

City Chambers
DUNDEE
DD1 3BY

20th June, 2025

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, 25th June, 2025 and now enclose the undernoted item of business which was not received at the time of issue.

Yours faithfully

GREGORY COLGAN

Chief Executive

12 UNAUDITED ANNUAL ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2025 - Page 1

(Report No 182-2025 by the Executive Director of Corporate Services, copy attached).

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REPORT TO: SCRUTINY COMMITTEE – 25 JUNE 2025

REPORT ON: DUNDEE CITY COUNCIL - UNAUDITED ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

REPORT BY: EXECUTIVE DIRECTOR OF CORPORATE SERVICES

REPORT NO: 182-2025

1 PURPOSE OF REPORT

To provide some background and additional commentary on the Council's unaudited Annual Accounts for the year ended 31 March 2025 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 2025 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 2024/2025 Code, that impact upon the Council's Accounts, except for the mandatory adoption of IFRS 16, the Accounting Standard for Leases. This has required a remeasurement of service concession debt and meant the value of the majority of vehicle leases where the Council acts as lessee are now reflected in the Council's balance sheet. Please note that although service concession debt required

remeasurement under IFRS16, the unitary charges payable have not changed. The unitary charge is split into its component parts but the adoption of IFRS16 requires a larger proportion of the unitary charge is allocated to debt servicing.

- 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 deficit on General Fund of £10.700m was generated during the 2024/2025 financial year. This excludes the Housing Revenue Account deficit of £4.124m which was transferred from 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 2024/2025 Movement in Reserves Statement shows that there was a decrease on General Fund services of £10.700m during the year. This gives a closing General Fund Balance of £67.031m as at 31 March 2025, of which £58.857m is earmarked for specific purposes. This can be analysed as follows:

	2023/24 £m	2024/25 £m
Earmarked carry-forwards	4.124	1.509
Social Housing	2.555	2.458
Children Services	-	1.033
Service change initiatives	5.000	5.000
Roof remedial works	2.702	1.875
Change fund	2.388	2.169
Income Cost Pressures	2.750	1.550
Statutory on-street car parking reserve	0.597	1.716
Other earmarked funds	1.387	1.774
Contribution to budget setting	6.640	-
Service Concession flexibility	39.773	39.773
Total Earmarked Funds	67.916	58.857
Unallocated Balance	9.815	8.174
Total General Fund Balance	77.731	67.031

Further details of the break-down of the overall General Fund balance are shown in note 10 on page 79 of the accounts.

- 4.6 The total value of usable revenue reserves has decreased over the year by £14.505m to £77.745m at 31 March 2025. 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 decreased over the year by £3.830m, to £28.300m at 31 March 2025. The decrease relates 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 (Rachel Browne, Audit Director, Audit Services, Audit Scotland) by no later than 30 June 2025 to commence the audit of the Accounts. The audit completion deadline is 30 September 2025, but we anticipate the audit will be completed in time for reporting to the Scrutiny Committee on 24 September 2025. As with previous years, officers will arrange a briefing for all elected members in advance of this.

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.

PAUL THOMSON
EXECUTIVE DIRECTOR OF CORPORATE SERVICES

20 JUNE 2025

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Annual Accounts

As at 31 March 2025

Unaudited



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Dundee City Council

Annual Accounts 2024/25

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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 2025. The accounts have been prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2024/2025 ("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 2024/2025. 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 150,390 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 and the UK's first Living Wage City. and the UK's first UNESCO City of Design.



PART 2 - FINANCIAL MATTERS

Review of the 2024/2025 Financial Year - Revenue Budget

The 2024/2025 General Services Revenue Budget was agreed at the meeting of the City Governance Committee on 29 February 2024. Council Tax for Band D was frozen at 2023/2024 levels after budget savings totalling £0.410m were approved (in addition to base budget savings of £11.012m). £4.255m of ear-marked General Fund balances were also used in balancing the 2024/2025 budget. Budget investment proposals of £6.640m were funded from earmarked reserves. The 2024/2025 Housing Revenue Account Budget was agreed at the meeting of the City Governance Committee on 22 January 2024 and it was agreed that rent levels would increase on average by 3.5%.

The City Governance Committee received regular revenue monitoring reports during 2024/2025 in order to keep elected members fully apprised as to the projected outturn position.

The Consolidated Income & Expenditure Statement (page 53) shows a deficit on the provision of services of £61.816m for 2024/2025, measured on an accounting basis. This deficit is carried forward to the Movement in Reserves Statement (page 55), where adjustments totalling £46.844m have been made to restate the accounting position to a funding basis. The overall net decrease in usable reserves is £14.505m 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 50) 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 £14.972m decrease to the General Fund and HRA balances for 2024/25, before transfers between reserves. The £14.972m is made up of a decrease to the General Fund of £10.848m and a deficit on the HRA of £4.124m. For further details please see the section on Management of Reserves below:

2024/25 Funding basis	Approved Revenue Budget £m	Adjusted Revenue Budget £m	Actual Net expenditure £m	Over/ (under) spend £m
Children & Families	213.996	217.055	219.882	2.827
Dundee Health & Social Care Partnership	110.180	110.851	111.301	0.450
City Development	16.916	18.644	21.508	2.864
Neighbourhood Services	28.439	20.350	20.907	0.557
Chief Executive	13.835	15.300	14.465	(0.835)
Corporate Services	33.568	35.795	33.630	(2.165)
Construction Services*	0.000	0.827	0.482	(0.345)
Discretionary Non Domestic Rates (NDR) Relief	0.392	0.392	0.493	0.101
Tayside Valuation Joint Board	0.945	0.945	1.028	0.083
Miscellaneous items and contingencies	13.721	6.590	3.188	(3.402)
Corporate Fleet	(1.658)	2.230	4.372	2.142
On-street car parking and LEZ	0.000	0.000	(1.319)	(1.319)
Housing Revenue Account*	0.000	0.000	4.124	4.124
Cost of services	430.334	428.979	434.061	5.082
Financing and Investment Income and Expenditure	18.174	37.373	38.964	1.591
Total expenditure	448.508	466.352	473.025	6.673
<i>Funded by:</i>				
General Revenue Funding	(304.267)	(317.928)	(318.015)	(0.087)
Contribution from National Non Domestic Rates (NNDR) Pool	(73.695)	(73.695)	(73.695)	0.000
Council Tax	(63.906)	(64.153)	(66.343)	(2.190)
Deficit/ (surplus) on provision of services	6.640	10.576	14.972	4.396
Use of earmarked reserves	(6.640)	(10.576)	(4.272)	6.304
Decrease/ (increase) in General Fund and HRA	0.000	0.000	10.700	10.700

*Construction Services and the Housing Revenue Account are budgeted to break even

The most significant factors contributing towards the decrease to the General Fund and deficit on the HRA were:

Children & Families reported an overall overspend of £2.827m. The overspend primarily relates to additional staff costs totalling £2.207m for teachers and LGE staff, mainly as a result of increased use of supply cover and acting up allowance due to sickness absence and maternity, as well as the increased demand for Additional Supports Needs Staff. Other factors contributing to the overspend included increased property costs and overspends within supplies and services which were partly offset by additional income received for childcare fees, recharges and other funding.

City Development reported an overspend of £2.864m. The contributing factors include overspends in corporate property totalling £2.935m, mainly due to costs of unplanned and health and safety related repairs and increased energy costs. Also included are overspends of £0.614m in Third Party Payments relating to the winter maintenance programme and public safety works. The overspends were partly offset by savings in staff costs of £0.882m due to posts being held as vacant to meet these cost pressures within the overall budget.

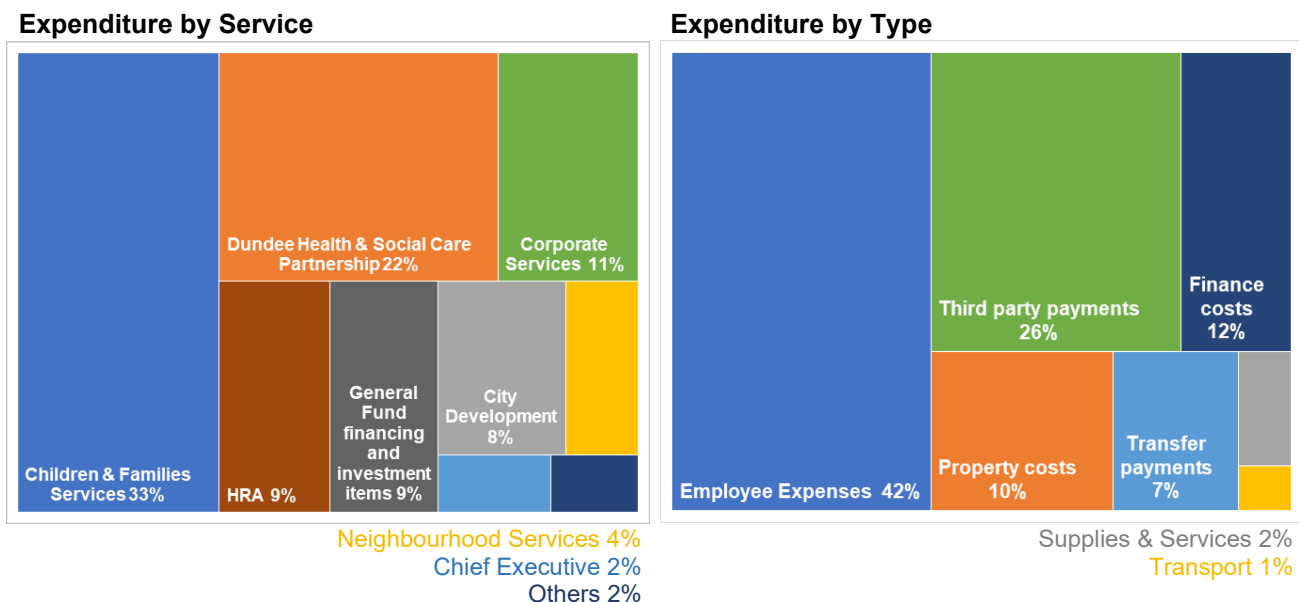
Corporate Services reported an overall underspend of (£2.165m). The underspend mainly relates to savings of £2.518m in staff costs reflecting unfilled posts during the year again being held to manage the overall budget overspend. These savings were partly offset by overspends in supplies and services expenditure and third party payments.

Miscellaneous items and contingencies reported a total underspend of (£3.402m), mainly relating to corporate provisions set aside for pay and cost pressures on Children Services which were not fully required.

Corporate Fleet reported an overspend of £2.142m, mainly due to increased repairs and materials costs. **On-street car parking and LEZ** reported (£1.319m) additional income as a result of increased penalty charge notices following the introduction of the Low Emissions Zone scheme.

The **Housing Revenue Account** reported an overspend of £4.124m. The contributing factors included overspends of £2.820m in property costs relating to additional repairs and planned maintenance, plus specialist works on damp and mould treatment. There were also various overspends totalling £1.543m relating to void properties, and costs associated with energy, health & safety, emergency repairs and cleaning. The overspend of £1.591m was mainly attributed to overspends in Capital Financing Costs due to continuation of short-term borrowing whilst interest rates remain greater than expected.

Revenue expenditure is graphically presented by Service and Type below:



The overall General Fund balance has decreased by £10.700m over the year, to £67.031m at 31 March 2025 of which £58.857m is earmarked for specific purposes. This can be analysed as follows:

	2023/24 £m	2024/25 £m
Earmarked carry-forwards	4.124	1.509
Social Housing	2.555	2.458
Children Services	-	1.033
Service change initiatives	5.000	5.000
Roof remedial works	2.702	1.875
Change fund	2.388	2.169
Income Cost Pressures	2.750	1.550
Statutory on-street car parking reserve	0.597	1.716
Other earmarked funds	1.387	1.774
Contribution to budget setting	6.640	-
Service Concession flexibility	39.773	39.773
Total Earmarked Funds	67.916	58.857
Unallocated Balance	9.815	8.174
Total General Fund Balance	77.731	67.031

Further details of the breakdown of the overall General Fund balance are shown in note 10 on page 78. The value of net assets shown in the Council's Balance Sheet (page 56) has decreased from £1,072.7m (at 31 March 2024) to £984.9m (at 31 March 2025) i.e. a decrease of £87.770m. The main reasons for this movement are increased levels of debt, partly due to the required adoption of IFRS16 which required a remeasurement of service concession debt, offset to some extent by increases in fixed assets (notably the new Greenfield Academy which is under construction). Please note that although service concession debt required remeasurement under IFRS16, the unitary charges payable have not changed. What has changed is how the unitary charge is split into its component parts. The adoption of IFRS16 requires that a bigger part of the unitary charge is allocated to debt servicing.

Please note that the figures in the Comprehensive Income and Expenditure Statement on page 53 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 50 explains how the accounts move from accounting to funding bases.

The Cash Flow Statement (page 57) shows that cash and cash equivalents have decreased by £7.983m over the period, with a closing cash and cash equivalents position of (£6.357m).

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 usable reserves during 2024/25:

	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 2024	77.731	-	10.826	1.192	0.354	2.147	92.250
Surplus / (Deficit) for the Year	(10.848)	(4.124)	-	-	(0.013)	0.480	(14.505)
Transfer of HRA Surplus	-	4.124	(4.124)	-	-	-	0.000
Transfers Under Delegated Powers	0.148	-	(0.407)	0.168	-	0.091	0.000
Closing Balance 31 March 2025	67.031	0.000	6.295	1.360	0.341	2.718	77.745

The planned, earmarked, usage of the General Fund is set out in Note 10 on page 78.

HRA surpluses and deficits are transferred to the Renewal & Repair Fund. At 31 March 2025, £3.193m of the Renewal & Repair Fund balance related to the HRA (31 March 2024: £7.317m).

Review of the 2024/2025 Financial Year - Capital Budget

On 19 February 2024, the City Governance Committee approved a combined five-year Capital Plan for General Services and Housing HRA totalling £388.1m over the period 2024 to 2029. The gross capital budget for 2024/2025 totalled £162.008m. The City Governance Committee received capital monitoring reports during 2024/2025 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 £122.149m. 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 for a number of different reasons since the original capital budgets were prepared.

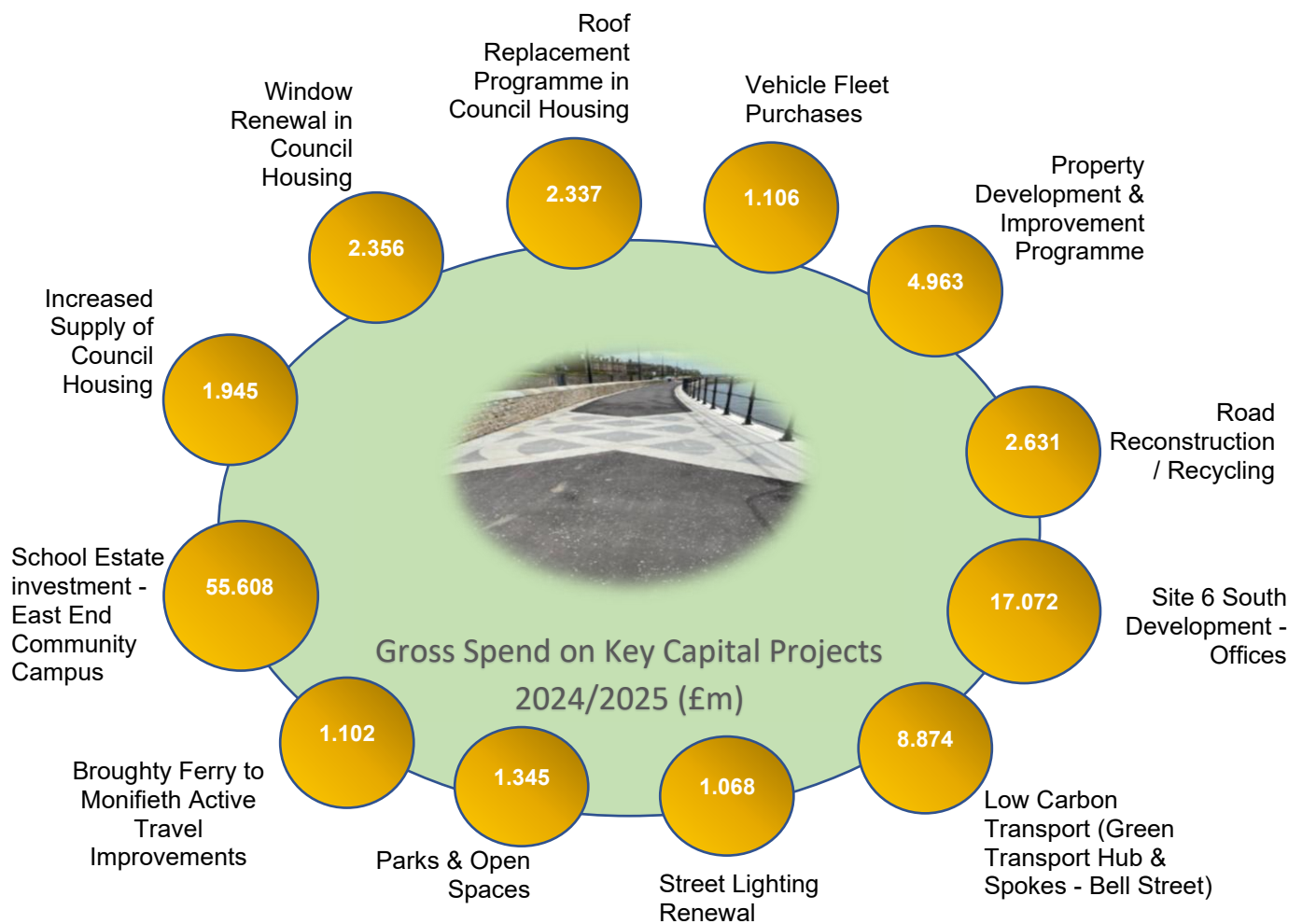
	Budget £m	Actual £m	Variance £m
Gross Capital Expenditure	162.008	122.149	(39.859)
<i>Funded by:</i>			
Borrowing	121.979	91.110	(30.869)
Capital Grants & Receipts	33.153	28.132	(5.021)
Capital Fund	0.426	0.767	0.341
CFCR	0.450	2.140	1.690
Slippage Allowance	6.000	0.000	(6.000)
	162.008	122.149	(39.859)

The main elements of slippage in the 2024/2025 capital programme were as follows:

Project	Budget £000	Actual £000	Overspend/ (Underspend) £000	Explanation
Broughty Ferry to Monifieth Active Travel Improvements	2,580	1,102	(1,478)	The tenders for these awards were delayed pending confirmation of funding from Scottish Government. This has now been resolved the works commenced in May 2025.
East End Community Campus	63,657	55,608	(8,049)	The projected cashflow is updated on a monthly basis, the actual spend reflects the progress on site by the contractor. Factors that have influenced progress on site include design development, inclement weather along with delays in connecting utilities. The project is still on track to be delivered on budget and within the anticipated timescales.
Site 6 South Development	18,620	17,072	(1,548)	The projected cashflow is updated on a monthly basis. The actual spend reflects the progress on site by the contractor that is reviewed regularly throughout the contract. Progress on the site has been impacted by contractor design development and building control issues. The project is now on track to be delivered within budget.
Low Carbon Transport - Green Transport Hub & Spokes - Bell Street	12,170	8,874	(3,296)	The budget was rephased to align with the contractor's updated programme of works. The project remains on schedule for completion by the end of 2025.
Vehicle Fleet & Infrastructure	2,828	1,113	(1,715)	Reflects supply chain delays experienced in the availability of new vehicles.
City Investment Fund	1,115	61	(1,054)	This project was delayed due to confirmation of funding, this has been resolved the projected is scheduled to be completed by March 2026.
Baldovie (Development)	3,071	68	(3,003)	The project has been delayed pending acquisition of the site.
Desktop Management Software	1,500	0	(1,500)	This budget was not required as a change in strategy meant cloud services were used instead and funded from revenue budget.
Property Development & Improvement Programme	6,705	5,044	(1,661)	Mainly reflects delays in the delivery of various projects due to resource and defining project brief resulting in the reprofiling of budgets to later years.
Contingency Capital Expenditure	2,259	0	(2,259)	Whilst payable as a capital grant this funding was subsequently utilised to fund the 2023/24 pay award and was therefore transferred to revenue.

Project	Budget £000	Actual £000	Overspend/ (Underspend) £000	Explanation
Depot Rationalisation Programme	2,092	70	(2,022)	Delays in agreeing project scope with the client department have necessitated a reprofiling of budgets to suit the new programme.
HRA - Energy Efficient	9,683	1,705	(7,978)	There was slippage in the programme due to complexities in the detailing of the External Wall Insulation system and how it interfaces with the specific dwelling types. This required further design input to ensure a robust tender package was delivered.
Increased Supply of Council Housing	6,114	1,945	(4,169)	Mainly reflects delays in Blackness Road development to enable this project to be retendered.
HRA Improvement Plan	0	1,257	1,257	Reflects additional works on kitchens, bathrooms, doors and windows agreed as part on an improvement plan after the budget was approved.

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 2024/2025 the Council's Capital Financing Requirement (CFR) increased by £144.9m, from £846.4m to £991.2m (refer note 28 on page 102). 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 £922.1m at 31 March 2025 (£741.1m at 31 March 2024). 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 2024/2025, required by the Council's Treasury Policy Statement and the CIPFA Code of Practice on Treasury Management, stated that the 2024/2025 Revenue Budget had been set to include a provision of £22.429m for Capital Financing Costs, based on an average Loans Fund Interest rate of 3.85%. It identified a new net borrowing requirement in 2024/2025 of £102m which would be funded through phased borrowing during the year. During the financial year, there was £35m long-term borrowing undertaken and repayments of existing loans totalling £12.5m. 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 £28.4m as at 31 March 2025 (net pension liability of £32.2m at 31 March 2024). The net liability reduced due to changes in various actuarial estimates and assumptions.

Material Assets, Liabilities, Charges and Credits

There were no material transactions in relation to assets, liabilities, charges or credits out with the normal scale of activities of the Council during the 2024/2025 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. During 2024/2025 there were no significant changes in the accounting policies shown in note 1 other than the implementation of IFRS 16 Leases as advised by CIPFA LASAAC. The 2024/2025 Accounting Code of Practice now requires IFRS 16 implementation, on the transition date of 1 April 2024.

IFRS 16 has had a significant effect on the Council's Balance Sheet. The first effect of the implementation of IFRS 16 has resulted in the recognition on the Balance Sheet of leased assets, totalling some £2.293m. These are disclosed as Right of Use assets in Note 27 Property, Plant and Equipment, and the corresponding liability is disclosed in Note 23 Leases. In addition, the implementation of IFRS 16 has required the remeasurement of Service Concession liabilities (PFI and similar arrangements). This has resulted in an increase of these liabilities of £74.158m. This is disclosed in Note 29 Private Finance Initiatives and Similar arrangements. There is no corresponding increase to the Service Concession asset values since these are already disclosed at Fair Value.

Please note that although IFRS 16 has increased the Council's indebtedness by a total of £76.451m, it has not and will not affect the cost borne by the General Fund. This is due to statutory adjustments made in the Accounts

that result in the General Fund cost being equal to the lease payment, or unitary charge in the case of Service Concessions.

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, cumulative budgeted savings occurred in scheduled debt repayments to 2024/25 of £4.255m. 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	2024/2025
<i>Reserves</i>		
Uncommitted General Fund Reserve as a proportion of Annual Budgeted Net Expenditure	2.1%	1.6%
Movement in the Uncommitted General Fund Balance	£0.585m	(£1.641m)
<i>Council Tax</i>		
In-year collection rate	94.0%	93.5%
Ratio of Council Tax Income to Overall Level of Funding	14.1%	13.7%
<i>Financial Management</i>		
Actual Outturn Net Service Expenditure compared to Budgeted Net Service Expenditure	102.1%	101.2%
Actual contribution to / (from) Unallocated General Fund Balance compared to Budget	£2.335m	£4.999m
<i>Debt / Long Term Borrowing</i>		
Capital Financing Requirement for the current year	£846.4m	£991.2m
External Debt Levels for the current year	£741.1m	£922.1m
Ratio of financing costs to net revenue stream – General Services	4.3%	5.5%
Ratio of financing costs to net revenue stream – HRA	36.6%	36.7%
Impact of Capital Investment on Weekly Rents	-£0.31	£0.35

PART 3 - KEY DEVELOPMENTS DURING 2024/2025

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.

Over 3500 people and organisations took part in the annual budget consultation, a huge increase on the previous year, and their responses helped to shape spending priorities.

The budget consultation is just one of the ways the Council makes sure that the views of citizens are heard.

Voting took place for the public to decide which projects should receive support in the third phase of the Dundee Climate Fund, the first Council-led green participatory budgeting initiative in Scotland. They were voting 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. Already 22 city projects have shared around £750,000 from the first and second rounds of the initiative.

Efforts to encourage people to take part in participatory budgeting have seen the percentage of the council budget allocated by these methods surpass targets.

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, the most recent report highlighted the commissioning of a mobile app by the environment waste team, the development of Dundee Women's Hub, support for people to make Council Tax payments and the installation of play areas.

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 included:

- Allocating the package of £500,000 investment agreed at last year's budget meeting to a range of projects tackling social inequality, such as advice services, food provision and places where people can get a warm welcome. A successful communications campaign raised awareness of support available for those affected by the cost-of-living crisis.
- Education is one of the keys to tackling inequality, and the Council's 'Every Dundee Learner Matters' strategy is proving a success. An increasing number of Dundee pupils are moving into positive destinations when they leave school. More young people aged 16-19 from the most deprived areas of the city are also now participating in positive destinations, reflecting work that has been undertaken to help them into better futures. The year 2024/25 also saw four youth groups receive a share of over £50,000 to develop the numeracy skills of younger people.
- A new employability approach for young people - A Step Change on Positive Destinations for Young Dundonians - was launched. The latest Skills Development Scotland data shows that Dundee achieved the greatest increase in the country in the national Annual Participation measure of local 16–19-year-olds in education, employment or training in the last year.
- Over £1 million was put into the pockets of Dundee pensioners, thanks to a city-wide campaign to encourage people to apply for Pension Credit. Council Advice Services launched the campaign with Dundee Citizens Advice Bureau and Brooksbank to maximise the income of as many citizens of Dundee as possible over the state pension age. The average Pension Credit award was £63.51 per week, making a real difference to the lives of the recipients.
- Dundee was among the top areas in Scotland for progress on implementing Medication Assisted Treatment standards to provide care for people affected by drug and alcohol use. There has been year-on-year improvement and consistency in standards of care across the city. People now have fast access to treatment, a choice of medication prescribed to them, alongside wraparound supports, and are also supported to remain in treatment for as long as required.
- Almost 1000 people either homeless or facing the prospect of losing their home were rehoused by Dundee City Council in the last year. The Council met its statutory duty in 100% of those cases, and it continues to

work to tackle the ongoing challenges posed by homelessness. Those efforts including bringing over 130 empty homes back into use.

- The Living Wage movement continues to have a high profile in the city. During the annual Living Wage Week, it was revealed that there are over 125 Living Wage accredited employers headquartered in Dundee collectively employing over 42,000 workers.
- The Dundee Promise is having a positive impact in supporting vulnerable children and young people. And the Council helped to launch the Dundee Carer Involvement Framework, setting out how carers in Dundee will be supported to have their voices heard and influence decision making in the future.

On delivering **inclusive economic growth**, examples of progress include:

- Significant progress being made on James Thomson House, a £26million development in the Waterfront which will provide 52,600 square feet of Grade A office accommodation when completed this year. It is part of the 30-year Dundee Waterfront Masterplan which has transformed the area with projects already delivered including V&A Dundee, the new railway station, Waterfront Place and Slessor Gardens.
- Community wealth building is helping to bolster the Dundee economy and support local jobs. Efforts to encourage local contractor spend in capital programmes resulted in over £24 million subcontract activity being spent locally. The Council's Procurement Strategy and Meet the Buyer events helped to create opportunities and maximise the benefits for communities in the city.
- Dundee was last year the first city in Scotland to develop the use of the Loves Local gift card to create a product specifically for tourists. Although organised by the Council, it brought together the variety of businesses and organisations operating in the tourism sector to launch an innovative and exciting product.
- January saw the next stage in the evolution of the Michelin Scotland Innovation Parc. Since the closure of the tyre factory around five years ago, this ground-breaking partnership has delivered an innovation hub, a skills academy, an accelerator programme, a home for start-ups and numerous local job opportunities. The transition of ownership in January is set to deliver a potential increased workforce of up to 600 and also an estimated £50 million investment in cutting edge infrastructure, technology and development.
- Legacy funding from the Business Loans Scotland scheme was used to bolster the city's life sciences sector through a Proof of Concept programme. The opening of the Dundee Life Sciences Innovation Hub creates an imperative to maximise the pipeline of spinout companies and to remove barriers to translating innovative research into commercial opportunity and job creation.

On **tackling climate change**:

- The Council has continued the transformation of the Bell Street multi-storey car park into a green transport hub, to aid people's transition to sustainable forms of transport in the future. Other developments included the opening of the Broughty Ferry to Monifieth active travel corridor and the installation of cycle storage facilities as part of the Council's Sustainable Transport Delivery Plan.
- The Dundee Local Heat and Energy Efficiency Strategy identified the scale of the opportunity for heat networks to decarbonise heat and improve energy efficiency in the city's buildings, with five prioritised heat network zones identified. This is vital for the future of the city and will represent an important way of meeting the Council's climate and net zero commitments, while also reducing heating costs and improving health and wellbeing.
- Meanwhile, Dundee's first ever Local Area Energy Plan set out a vision of what a net zero carbon energy system could look like for Dundee and what actions could be taken to support the city in delivering its 2045 net-zero target. Working collaboratively with key employers and stakeholders across the city, the Council is one of the first local authorities in Scotland to produce such a plan.
- Air Quality in Dundee has met all of the targets set in the ten locations where it is continuously monitored across the city. To further improve air quality and reduce pollution levels, enforcement began on Dundee's Low Emission Zone. The measures taken through this scheme benefit children, older people, those with existing underlying health problems, and everyone who breathes in the cleaner air.

- Dundee City Council won a number of national awards for its use of electric vehicles and drive to net zero. These included recognition for van decarbonisation, infrastructure strategy, accessibility strategy and our public sector fleet.
- A focus on biodiversity saw the planting of trees, creation of grasslands and meadows and a range of other actions. The Council benefited from £171,000 from the Scottish Government's directly funded Nature Restoration Fund to halt biodiversity decline, with an increased allocation to improve nature networks.
- The Take Pride in your City campaign continued to make a difference to the environment in Dundee communities, including 130 litter picks, enforcement to tackle fly-tipping and a successful bid for nearly £700,000 from Scottish Government's Recycling Improvement Fund for upgrades to Baldovie and Riverside Recycling Centres.

The Capital Plan 2025-30 approved in February 2025 will see investment of nearly £300 million in the city over the next five years, including:

- Investment in the school estate, notably in the completion of the £100 million Drumgeith Community Campus, which is set to open in just a few months' time in the East End of the city. The building is being constructed to meet Passivhaus certification standard, creating a building that is highly insulated, air tight and well-ventilated - ensuring have a sustainable low carbon energy efficient community campus.
- Sustainability is a key focus for the Council, with the investment of £74m in tackling climate change to help deliver the Council's Net Zero ambitions making up nearly a quarter of the Capital Plan. This includes energy efficiency measures in Council housing.
- A further £51m aimed to support the delivery of modernising Council Services including significant investments in IT and property infrastructure, waste management depot replacement and planned upgrades to the Ice Arena.
- Resources to fund the completion of the new commercial office development in the central waterfront.
- A long-term investment programme for the Council's housing stock that will aim to ensure these properties are as energy efficient as possible delivering benefits for both tenants and the climate. This will be delivered by ensuring these homes meet government Energy Efficiency Standards.

The Council continues to work with partners on the long-term regeneration of the city, to stimulate growth and investment, and to maximise the impact of The Tay Cities Region Deal and emerging projects such as Eden Project Dundee, the Life Sciences Innovation District and the Abertay cyberQuarter.

Welfare Reform

The Council continues to respond proactively and positively to the many challenges presented by welfare reform. Throughout 2024/2025 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. Council Advice Services also continue to 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. The service has uncovered several significant issues with the migration programme that we have linked in with the local Department for Work and Pensions to correct. Money advice support was also 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).

In 2024/2025 Council Advice Services successfully claimed £17 million in benefits and additional income for customers, up from £12 million in 23/24.

This underlines the increasing need for support from Council Advice Services and this is backed up by the fact that Council Advice Services Advice line took 9004 calls in 2024/25 and the Scottish Welfare Fund took 15,483 calls in 2024/25.

The Scottish Welfare Fund continued to face exceptional pressure in relation to the high number of applications needing to be processed from vulnerable Dundee citizens. In 2024/25 the small team of 5 decision makers took 8114 Crisis Grant applications and 3973 Community Care Grant applications (Total 12,087 applications in 2024/25) and processed the vast majority in the 1 working day and 15 working day turnaround times respectively.

Fuel support continued to be offered with targeted support to mitigate against fuel cut off and fuel debt. The DEEAP team also continued to distribute 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 3346 energy interventions for customers in 2024/25. Council Advice Services and Customer Services also 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. The GP practice co-located Welfare Rights Officer service continues to provide advice in health care settings and is now available to 88188 patients in 12 GP practices across Dundee (8 from Council Advice Services, 4 from Brooksbank). A further practice is looking to come on board in 2025. In 2024/25 the 8 practices operated by Council Advice Services practices generated £3,542,244 in benefit gains. In addition, the Maternity and Health Visitor benefits advice referral service has been offered to all new mothers in Dundee generating £595,673 in 2024/25.

The Connect Service is currently working alongside Dundee Schools to co-locate Connect officers in Secondary School locations. The Morgan Academy pilot was also expanded to Baldragon Academy, Craigie High and Braeview Academy. In total the 4 schools saw gains of £852,574 for families in 2024/25.

Connect, Welfare Rights and Citizens Advice Bureau embarked on a Pension Credit take up campaign in the last week in February 2024. In the year 2024/25 this take-up campaign was expanded and reached 598 households in Dundee generating £2,794,226 in gains for older people. The Macmillan benefit advisers working in partnership with oncology and cancer wards also helped claim £2,113,601 for 912 Dundee Citizens affected by cancer in 2024/25.

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.

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 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 2024/2025, DHSCP services continued to provide and develop health and social care services to meet the needs of Dundee's adult and older people population. The focus remains on the ongoing improvements 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. Early intervention and prevention continues to be a key strategic priority to continue to shift the balance of care. 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, drug and alcohol issues and increasing mental health problems.

Due to the increased cost and demand pressures in 2024/2025, Dundee City IJB was required to develop a Financial Recovery Plan at a result of the projected unplanned overspend position and insufficient reserves to fully support this. A variety of actions and controls were implemented to reduce the unplanned overspend which resulted in the financial position improving during the second half of the financial year. Looking ahead, the financial, demographic demand and cost pressures faced by DCIJB are mirrored in other IJBs across the country and the challenge to maintain spend within allocated resources may impact on the pace and scale of delivery of DCIJB's Strategic Commissioning Plan.

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 elements of the spirit of Our People Strategy realised within 24-25 are:

Policy Improvement and Updates

- Implementation of a Bereavement Leave policy to support staff during times of personal loss. This policy is designed to provide employees with the necessary time to grieve and manage their affairs without the added stress of work obligations. By allowing our staff to take the time they need to heal, we believe this policy will contribute to their overall well-being and enable them to return to work feeling more supported and valued.
- The Council's Hybrid Working Policy was initially introduced in 2022 in response to the changing work environment necessitated by the Covid pandemic, and also to enable the workforce to deliver services in newly adopted ways of working. In recognising the positives of a better work/life balance, increased flexibility and a resilient workforce, further development of the policy was implemented in 2024. Workstyles were changed and a minimum of 2 days per week/onsite/office-based working cited to reinforce positive interactions with colleagues and ensure a strong team connection.

Work was undertaken in 2024/25 to propose and agree the approach to a Voluntary Severance/Early Retirement Scheme. The Council works in an environment of constant change, where achieving Best Value is a statutory requirement and where public accountability is necessary. There is a need to review and continually improve performance and service provision by undertaking work more efficiently and effectively. In recognising our responsibility to protect security of employment and the need to retain the skills and knowledge of our workforce, at times, however, changes will result where, on occasion, a need to reduce the size of the workforce will arise. This will be done through planned changes as far as possible by reaching outcomes through consultation and mutual consent.

Digital and Data Improvements

- Continued provision of high quality of the workforce data provided to all services to support the monitoring of employee absence and workforce planning.
- People Services has embraced the Council's Digital Strategy by continuing to digitally transform their processes using service design principles. People Services map processes using Engage Modeler software and obtain feedback from various stakeholders across the Council, involving them in developing and implementing new digital solutions. The aim is to streamline all People Processes making them easy to find and follow with clear help text, minimum input, or manual intervention using integrations to systems such as Resourcelink HR/Pay system to reduce input for managers, and to SharePoint to reduce manual filing. There are several processes already digitally transformed including, Establishment Change Note (ECN), Change to Employee Working Arrangements (CTEWA), Post to post reporting and location changes, Quality Conversations, Leaver's Process, Post List Audit, Post List Request and Employee File Access. There are several processes currently under development including, HR Case Management, Health and Safety Incidents, Projected End Dates and Recruitment Process. People Services will continue to improve their services for users.

Employee Health and Wellbeing

- A focus on employee wellbeing continues to be a key priority. 2024 saw the appointment of the Council's Employee Wellness Advisor. This innovative post continues to support a culture of wellbeing across the organisation with the additional ambition of supporting an overall reduction in absence and encouraging a timely return to work.
- Other wellbeing activity in 2024 included work to explore opportunities for improving our response to absence. Focused on our 3 highest absence areas, Construction, Early Years/Kingspark School, and Dundee Health & Social Care Home Care Teams, this work gave an opportunity for Employees, Managers and Trades Union Representatives to share their views on improvements, based on their experiences.

- In 2024 we undertook Wellbeing Roadshows to coincide with our annual flu vaccination programme. The Council also held Roadshows within Construction and Social Care. This introduced our Employee Health & Wellbeing supports to many individuals across the workforce who are deemed to be traditionally “hard to reach” due to the nature of their job role. On average we reached around 450 employees across the three locations.
- The Health and Wellbeing Framework was also updated in 2024 to acknowledge successes achieved, set new milestones targeted interventions.
- 2024 also saw the introduction of our new Employee Assistance Programme, which is a free to access resource, available 24/7, 365 days a year. This resource offers mental, physical, financial or personal health support and expert advice through a trained counsellor or support expert. This is a resource for all employees and is promoted widely as part of the range of wellbeing offers. The Council also continues to work closely with Able Futures, the Department of Work and Pensions Access to Mental Health Support Service.

Health and Safety

The Health and Safety Team have continued an improvement journey to ensure that:

- equitable levels of health and safety assistance are provided across the organisation by adjusting advisers’ portfolios to more accurately reflect operational demands
- health and safety information is understandable and accessible to all by updating guidance and refreshing OneDundee content and health and safety training is relevant and targeted, providing services with the skills and knowledge they require; recently updated guidance and training includes CoSHH, ladder safety, fire safety, and a full review of risk assessment guidance and training is planned for 2025
- digital opportunities are identified and taken, where appropriate, to deliver efficiencies for the organisation and the team; a new digital incident reporting system is due to go live across the organisation in 2025

Employee Learning & Organisational Development

- In 2024 the new Learning Hub was launched. Utilising our Office 365 SharePoint features, this new “one stop shop” offers all employees access to information to support learning needs.
- The Leading Team Dundee network continued to flourish throughout 2024, with a relaunch event in May 2024, and new SharePoint site and MS Team, and additional events in August and December.
- The Council’s e-learning platform offers a wide choice of leadership and development options for self-directed learning, to either build on and develop existing leadership, or to provide a foundation for learning for new and emerging leaders who want to strengthen their understanding of their leadership role.
- The new Managers’ Induction Resource supports managers in their management function, and also to develop as leaders and grow their skills in leading teams.
- Building on the work as a Trauma-Informed organisation, a new suite of learning materials and workshops based on a trauma-informed understanding Human Behaviour was also introduced in 2024, embedded in the Leading Team Dundee offers. Our Workforce Lived Experience group continues to offer advice and guidance in offering a trauma informed view of new or amended policies and procedures implemented across the organisation.

Appraisal/Quality Conversations:

- The Council introduced annual quality conversations in 2023, replacing the Employee Personal Development Review (EPDR), to ensure all employees have formal time to reflect on their work and identify development needs. These conversations, which include annual, regular 1-2-1, and team check-ins, are recorded and monitored by the Corporate Leadership team. In 2024, the Council recorded 32,749 instances of training and development.

