in 2022 and recommends that all audit committees should “prepare an annual report that provides assurance to all those charged with governance that it fulfils its purpose and can demonstrate its impact”. (Audit Committees Practical Guidance for Local Authorities and Police 2022).
- 4.2 The Committee agreed at the meeting on 24 April to undertake a self-assessment using the Cipfa checklist supplemented with questions about knowledge and skills and to prepare an annual report following the Cipfa guidance.

5. CURRENT POSITION

- 5.1 The annual report at Appendix 1 has been prepared to inform Dundee City Council of the work carried out by the Scrutiny Committee during 2023/24. It notes that an action plan will be prepared following a review of the self-assessment questionnaire results. The report concludes:
- 5.2 “As Convener of the Scrutiny Committee, I am satisfied that the Committee complies significantly with the Cipfa Position Statement, and this will be improved following the update of the Committee remit planned for after the recess. The work undertaken by the Committee during 2023/24 fulfils the Committee remit and provides reasonable assurance that the Council’s control environment, risk management arrangements, and governance framework operated effectively and efficiently during 2023/24. Actions have been put in place to address any weaknesses identified and the Committee will continue to monitor completion of these actions. Significant weaknesses identified have been included in the Annual Governance Statement and Corporate Governance action plan as appropriate.”

6. POLICY IMPLICATIONS

- 6.1 This report has been subject to the Pre-IIA Screening Tool and does not make any recommendations for change to strategy, policy, procedures, services, or funding and so has not been subject to an Integrated Impact Assessment. An appropriate senior manager has reviewed and agreed with this assessment.

7. CONSULTATIONS

7.1. The Council's Leadership Team have been consulted in the preparation of this report.

8. BACKGROUND PAPERS

8.1. None.

CATHIE WYLLIE, CHIEF INTERNAL; AUDITOR

DATE: 13 JUNE 2023

Scrutiny Committee Report to Dundee City Council 2023/24

Introduction

CIPFA guidance recommends that all audit committees should “prepare an annual report that provides assurance to all those charged with governance that it fulfils its purpose and can demonstrate its impact.” (Audit Committees Practical Guidance for Local Authorities and Police, published by CIPFA in 2022.)

This report has been prepared to inform Dundee City Council of the work carried out by, and the impact of, the Scrutiny Committee during the period April 2023 to March 2024 and for the year to 31 March 2024. It also provides details of the Committee’s membership and attendance.

Scrutiny & Audit Committee remit

The Scrutiny Committee is a key component of the Council’s corporate governance framework. It provides an independent and high-level focus on the audit, assurance and reporting arrangements that underpin good governance and financial standards.

The purpose of the Scrutiny Committee is to provide independent assurance to the full Council of the adequacy of the risk management framework and the internal control environment. The Committee provides independent review of Dundee City Council’s governance, risk management and control frameworks and oversees the financial reporting and annual governance processes. It oversees internal audit and external audit, helping to ensure efficient and effective assurance arrangements are in place.

The Committee’s remit is set out in Dundee City Council’s Standing Orders. It covers all the core functions of the Committee. The remit has been reviewed and is in the process of being updated to ensure it complies with CIPFA’s 2022 guidance. It is planned to bring the revised Standing Orders to committee after the recess.

During 2023/24 the Committee meetings remained on-line.

All elements of the Committee’s remit, as detailed in the Standing Orders, have been fulfilled if applicable during the year. This has been achieved through information received from internal audit, external audit, other external scrutiny and inspection agencies, and assurances from management. Assurances about and from internal and external audit are summarised below. Other sources of information provided good assurance over the areas in the remit. Minutes of the Committee meetings were presented to Council. One report on Cyber Security was referred to the City Governance Committee and the Policy and Resources and City Governance Committees referred several reports to the Scrutiny Committee during the year.

Membership and Attendance

Membership of the Committee is set out in Standing Orders at 8. The Committee size is in line with the 2022 guidance recommendation. There are currently no non-elected members of the Committee.

The Committee met formally on six occasions during 2023/24 and all meetings were quorate (at least three members in attendance including a representative from the Administration and the Major Opposition Group).

Scrutiny Committee Attendance 2023/24

Member	Expected attendances	No. meetings attended	of Nominated substitute attended
Depute Lord Provost Kevin Cordell	6	6	
Bailie Kevin Keenan	6	6	
Bailie Helen Wright	6	5	Councillor Charlie Malone
Bailie Willie Sawers	2	2	
Bailie Christina Roberts	4	4	
Bailie Fraser Macpherson	6	6	
Bailie Derek Scott	6	5	
Councillor Nadia El-Nakla	6	5	Councillor Ken Lynn
Councillor Lynne Short	6	5	

At the meeting of the Recess Sub Committee held on 10th July 2023 it was agreed that Bailie Christina Roberts be appointed as a member of the Committee as replacement for Bailie Willie Sawers.

The Chief Executive, Executive Director of Corporate Services, Head of Corporate Finance, Head of Democratic and Legal Services and the Chief Internal Auditor (or their nominated substitutes) attended all Committee meetings. Other Executive Directors and senior officers also attended when required. Representatives from External Audit, Police Scotland, Scottish Fire & Rescue Services attended meetings and spoke to their reports.

Training

A range of briefings and other training was offered to elected members during 2023/24. A training record is kept by Committee Services.

Internal Audit

There was a reduction in resource capacity within the Internal Audit team during 2023/24. This was due primarily to vacant posts in the Internal Audit Team, and reduced capacity within the Risk and Insurance teams which impacted on the time available for audit work of the Principal Auditor.

The arrangement to share the time of the Service Leader Internal Audit from Angus Council with Dundee City Council was in place throughout 2023/24. The arrangement was reviewed in September 2023 and the decision made to continue. The time split was amended to 50:50 from 1 January 2024. It was previously 40:60 Dundee City and Angus.

The Scrutiny Committee takes assurance from Internal Audit on a wide range of issues and an update report from the Chief Internal Auditor is considered at every Committee meeting. Completed audit reports for 2023/24 provided substantial or comprehensive assurance with three exceptions. There were no critical audit actions outstanding at May 2024, and three agreed in June 2024. Reports concluded with Limited Assurance were:

- General Ledger. At May 2024 five actions were in progress. One medium priority action that is past its original due date is estimated to be 25% complete. Four other actions (two High Priority and two Low Priority) have not yet reached their implementation dates.

- Adaptations for People with Disabilities. This was agreed in June 2024 and has seven High priority actions and two Low priority actions addressing client safety, reputational and compliance risks.
- Financial Sustainability LACD. This was agreed in June 2024. There are three critical, four high and one medium priority recommendations covering the Council and LACD and addressing completion of a review of the Service Agreement between the Council and LACD, and development thereafter of plans to deliver this and monitor results.

Last year three audits fell into Limited and no assurance categories. Only one still has open actions at May 2024. School Funds income collection and reconciliations (no assurance). At May 2024 there were two low priority recommendations still in progress, both estimated by management to be 80% complete.

Progress is monitored by Internal Audit and reported to the Scrutiny Committee throughout the year.

External Audit

External Audit is another key provider of assurance to the Committee. The external auditors, Audit Scotland, are appointed by the Accounts Commission, who also monitor audit quality. The results from external audit reports during 2022/23 have been positive, including the results from the 2022/23 audit (Article II Report 313-2023 Scrutiny Committee 27 September 2023 refers), and the thematic Best Value report for 2022/23 (Article IX, Report 241-2023 Scrutiny Committee 6 December 2023 refers), and the Accounts Commission comments thereon reported to City Governance Committee (Article IX, Report 37-2024 19 February 2024 meeting refers). Audit Scotland recognised several areas of strength and the Accounts Commission commended the Council for progress since the last Best Value audit and sound financial management and planning.

Assurances

Good assurance was received throughout the year from a number of sources in addition to internal and external audit, including the Care Inspectorate and Education Scotland. The majority of areas covered by these inspection agencies were assessed as “good,” “very good” or “very effective.” One school was assessed as having weak and unsatisfactory areas in an inspection published in June 2023 (Article III, Report 280-2023 from June 2023 Scrutiny committee refers). Follow up work published in March 2024 and reported to Scrutiny committee in April 2024 recognised progress in implementing agreed improvement actions. (Report 126-2024 refers). Scrutiny Committee members visited the school and were pleased to see the progress that has been made.

Self-assessment and action plan

A self-assessment for 2023/24 was undertaken using the questionnaire provided in Cipfa’s 2022 Guidance for Audit Committees, supplemented with questions about Committee members’ knowledge and skills. Scoring was from 0 to 4 as follows, allowing for a maximum score of 224 per person.

Score	Operation of the Committee	Skills and Knowledge
0	Does not comply - Major improvement require	Little Knowledge

1	Partially complies - Significant improvement required	Some Knowledge
2	Partially complies - Moderate improvement required	Good Knowledge
3	Partially complies - Minor improvement required	Advanced Knowledge
4	Fully complies - No further improvement required	Expert Knowledge

Results from the self-assessment questionnaire showed an average score of 77% in terms of effectiveness and compliance with the principles set out in the Cipfa guidance. As this is the first time this self-assessment has taken place the areas scored 0 to 2 will be considered by officers and further action proposed as required. Undertaking the self-assessment and preparing this report address some of the low scores. Planned updates to the committee's terms of reference to comply with the 2022 Cipfa guidance will also address some of these.

The two questions about knowledge and skills covered 17 topics about core and specialist areas of knowledge and skills required by members of the Committee. Scores for these ranged from 2 to 4. The specific topics where further training needs were identified will be addressed by officers in the coming year and included in the action plan to be developed.

The committee does not currently seek feedback from external presenters to meetings.