Employee Voice

- The 2024 employee satisfaction survey was issued to all council employees in May 2024. Four key themes emerged: Wellbeing, Recognition, Employee voice and Engagement and Learning, Development, promotion and Internal Movement. These themes were explored further using employee survey discussion groups held during January and February 2025.

- The results of the employee survey and discussion groups were reported to Council Leadership Team in April 2025 and an action plan is being developed.

Equality, Diversity and Inclusion in the Workplace

- The Council is committed to introducing measures to reduce our gender pay gap and any inequalities in specific areas. The council is developing SMART objectives to show how we intend close the gap and address inequalities.
- We continue to offer flexible working opportunities for all employees at all levels to accommodate diverse needs and responsibilities and continue to have quality developmental conversations with employees to encourage employees to develop into higher graded posts.
- Work continues to improve the existing non-disclosure rates aligned to equalities definitions
- The Council is committed to developing its workforce and providing job opportunities for the young people of Dundee. 62 young people in 2024 were undertaking apprenticeships within the Council ranging from traditional trades apprenticeships to Social Care, Business Administration and Information Technology, graduate apprenticeships, work experience graduates etc. The apprenticeships range in duration from one year to four years and the qualifications range from SVQ to degree level. On the successful completion of the apprenticeship, many of the young people will be placed in the post permanently, subject to a competency-based interviews.

Next Steps/Looking forward

The Council has been developing and will implement a Neonatal Care Lave and Pay Policy in April 25, in line with legislation to support parents of newborn babies who required neonatal care.

The Council's Promoting Health and Attendance Policy will be updated in May 25 to reflect changes in terminology and greater clarification of available supports, roles and responsibilities.

Work is underway to finalise a Death in Service Protocol in early 25/26. This details the different supports on offer to colleagues, in addition to how we appropriately and sensitively communicate with a next of kin. It also details the role of the line manager, Head of Service, and the relevant teams within Corporate Services, ensuring all parties are aware of their responsibilities.

Discussion is underway to implement a framework for negotiation and consultation with recognised trade unions. The spirit and intent of this agreement aligns with the Fair Work First principles and the parties to this agreement will continue to work and to promote and maintain a positive and constructive employment relationship between Dundee City Council and its workforce as well. In particular, the framework will specify our approach to Trade Union recognition and the collective bargaining relationship between the Council and its recognised Trade Unions.

Awards

During 2024/25, the Council was recognised nationally and locally for some outstanding achievements and innovations:

- Dundee City Council has received a number of awards over the year for its drive to net zero and use of electric vehicles (EVs). These included Logistics UK: Van Decarbonisation Winner; EVIES Awards: Public Sector Infrastructure Strategy of the Year; Solar & Energy Awards: Best Accessibility Strategy/Project; London EV Show Awards: Sustainability Award Winner; Greenfleet Awards: Public Sector Commercial Fleet of the Year & EV Champion 2024.
- Removing Barriers to Employability: DFN Project SEARCH Ninewells, a partnership project including the Council, received the SURF Award for Best Practice in Community Regeneration. This project supports young people with diverse additional needs into meaningful employment.
- A pair of Dundee City Council projects were recognised at the Dundee Institute of Architects awards. Derby Street won the Best Regeneration Award and Supreme Award, and Ellengowan Phase 1 scooped the Best Group Housing Award.
- Schools have been award-winning too. During 2024, both St Ninian's RC Primary School and Rowantree Primary School received Gold awards from UNICEF UK's Rights Respecting School Programme, while Craigiebarns Primary won the SportScotland Gold School Sport Award.
- In 2024 Dundee City Council won a prestigious national APSE (Association of Public Service Excellence) award for the Linlathen Fairness Initiative, in the Best Collaborative Working category. The award recognised efforts by the council and its partners in tackling poverty and inequalities in one of the most disadvantaged

areas of the city. Residents of LInlathen have benefited from this partnership due improved access to advice and support, enhanced opportunities for families to participate in free activities, access to further education at Dundee and Angus College for young parents and access to free childcare to reduce barriers to employment.

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
2020/2021	10.39
2021/2022	12.14
2022/2023	13.60
2023/2024	15.06
2024/2025	15.32

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 increased from 37.38% to 39.70% for all employees. Moving forward, People Services in collaboration with services will concentrate efforts in supporting employees with Health and Wellbeing.

A focus on employee wellbeing continues to be a key priority for the Council. In addition to rebranding our front facing information to employees, a new post of Employee Wellness Advisor was created and recruited to, with our Advisor being in post since September 2024. The key focus of this role being on supporting wellbeing across all areas of the council, but in particular those areas where there are high levels of sickness absence.

Throughout the latter 6 months of 2024 a large-scale project focusing on the experiences of employees, managers, and Trades Union colleagues was undertaken. This project explored the reasons for sickness absence, where our policies and processes could be improved, and identified awareness of wellbeing supports and resources. This support was offered to nearly 1500 employees from 3 council areas with the highest level of sickness absence. This gave their managers and Trades Union representatives who support absence an opportunity to submit individual responses and/or attend a series of focus groups to share their views. The final report indicated a number of specific actions which are currently being progressed. Some of these actions include reviewing and revising the absence management policy and systems, promoting the resources delivered through the Council's Health and Wellbeing Support Services, having Support Wellbeing Ambassadors in all workplaces and further develop the promoting health and attendance training to increase awareness of the Occupational Health Services.

2024 also saw the introduction of our new Employee Assistance Programme, which is a free to access resource, available 24/7, 365 days a year. This resource offers mental, physical, financial or personal health support and expert advice through a trained counsellor or support expert. This is a resource for all employees and is promoted widely as part of the range of wellbeing offers. The Council also continues to work closely with Able Futures, the Department of Work and Pensions Access to Mental Health Support Service. This service is targeted at individuals in paid employment who are experiencing issues such as anxiety, depression or stress, or are struggling to deal with problems such as debt, disrupted sleep or relationship breakdowns that may be affecting their mental health. Able Futures offers support from a mental health professional who will support employees to make a plan to help optimise mental health and facilitate a timely return to work if an individual is absent from work.

Our Workforce Lived Experience group continues to offer advice and guidance in offering a trauma informed view of new or amended policies and procedures implemented across the organisation.

In 2024 we undertook Wellbeing Roadshows to coincide with our annual flu vaccination programme. The Council also held Roadshows within Construction and Social Care. This introduced our Employee Health & Wellbeing supports to many individuals across the workforce who are deemed to be traditionally “hard to reach” due to the nature of their job role. On average we reached around 450 employees across the three locations.

In December 2024, the Chief Executive hosted a corporate leadership conference, aimed at all senior leaders across the council and key partners such as Leisure and Culture Dundee and Dundee Health and Social Care Partnership. The theme of this event was “Leadership for Wellbeing”, and participants had the opportunity to hear about council wellbeing initiatives, explore leadership to support wellbeing, and listen to input from our Occupational Health providers to continue to support health and wellbeing in their service area.

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 and reaching Net Zero is therefore one of the strategic priorities detailed in the Council Plan and in Dundee Partnership’s City Plan.

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.

The Council is leading the transition across the city and over the past year, has developed its own organisational Net Zero Transition Plan with its seven Service Areas. The Plan was approved at Committee and published in 2023, with annual progress on the plan reported to committee in January 2025. This Plan outlines the Council’s organisational approach and emissions reduction programmes to achieve its 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.

The Sustainability & Climate Change (S&CC) team has led on the development of the Council’s statutory Local Heat and Energy Efficiency (LHEES) and the LHEES Delivery Plan, which were approved at committee and published in April and November 2024 respectively. These important statutory duties have set long term plans for energy efficiency and decarbonisation of heat in buildings to reduce emissions and tackle fuel poverty. In Dundee, LHEES was delivered as part of wider Local Area Energy Planning (LAEP) process – 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 was completed and approved at committee in September 2024. The outputs of the LHEES and the LAEP are visualised in an innovative web-based GIS tool – Lenza, developed through a 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.

A network of managers and officers has been established to form the Net Zero Transition Plan Officer Group, aimed at supporting the Council in achieving its Net Zero target. This group is committed to engaging and collaborating with colleagues, demonstrating best practices, sharing knowledge, and promoting the Council’s actions against climate change. Additionally, the group will support the collaborative actions outlined in the LHEES Delivery Plan.

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 mandatory Public Bodies Climate Change Duties Report (PBCCDR) is available to view [here](#)

The S&CC team has 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 - Climate Ready Tayside, which launched in March 2025. Workshops were held across the region with various sectors to develop a vision and priorities for adaptation action. A business case, commissioned by Adaptation Scotland, outlines a 5-year route map for the partnership. Each Council has now completed a new or refreshed Climate Risk and Vulnerability Assessment, and synergies will be identified between them to develop cross regional adaptation projects.

The S&CC team also led on a Climate Data Literacy Capacity Building Programme during 2024, funded through a Scalable Cities Action Grant. The main aim of the project was 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 were 25 staff trained, a repository of training materials and data collaboration within departments leading to informed decision making for Net Zero.

In addition, the Sustainability and Climate Change (S&CC) Team have led three 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 11 projects were successful in securing a share of £375,190 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 £279,647 at the end of March 2024. The DCF Round 3 was completed in March 2025 awarding 5 projects a share of £106,762. An underspend of £15,509 has been reclaimed from Round 1, and will be reallocated to suitable DCF 3 projects.

The S&CC team also supports the Dundee Climate Leadership Group, which was established in 2021 to provide 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.

In addition, the team coordinates the Sustainable Dundee Network, which was 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 and 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.

Underpinning the City Plan and Council Plan are Committee approved Service Plans covering all strategic service areas.

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. Regular discussions of the Corporate Risk Register are held.

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 considered in decision making and development of strategy, and the Corporate Risk Register is also reviewed by the Council Leadership Team on occasions throughout the year 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 2024/25 Risk Management Annual Report was presented to the City Governance Committee on 9 June 2025.

Performance

The Council's Performance Management Framework 2025-28 was approved by the City Governance Committee on 21st April 2025. This framework outlines how accountability is distributed throughout the Council, and establishes the standards required for balanced and effective public performance reporting and which underpins continuous improvement.

It has incorporated new requirements set out by the Statutory Performance Information Direction 2025, as well as recommendations from an internal audit of the performance management system. A key new part of this Framework is the development of formalised standards required for the key strategic plans of the City Plan, Council Plan, and Service Plans. This includes how our performance management system is to be used to

monitor and analyse data, and track progress, and that performance reports must include specific data tables to show progress on actions and PIs and highlight key areas for improvement with improvement actions plans when these are reported to elected members and the public. As such, this Framework continues to effectively support the Council's delivery of the Council's Vision, Priorities and Outcomes.

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 2024/25 mid-year progress report was reported to City Governance Committee on 18th November 2024. This showed that 77% 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. The report outlined key positives for young people living in SIMD1 areas, including an improved overall total tariff for school leavers from 568 to 592 between the 2022/23 and 2023/24 academic years, and an increase in positive destinations for 16–19-year-olds from these areas, from 84.1% in 2022/23 to 87.3% in 2023/24. The report also noted the progress that has been made on the three recommendations from the Best Value Thematic Review 2023 for community asset transfer, participatory budgeting and long-term financial strategy. The report identified areas for improvement in relation to Council's energy consumption and carbon footprint, and town vacancy rates and updates on these areas for improvement will be included in the next progress report. The third annual progress report for 2024/25 will be reported to the City Governance Committee on 23 June 2025.

The second annual progress report on the City Plan for Dundee 2022-2032 went to the City Governance Committee on the 2nd December 2024. The summary of the City Plan performance showed that 57% of the performance indicators have improved when compared to the previous year. The 'reduce child poverty and inequality' theme has achieved improvement in 50% of its performance measures, 'deliver inclusive economic growth' has achieved 60%, and 'tackle climate change and reach net zero emissions by 2045' has achieved 67%. The Plan contains ambitious targets, and 15 of the 30 indicators met or are within 5% of the target.

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 Council's Performance Management Framework includes using benchmarking in this way as a key method of delivering Best Value. The latest report on the 2023/24 data compares Dundee's performance with those Local Authorities in its family group as well as comparisons across Scotland. There are 40 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 on 12 May 2025. It is based on the comparison with the family group of similar authorities and shows the percentage where Dundee is on target, which is defined as where Dundee is performing better or equivalent to the family group average. Using this method the Council obtained an overall performance rate of 45% of the 40 measures used where Dundee was on target. Two strategic priorities relating to Reduce Child poverty and inequalities in incomes, health and education (8 out of 14) and Creating Inclusive Growth and Community Wealth Building (6 out of 10) show Dundee comparing well in general in these areas compared to the other urban areas in Scotland.

This summary compares Dundee with its Family Group and shows where Dundee compares better than the family group average.

PRIORITY	On Target	Total Measures	%
Reduce Child poverty and inequalities in incomes health and education*	8	14	57%
Create Inclusive Growth and Community Wealth Building	6	10	60%
Tackle Climate Change and achieve net zero by 2045**	1	4	25%
Build resilient and empowered communities	1	4	25%
Design a modern Council	2	8	25%
TOTAL	18	40	45%

*Two indicators within this priority are 2022/23.

**Two indicators within this priority are 2022/23. One indicator is 2021/22.

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.

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.

For Year 2 of the new approach, a Best Value Thematic Review of workforce innovation and how councils are responding to workforce challenges through building capacity, increasing productivity and innovation was undertaken. The report on Dundee City Council's workforce innovation was issued in August 2024 and confirmed that the council has a workforce plan to ensure it has a skilled, flexible, high performing, motivated and well managed workforce support the delivery of its strategic objectives, and that detailed service-level workforce data is provided to services to assist with workforce planning. However, this report also outlined that the Council needs to ensure that the Workforce Plan aligns with its service plans and digital strategy. As part of the review, 7 recommendations were agreed and are being implemented and monitored by colleagues in Corporate Services via their service plan:

- Alignment of Strategic Workforce Plan 2023-28 and service plans
- Impact of greater use of digital technology
- Establishment of Digital Leadership Board
- Digital skills survey
- Reliance on casual workers
- Joint working with partners
- Measuring the impact of workforce planning

PART 5 - LOOKING TO THE FUTURE

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

At the 2025/26 budget-setting meeting on 27 February 2025, 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 and again on 28 October 2024. 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.

The 2025/26 Revenue Budget and Council Tax was agreed by the City Governance Committee on 27 February 2025. 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 2025/26 to 2028/29, based on assumed flat cash grant settlements and no adjustment for the impact of distributional changes within the grant settlement process:

	Cumulative £m
2025/26	9.5
2026/27	20.6
2027/28	32.8
2028/29	40.3

The most significant factors that influence budget projections are levels of Scottish Government funding and inflation, especially in relation to pay. The Council's budget is constrained by its statutory duties, Government policy, and contractual obligations. In recent years the Local Government Settlement has required Council's to maintain the level of funding for Health and Social and to protect teacher numbers. Taken with the statutory obligations in relation to Children's Services and the commitments the Council has in relation to loan charges and PFI contracts, some 64% of the Council's net budget is fixed (i.e. budget reductions are not possible).

This means that savings require to be made from the remaining 36% of the budget, or alternatively, through raising fees, charges and Council Tax.

In setting the 2025/26 Revenue Budget savings totalling £4.943m were agreed with a review of charges resulting in additional income of £652,000. The Council Tax was increased by 8% with Band D at £1,605.34 after agreeing a provision of 3.2% for Council Tax non-collection.

In the context of the Council having delivered savings of the order of £171m 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.

The Scottish Government most recently 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 a 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 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.

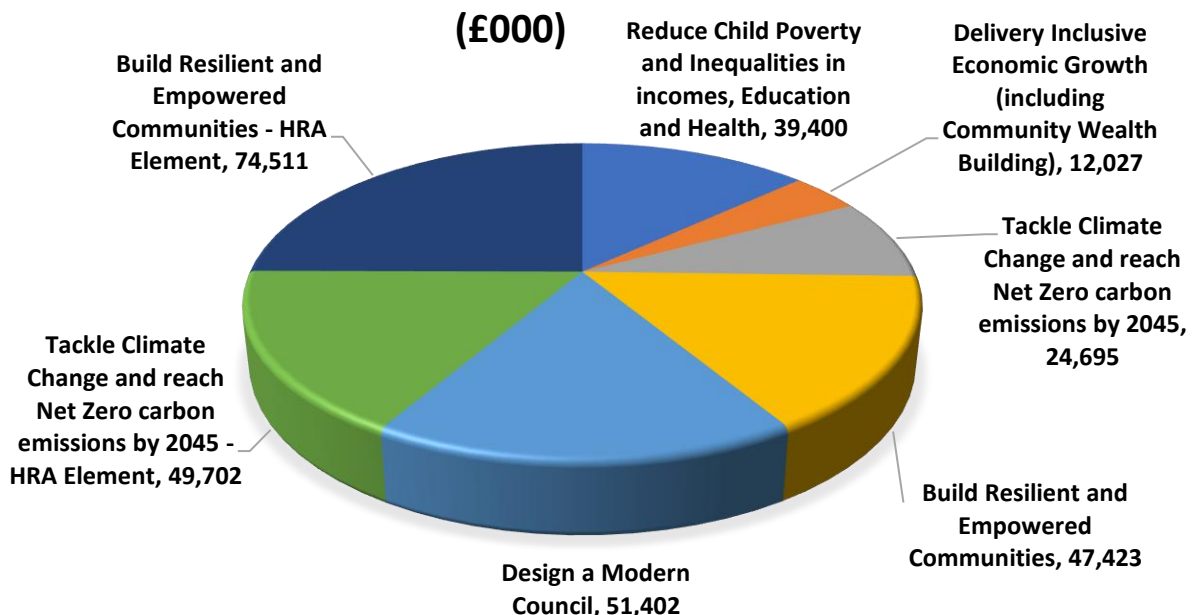
Officers will be exploring opportunities for savings over the summer period and will consider options including income generation, service redesign, partnership working and service reduction. As part of this process it is recommended that Officers engage with partners that work with Council on delivering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

A report on Transformation published by the Accounts Commission on 1 October 2024 ([Transformation in councils | Audit Scotland](#)) highlights the need for faster reform and the need for collaborative work across the public sector if Councils are to remain financially sustainable.

Future Developments – Capital Plan

In February 2025, the City Governance Committee approved a combined five year Capital Plan for General Services and Housing totalling £299m over the period 2025 to 2030. In developing the five year Capital Plan, there has again been a focus on a thematic approach which highlights the Council's strategic priorities.

PLANNED CAPITAL EXPENDITURE 2025-2030 BY THEME



Our Capital Plan for 2025-2030 sets out a £299 million building programme for the next five years for General Services & Housing HRA. The Capital Plan 2025-30 has been prepared in the context of decreasing resources. Sustainability is a key focus for the Council with the investment of £74m in tackling climate change to help deliver the Council's 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. The largest project in the capital programme is the East End Community Campus which is being delivered in partnership with the Scottish Government.

The HRA Capital Plan is committed to tackling climate change and reaching Net Zero carbon emissions by 2045. The plan aims to deliver larger area-based projects, improving multiple measures within the asset so that it improves energy efficiency and reduces fuel poverty for our tenants.

In respect of other planned investments, the Council will ensure these take cognisance of our net zero ambitions by ensuring that these works are completed using sustainable materials and low or zero carbon heating solutions wherever possible. Whilst recognising the longer-term benefits this can offer this will need to be balanced with affordability.

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 2024/2025 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 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. Robert Emmott, Executive Director of Corporate Services, left the Council on 28 March 2025. We particularly acknowledge his contributions in managing the Council finances. 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 2024/2025 Annual Accounts.



Paul Thomson CPFA
Executive Director of Corporate
Services
Dundee City Council
24 September 2025



**Gregory Colgan BAcc (Hons),
ACMA, CGMA**
Chief Executive
Dundee City Council
24 September 2025



Councillor Mark Flynn
Leader of the Council
Dundee City Council
June 2025
24 September 2025

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 2024/2025 review of governance arrangements against the Local Code of Corporate Governance has identified the Council as being 99% (2023/2024: 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 76-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 93% for 2024/2025 (2023/2024: 92%).

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 2025.

The Annual Internal Audit review assessed a number of areas as having limited assurance including Staff Wellbeing & Absence Management, Microsoft Office 365, User Access Management, Corporate Debt Recovery Arrangements and Safety Alarm Response Centre. There were no reviews providing no assurance. Of those reviews considered as being limited assurance, a total of 19 actions were agreed of which as at 2 June 2025, 12 actions have now been fully completed.

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 2024/2025 is detailed at Appendix 1. Several items are still in progress and have been carried forward to be actioned in 2025/2026. 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 2025/2026. 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 2024/2025 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 2024/2025. It is proposed over 2025/2026 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

24 September 2025



Councillor Mark Flynn
Leader of the Council
Dundee City Council

24 September 2025

CONTINUOUS IMPROVEMENT AGENDA FOR 2024/2025 - WITH PROGRESS UPDATES

The Council's Corporate Governance working group identified the following areas for improvement to be taken forward during 2024/2025. Full details are included in the Council's Local Code of Corporate Governance ([Report 162-2024](#)) and the 2023/2024 Annual Governance Statement ([Report 292-2024](#)) updated for final version in 2023/2024 Audited Accounts to Scrutiny Committee on 29 September 2024 ([Report 264-2024](#)).

TABLE 1:

ORIGINAL IMPROVEMENT AGENDA ON 2024/2025 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 2023/2024. In progress.	Service Manager - Community Safety and Resilience.	31/03/2025	N/a	Policy statement has been drafted and submitted with report to Senior Management Team.
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	N/a	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. Progress has paused pending review of Housing system implementation.

	Improvement	Source	Details	Responsible Officer	Target Completion Date	Actual Completion Date	Comments (e.g. Estimated Completion Date, Reasons for delays, etc.)
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	N/a	Meeting held with IT leadership to explore the best way forward to progress with the implementation of this software upgrade. Resourcing strategy now being reviewed with potential to apply for Transformation funding.
4	Mandatory Data Protection Impact Assessment (DPIA) training for appropriate officers.	Annual Governance Statement 2022/2023. (Self-Assessment Checklist (SAC): Budgeting, Accounting and Financial Control section).	Carried forward from 2023/2024. In progress	Head of Democratic and Legal Services.	31/03/2025	10/01/2025	Action Complete
5	Review the Council's Standing Orders.	Annual Governance Statement 2022/2023. (Self-Assessment Checklist (SAC): Budgeting, Accounting and Financial Control section).	Carried forward from 2023/2024. In progress	Head of Democratic and Legal Services.	30/09/2024	30/06/2025	Proposed revised Standing Orders will be reported to the Council Leadership Team in May for consultation purposes and to the City Governance Committee in June for final approval.
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	N/a	Initial discussions held with Senior Manager - Internal Audit. To consider options for provision of this training including seeking external support for any assistance they can offer.

	Improvement	Source	Details	Responsible Officer	Target Completion Date	Actual Completion Date	Comments (e.g. Estimated Completion Date, Reasons for delays, etc.)
7	Fully roll-out Quality Conversations.	Annual Governance Statement 2023/2024. (SelfAssessment Checklist (SAC): Internal Control Environment.	New for 2024/2025.	Head of People	31/03/2025	03/03/2025	Action Complete - Quality Conversation scheme is fully rolled out and the next phase of the project is under way in terms of reviewing effectiveness and evaluating adoption levels.

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

CONTINUOUS IMPROVEMENT AGENDA FOR 2025/2026

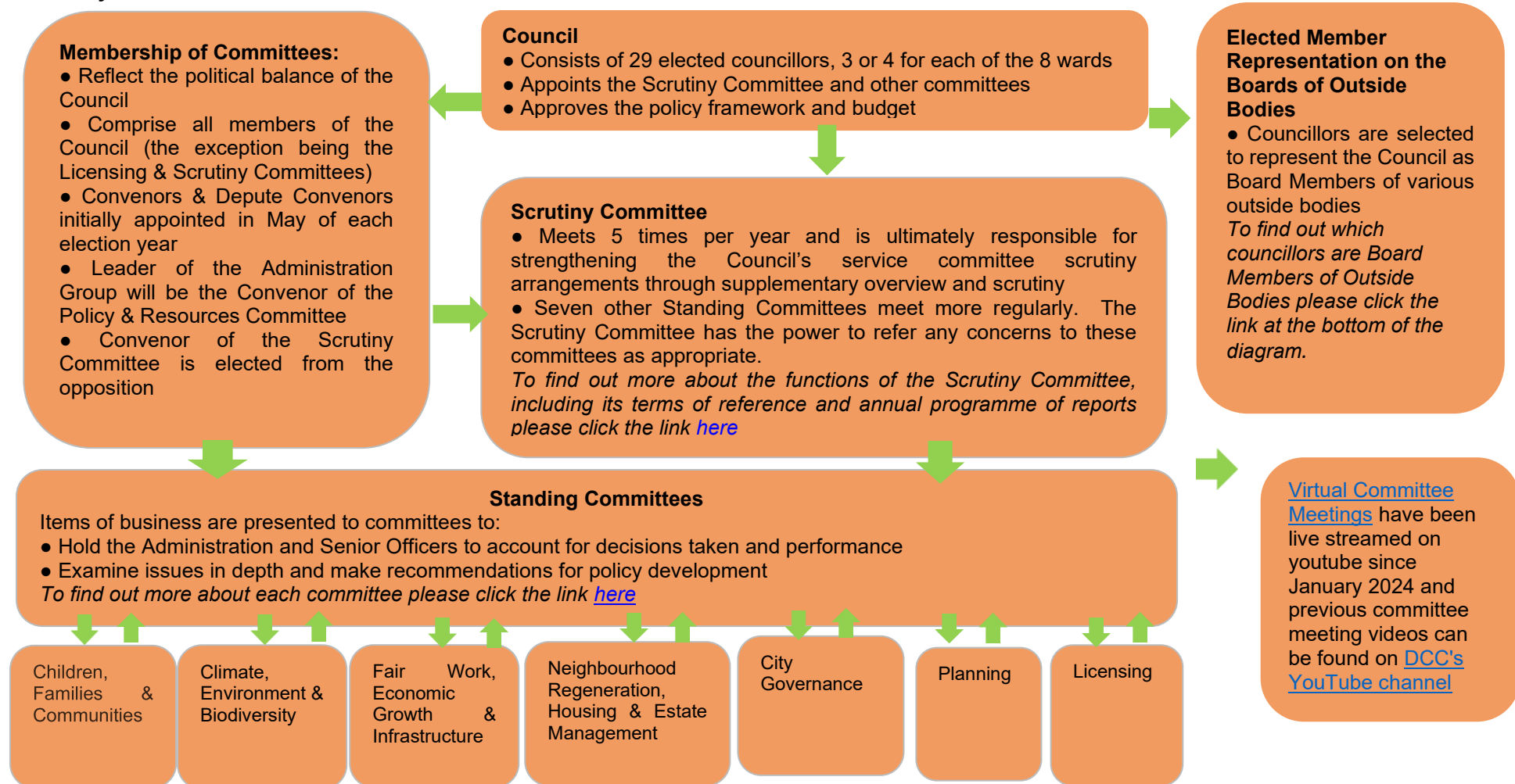
The Council's Corporate Governance working group has identified the following areas for improvement, full details are included in the Council's Local Code of Corporate Governance, to be taken forward during 2025/2026:

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 2024/2025. In progress.	Service Manager - Community Safety and Resilience.	31/03/2026
2	Replace Construction Services' Costing System.		Carried forward from 2024/2025. In progress.	Head of Construction and Head of Customer Services and IT.	31/03/2026
3	Implementation of Corporate Property Management system.	Annual Governance Statement 2022/2023. (Self-Assessment Checklist (SAC): Internal Control Environment section).	Carried forward from 2024/2025. In progress.	Head of Design and Property Services.	31/03/2027

	Improvement	Source	Details	Responsible Officer	Target Completion Date
4	Review the Council's Standing Orders.	Annual Governance Statement 2022/2023. (Self-Assessment Checklist (SAC): Internal Control Environment section).	Carried forward from 2024/2025 Proposed revised Standing Orders will be reported to the Council Leadership Team in May 25 for consultation purposes and to the City Governance Committee in June 25 for final approval	Head of Democratic and Legal Services.	30/06/2025
5	Roll-out advanced risk management training module for senior officers.	Corporate Governance Assurance Statement Group.	Carried forward from 2024/2025. In progress.	Head of Corporate Finance	31/10/2025
6	Ensure basic financial ledger mandatory training for all budget holders.	Annual Governance Statement 2024/2025. (Self-Assessment Checklist (SAC): Budgeting, Accounting and Financial Control section).	New for 2025/2026.	Head of Corporate Finance	31/03/2026
7	Procurement Strategy, - Implementation of Sourcing Strategies in respect of procurement thresholds and any other changes includes in the review of Standing Orders.	Annual Governance Statement 2024/2025. (Self-Assessment Checklist (SAC): Budgeting, Accounting and Financial Control section).	New for 2025/2026.	Head of Corporate Finance	31/03/2026

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 statements.

REMUNERATION ARRANGEMENTS

Senior Councillors

The remuneration of Councillors is regulated by the Local Governance (Scotland) Act 2004 (Remuneration) Amendment Regulations 2024 (Scottish Statutory Instrument No. 2024/24) 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 2024/2025 the salary for the Leader of Dundee City Council was £42,698. 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 (£32,024). The Regulations allow the Civic Head to incur expenditure of up to £3,000 on expenses associated with the position. During 2024/2025, the Council's Lord Provost incurred expenditure of £2,109 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.

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 £391,705, incorporating the effect of 0.4%, 2.8%, 2.2%, 4.2%, 5.2%, 2.7% and 6.2% pay increases from 1 April 2018, 1 April 2019, 1 April 2020, 1 April 2021, 1 April 2022, 1 April 2023 and 1 April 2024 respectively. The actual remuneration paid to Senior Councillors in 2024/25 was £391,705. 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 on page 43. The salaries, allowances and expenses for all Councillors (including Senior Councillors) are set out below.

Remuneration paid to Councillors (subject to audit)

	2023/2024 £	2024/2025 £
Salaries	689,150	720,468
Mileage, Travel & Subsistence etc	6,283	2,524
Training & Conferences	-	90
Telephone Expenses	2,147	1,532
Other Allowances	521	596
	698,101	725,210
Provision of Council Cars	46,030	50,426
Total	744,131	775,636

The full Annual Return of Councillors Salaries & Expenses for 2024/2025 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 Scottish Negotiating Committee for Teachers (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 2024/2025, 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 on page 44.

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 2024/2025	No of Employees 2023/2024
£50,000 - £54,999	337	210
£55,000 - £59,999	147	192
£60,000 - £64,999	155	74
£65,000 - £69,999	67	62
£70,000 - £74,999	40	44

£75,000 - £79,999	44	45
£80,000 - £84,999	36	12
£85,000 - £89,999	10	7
£90,000 - £94,999	2	3
£95,000 - £99,999	4	2
£100,000 - £104,999	2	5
£105,000 - £109,999	3	11
£110,000 - £114,999	10	0
£120,000 - £124,999	0	1
£125,000 - £129,999	1	0
£130,000 - £134,999	1	0
£135,000 - £139,999	0	4
£140,000 - £144,999	3	0
£170,000 - £174,999	0	1
£175,000 - £179,999	1	0
Total	863	673

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 2024/2025 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 2024/2025
On earnings up to and including £27,000	5.5%
On earnings above £27,001 and up to £33,000	7.25%
On earnings above £33,001 and up to £45,300	8.5%
On earnings above £45,301 and up to £60,400	9.5%
On earnings of £60,401 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 on page 45, 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 on page 46, 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 2024/2025, the scheme member contribution rate for Senior Councillors was in the range of 5.5% to 6.4% (2023/2024 5.5% to 6.4%) of pensionable pay and for Senior Employees was in the range of 9.4% to 10.3% (2023/2024 9.4% to 10.3%) of pensionable pay. In 2024/2025, the employer contribution rate was 15.7% (2023/2024 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 on page 47 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. During 2024/2025, the Council obtained numbers for the 2023/2024 and 2024/2025 financial years:

Trade Union (Facility Time Publication Requirements) Regulations 2017 disclosure requirement	2024/25	2023/24	2022/23
Number of employees who were relevant union officials during the relevant period	40	39	37
How many employees who were relevant union officials during the relevant period spent			
a) 0 -1% of their working hours on facility time:	5	6	7
b) 1 – 50% of their working hours on facility time:	32	30	28
c) 51-99% of their working hours on facility time:	3	3	1
d) 100% of their working hours on facility time:	0	0	1
Percentage of the total pay bill spent on facility time	0.075%	0.072%	0.061%

Time spent on paid trade union activities as a percentage of total paid facility time hours	Not available	Not available	Not available
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Gregory Colgan BAcc (Hons), ACMA, CGMA
Chief Executive
Dundee City Council

24 September 2025



Councillor Mark Flynn
Leader of the Council
Dundee City Council

24 September 2025

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 2024/2025 £	Total Remuneration 2023/2024 £
Bill Campbell	Lord Provost	32,024	-	-	32,024	30,154
Christina Roberts	Depute Convener of Planning Committee	24,015	-	-	24,015	23,733
Heather Anderson	Convener of Climate, Environment and Biodiversity Committee	28,352	-	-	28,352	26,697
John Alexander	Leader (to 31 August 2024)	-	-	-	-	40,205
Kevin Cordell	Depute Lord Provost, Convener of Neighbourhood Regeneration, Housing and Estate Management Committee (note 1)	27,398	-	-	27,398	25,128
Kevin Keenan	Convener of Scrutiny Committee, Leader of the Major Opposition Group	28,352	-	-	28,352	26,697
Lynne Short	Depute Convener of Neighbourhood Regeneration, Housing and Estate Management Committee	29,314	-	-	29,314	24,573
Mark Flynn	Leader (from 1 September 2024), Convener of City Governance Committee	36,797	-	-	36,797	26,697
Nadia El-Nakla	Depute Convener of Climate, Environment and Biodiversity Committee	24,015	-	-	24,015	22,613
Roisin Smith	Convener of Licensing Committee	24,015	-	-	24,015	22,613
Siobhan Tolland	Depute Convener of Fair Work, Economic Growth and Infrastructure Committee	24,015	-	-	24,015	22,613
Steven Rome	Convener of Fair Work, Economic Growth and Infrastructure Committee	28,352	-	-	28,352	25,577
Stewart Hunter	Convener of Children, Families and Communities Committee	28,352	-	-	28,352	26,697
Will Dawson	Convener of Planning Committee	28,352	-	-	28,352	26,697
Willie Sawers	Depute Convener of City Governance Committee	28,352	-	-	28,352	26,697
Total		391,705	-	-	391,705	397,391

1. 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:

	2024/2025 £	2023/2024 £
Tay Road Bridge Joint Board	2,969	3,773
Tayside Valuation Joint Board	6,053	5,029
Total	9,022	8,802

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 £	Benefits Other Than in Cash £	Total Remuneration 2024/2025 £	Total Remuneration 2023/2024 £
Gregory Colgan	Chief Executive (see note 1)	177,218	-	2,748	-	-	179,966	170,049
Robert Emmott	Executive Director of Corporate Services and S95 Officer (see note 2)	140,895	-	-	-	-	140,895	135,763
Audrey May	Executive Director of Children and Families	140,644	-	-	-	-	140,644	135,763
Robin Presswood	Executive Director of City Development	140,644	-	-	-	-	140,644	135,763
Tony Boyle	Executive Director of Neighbourhood Services	132,696	-	-	-	-	132,696	135,763
Judy Dobbie	Director of Leisure and Culture Dundee	125,210	-	-	-	-	125,210	120,850

Glyn Lloyd	Head of Children's and Community Justice Service (see note 2)	111,474	-	-	-	-	111,474	8,966
Total		968,781	-	2,748	-	-	971,529	950,513

TABLE 2 NOTES

1. The remuneration for Gregory Colgan, Chief Executive, includes £2,748 fees for election duties.
2. Robert Emmott retired on 28 March 2025. Paul Thomson took over as Executive Director of Corporate Services and S95 Officer from 30 March 2025.

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

Councillor Name	Responsibility	Pension as at 31 March 2025 £000	Pension Difference from 31 March 2024 £000	Lump Sum as at 31 March 2025 £000	Lump Sum Difference from 31 March 2024 £000	Pension Contribution 2024/2025 £	Pension Contribution 2023/2024 £
Bill Campbell	Lord Provost	7.4	1.3	-	-	5,027	5,126
Christina Roberts	Depute Convener of Planning Committee	8.7	0.9	2.0	0.0	3,770	4,034
Heather Anderson	Convener of Climate, Environment and Biodiversity Committee	4.0	0.8	-	-	4,451	4,538
Kevin Cordell	Depute Lord Provost, Convener of Neighbourhood Regeneration, Housing and Estate Management Committee	7.0	0.9	-	-	4,301	4,271
Kevin Keenan	Convener of Scrutiny Committee, Leader of the Major Opposition Group	10.6	1.3	2.5	0.1	4,451	4,538
Lynne Short	Depute Convener of Neighbourhood Regeneration, Housing and Estate Management Committee	4.9	0.9	-	-	4,602	4,177
Mark Flynn	Leader, Convener of City Governance Committee	4.6	1.0	-	-	5,777	4,538
Nadia El-Nakla	Depute Convener of Climate, Environment and Biodiversity Committee	1.4	0.6	-	-	3,770	3,844

Councillor Name	Responsibility	Pension as at 31 March 2025 £000	Pension Difference from 31 March 2024 £000	Lump Sum as at 31 March 2025 £000	Lump Sum Difference from 31 March 2024 £000	Pension Contribution 2024/2025 £	Pension Contribution 2023/2024 £
Roisin Smith	Convener of Licensing Committee	4.0	0.7	-	-	3,770	3,844
Siobhan Tolland	Depute Convener of Fair Work, Economic Growth and Infrastructure Committee	1.5	0.6	-	-	3,770	3,844
Steven Rome	Convener of Fair Work, Economic Growth and Infrastructure Committee	3.1	0.7	-	-	4,451	4,348
Stewart Hunter	Convener of Children, Families and Communities Committee	9.7	1.0	2.2	0.0	3,770	4,538
Will Dawson	Convener of Planning Committee	9.9	1.0	2.3	0.0	3,770	4,538
Willie Sawers	Depute Convener of City Governance Committee	9.9	1.0	2.3	0.0	3,770	4,538
Total		86.7	12.7	11.3	0.1	59,450	67,550

TABLE 3 NOTES

1. The Pension Contribution figures relate to the remuneration shown for the relevant persons in Table 1a.

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

Employee Name	Post Title	Pension as at 31 March 2025 £000	Pension Difference from 31 March 2024 £000	Lump Sum as at 31 March 2025 £000	Lump Sum Difference from 31 March 2024 £000	Pension Contribution 2024/2025 £	Pension Contribution 2023/2024 £
Gregory Colgan	Chief Executive	46.8	5.9	-	-	27,823	28,908
Robert Emmott	Executive Director of Corporate Services and S95 Officer (see note 2)	66.2	5.7	81.8	2.8	21,993	23,079

Employee Name	Post Title	Pension as at 31 March 2025	Pension Difference from 31 March 2024	Lump Sum as at 31 March 2025	Lump Sum Difference from 31 March 2024	Pension Contribution 2024/2025	Pension Contribution 2023/2024
		£000	£000	£000	£000	£	£
Robin Presswood	Executive Director of City Development	59.0	0.5	67.2	2.3	22,081	23,079
Tony Boyle	Executive Director of Neighbourhood Services	66.3	-	91.9	-	20,833	23,079
Judy Dobbie	Director of Leisure and Culture Dundee	65.0	5.2	94.4	3.3	19,658	20,554
Glyn Lloyd	Head of Children's and Community Justice Service	47.7	4.5	51.0	1.8	17,501	18,291
Total		351	21.8	386.3	10.2	129,889	155,281

TABLE 4 NOTES

1. Audrey May, Executive Director of Children and Families, has opted out of the Local Government Pension Scheme.
2. Robert Emmott retired on 28 March 2025. Paul Thomson took over as Executive Director of Corporate Services and S95 Officer from 30 March 2025.

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)	
	2023/2024	2024/2025	2023/2024	2024/2025	2023/2024	2024/2025	2023/2024	2024/2025
£0 - £20,000	-	-	1	4	1	4	12	25
£20,001 - £40,000	-	-	-	-	-	-	-	-
£40,001 - £60,000	-	-	-	-	-	-	-	-
£60,001 - £80,000	-	-	-	-	-	-	-	-
£80,001 - £100,000	-	-	-	1	-	1	-	81
£100,001 - £120,000	-	-	-	1	-	1	-	114
Total	-	-	1	6	1	6	12	220

TABLE 5 NOTES

1. The above table represents the actual costs incurred of termination benefits associated with voluntary redundancy payments to employees who left during 2024/2025 and 2023/2024. Under the terms of the Council's severance schemes for non-teaching staff, employees can elect to receive a voluntary redundancy payment. During 2024/2025, 6 employee received voluntary redundancy payments (2023/2024: 1 employees) for which the Council incurred one-off redundancy costs of £0.220 m (2023/2024 £0.012m).

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 June 2025.

Signed on behalf of Dundee City Council

Councillor Mark Flynn
Leader of the Council
24 September 2025



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 2025.

Paul Thomson CPFA
Executive Director of Corporate Services

Dundee City Council
25 June 2025



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.

2023/2024			2024/2025		
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
196,928	926	197,854	219,882	(998)	220,880
103,862	(168)	103,694	111,301	(609)	111,910
25,861	50,465	76,326	24,561	(54,652)	79,213
25,806	1,550	27,356	20,907	(7,034)	27,941
15,700	27	15,727	14,465	(60)	14,525
32,709	3,117	35,826	33,630	(2,778)	36,408
73	(168)	(95)	482	35	447
4,075	16,180	20,255	4,124	(13,024)	17,148
497	-	497	493	-	493
802	-	802	1,028	-	1,028
4,170	(338)	3,832	3,188	(477)	3,665
410,483	71,591	482,074	434,061	(79,597)	513,658
(428,296)	4,184	(424,112)	(419,089)	32,753	(451,842)
(17,813)	75,775	57,962	14,972	(46,844)	61,816
(56,647)			(77,731)		
(17,813)			14,972		
(3,271)			(4,272)		
(77,731)			(67,031)		

* 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

2023/2024				2024/2025				
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	65	275	926	Children & Families Services	1	(1,443)	444	(998)
-	489	(657)	(168)	Dundee Health & Social Care Partnership	-	(959)	350	(609)
52,354	208	(2,097)	50,465	City Development	(62,448)	(405)	8,201	(54,652)
1,364	333	(147)	1,550	Neighbourhood Services	(1,577)	(757)	(4,700)	(7,034)
-	34	(7)	27	Chief Executive	-	(64)	4	(60)
2,622	503	(8)	3,117	Corporate Services	(2,508)	(365)	95	(2,778)
-	203	(371)	(168)	Construction	-	(405)	440	35
22,880	75	(6,775)	16,180	Housing Revenue Account	(21,183)	(16)	8,175	(13,024)
-	(2,585)	2,247	(338)	Miscellaneous Items		2,452	(2,929)	(477)
79,220	(89)	(7,540)	71,591	Cost Of Services	(87,715)	(1,962)	10,080	(79,597)
(1,739)	(1,499)	7,422	4,184	Other income and expenditure from the Expenditure and Funding Analysis	41,455	501	(9,203)	32,753
77,481	(1,588)	(118)	75,775	Difference between General Fund surplus or deficit and Comprehensive Income and Expenditure Statement Surplus or Deficit on the Provision of Services	(46,260)	(1,461)	877	(46,844)

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.

2023/2024				2024/2025		
Gross Expend £000	Gross Income £000	Net Expend / (Income) £000		Gross Expend £000	Gross Income £000	Net Expend / (Income) £000
238,568	(40,714)	197,854	Children & Families Services	242,788	(21,908)	220,880
258,180	(154,486)	103,694	Dundee Health & Social Care Partnership	279,750	(167,840)	111,910
103,803	(27,477)	76,326	City Development	112,311	(33,098)	79,213
39,426	(12,070)	27,356	Neighbourhood Services	39,855	(11,914)	27,941
17,920	(2,193)	15,727	Chief Executive	16,931	(2,406)	14,525
87,483	(51,657)	35,826	Corporate Services	86,206	(49,798)	36,408
6,458	(6,553)	(95)	Construction	8,456	(8,009)	447
78,024	(57,769)	20,255	Housing Revenue Account	79,090	(61,942)	17,148
497	-	497	Discretionary NDR Relief	493	-	493
802	-	802	Tayside Valuation Joint Board	1,028	-	1,028
5,222	(1,390)	3,832	Miscellaneous Items	3,443	222	3,665
836,383	(354,309)	482,074	Cost Of Services	870,351	(356,693)	513,658
		(289)	Other Operating Expenditure (note 5)			(3,046)
		30,006	Financing and Investment Income and Expenditure (note 6)			35,361
		(453,829)	Taxation and Non-Specific Grant Income (note 7)			(484,157)
		57,962	Deficit on Provision of Services			61,816
		(76,629)	(Surplus) or Deficit on revaluation of non-current assets			27,804
		1,978	Impairment losses on non-current assets charged to the Revaluation Reserve			3,669
		(120)	(Surplus) or Deficit on financial assets measured at fair value through other comprehensive income			2
		-	Notional gain on adoption of IFRS 16			(230)
		2,606	Remeasurements of the net defined benefit liability (asset)			(5,291)
		(72,165)	Other Comprehensive (Income) / Expenditure			25,954
		(14,203)	Total Comprehensive (Income) / Expenditure			87,770

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.

2023/2024	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 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	32,405	25,557	-	-	-	-	57,962	(72,165)	(14,203)
Adjustments to Usable Reserves Permitted by Accounting Standards	(20,784)	(13,831)	-	-	-	-	(34,615)	34,615	-
Adjustments Between Accounting Basis & Funding Basis Under Regulations (note 9)	(33,509)	(7,651)	-	-	1,021	657	(39,482)	39,482	-
Net (Increase)/ Decrease before Transfers to Earmarked Reserves	(21,888)	4,075	-	-	1,021	657	(16,135)	1,932	(14,203)
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)	1,932	(14,203)
Balance at 31 March 2024 carried forward	(77,731)	-	(10,826)	(1,192)	(354)	(2,147)	(92,250)	(980,432)	(1,072,682)

2024/2025	<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 2024 brought forward	(77,731)	-	(10,826)	(1,192)	(354)	(2,147)	(92,250)	(980,432)	(1,072,682)
Movement in Reserves during 2024/2025									
Total Comprehensive Income & Expenditure	37,504	24,312	-	-	-	-	61,816	25,954	87,770
Adjustments to Usable Reserves Permitted by Accounting Standards	(21,840)	(18,347)	-	-	-	-	(40,187)	40,187	-
Adjustments Between Accounting Basis & Funding Basis Under Regulations (note 9)	(4,816)	(1,841)	-	-	13	(480)	(7,124)	7,124	-
Net (Increase)/ Decrease before Transfers to Earmarked Reserves	10,848	4,124	-	-	13	(480)	14,505	73,265	87,770
Transfers to/(from) Other Statutory Reserves	(148)	(4,124)	4,531	(168)	-	(91)	-	-	-
(Increase)/ Decrease in 2024/2025	10,700	-	4,531	(168)	13	(571)	14,505	73,265	87,770
Balance at 31 March 2025 carried forward	(67,031)	-	(6,295)	(1,360)	(341)	(2,718)	(77,745)	(907,167)	(984,912)

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 2024 £000			31 March 2025 £000
1,841,102	Property, Plant & Equipment	27	1,908,070
20,792	Heritage Assets	41	20,855
13,073	Investment Property	24	13,073
2,759	Intangible Assets	25	2,675
29	Long Term Investments	37	29
11,095	Long Term Debtors	37/44	11,942
1,888,850	Long Term Assets		1,956,644
3,252	Short Term Investments	37	3,156
1,102	Inventories	-	1,114
58,378	Short Term Debtors	31	67,287
1,626	Cash and Cash Equivalents	16	-
4,493	Assets held for sale	30	4,448
68,851	Current Assets		76,005
(95,097)	Short Term Borrowing	37	(183,872)
(98,861)	Short Term Creditors	32/37	(77,375)
-	Cash and Cash Equivalents	16	(6,357)
(193,958)	Current Liabilities		(267,604)
(4,297)	Provisions	33	(3,170)
(494,522)	Long Term Borrowing	37	(518,204)
(32,221)	Pension Liability	12/20	(28,391)
(153,479)	Other Long Term Liabilities	43	(218,824)
(6,542)	Grants Receipts in Advance	36	(11,544)
(691,061)	Long Term Liabilities		(780,133)
1,072,682	Net Assets		984,912
92,250	Usable Reserves	11	77,745
980,432	Unusable Reserves	12	907,167
1,072,682	Total Reserves		984,912

The unaudited accounts were authorised for issue on 25 June 2025 and signed on their behalf by:-



Paul Thomson CPFA
Executive Director of Corporate Services
Dundee City Council

The notes on pages 59 to 126 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.

2023/2024 £000		2024/2025 £000
57,963	Net deficit on the provision of services	61,816
(70,514)	Adjust net (surplus) on the provision of services for non-cash movements	(70,393)
2,356	Adjust for items included in the net (surplus) or deficit on the provision of services that are investing and financing activities	3,323
(10,195)	Net cash flows from Operating Activities	(5,254)
82,125	Investing Activities (note 14)	117,626
(60,867)	Financing Activities (note 15)	(104,389)
11,063	Net (increase)/decrease in cash and cash equivalents	7,983
12,689	Cash and cash equivalents at the beginning of the reporting period	1,626
1,626	Cash and cash equivalents at the end of the reporting period (note 16)	(6,357)

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1 Accounting Policies

A. General Principles

The Annual Accounts summarise the Council's transactions for the 2024/25 financial year and its position at the year-end of 31 March 2025. 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 2024/25 and the Service Reporting Code of Practice 2024/25, 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 (i.e. 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. 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.

P. 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.

Right of Use Assets

The Council adopted IFRS 16 (Leases) with effect from 1 April 2024. The main impact of the requirements of IFRS 16 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 now included on the balance sheet from 1 April 2024. The Council has elected to apply recognition exemptions to low value assets (below £6,000 when new) and to short term leases i.e. existing leases that expire on or before 31 March 2026, and new leases with a duration of less than 12 months. A contract is, or contains a lease, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

As noted under policy R below, with effect from 1 April 2024 IFRS16 also applies to Service Concession Agreements and recognition of the resultant remeasurement of the lease liability.

Any leases that are exempted from Right of Use Asset recognition are accounted for as leases as per policy Q below.

Q. Leases

Leases that are exempted from IFRS16 Right of Use Assets accounting as per policy P above are classified as operating leases. These are leases where the terms of the lease do not transfer substantially all the risks and rewards incidental to ownership of the property, plant or equipment from the lessor to the lessee.

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.

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, forms part of Service Concession debt as remeasured under IFRS16 and amortised between finance costs and debt repayments over the remaining term of service concession contracts
- 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 Agreements are accounted for in accordance with IFRIC 12 'Service Concession Arrangements'. The Standard recognises that the Council is in control of services provided under the PPP scheme. As ownership of the long-term assets will pass to the Council at the end of the contract for no additional charge, the Council carries the assets on the Balance Sheet. With effect from 1 April 2024, IFRS 16 (Leases) also applies to service concession arrangements. Under IFRS16, where indexation (or other changes in a rate) affects future service concession payments, the lease liability requires to be remeasured. Instead of expensing the increased payment, the net present value of future payments that comprise the liability is recalculated based on the revised level of payments.

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 increased the Capital Financing Requirement (CFR) from 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 up to 31 March 2023 resulted 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 than the current repayment profile until the end of the UEL.

S. Provisions, Contingent Liabilities and Contingent Assets

Provisions – 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:

- changes to the measurement of non-investment assets within the 2025/26 Code include adaptations and interpretations of IAS 16 *Property, Plant and Equipment* and IAS 38 *Intangible Assets*. These include setting out three revaluation processes for operational property, plant and equipment, requiring indexation for tangible non-investment assets and a requirement to value intangible assets using the historical cost approach.

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 £155m as at 31 March 2025) 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 2025) 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 £57m as at 31 March 2025) 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 2025 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 £0.7m. However, the assumptions interact in complex ways. During 2024/2025, the Council's actuaries advised that the net pensions liability had decreased by £3.8m. 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 2025, the Council has a gross balance for short-term sundry debtors of £110.956m, including local taxation and housing rent debtors. A review of the different categories of debt has concluded that an overall allowance for impairment of £43.669m 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

2023/2024 £000		2024/2025 £000
(539)	(Gains) / losses on the disposal of non current assets	(3,046)
250	Impairment of Assets Held for Sale	-
(289)	Total	(3,046)

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

2023/2024 £000		2024/2025 £000
34,063	Interest payable and similar charges	39,019
(1,499)	Net interest on the net defined benefit liability (asset)	(501)
(1,521)	Interest receivable and similar income	(1,358)
0	Changes in the fair value of investment properties	0
(1,169)	Net income from investment properties	(1,142)
379	Share of Tayside Contracts surplus	(160)
(1,062)	Scottish Government contribution to DBFM interest costs	(1,065)
(864)	SG contribution to DBFM loan repayment costs	(852)
0	Dovetail loans write off costs less Studio Dundee recovery	50
1,679	Trade Debtors Impairment Allowance	1,370
30,006	Total	35,361

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

2023/2024		2024/2025
£000		£000
(64,124)	Council Tax Income	(66,343)
(73,704)	Contribution from national non domestic rates pool	(73,695)
(277,744)	Non-ring-fenced government grants	(318,014)
(38,257)	Capital grants and contributions	(26,042)
0	Donated asset	(63)
(453,829)	Total	(484,157)

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 2024	31 March 2025
	£000	£000
Distribution from non-domestic rate pool	73,704	73,695
Non-domestic rate income retained by authority (BRIS)	-	-
Non-domestic rate income credited to the comprehensive income and expenditure statement	73,704	73,695

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

2023/2024		2024/2025
£000		£000
303,255	Employee benefit expenses	312,342
72,869	Property costs	75,676
10,734	Supplies & services	11,148
5,869	Transport	6,095
50,234	Transfer payments	52,169
297,664	Third party payments	309,131
3,095	Support service recharges	3,271
92,290	Depreciation, amortisation and impairment	100,334
34,063	Interest payments	39,019
802	Precepts and levies	1,029
870,875	Total Expenditure	910,214
(206,340)	Fees, charges and other service income	(218,425)
(2,690)	Interest and investment income	(2,500)
(64,124)	Income from Council Tax	(66,343)
(539,219)	Government grants and contributions	(558,085)
(539)	Gain on disposal of non-current assets	(3,045)
(812,912)	Total Income	(848,398)
57,963	(Surplus) or Deficit on the Provision of Services	61,816

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.

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:						
Reversal of items debited or credited to the Comprehensive Income and Expenditure Statement:						
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	36,718	1,531	(5,701)	-	(32,548)	-
Revenue expenditure funded from capital under statute	(507)	-			507	-
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)	-
Insertion of items not debited or credited to the Comprehensive Income and Expenditure Statement:						
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:						

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			
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 to fund qualifying expenditure on service transformation or service redesign projects in 2022/2023	-	-	(1,011)	-	1,011	-
Capital Fund applied to finance new capital expenditure	-	-	1,995	-	(1,995)	
Adjustments primarily involving the Capital Grants Unapplied Account:						
Capital grants and contributions unapplied credited to CIES	7	-	(327)	1,021	(701)	-
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	(33,509)	(7,651)	657	1,021	(39,482)	-

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

2024/2025	Usable Reserves			Capital Grants & Receipts Unapplied Account £000	Movement in Unusable Reserves £000	Total 2024/2025 £000
	General Fund Balance £000	HRA Balance £000	Capital Fund £000			
Adjustments involving the Capital Adjustment Account:						
Reversal of items debited or credited to the Comprehensive Income and Expenditure Statement:						
Charges for depreciation and impairment of non current assets	(44,419)	(15,453)	-	-	59,872	-
Long term debtor financed through capital write off	(102)	-	-	-	102	-
Donated assets	63	-	-	-	(63)	-
Capital grants and contributions that have been applied to capital financing	25,347	695	-	-	(26,042)	-
Revenue expenditure funded from capital under statute	(272)	-	-	-	272	-
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	2,824	222	(1,247)	-	(1,799)	-
Insertion of items not debited or credited to the Comprehensive Income and Expenditure Statement:						
Statutory provision for the financing of capital investment	14,420	12,616	-	-	(27,036)	-
Capital expenditure charged against the General Fund and HRA balances	2,140	-	-	-	(2,140)	-
Statutory repayment of debt (PPP) flexibility adjustment	(4,255)	-	-	-	4,255	-
Adjustments involving the Capital Fund:						
Capital Fund applied to finance new capital expenditure	-	-	767	-	(767)	-
Adjustments primarily involving the Capital Grants Unapplied Account:						
Capital grants and contributions applied to finance new capital expenditure	-	-	-	13	(13)	-

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

2024/2025 (continued)	Usable Reserves			Capital Grants & Receipts Unapplied Account £000	Movement in Unusable Reserves £000	Total 2024/2025 £000
	General Fund Balance £000	HRA Balance £000	Capital Fund £000			
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	232	83	-	-	(315)	-
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)	(27,904)	(867)	-	-	28,771	-
Employer’s pensions contributions & direct payments to pensioners payable in the year	26,459	851	-	-	(27,310)	-
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	651	12	-	-	(663)	-
Total Adjustments 2024/2025	(4,816)	(1,841)	(480)	13	(7,124)	-

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.

2024/2025	Balance at 1 April 2024 £000	Transfers Out 2024/2025 £000	Transfers In 2024/2025 £000	Balance at 31 March 2025 £000	Purpose of the Earmarked Reserve
General Fund					
On-street Car Parking Balances	(597)	200	(1,319)	(1,716)	Statutory on-street car parking reserve
Second Homes etc Discount Reduction*	(2,555)	450	(353)	(2,458)	To fund new social housing
Organisational Change Fund	(2,388)	219	-	(2,169)	To fund service transformation initiatives
Budget Carry Forwards	(4,124)	2,615	-	(1,509)	To fund underspends carried forward from previous year
Covid Costs	(2,750)	1,200	-	(1,550)	To fund Covid-related costs and income shortfalls
Covid Recovery Fund	(405)	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	(320)	-	(64)	(384)	To fund asset replacements
Roof maintenance cost pressures	(2,702)	827	-	(1,875)	To fund additional roof maintenance cost pressures
Cost of Living pressures	(200)	65	-	(135)	To fund Cost of Living pressures
Employability	-	-	(650)	(650)	To fund employability cost commitments
Service concessions flexibility	(39,773)	4,255	(4,255)	(39,773)	To fund cost of unwinding service concessions flexibility over the life of the assets
Contribution to budget setting	(6,640)	(6,640)	-	-	To fund a contribution to 2024/25 revenue budget
Children Services pressures	-	-	(1,033)	(1,033)	Funded cost pressures in third party payments
Ash dieback	(384)	184	-	(200)	To fund removal of infected and dangerous ash trees
Total - Earmarked Balances	(67,916)	4,328	(7,674)	(58,857)	
Uncommitted General Fund Balances	(9,815)	1,641	-	(8,174)	To fund unforeseen / emergency expenditure
Total - General Fund Balances	(77,731)	5,969	(7,674)	(67,031)	

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.

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 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)	

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, budgeted saving occurred in scheduled debt repayments for years commencing 2023/24. 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	0	(39,773)	0	(39,773)
Paid to 2024/25	(39,773)	(7,855)	7,855	(39,773)
Payable 2025/26	(39,773)	(4,376)	4,376	(39,773)
Payable 2-5 years	(39,773)	(18,832)	15,573	(43,032)
Payable 6-10 years	(43,032)	(26,875)	15,120	(54,787)
Payable 11-15 years	(54,787)	(26,439)	10,290	(70,936)
Payable 16-20 years	(70,936)	(9,696)	5,460	(75,172)
Payable 21-25 years	(75,172)	17,245	631	(57,296)
Payable 26-30 years	(57,296)	28,311	(4,199)	(33,184)
Payable 31-35 years	(33,184)	38,768	(9,029)	(3,445)
Payable 36-40 years	(3,445)	26,873	(13,858)	9,570
Payable 41-45 years	9,570	18,096	(18,688)	8,978
Payable 46-48 years	8,978	4,553	(13,531)	0
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 2024 £000		31 March 2025 £000
(822,620)	Revaluation Reserve	(750,895)
296	Financial Instruments Revaluation Reserve	299
(215,219)	Capital Adjustment Account	(208,874)
11,444	Financial Instruments Adjustment Account	11,129
32,221	Pensions Reserve	28,391
13,446	Employee Statutory Adjustment Account	12,783
(980,432)	Total Unusable Reserves	(907,167)

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.

2023/2024 £000		2024/2025 £000
(784,139)	Balance at 1 April	(822,620)
(135,719)	Upward revaluation of assets	(56,200)
61,074	Downward revaluation of assets and impairment losses not charged to the Surplus/Deficit on the Provision of Services	87,673
(74,645)	Surplus or deficit on revaluation of non-current assets not posted to the Surplus/Deficit on the Provision of Services	31,473
34,616	Difference between fair value depreciation and historical cost depreciation	40,187
1,548	Accumulated gains on assets sold or scrapped	65
(822,620)	Balance at 31 March	(750,895)

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

2023/2024 £000		2024/2025 £000
416	Balance at 1 April	296
(120)	Upward revaluation of investments	-
-	Downward revaluation of investments not charged to the Surplus/Deficit on the Provision of Services	3
(120)		3
296	Balance at 31 March	299

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.

2023/2024 £000		2024/2025 £000
(254,858)	Balance at 1 April	(215,219)
	Reversal of items relating to capital expenditure debited or credited to the Comprehensive Income and Expenditure Statement:	
56,916	Charges for depreciation and impairment of non current assets	59,872
507	Revenue expenditure funded from capital under statute	272
(539)	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	(1,799)
56,884		58,345
(1,548)	Adjusting amounts written out of the Revaluation Reserve	-
-	Other adjustments relating to IFRS 16 adoption, donated assets and long term debt write off	(191)
55,336	Net written out amount of the cost of non-current assets consumed in the year	58,154
	Capital financing applied in the year:	
(1,995)	Use of the Capital Fund to finance new capital expenditure	(767)
(32,548)	Capital grants and contributions credited to the Comprehensive Income and Expenditure Statement that have been applied to capital financing	(26,042)
(701)	Application of grants to capital financing from the Capital Grants Unapplied Account	(13)
43,373	Statutory repayment of debt (PPP) flexibility adjustment	4,255
(22,251)	Statutory provision for the financing of capital investment charged against the General Fund and HRA balances	(27,036)
1,011	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	-
(2,836)	Capital expenditure charged against the General Fund and HRA balances	(2,140)
(15,947)		(51,743)
250	Movements in the market value of Investment Properties and Assets Held for Sale debited or credited to the Comprehensive Income and Expenditure Statement	(66)
(215,219)	Balance at 31 March	(208,874)

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.

2023/2024 £000		2024/2025 £000
12,243	Balance at 1 April	11,444
(783)	Proportion of premiums incurred in previous financial years to be charged against the General Fund Balance in accordance with statutory requirements	(305)
(16)	Difference in interest on stepped rate loans (existing 31 March 2007)	(10)
(799)	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	(315)
11,444	Balance at 31 March	11,129

The balance on the Financial Instruments Adjustment Account relates to:

31 March 2024 £000		31 March 2025 £000
10,469	Premiums and discounts associated with the refinancing of loans	10,163
975	Borrowing where the loan is a stepped interest rate loan	966
-	Loans to third parties granted at less than market interest rates	-
11,444		11,129

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.

2023/2024 £000		2024/2025 £000
31,203	Balance at 1 April	32,221
2,478	Actuarial (gains) or losses on pensions assets and liabilities	(5,368)
128	Difference between actuarial pensions contribution figure and actual pensions contribution figure	77
26,818	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	28,771
(28,406)	Employer's pensions contributions and direct payments to pensioners payable in the year	(27,310)
32,221	Balance at 31 March	28,391

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.

2023/2024 £000		2024/2025 £000
12,771	Balance at 1 April	13,446

(12,771)	Settlement or cancellation of accrual made at the end of the preceding year	(13,446)
13,446	Amounts accrued at the end of the current year	12,783
675	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	(663)
13,446	Balance at 31 March	12,783

The above balance relates entirely to untaken holidays.

13 Cash Flow Statement – Operating Activities

The cash flows for operating activities include the following items:

2023/2024		2024/2025
£000		£000
(1,521)	Interest received	(1,358)
34,063	Interest paid	39,019
(138)	Dividends received	(182)

14 Cash Flow Statement – Investing Activities

2023/2024		2024/2025
£000		£000
83,534	Purchase of property, plant and equipment, investment property and intangible assets	119,686
2,628	Other payments for investing activities	3,094
(2,356)	Proceeds from the sale of property, plant and equipment, investment property and intangible assets	(3,323)
(1,681)	Other receipts from investing activities	(1,831)
82,125	Net cash flows from investing activities	117,626

15 Cash Flow Statement – Financing Activities

2023/2024		2024/2025
£000		£000
(10,000)	Cash receipts of short and long-term borrowing	(123,775)
-	Other Receipts from Financing Activities - Financing Arrangement	-
4,992	Cash payments for the reduction of the outstanding liabilities relating to finance leases and on-balance sheet PFI contracts	8,068
(55,859)	Repayments of short- and long-term borrowing	11,318
(60,867)	Net cash flows from financing activities	(104,389)

Reconciliation of Liabilities Arising from Financing Activities

	1 April	Financing	Non-cash	Changes	31 March
	2024	Cash Flows	Acquisition	Other	2025
	£000	£000	£000	£000	£000
Long-term Borrowings	(494,522)	(23,682)	-	-	(518,204)
Short-term Borrowings	(95,097)	(88,775)	-	-	(183,872)
Financing Arrangement Liabilities	(22,154)	376	-	-	(21,778)
Right of Use assets	-	614	(2,386)	-	(1,772)
On Balance Sheet PFI Liabilities	(136,949)	7,078	-	(74,158)	(204,029)
Total Liabilities from Financing	(748,722)	(104,389)	(2,386)	(74,158)	(929,655)

16 Cash Flow Statement – Cash and Cash Equivalents

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

31 March 2024		31 March 2025
£000		£000
249	Cash held by the Council	254
(13,958)	Bank current accounts	(11,455)
15,335	Short-term deposits with banks and building societies	4,844
1,626	Total cash and cash equivalents	(6,357)

17 Agency Services

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

	2023/2024 (Income) £000	2023/2024 Expenditure £000	2024/2025 (Income) £000	2024/2025 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	(1,309)	1,309	(1,274)	1,274
Scottish Water Income	(627)	-	(650)	-
Improvement Service - Implementation of National Entitlement Card	(1,572)	1,572	(1,667)	1,667
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	(42,473)	42,473	(14,048)	14,048
SG - Cost of Living	-	-	-	-
Covid:				
SG - Business Support Grants	-	-	-	-
SG - Self Isolation Funding	-	-	-	-
	(46,202)	45,529	(17,639)	16,989

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:

	2023/2024 £000	2024/2025 £000
Fees payable to Audit Scotland with regard to external audit services carried out by the appointed auditor for the year	444	456
Total	444	456

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 2024/25, the Council paid £27.1m to Teachers' Pensions in respect of teachers' retirement benefits, representing 34.9% of pensionable pay. The figures for 2023/24 were £24.2m and 31.8%. 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 2026 are £27.4m.

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 2025 were as follows –

Scheduled Bodies (11)

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
	Tayside Valuation Joint Board

Admitted Bodies (28)

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
Duncan of Jordanstone College of Art	Perth & Kinross Countryside Trust
Dundee Citizens' Advice Bureau	Perth & Kinross Society for the Blind
Dundee Contemporary Arts Ltd	Perth Citizens' Advice Bureau
Dundee Science Centre	Perth Theatre Co Ltd
Dundee Voluntary Action	Robertsons Facilities Management
Forfar Day Care Committee	Rossie Secure Accommodation Services
Highlands & Islands Airports Ltd	Scottish Social Services Council
idverde	Sodexo
	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 thing, 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	
	2023/2024 £000	2024/2025 £000
<i>Cost of Services:</i>		
<i>Service cost comprising:</i>		
• current service cost	28,167	28,877
• past service costs	-	-
• (Gains)/Losses on settlements and curtailments	150	395
<i>Financing and Investment Income and Expenditure</i>		
• net interest on the defined liability	(1,955)	(1,046)
• administration expenses	456	545
<i>Total Post Employment Benefit Charged to the Surplus or Deficit on the Provision of Services</i>	26,818	28,771
<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)	(136,993)	30,867
• Other actuarial gains / (losses) on assets: impact of asset ceiling	77,381	145,308

• Changes in demographic assumptions	(22,977)	(3,664)
• Changes in financial assumptions	(8,135)	(175,083)
• Experience loss / (gain) on defined benefit obligation	93,202	(2,796)
• Difference between actuarial pensions contribution figure and actual pensions contribution figure	128	77
Total Post Employment Benefit Charged to the Comprehensive Income and Expenditure Statement	29,424	23,480

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	(26,818)	(28,771)
<i>Actual amount charged against the General Fund Balance for pensions in the year:</i>		
• employers' contributions payable to scheme	28,406	27,310

Pension Assets and Liabilities Recognised in the Balance Sheet

The amount included in the Balance Sheet arising from the Council's obligation in respect of its defined benefit plan is as follows:

	Year to 31 March 2024 £000	Year to 31 March 2025 £000
Present value of defined benefit obligation	(1,283,527)	(1,171,626)
Fair value of plan assets	1,765,033	1,794,264
Sub total	481,506	622,638
IFRIC14 adjustment: effect of asset ceiling	(481,506)	(651,029)
Discretionary benefits arrangements	(32,221)	(28,391)
Net asset/(liability) arising from defined benefit obligation	(32,221)	(28,391)

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

	Year to 31 March 2024 £000	Year to 31 March 2025 £000
Opening defined benefit obligation	1,213,478	1,315,748
Current service cost	28,167	28,877
Interest cost	58,115	62,811
Contributions by scheme participants	10,040	9,638
Remeasurement (gains) and losses:		
• Changes in financial assumptions	(8,135)	(175,083)
• Changes in demographic assumptions	(22,977)	(3,664)
• Experience loss / (gain) on defined benefit obligation	93,202	(2,796)
Curtailments	150	395
Benefits paid	(53,557)	(61,463)
Past service costs	-	-
Unfunded pension payments	(2,735)	(2,837)
Closing defined benefit obligation	1,315,748	1,171,626

The Closing defined benefit obligation includes liabilities relating to discretionary benefits arrangements of £28.391m (31 March 2024: £32.221m).

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

	Year to 31 March 2024 £000	Year to 31 March 2025 £000
Opening fair value of fund assets	1,573,600	1,765,033
Interest	80,108	88,072

Remeasurement gains and (losses):		
• Return on plan assets, excluding the amount included in the net interest expense	136,993	(30,867)
• Other actuarial gains / (losses)	(7,238)	-
Employer contributions	28,278	27,233
Administration Expenses	(456)	(545)
Contributions by scheme participants	10,040	9,638
Benefits paid	(56,292)	(64,300)
Closing fair value of fund assets	1,765,033	1,794,264
Effect of asset ceiling	(481,506)	(651,029)
Adjusted closing fair value of fund assets	1,283,527	1,143,235

IFRIC14 adjustment: effect of asset ceiling

	Year to 31 March 2024 £000	Year to 31 March 2025 £000
Opening balance at 1 April	391,325	481,506
Effect of asset ceiling	90,181	169,523
Closing balance at 31 March	481,506	651,029

IAS19 limits the measurement of a net defined benefit asset to the lower of the surplus in the defined benefit plan and the asset ceiling. The asset ceiling is defined as the present value of any economic benefits available in the form of reductions in future contributions to the plan. As there is no unconditional right to a refund, the actuaries have calculated whether there are economic benefits in the form of reductions in future contributions, in accordance with IFRIC14. The economic benefits were calculated as £651.029m. Therefore, an adjustment to the defined benefit plan asset has been required in accordance with IAS19 and IFRIC14.

Local Government Pension Scheme Assets

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

	31 March 2024		31 March 2025	
	£000	%	£000	%
Equities				
Consumer	145,917	8	136,193	7
Manufacturing	145,917	8	120,065	7
Energy and Utilities	36,919	2	39,424	2
Financial Institutions	147,675	8	141,569	8
Health and Care	96,692	6	87,809	5
Information Technology	131,853	8	177,409	10
Investment Funds Unit Trusts	476,429	27	482,050	27
Others	91,418	5	7,168	-
	1,272,820	72	1,191,687	66
Gilts				
Government Bonds	111,366	6	114,442	6
	111,366	6	114,442	6
Other Bonds				
Corporate Bonds (Investment Grade)	75,552	4	47,051	3
Investment Funds Unit Trusts	31,627	2	65,871	4
Others	8,785	1	5,228	1
	115,964	7	118,150	8
Property				

UK Property	151,240	9	272,254	15
Overseas Property	5,215	-	-	-
	156,455	9	272,254	15
Cash				
Cash and Cash Equivalents	108,428	6	97,731	5
Foreign Exchange	-	-	-	-
	108,428	6	97,731	5
Total	1,765,033	100	1,794,264	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 2024			31 March 2025		
	Quoted %	Unquoted %	Total %	Quoted %	Unquoted %	Total %
Equities	43	29	72	39	27	66
Gilts	6	-	6	6	-	6
Other Bonds	7	-	7	8	-	8
Property	9	-	9	15	-	15
Cash etc	6	-	6	5	-	5
Total	71	29	100	73	27	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 2023, 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 2024	31 March 2025
Life expectancy (years) from age 65 for current pensioners i.e. those retiring today:		
Men	18.9	18.8
Women	21.6	21.7
Life expectancy (years) from age 65 for future pensioners i.e. those retiring in 20 years time:		
Men	20.2	20.2
Women	23.1	23.2
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	4.85%	5.80%
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 projected service cost as follows:

	Increase in Assumption £000	Decrease in Assumption £000
Life expectancy (increase or decrease by 1 year)	45,168	(43,246)
Rate of increase in salaries (increase or decrease by 0.1%)	1,611	(1,602)
Rate of increase in pensions (increase or decrease by 0.1%)	14,974	(14,630)
Rate for discounting scheme liabilities (increase or decrease by 0.1%)	(700)	721

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 2024 and will set contributions for the period from 1 April 2025 and 31 March 2028. 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 2026 are £24.201m. The actuarial assumption for the duration of past service liabilities is 14 years (2023/24: 16 years).

Expected contributions for the Discretionary Benefit Scheme in the year to 31 March 2026 are £3.241m.

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 2025 and 25 June 2025 that would require adjustments to the 2024/2025 Annual Accounts (i.e. no adjusting events).

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 2023/2024		As at 31 March 2024			During 2024/2025		As at 31 March 2025	
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
1,542	-	-	437	Tayside Pension Fund	1,604	-	-	1,906

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 2023/2024		As at 31 March 2024			During 2024/2025		As at 31 March 2025	
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
48	1	-	-	Ardler Village Trust Comp	59	-	50	-
-	15,369	-	-	Discovery Education PLC	-	16,021	-	-
23	881	140	2	Dovetail Enterprises (1993) Ltd	127	841	29	-
22	1	21	19	Dundee Contemporary Arts Ltd	12	-	-	-
136,782	104,333	-	9,678	Dundee Health & Social Care Integration Joint Board	112,278	112,278	-	1,426
-	469	-	-	Dundee Rep Theatre	-	540	-	-
4	329	-	29	Dundee Science Centre Enterprises Ltd	5	325	-	-
26	2,819	262	2	Hub East Central (Baldragon) Ltd	26	2,851	259	-
542	12,278	684	437	Leisure and Culture Dundee	402	11,797	535	5
16	30	-	-	Michelin Scotland Innovation Parc Limited	15	13	-	-
-	-	-	-	Studio Dundee Joint Venture Company Limited	-	14	-	-
-	-	-	290	Tay Cities Deal Joint Committee	-	-	121	-
246	-	1	347	Tay Road Bridge Joint Board	212	-	102	163
2,970	33,960	14,965	434	Tayside Contracts Joint Committee	2,761	35,966	18,190	1,000
85	902	188	28	Tayside Valuation Joint Board	106	956	192	132
-	351	173	-	V&A Dundee	-	352	-	-

23 Leases

Council 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 2024 £000	31 March 2025 £000
Operational Building	21,623	20,609
Land	670	670
Total	22,293	21,279

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.

Financing Arrangement Liabilities (net present value of minimum financing arrangement payments):	31 March 2024 £000	31 March 2025 £000
Current	376	388
Non-Current	1,625	1,675
Finance Costs payable in future years	20,154	19,716
Total Minimum Financing Arrangement Payments	22,155	21,779

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

	Minimum Financing Arrangement Payments		Financing Arrangement Liabilities	
	31 March 2024 £000	31 March 2025 £000	31 March 2024 £000	31 March 2025 £000
Not later than one year	747	753	371	365
Later than one year and not later than five years	3,046	3,069	1,421	1,394
Later than five years	26,133	25,357	5,979	5,641
	29,926	29,179	7,771	7,400

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 2025 the minimum payments expected to be received under non-cancellable sub-leases was £0.268m (£2.530m at 31 March 2024).

Right of Use Assets

The Council adopted IFRS 16 from 1 April 2024, to recognise right of use assets, which meant that the majority of vehicle leases where the Council acts as lessee came onto the balance sheet. Right-of-use assets and lease liabilities have calculated as if IFRS 16 had always applied but recognised in the year of adoption and not by adjusting prior year figures.

The Consolidated Loans Fund Borrowing rate applicable at lease inception has been applied to calculate lease liabilities. The rates used were:

Year of inception	%
2020/2021	3.54%
2021/2022	3.52%

2022/2023	3.34%
2023/2024	3.47%
2024/2025	3.84%

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 Council. Under IFRS 16, the Council recognises right-of-use assets and lease liabilities for most leases.

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. The Council recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

	31 March 2024 £000	31 March 2025 £000
Value at 1 April	-	-
Initial recognition on adoption of IFRS 16	-	2,293
Additions in year	-	93
Principal repaid in year	-	(614)
Value at 31 March	-	1,772

Analysed by:	31 March 2024 £000	31 March 2025 £000
Other land and buildings	-	323
Vehicles, plant and equipment	-	1,449
Value at 31 March	-	1,772

Finance Lease Liabilities	31 March 2024 £000	31 March 2025 £000
Within one year	-	571
Between 2 and 5 years	-	1,009
Over 5 years	-	192
Total liabilities	-	1,772

The amount charged to the Council Comprehensive Income and Expenditure amounted to £83k in 2024/2025, related to interest expense on the lease liabilities.

Operating Leases

The Council adopted IFRS 16 from 1 April 2024. Properties and other vehicles, plant and equipment that fall under the scope of IFRS16 have now been reclassified as right of use assets on the balance sheet. The disclosures below relate to low value (below £6k assets) and leases that have less than 12 months to run. 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 2024 £000	31 March 2025 £000
Not later than one year	720	162
Later than one year and not later than five years	1,711	55
Later than five years	333	142

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:

	2023/2024 £000	2024/2025 £000
Minimum lease payments	901	274
Less Employee Contributions	(66)	(33)
	835	241

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 2024/2025.

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:

	2023/2024 £000	2024/2025 £000
Not later than one year	7,175	7,467
Later than one year and not later than five years	24,055	23,726
Later than five years	96,848	93,456
	128,078	124,649

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:

	2023/2024 £000	2024/2025 £000
Rental income from investment property	1,331	1,404
Direct operating expenses arising from investment property	(162)	(262)
Net gain/(loss)	1,169	1,142

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:

	2023/2024 £000	2024/2025 £000
Balance at start of the year	13,073	13,073
Disposals	-	-
Net gains/(losses) from fair value adjustments	-	-
Transfers:		
- (to)/from Property, Plant and Equipment	-	-

Balance at end of the year	13,073	13,073
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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 2025 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 2025 £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

2024 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 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

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.

	2023/2024	2024/2025
	£000	£000
Opening Gross Book Value	4,924	5,882
Additions	958	824
Closing Gross Book Value	5,882	6,706
Opening Accumulated Amortisation	2,384	3,123
Amortisation Charge for the Year	739	908
Closing Accumulated Amortisation	3,123	4,031
Closing Net Book Value	2,759	2,675

26 Impairment Losses

Impairment losses charged to the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement during 2024/2025 totalled £20.364(2023/2024 £18.6m).

Of this total, £20.412m (2023/2024 £18.29m) relates to expenditure in the year which did not add value to assets. £14.724m (2023/2024 £8.619m) relates to expenditure on Council Houses, £2.691m (2023/2024 £3.639m) relates to expenditure on schools and the remaining £2.997m (2023/2024 £6.032m) relates to expenditure on other Council land & buildings.