Conclusion

The Scrutiny Committee is satisfied that the Committee complies significantly with the Cipfa Position Statement and this will be improved following the update of the Committee remit planned for after the recess. The work undertaken by the Committee during 2023/24 fulfils the Committee remit and provides reasonable assurance that the Council's control environment, risk management arrangements, and governance framework operated effectively and efficiently during 2023/24. Actions have been put in place to address any weaknesses identified and the Committee will continue to monitor completion of these actions. Significant weaknesses identified have been included in the Annual Governance Statement and Corporate Governance action plan as appropriate.

ITEM No ...13.....

REPORT TO: SCRUTINY COMMITTEE - 26 JUNE 2024
REPORT ON: ANNUAL REPORT ON COMPLAINTS
REPORT BY: CHIEF EXECUTIVE
REPORT NO: 161-2024

1. PURPOSE

To report on performance in dealing with complaints in 2023/2024, with comparisons to previous years, and to show how the Council continues to learn from complaints.

2. RECOMMENDATIONS

It is recommended that Committee notes:

- a) the key performance indicators on complaints closed between 1 April 2023 and 31 March 2024, with trends from previous periods;
- b) examples of the volume of transactions the Council has with customers and citizens as a context for the number of complaints;
- c) examples of how complaints have been used to improve services;
- d) results of the satisfaction survey sent to people who made complaints in 2023/2024;
- e) examples of compliments received about Council services.

3. FINANCIAL IMPLICATIONS

None.

4. BACKGROUND

- 4.1 The model Complaints Handling Procedure for Local Authorities requires that regular reports are produced for elected members. This report covers complaints closed in the year between 1 April 2023 and 31 March 2024.
- 4.2 In terms of performance management, the report includes data on key complaint handling indicators (Appendix One) and results from the satisfaction surveys sent to those who had complaints closed during the period (Appendix Four). The report also gives examples of how complaints have been used to improve processes (Appendix Three), another requirement of the model procedure.
- 4.3 To provide some context for the number of complaints received, Appendix Two includes infographics giving examples of the range and number of transactions the Council has with customers and citizens, while Appendix Five gives examples of compliments received about Council services during the year.
- 4.4 Benchmarking information from other Scottish Councils, based on an analysis by the Scottish Local Authorities Complaint Handlers Network, is referred to at various points in the report.

5. OVERVIEW OF PERFORMANCE

5.1 Detailed information is included in the Appendices. Key issues to highlight include:

- (a) The number of complaints recorded in 2023/2024 increased to 1,024 compared to 830 in 2022/2023.
- (b) Performance in terms of the % of complaints closed within the target times dipped in 2023/2024 compared to 2022/2023.
 - for stage 1 complaints, the % meeting the 5-day target was 55.7% compared to 68.4% the previous year. A further 15.1% of cases were closed within an extended target timescale, up to 10 days.
 - for stage 2 complaints, the % meeting the 20 day target was 46.8% compared to 54.4% the previous year, although good use continues to be made of the facility to extend the target, which led to an improvement in the % of cases closed within either the target or extended target, up to 81.6%.

Both the 5 day and 20-day targets are designed to drive improvement in the promptness of responses, rather than being absolute standards that every case is expected to meet, and stage 2 cases especially can be about complex and sensitive issues. However, a range of actions are underway to attempt to improve performance in the % of complaints which are closed within target. These include training for employees and more frequent reporting to Council Leadership Team. There has been some improvement in recent monthly figures.

- (c) The average number of days taken to close complaints in 2023/2024 was 7.7 days at stage 1 (compared to 5.0 days last year) and 27.8 days at stage 2 (compared to 26.1 days last year). While the target in the complaints handling procedure for stage 2 complaints is 20 days, this can be extended without limit, as it is acknowledged by the Ombudsman that many complaints at this stage will be more complex and take longer to investigate. Appendix 1 includes data on such cases for 2023/2024 and the previous 5 years.
- (d) Benchmarking data from other Councils is not yet available for 2023/2024. In 2022/2023, Councils across Scotland took an average of 7.0 days to respond to complaints at stage 1, with this figure rising to 12.1 days in our 'family group' of comparable authorities. For stage 2 complaints, the Scottish average was 20.8 days and the family group average 21.3 days.
- (e) The % of complaints fully upheld at both stages (24.9% at stage 1 and 21.9% at stage 2) were up compared to the 2022/2023 figures (21.4% at stage 1 and 14.4% at stage 2).
- (f) Failure to provide a service (which on detailed analysis often turns out to be a delay in providing a service, rather than not providing it at all) has remained the most common reason for complaint.

5.2 All of the issues raised by this report will continue to be discussed at Council Leadership Team, the Complaints Review Group and within individual services, and be highlighted in training sessions. The examples given in Appendix Three demonstrate the Council's commitment to learn from complaints and improve processes to prevent the same issues recurring, in addition to those complaints which lead to managers speaking to individual employees or arranging training for teams.

6. POLICY IMPLICATIONS

- 6.1 This report has been subject to the Pre-IIA Screening Tool and does not make any recommendations for change to strategy, policy, procedures, services, or funding and so has not been subject to an Integrated Impact Assessment. An appropriate senior manager has reviewed and agreed with this assessment.
- 6.2 The complaints recording database includes a feature that asks those dealing with complaints to note whether any complaints relate to an equalities issue - age, disability, sex, sexual orientation, race, or religion/belief. During 2023/2024, there were 10 such complaints recorded, 6 relating to disability, 2 relating to religion/belief and 1 each relating to sexual orientation and race. These complaints have been drawn to the attention of the lead officer with responsibility for equality and diversity and any issues he highlighted have been taken up with the services concerned.

7. CONSULTATIONS

The Council Leadership Team was consulted in the preparation of this report.

8. BACKGROUND PAPERS

None.