The remaining £0.48m (2023/2024 £0.310m) 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 2024/2025:

	Council Dwellings £000	Other Land & Buildings £000	Vehicles, Plant & Equipment £000	Infra- structure Assets £000	Right of Use £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 2024	507,962	1,060,728	118,620	-	-	6,493	6,539	40,738	1,741,080	156,101	40,991	60,348
Initial Recognition of Asset	-	-	-	-	2,523	-	-	-	2,523	-	-	-
Additions	16,386	83,090	3,724	10,585	93	-	-	81,698	195,576	13	-	68
Revaluation inc/(dec) recognised in the Revaluation Reserve	(472)	(83,396)	-	-	-	-	82	-	(83,786)	(132)	(36)	(68)
Revaluation inc/(dec) recognised in the Surplus / Deficit on the Provision of Services	(15,568)	(8,315)	-	(510)	-	-	-	-	(24,393)	-	-	-
Disposals	-	(62)	(1,438)	-	-	-	-	-	(1,500)	-	-	-
Reclassification within PPE	-	-	-	-	-	-	-	-	-	-	-	-
At 31 March 2025	508,308	1,052,045	120,906	-	2,616	6,493	6,621	122,436	1,829,500	155,982	40,955	60,348
Accumulated Depreciation and Impairment												
At 1 April 2024	-	(17,512)	(100,627)	-	-	-	-	-	(118,139)	-	-	(1,536)
Depreciation charge	(17,756)	(45,310)	(3,763)	(11,612)	(619)	-	-	-	(79,060)	(7,005)	(1,443)	(1,536)
Depreciation written out to the Revaluation Reserve	17,756	34,556	-	-	-	-	-	-	52,312	6,009	1,443	-
Depreciation written out to the Surplus/Deficit on the Provision of Services	-	4,029	-	-	-	-	-	-	4,029	-	-	-
Disposals	-	-	1,267	-	-	-	-	-	1,267	-	-	-
At 31 March 2025	-	(24,237)	(103,123)	-	(619)	-	-	-	(127,979)	(996)	-	(3,072)
Net Book Value:												
At 31 March 2025	508,308	1,027,808	17,783	216,624	1,997	6,493	6,621	122,436	1,908,070	154,986	40,955	57,276
At 31 March 2024	507,962	1,043,216	17,993	218,161	-	6,493	6,539	40,738	1,841,102	156,101	40,991	58,812

Comparative 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	-	6,493	5,599	22,750	1,675,875	138,191	33,157	60,348
Additions	11,882	10,777	3,038	21,623	-	-	37,352	84,672	120	-	11
Revaluation inc/(dec) recognised in the Revaluation Reserve	(39,391)	62,263	-	-	-	916	-	23,788	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	-	-	-	-	(19,364)	0	-	-	-
At 31 March 2024	507,962	1,060,728	118,620	-	6,493	6,539	40,738	1,741,080	156,101	40,991	60,348
Accumulated Depreciation and Impairment											
At 1 April 2023	-	(13,428)	(97,360)	-	-	-	-	(110,788)	-	-	-
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	0	(17,512)	(100,627)	-	-	-	-	(118,139)	-	-	(1,633)
Net Book Value:											
At 31 March 2024	507,962	1,043,216	17,993	218,161	6,493	6,539	40,738	1,841,102	156,101	40,991	58,812

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 2025, 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 £44m. Similar commitments at 31 March 2024 were £109m. The major commitments are:

- East End Community Campus - £15.2m
- Green Transport Hub & Spokes Pre-construction and Enabling Works - £8.2m
- Vehicle Fleet Purchases - £2.9m
- Site 6 South Development - Offices- £2.7m
- Dryburgh Flat Roofing Replacement Phase 3 - £1.2m
- Schools Connectivity – £1.1m

This gross expenditure of £44m will be funded from a combination of Council Borrowing, Grants and Contributions.

Effects of Changes in Estimates

In 2024/2025, 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 2025, 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 2025, 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 2024/2025 revaluations is 31 March 2025.

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 £000	Other Land & Buildings £000	Vehicles, Plant & Equipment £000	Surplus Assets £000	Total £000
Carried at historical cost	-	-	210	-	210
Valued at fair value as at:					
31 March 2025	(473)	31,642		82	31,251
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)
Total Cost or Valuation	39,959	155,427	210	1,906	197,502

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.

	2023/2024 £000	2024/2025 £000
<i>Opening Capital Financing Requirement</i>	779,043	846,362
<i>Capital investment</i>		
Property, Plant and Equipment	84,165	121,146
Service Concession debt remeasurement on adoption of IFRS 16	-	
Intangible Assets	958	824
Revenue Expenditure Funded from Capital under Statute	506	272
<i>Sources of finance:</i>		
Capital receipts	(1,345)	(2,076)
Government grants and other contributions	(32,555)	(26,042)
Transfer from Capital Fund & Grants Unapplied Account	(2,696)	(780)
Increase in debt on adoption of IFRS 16 (see note below)	-	76,450
Application of PFI retrospective flexibility	39,773	-
Application of PFI in-year flexibility	3,600	4,255
Sums set aside from revenue:		
• Direct revenue contributions	(2,836)	(2,140)
• Loans fund principal	(22,251)	(27,036)
Closing Capital Financing Requirement	846,362	991,235

<i>Explanation of movements in year</i>		
Increase / (Decrease) in underlying need to borrowing (unsupported by government financial assistance)	28,944	72,142
Increase/ (Decrease) in Right of Use liability		
Increase/ (Decrease) in PFI debt repayment flexibility	43,373	4,255
Increase/ (Decrease) in PFI/PPP obligation	(2,582)	61,035

Increase/ (Decrease) in DBFM obligation	(947)	3,870
Increase/ (Decrease) in Service Concession Arrangement	(1,099)	2,175
Increase/ (Decrease) in Financing Arrangement	(364)	(376)
Increase/ (Decrease) in Right of Use liability	-	1,772
Increase/(decrease) in Capital Financing Requirement	67,325	144,873

Note: The Council adopted IFRS 16 from 1 April 2024 which:

- gave rise to the recognition of “Right of Use” assets for certain items that used to be disclosed as operating leases (leased vehicles mainly). The corresponding liabilities arising were calculated on 1 April 2024 as if IFRS 16 had always applied but recognised in the year of adoption and not by adjusting prior year figures. The effect of this can be seen in Note 23.
- also applied to service concession arrangements i.e. Public Private Partnerships (PPP) and similar schemes. Service concession liabilities were recalculated on 1 April 2024 as if IFRS 16 had always applied but recognised in the year of adoption and not by adjusting prior year figures. The effect of this can be seen in Note 29 i-iii.

29 Private Finance Initiatives and Similar Contracts

i) Education Services PFI Scheme

2024/25 was the 17th 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 2025 (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 2025/26	4,602	5,520	5,526	1,365	17,013
Payable within 2-5 years	19,588	26,041	19,287	7,497	72,413
Payable within 6 - 10 years	27,369	44,589	16,495	12,724	98,009
Payable within 11 - 15 years	18,350	41,542	4,109	3,845	67,846
TOTAL	69,909	117,692	45,417	25,431	255,281

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 Council adopted IFRS 16 from 1 April 2024 which also applied to service concession arrangements i.e. Public Private Partnerships (PPP) and similar schemes. Service concession liabilities were recalculated on 1 April 2024 as if IFRS 16 had always applied but recognised in the year of adoption and not by adjusting prior year figures.

The liability outstanding to pay the liability to the contractor for capital expenditure incurred is as follows:

	2023/2024 £000	2024/2025 £000
Balance at the start of the year	59,240	56,657
Debt remeasurement on adoption of IFRS 16	-	65,988
Payments during the year	(2,583)	(4,953)
Balance at year-end	56,657	117,692

ii) *Baldragon DBFM Project*

2024/25 was the 8th year of a 25 year DBFM contract with Hub East Central (Baldragon) Ltd to design, construct, maintain and facilities-manage a new secondary school 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 2025 (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 2025/26	321	975	1,306	245	2,847
Payable within 2-5 years	1,365	4,334	4,736	1,156	11,591
Payable within 6 - 10 years	1,908	6,643	4,627	1,802	14,980
Payable within 11 - 15 years	2,159	8,198	2,883	2,353	15,593
Payable within 16 - 20 years	1,282	6,843	704	856	9,685
TOTAL	7,035	26,993	14,256	6,412	54,696

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 Council adopted IFRS 16 from 1 April 2024 which also applied to service concession arrangements i.e. Public Private Partnerships (PPP) and similar schemes. Service concession liabilities were recalculated on 1 April 2024 as if IFRS 16 had always applied but recognised in the year of adoption and not by adjusting prior year figures.

The liability outstanding to pay the liability to the contractor for capital expenditure incurred is as follows:

	2023/2024 £000	2024/2025 £000
Balance at the start of the year	24,070	23,123
Debt remeasurement on adoption of IFRS 16	-	4,818
Payments during the year	(947)	(948)

Balance at year-end	23,123	26,993
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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 2025 (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 2025/26	4,707	1,301	4,718	-	10,726
Payable within 2-5 years	18,733	6,251	17,781	323	43,088
Payable within 6 - 10 years	24,034	9,255	19,372	1,969	54,630
Payable within 11 - 15 years	23,888	15,039	14,425	1,960	55,312
Payable within 16 - 20 years	23,965	23,615	7,498	473	55,551
Payable within 21 - 25 Years	3,477	3,883	309	-	7,669
TOTAL	98,804	59,344	64,103	4,725	226,976

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 Council adopted IFRS 16 from 1 April 2024 which also applied to service concession arrangements i.e. Public Private Partnerships (PPP) and similar schemes. Service concession liabilities were recalculated on 1 April 2024 as if IFRS 16 had always applied but recognised in the year of adoption and not by adjusting prior year figures.

The liability outstanding to pay the liability to the contractor for capital expenditure incurred is as follows:

	2023/2024 £000	2024/2025 £000
Balance at the start of the year	58,268	57,169

Debt remeasurement on adoption of IFRS 16	-	3,352
Repayments during the year	(1,099)	(1,177)
Balance at year-end	57,169	59,344

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, 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.

Impact on Reserves and Balance Sheet

The reprofiling of the debt liability repayments increased the Capital Financing Requirement (CFR) by £47.628m as at 31 March 2025 as can be seen in Note 28. After each SCA contract has expired, the amounts on the CFR will reduce to £nil until the end of the revised period. The statutory adjustments up to 31 March 2025 had the following impact on the 2024/25 Balance sheet (Capital Adjustment Account) and Movement in Reserves statement:

	Prior years £000	In-year £000	Total £000
Capital Adjustment Account (note 12)	43,373	4,255	47,628
Movement in Reserves Statement (Note 9)	(43,373)	(4,255)	(47,628)

30 Assets Held for Sale

	2023/2024 £000	2024/2025 £000
Balance at start of year	5,893	4,493
Assets newly classified as held for sale:		
• Property, Plant and Equipment	-	-
Revaluation gains/(losses)	(251)	-
Assets sold	(1,149)	(45)
Balance at year-end	4,493	4,448

31 Short Term Debtors

	31 March 2024 £000	31 March 2025 £000
Central government bodies	19,203	24,171
Other local authorities	7,184	7,938
NHS bodies	1,239	1,399
Public corporations and trading funds	116	165
Other entities and individuals	30,636	33,614
Total	58,378	67,287

32 Short Term Creditors

	31 March 2024 £000	31 March 2025 £000
Central government bodies	25,458	15,469

Other local authorities	12,241	3,539
NHS bodies	296	366
Public corporations and trading funds	1,120	719
Other entities and individuals	59,746	57,282
Total	98,861	77,375

33 Provisions

Self-Insured / Uninsured Losses

	Dundee City Council £000	ex-TRC/DDC Funds £000	Construction Services £000	Corporate Services £000	Total £000
Balance at 1 April 2024	3,757	349	191	-	4,297
Additional provisions made in year	2,211	-	108	277	2,596
Amounts used in year	(2,234)	(182)	(135)	-	(2,551)
Unused amounts reversed in year	(1,172)	-	-	-	(1,172)
Balance at 31 March 2025	2,562	167	164	277	3,170

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.

Corporate Services

A provision has been made for possible future losses on the underwriting of administration and liquidation costs associated with Dovetail Enterprises (1993) Limited. This charitable company, after many years of support from the Council unfortunately entered into administration on 31 March 2025.

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 2024, these are as follows:

- Council Tax - the allowance of £25.795m (31 March 2024: £25.482m) 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 £5.752m (31 March 2024: £5.557m) 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 £6.069m (31 March 2024: £6.989m) 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 £5.214m (31 March 2024: £4.854m) 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 £0.840m (31 March 2024: £1.069m) 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 2024.

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 2024.

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 2024.

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.

The above Contingent Liability was also disclosed at 31 March 2024.

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 2024.

35 Contingent Assets

There were no Contingent Assets at 31 March 2025 (31 March 2024: 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	2023/2024 £000	2024/2025 £000
RSG & Non-Specific Grants	(277,744)	(318,014)
Contribution from NNDR Pool	(73,704)	(73,695)
Capital Grants	(38,257)	(26,042)
Council Tax	(64,124)	(66,343)
Total	(453,829)	(484,094)

Credited to Services:	2023/2024 £000	2024/2025 £000
UK Government: Levelling-Up Fund, Multiply grant	(442)	(356)
Private Sector Housing Grant	(541)	(649)
Scottish Government - Homes Energy Efficiency	-	(582)
Contributions to Dundee Digital from Tay Cities Deal	-	(531)
UK Government: UK Shared Prosperity Fund	(661)	(2,642)
Contribution toward Dundee to London flight	(2,491)	(1,354)

Various: Contributions to BBC Radio 1 Big Weekender	(216)	-
Scottish Government: Smarter Choices Smarter Places	(143)	-
UK and Scottish Governments: Employability	(2,075)	(5,292)
Scottish Government: Growth Accelerator Model	(2,040)	(2,898)
Scottish Government: Flexible Childcare Services Scotland	(509)	-
Various: Contribution to 5G Testbed	(890)	-
Scottish Government: Air Quality Grant	(152)	-
NHS Tayside: Contribution to The Crescent	(230)	(679)
Low Emission Zones Support Fund	-	(230)
Scottish Government: Bus Partnership Fund	(336)	-
TACTRAN / SESTRAN: Active Travel Infrastructure Fund	(689)	(329)
NHS Tayside: Community Equipment	(371)	(371)
NHS Tayside: Alcohol & Drugs Project Team	(2,464)	(1,575)
CORRA Funding	-	(416)
Angus Council: Contribution to Joint Equipment Service	(904)	(976)
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)
NHS Tayside: Integration Funding .	(5,488)	(12,859)
Macmillan Cancer Care: Local Authority Partnership	(345)	(445)
UK Government, Home Office: Syrian Refugees	(222)	(237)
Various: Ukrainian Refugees	(2,852)	(1,106)
Dundee City Integration Joint Board	-	(884)
Scottish & UK Governments: Opportunities for All Grant	(191)	-
Sports Council Contribution to Sports Co-ordinators	(328)	(332)
UK Government - Unaccompanied Asylum Seekers	-	(1,303)
Arts Council Grants: Youth Music	(275)	-
Scottish Government: Attainment Challenge - Primary	(2,278)	(1,650)
Scottish Government: Attainment Challenge - Secondary	(1,081)	(803)
Scottish Government: Pupil Equity Fund	(6,393)	(4,899)
Scottish Government: Early Learning Childcare (ELC) Delivery Model Grant	(16,111)	-
Scottish Government: Community Mental Health and Wellbeing	(460)	(425)
Scottish Government: Milk and Healthy Snack Scheme	(316)	(280)
Scottish Government: School Aged Childcare Early Adopters project	(275)	(672)
Scottish Government: Tayside Regional Improvement Collaborative (TRIC)	(797)	(396)
Other Local Authorities: Early Years Cross Border payments.	(341)	-
Scottish Futures Trust: Share of Service Cost element for Baldrigon Academy	(315)	(327)
Scottish Government: Care Experienced Children & Young People funding	(311)	(307)
Various Covid 19 Grants	(590)	(515)
UK Home Office: Refugee Social Care costs	(601)	-
Angus Council: Contribution to Out of Hours Service	(212)	(211)
Criminal Justice Grant	(4,847)	(4,929)
Angus and Perth and Kinross Councils: Contribution to Tay Project	(212)	(218)
Improvement Service: National Entitlement Card	(1,623)	(1,666)
Scottish Government: Scottish Cities Alliance	(563)	(477)
DWP: Rent Allowances/Rebate Subsidies (previously Housing Benefit Subsidy)	(46,465)	(44,640)
DWP: Housing Benefit / Council Tax Benefit Administration	(777)	(769)
Scottish Government: Educational Maintenance Allowance	-	(252)
Scottish Government: Child Poverty Pathfinder	(302)	-
Other Miscellaneous Grants	(2,376)	(4,035)
Total	(124,617)	(116,033)

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 2024 £000	31 March 2025 £000
Section 75 Contributions	(3,765)	(4,171)
Scottish Government: Children & Families Hub	-	(210)
Scottish Government: Low Carbon Transport - JIVE	(13)	(13)
UK Government: UK Shared Prosperity Fund	(96)	-
Scottish Government: Low Emission Zone	(282)	(204)
Cycling Scotland: Various Grants	-	(12)
UK Govt: Department for Transport: Green Transport (Bell St)	(2,106)	(6,304)
EU: LCTT Waterfront Place Active Travel HUB ERDF Grant	(105)	(105)
SEPA - Dighty Burn Restoration Project	-	(525)
Total	(6,367)	(11,544)

Revenue Grants Receipts in Advance:	31 March 2024 £000	31 March 2025 £000
Improvement Service: National Entitlement Card	(679)	(737)
Northwood Trust: Cost of Living Funding	(150)	-
Scottish Govt/EU: Employability / PESF	(1,056)	-
UK Government: Levelling Up	(647)	-
Scottish Government: Pupil Equity Fund	(700)	(908)
UK Government, Home Office: Refugees	(571)	(459)
Scottish & UK Government: Home Office: Ukrainian Refugees	(3,774)	(3,528)
Scottish Government: Home Energy Efficiency Programmes	(582)	-
Other Miscellaneous Grants	(1,210)	-
Total	(9,369)	(5,632)

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 2024 £000	31 March 2025 £000	31 March 2024 £000	31 March 2025 £000
Investments				
Equity Instruments Designated at Fair Value Through Other Comprehensive Income & Expenditure	-	-	3,252	3,156
Unquoted equity investment at cost	29	29	-	-
Total investments	29	29	3,252	3,156
Debtors				
Loans and receivables:				
Cash and Bank	-	-	249	254
Other Short Term Deposits	-	-	15,336	4,844
Soft Loans	100	-	-	-
Other Loans at Market Rates	10,995	11,942	-	-
Financial assets carried at contract amounts:				

Sundry Debtors including trade receivables	-	-	58,378	67,287
Total Debtors	11,095	11,942	73,963	72,385
Borrowings				
Financial liabilities at amortised cost:				
Borrowing Repayable:				
Public Works Loan Board	(463,528)	(487,220)	(17,083)	(16,271)
Lender Option/Borrower Option	(30,975)	(30,965)	(417)	(411)
Other	(19)	(19)	(75,952)	(165,566)
Temporary Advances from Other Accounts	-	-	(1,645)	(1,624)
Bank Overdraft	-	-	(13,958)	(11,455)
Total borrowings	(494,522)	(518,204)	(109,055)	(195,327)
Creditors				
Financial liabilities carried at contract amount:				
Sundry creditors including trade payables	-	-	(98,861)	(77,375)
Total Creditors	-	-	(98,861)	(77,375)

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:

		2024/2025			
		Financial Liabilities	Financial Assets	Financial Assets	
		Liabilities measured at amortised cost	Loans and receivables	Investments	2024/2025 Total
2023/2024		£000	£000	£000	£000
34,063	Interest Expense	39,019	-	-	39,019
34,063	Total expense in Surplus or Deficit on the Provision of Services	39,019	-	-	39,019
(1,521)	Interest Income	-	(1,358)	-	(1,358)
(1,521)	Total income in Surplus or Deficit on the Provision of Services	-	(1,358)	-	(1,358)
(120)	(Gains) or Losses on revaluation	-	-	2	2
(120)	(Gains) or Losses in Other Comprehensive Income & Expenditure	-	-	2	2
32,422	Net (gain)/loss for the year	39,019	(1,358)	2	37,663

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 2025 of 1.26% to 9.13% for loans from PWLB and 4.75% to 5.80% 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:

		31 March 2024			31 March 2025			
	Note	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	i	(480,611)	(387,646)	(498,330)	-	(4,583)	(502,913)	(376,569)
Lender Option/Borrower Option (LOBO)	i	(31,392)	(25,188)	(30,000)	(965)	(411)	(31,376)	(22,001)
Other	i	(75,952)	(75,952)	(165,566)	-	-	(165,566)	(165,566)
Temporary Advances from Other Accounts	ii	(1,665)	(1,665)	(1,624)	-	-	(1,624)	(1,624)
Bank Overdraft	iii	(13,958)	(13,958)	-	-	-	(11,455)	(11,455)

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 2025, 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.

Borrowers' bank:					
		31 March 2024		31 March 2025	
	Note	Carrying Amount £000	Fair Value £000	Carrying Amount £000	Fair Value £000
Loans and receivables:					
Cash and Bank	i	249	249	254	254
Other Short term Deposits	i	15,336	15,336	4,844	4,844
Short-term debtors:					
Soft Loans	ii	-	-	-	-
Long-term debtors:					
Other Loans at Market rates	iii	12,765	12,765	11,942	11,942

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 2025 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 2025 £000	Historical experience of default %	Historical experience adjusted for market conditions at 31 March 2025 %	Estimated maximum exposure to default and uncollectability at 31 March 2025 £000	Estimated maximum exposure at 31 March 2024 £000
	A	B	C	(A x C)	
Financial Institutions (F1)	4,844	-	-	-	-
				-	-

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 2024 £000	31 March 2025 £000
Less than one year	88,188	174,089
Between one and two years	10,010	22,511
Between two and five years	27,536	42,539
Between five and ten years	15,014	17,500
More than ten years	441,270	436,270
	582,018	692,909

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 2025, 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	1,641
Increase in interest receivable on variable rate investments	Nil
Impact on Surplus or Deficit on the Provision of Services	1,641
Share of overall impact debited to the HRA	432
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)	42,348

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 2024/2025, the Council acted as sole Trustee for 5 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: 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.

2023/2024 Total £000	Income and Expenditure	A £000	B £000	C £000	D £000	E £000	2024/2025 Total £000
(479)	Rental income	(8)	-	-	(41)	(458)	(507)
(126)	Interest on investments	(8)	-	-	(35)	(32)	(75)
(605)	Total income	(8)	0	0	(76)	(490)	(582)
309	Expenditure	16	-	-	40	296	352
(296)	Net (income) / expenditure	0	0	0	(36)	(194)	(230)

2023/2024 Total £000	Balance Sheet	A £000	B £000	C £000	D £000	E £000	2024/2025 Total £000
	Fixed Assets						
11,648	Operational Land and Buildings	2,276	3,079	189	1	7,838	13,383
2,229	Investment Properties	-	-	-	384	-	384
13,877	Total Fixed Assets	2,276	3,078	189	385	7,838	13,767
407	Cash at Bank	-	-	-	-	393	393
57	Debtors	-	-	-	-	83	83
1,318	Funds deposited with DCC Loans Fund	185	3	7	851	708	1,754
1,782	Total Current Assets	185	3	7	851	1,184	2,230
(83)	Creditors	-	-	-	-	(90)	(90)
1,699	Net Current Assets	185	3	7	851	1,094	2,140

15,576	Net Assets	2,461	3,081	196	1,236	8,932	15,907
Analysis of Fund Balances							
5,827	Revaluation Reserve	2,276	3,078	189	385	-	5,928
9,749	Revenue Reserve	185	3	7	851	8,932	9,978
15,576	Total reserves	2,461	3,081	196	1,236	8,932	15,906

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 £2.461m as at 31 March 2025 (31 March 2024: £2.395m).

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 £3.081m as at 31 March 2025 (31 March 2024: £3.047m).

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 2025 (31 March 2024: £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 £1.236m as at 31 March 2025 (31 March 2024: £1.200m).

E: 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 £8.932m as at 31 March 2025 (31 March 2024: £8.738m).

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		
2023/2024 (restated) Total £000		2024/20245 Total £000
(22) Income		(23)
- Expenditure		-
(22) Net (income) / expenditure		(23)
2024 (restated) £000	Balance Sheet as at 31 March	2025 £000
Current Assets		
535	Funds deposited with DCC Loans Fund	557

535	Net Assets	557
	Financed By Fund Balances and Reserves Available for Use:	
535	Fund Balances	557
535		557

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 2024	18,519	2,273	20,792
Additions	63	-	63
Revaluations	-	-	-
31 March 2025	18,582	2,273	20,855

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 2024/2025- £63k (2023/2024- £Nil)

There were no disposals in 2024/2025 (2023/2024- 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 2024 £000	31 March 2025 £000
PPP Schools Liability	53,467	112,171
DBFM School Liability (Baldragon)	22,159	26,018
Service Concession Arrangement Liability (Waste Project)	55,981	58,043
Financing Arrangement (Dundee House)	21,778	21,391
Right Of Use Liability	-	1,201
Burial Grounds Perpetuity Fund	93	-
Total	153,478	218,824

Please note that Service Concession debt was remeasured during 2024/2025 to comply with the requirements of IFRS16. For more information on this, please refer to Note 28.

44 Long Term Debtors

	31 March 2024 £000	31 March 2025 £000
Advances to Tayside Contracts for capital expenditure	9,229	10,438
Loans to other organisations	462	259
Housing loans / mortgages	1,404	1,245
Total	11,095	11,942

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:

	2024/2025			
	Gross Expenditure £000	Gross Income £000	Net Expenditure / (Income) £000	Internal Recharging Adj £000
Children & Families Services	242,788	(21,908)	220,880	-
Budgets Delegated to Dundee Health & Social Care Partnership	279,750	(167,840)	111,910	-
City Development	120,403	(41,190)	79,213	8,092
Neighbourhood Services	46,206	(18,265)	27,941	6,351
Chief Executive	18,488	(3,963)	14,525	1,557
Corporate Services	97,065	(60,657)	36,408	10,859
Construction	31,138	(30,692)	446	22,683
Housing Revenue Account	79,675	(62,527)	17,148	585
Discretionary NDR Relief	493	-	493	-
Tayside Valuation Joint Board	1,028	-	1,028	-
Miscellaneous Items	4,422	(756)	3,666	978
Cost Of Services	921,456	(407,798)	513,658	51,105

	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

46 Revenue from Contracts with Service Recipients

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

2023/2024 £000	Revenue from contracts with service recipients:	2024/2025 £000
53,671	Housing Rents	56,671
2,968	Sheltered Housing Charge	3,260
2,994	Temporary Accommodation Properties	3,190
6,505	Residential Care	6,123
679	Non Residential Care	772
1,072	School Meals	1,239
547	Social Care Meals	612
3,279	Off Street Parking	3,410

2,459	On Street Parking	2,411
636	Building Warrants	980
840	Planning Applications	601
855	Trade Waste	839
537	Special Collections	629
900	Garden Waste Collections	940
598	Licensing	533
633	Burial Ground Charges	760
2,078	Miscellaneous	2,033
81,251	Total Included in Comprehensive Income and Expenditure	85,003

47 Capital Grants & Receipts Unapplied Account

	31 March 2024 £000	31 March 2025 £000
Capital Grants	354	341
Total	354	341

48 Debtors for Local Taxation

	31 March 2024 Restated £000	31 March 2025 £000
Up to One Year:		
Council Tax	1,529	1,714
NDRI	3,731	3,246
Total	5,260	4,960
Over One Year:		
Council Tax	522	956
NDRI	2,598	2,928
Total	3,120	3,884
Total		
Council Tax	2,051	2,670
NDRI	6,329	6,174
Total	8,380	8,844

The 2023/24 categorisation of NDRI Debtors for Local Taxation has been restated to increase the NDRI Debtors Up to One Year by £3,595,000 and to decrease the Debtors Over One Year by £3,595,000. There is no effect on the total NDRI Debtors for Local Taxation at 31 March 2024.

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 2024/2025, no 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. This presents a risk to the Partnership.

During 2024/2025, £11.597m drawdown of government grant had been made successfully. This is the first year that the Partnership requested a reduction of £18.054m against awarded profile. At the 31st March 2025, Grant due from Scottish Government was £2.451m and Grant payments due to projects were £2.451m. 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	2024/25 Approved Allocation £000	2024/25 Grant Claimed £000	2024/25 Grant Approved during year £000	Grant Claims and Payments Outstanding as at 31 March 2025 £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	-	57	57	57	-
Advanced Manufacturing Programme	8,000	8,000	-	-	-	-	-
Advanced Plant Growth Centre	27,000	7,000	20,000	-	-	-	-
International Barley Hub	35,000	10,000	25,000	-	-	-	-
Angus Fund	26,500	-	26,500	140	205	205	205
CyberQuarter	11,700	6,000	5,700	943	938	938	672
Eden Campus	26,500	2,000	24,500	-	-	-	-
Just Tech	15,000	-	15,000	-	-	-	-
Growing the Tay Cities BioMedical Cluster	25,000	25,000	-	8,925	8,925	8,925	-
Perth Cultural Transformation (Perth Museum)	10,000	-	10,000	-	-	-	-

Project	Grant Award £000	Funded By SG £000	Funded By UKG £000	2024/25 Approved Allocation £000	2024/25 Grant Claimed £000	2024/25 Grant Approved during year £000	Grant Claims and Payments Outstanding as at 31 March 2025 £000
Pitlochry Festival Theatre	10,000	10,000	-	613	613	613	-
Project Beacon	5,200	-	5,200	-	-	-	-
Perth Innovation Highway	5,000	-	5,000	-	-	-	-
Regional Culture and Tourism Programme	27,000	27,000	-	415	415	415	72
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	-	-	-	-
5G Digital Testbeds	2,000	2,000	-	726	601	601	447
Tay Cities Engineering Partnership	1,401	1,401	-	231	86	86	82
Innerpeffray 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	12,050	11,840	11,840	1,478
Regional Skills and Employability Investment Programme	20,000	20,000	-	1,741	1,682	1,682	788
Tay Cities Engineering Partnership	599	599	-	198	68	68	31
Dundee Airport Investment	600	600	-	458	458	458	154

Total Revenue Grant	21,199	21,199	-	2,397	2,208	2,208	973
TOTAL	300,000	150,000	150,000	14,447	14,048	14,048	2,451

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:

	2023/2024	2024/2025
	£000	£000
Expenditure	339	409
Income	(465)	(473)
Net Expenditure	(66)	(64)

The PMO is funded from partner local authorities, Higher and Further Education and Research partners. A combined underspend of £87,000 was carried forward to 2025/2026.

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

50 Low Emission Zone Statement of Account

Dundee City Council introduced a Low Emission Zone (LEZ) within Dundee city centre on 30th May 2022, with a two year grace period. This means that between 30th May 2022 and 29th May 2024 drivers were not fined for entering the LEZ with a non-compliant vehicle. Enforcement started on Thursday 30th May 2024. All costs incurred to date were incurred as a result of planning, designing and implementing the LEZ. These were funded by various grants as detailed below.

The Dundee City LEZ was introduced to address air pollution in the city centre, mainly nitrogen dioxide (NO2) caused by road traffic. An LEZ is an area where only certain vehicles are allowed to enter based on their emissions standards. Low emission zones have now been introduced in the four biggest cities in Scotland - Aberdeen, Edinburgh, Glasgow and Dundee in line with the legislation issued by the Scottish Government - The Low Emission Zones (Scotland) Regulations 2021.

	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
	£000	£000	£000	£000	£000	£000
Expenditure						
Signage				7	89	79
IT Consultancy for Enforcement Software			2	2		
Planning			150	341	122	
Computer Software					101	33
Consultancy Support (Revenue)	1					
Equipment			1			
Communications						

Design/Development			2			
Postages						56
Other Revenue						16
Staff Costs						125
Provision for Doubtful Debts						547
Office Improvements						58
Total Expenditure	1	-	155	350	312	914
Income						
Transport Scotland (LEZ) Revenue	1		3			230
Transport Scotland (LEZ) Capital			152	350	312	123
PCN Income (Including outstanding income)						1,388
Total Income	1	-	155	350	312	1,741

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.

2023/2024 £000		2024/2025 £000
94,974	Gross Council Tax levied and contributions in lieu	100,791
(77)	Adjustments for prior years Council Tax	(92)
99,897		100,699
	Adjusted for:	
(20,616)	Other discounts and reductions	(19,718)
(13,666)	Council Tax Reduction Scheme	(13,617)
(1,491)	Provision for Non-collection	(1,021)
64,124	Net Council Tax Income per the Comprehensive Income and Expenditure Account	66,343

The calculation of the Council Tax Base 2024/25:

	No of Dwellings	No of Exemptions	Disabled Relief	Discounts 25%	Discounts 50%	Total Equivalent Dwellings	Ratio to Band D	Band D Equivalents
Band A	28,078	2,973	32	16,463	581	20,727	240/360	13,833
Band B	17,415	1,497	60	7,969	279	13,795	280/360	10,729
Band C	9,922	944	69	3,769	119	7,979	320/360	7,092
Band D	9,761	514	72	2,945	113	8,457	360/360	8,457
Band E	7,800	756	75	1,773	77	6,515	473/360	8,560
Band F	2,601	73	28	491	31	2,372	585/360	3,855
Band G	1,163	31	10	183	19	1,067	705/360	2,090
Band H	40	5	-	8	5	31	882/360	76
TOTAL								54,692
Provision for non-collection (3.2%)								(1,750)
Council Tax Base								52,942

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 2024/2025 was £1,486.

Dundee City Council £ per year for 2024/2025:

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.

2023/2024 £000		2024/2025 £000
100,334	Gross rates levied and contributions in lieu	104,958
	Less:	
(27,599)	Reliefs and other deductions	(30,918)
-	Payments of interest	(101)
(6,907)	Write Off of uncollectable debt and allowance for impairment	(5,092)
65,828	Net Non Domestic Rate Income	68,847
8,528	Adjustment to Previous Years' Non-Domestic Rates	(1,450)
74,356	Total Non Domestic Rate Income (before local authority retentions)	67,397
-	Non Domestic Rates Retained by Authority	-
74,356	Contribution to Non-Domestic Rate Pool	67,397

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 2024/2025 was £0.498, the intermediate property rate was £0.545, payable when rateable value is between £51,000 and £100,000, and the higher property rate was £0.559, payable when rateable value exceeds £100,000.

	2024/2025 £
Analyses of Rateable Values:	
Rateable Value at 1/04/2024	191,898,000
Running Roll (Full Year Rateable Value)	-
Rateable Value at 31/03/2025	187,686,000
Less: Wholly Exempt	(1,411,000)
Net Rateable Value at 31/03/2025	186,275,000
Dundee City Council's Rateable Values at 1 April 2025	£000
Commercial	83,891
Industrial and Freight Transport	33,088
Public Undertakings	9,334
Others	61,373
Total	187,686

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.

2023/2024		Notes	2024/2025
£000			£000
	Income		
53,671	Dwelling Rents		56,671
844	Non-dwelling Rents		851
3,717	Any Other Income		4,944
58,232	Total Income		62,466
	Expenditure		
(25,708)	Repairs and Maintenance		(28,185)
(14,811)	Supervision and Management		(14,395)
(274)	Rent, rates, taxes and other charges		(148)
(35,700)	Depreciation and Impairment on Non-Current Assets		(33,800)
(1,994)	Movement in the Impairment Allowance for Non-Trade Debtors		(3,086)
(78,487)	Total Expenditure		(79,614)
(20,255)	Net Cost of HRA Services as included in the Comprehensive Income and Expenditure Statement		(17,148)
(459)	HRA Services' Share of Corporate and Democratic Core		(489)
(20,714)	Net Cost for HRA Services		(17,637)
	HRA share of the operating income and expenditure included in the Comprehensive Income and Expenditure Statement:		
107	Gain or (Loss) on Sale of HRA Non-Current Assets		222
(7,059)	Interest Payable and Similar Charges		(8,108)
(92)	Impairment of Assets Held for Sale		-
754	Interest and Investment Income		458
46	Pension Interest Cost and Expected Return on Pension Assets		15
-	Change in Fair Value of Investment Property		-
1,531	Capital Grants and Contributions Receivable		695
(130)	Movement in the Impairment Allowance for Trade Debtors		43
(25,557)	Surplus or (Deficit) for the Year on HRA Services		(24,312)

Housing Revenue Account - Movement in Reserves Statement

2023/2024		Notes	2024/2025
£000			£000
(25,557)	Surplus or (Deficit) for the Year on HRA Income and Expenditure Statement		(24,312)
21,482	Adjustments between Accounting Basis and Funding Basis Under Statute	1	20,188
(4,075)	Net Increase or (Decrease) Before Transfers to or from Reserves		(4,124)
4,075	Transfers (to) or from Reserves	2	4,124
-	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**

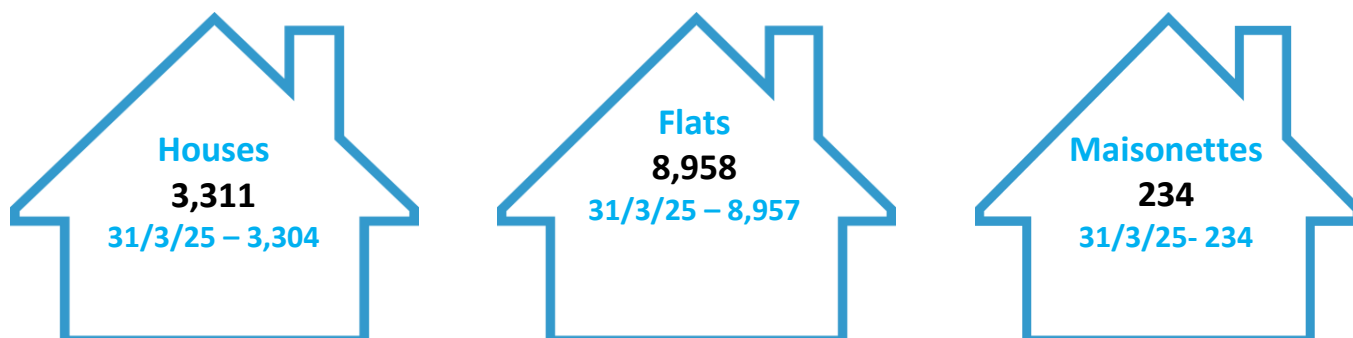
2023/2024 £000		2024/2025 £000
(107)	Gain or loss on sale of HRA non-current assets	(222)
92	Impairment of Assets Held for Sale	-
	Transfer to/from Revaluation Reserve:	
13,831	* Current Value Element of Depreciation Charge	18,347
	Transfer to/from Capital Adjustment Account:	
21,869	* Depreciation and Impairment - Housing Revenue Account Assets	15,453
(1,531)	* Capital Grants and Contributions	(695)
(12,370)	* Repayment of Debt	(12,616)
-	* Capital Financed from Current Revenue (CFCR)	-
-	Change in Fair Value of Investment Property	-
6	Short Term Accumulating Absences	(12)
(77)	HRA share of contributions to or from the Pensions Reserve	16
(231)	HRA Share of Transfer to/from the Financial Instruments Adjustment Account	(83)
21,482	Total	20,188

2 Transfers (to) or from Reserves

2023/2024 £000		2024/2025 £000
4,525	Transfer (to)/from the Renewal & Repair Fund	4,574
(450)	Transfer from General Fund (Funding for CFCR from Reduced Council Tax Discounts on long-term Empty Properties and Second Homes)	(450)
4,075	Total	4,124

3 Housing Stock

The Council's housing stock at 31 March 2025 was as follows:

**4 Rent Arrears**

Rent Arrears at 31 March 2025 were £4,637,736.14 (£4,622,774.26 at 31 March 2024).

5 Impairment of Debtors

In 2024/2025 an impairment of £5,213,862 has been provided in the Balance Sheet for irrecoverable rents, a net increase of £359,334 from the provision in 2023/2024.

6 Voids

The total value of uncollectable void rents was £2,076,547 (2023/2024 £1,620,791). This has been netted against rental income.

7 Accumulated Housing Revenue Account Balance

The Renewal & Repair Fund balance at 31 March 2025 was £6.295m, of which £3.193m was earmarked for the Housing Revenue Account.

The Group Comprehensive Income and Expenditure Statement combines the income and expenditure figures of the Council with the Council's share of operating results of those entities in which it has a financial interest.

2023/2024				2024/2025			
Gross Expenditure £000	Gross Income £000	Net Expenditure / (Income) £000		Gross Expenditure £000	Gross Income £000	Net Expenditure / (Income) £000	
238,568	(40,714)	197,854	Children & Families Services	242,788	(21,908)	220,880	
258,180	(154,486)	103,694	Dundee Health & Social Care Partnership	279,750	(167,840)	111,910	
103,803	(27,477)	76,326	City Development	112,311	(33,098)	79,213	
39,692	(12,493)	27,199	Neighbourhood Services	40,151	(12,372)	27,779	
5,642	(1,651)	3,991	Chief Executive	5,134	(2,004)	3,130	
87,483	(51,657)	35,826	Corporate Services	86,206	(49,798)	36,408	
6,458	(6,553)	(95)	Construction	8,456	(8,009)	447	
78,024	(57,769)	20,255	Housing Revenue Account	79,090	(61,942)	17,148	
497	-	497	Discretionary NDR Relief	493	-	493	
802	-	802	Tayside Valuation Joint Board	1,028	-	1,028	
5,222	(1,390)	3,832	Miscellaneous Items	3,443	222	3,665	
123	-	123	Common Good Fund	142	-	142	
18,603	(6,774)	11,829	Leisure and Culture Dundee	19,510	(8,166)	11,344	
843,097	(360,964)	482,133	Cost Of Services	878,502	(364,915)	513,587	
		(515)	Other Operating Expenditure			(3,405)	
		29,749	Financing and Investment Income and Expenditure			35,160	
		(453,828)	Taxation and Non-Specific Grant Income			(484,157)	
		57,539	(Surplus) or Deficit on Provision of Services			61,185	
		3,088	Share of (Surplus) or Deficit on Provision of Services of Associates and Joint Ventures			2,983	
		60,627	Group (Surplus) or Deficit			64,168	
		(76,629)	(Surplus) or Deficit on revaluation of fixed assets			27,804	
		1,977	Impairment losses on non-current assets charged to Revaluation Reserve			3,669	
		(120)	(Surplus) or Deficit on Revaluation of available for sale financial assets			2	
			Notional gain on adoption of IFRS 16			(230)	
		2,606	Remeasurements of the net defined benefit liability (asset)			(5,291)	
		-	Share of Other Comprehensive Income and Expenditure (Associates)			(3,773)	
		(72,166)	Other Comprehensive (Income) / Expenditure			22,181	
		(11,539)	Total Comprehensive (Income) / Expenditure			86,349	

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.

	Revenue Reserves				Capital Reserves				
	General Fund Balance £000	HRA Balance £000	Renewal and Repair Fund £000	Insurance Fund £000	Capital Grants & Receipts Unapplied Account £000	Capital Fund £000	Total Usable Reserves £000	Unusable Reserves £000	Total Reserves £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	35,070	25,557	-	-	-	-	60,627	(72,166)	(11,539)
Adjustments to Usable Reserves Permitted by Accounting Standards	(20,785)	(13,831)	-	-	-	-	(34,616)	34,616	-
Adjustments between Group Accounts and Council Accounts	(1,381)	-	-	-	-	-	(1,381)	1,809	428
Net (Increase)/Decrease before Transfers	12,904	11,726	-	-	-	-	24,630	(35,741)	(11,111)
Adjustments between Accounting Basis and Funding Basis Under Regulations	(33,509)	(7,651)	-	-	1,021	657	(39,482)	39,482	-
Net (Increase)/Decrease before Transfers to Earmarked Reserves	(20,605)	4,075	-	-	1,021	657	(14,852)	3,741	(11,111)
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)	3,741	(11,111)
Balance at 31 March 2024	(96,953)	-	(10,826)	(1,192)	(354)	(2,147)	(111,472)	(979,844)	(1,091,316)

	<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 2024	(96,953)	-	(10,826)	(1,192)	(354)	(2,147)	(111,472)	(979,844)	(1,091,316)
Movement in reserves during 2024/2025									
Total Comprehensive Expenditure and Income	39,856	24,312	-	-	-	-	64,168	25,954	90,122
Adjustments to Usable Reserves Permitted by Accounting Standards	(21,841)	(18,347)	-	-	-	-	(40,188)	40,188	-
Adjustments between Group Accounts and Council Accounts	(1,490)	-	-	-	-	-	(1,490)	(7,608)	(9,098)
Net (Increase)/Decrease before Transfers	16,525	5,965	-	-	-	-	22,490	58,534	81,024
Adjustments between Accounting Basis and Funding Basis Under Regulations	(4,816)	(1,841)	-	-	13	(480)	(7,124)	7,124	-
Net (Increase)/Decrease before Transfers to Earmarked Reserves	11,709	4,124	-	-	13	(480)	15,366	65,658	81,024
Transfers to/(from) Other Statutory Reserves	(148)	(4,124)	4,531	(168)	-	(91)	-	-	-
(Increase)/Decrease in 2024/2025	11,561	-	4,531	(168)	13	(571)	15,366	65,658	81,024
Balance at 31 March 2025	(85,392)	-	(6,295)	(1,360)	(341)	(2,718)	(96,106)	(914,186)	(1,010,292)

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 2024 £000		31 March 2025 £000
1,849,187	Property, Plant & Equipment	1,915,926
20,792	Heritage Assets	20,855
13,073	Investment Property	13,073
2,759	Intangible Assets	2,675
29	Long Term Investments	29
7,942	Investments in Associates	11,191
8,234	Long Term Debtors	8,811
1,902,016	Long Term Assets	1,972,560
7,455	Short Term Investments	9,676
1,153	Inventories	1,175
56,463	Short Term Debtors	67,102
2,033	Cash and Cash Equivalents	393
4,493	Assets Held for Sale	4,448
71,597	Current Assets	82,794
(94,789)	Short Term Borrowing	(183,164)
(96,109)	Short Term Creditors	(75,110)
-	Cash and Cash Equivalents	(6,357)
(190,898)	Current Liabilities	(264,631)
(4,297)	Provisions	(3,170)
(494,522)	Long Term Borrowing	(518,204)
(32,559)	Pension Liability	(28,689)
(153,479)	Other Long Term Liabilities	(218,824)
(6,542)	Capital Grants Receipts in Advance	(11,544)
(691,399)	Long Term Liabilities	(780,431)
1,091,316	Net Assets	1,010,292
111,472	Usable reserves	96,106
979,844	Unusable Reserves	914,186
1,091,316	Total Reserves	1,010,292

The unaudited accounts were authorised for issue on 25 June 2025 and signed on their behalf by:-



Paul Thomson CPFA
Executive Director of Corporate Services
Dundee City Council

The notes on pages 137 to 142 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.

2023/2024		2024/2025
£000		£000
60,517	Net (Surplus) or Deficit on the provision of services	64,168
(73,031)	Adjust net (Surplus) or Deficit on the provision of services for non cash movements	(72,731)
2,356	Adjust for items included in the net (Surplus) or Deficit on the provision of services that are investing and financing activities	3,323
(10,158)	Net cash flows from Operating Activities	(5,240)
82,125	Investing Activities	117,626
(60,867)	Financing Activities	(104,389)
11,100	Net (Increase) or Decrease in cash and cash equivalents	7,997
13,133	Cash and cash equivalents at the beginning of the reporting period	2,033
2,033	Cash and cash equivalents at the end of the reporting period	(5,964)

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 2025		
	Usable Reserves £000	Unusable Reserves £000	Total Reserves £000
Dundee City Council (Single Entity)	77,746	907,166	984,912
Elimination of Intra-group balances within single-entity accounts	174	-	174
Tayside Contracts Joint Committee	17,515	3,341	6,775
Common Good Fund	3,313	(322)	2,991
Fleming Trust	8,228	-	8,228
Leisure & Culture Dundee	3,101	(283)	2,818
Dundee City Integration Joint Board	-	-	-
Tayside Valuation Joint Board	110	4,284	4,394
Total per Group Balance Sheet	110,187	914,186	1,010,292

Group Entity	As at 31 March 2024		
	Usable Reserves £000	Unusable Reserves £000	Total Reserves £000
Dundee City Council (Single Entity)	92,250	980,432	1,072,682
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
Tayside Valuation Joint Board	2,877	(338)	2,539
Leisure & Culture Dundee	-	-	-
Dundee City Integration Joint Board	4,705	-	4,705
Michelin Scotland Innovation Parc	92,250	980,432	1,072,682
Total per Group Balance Sheet	111,472	979,844	1,091,316

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 2024 £000	At 31 March 2025 £000
Dundee City Council (Single Entity)	1,626	(6,357)
Fleming Trust	407	393
Total per Group Balance Sheet	2,033	(5,964)

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 %	2023/2024 Net Expenditure / (Income) £000	Net Assets / (Liabilities) £000	Group Share %	2024/2025 Net Expenditure / (Income) £000	Net Assets / (Liabilities) £000
Subsidiaries:							
Common Good Fund	Sole Trustee	100.00	(32)	2,995	100.00	(26)	2,991
Fleming Trust	Sole Trustee	100.00	(249)	8,456	100.00	(194)	8,228
Leisure & Culture Dundee (see note below)	100% Control	100.00	11,593	2,539	100.00	10,984	2,818
Associates:							
Tayside Valuation Joint Board (see note below)	Requisition Share	28.21	-	-	31.24	(3,829)	4,394
Tayside Contracts Joint Committee	Share of Business	31.00	-	(96)	31.00	-	6,775
Design Dundee Limited (see note below)	Voting Rights	20.00	-	-	20.00	-	-
Joint Ventures:							
Dundee City Integration Joint Board	Equal Partnership	50.00	3,078	-	50.00	3,039	-
Michelin Scotland Innovation Parc	Interest Sold 18 December 2024	33.33	10	4,705	0.00	-	-
Total Group Entities			14,400	18,599		9,974	25,206
Dundee City Council (Single Entity)			(14,203)	1,072,602		87,770	984,912
Elimination of Intra-group balances within single-entity accounts			(11,736)	35		(11,395)	174
Dundee City Council (Group)			(11,539)	1,091,316		86,349	1,010,292

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.

From 2023/2024 a £2m de-minimis on an organisation's net assets / liabilities has resulted in Tayside Valuation Joint Board being excluded in terms of being immaterial. For 2024/25 Tayside Valuation Joint Board now exceed the de-minimis threshold and require to be included in the group accounts.

On 18 December 2024 Dundee City Council sold its shareholding in Michelin Scotland Innovation Parc.

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 xxx. 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 2025 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 2025 were used.

Tayside Valuation Joint Board

Tayside Valuation Joint Board ("the Joint Board") was established in 1996 as part of the reorganisation of local government. It took over from the Local Authorities in its area certain duties in relation to valuation for rating and council tax. The Joint Board comprises 15 members who are appointed by the three Councils in its area. Dundee City Council nominates 6 members, Perth & Kinross Council 5 and Angus Council 4. Tayside Valuation Joint Board ("the Joint Board") 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 2025 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 2025 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. Dundee City Council controlled 33% of the voting rights until the 18 December 2024 when the Council sold its shares in the limited company relinquishing all right of influence or control over Michelin Scotland Innovation Parc (MSIP) Limited. As a result Michelin Scotland Innovation Parc (MSIP) Limited do not form part of Dundee City Council's group accounts to 31 March 2025.

Copies of the accounts for all the above organisations can be obtained from the Executive Director of Corporate Services, Dundee City Council, (e-mail: paul.thomson@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 16) and Dundee City Council is one of the five voting members. 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. 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 consolidated and disclose, unaudited management accounts to 31 March 2025 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 nine 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 Baldrigon 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 (Baldrigon) 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 (Baldrigon) 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 (Baldrigon) Midco Limited ("MidCo") representing a 10% shareholding. 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. As a result of significant financial challenges Dovetail Enterprises (1993) Limited the company is subject to Company Administration procedures. Geoff Jacobs and Alistair McAlinden were appointed as Joint Administrators to Dovetail Enterprises (1993) Limited, trading as Dovetail, on 28 March 2025.

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. Studio Dundee Joint Venture Company Limited was dissolved 2 July 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 active. 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 ConsolidatedTay 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".

2023/2024 £000	Income & Expenditure Account	2024/2025 £000
	Income	
(155)	Dividends on Bonds / Shares	(168)
(155)		(168)
	Expenditure	
123	Other Expenditure	142
123		142
(32)	(Surplus)/Deficit for Year	(26)
2024 £000	Balance Sheet as at 31 March	2025 £000
	Current Assets	
2,995	Short Term Investments	2,991
2,995		2,991
	Current Liabilities	
-	Sundry Creditors	-
-		-
2,995	Net Assets	2,991
	Financed By Fund Balances and Reserves	
	Not Available for Use:	
(292)	- Financial Instruments Restatement Reserve	(322)
(292)		(322)
	Available for Use:	
3,287	- Common Good Balance	3,313
2,995		2,991

The unaudited accounts were authorised for issue on 25 June 2025 signed on their behalf by:-



Paul Thomson CPFA
Executive Director of Corporate Services
Dundee City Council
25 June 2025

1. SHORT TERM INVESTMENTS

Included within the Short Term Investments figure of £2,991,057 are investments in Bonds to the value of £2,877,556.

Independent auditor's report to the members of Dundee City Council and the Accounts Commission

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.

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City Chambers
DUNDEE
DD1 3BY

17th June, 2025

Membership

Bailie Kevin Keenan
Bailie Helen Wright
Bailie Fraser Macpherson
Bailie Derek Scott
Councillor Jimmy Black
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, 25th June, 2025 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, 23rd June, 2025.

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 2024 TO FEBRUARY 2025 - Page 1

(Report No 204-2025 by the Executive Director of Children and Families Service, copy attached).

3 EDUCATION SCOTLAND VISIT - HARRIS ACADEMY - Page 47

(Report No 203-2025 by the Executive Director of Children and Families Service, copy attached).

4 EDUCATION SCOTLAND (HMI) RETURN VISIT - ST JOHN'S RC HIGH SCHOOL - Page 59

(Report No 206-2025 by the Executive Director of Children and Families Service, copy attached).

5 CARE INSPECTORATE REPORTS ON CHILDREN'S HOMES - Page 77

(Report No 205-2025 by the Executive Director of Children and Families Service, copy attached).

6 FIRE AND RESCUE QUARTERLY PERFORMANCE REPORT - Page 103

(Report No 208-2025 by Area Commander Todd, copy attached).

7 DUNDEE POLICING AREA QUARTERLY POLICE REPORT - Page 131

(Report No 209-2025 by Chief Superintendent Russell, copy attached).

8 INTERNAL AUDIT REPORTS - Page 153

(Report No 178-2025 by the Chief Internal Auditor, copy attached)

9 INTERNAL AUDIT PLAN UPDATE AND PROGRESS REPORT - Page 181

(Report No 183-2025 by the Chief Internal Auditor, copy attached).

10 2024/2025 INTERNAL AUDIT ANNUAL REPORT - Page 205

(Report No 179-2025 by the Chief Internal Auditor, copy attached)

11 ANNUAL GOVERNANCE STATEMENT TO 31ST MARCH, 2025 - Page 221

(Report No 181-2025 by the Executive Director of Corporate Services, copy attached).

12 UNAUDITED ANNUAL ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2025

(Report No 182-2025 by the Executive Director of Corporate Services, copy to follow).

13 AUDIT SCOTLAND – BEST VALUE THEMATIC REVIEW 2024/2025 - Page 231

(Report No 202-2025 by the Chief Executive, copy attached).

14 2024/2025 COMMITTEE SELF-ASSESSMENT AND ANNUAL REPORT - Page 257

(Report No 180-2025 by the Chief Internal Auditor, copy attached).

15 ANNUAL REPORT ON COMPLAINTS 2024/2025 - Page 263

(Report No 146-2025 by the Chief Executive, copy attached).

16 LOCAL GOVERNMENT BENCHMARKING FRAMEWORK PERFORMANCE INDICATORS 2023/2024 - Page 285

(Report No 161-2025 by the Chief Executive, copy attached).

(This report was remitted to the Scrutiny Committee for further consideration from the City Governance Committee held on 12th May, 2025).

REPORT TO: SCRUTINY COMMITTEE – 25 JUNE 2025

REPORT ON: SUMMARY OF EXTERNAL CARE INSPECTORATE INSPECTION REPORTS
FOR LOCAL AUTHORITY NURSERIES MAY 2024 TO MARCH 2025

REPORT BY: EXECUTIVE DIRECTOR OF CHILDREN AND FAMILIES SERVICE

REPORT NO: 204-2025

1 PURPOSE OF REPORT

- 1.1 The purpose of this report is to provide a summary of Care Inspectorate (CI) inspection reports for Dundee City Council nurseries from May 2024 and March 2025.

2 RECOMMENDATION

- 2.1 It is recommended that the Committee:
- a Note the summary of the external inspection reports.

3 FINANCIAL IMPLICATIONS

- 3.1 There are no direct financial implications arising from this report.

4 BACKGROUND

- 4.1 Four settings were inspected by the Care Inspectorate between May 2024 and March 2025: Menzieshill Nursery, Balgay Hill Nursery, Baluniefield Nursery and St Andrew's Nursery Class. 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 0 areas for improvement.
- 4.4 Copies of the inspection reports are attached.

Table 1 Summary of 3 Inspections in relation to Quality Indicators

Quality Indicator	Based on May 2024 to March 2025 (4 settings)
All Indicators	100% of Dundee City Council nurseries were graded very good or good in their 2024/25 inspections.
How good is our care, play and learning?	100% of Dundee City Council nurseries inspected in 2024/25 were graded very good and all those with a previous rating (4 settings), maintained or improved their rating.
How good is our setting?	100% of Dundee City Council nurseries inspected in 2024/25 were graded very good and all those with a previous rating (4 settings), maintained their rating.
How good is our leadership?	75% (3 of 4) of Dundee City Council nurseries inspected in 2024/25 were graded very good and all those with a previous rating (3 settings), maintained or improved their rating.
How good is our staff team?	100% of Dundee City Council nurseries inspected in 2024/25 were graded very good and all those with a previous rating (3 settings), 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

APPENDIX 1**SUMMARY REPORTS FOR 4 NURSERIES**

Menzieshill Nursery	Inspection by Care Inspectorate	Latest Grade Awarded		Grading History
	Theme	May 2024	Theme	Nov 2017
	How good is our care, play and learning?	5- very good	Quality of care and support	5- very good
	How good is our setting?	5- very good	Quality of environment	5- very good
	How good is our leadership?	5- very good	Quality of management and leadership	4- good
	How good is our staff team?	5- very good	Quality of staffing	4- good

Summary

- Children were leading their own play, choosing where to play and choosing which resources to access.
- Children benefitted from a caring, nurturing staff team who knew them and their families well. Staff were committed to providing high quality care and support to the children and families.
- Children had opportunities to make links with their local community through nature walks. The older children had weekly visits to the nearby care home where they took part in intergenerational activities.
- The indoor and outdoor environments were age and stage appropriate and provided a wide range of resources to support and develop interests and curiosities.
- Lunch time was a calm, unhurried experience for the children, where they were encouraged and supported to serve their side dishes and pour their drinks.
- Staff used a responsive planning approach to children's learning with some adult initiated provocations and inspectors observed effective questioning being used throughout their visit to extend and develop children's learning.
- Staff recorded children's learning and achievements within their learning journals, which were shared with families, to keep them informed and included in their child's nursery experience. It was evident children had ownership of their journals, as they revisited activities and learning experiences while sharing their journals with staff and inspectors.
- Management and staff were using various self-evaluation tools to identify and further improve areas within the nursery. Regular monitoring and auditing, along with consultations with children, families and staff supported the improvement agenda.
- There was a wide range of training opportunities that had been carried out by staff which supported them in providing quality care, support and learning opportunities for children and families.
- Staff knew children very well and were kind, caring and nurturing in their care and approach with the children.
- A parent commented "The staff are amazing and deserve to be praised."

Area(s) to develop

n/a

Balgay Hill Nursery	Inspection by Care Inspectorate	Latest Grade Awarded		Grading History
	Theme	May 2024	Theme	March 2020
	How good is our care, play and learning?	5- very good	Quality of care and support	5- very good
	How good is our setting?	5- very good	Quality of environment	5 -very good
	How good is our leadership?	5- very good	Quality of management and leadership	not assessed
	How good is our staff team?	5- very good	Quality of staffing	not assessed

Summary

- Children experienced warm, nurturing and caring interactions from kind staff. Staff were responsive to children's needs and cues.
- Children could lead their own play and follow their interests with a range of stimulating resources.
- Books and print were spread throughout the play spaces and children were seen exploring these spaces with confidence.
- There was ample space for children to extend their learning and interests with their chosen activities.
- Children's plans were updated regularly and documented the development and progress they had made and what they would like to learn next.
- Children and families were involved in discussing progress and agreed how they would work together.
- Planning approaches were child centred and followed children's interests. There was a balance of intentional promotions and spontaneous learning documented. Floorbooks were used to capture children's interests, what they have learned and what next steps were identified to extend learning further.
- Staff were kind, caring and nurturing. They knew children and their families very well.
- Regular communications with families took place in the form of questionnaires, feedback notes, emails, seesaw and stay and play sessions.
- Children's needs were well supported, staff practice was developed and enhanced by further training staff had undertaken. As a result, children were cared for by passionate and skilled practitioners who wanted to get it right for them.
- One parent commented "The staff members make the nursery the best place it can be. They seem happy to be at work and this relates into a welcoming happy nursery."

Area(s) to develop

n/a

Baluniefield Nursery	Inspection by Care Inspectorate	Latest Grade Awarded	Inspection by Care Inspectorate	Latest Grade Awarded
	Theme	January 2025	Theme	May 2023
	How good is our care, play and learning?	5- very good	How good is our care, play and learning?	4- good
	How good is our setting?	5- very good	How good is our setting?	5- very good
	How good is our leadership?	5- very good	How good is our leadership?	5- very good
	How good is our staff team?	5- very good	How good is our staff team?	4- good

Summary

- Children were seen to be having fun and were fully engaged in their play and learning.
- Children had access to a variety of different resources that were developmentally appropriate.
- Children were cared for in a bright, comfortable and welcoming environment. The play rooms were clean and free from clutter and furnishings of a high standard. There was ample space for children to extend their play ideas both indoors and outdoors. The use of soft furnishings displayed artwork and pictures throughout the service gave children the message that they mattered.
- The interests of children were respected and extended further by skilled staff, with the use of open-ended questions and technology.
- Children had individual care plans in place, where important information was gathered. These were reviewed at least every six months with parents or sooner if changes occurred. Additional plans were put in place to support the service to ensure they were meeting the needs of all children who attended.
- Staff were skilled and used their experience to facilitate and enable children's learning and development. This resulted in children who were engaged in their play for extended periods of time.
- Planning approaches were child centred and responsive to their interests.
- The use of national frameworks and best practice documents supported the staff to understand the breadth of the experiences children had.
- Children took ownership of their learning and proudly shared their 'journals' with visitors. High quality observations captured children's significant learning with meaningful and appropriate next steps.
- Staff had a mix of knowledge, skills and experience. They were kind and nurturing towards children.
- Children and families were supported by staff members who knew them well.
- A parent commented, "They are wonderful, always helpful and so involved with the children". Another parent shared, "Excellent relationship, very supportive and successful with my child's development".

Area(s) to develop

- n/a

St Andrew's Nursery Class	Inspection by Care Inspectorate	Latest Grade Awarded	Inspection by Care Inspectorate	Latest Grade Awarded
	Theme	March 2025	Theme	August 2023
	How good is our care, play and learning?	5- very good	How good is our care, play and learning?	5- very good
	How good is our setting?	5- very good	How good is our setting?	5- very good
	How good is our leadership?	4- good	How good is our leadership?	4- good
	How good is our staff team?	5- very good	How good is our staff team?	5- very good

Summary

- Children were nurtured and cared for by a responsive and caring staff team who knew them well.
- Children had opportunities to develop their language, literacy and numeracy skills through their learning environment.
- The environment was bright, light, clean and free from clutter. Play spaces were laid out carefully to ensure children had ample space to develop their play and interests.
- Planning approaches were child centred and followed children's interests.
- Floorbooks were used to celebrate and capture children's learning. Children's voice was celebrated throughout these floorbooks, with comments, mark making and pictures.
- Children benefited from free flow access to the garden space where children's health was supported through fresh air and physical play.
- Children's overall experience was enhanced through a robust quality assurance system and processes that supported the effective running of the service.
- Children were cared for by a staff team who were passionate about improving their skills and knowledge. Regular training took place, as a team and online.
- Children and families were meaningfully involved in the service. Families were welcomed into the service regularly, including at drop off and pickups.
- Children and their families were supported by staff members who knew them well.
- A parent commented, "My child's key worker communicates very well with us and we feel listened to". Another parent commented, "I always speak away without any difficulty and are approachable and friendly". As a result, positive relationships had been formed.

Area(s) to develop

Care Inspectorate noted:

- Mealtimes, such as the lunchtime routine had recently been changed. Management had identified and monitored changes with plans to develop these further. Care inspectorate would encourage the service to continue with these plans.
- Resources such as books, blocks, name tags, and some visuals signs could be developed further throughout the indoor and outdoor spaces.
- Management to ensure areas identified from audits that could be improved were actioned or a plan in place to support these changes.

APPENDIX 1



Menzieshill Nursery School Day Care of Children

160 Earn Crescent
Menzieshill
Dundee
DD2 4EE

Telephone: 01382 435 956

Type of inspection:
Unannounced

Completed on:
9 May 2024

Service provided by:
Dundee City Council

Service provider number:
SP2003004034

Service no:
CS2003016942



Inspection report

About the service

Menzieshill Nursery School is registered to provide an early learning and childcare service to a maximum of 133 children at any one time, age from 2 years and not yet attending primary school. Of those 133 children no more than 30 children are age 2 to under 3.

There are two playrooms for children, one for children under 3 years and another playroom for children 3-5 years. Both playrooms have direct access to the garden areas.

About the inspection

This was an unannounced inspection which took place on Wednesday 8 May 2024 between 09:15 and 15:15. 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 one of their parent/carers. We reviewed feedback from 19 MS Forms;
- spoke with staff and management;
- observed practice and daily life;
- reviewed documents.

Inspection report

Key messages

- Children were happy, secure and had formed positive relationships with the staff team.
- Staff were kind, caring and nurturing. They were responsive to children's ideas, suggestions and requests.
- Children had a variety of planned and spontaneous opportunities to have fun and experience high quality play and learning.
- The staff team worked well together, communicating their movements and were respectful of each other in their interactions.

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.

Inspection 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 enjoying their time at nursery. Staff knew children very well and were kind, caring and nurturing in their care and approach with the children. Most of the children were confident in their play and learning, supported well by the staff team. It was evident children had formed positive relationships with staff, inviting staff into their play, seeking them out for help and support. Staff were at children's eye level either sitting on the floor or on low level chairs. A parent commented "Staff build positive, nurturing relationships with all children".

Interactions between staff and children were warm and caring. Staff were responsive to the needs of children for example, giving comfort, reassurance and cuddles when children asked for them. Calm approaches were observed by staff when speaking with children, who were encouraged to resolve any issues themselves before staff intervened, supporting children's security and regulation. Children were encouraged and praised throughout the inspection which promoted independence and confidence.

We observed opportunities for promoting independence throughout our visit. Children chose where to play and what to play with. There was free flow play in both playrooms with children accessing outdoors as they wished. Children were putting on their own wellies and coats for play outside, they served themselves at snack and their sides and fruit at lunch time, poured their milk or water and tidied their dishes away when finished in both rooms. A group of children were keen to take responsibility in the 3-5 room to tidy up after making bread. Younger children were supported by staff to wash their hands before snack, choose where they wanted to play and collected their coats when they wanted to go outdoors.

Personal plans were in place for the children. They included detailed information required to support staff to fully meet the needs of the children in their care. Parents were involved in completing the information in the plans and regular review meetings took place to ensure the information remained current and relevant to the children. All plans had been reviewed by families within the last six months, ensuring they were up to date.

Medication was safely stored in locked cabinets. Appropriate consents were gathered from parents/carers before medication was administered and staff recorded when medication was given to children. Audits were carried out to ensure the safe management of medication. We discussed the confidentiality of allergies within the playrooms with management and staff.

Staff took part in annual child protection training to ensure their knowledge and understanding were up to date. Staff knew that head teacher was the Child Protection Officer (CPO) and shared that they would speak to the senior practitioners in the head teacher's absence. There were clear procedures in place for staff to follow should they have a concern.

Snack time in both rooms encouraged independence and social skills. Children chose what they wanted to eat and poured their drinks, supported by staff as needed. Lunch time was a calm, unhurried experience for the children, where they were encouraged and supported to serve their side dishes and pour their drinks. Staff supported the children and modelled self help skills, such as cutting up the food. A variety of

Inspection report

conversations were heard throughout lunch time which encouraged children's language, vocabulary and understanding.

Quality Indicator 1.3 Play and learning

Children were leading their own play, choosing where to play and choosing which resources to access. They made good use of the construction area, moving blocks around and stacking them up high. Staff reminded children about safety as they played and we observed children risk assess their play. A group of children enjoyed role playing and using their imaginations in the home area, where they had a pretend picnic with a staff member.

Staff knew children's interests and ensured there were resources to meet these. Children were interested in bugs and had fun outside looking at a spider, then a fly with magnifying glasses. A parent said "Seems to be lots of fun and learning".

Staff used a responsive planning approach to children's learning with some adult initiated provocations and we observed effective questioning being used throughout our visit to extend and develop children's learning.

Children had access to a variety of resources and experiences which encouraged and supported investigation, curiosity, imagination and problem solving. Staff talked of ensuring there was challenge for children in their learning. They also planned to further develop the nursery environment to continue to support high quality play and learning experiences for the children.

Literacy and numeracy were observed within the setting. Books and print were across all areas of the nursery. Staff were heard introducing words to the children and repeating them so they became familiar, for example, ladle. There was singing from different members of staff, with children joining in. Children enjoyed Bookbug sessions with staff and parents, which encouraged language and literacy in nursery and the home environment. Staff communicated with board maker signs on lanyards to support children to understand what was happening next, for example, lunchtime. We discussed the possible use of boardmaker symbols within the nursery setting. Numeracy opportunities were throughout the nursery. We saw one child measuring her height against the large measuring tape on the wall, with a staff member helping to read the height. Children were heard counting outdoors as they investigated bugs and made cakes in the cake tins within the mud kitchen.

Staff recorded children's learning and achievements within their learning journals, which were shared with families, to keep them informed and included in their child's nursery experience. It was evident children had ownership of their journals, as they revisited activities and learning experiences while sharing their journals with staff and inspectors. Floor books were used to highlight play and learning experiences the children had participated in. The child's voice was evident within these through art work, mark making and comments.

Children had opportunities to make links with their local community through nature walks. The older children had weekly visits to the nearby care home where they took part in intergenerational activities. There was excitement within the nursery as they had recently been put forward for an award for their intergenerational work. Staff working with the younger children talked of developing opportunities and making more use of the local community.

How good is our setting?

5 - Very Good

Inspection report

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 was well furnished, welcoming and homely for children and their families. The setting had several nurturing and cosy spaces where children could rest and relax or take part in quieter activities. Artwork was displayed around the nursery which supported children to feel valued and respected.

The service was well maintained, safe and secure. Risk assessments were in place for all areas of the service both indoors and out. Written risk assessments were reviewed regularly to ensure all hazards and risks were identified minimised and addressed.

There was ample space for children to move around, take part in floor play activities and table top play indoors. Outdoors provided space and opportunities for active play, exploration, investigation and problem solving. The two playrooms had their own gardens which allowed the children to have their own spaces to play and learn.

The indoor and outdoor environments were age and stage appropriate and provided a wide range of resources to support and develop interests and curiosities. A wide range of loose parts and natural resources were available indoors for children to explore. A variety of construction resources supported children to design and create structures and models. We observed the creative areas were well resourced to provide choice, with children having fun as they used their imaginations with paint, glue and craft materials. A parent commented "High quality provisions with a wide variety of experiences available to all children. My child feels happy to come to nursery".

A wide range of loose parts and open-ended resources outdoors were available to support critical thinking and develop imaginations. We observed staff access further resources to extend children's learning throughout the inspection. Children's interests were supported well by staff, who joined in play and learning when appropriate to do so. Children had fun bug hunting using their magnifying glasses, they helped staff clean out the sandy water tray and a child was making 'food' in the mud kitchen, breaking pieces of celery into the muffin tray. A group of boys enjoyed a game of football with a member of staff and went to look for resources to make goalposts encouraging their problem solving and decision making skills.

Infection prevention and control measures were in place. Staff washed their hands regularly throughout the day and at all appropriate times. Children washed their hands before and after mealtimes, after messy play and after toileting, supported and supervised by staff when needed.

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 well led

The vision and values of the service ensured that there was a shared vision, with a clear direction for the service, where everyone felt valued and respected. The vision and values were displayed around the nursery.

Management and staff were using various self evaluation tools to identify and further improve areas within

Inspection report

the nursery. Regular monitoring and auditing, along with consultations with children, families and staff supported the improvement agenda.

A QA calendar was in place to inform the quality assurance systems and improvement plan. The Improvement Plan identified priorities to further develop and improve the service, supporting and meeting the needs of children and families.

Staff had all recently had appraisals/annual conversations to support their own professional development. Staff groups had been given ownership of specific areas within the nursery or specific improvements to be taken forward, empowering the team and developing their knowledge and skills.

Positive relationships have been developed with families. Effective sharing of information takes place face to face, through emails and an online App. Families were encouraged to be part of nursery life through stay and play sessions, pop into play and Bookbug sessions. A parent commented "Good communication with the parents." Home learning was also encouraged and supported by the staff team.

Policies and procedures were in place which underpinned the service and supported staff practice. These policies were reviewed at least annually to ensure they remained relevant to the service and continued to follow best practice guidance.

Staff had completed core training which included child protection training. They had also taken part in a range of professional development opportunities which enhanced their knowledge skills and practice, such as play on pedals, nursery narrative, ABC and Beyond and outdoor learning.

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 caring, nurturing staff team who knew them and their families well. Staff were committed to providing high quality care and support to the children and families. A parent told us "The staff are amazing and deserve to be praised. They all look after my child and help with his developments and safeguard him". Staff were warm and responsive in their approach, joined in children's play when invited or appropriate to do so and followed children's interests.

There was a mix of experience and knowledge within the staff team, with staff having a good understanding of their roles and responsibilities. Staff communicated very well with each other and worked well as a team, ensuring effective supervision and quality engagement with children.

Effective staff deployment within the service ensured that children's individual needs were met by the appropriate number of staff, consistently throughout the day. We observed staff to be flexible across the setting, which meant there was no negative impact on children's outcomes when key tasks or responsibilities were carried out. The pace of day was not interrupted for the children.

There was a wide range of training opportunities that had been carried out by staff which supported them in providing quality care, support and learning opportunities for children and families.

Inspection report

Arrangements were in place for planned and unplanned absences, which ensured ratios were maintained and children were kept safe and well supervised by familiar staff, encouraging and promoting a sense of security. A parent said "I really like that the team is always consistent I think that says a lot about them itself. It brings stability to kids and parents as well as give parents confidence".

Complaints

There have been no complaints upheld since the last inspection. Details of any older upheld complaints are published at www.careinspectorate.com.

Inspection report

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

Inspection report

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11 Riverside Drive
Dundee
DD1 4NY

enquiries@careinspectorate.com

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येनही 'डे हिम ध्रुवस्य तत्र त्वत् नडे तत्रता जगता हिम ध्रुवस्य तत्र।

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APPENDIX 2



Baluniefield Nursery Day Care of Children

Balmerino Road
Douglas
Dundee
DD4 8RN

Telephone: 01382 438244

Type of inspection:
Unannounced

Completed on:
30 January 2025

Service provided by:
Dundee City Council

Service provider number:
SP2003004034

Service no:
CS2021000174



Inspection report

About the service

Baluniefield Nursery provides a daycare of children service in the Douglas area of Dundee. The nursery is a purpose built building with access to their enclosed outdoor space. The nursery is registered to provide an early learning and childcare 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. Children are cared for in two large play rooms with access to multiple rooms for activities or groups, separate area to have their meals and separate toilet facilities.

About the inspection

This was an unannounced inspection carried out by two inspectors, which took place on Monday 27 January 2025 and Tuesday 28 January 2025 between 09:00 and 16:00. To prepare for the inspection we reviewed information about this service. This included previous inspection findings, registration and complaints information, information submitted by the service and intelligence gathered throughout the inspection year.

To inform our evaluations we:

- spoke with children using the service
- received feedback from ten families
- spoke with staff and management
- observed practice and children's experiences
- reviewed documents.

Inspection report

Key messages

- Children's play and learning experiences had been enhanced through a wide range of rich and stimulating resources across play spaces.
- Children's interests were developed further by skilled staff throughout the play spaces to help children develop their curiosity and imagination.
- Children experienced very warm, caring and nurturing support from staff who knew them well.
- Robust auditing systems were in place to ensure children were kept safe while they attended the service.
- Children were confident to lead and take ownership of their play and learning.
- Staff supported each other's wellbeing well and offered help and support when needed.
- Children experienced daily access to outdoor play and fresh air. This supported children's overall wellbeing.

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.

Inspection 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 experienced kind, warm, caring and nurturing interactions from staff. They were down at children's level engaging in play, learning and conversations. For example, when children were playing games on the floor. Staff and children were on the floor together discussing the rules and how they were going to take turns. Children were encouraged to play on their own with staff supporting if they needed it. This resulted in trusting relationships being developed and children felt respected.

Children's needs were met by staff who were seen to be responsive to them through their interactions. Staff knew children well and this helped them to know when to offer appropriate support, for example cuddles or distraction. Children were confident to come and ask for help if they needed it, for example when trying to put items of clothing on. These interactions helped children to feel loved and reassured.

Children had opportunities to develop their independence skills throughout the day. They were encouraged to put on their own outdoor clothing when accessing the outdoor space, wash their hands independently, use the bathroom when they needed to and choose where to play. As a result children were confident to manage and complete tasks on their own.

Children had individual care plans in place, where important information was gathered. These were reviewed at least every six months with parents or sooner if changes occurred. Additional plans were put in place to support the service to ensure they were meeting the needs of all children who attended. For example, strategies were highlighted to support them with social communication, emotional regulation and transactional support. We could see identified strategies used during staff practice and interactions with children. This gave children the opportunity to thrive at a pace that was right for them.

Nappy changing took place in a separate space, providing children with dignity and respect. Current best practice guidance was followed, for example the use of personal protective clothing. Next steps were explained to the child throughout the process, for example staff said "taking your nappy off now". This helped children to prepare for the next action the staff member was about to take. Children were asked for their permission sensitively if they would like to try the toilet or have their nappy changed. For example, the staff member got down to the child's level and lowered their voice when asking them. As a result, children were respected and valued.

Mealtimes was a sociable and unhurried experience for children. Children washed their hands before snack and lunch. Staff sat with children at the table and engaged in conversations of interest with them. For example, children were sharing their plans with a staff member for the afternoon and where they wanted to play. Opportunities to build life skills were promoted through self-serving such as, pouring their drinks, choosing their meals and dishing up their side dishes. Staff offered appropriate support to individual children when they needed it. Children were able to leave the table when they finished their meal to continue with their play. This supported children to eat at a pace that was right for them. As a result children had a positive mealtime experience.

Children and their families were kept safe by staff who were confident in child protection procedures. Annual training and refresher training were completed at least annually. A child protection flow chart was displayed for all staff to view and used to support with processes. A child protection policy was in place and identified different types of abuse and how to manage these concerns. All staff read and signed this policy. This ensured all staff were confident in how to manage concerns. As a result, children and their families were supported to be kept safe from harm.

Quality indicator 1.3 Play and learning

Children were seen to be having fun and were fully engaged in their play and learning. Children had access to a variety of different resources that were developmentally appropriate. The interests of children were respected and extended further by skilled staff, with the use of open ended questions and technology. For example, children were interested in the weather. They displayed the information they had discovered on a low display board and celebrated their learning in a floorbook. Staff were skilled and used their experience to facilitate and enable children's learning and development. This resulted in children who were engaged in their play for extended periods of time.

Language, literacy and numeracy opportunities were provided to children throughout their learning environment. Resources were woven throughout the play spaces such as, puzzles, natural resources and loose parts. Children's different stages of development were well considered. For example, the use of signs, symbols and visuals supported all children to explore their play environment independently. Children were heard engaging in conversation with staff using mathematical language, for example "its tiny" and "it has three wheels". Another child was observed sticking bits of Sellotape together stating "Its not long enough, it needs to be longer". These opportunities helped children to develop their language and knowledge in a meaningful way.