GREGORY COLGAN
CHIEF EXECUTIVE

Date: 6 JUNE 2024

ANDREA CALDER
HEAD OF CHIEF EXECUTIVE'S SERVICE

KEY PERFORMANCE INDICATORS

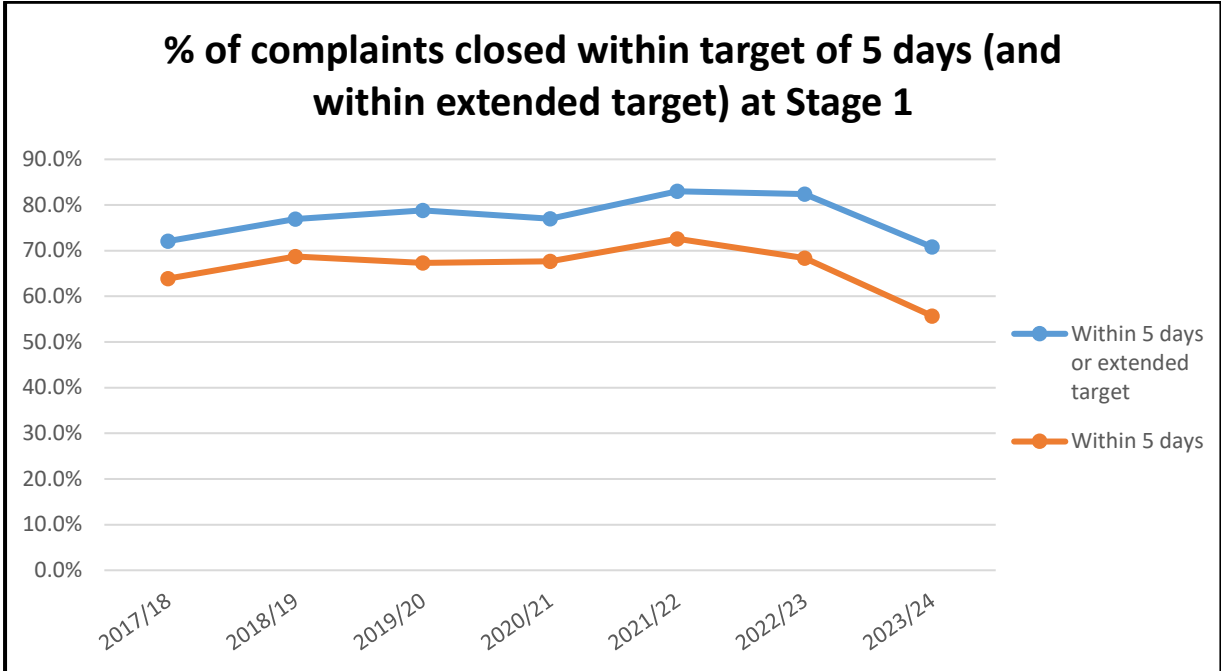


BREAKDOWN BY SERVICE

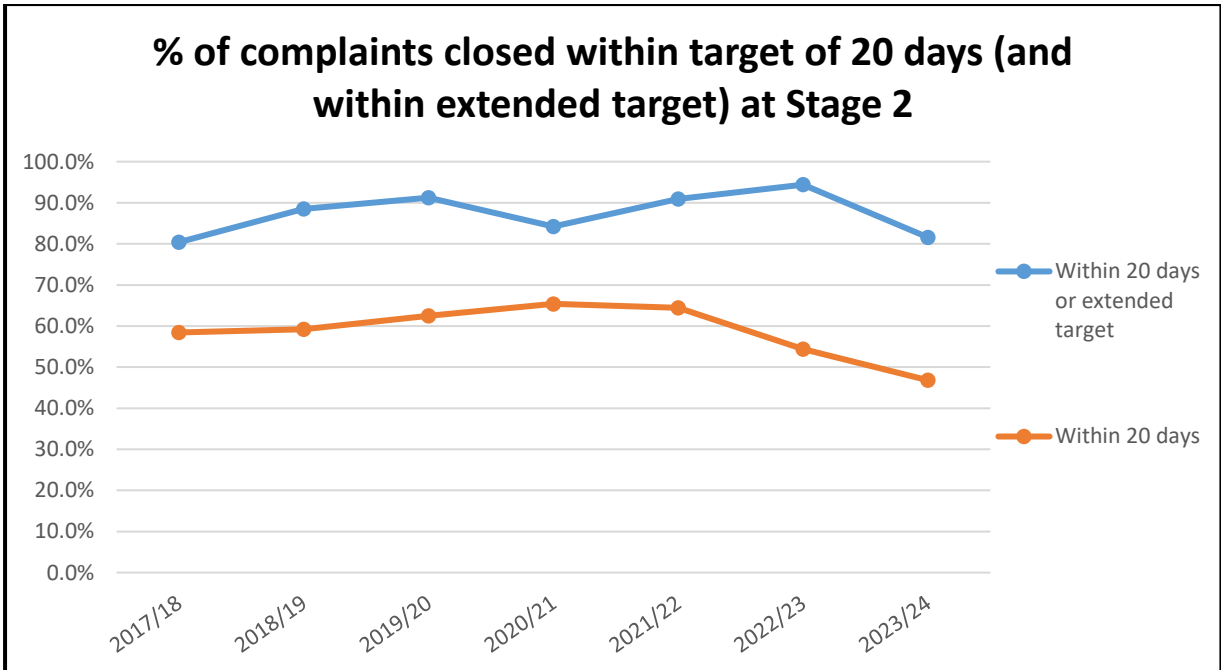
Service	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
Corporate Services	90	89	71	80	83	92	108
Children & Families							
- Education	124	125	98	41	70	83	93
- Children's Services	16	46	43	30	37	60	52
- Criminal Justice	4	3	8	3	4	7	5
Neighbourhood Services							
- Housing & Construction	108	180	177	130	162	199	316
- Environment Services	145	153	136	129	263	228	232
- Communities, Safety & Protection	N/A	N/A	22	19	31	41	59
City Development	59	50	56	48	58	76	117
Chief Executive's	1	6	4	2	2	0	1
Dundee Health & Social Care Partnership: Community Care	38	32	51	23	50	44	41
Totals	585	684	666	505	760	830	1024

The most significant % change since last year is the increase in complaints concerning Housing and Construction services.

The complaints handling procedure includes targets at each stage, which can be extended. The charts on this page show both the % of cases closed within target at each stage and the % which met the target or the extended target.



The average number of days taken to close complaints at stage 1 in 2023/2024 was 7.7, compared with 5.0 in 2022/2023, 4.8 in 2021/2022, 5.6 in 2020/2021, 4.5 in 2019/2020, 5.2 in 2018/2019 and 8.0 in 2017/2018.



The average number of days taken to close complaints at stage 2 in 2023/2024 was 27.8, compared with 26.1 in 2022/2023, 25.0 in 2021/2022, 27.0 in 2020/2021, 23.0 in 2019/2020, 19.3 in 2018/2019 and 24.5 in 2017/2018.

NOTE: Both the 5 day and 20-day targets are designed to drive improvement in the promptness of responses to complaints - they are not absolute standards that every case is expected to meet. However, action has been taken to try and improve the % of cases meeting the targets.

BENCHMARKING ON CLOSURE TARGETS

Benchmarking with other Scottish Councils (based on the latest available 2022/2023 data) shows that the average number of days taken to close complaints at stage 1 in Dundee in the most recent period was similar to last year's Scottish average of 7.0 days, and better than the average for the family group of comparable authorities for 12.1 days. However, the average number of days taken to close stage 2 complaints in Dundee in the most recent period was higher than the 2022/2023 figures for Scotland as a whole (20.8%) and our family group (21.3%).

COMPLEX COMPLAINTS

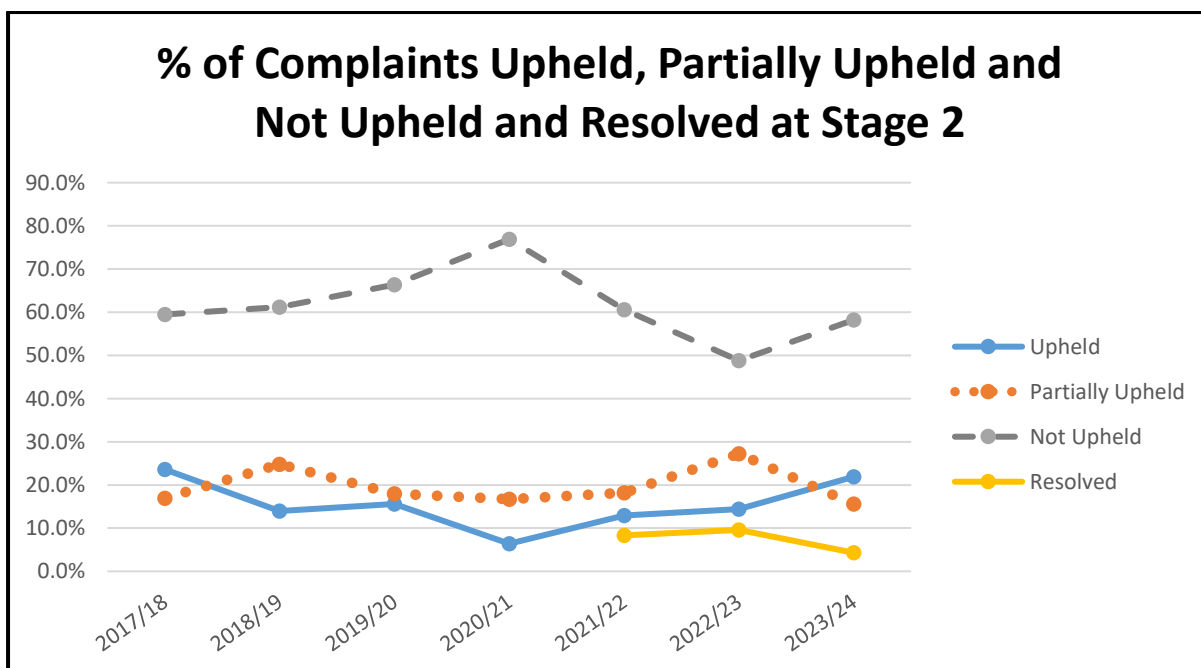
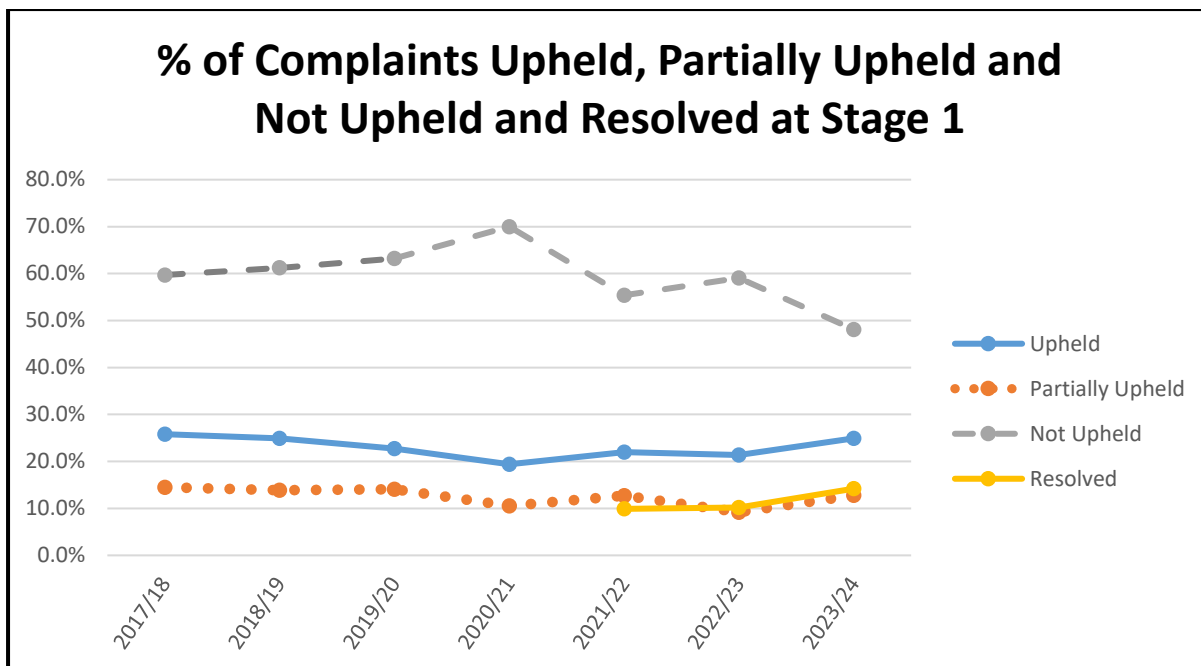
While the target in the complaints handling procedure for dealing with complaints at Stage 2 is 20 days, this can be extended without any limit as it is acknowledged by the Ombudsman that many complaints at this stage will be more complex and take longer to investigate. Data for the last 6 years on the number of cases closed in each time period, shows:

Year	20 days or less	21-39 days	40-99 days	100 days +
2023/2024	75	36	19	2
2022/2023	85	40	10	1
2021/2022	91	29	11	1
2020/2021	60	11	13	3
2019/2020	86	21	18	6
2018/2019	120	34	18	3

The complaints which took over 100 days to close over the 6-year period have been analysed, and the vast majority concerned either Children's Services Social Work, Schools or Health and Social Care. These are the services which normally receive the most complex and sensitive complaints which can involve meetings with parents and family members and carrying out more in-depth investigations which can have more serious implications for staff, so they do often take longer to investigate and respond to.