Planning approaches were child centred and responsive to their interests. A careful balance of adult led and child initiated activities supported children's overall learning. The staff team met regularly throughout the week to evaluate areas looking for the 'Golden Thread' of learning and interests. The use of national frameworks and best practice documents supported the staff to understand the breadth of the experiences children had. Each area had their own planning folder, for example the outside area. This helped the team to keep track of individual children's learning and interests throughout the service to help children extend these further.

Children took ownership of their learning and proudly shared their 'journals' with visitors. High quality observations captured children's significant learning with meaningful and appropriate next steps. Children shared "come and see my learning" and another asked "do you want to see my observations". Journals were displayed at a low level with children's photograph and name displayed clearly. This allowed children to access these when they wished. As a result, children had ownership of their learning and celebrated their successes with others.

Children had opportunities to explore their local community, for example library trips and visits to the Dighty burn. Connections to the community were beginning to develop with parents groups and parental involvement. Careful consideration to the types of groups and times of groups available, such as cooking and art sessions had increased interest and involvement from parents. One parent told us, "my child very much enjoyed cooking over the holidays". Home visits had started for not only new children to the service but children who already attended. Staff visited their homes and delivered a 'Bookbug' session or took part in an activity. This helped to develop family engagement and relationships further.

Inspection report

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 were cared for in a bright, comfortable and welcoming environment. The play rooms were clean and free from clutter and furnishings of a high standard. There was ample space for children to extend their play ideas both indoors and outdoors. The use of soft furnishings, displayed art work and pictures throughout the service gave children the message that they mattered.

Children benefited from direct access to a well-resourced outside space with free flow access. This provided children with healthy options for play, fresh air and to explore large physical movements. One parent told us, "My child loves playing in the sand pit and gardening". Another parent shared, "I really love that they have the opportunity to go outside regardless of the weather". Activities such as planting, painting and bug hotel building provided children with opportunities to develop new interests. Children from both rooms shared this large outside space. This helped them to build relationships with all staff and other children. As a result, children's needs were effectively supported throughout the service.

Children were kept safe while they explored their environments. Risks were assessed and documented in robust risk assessments, these were reviewed regularly. Children were involved in ongoing risk assessing. One child was heard telling a member of staff "look its wet, needs cleaned". Children were supported to take part in risky play with the use of large loose parts and climbing frames. Children were confident to take appropriate risks. They were starting to use SIMQA (Safety, Inspect, Monitor, Observe, Act) the Look, Think, Act campaign from the Care Inspectorate. This helped children to begin to understand how to identify risks in different environments.

Children's wellbeing was well supported through effective infection prevention control measures. A dedicated cleaner attended at lunch time to clean the toilets, touch points, sinks and empty bins. Staff monitored their areas and cleaned as they needed to. Children and staff washed their hands at appropriate times of the day, for example, before and after eating, after using the toilet and after outdoor play. This ensured the likelihood of the spread of infection was reduced.

Children benefitted from improvements in the outside environment that contributed to keeping children safe while they explored. The addition of the Willow around the fence has created a natural and calming outside learning space. Staff have their zones they are responsible for and were aware of which children were playing in these areas. A large range of resources were available to children, for example bikes, large sand and mud pit and loose parts. As a result, children were engaged and focused on their play.

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 service had vision, values and aims which were in the early stages of being reviewed in consultation with children, families and staff. We would encourage you to continue with this to develop a shared vision.

Inspection report

This would ensure families expectations and the support the service can provide to families and children were clear and manageable.

Children and families were meaningfully involved in the service. Regular communications took place through email, phone calls, questionnaires and news letters. These forms of communications kept families up to date with the life of the service, for example important dates and learning focuses. Parents were welcomed into the service at drop off and pick up times and regular family groups were on offer to develop parent involvement. One parent told us, "I am allowed to be very involved as a part of the nursery service and can stay and play with my child at any time". Another parent shared, "we are always being encouraged to join the nursery for activities and asked our opinions". These opportunities allowed children to share their learning and environment regularly with their families.

New staff and supply staff were supported by a robust induction plan, which incorporates the National Induction resource. This was regularly revisited with management and staff to ensure staff were confident in their practice, knew the service and the children and helped identify areas for development. Staff shared "management make sure all staff understand their roles, giving training where needed". Another staff member shared, "All staff have an induction pack that is completed with senior management team and all new staff are supported by staff members". As a result, staff were confident to carry out their roles and responsibilities to ensure outcomes for children were improved.

Quality assurance systems were in place and supported the improvement journey of the service. Actions were broken down into daily, weekly and monthly tasks. For example, the monitoring and auditing of accidents, incidents and medication. Robust checks were in place that contributed to children being kept safe if they had an accident or if they required medication. A meaningful improvement plan was in place with priorities identified. For example, an area for improvement was 'maths and numeracy provocations'. Staff ensured these opportunities were inviting, were built on children's interests and woven throughout the environment. Children's progress was evaluated with staff and children at group time regularly. This helped staff to identify what was working well to ensure children had progressed.

Leadership roles were well established and staff had ownership of developing these further. For example, staff stayed in their areas for a year where they developed these spaces with the children. Staff delivered parent groups, such as 'Bookbug' sessions and yoga classes. These opportunities helped staff to build their confidence and share their skills and passions with others.

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 had a mix of knowledge, skills and experience. They were kind and nurturing towards children. Children and families were supported by staff members who knew them well. A parent told us, "They are wonderful, always helpful and so involved with the children". Another parent shared, "Excellent relationship, very supportive and successful with my child's development". As a result, positive relationships had been formed with families.

Staff worked well together as a team and effectively communicated with each other. For example, staff asked for help or offered help when needed.

Inspection report

They were flexible and ensured they supported each other, for example changing lunch breaks. Staff were passionate about supporting one another and their wellbeing. One staff member shared, "When I need support with a situation I am finding challenging, my colleagues are very supportive and helpful". Another staff member shared, "one to one meetings with manager are had regularly to support my wellbeing". This contributed to strong working relationships and effective team working supported them to deliver positive outcomes for children.

Staff were appropriately deployed throughout the service to meet children's needs. Busier times of the day such as staff breaks did not impact on children's outcomes or experiences. Staff consistently monitored where children were playing and took regular head counts. This helped to keep children safe while they were in the service.

Staff undertook regular training that linked to children's needs or identified improvements. For example, Sensory processing, Bookbug at home, Environment as the Third Educator, Child protection and Medication training were completed by staff. Staff shared that they regularly evaluated their training to ensure their practice and children's experiences had improved. This helped to embed continuous development throughout the whole team and provided consistent care where children could thrive and achieve.

What the service has done to meet any areas for improvement we made at or since the last inspection

Areas for improvement

Previous area 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 interaction 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 124).

This area for improvement was made on 9 May 2023.

Action taken since then

All staff had undertaken training to support them to improve their practice around respectful and positive interactions with children. Individual support plans were developed further to ensure all staff were aware of how to support individual children. The use of lanyards with signs and symbols were used by all staff to help children with transitions and their understanding. Staff were seen consistently supporting each other and children in a respectful and safe way.

This area for improvement has been met.

Inspection report

Complaints

There have been no complaints upheld since the last inspection. Details of any older upheld complaints are published at www.careinspectorate.com.

Inspection report

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

Inspection report

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Care Inspectorate
Compass House
11 Riverside Drive
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DD1 4NY

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APPENDIX 3



Balgay Hill Nursery School Day Care of Children

1 Glenagnes Road
Dundee
DD2 2AB

Telephone: 01382 435 345

Type of inspection:
Unannounced

Completed on:
16 May 2024

Service provided by:
Dundee City Council

Service provider number:
SP2003004034

Service no:
CS2003015782



Inspection report

About the service

Balgay Hill Nursery School is provided by Dundee City Council. The nursery has its own secure entry for children and their parents. The large, bright playroom gives opportunities for indoor play. The children have access to a large, well equipped outdoor space.

The service is registered to provide a care service to a maximum of 114 children from the age of 3 years to those not yet attending primary school.

About the inspection

This was an unannounced inspection which took place on Wednesday 15 May 2024 from 09:15 to 15:45. Two inspectors carried out the inspection.

To prepare for the inspection we reviewed information about this service. This included previous inspection findings, registration and complaints information, information submitted by the service and intelligence gathered throughout the inspection year.

To inform our evaluations we:

- spoke with children using the service
- received feedback from 32 families
- received feedback from staff
- spoke with staff and management
- observed practice and children's experiences
- reviewed documents.

Inspection report

Key messages

- Staff were responsive to children's needs and cues.
- Children benefited from skilled, knowledgeable and passionate staff.
- Children were appropriately challenged from a well resources environment.
- Staff knew children and their families well, providing additional support when required.
- Children could lead their own play and follow their interests with a range of stimulating resources.

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.

Inspection 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 people, therefore we evaluated this key question as very good.

Quality indicator 1.1: Nurturing care and support

Children experienced warm, nurturing and caring interactions from kind staff. Staff were responsive to children's needs and cues. They were down at children's level engaging in conversations or play. Children were confident to engage with staff, seek comfort or help when needed. Comfort and cuddles were freely given from staff. A parent told us "My child is really happy with his nursery. The staff are very approachable and understandable." We concluded that staff consistently showed children that they mattered.

Children's emotional wellbeing was well considered and cosy spaces were woven throughout the environment. Relaxing music, cushions, books, mirrors and sensory items allowed children to relax in a way that suited them. The use of the colour monster story promoted discussions around emotions and feelings. Children shared with each other what colour they were feeling that day. This showed that children were beginning to become confident understanding their own and others' emotions.

Children had individual personal plans in place, where they reflected children's care needs and preferences. Children's plans were updated regularly and documented the development and progress they had made and what they would like to learn next. Children and families were involved in discussing progress and agreed how they would work together. Detailed chronologies were in place that ensured any changes to children's lives were captured and documented. This ensured staff were fully aware of what children were going through and how to support them appropriately.

Meal and snack times were relaxed, sociable and unhurried. Children had opportunities to develop their independence skills through self-service meal times. Children were able to serve themselves their side dishes, drinks and clear their dishes away when finished. Children's developmental stages were well considered when supporting children with opportunities to eat. Strategies used for individual children were consistent across the team. This resulted in children who benefitted from this social experience, allowing them to chat with friends and staff while being able to relax and eat at their own pace.

Staff were confident in child protection procedures, annual training and refresher training were completed. A child protection flow chart was displayed for all staff to view and regular discussions took place at meetings. This supported staff to feel confident in identifying different types of abuse and how to manage these concerns. This kept children and their families safe from harm.

Medication was stored appropriately, including lifesaving medication. Medication forms gathered important information and reviewed monthly in consultation with parents. The senior team carried out robust audits of medication each month. This ensured children were kept safe in the event that medication is required.

Inspection report

Quality indicator 1.3: Play and learning

Children were seen to be having fun with a variety of resources, both indoors and outdoors. Children led their own play and learning and engaged in their play for extended periods of time. Children chose where they wanted to play and were supported to follow their own interests. For example, children were interested in pirates and role play opportunities allowed them to create a ship, treasure maps and treasure boxes. Children were encouraged to explore this interest in all areas of their play for example, making a treasure chest with junk modelling at the crafts area. Children were encouraged to explore their imagination and creativity where they wished to.

A range of resources and experiences were available for children to take part in for example, still life painting of fruit and a water tray with different colours and ice. A large sandpit on the floor supported children to explore their sensory needs, children could be seen rolling around in the sand happily. Resources were at children's height, easily accessible and additional resources were added to support children's interests. All children were able to explore their environment freely and independently.

Language, literacy and numeracy were woven throughout the learning environment. Signs and symbols were displayed, including areas descriptions and name tags. Signs and symbols held meaning to the children, for example board maker symbol sequences throughout areas for hand washing. This allowed children to develop their problem solving skills, supported by these tools. Signs were used to support children's communication skills and understanding of routines. One child shared that she was a Makaton leader and proudly showed the signs they have been working on. A natural literacy and numeracy rich environment has allowed children to be confident in sharing their learning and knowledge.

Planning approaches were child centred and followed children's interests. There was a balance of intentional promotions and spontaneous learning documented. Floorbooks were used to capture children's interests, what they have learned and what next steps were identified to extend learning further.

Children were very keen to share their learning journals. They fondly spoke about observations in their journals and expressed what they had fun doing. One child told us that she knew the difference between the illustrator, author and blurb in books. It was clear to see these learning discussions took place with children and staff. Journals captured significant observations, progress, achievements and reflection points. Families had opportunities to take the journals home and feed back information about their children's learning. As a result, children could take ownership of their own learning and look back at past experiences with their peers and families.

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 people, therefore we evaluated this key question as very good.

Quality indicator 2.2: Children experience high quality facilities

The environment was bright with plenty of natural light, clean and homely. The use of plants and low lighting with lamps throughout the setting, including in the corridors, created a calming environment for the children and their families.

Inspection report

Free flow access between indoors and outdoors was provided for the children throughout the whole session, including at lunch time. One child shared "I just went outside for a bit to get some fresh air. It is healthy for you to do that". This provided children with healthy opportunities to explore physical play as they wished.

There was ample space for children to extend their learning and interests with their chosen activities. Books and print were spread throughout the play spaces and children were seen exploring these spaces with confidence.

Risk assessments were in place that ensured the building, resources and activities were safe for the children to use and explore. Risk assessments were reviewed annually or sooner if changes occurred. Any changes made were shared with the staff team to ensure they were up to date with current assessments. A daily risk assessment took place of the whole environment before children arrived. This allowed staff time to evaluate the space and log any hazards and act appropriately before children entered the space, keeping them safe.

Children showed an understanding of how to keep themselves and their peers safe. For example, one child told us that they must wear helmets when they were on the bikes because that is what keeps you safe. Children were supported and encouraged to manage their own risk through outdoor play, where they had opportunities to develop their gross motor skills. This resulted in children who are beginning to understand how to keep themselves and others safe.

Accident and incident forms gathered appropriate information and were shared with parents at the end of the session. If a child has a head bump or a more serious injury, their parents are contacted and made aware. This ensured that parents were kept informed if their child was hurt. Robust auditing systems were in place to monitor accidents and incidents. This supported staff to identify trends or to take further action if required.

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 people, therefore we evaluated this key question as very good.

Quality indicator 3.1: Quality assurance and improvement are led well

Children and families were meaningfully involved in the service. A shared vision, values and aims had recently been reviewed in consultation with staff, parents and children. Families were able to share with the staff what the service means to them. This provided opportunities for the staff team to reflect on what they offer children and their families and adapt their vision accordingly. This ensured a shared vision and children and families felt involved in this process.

Regular communications with families took place in the form of questionnaires, feedback notes, emails, seesaw and stay and play sessions. A display board was set up every day that shares children's learning and interests for that day. This kept families informed of their children's daily activities and interests. This approach ensured all families were able to receive communications in a way that suited them.

Inspection report

A quality assurance calendar was in place to support improvements and staff development. The improvement plan was outcome focused with priorities where staff took leadership roles. For example digital technologies was developed by staff, going on to win an award. Self-evaluation took place and further areas for development were identified as a team. This meant children benefitted from a service that continued to improve.

New staff were well supported with mentors, information packs and core training opportunities. The national induction resource was used to support this. This was adapted to reflect how the service operated and to keep staff fully informed. This helped staff to feel valued, respected and included within the team from the start.

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 people, therefore we evaluated this key question as very good.

Quality indicator 4.3: Staff deployment

The staff team had a mix of knowledge, skills and experience. Staff were kind, caring and nurturing. They knew children and their families very well. One parent shared with us: "The staff members make the nursery the best place it can be. They seem happy to be at work and this relates into a welcoming happy nursery." As a result positive relationships had been formed with families and children.

Staff were deployed appropriately throughout the day. Busier times of the day, such as staff lunches, did not impact on experiences for children. Staff moved around the area to support other staff members. Staff communicated well with each other, asking for cover or letting others know where they were going. This ensured children were supervised and were still offered support if they needed it.

Children's needs were well supported, staff practice was developed and enhanced by further training staff had undertaken, for example SCERTS training. Staff shared that they felt this was helpful and improved their practice to ensure that they were supporting all children to reach their full potential.

Staff knowledge and confidence in their practice was further developed through leadership roles. They were able to take ownership of their training and learning opportunities. Staff shared this with their team at regular team meetings and learning walks around their environment. As a result, children were cared for by passionate and skilled practitioners who wanted to get it right for them.

Complaints

There have been no complaints upheld since the last inspection. Details of any older upheld complaints are published at www.careinspectorate.com.

Inspection report

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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APPENDIX 4



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:
11 March 2025

Service provided by:
Dundee City Council

Service provider number:
SP2003004034

Service no:
CS2003015793



Inspection report

About the service

St Andrews Primary School Nursery Class is a day care of children service provided by Dundee Council and is located in the Dundee area. The nursery is situated within the school building with access to their own enclosed outside space. The nursery is registered to provide a care service to a maximum of 44 children aged from three years to those not yet attending primary school.

The service is close to some local amenities such as, parks, shops and nature walks. Children are cared for in a designated space, they have access to the school gym hall, their own toilet and kitchen facilities, areas to have their meals and family rooms.

About the inspection

This was an unannounced inspection carried out by one inspector, which took place on Monday 10 March 2025 between 09:15 and 15:30. To prepare for the inspection we reviewed information about this service. This included previous inspection findings, registration and complaints information, information submitted by the service and intelligence gathered throughout the inspection year.

To inform our evaluations we:

- spoke with children using the service
- received feedback from five families
- spoke with staff and management
- observed practice and children's experiences
- reviewed documents.

Inspection report

Key messages

- Children were happy and confident while they played.
- Children were kept safe by a staff team who were trained, knowledgeable and confident in safeguarding them and their families.
- Children were supported to feel valued and respected by staff who provided comfort and reassurance.
- Staff worked well together to deliver positive outcomes for children.
- Children benefitted from play environments that were clean, comfortable and homely.
- Quality assurance systems were in place that supported ongoing improvements throughout 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?	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.

Inspection 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 people, therefore we evaluated this key question as very good.

Quality indicator 1.1 Nurturing care and support

Children were nurtured and cared for by a responsive and caring staff team who knew them well. Staff were down at children's level engaging in conversations and play. Comfort was freely given as reassurance to children when needed it or when they asked for it. This helped children to feel loved and secure.

Children were confident when engaging with staff. They asked for help if they needed it or to show them their achievements. For example, children showed staff they had written their name successfully and took staff to show off their creations outside. Staff praised children with enthusiasm and were genuinely proud of what children had achieved. As a result, children were excited to celebrate their achievements with others.

Children had individual care plans in place, where important information was gathered to support the needs of children. These were reviewed with parents in line with current guidance. Care plans were in place that supported staff to meet children's needs with strategies of medical needs highlighted. We discussed with the service to ensure these were signed and dated when they were no longer required. Chronologies were in place that captured significant events in children's lives. This helped to provide appropriate support to individual children.

Medication was stored appropriately and forms were reviewed with parents in line with current guidance. We identified some gaps in medication forms where information was not always clear. The management agreed and were proactive and amendments were carried out on existing forms. This would help with auditing processes where information is kept together and ensure information is not missed.

Children benefitted from a staff team who were continuously reflecting on how they could improve their experiences. Mealtimes, such as the lunchtime routine had recently been changed. These improvements provided children with opportunities to have their meal together in a calming environment. Children had opportunities to develop their independence skills, through self-serving side dishes, pouring their drinks and clearing their space away. Children carried out these tasks with confidence. Management had identified and monitored changes with plans to develop these further. We would encourage the service to continue with these plans. This would ensure children experienced mealtimes where they can develop their social skills and build relationships with others.

Children were kept safe and protected while they attended the service by a staff team who were trained and confident in relation to child protection. Annual training took place for all staff. A robust policy and procedure flow chart was in place for safeguarding children and their families. This ensured staff were able to follow correct processes in the event of an emergency.

Quality indicator 1.3 Play and learning

Children were seen to be having fun with a variety of resources, both indoors and outdoors. Children were engaged in their play and followed their interests. They were encouraged to transport resources of interest to them to develop their play ideas.

Inspection report

For example, children who were interested in dinosaurs played with these in the block and role play area. This allowed children to follow through with their play ideas and develop their creative thinking.

Children had opportunities to develop their language, literacy and numeracy skills through their learning environment. Resources such as books, blocks, name tags, and some visual signs. This helped children to explore and supported them with developing their information handling skills. Children were heard saying "this tower is taller than me" and another child shared, "look, this one is smaller than me". These resources could be developed further throughout the indoor and outdoor spaces. This would allow children to develop these skills further in different environments.

Planning approaches were child centred and followed children's interests. Floorbooks were used to celebrate and capture children's learning. Children's voice was celebrated throughout these floorbooks, with comments, mark making and pictures. Regular planning meetings took place between staff. This allowed them to come together, share children's interests in different areas and identify next steps to extend learning opportunities. As a result, children's experiences were enhanced.

Children took ownership of their own learning through their learning journals. These journals were kept low enough for them to access them if they wanted. The 'My Learning Conversation' update helped to keep parents informed and up to date with their child's achievements. Regular significant observations were captured of children's learning and appropriate next steps identified. The management team had identified next steps were not always revisited and systems were being developed to track children's achievements. This would help staff to ensure children progressed or identify if further support is needed.

Children had opportunities to explore their local community. They explore the local area through walks and visits to the library. Local football coaching teams come to deliver lessons with children while they attended nursery. These different experiences helped children to 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 people, therefore we evaluated this key question as very good.

Quality indicator 2.2: Children experience high quality facilities

The environment was bright, light, clean and free from clutter. Play spaces were laid out carefully to ensure children had ample space to develop their play and interests. Additional rooms were available to use for different occasions, for example group times or family events. These spaces provided a calming space to engage in groups or discussions.

Children and families were welcomed into a homely and welcoming space. The use of real and natural objects, such as lamps, fairy lights and real plants created a calming environment. Children were seen role playing using real pots, pans, cutlery and mugs in the home corner. As a result, children were able to explore real life situations in a home from home environment.

Children benefited from free flow access to the garden space where children's health was supported through fresh air and physical play. Resources available to children outside promoted imagination and curiosity, for example loose parts such as, crates, guttering, and planks. A parent told us, "My child enjoys outdoor play and has had the opportunity to do some gardening". Further opportunities to develop physical play were offered to children. For example, playing games in the school gym hall.

Inspection report

Children were given the choice if they wanted to go to the hall and play games or continue with their play, their choices were respected. This resulted in children who felt listened too.

Children were kept safe while they explored their play areas both indoors and outdoors. Risks were assessed and monitored through robust risk assessments. These were reviewed regularly. Changes were documented with comments and dates. This ensured staff were aware of the most up to date assessment and supported safety throughout the service. Considerable work had been put in place with staff and children to develop security measures in the outdoor environment. This also included using SIMOA (Think, Act, Look) campaign from Care Inspectorate. Resources such as, the purple elephant were used to develop children's understanding of where it was safe to climb and play. One child shared "look the purple elephant is there, so it is not safe to climb there". As a result, children were beginning to be aware how to keep themselves safe.

Infection prevention control procedures were in place. Daily cleaning of resources and environments took place. This was further supported through effective hand washing by staff and children. Children were confident in washing their hands, for example before lunch or after using the toilet. We discussed with the service to ensure the children's toilet door is closed throughout the day. This would further reduce the likelihood of the spread of infection.

How good is our leadership?

4 - Good

We evaluated this key question as good, where several strengths impacted positively on outcomes for children and clearly outweighed areas for improvement.

Quality indicator 3.1: Quality assurance and improvement are led well

Children and families were meaningfully involved in the service. Families were welcomed into the service regularly, including at drop off and pickups. A vision, values and aims were in place and presented nicely within the entrance. The management team had identified these required to be reviewed. This would ensure a shared vision is created that benefits staff, families and children.

Children's overall experience was enhanced through a robust quality assurance system and processes that supported the effective running of the service. A quality assurance calendar was broken down into daily and weekly tasks. This helped staff to keep track of important actions that were required to be carried out. For example, when to review personal plans and medical forms.

Children and families benefitted from a meaningful improvement plan that focused on improving outcomes and experiences for them. Identified improvements were broken down into manageable tasks and timeframes. For example, priority three 'Leadership for all' included family learning, nursery champions and children's roles and responsibilities. These could be seen threaded throughout staff practice and children's experiences. For example, children helped to empty the dishwasher and put the snack plates away and had champion roles, such as 'Vegi Heroes'. As a result, children's outcomes, skills and knowledge were enhanced through a staff team who valued continuous improvement.

Regular audits took place throughout the service. These had been developed further through peer evaluations and professional discussions with other services. We discussed with management to ensure areas identified from these audits that could be improved were actioned or a plan in place to support these changes. This would ensure these processes were meaningful and continue to support continuous improvements and staff practice.

Inspection report

The management had a good oversight of the running of the service. They were up to date with current guidance and best practice. They reflected as a team how improvements were impacting experiences for children. We discussed how this could be developed further to ensure all auditing systems were robust. For example, ensuring all forms were completed accurately, such as medication or accident and incident forms. This would further support the staff team to ensure children were kept safe and support them to thrive.

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 people, therefore we evaluated this key question as very good.

Quality indicator 4.3 staff deployment

The staff team had a mix of knowledge, skills and experiences. They were kind and nurturing towards children. Children and their families were supported by staff members who knew them well. A parent told us, "My child's key worker communicates very well with us and we feel listened to". Another parent shared, "I always speak away without any difficulty and are approachable and friendly". As a result, positive relationships had been formed.

Staff deployed themselves appropriately throughout the day. There was ample staff to meet the needs of the children and extend their play and learning opportunities on the day of inspection. Busier times of the day did not negatively impact children's outcomes and experiences. For example, other staff members covered staff breaks. This ensured areas such as the outside were kept open, and children were able to continue to explore their play choices without disruption. The management team recognised and supported the staff team when absences occurred to meet children's needs.

Staff communicated well together and with children. They shared where they were going, what children were interested in or had achieved and asked for cover if they needed it. Staff were respectful towards each other and moved around the service with the majority of the children. This ensured staff that were covering in different areas felt supported. For example, when most of the children chose to play outside more staff went with them. This meant that children were monitored appropriately and staff were available to extend play and learning opportunities.

Children were cared for by a staff team who were passionate about improving their skills and knowledge. Regular training took place, as a team and online. A staff member told us, "It brings in fresh ideas and a fresh perspective to activities and the way we can use resources to extend and further develop children's learning". Another staff member shared, "Knowledge and experiences gained has updated current learning for myself and allowed me to transfer these skills within the setting". As a result, children's experiences were enhanced and they were supported to thrive and achieve.

Complaints

There have been no complaints upheld since the last inspection. Details of any older upheld complaints are published at www.careinspectorate.com.

Inspection report

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

Inspection report

To find out more

This inspection report is published by the Care Inspectorate. You can download this report and others from our website.

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Contact us

Care Inspectorate
Compass House
11 Riverside Drive
Dundee
DD1 4NY

enquiries@careinspectorate.com

0345 600 9527

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REPORT TO: SCRUTINY COMMITTEE – 25 JUNE 2025

REPORT ON: EDUCATION SCOTLAND VISIT – HARRIS ACADEMY

REPORT BY: EXECUTIVE DIRECTOR OF CHILDREN AND FAMILIES SERVICE

REPORT NO: 203 - 2025

1 PURPOSE OF REPORT

- 1.1 The purpose of this paper is to report on the findings of the Education Scotland, His Majesty's Inspectors of Education (HMI) visit to Harris Academy in February 2025.

2 RECOMMENDATION

- 2.1 It is recommended that the Scrutiny Committee notes the contents of this report.

3 FINANCIAL IMPLICATIONS

- 3.1 There are no financial implications arising from this report.

4 BACKGROUND

- 4.1 Harris Academy was inspected by Education Scotland (HMI) in February 2025. This was a short model inspection, focused on two quality indicators as well as a focus on safeguarding. Education Scotland published a report of their findings on Tuesday 20 May 2025.
- 4.2 Harris Academy is a non-denominational secondary school which serves the Lochee and West End wards of Dundee. At the time of inspection, the school roll was 1381 young people across S1 – S6.
- 4.3 The school's current Head Teacher has been there for 9 years. The Head Teacher is supported by four full time Depute Head Teachers, two part time Depute Head Teachers (Pupil Equity Fund funded) and a Business Manager.
- 4.4 Approximately 31% of young people who attend the school live in Scottish Index of Multiple Deprivation (SIMD) deciles 1 and 2. At the time of inspection, the school reported 53% of young people on the roll as having additional support needs. Approximately 23% of young people are registered for free school meals. The school's Pupil Equity Fund allocation is £186,000.

5 KEY INSPECTION FINDINGS

Key Strengths

The inspection team found the following strengths in the school's work.

- 5.1 The Head Teacher's aspirational and authentic leadership, ably supported by his Senior Leadership Team is resulting in consistently high-quality learning, teaching and assessment across the school.
- 5.2 Staff provide calm, purposeful environments, conducive to learning and provide effective support for young people in and out of classrooms. Staff and young people enjoy trusting relationships which help young people to progress very well in their learning.
- 5.3 Young people are very proud of their school, kind to each other and eager to learn. They enjoy a wide range of experiences across the school. They feel valued and listened to. Young people are empowered to lead in a wide range of areas. They achieve very well, particularly from S1 to S3 in literacy and numeracy.
- 5.4 The 'Harris Pledge' is embedded in every aspect of the school and is clearly understood by young people, parents and staff. Through a wide range of out of school activities, leadership

roles and career focused experiences, young people are developing essential life skills that prepare them well for their future.

5.5 Areas for Improvement

The following areas for improvement were identified.

5.6 Continue to develop approaches to give regular feedback on their learning to young people from S1 to S3. This will allow young people to reflect more effectively on their progress and next steps in learning.

5.7 Continue to improve attainment, particularly at S4 in the senior phase.

5.8 Appendix 1 provides a synopsis of the Summary of Inspection Findings.

6 INSPECTION EVALUATIONS

6.1 During inspections HM Inspectors gather evidence to enable them to evaluate the school and/or nursery's work using quality indicators from How good is our school? (4th edition).

6.2 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

6.3 Here are Education Scotland's (HMI) evaluations for this inspection:

Quality Indicator	Harris Academy
2.3 Learning, teaching, and assessment	Very Good
3.2 Raising attainment and achievement	Very Good

6.4 An evaluation of very good means that "there are major strengths in this aspect of the school's work. There are very few areas for improvement and any that do exist do not significantly diminish learners' experiences. An evaluation of very good represents a high standard of provision for all children and young people and is a standard that should be achievable by all. There is an expectation that the school will make continued use of self-evaluation to plan further improvements and will work towards improving provision and performance to excellent."

6.5 Education Scotland wrote to parents and carers to confirm that, as a result of the inspection findings, HM Inspectors are 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 Harris Academy's annual School Improvement Report.

6.6 Harris Academy's Improvement Plans (2025/26 and beyond) will reflect Education Scotland's findings and recommendations from the Summarised Inspection Findings. Improvement Plans will be regularly reviewed, monitored, and evaluated in line with quality improvement procedures.

- 6.7 As part of the Children and Families Service School Improvement Framework, visits are made to the school by the school's link Quality Improvement Education Officers to ensure the very positive improvement journey continues and monitor progress towards the action points raised in the inspection. Furthermore, as part of the Service's 'Every Dundee Learner Matters' (EDLM) collaborative improvement strategy Harris Academy's School Improvement Partnership will continue to support and challenge school improvement. The Headteacher, who is also an Education Scotland Associate Assessor, is on the EDLM strategy group and will support improvement across the service/

7 POLICY IMPLICATIONS

- 7.1 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.

8 CONSULTATIONS

- 8.1 The Council Leadership Team have been consulted in the preparation of this report and are in agreement with its content.

9 BACKGROUND PAPERS

- 9.1 None.

Audrey May
Executive Director

Paul Fleming
Chief Education Officer
Head of Education, Learning and Inclusion

June 2025

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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	20 May 2025
Name of Establishment	Harris Academy
Sector	Secondary
Name of Head Teacher	Mr Barry Millar
Roll	1381

Inspection Outcomes 2025

Quality Indicator	
2.3 Learning, teaching, and assessment	Very Good
3.2 Raising attainment and achievement	Very 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 February 2025
Key Strengths

- The Head Teacher's aspirational and authentic leadership, ably supported by his Senior Leadership Team is resulting in consistently high-quality learning, teaching and assessment across the school.
- Staff provide calm, purposeful environments, conducive to learning and provide effective support for young people in and out of classrooms. Staff and young people enjoy trusting relationships which help young people to progress very well in their learning.
- Young people are very proud of their school, kind to each other and eager to learn. They enjoy a wide range of experiences across the school. They feel valued and listened to. Young people are empowered to lead in a wide range of areas. They achieve very well, particularly from S1 to S3 in literacy and numeracy.
- The 'Harris Pledge' is embedded in every aspect of the school and is clearly understood by young people, parents and staff. Through a wide range of out-of-school activities, leadership roles and career focused experiences, young people are developing essential life skills that prepare them well for their future.

Areas for Improvement

- Continue to develop approaches to give regular feedback on their learning to young people from S1 to S3. This will allow young people to reflect more effectively on their progress and next steps in learning.
- Continue to improve attainment, particularly at S4 in the senior phase.

Synopsis – Summary of Inspection Findings

Following publication of the inspection report and Summarised Inspection Findings, the School's next Improvement Plan 2025/26 will reflect the areas for improvement 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.

QI 2.3 – Learning, teaching and assessment

Strengths identified:

- In almost all lessons staff and young people demonstrate positive, mutually respectful relationships. This creates a calm, purposeful and supportive learning environment underpinned by the school's values of respect, equality, enjoyment and achievement.
- Senior leaders and staff worked collaboratively to develop the 'Harris Standard for High Quality Learning, Teaching and Assessment' framework. This sets out agreed features of effective learning and teaching and provides links to resources and examples of good practice. As a result of this work, young people experience improved consistency in the quality of learning, teaching and assessment across the school.
- Teachers know their learners well and access information on young people's needs from the school database. This enables them to helpfully adapt the learning environment, provide a range of resources or deploy specific strategies to individual young people when required.

- Middle and senior leaders have highly effective processes in place that enable them to identify and support young people who would benefit from additional interventions. There is strong practice in how teachers use data to support young people to achieve.

Area for Improvement:

- Regular feedback on learning is not yet as prominent a feature from S1 to S3. Teachers should now more fully and consistently offer regular and ongoing feedback to young people across the broad general education (BGE). This will allow young people to reflect more effectively on their progress and next steps in learning.

QI 3.2 – Raising attainment and achievement

Strengths:

Attainment in literacy and numeracy

- Overall attainment in literacy and numeracy is very good in the BGE. The percentage of young people attaining reading, listening and talking at fourth level, and numeracy at both third and fourth levels are now above national averages.
- Between 2019/20 and 2022/23, most young people who left school achieved Scottish Credit and Qualifications Framework (SCQF) level 4 or better in numeracy, consistently significantly higher than the Virtual Comparator (VC).

Attainment over time

- In the BGE, teachers use a well-considered range of standardised and formative assessments to inform their judgements of a Curriculum for Excellence (CfE) level across all curriculum areas.
- Between 2019/20 and 2022/23, the attainment of the lowest attaining 20%, middle attaining 60%, and highest attaining 20% of young people leaving school has broadly been similar to the VC when using complimentary tariff scores. Attainment for the middle attaining 60% increased from 2021/22 to 2022/23. Attainment for the highest attaining 20% of young people increased in 2022/23 to significantly much higher than the VC.
- Young people who require additional support attained above the ASN VC from 2021/22 to 2022/23 when looking at average complementary tariff scores.

Overall quality of learners' achievements

- The overall quality of achievements is a major strength of the school. Most young people are developing a broad range of skills by participating in the school's well established wider achievement programme, a key element of the 'Harris Pledge'. The pledge is a non-negotiable commitment to equity, opportunity, and holistic development, complementing young people's academic achievements and ensuring every young person is supported in reaching their full potential.
- The shared vision of the 'Harris Pledge' is embedded in every aspect of the school and is clearly understood by young people, parents and staff.
- Almost all young people feel valued and appreciate the extent to which their achievements are celebrated by staff through the weekly newsletter, social media and award ceremonies. Parents recognise and appreciate that staff celebrate their child's success and as a result young people develop their confidence and self-esteem.

Equity for all learners

- Senior leaders and staff have a strong understanding of young people and their families' individual circumstances.

- Senior leaders have effective and systematic methods of tracking and monitoring the attendance of young people. This has led to improved attendance over the last 2 academic sessions. The attendance for young people who reside in Scottish Index of Multiple Deprivation (SIMD) one and two has improved since 2021/22.
- Almost all young people leave to a positive post school destination. This was significantly higher than the VC in 2021/22 and has been improving over recent years.

Areas for Improvement:

- Increase the number of young people who achieve SCQF level 6 in literacy.
- Increase the number of young people who achieve SCQF level 5 in numeracy through a full course award in Maths, Application of Maths or Personal Finance, rather than by achieving the standalone numeracy unit.
- Implement a whole school tracking process in the BGE that will replicate the success of the Senior Phase version.

Key activity to date has included the following:

- The headteacher has led a whole staff development session to ensure full understanding of the inspection findings, including strengths and identified areas for improvement.
- Headteacher and senior leaders have shared the findings of the inspection in detail with the parent/carers voice group.
- Senior and middle leaders have used the report to formulate next academic session's improvement priorities. These will be further consulted on with young people, parents/carers. other staff and partners.
- Senior leaders have engaged with the pedagogy team with the view to become early adopters of a newly procured tracking system. The aim of this being to address one of the key areas for improvement as identified in the inspection report.

Please note that The 'Harris Pledge' has been reported on as being Nationally recognized practice worth sharing more widely.

Full details of the Summary of Inspection Findings are available at:

harris-academy-sif-200525.pdf

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%

Audrey May
Executive Director

Paul Fleming
Chief Education Officer

Signed




Audrey May, Executive Director of Children and Families Service

Paul Fleming, Head of Service (Chief Education Officer)

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APPENDIX 2



20 May 2025

Dear Parent/Carer

In February 2025, a team of inspectors from Education Scotland visited Harris Academy. During our visit, we talked to parents/carers and young people and worked closely with the headteacher and staff.

The inspection team found the following strengths in the school's work.

- The headteacher's aspirational and authentic leadership, ably supported by his senior leadership team, is resulting in consistently high-quality learning, teaching and assessment across the school.
- Staff provide calm, purposeful environments, conducive to learning and provide effective support for young people in and out of classrooms. Staff and young people enjoy trusting relationships which help young people to progress very well in their learning.
- Young people are very proud of their school, kind to each other and eager to learn. They enjoy a wide range of experiences across the school. They feel valued and listened to. Young people are empowered to lead in a wide range of areas. They achieve very well, particularly from S1 to S3 in literacy and numeracy.
- The 'Harris pledge' is embedded in every aspect of the school and is clearly understood by young people, parents and staff. Through a wide range of out of school activities, leadership roles and career focused experiences, young people are developing essential life skills that prepare them well for their future.

The following areas for improvement were identified and discussed with the headteacher and a representative from Dundee City Council.

- Continue to develop approaches to giving regular feedback on their learning to young people from S1 to S3. This will allow young people to reflect more effectively on their progress and next steps in learning.
- Continue to improve attainment, particularly at S4 in the senior phase.



We gathered evidence to enable us to evaluate the school's work using 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 Harris Academy

Quality indicators	Evaluation
Learning, teaching and assessment	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 .	

A more detailed document called Summarised Inspection Findings (SIF) will be available on the Education Scotland website at:

[Harris Academy | Inspection Report | 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.

Frances E. Graham
HM Inspector

REPORT TO: SCRUTINY COMMITTEE – 25 JUNE 2025

REPORT ON: EDUCATION SCOTLAND (HMI) RETURN VISIT – ST JOHN'S RC

REPORT BY: EXECUTIVE DIRECTOR OF CHILDREN AND FAMILIES SERVICE

REPORT NO: 206 – 2025

1 PURPOSE OF REPORT

- 1.1 The purpose of this paper is to report on the findings of the Education Scotland, His Majesty's Inspectors of Education (HMI) return visit to St John's RC High School in January 2025.

2 RECOMMENDATION

- 2.1 It is recommended that the Scrutiny Committee notes the contents of this report.

3 FINANCIAL IMPLICATIONS

- 3.1 There are no financial implications arising from this report.

4 BACKGROUND

- 4.1 In November 2022, a team of His Majesty's (HM) Inspectors from Education Scotland visited St John's Roman Catholic (RC) High School. This was a full model inspection, focused on four quality indicators as well as safeguarding. Education Scotland published a report of their findings on 24 January 2023 and all four quality indicators were evaluated as Satisfactory.
- 4.2 In December 2023, the local authority made a progress visit to the school and found the school to be making significant progress.
- 4.3 HM Inspectors undertook a return visit in May 2024 and again in January 2025 to look at how the school had continued to improve its work in relation to these quality indicators; these return visits were in partnership with the Children and Families Service. Education Scotland published a letter of HM Inspectors' findings on 20 May 2025 which has a link to the follow through report. (Appendix 1)

5 RETURN VISIT - FINDINGS

Key areas of progress

- 5.1 The culture of improvement is now clearly evident in the school. There is a clarity within the revised approach to school improvement planning which is providing clear direction. The Head Teacher and Senior Leadership Team promote a collegial approach with staff.
- 5.2 The school has developed a comprehensive Leadership and Management Package to support change and positive improvement at all levels.
- 5.3 The quality of learning, teaching and assessment continues to improve. Building on the positive relationships which are evident throughout the school, learners are engaged in purposeful tasks which are enabling them to progress.
- 5.4 Implementation of the St John's Learning and Teaching Standard across learning is evident in most learning episodes.

- 5.5 Relationships data indicates that the majority of staff engage in ensuring that the relationships and behaviour policy is embedded in school, including reinforcing the school's expectations during lessons.
- 5.6 It is evident across the school and in the school's targeted provisions that there is a positive focus on inclusion. There have been significant improvements in the processes to track and monitor additional support needs and to ensure all young people have a sense of belonging.

Areas for Improvement

- 5.7 Continue to develop self-evaluation processes through more closely aligning the quality assurance calendar to the school improvement plan.
- 5.8 Continue to develop data literacy in staff, for example in relation to Insight data at department level and using BGE attainment level data to meaningfully inform progress.
- 5.9 Continue to develop approaches to differentiation in learning and teaching, consistently moving beyond differentiation by outcome.
- 5.10 Continue to develop learner pathways which meet the needs of young people and provide them with more opportunities to achieve.

6 NEXT STEPS

- 6.1 St John's RC High School has made significant improvements in all areas identified in the original inspection of November 2022, and, supported by the local authority, the school through self-evaluation for self-improvement will continue to ensure progress on its learning journey. This process has allowed the school to articulate its strengths, identify in detail its next steps, and focus relentlessly on improving learner outcomes.
- 6.2 HM Inspectors wrote to parents and carers following their return visit to report their view that they are now confident that St John's RC High School has the capacity to continue to improve and they will publish no further reports in relation to the January 2023 Education Scotland inspection report.

7 POLICY IMPLICATIONS

- 7.1 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.

8 CONSULTATIONS

- 8.1 The Council Leadership Team have been consulted in the preparation of this report and are in agreement with its content.

9 BACKGROUND PAPERS

- 9.1 None.

Audrey May
Executive Director

Paul Fleming
Head of Education, Learning and Inclusion

June 2025

APPENDIX 1

Dundee City Council Children and Families Service
Scrutiny Committee Report St John's RC HS letter of visit



20 May 2025

Dear Parent/Carer

St John's RC School

In January 2023, Education Scotland published a letter on your child's school. The letter set out a number of areas for improvement, which we agreed with the school and Dundee City Council. We published a further letter in September 2024.

As requested, Dundee City Council has now provided us with a report on the school's progress. The progress report is available at [St John's RC School](#).

After reviewing the evidence and carrying out a visit to the school, we are now confident St John's RC High School has the capacity to continue to improve and we will publish no further reports in relation to the January 2023 Education Scotland inspection report. Officers from Dundee City Council will continue to work with the school to ensure progress continues.

HM Inspectors

Follow through report for St John's RC High School, Dundee, January 2025

Introduction:

St John's RC High School was inspected in November 2022. The report on the inspection by Education Scotland was published in January 2023. The school, with support from the Local Authority, prepared a full plan for improvement, which has been monitored throughout by an Education Manager and Education Officer. In December 2023 the school engaged in quality improvement visits across a week in relation to the points for action identified in the inspection report. This included Education Officers, a peer Head Teacher who is also an Associate Assessor and the lead of the Pedagogy Team. This involved observations of learning, focus groups with staff and learners, surveys of staff, learners and parents, review of policies and processes. The team determined that, overall, the school was making good progress towards all points for action and has a robust action plan to continue to drive this work forward. This report is available here: [St John's HS Progress Report - Jan24](#). Education Scotland followed up this report with short visits with local authority officers in May 2024 and again in January 2025.

Both the Head Teacher (HT) and staff have worked collaboratively with authority staff to take forward the areas identified as requiring improvement in the inspection report and this report summarises the progress made by the school in these areas since December 2023.

This progress report has been updated by the school in January 2025 following a revisit from the inspectorate and the local authority.

Area for improvement 1

Senior and middle leaders should lead the development of a sustainable and manageable model for the leadership of change at all levels that leads to positive outcomes for all young people. This includes improving the thoroughness with which they identify strengths and weaknesses in the school.

How are we doing? (What has improved since the last inspection?)

The culture of improvement is now clearly evident in the school. There is a clarity within the revised approach to school improvement planning which is providing clear direction. The Head Teacher and Senior Leadership Team (SLT) promote a collegial approach with staff. Staff increasingly recognise that they are actively involved in decision making. The comprehensive self-evaluation processes are now a significant strength of the school, with the school improvement plan being clear and learner focused.

The school has developed a comprehensive Leadership and Management Package to support change and positive improvement at all levels. This provides a 'one-stop-shop' of guidance and expectations for Principal Teachers (PTs), a quality assurance calendar and a termly timetable of returns. This has been received positively by PTs.

The new processes for leading change include a greater variety of School Inquiry Groups, led by members of promoted and unpromoted staff. These groups use the Plan, Study, Do, Review methodology to implement change and improvement. Standing Committees and Improvement Committees are also a key part of staff and learner participation in improvement within the school.

Departmental Meetings have a clear strategic focus, and this is supported by the regular use of How Good is our School? (HGIOS?4) challenge questions. Principal Teachers of Guidance and of Curriculum regularly meet with their link Depute Head Teachers (DHTs), and the DHT attends departmental meetings on a regular basis. The HT meets weekly with SLT through business and strategic meetings, as well as regular one to ones to monitor progress of areas of strategic leadership. PTs and DHTs are positive about these improvements.

Learner voice continues to be increased in St John's RC High school. Four learners in S5 and S6 attend the City-Wide Pupil Voice council organised by a classroom teacher. Learners have also recently taken part in a survey on being 'Safe' in St John's RC High School – building on the Planet Youth data set from 2023/24 which was for S3 and S4 only. The HT also hosts learner focus groups at different times throughout the school session.

The Parent Council is small but active and keen to be involved in the wider life of the school. St John's RC High School also gathers parental views through questionnaires and surveys, through individual meetings to review learner's progress and through feedback forms. There is still more work to be done to involve parents and carers and gather their voices. The school also has an annual review with partners through focus groups and surveys which informs its School Improvement priorities.

Learners are in the process of deciding priorities to improve the school via a second round of participatory budgeting. Learners, parents and carers will be given the opportunity to complete

a Microsoft Form and 'vote' on what they would like to take forward. The Pupil Voice group is transitioning to a 'Pupil Parliament' so learners will become known as Members of the Pupil Parliament. This is to separate 'learner voice' gathered in learning conversations and feedback to emphasise their role in school improvement.

Information is being gathered at classroom and departmental level through surveys and Microsoft Forms and focus groups which is providing valuable feedback on learning and teaching. Learner voice is having an impact on improving the school and is now becoming a real strength.

How do we know? (What is our evidence of improvement?)

In a survey of staff, most staff have identified that they are actively involved in St John's RC High School's ongoing self-evaluation. This has increased from 78% in 2021/22 to 89% in 2024/25.

More learners report that the school listens to their views (increased by 9% since 2021/22), however, this continues to be an area for improvement.

In a survey of Parents and Carers more parents and carers feel that the school takes their views into account when making changes. However, like learners this has increased since the 2021/22 session and has risen from 34% to 41% - an increase of 7%.

Using the Glasgow Wellbeing and Motivational Profile learners are identifying positive change in their sense of agency. St John's RC High School has been tracking cohorts and individual learners over time, with an improving trend overall.

What are we going to do now? (How are we building on our work to ensure positive impact on learners?)

Continue to develop self-evaluation processes through more closely aligning the quality assurance calendar to the school improvement plan.

Consider reviewing the Inquiry Groups to be even more focused in future, eg an Insight Inquiry Group, an Attainment Inquiry Group, etc.

Continue to develop data literacy in staff, for example in relation to Insight data at department level, and using Broad General Education (BGE or S1-3) attainment level data to meaningfully inform progress.

Building on the school's strengths in relation to gathering learner voice, implement the new Pupil Parliament model and ensure the next round of participatory budgeting is completed successfully.

Area for improvement 2

Staff at all levels should work together more effectively to improve the quality of learning, teaching and assessment. Their focus should include, as a priority, providing curriculum and learning pathways that meet the needs and aspirations of all young people.

How are we doing? (What has improved since the last inspection?)

The quality of learning, teaching and assessment continues to improve. Building on the positive relationships which are evident throughout the school, learners are engaged in purposeful tasks which are enabling them to progress.

Implementation of the St John's Learning and Teaching Standard across learning is evident in most learning episodes. Most learners are reporting that they feel schoolwork is hard enough and most staff report that learners are engaging in target setting learning conversations.

A School Inquiry Group (SIG) has responsibility for St John's Digital Standard for session 2024/25. The focus is to identify the digital baseline skills of staff within the school, identify support that can be offered to staff, and produce a St John's Digital Standard to further enhance learning and teaching.

Relationships data indicates that the majority of staff engage in ensuring that the relationships and behaviour policy is embedded in school, including reinforcing the school's expectations during lessons and ensuring that the majority of learners in the school have been recognised for their positive contributions.

A SIG has responsibility for raising awareness of the Schlechty Scale, a tool for measuring learner engagement. Staff responded to a questionnaire produced by the SIG which measured awareness, development needs and support required by staff to ensure that almost all have confidence in using the Schlechty scale to determine levels of engagement. The SIG is developing a plan to respond to staff needs, including providing a comprehensive summary of useful resources. The group hopes that using the scale to measure engagement will enable better targeting of learners within lessons.

Lindores House has been established to specifically target learners who struggle to attend and engage. Supports are put in place to help learners re-engage with learning through offering an enhanced curriculum.

A SIG has a responsibility to continue to develop the language of growth mindset across the curriculum, with staff and learners. A growth mindset phrase of the week was introduced and is shared in the bulletin, every day. This is discussed during Morning Check In (MCI). This session, the SIG will work with a few learners in S2 who have been identified as having a fixed mindset, parents/carers of these learners will also be invited to participate in evening sessions.

Professional Support Visits (PSV) documents, lesson plan and lesson feedback/focus group feedback were produced to reflect the St John's Learning and Teaching Standard. These documents are used for almost all PSVs. The documents strengthen the gathering of evidence and identifying next steps to improve learning and teaching, as well as consistency of approach across the school and all departments.

A Principal Teacher of Guidance and a SIG have responsibility for continuously raising awareness of meta-skills across learning. PSE lessons focusing on meta-skills, have been developed. Almost all staff have consulted with the DCC Pedagogy Team.

Almost all staff include meta-skills in their lessons and are aware of their responsibility to develop these for all learners, in preparation for the world of work. These have been included in the updated lesson plan and feedback forms used for PSVs.

Staff continue to have learning conversations with learners focussing on targets, this has been further facilitated by whole school tracking being made available to staff after each reporting episode.

Most learners are aware of their next steps and what they need to do to be successful. The updated PSV forms facilitate reporting of this.

Learner pathways are continuing to be adapted. This includes approaches to delivery of S3 courses. In S3 and S4, additional opportunities for gathering evidence for qualifications have been implemented, ensuring more learners are recognised for their learning.

There was a curriculum review in 2022/23 session to address learner pathways and align course choice for clear progression pathways. The learners who were the first beneficiaries of this are currently S4. Column choices from S3 – S6 have been aligned to ensure progression for almost all learners. Dundee and Angus College's offer was reduced from a universal offer to a targeted offer for S4 summer leavers only. The S1/ S2 curriculum structure remains under review in 2024/25 session.

Building on previous years a wider core team focusing on Developing the Young Workforce (DYW) and 16+ positive destinations is moving forward. Additionally, a core group is being formed city wide looking at positive destinations to ensure participation for all.

Supporting Learners database is being implemented and embedded. This has resulted in a change of practice in the BGE and Senior Phase for the Scottish Qualifications Authority (SQA) Assessment Arrangements policy which was externally verified by SQA.

St John's RC High School has improved processes (Learners at Risk) to communicate concerns to parents and support learners who are struggling to achieve in the Senior Phase. Learners in S5/S6 who have not obtained numeracy awards or can improve on them have been identified. Positive interventions have increased within the department and in partnership with the Supporting Learners department to provide further opportunities for learners to achieve.

House teams have been reviewing tracking and monitoring data for learners who are not on course to achieve 5@2 etc from S4 to S6. There are now new systems and processes to track and monitor progress. Supporting Learners Department are playing a key role in supporting the attainment and achievement of all with DHT Personal Support strategically leading the change. There has been a change to the tracking and monitoring processes to ensure that they are robust, and includes all learners.

How do we know? (What is our evidence of improvement?)

There has been an increase of 16% of learners who find work hard enough and an increase in 9% of staff reporting that learners are engaging in target setting conversations.

The majority of teachers (71%) have positively recognised learners for their contributions using the Over and Above Merit system. Most learners (88%) have either received an Expectations Merit or an Over and Above Merit this session.

30 learners have transferred to Lindores House with a further 11 learners remaining in the House group but being supported by Re-engage lessons. The attendance of learners is tracked from the beginning of their engagement with Lindores House and the majority of learners are showing an improvement in attendance.

The school continues to develop the language of growth mindset across the curriculum. It was evident in almost half (46%) of the learning episodes observed during term 2. A growth mindset phrase of the week was introduced towards the end of term 2, the impact of this will be measured through learner voice and PSVs.

SIG 2024/25, is targeting learners in S2 with a fixed mindset, they will engage in small group sessions organised by the SIG and Dundee FC. Parental engagement will be promoted and parents/carers encouraged to participate in evening sessions. The impact of this will be measured through feedback from the learners and families. The learners will complete the growth mindset survey for a second time, allowing us to measure impact.

Between terms 1 and 2, data gathered from PSVs indicates an increase of clear learning intentions (+9%) and success criteria (+3%) being evident in learning episodes. This will continue to be a focus and will be reported in high level messages arising from PSVs, each term.

In most (75.7%) learning episodes, learners discussed meta-skills and their purpose. This continues to be a focus across the school. The Personal and Social Education (PSE) programme has been adapted to include meta-skills lessons to raise further awareness. Almost all PSE class have covered this. Following PSV feedback, a few staff have been encouraged to work with the Pedagogy Team. Meta-skills posters are visible in almost all classrooms, and the school is piloting new ways of sharing these with learners.

In most (75.7%) learning episodes, learners could identify the skills they are developing and how these will be beneficial across other curricular areas and the world of work.

Following the amendment to the St John's Learning and Teaching Standard, the data gathered from PSVs reports an increase in staff checking for understanding.

Term two indicates almost all (92%) staff checked for understanding, with observers recording the use of formative assessment, peer assessment, self-assessment, one to one discussions with learners, group activities/tasks and hinge questions. Whilst the overall percentage remains the same, most (75.7%) did this consistently throughout the lesson, indicating an increase of nearly 30%.

Data gathered from staff, indicates an increase from 2023/24 (71%) to 2024/25 (80%) in staff agreeing that learners are involved in setting their learning targets.

Data gathered through PSVs reports that during term 2 most (84%) learner focus groups could describe their next steps and what they needed to do to achieve their targets, for example

practising past papers, attending supported study, developing skills and subject specific advice given by teachers.

What are we going to do now? (How are we building on our work to ensure positive impact on learners?)

Continue to develop approaches to differentiation in learning and teaching, consistently moving beyond differentiation by outcome.

Continue to develop learner pathways which meet the needs of learners and provide them with more opportunities to achieve.

Area for improvement 3

All staff should continue to develop and demonstrate inclusive practice, to meet the wellbeing and learning needs of young people fully. Staff should continue to improve their understanding of their roles and responsibilities in ensuring wellbeing, equality and inclusion in order to improve outcomes for all young people.

How are we doing? (What has improved since the last inspection?)

It is evident across the school and in the school's targeted provisions that there is a positive focus on inclusion. There have been significant improvements in the processes to track and monitor additional support needs and to ensure all learners have a sense of belonging.

There is a consistency of expectations across the school. Feedback from young people and professional support visits indicates that learners can identify the school's expectations. The school's Relationships and Behaviour policy is helping learners to be recognised on a weekly basis for the positive contributions they are making to the school. This information is shared with parents each week. Increasing the opportunities to capture learner voice continues to be a focus for the school and is now a strength. Learners have participated in HT focus groups, professional support visit focus groups, pupil council and whole school surveys. The Rights Respecting School (RRS) Staff and Learner group will be leading the St John's Day of Culture in February. The RRS group is in the process of gathering views from learners, parents and staff so the diversity of cultures within the school community can be shared and celebrated.

The school has an extensive range of extra-curricular activities which are promoted throughout the school. The school continues to provide a free breakfast before school and at interval and provides an extensive extra-curricular programme which is free for all. Almost all S6 learners have completed Playground Peacemaker training and a new cohort of 22 S5 learners have undertaken training to become an Mentor in Violence Prevention (MVP) Ambassador. The school continues to promote the antibullying message of 'Spot It, Say It, Stop It' and focused on this in Morning Check In, PSE and lunchtime activities during Antibullying Week in November.

The restructuring of House Teams has taken place which has been shared with learners and families through assemblies, PSE and direct communication with home. This is providing greater flexibility in meeting the needs of learners.

There is an 'on-call' rota where a DHT/PT is on duty every period. During this time, the designated member of staff will help to monitor corridor and toilet safety. During break times corridors, toilets and social areas are regularly monitored by DHTs, staff volunteers and the learner leadership team. All learners attending PSE have been re-introduced to all the wellbeing indicators, including the wellbeing indicator 'safe' and how this affects them. 'Safe Spaces' for learners have been identified and an inquiry group is established to further improve in this area. The results of the Planet Youth survey have been shared with learners and this survey has been extended so that learners in PSE had an opportunity to complete the 'safe' questionnaire. Bullying concerns continue to be recorded on Seemis. A new method for gathering bullying and equalities feedback has been established.

Morning Check-in was implemented in June 2024. Learners have a ten-minute registration window where they meet with their MCI teacher, are informed of school news and are registered for school. Roles and responsibilities for attendance have been reviewed and updated this session.

Lindores House was established in August 2024, as part of the school House team restructure. Lindores House targets learners who struggle to attend school at all and learners who need targeted support to help them re-engage with learning. The 30 learners in Lindores House have the same dedicated guidance teacher and each learner has their own individual approach which can involve a flexible curriculum, learner support interventions and external agency support. Other learners may also access the supports of the Lindores house to provide additional support with attendance and engagement. Additionality to the curriculum has been created to encourage learners to re-engage with learning and receive targeted support for attendance and engagement. This includes a variety of curricular offers, delivered by teachers, support staff, Supporting Learners teachers and external agencies.

The full launch of the Supporting Learners Information Database allows staff across the school to access the information they need to support learners in their classes. Staff have been positive regarding this 'one-stop-shop' approach.

Almost all teaching staff have participated in training on Inclusive Practice and Decider Skills this session. Almost all learners have had an opportunity to complete a Glasgow Motivational Wellbeing Profile (GMWP) this session and learners who require additional support with their wellbeing have further opportunities to complete this. Assessment of wellbeing was a key focus in all PSE classes during term 1. New guidelines have been introduced to ensure that PTs of Guidance and support staff have access to the tools they need to help learners talk about their wellbeing. The school effectively uses partnerships with school counselling, NHS and Community Learning and Development (CLD) to support the wellbeing of learners. A thorough review of wellbeing assessment for targeted interventions has taken place. New processes were launched at the beginning of August 2024 with robust assessment information and outcomes for learners the key focus.

Feedback gathered from focus groups of learners is clear evidence that they know where they can access wellbeing support and who in school can help them.

How do we know? (What is our evidence of improvement?)

There has been an improvement in the number of learners reporting that the school listens to their views. There has been concentrated efforts this session for learners to understand their role in school improvement e.g. through focus groups, meetings with SLT and questionnaires.

The majority of learners (73%) also report that they have the opportunity to take part in clubs. The school runs an extensive programme of extra-curricular activities with learners encouraged to be included and active in all aspects of their development.

The promotion of the school's expectations was evident in almost all professional support visits undertaken since August 2024.

The majority of learners (65%) have received an Over and Above Merit since August 2024. This recognises learners who go over and above the school's expectations of being Ready to Learn, Respectful and Safe. The majority of teachers (71%) have participated in giving this recognition to learners. When they have received an Over and Above Merit, this is communicated each

week with home via an email. Almost all PTs have been making positive communication with home via phone calls, department postcards and emails

Data indicates that since the introduction of the new relationships and behaviour policy (February 2024), there is a more equal distribution of recorded behaviour concerns across Scottish Index of Multiple Deprivation (SIMD) quintiles. A tracking tool for Merits/Demerits has been developed and will be shared with all PTs this term.

The majority of learners (68%) report that they feel safe in school and most parent/carers (83%) report their children feel safe in school, which is improvement from the baseline data. The majority of learners (68%) also report that they are treated fairly and with respect by staff. There is much scope to further improve in this area especially supporting with peer relationships and further improve how the school deals with bullying concerns.

The school's anti-bullying message, 'Spot It, Say It, Stop It,' continues to be promoted around the school alongside the theme of this session's antibullying week which was 'choose respect.' During Antibullying Week in November, learners were given the opportunity to take part in a survey. 205 learners from across all year groups took part. Most learners (85%) identified that they would know what to do if they or someone they know was being bullied. When asked, the majority of learners were able to identify either the school's message or the theme of anti-bullying week.

Feedback taken from learners who have reported a bullying concern indicates that most learners believe that their bullying concern was addressed appropriately, that they were listened to and supported and that they were satisfied with the outcome of their bullying concern.

Learners have taken part in the Planet Youth 'Safe' Survey which breaks down the school into specific areas where learners feel most and least unsafe in the school building.

The overall attendance figures have remained consistent across the school. There is, however, evidence of improvement in S1-S3. There has been additional scrutiny on the school's attendance processes to ensure coding is accurate and that all absences are followed up at the earliest opportunity. The school needs to continue to promote attendance to learners, especially in S4 and S5 where there has been no improvement.

The establishment of Lindores house aims to target learners who struggle to attend or engage with school. The majority of learners who have moved to Lindores house have made improvements in attendance, especially those learners who were not attending school at all. There has been a coordinated approach from PTs of Guidance (PTGs), PT Supporting Learners, Pupil Support Workers (PSWs) and external agencies to supporting these learners which will continue to be reviewed.

Latecoming has been a focus of the school's Relationships and Behaviour policy and links to the first expectation of the school, 'Ready to Learn.' The data indicates that latecoming during the day has improved across the majority of year groups. This is also reflected in the relationships data which indicates a decrease in the number of catch-ups which are issued to learners by teachers. The focus for the school needs to be in encouraging being on time for school in the morning. Learners who are persistently late for school are highlighted to PTGs each week. Those with no mitigating factors are invited to attend a weekly catch-up with a DHT. This has

been used as an opportunity to gather learner feedback and establish reasons as to why learners are late to school and establish what the school can do to help.

Data collected from the GMWP indicates that the majority of learners across the school have a positive score for all areas of wellbeing. There has been improvement against the baseline in all year groups of learners reporting that they are respected and responsible, indicating that most learners in the school feel that they are in control of their own behaviours and goals.

The school is developing its approach to inclusive practice and has introduced the Inclusive Practice Standard to learners and staff. This session a cross-section of learners from all year groups and almost all staff have had the opportunity to share their views and work with the Pedagogy Team on two aspects of the Standard – physical environment and resources. This is helping staff at all levels understand their own role in ensuring wellbeing and inclusion of learners.

During session 2024-25, improvements have taken place to strengthen the processes for allocating targeted support for wellbeing. Decisions are based on wellbeing assessment information (baseline of GMWP and Wellbeing Web) which informs intended outcomes for learners. So far this session, there have been 103 school support team referrals for a targeted intervention to support with a wellbeing concern. 18 learners have completed a supported intervention. Most learners (77%) with a completed support intervention have made progress towards the intended outcomes.

Teachers of Supporting Learners have a caseholding role, linking to the House teams in the school. 58% of the school's learners are included in the Supporting Learners database, with 13% of those learners having an Addressing Barriers to Learning (ABLE) plan. The Supporting Learners team has recently introduced an Establishing Needs form to have a robust understanding of the learning and wellbeing needs of learners requiring additional support.

Learners were surveyed and the data showed that most learners say that they are encouraged by staff to do the best they can (75%). This is an increase of 17% since 2021/22. Most learners also agree that staff help them to understand how they are progressing. This is a 21% increase since 2021/22. Most staff also agree that learners are involved in setting their learning targets. This is a 10% increase since 2021/22.

The school's ambition is to exceed their Virtual Comparator (VC) across all key breadth and depth indicators in S4, S5 and S6 from the S4 roll. In S4 a few learners leave with less qualifications at 5@3. Recent structural changes to the House system and introduction of two new house groups with the DHT Personal Support leading the strategic change have the potential to make a significant difference. This has also resulted in a more rigorous and robust tracking and monitoring system that is systematically reviewed by House teams. The changes to tracking learners and targeted interventions offered by Lindores House and Supporting Learners Department is highlighting positive change moving forward.

There has been improvement and the poverty related gap between the VC and St John's RC HS for those learners who are trying to achieve 5@5. This has reduced by 7% with a 1% gap between St John's and the Virtual Comparator.

In S6 there has been improvement in learners leaving with 1@6. This is partly because of course choice and identifying learners with no Higher and encouraging them to take forward a Level 6 qualification – an increase of 12%. For leavers in S4 the offer for those who display the necessary skills to be presented at Higher in subjects continues to be rolled out. There is no difference between the school and the Virtual Comparator for 3@6 and 5@6 – an increase of 10% and 7% on 2022/23 respectively. In 2023/24 St John's had the highest number of Level 7 qualifications in the last 8 years across 1@7, 2@7 and 3@7. 17% of S6 based on S6 gained a Level 7 award.

The number of learners leaving school into a positive destination is increasing. The local authority's stretch aim is 93% which the school has consistently been above since 2021/22.

What are we going to do now? (How are we building on our work to ensure positive impact on learners?)

Continue progress with the implementation of DCC's inclusive practice standard. This should allow the school to reduce the number of individual ABLe plans over time.

Fully implement the relationships and behaviour policy and embed for consistency across the school, ensuring inclusive approaches are evident across learning.

Continue to improve attendance and latecoming as a priority.

Area for improvement 4

Staff should, as planned, review their approaches to equity funding to ensure they appropriately target the young people for whom the Pupil Equity Fund (PEF) is designed. Staff should demonstrate, through better tracking and monitoring, how young people living at economic disadvantage attain better outcomes as a result of this additional funding.

How are we doing? (What has improved since the last inspection?)

The school has continued to develop effective and rigorous analysis of attainment versus deprivation data. Interrogation of Baseline Data has allowed us to identify gaps in:

- Achievement of a level in Literacy and Numeracy at the end of S3
- Level 4 and Level 5 Literacy Levels for Leavers
- Insight Tariff points for Leavers
- Breadth and Depth Measures
- Attendance and Exclusion
- Staying on Rates and Positive Destinations

Baseline data is used to track the efficacy of universal strategies and targeted interventions through a wide range of measures, linked to the School Improvement Plan and the PEF Plan. This is supported by the school's own PEFIT tool which enable the school to measure impact.

The school reviews and evaluates interventions and strategies based on data and these are extended or discontinued as a result of evidence.

How do we know? (What is our evidence of improvement?)

In the BGE, S3 attainment levels have improved. Whilst there is no improvement in closing the gap there has been a significant increase in those who achieve a level within the school's most deprived grouping:

- Listening and Talking: Increase in SIMD 1 Level 3 or better from 74% to 83% and at Level 4 from 39% to 50%
- Reading: Increase in SIMD 1 Level 3 or better from 74% to 83% and at Level 4 from 38% to 50%
- Writing: Increase in SIMD 1 Level 3 or better from 77% to 83% and at Level 4 from 35% to 50%
- Numeracy: Increase in SIMD 1 level 3 or better from 56% to 73% and at Level 4 from 40% to 55%

In the senior phase, there is an improvement in those achieving literacy and numeracy Level 4 from 12% gap to 8.8% gap. There is an improvement in those achieving literacy and numeracy Level 5 from 31% gap to 24% gap

In relation to complementary tariff scores, there has been a reduction in the gap for the bottom 20%, middle 60% and top 20%

In terms of breadth and depth attainment for leavers, there has been a positive reduction in the gap for almost all measures.

In terms of breadth and depth attainment for S4, S5 and S6 cohorts, there has been a positive reduction in the gap for all measures.

Whilst there has been a slight increase in attendance for SIMD 1 (less than 2%) there has been no reduction in the gap at any stage except S6.

Staying on rates remain stable in comparison to the Baseline Data (2021-22). However, there is improvement on staying on rates from the year before the baseline was established.

For positive destinations, the gap has reduced and is much better than Dundee City Council's stretch aim.

For exclusions, there is an improvement in both the incidents that resulted in exclusion and the poverty-related gap.

From the school's interrogation of the data it is clear that one of the biggest impacts on the poverty related attainment gap is attendance. Also the most deprived are most likely to leave in S4. These have not improved as had been hoped and so additional funding has been allocated to increase interventions and support the work of a new house (Lindores) in the school to support those who are not present in their learning.

There has been an increase in the most deprived who have achieved level 3 or better by the end of S3 but the gap remains. The school has funded staff and provides additional resources to have a specific focus on improving this.

Level 4 and 5 leavers data demonstrates a reduction in the gap in the Senior Phase. In Senior Phase attainment there has been a reduction in the gap in almost all the measures above.

Positive destination figures also demonstrate a reduction in the gap.

What are we going to do now? (How are we building on our work to ensure positive impact on learners?)

Continue to use the school's own PEFIT tool to ensure rigorous evaluations of PEF interventions.

Conclusion

St John's RC High School has made significant improvements in all areas identified in the original inspection of November 2022, and, together with the local authority, the school through self-evaluation for self-improvement will continue to ensure progress on its learning journey. This process has allowed the school to articulate its strengths, identify in detail its next steps, and focus relentlessly on improving learner outcomes.

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REPORT TO: SCRUTINY COMMITTEE – 25 JUNE 2025

REPORT ON: CARE INSPECTORATE REPORTS ON CHILDREN'S HOMES

REPORT BY: EXECUTIVE DIRECTOR OF CHILDREN AND FAMILIES SERVICE

REPORT NO: 205 - 2025

1 PURPOSE OF REPORT

- 1.1 This report provides a summary of the Care Inspectorate's findings from recent annual inspections of Children's Homes at Gillburn House (published 3 December 2024; Appendix 1); The Junction (published 12 February 2025; Appendix 2); and Foresters House (published 5 May 2025; Appendix 3).

2 RECOMMENDATION

- 2.1 It is recommended that the Scrutiny Committee notes the contents of this report, including findings and work being undertaken to progress further improvements.

3 FINANCIAL IMPLICATIONS

- 3.1 There are no direct financial implications arising from the agreement of this report.

4 BACKGROUND

- 4.1 All inspections were unannounced and focussed on key question 7 of the Care Inspectorate's Quality Framework for Care Homes for Children and Young People. This is comprised of a single key question of 'How well do we support children and young people's rights and wellbeing?' with two quality indicators:

- Children and young people are safe, feel loved and get the most out of life.
- Leaders and staff have the capacity and resources to meet needs and rights.

- 4.2 The inspections are typically carried out on an annual basis, but the Covid-19 pandemic disrupted this and a proportionate approach is applied to adapt the frequency. Evaluations can range from Weak to Adequate, Good, Very Good and Excellent. Over the last 3 inspections, grades of the houses have been:

Quality Indicator	Gillburn	The Junction	Foresters
7.1 Children and young people are safe, feel loved and get the most out of life.	2022 Good	2022 Very Good	2022 Adequate
	2023 No inspection	2023 Very Good	2023 Good
	2025 Good	2025 Adequate	2025 Very Good
Quality Indicator	Gillburn	The Junction	Foresters
7.2 Leaders and staff have the capacity and resources to meet and champion children and young people's needs and rights.	2022 Not Evaluated	2022 Good	2022 Adequate
	2023 No inspection	2023 Not Evaluated	2023 Good
	2025 Not Evaluated	2025 Adequate	2025 Very Good

Gillburn House

- 4.3 The house has maintained a consistent grading of Good and in the recent inspection, some findings were that young people were safe, protected from harm and cared for with love, warmth and compassion. As a house which cares for young people with a disability, understanding their physical health needs was identified as a key strength.
- 4.4 It was however identified that the house could be improved further by being even more aspirational and developing plans which help to drive the service towards excellence. This has been seen as an endorsement of the house's capacity for improvement and although there were no requirements, 3 areas for improvement are being progressed:
- **Ensure that robust quality assurances processes are in place** – this included audit measures in relation to dispensing medication, which were implemented soon after the inspection.
 - **Mechanisms for reviewing staffing arrangements** – the inspection coincided with a period of sickness which has now been resolved. The houses are also being supported to share and deploy staff in response to any episodes of increased risk.
 - **Development of the vision for the service** – all managers of the houses have been supported to participate in a leadership development programme and co-design a single Improvement Plan to further build on progress and aspire to excellence.

The Junction

- 4.5 The grades declined from Very Good and Good to Adequate but findings did note that young people were cared for by compassionate and nurturing staff. It coincided with a challenging period for the house which was immersed in caring for a young person with higher levels of more complex need which they struggled to meet.
- 4.6 In relation to challenges presented at the time, inspectors found that matching and risk management processes needed to improve to effectively protect all young people and ensure staff are equipped to meet the complex range of needs that young people might present.
- 4.7 In relation to matching, they identified that leaders within and external to the service, involving managers from both the house and the area teams which oversee plans for young people, needed to more clearly define their roles and responsibilities. There had been an issue with sharing some critical information to inform support.
- 4.8 Inspectors therefore made two requirements in relation to matching assessments and risk management procedures. They also identified three areas for improvement relating to ensuring children and young people are aware of their right to Continuing Care, advocacy and legal representation; access to learning opportunities; and staffing arrangements.
- **Matching assessments** – arrangements to support information sharing and care planning have been reiterated. They require house and area team managers to share all details which may necessitate adjustments to the nature and extent of support.
 - **Risk management procedures** – support available to the house from the Out of Hours Service has been clarified and required escalation of concerns through joint planning/review processes has been reiterated.
 - **Rights to Continuing Care, advocacy and legal representation** – managers at the house have been given further advice on young people's entitlements, which will be further reinforced by joint planning and review arrangements
 - **Access to learning opportunities** – at the time of the inspection, 2 young people were struggling to engage with education and monthly monitoring arrangements have been introduced to promote timeous responses to any concerns.

- **Staffing arrangements** – the inspection coincided with a period of higher levels of staff absence requiring temporary cover from sessional staff. This has now been resolved, and maintenance will be supported by implementing the above measures.

- 4.9 The house manager and area team managers have also been jointly involved in the leadership development programme referred to above to co-design a single improvement Plan. It will be finalised in June 2025 and will include a multi-agency 'Team Around the Houses' model and a learning schedule for the teams.

Foresters House

- 4.10 The grades of Foresters House show a journey of continuous improvement over the last 3 inspections from Adequate to Good and Very Good. In the more recent inspection, key findings were that children and young people were flourishing and safer because they lived in Foresters House.
- 4.11 Leaders were passionate and had an inspirational vision for the service. Young people were cared for with compassion, nurture and respect with trauma responsive care creating opportunities for them to recover from past experiences. Their combined needs were well considered through a careful matching process.
- 4.12 There were no requirements and no areas of improvement other than the house team striving for excellence and continuous improvement. In the process of the leadership development programme with all house and area team managers, this approach has been shared to promote consistently high standards and ambition.

Conclusion

- 4.13 Clearly, there was some variance in the evaluation findings of the three houses, with one declining from Very Good to Adequate in the context of some very specific circumstances; one maintaining a trend of Good; and one continuing to make progress from Adequate to Very Good.
- 4.14 Going forward, each of the houses are working collaboratively with area team managers to address the requirements and areas for improvement whilst being supported to participate in leadership development and create even more aspirational plans by June 2025.
- 4.15 These plans will focus specifically on models of care, bi-annual self-evaluation and a 'Team Around the House' approach to consistently support the teams who care for young people and the young people in their care. Once the plan has been finalised, the first self-evaluation is scheduled to commence in August 2025.

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 CONSULTATIONS

- 6.1 The Council Leadership Team have been consulted in the preparation of this report and agree with its content.

7 BACKGROUND PAPERS

- 7.1 Attach as appendices.

Audrey May
Executive Director of Children and Families Service

Glyn Lloyd
Chief Social Worker

APPENDIX 1



Gillburn House Care Home Service

Dundee

Type of inspection:
Unannounced

Completed on:
3 December 2024

Service provided by:
Dundee City Council

Service provider number:
SP2003004034

Service no:
CS2003000495



Inspection report

About the service

Gilburn House is a residential care home provided by Dundee City Council. It is registered to care for up to four children and young people affected by complex disabilities.

The house is a single storey detached building located in a residential area to the North of Dundee and has four spacious single bedrooms, a large open-plan living and dining area, accessible bath and shower rooms, sensory room, kitchen and laundry. The house is surrounded by a large enclosed garden and the location provides easy access to local and central leisure facilities.

About the inspection

This was an unannounced inspection which took place on 13 and 14 November 2024. The inspection was carried out by one inspector 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 people using the service and their representatives;
- spoke with staff and management;
- observed practice and daily life;
- reviewed documents;
- spoke with visiting professionals.

During our inspection year 2024-2025 we are inspecting against a focus area which looks at how regulated services use legislation and guidance to promote children's right to continuing care and how children and young people are being helped to understand what their right to continuing care means for them.

The provider of this service is a corporate parent, with statutory responsibilities to look after and accommodate children. This may mean that the duty to care for children and young people on an emergency basis, or with highly complex needs, is their highest safeguarding priority.

In these circumstances our expectations, focus on outcomes and evaluations remain identical to other providers. We may, however, provide some additional narrative in the body of the report to reflect the impact of these duties, should it be relevant to this particular service.

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Key messages

Young people who lived in Gilburn House were safe and protected from harm.

Young people were cared for with love, warmth and compassion.

Understanding young people's physical health needs was a strength of the service.

The service needs to be more aspirational and focussed on young people reaching their full potential.

Quality assurance should improve to monitor aspects of service delivery.

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 well do we support children and young people's rights and wellbeing?	4 - Good
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Further details on the particular areas inspected are provided at the end of this report.

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How well do we support children and young people's rights and wellbeing?

4 - Good

We made an evaluation of good for this key question, as there were a number of important strengths, which outweighed areas for improvement. Whilst some improvements were needed, the strengths identified had a positive impact on the young people's experiences.

Young people living in Gillburn house were protected and cared for by a team who had a good insight into each person's unique needs. Understanding the complex health conditions that impacted upon the young people was fundamental to day-to-day safety and this was a particular strength of the team. Connected relationships ensured that the caring adults were attuned to indicators of risk and the staff had a good foundation of knowledge in relation to their role in protecting the people they cared for. To strengthen this understanding, we asked the manager to repeat the previously delivered specialist learning disability protection training to newer staff who had recently joined the service.

Life in Gillburn was stable and predictable and the loving approach to care offered young people a nurturing experience. The staff developing understanding of the impact of trauma was beginning to contribute to this positive culture and the organisational commitment to people staying in the service created certainty for people.

Young people were cared for by a team who were part of an effective, multi-agency network that was responsive to people's changing health. Leaders had a good understanding of people's rights and advocated on behalf of young people who faced barriers in communicating their health needs and experiences. This ensured young people's physical health needs were promptly addressed. The service had supported staff to competently administer medication, but the quality assurance process was not robust enough to ensure the process was consistently safe and effective. (See area for improvement 1).

Since the last inspection young people have had more opportunities to spend time out with the house and some of their interests had been promoted, but the impact of staff shortages had continued. We made an area for improvement at the last inspection to reflect this and whilst leaders had worked hard to promote consistency and ensure people's care was safe, a more robust staffing assessment was required that reflected young people's global needs. (See area for improvement 2).