COMPLAINTS BY NATURE

Nature of Complaint	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
Delay in responding to enquiries and requests	10.9%	13.8%	16.3%	18.2%	22.8%	16.2%	20.9%
Failure to meet our service standards	19.7%	21.5%	17.8%	15.5%	16.4%	17.0%	16.9%
Treatment by or attitude of a member of staff	29.4%	25.1%	24.8%	20.3%	18.9%	20.2%	20.5%
Failure to provide a service	25.3%	21.1%	25.6%	24.6%	27.2%	34.1%	26.8%
Dissatisfaction with our policy	8.3%	12.3%	11.2%	14.1%	11.4%	8.6%	10.5%
Failure to follow the proper administrative process	6.3%	6.2%	4.3%	7.3%	3.3%	3.9%	4.4%



NOTE: A new option to categorise complaints as ‘resolved’ was only introduced by the Ombudsman from 1 April 2021, so there is only data for 3 years on that outcome to date. This category is designed to cover complaints which are very quickly dealt with without any need to investigate and decide if the complaint should be upheld or not.

BENCHMARKING ABOUT OUTCOME OF COMPLAINTS

Benchmarking data from other Scottish Councils is only available for 2022/2023. Comparing with Dundee’s 2023/2024 figures shows that Dundee City Council upheld and partially upheld a lower % of complaints than both the Scottish average and the average of the family group of comparable Councils, as shown in the tables below:

Stage 1 Outcomes - Dundee 2023/2024 compared to benchmark 2022/2023.

Outcome	Dundee	Family Group	Scottish Average
Upheld	24.9%	29.8%	39.3%
Not Upheld	48.1%	32.4%	27.2%
Partially Upheld	12.8%	24.5%	16.8%
Resolved	14.2%	13.3%	16.7%

Stage 2 Outcomes - Dundee 2023/2024 compared to benchmark 2022/2023.

Outcome	Dundee	Family Group	Scottish Average
Upheld	21.9%	28.4%	30.4%
Not Upheld	58.2%	38.9%	42.1%
Partially Upheld	15.6%	19.1%	20.0%
Resolved	4.3%	13.7%	7.7%

Discussions will be had through the Scottish Local Authorities Complaint Handlers Network to identify any reasons why other Councils appear to uphold a higher % of complaints.

EXAMPLES OF THE VOLUME OF TRANSACTIONS THE COUNCIL DEALS WITH



APPENDIX THREE

LEARNING FROM COMPLAINTS:

EXAMPLES OF HOW COMPLAINTS HAVE BEEN USED TO DRIVE SERVICE IMPROVEMENTS

Officers closing off a complaint as upheld or partially upheld are asked to identify planned service improvements, designed to prevent similar issues recurring. These often involve speaking to individual employees, arranging training for teams on correct use of procedures and customer care standards, or using the complaint as a 'case study' in team discussions. However, we aim use complaints to identify wider process/service improvements, and below are some examples of how that was done during 2023/2024:

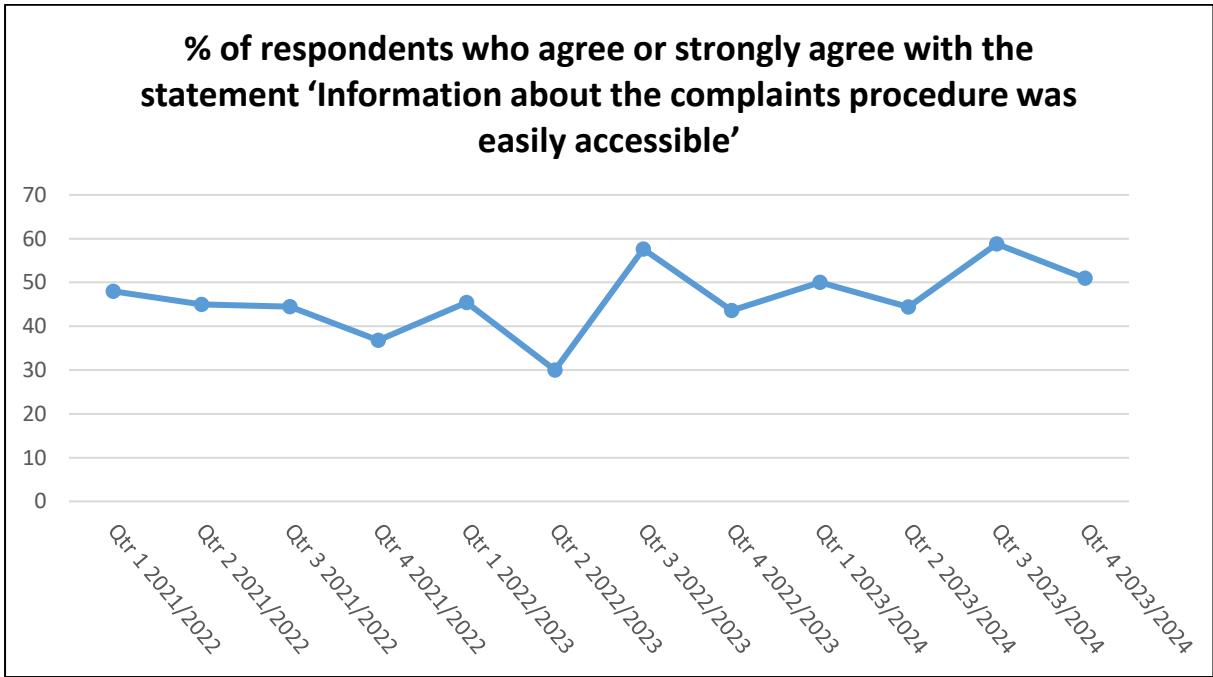
A customer complained that	We listened, we acted
She received a letter saying she had not responded to a request to allow access for an annual gas safety check.	The service acknowledged that the letter was inaccurate and poorly worded and would be reviewed along with the other letters used for this process.
Pupils had trained for a sports event then were not given the opportunity to take part.	Head Teacher to review communication protocols with staff and parents and ensure robust planning is in place to allow pupils to attend events whenever possible.
There was a delay in delivery of bins.	Stock recording system put in place to help avoid future delays.
Communal bins near their house were filling up quickly and not being emptied often enough.	Business Process Team to monitor situation to see if revised collection frequency had a positive effect and bin capacity is adequate.
He was unhappy with the information and assistance given in relation to recording noise from a neighbour.	Clearer information to be given to people making complaints about noise, specifically around the use of surveillance and other means of gathering evidence.
Calls to a number given in a letter were not answered and an email was not replied to.	The team introduced new voicemail protocols for hybrid workers and set up an automated reply from their email box.
They found it difficult to submit an online housing application form and felt that staff had not been helpful.	The manager reviewed the process for customers requesting a form and ensured all staff were clear about how to deal with requests.
They had not been given clear advice about options relating to their pension and how decisions could affect tax liability.	Communication with individuals who exceed the 25% tax free allowance will be clear to maximise understanding.
Street bins had not been secured correctly, taking up more space on the street and allowing people access to leave rubbish between the bins.	A supervisor closed the bins together, closing the gaps, and briefed crews on uplifting any spillage.
They thought it had been agreed that their child's school would raise a mitigation for exam results with the SQA's Examination Exceptional Circumstance Team.	School will ensure that written agreement and confirmation is sought from parents and young people regarding any consideration for Examination Exceptional Circumstance and/or additional support arrangements for sitting exams.
The content and tone of a letter he received, after indicating that he was considering an application for registration as a landlord, was intimidating.	Landlord Registration Team will review the circumstances in which such letters are issued to ensure they have sufficient evidence/ grounds before sending them.

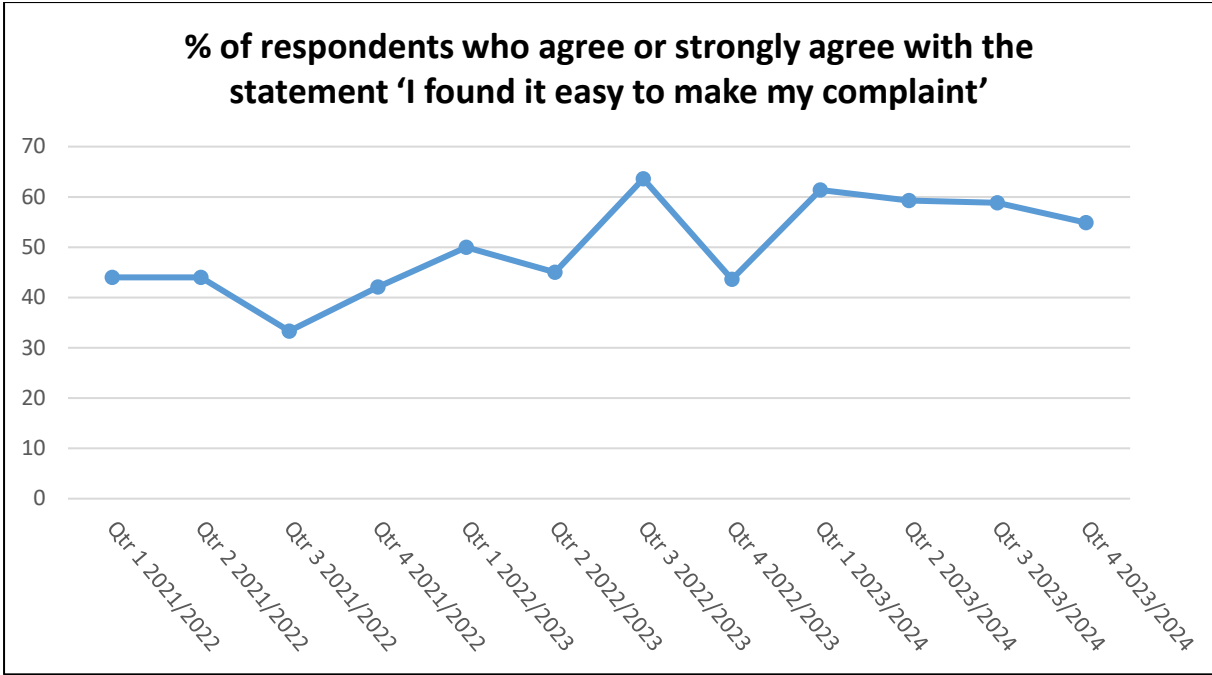
SATISFACTION WITH COMPLAINTS HANDLING

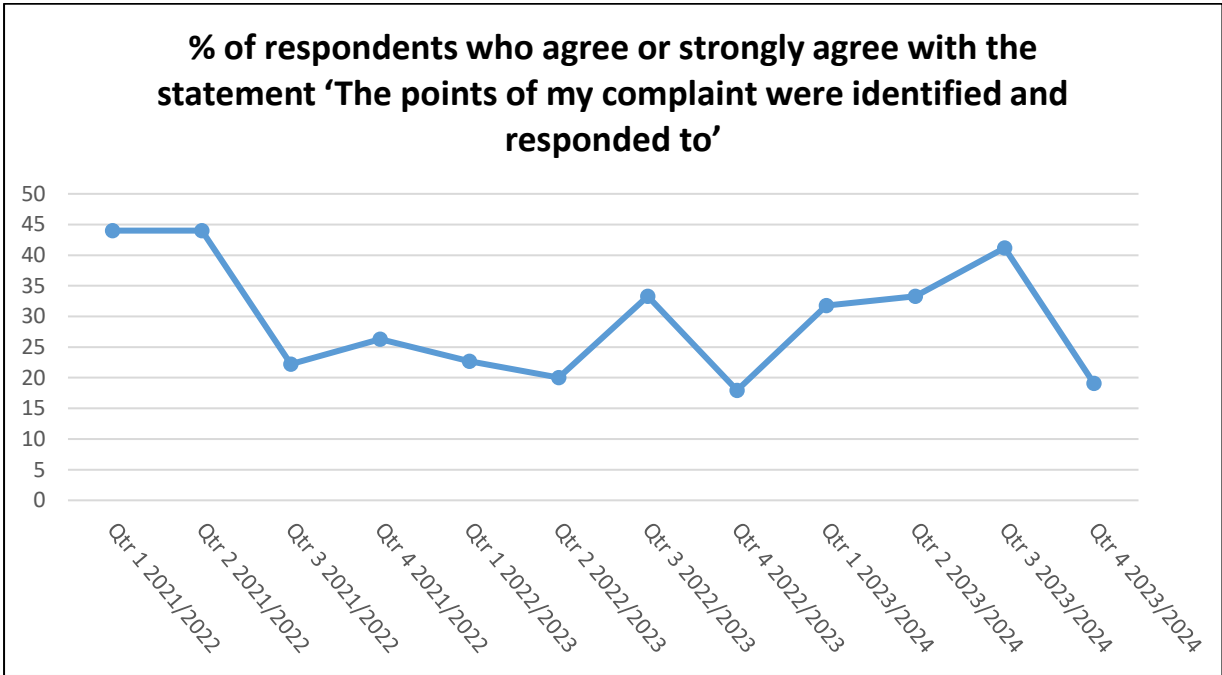
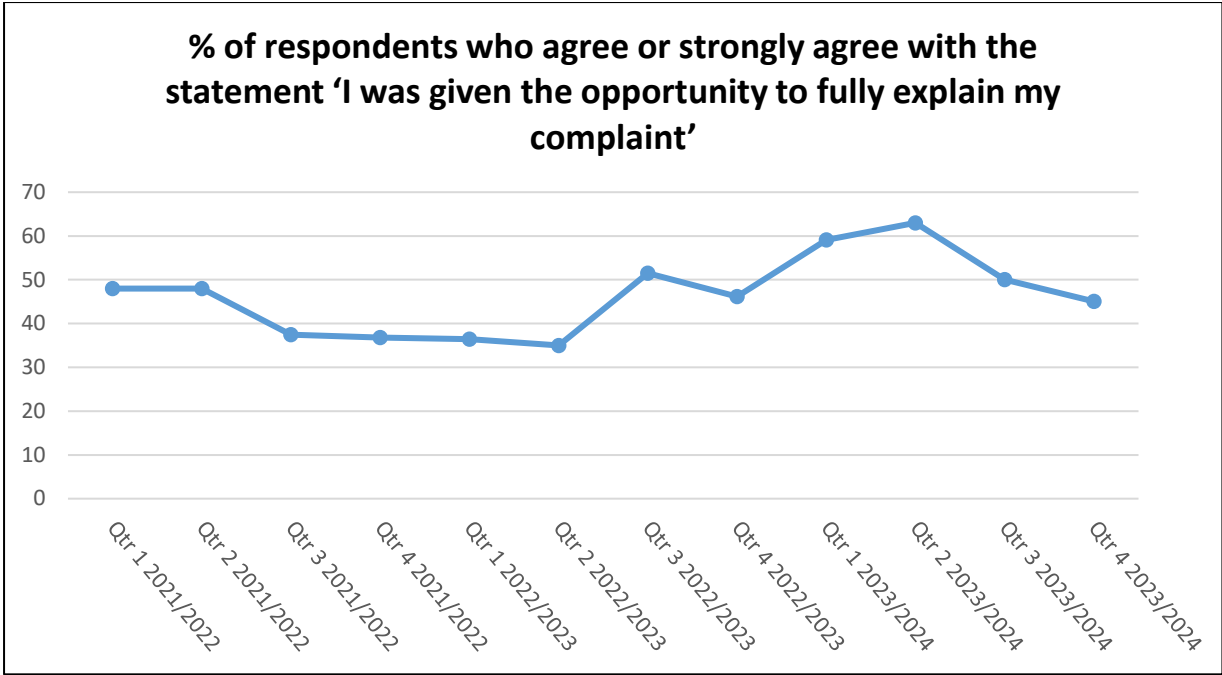
The model Complaints Handling Procedure requires the Council to report on a measure of customer satisfaction with its complaints process. To do this, surveys are issued every 3 months to people who have had a complaint closed off in the previous quarter.

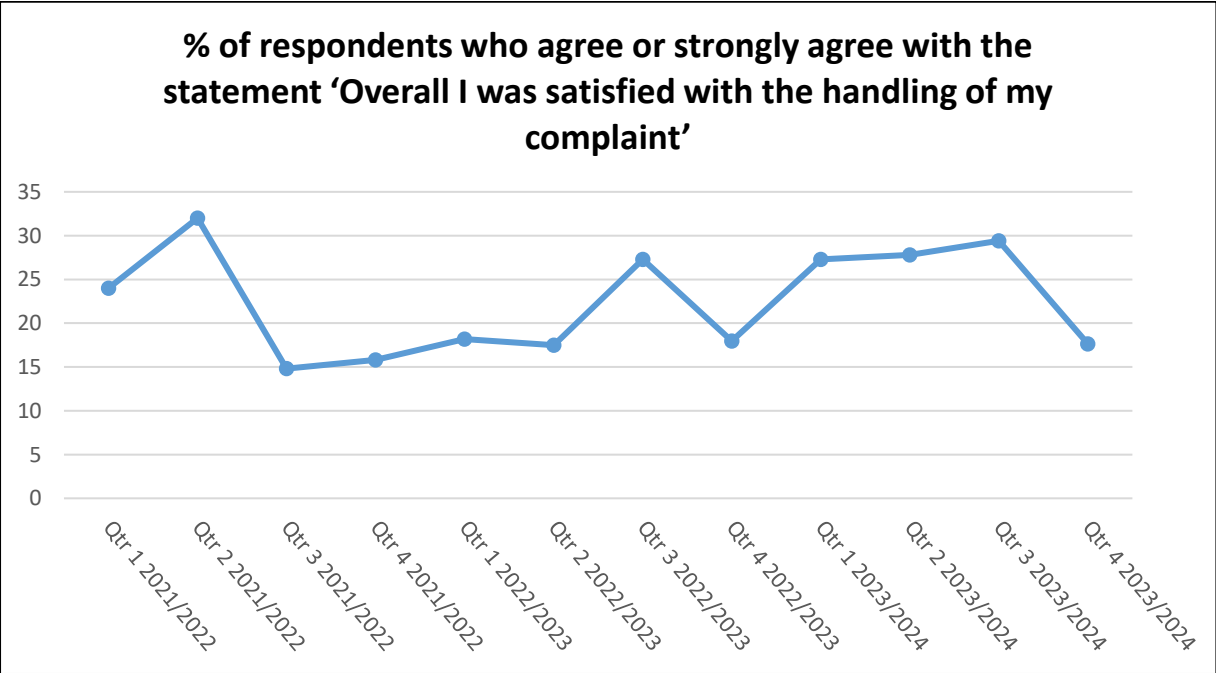
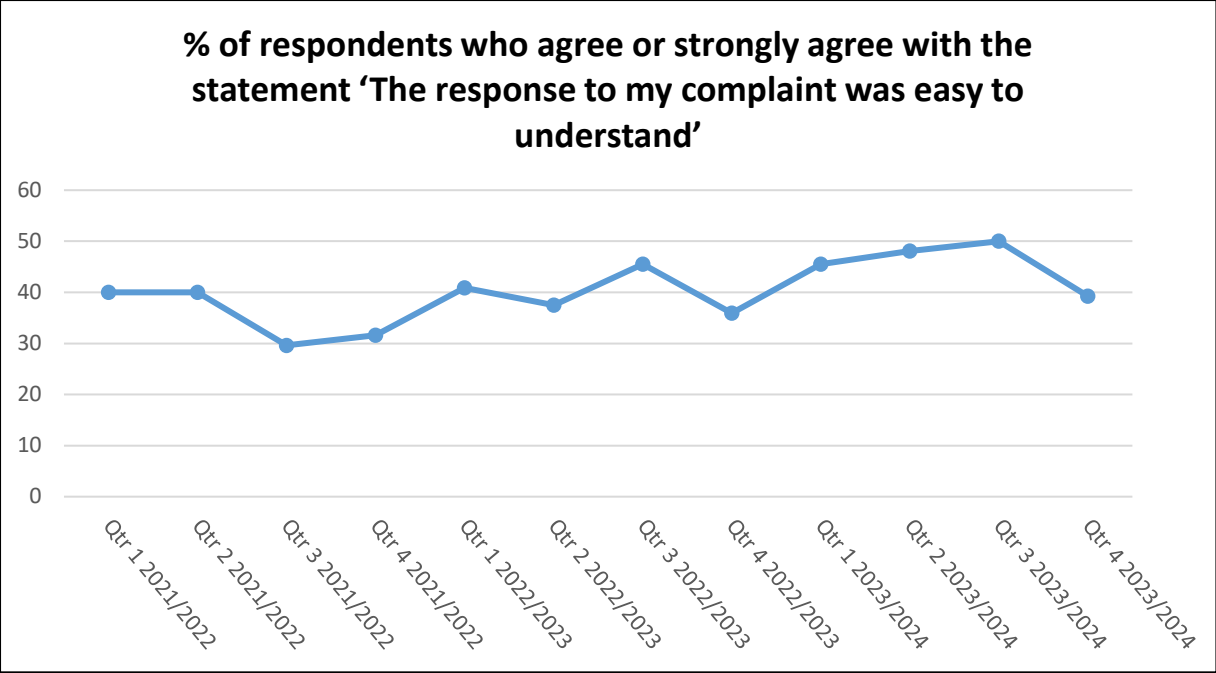
From the beginning of 2021/2022 we have been using a new survey agreed by the Scottish Local Authorities Complaint Handlers Network which is why trends are only available from the first quarter in 2021/2022. However, trend information is beginning to build up from the quarterly surveys and we now have 3 years of data.

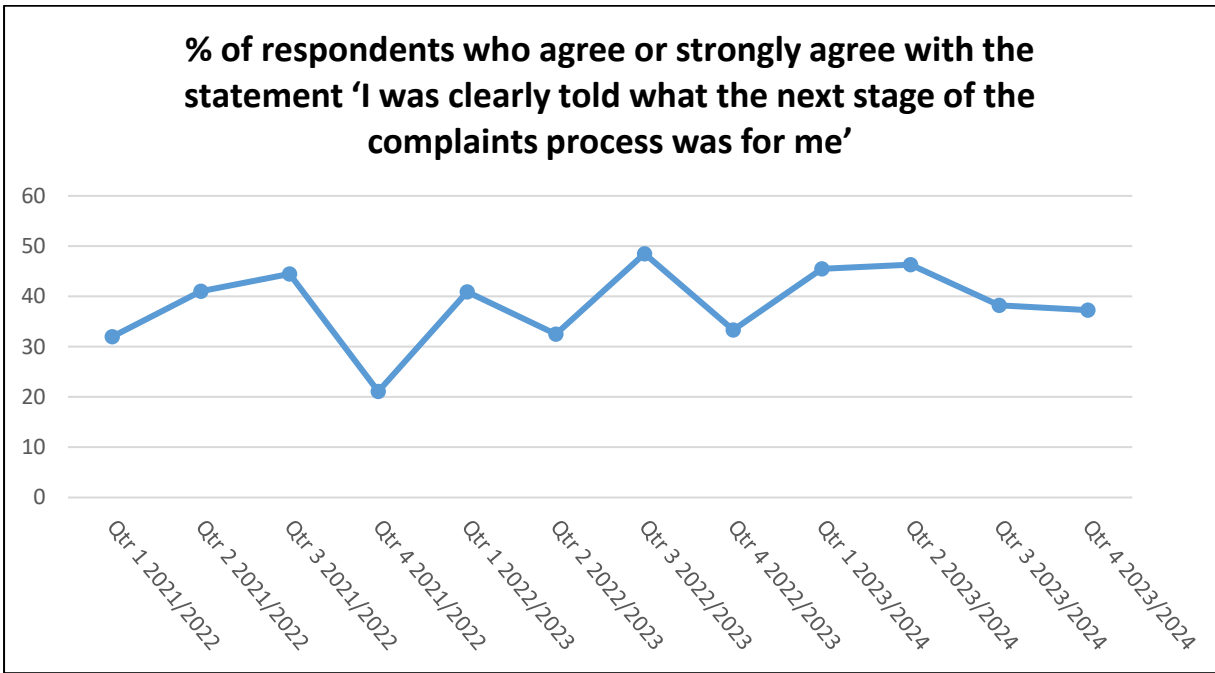
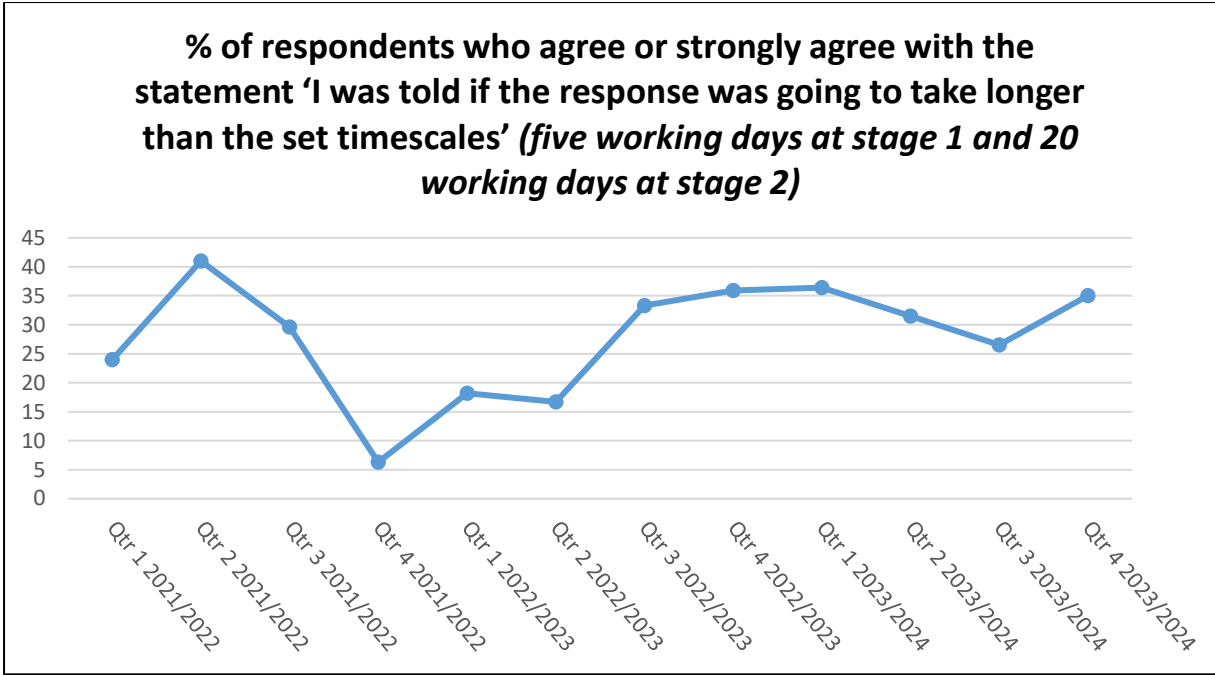
The charts below show the % of respondents who said they agreed or strongly agreed with each of the statements in the survey. Since the survey sample consists entirely of people who have made a complaint, many of which are not upheld, it may not be surprising that satisfaction levels are not particularly high. The aim is to increase the % of respondents who acknowledge that the process of dealing with their complaint was satisfactory and who feel they have at least been heard and had a clear explanation, even if they did not get the outcome they desired.











BENCHMARKING ON SATISFACTION SURVEY DATA

Some limited benchmarking information is available from other Councils in Scotland who use the same customer satisfaction survey. In 2022/2023, the average % of respondents who said they agreed or strongly agreed with the statements was 34.6% across all Scottish Councils who ran the survey, compared to the most recent figure of 36.7% in Dundee. The comparable figures for just our 'family group' of comparable authorities was 39.5%. Work will continue (through training, communication with services, discussion at the Complaints Review Group and discussion at Council Leadership Team) to improve responses and hopefully improve satisfaction scores.

COMPLIMENTS

Members suggested that it would be useful to include in this report examples of compliments which have been received about Council services.

Tell Us About Good Service

Below are some examples of the compliments which were submitted during 2023/2024 on the 'Tell Us About Good Service' online form on the Council's website:

- Huge thank you to Environmental Health for following up a concern I spoke to them about yesterday. A lady visited myself this morning and is going to arrange for the contaminated bins of some of our neighbours to be uplifted and also arrange for letters to be issued in connection with keeping the area tidy. I have been trying for many months to sort out this problem with the company whom we pay fees to, to upkeep the area and although they have listened and replied, and they have tidied up some fly tipping problems by having the maintenance man remove goods which have been left, the problem has been ongoing. I really appreciate the speed and effort that Dundee City Council has put into this problem and the understanding they have shown towards it. I am very hopeful that the actions which have been taken will resolve our problem. Thank you again for all support given.
- (for Trading Standards) X listened to my tale of woe (about a private company) and gave me some glimmer of hope and a course of action that may represent a possibility of a result. My sincere thanks for listening and for those who provide the service from a very grateful old man.
- As people are quick enough to report bad workmanship/bad experiences with tradesmen, I think it is only fair to also report a well-mannered, efficient, and competent tradesman also. The gas engineer who carried out my gas safety check this afternoon was all of the above and is an asset to Dundee Contract Services.
- Last year the walkway, cycle-path was greatly improved, between North Balmossie Street and Inchkeith Avenue but weeds were allowed grow creating an eye-sore on the north border spoiling the intended improvement. Today I used the path and very pleased to see the planting of many shrubs in the areas where weeds had previously been allowed to accumulate. Thanks for the planting of these new shrubs which finishes off a professional job. I guess the finances were not there last year, but thanks for improving the local environment. Well done.
- Hi, just to say thank you and the staff for coming back to Gowrie Street to empty the bins that had been missed. I notified you yesterday. It makes a big difference as there's quite a number of bins out and it's great you came back so soon. Thank you.
- X was in my street today strimming. Lived here 26 years and nobody has ever done it to his standard he has done today. What a pleasant hard-working guy based at Caird Park depot just now. I hope he gets the recognition he deserves - a credit to the Council.
- I would like to thank you for arranging for the verges to be strimmed in John Grahame Avenue, and the application of weedkiller. This has made a tremendous difference already and there have been positive comments. Many thanks again.
- Just thank you for all you people did to make Radio 1 Big Weekend such a great event. I know it can't have been an easy task. Made me so proud of our city.
- I just want to email to say thank you for an amazing Big Weekend. The Council have done an amazing job at hosting. I would love to see more events in Dundee as it was very well organised. Thanks.

- Paper bin at Naughton Place was overflowing. Missed collection for several weeks, had been reported by various residents. I emailed dcc yesterday, uploaded a photograph of bin, and it was emptied early this morning. Many thanks for your efficient response to this problem. Very much appreciated.
- We recently requested a Bulky Uplift of a Large Fridge/Freezer and a Garden Swing Seat. I was concerned that the Fridge/Freezer may prove too heavy for two persons to lift and may not be taken. However, the two young men who attended made short work of removing the doors and, much to our appreciation, removed all of the items. They performed all of the work with speed, efficiency and with great pleasantness. They were a joy to have in our home.
- Thanks to the chaps that cut hedge, picked up and emptied grass bin for homeless network flat. Left a real nice job done... thank you chaps... much appreciated, leaving the area lovely.
- Hi, just want to pass on my grateful thanks to Environmental staff along with Scottish Water for responding to the blocked drain at Bridge Street. Very professional and understanding. Drain cleared.
- I recently put in a request to have my shower fixed as it was hanging off my wall and the outer case was broken. My request was sent in on 6th July and by 11th July workman had been out to check. Decided I needed a new shower, and the shower was then fitted by two really professional guys, presented themselves well and nothing was any bother for them. I am extremely happy with the service I have received as a long-term tenant who pays their rent and having heard that getting repairs done can be a lengthy process I am more than happy to say that for me this has not been the case. Well done to the repairs department and thanks so much for being there and getting a new shower fitted in such a quick time.
- Hi, I just wanted to drop a message to praise your event as I'm sure most people message for a moan. I was at Slessor Gardens for Bastille on Saturday. It was so well organised; toilets were plentiful and clean. I was especially impressed by the fact you could take in sealed water; then free Scottish Water top up and lovely young guy going around with free chilled bottled water. Too often at events etc there is a mile long queue for a £4 warm water and mile long queue to disgusting toilets. All the staff were lovely, friendly, and helpful. Thanks again for a lovely time. The Gardens are lovely.
- I would like to thank you for your prompt response to my request on 26 May to spray weedkiller along the outside of the wall. This has made a huge difference to the street entrance, thank you.
- (For Customer Services) From the outset x readily assisted me. His professional and friendly manner was much appreciated. My Dad's issue has now been resolved and I would be grateful if our thanks could be passed on.
- Spoke with x from customer services who was lovely and had my query answered in minutes. Such a friendly, happy attitude over the phone which was really appreciated. Wanted to pass on my compliments to her!
- I contacted the Rapid Response Team yesterday about a couch having been dumped right next to my house by someone. When I arrived home from work today, the couch has been removed! What a fantastic service, thank you so much. Within 24hr I got house repair done thanks for the quick service thanks.
- My mum had lost her pendant for her Community Alarm. Phoned this morning and it was replaced within an hour - excellent service.
- Two repairs reported and I wanted to say thanks for the fast repair. Seems Council are getting better.

- I would just like to thank the meals service for my lovely, delicious meals. Also, the council and my support worker for arranging this for me. I really appreciate the nutritional meals which I can no longer make for myself. Thank you again. It's going to make such a difference to my overall health.
- Just wanted to say thanks for the Templeton Woods mountain bike skills course. I've just moved to Dundee, and where I've come from had nothing like this - just trails starting at red difficulty, limited to natural trail single track features. And if you didn't have a car to visit facilities further afield, the only choice was to jump in at the deep end (which is pretty unsafe and left me feeling unprepared for visiting other bike parks). In the few weeks I've been here I've made the cycle over to Templeton Woods twice and have had a blast trying out new skills. I already feel improved as a rider and am now excited to see what I can tackle in the local area. I am hoping to now bring a friend who hasn't really done any skills training and am confident he will be able to access the joy of riding features in a short space of time. So, thanks! This was a great decision to build this facility and I hope the council decides to continue to maintain it. Things like this make mountain biking a safer and more accessible hobby, even for 36-year-olds like myself.
- I would just like to say many thanks for the swift response in removing the overgrown plant. I was initially told that it may take up to 2 months or longer. However, the job was completed within 2 days which was very impressive indeed! Great to see that things are not all bad with council services.
- I'd complained last year about the mess of the area around St Marys Place/St Marys Street from litter and fly tipping, but everything looks great, and I'd just like to say thanks very much to the Environmental Department and the council employee who works in the area. I'd also asked for some dog mess to be cleaned up recently and I'm really grateful for the quick response from the Environment Department and Animal Control. It discouraged the people responsible from dropping it. Cheers.
- Thank you very much for the prompt service in fixing leaking bathroom tap and leak under kitchen sink.
- I requested help last night for a blocked sewage pipe and a plumber attended by 10:30 am. He has attended before as it's a recurring problem (neighbour upstairs uses tissues in loo I believe) He is always brilliant, gets the job done quickly and efficiently. Thanks so much for the very quick service and the great worker.
- Just to say thank you to the workers who did a great job clearing leaves from Bingham Terrace!
- This morning our bin men left a toy garbage truck at our door. Me and my son regularly go out to watch and wave when the bins are collected, and the guys are always so friendly. It makes my little boy so happy and leaving the toy today was just a lovely thing to do. Please let them know it put a big smile on both our faces.
- I complained about the condition regarding the leaves and of my fear at my age if I fell. A good job has been undertaken to remove the leaves, relieving my fears. Thank you for a job well done.
- Living alone and virtually housebound, I don't use many council services, but am very appreciative of the help I have received from the bins/recycling teams. Having lived in bigger cities, I would like to compliment Dundee Council on the cleanliness of the city. Recycling is one thing Dundee does well. I would also like to thank the staff who do bulk uplifts and food waste collection. Both have been very helpful to me while virtually housebound. Thanks also to the employees at the end of the phone.
- Thank you for fixing my shower so quickly after Christmas especially as I don't have a bath. My apologies for sending so many repair requests as I was desperate and stressed out. Plumber has just left and I'm over the moon. Thank you again and I'm sorry for being a pest when it was broken.

- The man came to repair within an hour of me reporting and was here for over an hour and a half clearing the sewage blockage as it was from my neighbour's system linked to mine. What a legend. Working in the downpour, freezing cold but determined to find where the blockage was sited. This has been a recurring issue which, but for his diligence, would have kept recurring as it was from the connecting pipes which were backing up my pipes. I am eternally grateful for the speedy service and for the pleasant chap who did his job with a smile in horrible conditions. Thank you so much.
- On New Year's Day had kitchen sink blockage that would not budge. Waited until 2/1/24 and tried product purchased from DIY store to unblock drain myself as I felt public holiday times are high costs to DCC and limited tradesmen/women available. Unfortunately, couldn't clear and called out of hours. I was taken aback by fast efficient service. Plumber arrived quickly and resolved sink blockage within minutes. Plumber was very polite and professional. As public we tend to focus on when services are not so good or not delivered and forget to highlight the excellent services, we do receive from housing repairs team. Many thanks for your fast, efficient service especially on public holiday. All credit to plumber who attended and to call handler. Thanks again for excellent service.
- Council workers have just cleaned paths and washing areas. It is a beautiful job they have done. My son uses electric wheelchair and can now get out in the backs. Excellent job, thank you.
- Many thanks for delivering replacement blue and black bins and removing damaged bins.
- Just a quick note to say how delighted I am to have the DCC bin reminder app! I have set it to remind me the night before and the morning of the bin collection. I'm impressed that it knows the whole calendar of bin collections and has facilities to contact the team if a collection is missed etc. This might be the end of phone calls from my wife when she arrives at work, having driven there, saying "remember to put the blue/black/purple bin out - I see the neighbours have theirs out" No more relying on "binfluencers" (neighbours who put their bins out early).
- I would like to say what a great job is being done with the lighting in Morven Terrace Sheltered Housing Complex. It is wonderful the difference this lighting is making to the complex. The workmen are very pleasant and obliging to move equipment when tenants need past them. They are working very quickly. Thank you.
- Just a quick note to say thank you for sending staff down to remove all the suckers from the base of the lime trees at the bottom on Guthrie Terrace. It is much appreciated, as it improves the appearance of the trees and the street no end. Thank you. Keep up the good work.
- Contacted repairs team out of hours on Friday 23rd to report exterior drainage problem. Was informed by call handler that he would put a line in for me for staff to attend following day. As agreed, tradesman attended Saturday morning and jet hosed exterior drains. Tradesman was very efficient and resolved problem. Pleasant tradesman and demonstrated efficiency and professionalism carrying out job. Great example on how DCC repairs team should be delivering services to tenants.
- My daughter had a request for payment for Council Tax despite being a student. She is not overly comfortable with verbal communication, so I called on her behalf. The council agent could not have been more helpful. She stepped through the query and fully resolved the issue - with my daughter only having to provide her input to support security verification. Fantastic, friendly, and helpful service. Thank you.
- We have today had the flooring replaced in our kitchen. The work carried out was superb. X did a fantastic job, he was friendly, helpful, and tidy. We would like to say thank you and well done to him.
- I would like to thank you for the excellent service from the Bulky Uplift Team today. I had 5 items picked up, all for £29, which is great value for money. This service is much appreciated.
- I would just like to say a big thank you to the garden maintenance team. I'd never manage to cut the grass with my back, so I really appreciate the service. Thank you again.

- Could you please pass on my thanks to the cleansing department for their great work keeping the bottom of street and Lorne Street clear of alcohol cans and bottle. I would also like to thank the gardeners for the work in my street, tidying the borders and laying the wood chipping, looks really nice.
- I had signed up for the £100 prepaid parking scheme for dcc car parks but hadn't managed to get the card loaded with credit at Bell Street despite a couple of attempts. Today I was at Greenmarket hoping to get it to work this time. X was about, working on one of the machines, so I asked if she could help me. She took the time to patiently talk me through the whole process, and then took me to the barriers to show what I should do if the barrier didn't recognise my number plate. She was helpful and friendly. Excellent customer service and brightened my day.

Thank you cards, emails etc.

In addition to the compliments made using the 'Tell Us About Good Service' online form, services sometimes receive direct emails. In particular, social care services often receive thank you cards, emails etc direct from the families of service users or others involved in their care. Examples of compliments received directly in the past year include:

- (about gravedigger at Barnhill Cemetery) Went above and beyond to help us find the plot and we couldn't thank him enough. He is a credit to the Council and city.
- I wanted to record our genuine and sincere thanks to all of the staff at Eastern Primary School. Both our boys have had the privilege of going through nursery and early primary years at Eastern and we could not have asked for a more dedicated team to teach and guide them. Our boys get so much from going to Eastern and I wanted to send you a genuine and heartfelt message to ensure this positivity is recognised at "the centre." We are so lucky to send our boys to such a wonderful school. We cannot praise them enough!
- Have to say I am really happy to see that the Council starting to rewild a number of areas. It's a big switch and will help enormously moving forward.
- I want to thank you and your team - particularly x for addressing my complaint timeously and effectively. He was very pleasant to deal with and showed empathy, whilst explaining the current barriers and constraints experienced by the local authority. I returned yesterday from a work trip away to find that the communal garden has been cut and all weeds strimmed. What a difference it makes. It's now safe to use the steps to my shed. Thanks for your integrity.
- Thought I would say a very big thank you for the doors on our close. I appreciate so much you organising the automatic closure on the doors it makes such a difference for me getting in and out. X was just a gem, so kind and thoughtful. Also we had two of the nicest lads doing a lot of the work in the close. Really pleased.
- Tenant called wishing to pass on his thanks and feedback to tradesman who was very helpful, and no job has been too much. Jobs have been completed very well and he took time to show tenant what he had done and what exactly the problem was.
- I would like to thank you for the support with my discretionary housing payment.
- (About OT service / Dundee Independent Living and Community Equipment Centre) X was singing your praises, and also that of the service provided. He is really pleased with the workmanship carried out at his home. Big thank you from him.
- Every year I mean to write to you - and sometimes I remember to do so - to say THANK YOU for all the wonderful work that you and your team of gardeners and landscapers do to enhance our environment here in Dundee. I have the pleasure of being able to walk in Victoria and Balgay Park (what a beautiful job you have made of the entrance at the corner of Blackness and Balgay Road) and also, I frequently walk/drive along Perth Road where the planting and landscaping of Seabraes is absolutely delightful. Please let all your colleagues (designers, gardeners, whoever) know that I have written to thank them for brightening up my life. I realise that your work must become more and more difficult as each year passes given the cutbacks

on finances and staff and so I congratulate you on what you accomplish on our behalf and for our pleasure.

- I would like to formally express my gratitude and respect for all those involved with my daughter at Harris Academy. From P7 transitional preparations through to this day, x has shown incredible interest, warmth, and care in ensuring her needs are met. X has been such a supportive Guidance, and x has been exceptional in supporting her daily. As a whole, ESA staff have provided a safe and caring space for her, she speaks of them highly, and I have observed beautiful relationships. Staff have also extended great warmth and care to me as our family have experienced very difficult circumstances over the past year. I have been moved by the level of care and support provided and could not be more grateful. You have an amazing team there at Harris Academy, giving so much in a very demanding job, and I am very keen that this is recognised.
- For Social Work Adult Services - It was lovely to meet you today. X has a resistance to anything relating to social work. I've seen him at his worst but today was marvellous. I know that you won't have any idea of how well you did with him, but to have him engage with you the way he did, on a first meeting, was as rare as it was brilliant.
- (in relation to financial help given vis the Discretionary Housing Payment Fund) I would like to inform you that I have now secured full-time employment. Thank you very much for the assistance I have received from your department over the last year - it was greatly appreciated during what was an extremely difficult time.
- Bulky uplift completed today. Impressed with the team in attendance - they were extremely courteous, polite, and hard working. Request they are commended for their hard work and professionalism.
- (For the Benefits Delivery Team) This is a note to say THANK YOU THANK YOU very much, I greatly appreciate your assistance in relieving me from such great stress, I can breathe now.
- Huge appreciation for the quick delivery of shower chair.
- Lot of praise received from service users stating how happy they are with the delivery of equipment from the equipment store. They have all expressed how pleasant and helpful staff have been and are impressed with the efficiency of the service.
- (For Customer Services) Thank you to X. He has been a great help through all of this. Fantastic customer services from him - 5 out of 5.
- I contacted customer services this morning for advice. I had an extremely nice and very helpful lady helping me. I would just like to say that she is a credit to your workforce.
- X signed for a tenancy yesterday. Her mum has just phoned to say how grateful she is for the support and help you gave to her daughter while she has been living in x. She was amazed at how X opened up to you about issues she has had in her life as she had not really opened up to anyone so openly before. Mum could not have sounded more appreciative of the difference you made to her daughter. The whole family are elated with the offer. She told me she feels we, as Tenancy Officers are not given enough credit for the work we do.
- Thank you so much. I phoned Customer Services this morning about my bus pass. Very polite and nice manners. Keep up the good work, thank you again.
- I am writing to express my gratitude for the excellent work and kind manner that your social worker x has shown me and my dad. My mother has Alzheimer's and x has been diligent in working to get help for my dad as he tries to manage my mum in their own home. She has also been very kind to me as I have spoken to her on the phone. I would like her superiors to know what an asset she is to your team. Thank you.
- (from a councillor) (Lady) was telling me about her ailments and the troubles she was having. I contacted OT and this morning the trades are at her door to put in a brand-new suite that will work with her medical needs to also gives her a better bathroom. Thank you so much for all

your coordination with the works, but also it reminds me that across thousands of properties across the city we only ever hear about the bad and it's important that we also focus on the good.

- (from a legal firm) I would just like to say that your new online Outdoor Hospitality Space Permit is so user friendly and has to be the easiest outdoor Permit I have ever applied for in Scotland, England, or Wales. Gold Star Dundee! Amazing!
- (for the Community Care team) Just a short note to highlight the excellent service my family received from a member of your team. Our family hit a bit of a crisis with our 92-year-old mum yesterday and x showed a care, consideration and sensitivity that went way beyond duty. Not only did he treat mum with dignity and respect, but he was also very understanding of how anxious and frustrated I was with the situation we found ourselves in and helped make a very difficult situation much more bearable. Folk is always very willing to let services such as yours know when they have a complaint, I just wanted to share a good news story and express the gratitude of my mum and her family - x was a star!
- (following a response to a complaint about a debt letter sent by Revenues) I just wanted to write back to say thank you for the response you sent me, it was really appreciated. Although you have not upheld my complaint, I am happy with the response and action taken along with the responses to my questions.
- (Thank you card sent to a social care worker) Thank you for making my life much easier.
- (for Environment) Thank you so much for coming to our meeting on Tuesday evening. We found your presentation very informative and interesting, and we are very keen to engage about the management of green spaces within the West End to see if we can help DCC achieve their ambition of increasing biodiversity.
- (for a member of staff in Revenues) Thank you for listening to my tales of woe and for being hugely successful in delivering bad news in the most palatable manner! You may still have a career in diplomacy in case taking calls from The Frustrated gets to you eventually.
- (from Police Scotland) Thank you to the Rapid Response Team for attending a crime scene to assist with cleaning.
- I had workmen around replacing garden steps and some slabs. They did an excellent job. They were so friendly, efficient, and funny, so I wanted to say thank you to them for a fab job.
- Thank you to everyone involved in the care and maintenance of Dundee's open spaces, the parks, the gardens, the flower beds. You do a brilliant job, and, like many fellow Dundonians, I want to say that you cheer our hearts, that your efforts are appreciated hugely. I really want all those involved to know that their efforts are appreciated, especially as circumstances/finances become harsher year on year.