Overall, there were positive outcomes for young people, but these were weighted towards positive physical health. Care was individualised and desired outcomes were identified in personal plans, but young people's potential was stifled as the service lacked an assertive vision that was driven by a robust understanding of best practice, self evaluation and aspirations for young people. (See area for improvement 3).

Areas for improvement

1. To prioritise young people's safety, the service should ensure that robust quality assurance processes are in place. This should include but is not limited to, implementing an audit of medication that scrutinises all aspects of administration, record keeping and storage.

This is to ensure that care and support is consistent with the Health and Social Care Standards (HSCS) which state that:

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'I benefit from a culture of continuous improvement, with the organisation having robust and transparent quality assurance processes' (HSCS 4.19).

2. To support young people's development and promote positive outcomes, the provider should ensure a mechanism for assessing staffing arrangements, based on the needs of young people, is in place.

This is to ensure that care and support is consistent with the Health and Social Care Standards (HSCS), which state that:

'My needs are met by the right number of people'. (HSCS 3.15)

'I have confidence in people because they are trained, competent and skilled, are able to reflect on their practice and follow their professional and organisational codes'. (HSCS 3.14).

And to comply with section 7 of the Health and Care (Staffing)(Scotland) Act 2019.

3. To support young people to reach their potential, the service should develop the vision for the service that is based on best practice.

This should include but is not limited to:

- undertaking a team wide exercise in self evaluation, using validated methods, to determine what is working well and what needs to improve;
- developing an improvement and training plan that is informed by relevant research, current guidance including UNCRC and The Promise.

This is to ensure that care and support is consistent with the Health and Social Care Standards (HSCS which state that:

'I get the most out of life because the people and organisation who support and care for me have an enabling attitude and believe in my potential'. (HSCS 1.6).

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What the service has done to meet any areas for improvement we made at or since the last inspection

Areas for improvement

Previous area for improvement 1

To support young people's wellbeing and safety, the service should ensure staff are confident in understanding their role in assessing, documenting and managing risk. This should include, but is not limited to, implementing a model of risk assessment that recognises all aspects of young people's vulnerability, and which informs support plans that clearly details how risk will be managed and mitigated.

This is to ensure that care and support is consistent with the Health and Social Care Standards (HSCS) which state that:

"I am protected from harm, neglect, abuse, bullying and exploitation by people who have a clear understanding of their responsibilities" (HSCS 3.20).

This area for improvement was made on 1 November 2022.

Action taken since then

The service had reviewed the existing model of risk assessment and improved the quality of recording. The organisation is scoping alternative models of risk assessment. The service delivered bespoke training to the team that reflected the needs of the young people they care for.

This area for improvement has been met.

Previous area for improvement 2

To support positive outcomes for young people and ensure they regularly get the most out of life, the provider should undertake a review of the current staffing levels within Gilburn House to ensure staffing levels safely enable this.

This is to ensure that care and support is consistent with the Health and Social Care Standards (HSCS) which state that:

"I can choose to have an active life and participate in a range of recreational, social, creative, physical and learning activities every day, both indoors and outdoors".
(HSCS 1.25).

This area for improvement was made on 1 November 2022.

Action taken since then

The service has successfully recruited to new posts. Day to day needs are captured in daily planning. The current staffing assessment does not meet the expectations of current staffing legislation, thus this area for improvement will be repeated and amended to reflect this.

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Previous area for improvement 3

To optimise young people's experiences, the service should ensure continuous improvement is well informed. This should include but is not limited to, review and update of the service development plan that reflects stakeholder feedback and evaluation of quality assurance processes.

This is to ensure that care and support is consistent with the Health and Social Care Standards (HSCS) which state that:

'I benefit from a culture of continuous improvement, with the organisation having robust and transparent quality assurance processes' (HSCS 4.19).

This area for improvement was made on 1 November 2022.

Action taken since then

External managers have implemented key performance indicators that underpin the service's model of quality assurance but some aspects still need to improve. A service development plan is in place but this is not robustly focussed on best practice and informed by self evaluation, thus this area for improvement will be repeated and updated to reflect the findings of this inspection.

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 well do we support children and young people's rights and wellbeing?	4 - Good
7.1 Children and young people are safe, feel loved and get the most out of life	4 - Good

Inspection report

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Compass House
11 Riverside Drive
Dundee
DD1 4NY

enquiries@careinspectorate.com

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APPENDIX 2



The Junction Care Home Service

DUNDEE

Type of inspection:
Unannounced

Completed on:
12 February 2025

Service provided by:
Dundee City Council

Service provider number:
SP2003004034

Service no:
CS2003000481



Inspection report

About the service

The Junction is a residential care home for up to 5 young people and is provided by Dundee City Council. The house is located in a residential area, close to local shops, transport links and leisure facilities and is within easy travel distance of Dundee city centre.

The spacious house is on one level and has single en-suite bedrooms, a kitchen diner, large living room, activity room and sensory room. Outside, the large, well-tended gardens surround the house, providing extensive space for activities.

About the inspection

This was an unannounced inspection which took place on 29 and 30 January 2025, and 03 and 04 February 2025. The inspection was carried out by one inspector 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 people using the service;
- spoke with staff and management;
- observed practice and daily life;
- reviewed documents;
- spoke with visiting professionals.

During our inspection year 2024-2025 we are inspecting against a focus area which looks at how regulated services use legislation and guidance to promote children's right to continuing care and how children and young people are being helped to understand what their right to continuing care means for them.

The provider of this service is a corporate parent, with statutory responsibilities to look after and accommodate children. This may mean that the duty to care for children and young people on an emergency basis, or with highly complex needs, is their highest safeguarding priority.

In these circumstances our expectations, focus on outcomes and evaluations remain identical to other providers. We may, however, provide some additional narrative in the body of the report to reflect the impact of these duties, should it be relevant to this particular service.

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Key messages

- Young people were cared for by compassionate and nurturing staff.
- Risk management procedures and practice must improve to effectively protect all young people.
- Staff were skilled at developing meaningful, trauma informed relationships with young people.
- Leaders within and external to the service need to more clearly define their roles and responsibilities to promote accountable decision making.
- Matching processes must improve to ensure staff are equipped to keep young people safe and meet the complex range of needs that young people exhibit.

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 well do we support children and young people's rights and wellbeing?	3 - Adequate
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Further details on the particular areas inspected are provided at the end of this report.

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How well do we support children and young people's rights and wellbeing?

3 - Adequate

We made an evaluation of adequate for this key question. Whilst strengths had a positive impact, key areas need to improve.

The safety of young people was a priority for the service and the Junction team understood that positive relationships were key to protecting people from harm. For most young people the meaningful connections with staff ensured adults were alert to, and responded to early indicators of concern, but for some, whilst their complex risks were known and could be anticipated, risk management plans internally and with key partners, were not robust enough to protect all young people from harm. (See requirement 1).

External professionals were welcomed into the house and as a result, young people had access to a number of adults who acted in their best interests. Staff were passionate about young people's rights and clear that young people had a right to access independent advocacy, but following some changes to the workforce, the previously proactive presence of advocacy partners had reduced, and we asked the manager to re-establish the connection with advocacy partners.

Young people were cared for by a kind and nurturing team, and their developing trauma informed approach meant the impact of young people's past experiences were considered when relating to young people. Leaders in the service were promoting a model of practice that gave young people opportunities to safely explore their choices. Non-judgemental responses from the caring adults increased the likelihood that young people could learn from mistakes, build their resilience and repair relationships when things went wrong.

Relationships in the house were warm and positive, and the team saw this as the backbone of The Junction and integral to their culture of practice. The service was recovering from a highly challenging period that had impacted on young people living there and the team were actively and energetically reinvesting in both the environment and culture of practice to ensure young people were provided with the positive experiences, care, and compassion that they deserved.

Young people were engaged in their care to varying degrees and this was partially reflective of their individual age, stage and circumstances. We identified a need for a more informed and inclusive approach to decision making to ensure all professionals were working towards shared goals, that meaningfully focussed on young people's rights whilst effectively managing risks. This was relevant to day-to-day routines as well as future decision making including continuing care. (See area for improvement 1).

All young people living in The Junction had some access to individualised learning opportunities, but the team were frustrated that they could not consistently access the desired external resources to support young people's learning and development. Senior managers were aware of organisational barriers to young people accessing meaningful opportunities and were committed to addressing this. Whilst these external resources were critical to young people achieving, within the service, the team could be more aspirational for young people and creatively offer opportunities that broaden young people's horizons. (See area for improvement 2).

Leaders within the house and external to the service were all committed to upholding young people's right to compassionate, trauma informed care, that supported them to fulfil their potential and lead meaningful lives. To achieve this for every young person living in The Junction we identified a need to improve

Inspection report

communication between leaders and to ensure a mutual understanding and execution of roles and responsibilities underpinned the delivery of the service and promoted accountable decision making. As a corporate parent the organisation has a statutory responsibility to care for young people but transitions into the service needed to be more robustly planned to ensure staff are adequately equipped to keep all young people safe and meet the complex range of needs that young people exhibit. (See requirement 2).

Young people were supported by a team with a diverse range of skills and experience. Whilst practice at times was highly skilled, reduced staff numbers due to high levels of absence had impacted on young people's experiences. One person told us 'Our staff are good but sometimes I didn't know who was going to be here'. (See area for improvement 3).

Throughout the inspection, leaders at all levels demonstrated both capacity and strong commitment to learning from the experiences of young people and staff and were actively promoting a plan for improvement, identified prior to, and during the inspection.

Requirements

1. By 30 May 2025, you must ensure that effective risk management procedures are in place for all young people.

To do this you must at a minimum ensure that:

- (a) All young people have a clear risk assessment and risk management plan that clearly documents how identified risks will be robustly addressed.
- (b) When there are increasing and unmanageable risks for young people, a procedure is in place to support staff to escalate concerns within the organisation and access help and support.
- (c) In the event a young person is at risk and support is required from professional partners such as police, a mechanism is in place to clearly define professional responsibilities including what happens when police cannot offer support.

This is in order to comply with Regulation 4(1)(a) of The Social Care and Social Work Improvement Scotland (Requirements for Care Services) Regulations 2011 (SSI 2011/210)

2. By 30 May 2025, the provider must ensure that matching assessments contain improved analysis and that transitions into the service are carefully planned to consider the needs of the new young person and young people already living there.

To do this, the provider must ensure that matching assessments:

- a) Include analysis of how a new admission may impact on young people.
- b) Consider the nature of known risks and clearly define how young people will be protected.
- c) Ensure that matching assessments are linked to assessment of staffing levels, skills and knowledge required within the service.

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This is to comply with Regulation 4(1)(a) and Regulation 15(b)(i) of The Social Care and Social Work Improvement Scotland (Requirements for Care Services) Regulations 2011 (SSI 2011/210).

This is to ensure that care and support is consistent with the Health and Social Care Standards (HSCS) which state that:

'If I experience care and support in a group, the overall size and composition of that group is right for me'. (HSCS 1.8); and

'I have enough time and support to plan any move to a new service'. (HSCS 4.13)

Areas for improvement

1. To promote young people's rights and meaningfully engage them in informed decision making, the service should ensure that children and young people are aware of their right to continuing care as soon as is practicable after admission to the service, including their right to advocacy and legal representation.

This is to ensure that care and support is consistent with the Health and Social Care Standards (HSCS) which state that:

'As a child or young person I feel valued, loved and secure'. (HSCS 3.10)

'My human rights are central to the organisations that support and care for me'. (HSCS 4.1)

2. To support children and young people's wellbeing, learning and development, the provider should ensure that the culture of the service promotes access to learning opportunities and creatively supports young people to broaden their horizons and fulfil their potential.

This should include but is not limited to:

(a) Addressing barriers to formal education.

(b) Ensuring personal plans clearly define the role of house staff in offering informal learning and development opportunities.

This is to ensure that care and support is consistent with the Health and Social Care Standards (HSCS) which state that:

'I get the most out of life because the people and organisation who support and care for me have an enabling attitude and believe in my potential'. (HSCS 1.6).

3. To support young people's development and promote positive outcomes, the provider should ensure a mechanism for assessing staffing arrangements, based on the needs of young people, is in place.

This is to ensure that care and support is consistent with the Health and Social Care Standards (HSCS), which state that:

'My needs are met by the right number of people'. (HSCS 3.15)

'I have confidence in people because they are trained, competent and skilled, are able to reflect on their practice and follow their professional and organisational codes'.

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(HSCS 3.14).

And to comply with section 7 of the Health and Care (Staffing)(Scotland) Act 2019.

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 well do we support children and young people's rights and wellbeing?	3 - Adequate
7.1 Children and young people are safe, feel loved and get the most out of life	3 - Adequate
7.2 Leaders and staff have the capacity and resources to meet and champion children and young people's needs and rights	3 - Adequate

Inspection report for The Junction
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APPENDIX 3

[DRAFT]



Foresters House Care Home Service

317 South Road
Dundee
DD2 2RT

Telephone: 01382 436747

Type of inspection:
Unannounced

Completed on:
5 March 2025

Service provided by:
Dundee City Council

Service provider number:
SP2003004034

Service no:
CS2024000069



Inspection report

About the service

Foresters House is a residential care home for up to four children and young people. The service is provided by Dundee City Council and is located in a quiet residential area to the West of Dundee. The house is set out over one level and all people living in the service have their own bedroom with en-suite facilities. Shared spaces include a large living-dining room, a kitchen, sensory room and multi-purpose games/meeting space. The property has an enclosed outdoor garden and private wooded area to the front. Local services and transport links are within close walking distance to the service.

About the inspection

This was an unannounced inspection which took place on 04 and 05 March 2025. 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 registration.

In making our evaluations of the service we:

- spoke with four people using the service;
- spoke with ten staff and management;
- observed practice and daily life;
- reviewed documents;
- spoke with visiting professionals.

During our inspection year 2024-2025 we are inspecting against a focus area which looks at how regulated services use legislation and guidance to promote children's right to continuing care and how children and young people are being helped to understand what their right to continuing care means for them.

The provider of this service is a corporate parent, with statutory responsibilities to look after and accommodate children. This may mean that the duty to care for children and young people on an emergency basis, or with highly complex needs, is their highest safeguarding priority.

In these circumstances our expectations, focus on outcomes and evaluations remain identical to other providers. We may, however, provide some additional narrative in the body of the report to reflect the impact of these duties, should it be relevant to this particular service.

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Key messages

Children and young people were flourishing and safer as a result of living in Foresters House.

People were cared for with compassion nurture and respect.

Trauma responsive care created an opportunity for people to recover from past experiences.

Leaders were passionate and had an inspirational vision for the service.

The combined needs of young people were well considered through a careful matching process.

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 well do we support children and young people's rights and wellbeing?	5 - Very Good
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Further details on the particular areas inspected are provided at the end of this report.

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How well do we support children and young people's rights and wellbeing?

5 - Very Good

We found significant strengths in aspects of the care provided and how these supported positive outcomes for children and young people, therefore we evaluated this key question as very good.

Children and young people were flourishing in Foresters House, and they were safer because of their care there. They benefited from consistent, skilled, and attuned staff. The team were able to use the strong relationships they had built with the young people to identify and reduce risks. Young people's needs were well understood, and this combined with a flexible, emotionally attuned and responsive approach by staff, supported young people to navigate the risks they faced, build their resilience, and recover from their experiences.

Children and young people experienced therapeutic and stable care, and the use of restraint was very rare. Instead, compassionate, and containing relationships with young people were highly effective in supporting them during difficult times. Children and young people always had access to responsible adults outside the service. The team were responsive in recognising changing needs and pro-active in responding, and positive communication with their multi-agency partners ensured people worked effectively together. Children and young people were engaged in their care in a way that was reflective of their age and stage.

Children and young people's connections to family, friends and the community were championed and carefully considered. The safe, containing relationships with their key people were supporting them to navigate difficult life events.

Some young people in Foresters were thriving in education. They received individually tailored support to participate fully in learning and maximise attainment and attendance. When access to formal learning proved difficult, the team advocated for what was best for their children and supported learning and achievement in less formal ways.

Young people had fun and the respectful care they experienced was reflected in the warm and homely environment they lived in. They were involved in all decisions about house life and were supported to engage in their care and the decisions affecting them.

High quality personal plans reflected the individual needs and wishes of young people, and underpinned the outcome focused, trauma informed and compassionate care that young people experienced.

Leaders ensured the culture was supportive and empowering. The managers modelled consistently high standards of practice and successfully championed the best possible outcomes for children and young people. There had been a concerted effort to embed reflective practice and develop the team and this had a positive impact on the outcomes for children and young people.

External managers were clear about their roles and responsibilities and effectively performed these. They played a key role in monitoring the quality of children and young people's experiences, safeguarding and improving outcomes.

Young people's transitions were minimised because of very careful matching decisions, and this supported the house to feel settled, and allowed children and young people to grow together. Leaders were clear about their roles and responsibilities and ensured that the decisions for young people to move into Foresters had a

Inspection report

positive impact on the individual young people and also took into account the needs and rights of the other young people living there.

Children and young people's needs were effectively met as the sensitively considered approach to staffing ensured they were supported by the right staff with the right skills. This dynamic approach was driven by leaders who understood that children needed the adults to constantly adapt to get it right for them.

Passionate leadership, self-evaluation and improvement activities drove forward how the service was being delivered. This was centred around the aspiration for all children and young people to achieve the best possible outcomes and included a demonstrable and enduring commitment to staying in the service into adulthood.

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 well do we support children and young people's rights and wellbeing?	5 - Very Good
7.1 Children and young people are safe, feel loved and get the most out of life	5 - Very Good
7.2 Leaders and staff have the capacity and resources to meet and champion children and young people's needs and rights	5 - Very Good

Inspection report

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Care Inspectorate
Compass House
11 Riverside Drive
Dundee
DD1 4NY

enquiries@careinspectorate.com

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REPORT TO: SCRUTINY COMMITTEE – 25TH JUNE, 2025

REPORT NUMBER – 208-2025

25th June 2025

Report by Area Commander Bryan Todd, Local Senior Officer,
Scottish Fire and Rescue Service

SUBJECT: FIRE AND RESCUE QUARTERLY PERFORMANCE REPORT
1st January TO 31st March 2025

Abstract

The Report contains performance information relating to the fourth quarter (January 1st – March 31st) of 2024-2025 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 Bryan Todd
Local Senior Officer
Perth & Kinross, Angus and Dundee
Scottish Fire and Rescue Service
Blackness Road
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: 2024-25

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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 2024/25, 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.




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PERFORMANCE SUMMARY

The table below provides a summary of 2024/25 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 – 56 Incidents YTD – 166 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 – 8 YTD – 36 Annual Target – below 30</p>
<p>HI 4 Non-Domestic Building Fires</p>  <p>Q4 – 9 Incidents YTD – 27 Incidents Annual Target – below 37</p>	<p>HI 5 Fatal Casualties in Non-Domestic Building Fires</p>  <p>Q4 – 0 YTD – 0 Annual Target – 0</p>	<p>HI 6 Non-Fatal Casualties in Non-Domestic Building Fires</p>  <p>Q4 – 0 YTD – 0 Annual Target – below 2</p>
<p>HI 7 Road Traffic Collision (RTC) Incidents</p>  <p>Q4 – 13 Incidents YTD – 44 Incidents Annual Target – below 41</p>	<p>HI 8 Fatal RTC Casualties</p>  <p>Q4 – 0 YTD – 0 Annual Target – 0</p>	<p>HI 9 Non-Fatal RTC Casualties</p>  <p>Q4 - 7 YTD - 20 Annual Target – below 19</p>
<p>HI 10 Unwanted Fire Alarm Signals</p>  <p>Q4 – 158 Incidents YTD – 702 Incidents Annual Target – below 1176</p>	<p>HI 11 Deliberate Primary Fires</p>  <p>Q4 – 34 incidents YTD - 128 Incidents Annual Target – below 63</p>	<p>HI 12 Deliberate Secondary Fires</p>  <p>Q4 – 191 Incidents YTD - 710 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 2024/25:

Priority 1 - Improving fire safety in the home

Despite a slight increase in the Q4 incidents accidental dwelling fires remain below the yearly figures set. Reporting zero fire deaths for the year but again a slight increase in the reported numbers of non-fatal casualties taking us above the target set. Only three casualties were removed to hospital for precautionary checks. Fire damage was classified as either none or up to 5 meters (the lowest category) with most incidents being cooking related requiring limited firefighting action by crews.

Priority 2 - Improving fire safety and resilience in the business community

There were no trends across the nine incidents reported in Q4 with two larger incidents being the explosion at the Electrical sub station in North Lindsey St and the fire within Sunnys Restaurant - Carlton Hotel. No casualties reported for the quarter or the year.

Priority 3 - Minimising the impact of unintentional harm

Despite the rise in incident numbers Fire Crews were only required to make the scene safe at ten of the thirteen incidents in Q4. Only one accident required crews to extricate the occupant who was removed to hospital for suspected back/neck injuries. Reporting zero fatal casualties and seven non-fatal. Six of the seven casualties were treated at hospital for slight injuries indicating slow speed, low impact collisions.

Priority 4 - Reducing unwanted fire alarm signals

Out of the 158 UFAS incidents 116 of these were in the Westend of Dundee. This follows the trend of University Halls of residence and Ninewells hospital having the highest number of false alarms. A full breakdown of the top five property types and causation are displayed on page 15 of this report.

Priority 5 - Reducing deliberate fires

Deliberate fires in Dundee continue to be an issue despite the educational work of Dundee CAT, operational crews and partners. There has been a reduction across deliberate fires in buildings and other primary property, but this is countered by the significant rise in vehicle fires in the city with these accounting for more than 50% of the incidents. Secondary fires continue to be a particular problem across the north of the city and Strathmartine wards in March with wheelie bins and grassland fires being the bulk of incidents.

Priority 6 - Effective risk management and operational preparedness

Fire Fighters across the city continue to develop skills and gather risk information alongside prevention and education activities building positive relationships with partners and our young people with an ambition of driving down incidents and making the communities of Dundee safer places to live and work.

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)

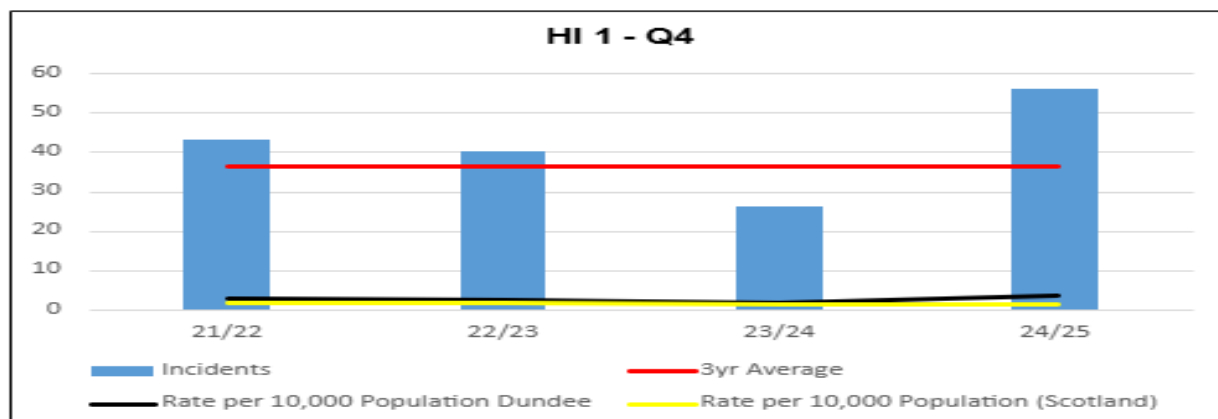


Table 1: Year to Date Performance

	21/22	22/23	23/24	24/25	YTD	Annual Target
HI 1: ADF's	158	166	139	166	Green	Below 175

HI 2 - ADF Fatal Casualties & HI 3 - ADF Non-Fatal Casualties

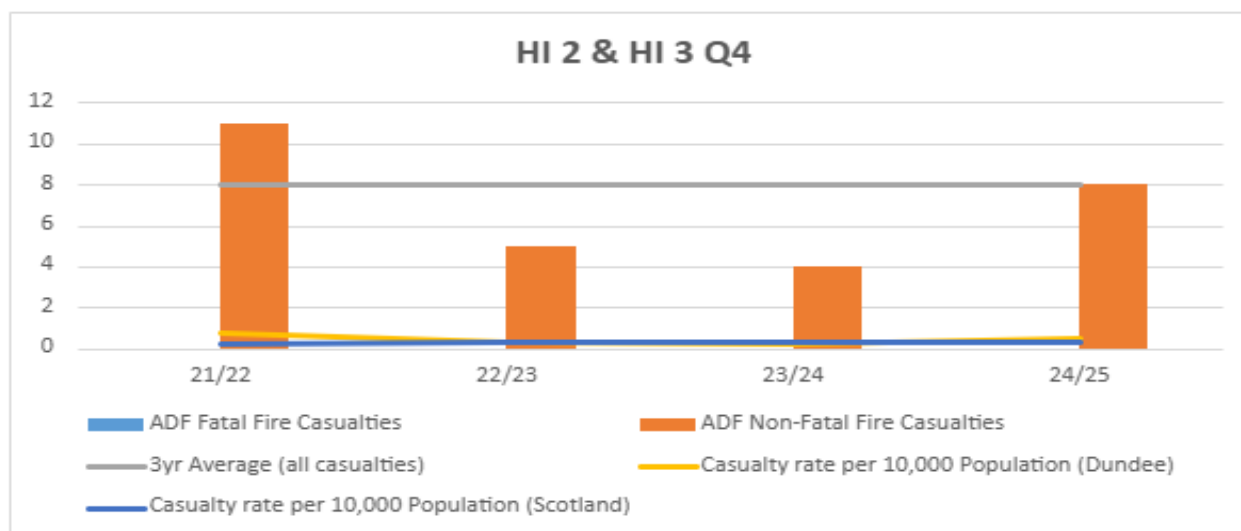


Table 2: Year to Date Performance

	21/22	22/23	23/24	24/25	YTD	Annual Target
HI 2: ADF Fatal Casualties	1	2	0	0	Green	0
HI 3: ADF Non-Fatal Casualties	35	21	12	36	Red	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 and operational crews continue to fully engage with the communities we serve by engaging in targeted home fire safety visits. CAT and partner agencies have carried out joint HFSV, these have been done to provide the best support possible tailored for the occupier. Partners include social work, district nurses and housing association with seven joint visits completed this quarter. SFRS has changed its referral procedures during Q4, launching a new data sharing framework, CAT have carried out engagement work with partners providing information on how to sign up for this process, allowing partners to continue to refer appropriate individuals for HFSV. 39 Post Domestic Incident Responses were carried out within Dundee City giving guidance and reassurance following incidents within the home. CAT has recontacted every ward in Dundee regarding LCPP meetings and attended 3 (Strathmartine, Lochee, East End) to gain a better understanding of the issues and concerns in each area to enable a focus on community needs.

PRIORITY 2 – IMPROVING FIRE SAFETY AND RESILIENCE IN THE BUSINESS COMMUNITY

HI 4 – Non-Domestic Building Fires

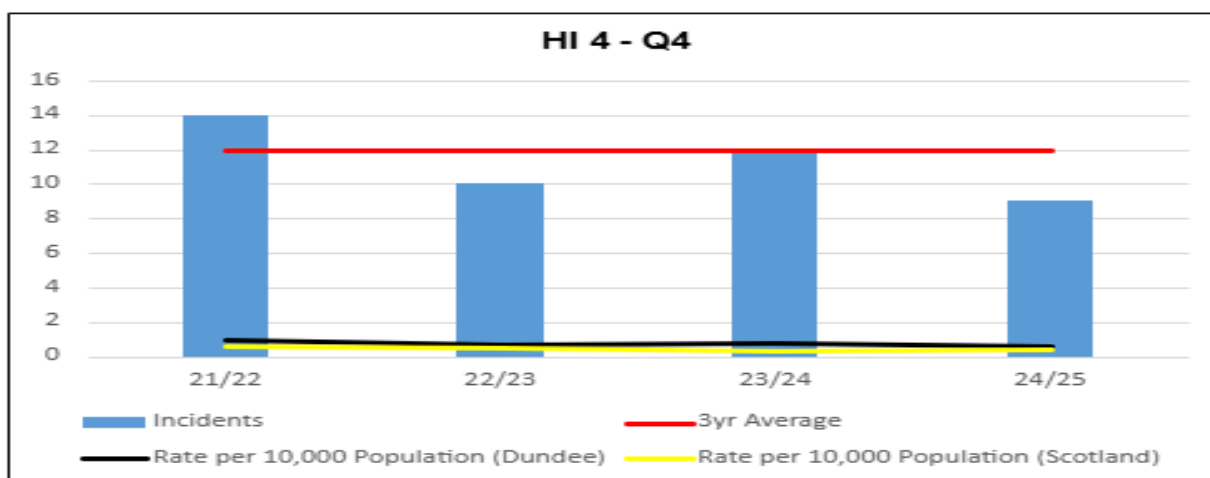


Table 3: Year to Date Performance

	21/22	22/23	23/24	24/25	YTD	Annual Target
HI 4: Non-Domestic Building Fires	44	39	34	27	Green	Below 37

HI 5 – Fatal Fire Casualties in Non-Domestic Buildings & HI 6 – Non-Fatal Fire Casualties in Non-Domestic Buildings

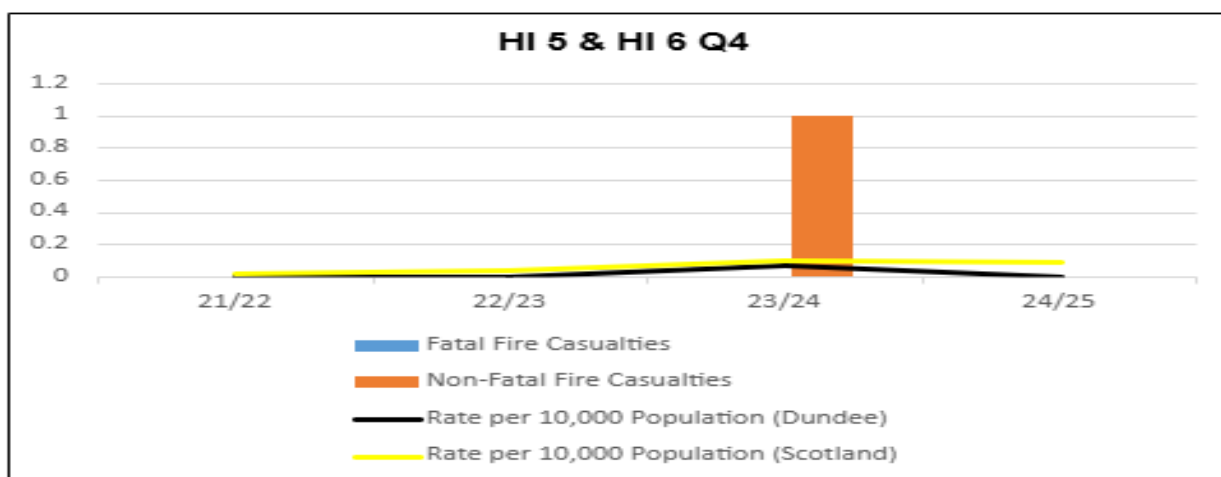


Table 4: Year to Date Performance

	21/22	22/23	23/24	24/25	YTD		Annual Target
HI 5: Fatal Fire Casualties	0	0	1	0	Green		0
HI 6: Non-Fatal Fire Casualties	1	1	1	0	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

Our dedicated Fire Safety Enforcement Officers continue to audit relevant premises that fall within the scope of the Fire (Scotland) Act 2005 to ensure compliance with their statutory responsibilities.

The target set for the year is 366 fire safety audits. During Q4 a total of 77 premises that fall within the scope of the Act were audited. The breakdown of these are as follows: 41 HMOs; 17 Care Homes; 12 hospital buildings; 1 self-catering premises; 1 prison.

To provide support and guidance following an event Post Fire Audits were carried out in 1 Factory; 1 dental surgery; 1 school; 1 shop; 1 licensed premises.

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.

One Fire Engineering consultation was completed, along with nine consultations including short term lets, childminder applications, and complaints and concerns. 25 specific visits including 16 high rise inspections, HMO visits, and complaints and concerns.

PRIORITY 3 – MINIMISING THE IMPACT OF UNINTENTIONAL HARM

HI 7 – Road Traffic Collision (RTC) Incidents

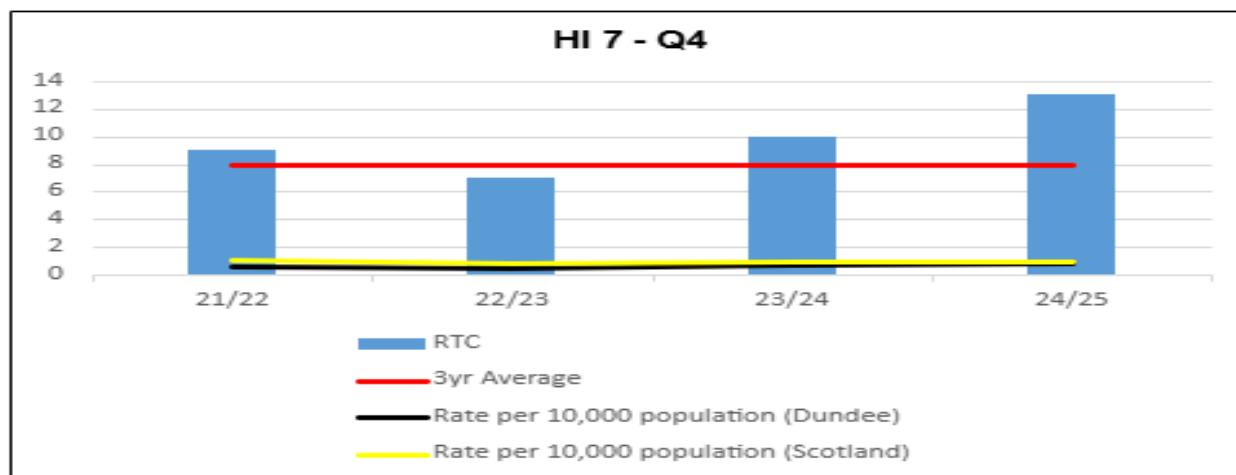


Table 5: Year to Date Performance

	21/22	22/23	23/24	24/25	YTD	Annual Target
HI 7: RTC Incidents	44	47	40	44	Amber	Below 41

HI 8 – Fatal RTC Casualties & HI 9 – Non-Fatal RTC Casualties

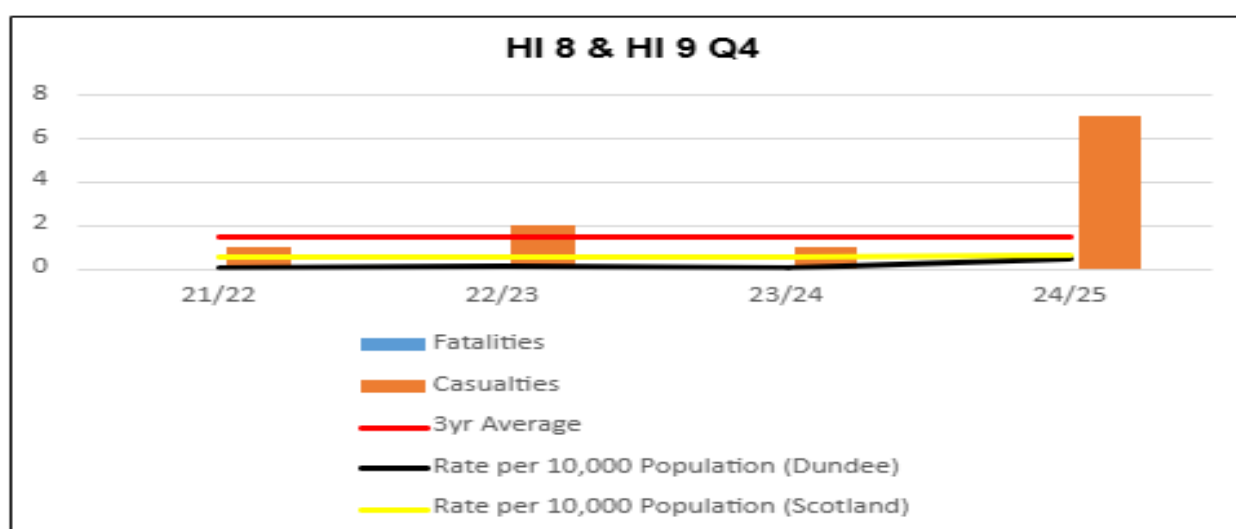


Table 6: Year to Date Performance

	21/22	22/23	23/24	24/25	YTD	Annual Target
HI 8: Fatal RTC Casualties	0	0	1	0	Green	0
HI 9: Non-Fatal RTC Casualties	21	20	9	20	Amber	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

Both operational crews and Community action teams have been working with internal and external partners (Police Scotland and Anti-Social Behaviour Teams at DCC) to drive down incidents of this type.

Throughout Q4 Community Safety Advocates carried out prevention work for unintentional harm involving RTCs by delivering pop up road safety talks. 3 different dates at Gardyne College and once in Asda Kirkton.

Fire-related antisocial behaviour places a significant demand on the resources of the Scottish Fire and Rescue Service (SFRS), other public services and communities. These acts include deliberate Fire setting, malicious actuation of fire alarm systems, hoax calls, hydrant abuse and attacks on personnel. The SFRS will work in partnership to deliver Fire Safety Support and Education (FSSE). Through a programme of targeted interventions, FSSE will offer a flexible approach to assist in the education of those 18 and under who demonstrate an unsafe or concerning interest in fire. A schedule of educational events is being shared to allow schools to programme term time for prevention educational activities with CAT and partners.

PRIORITY 4 – REDUCING UNWANTED FIRE ALARM SYSTEMS

HI10 – Unwanted Fire Alarm Signals (UFAS)

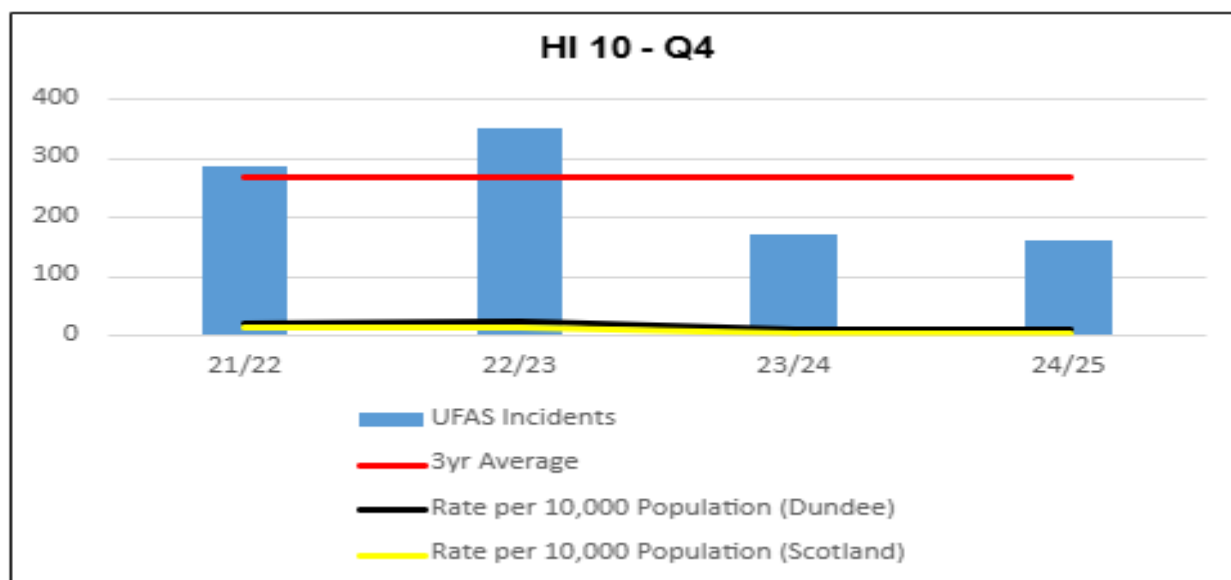


Table 7: Year to Date Performance

	21/22	22/23	23/24	24/25	YTD	Annual Target
HI 10: UFAS Incidents	1141	1332	876	702	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

UFAS is now stabilising following the UFAS reduction strategy implementation in July 2023. In Q4 we were called out to 158 UFAS incidents in the city of Dundee compared to 170 in the same quarter last year. For the year we attended 702 incidents compared to 877 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	61
Hospitals/Medical Care	37
Residential – Nurse/Doctors accommodation	11
Other Residential – Nursing homes	8
Residential Home – Other	8

Of the 158 incidents 116 occurred in the West End putting additional demands 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 have been having 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

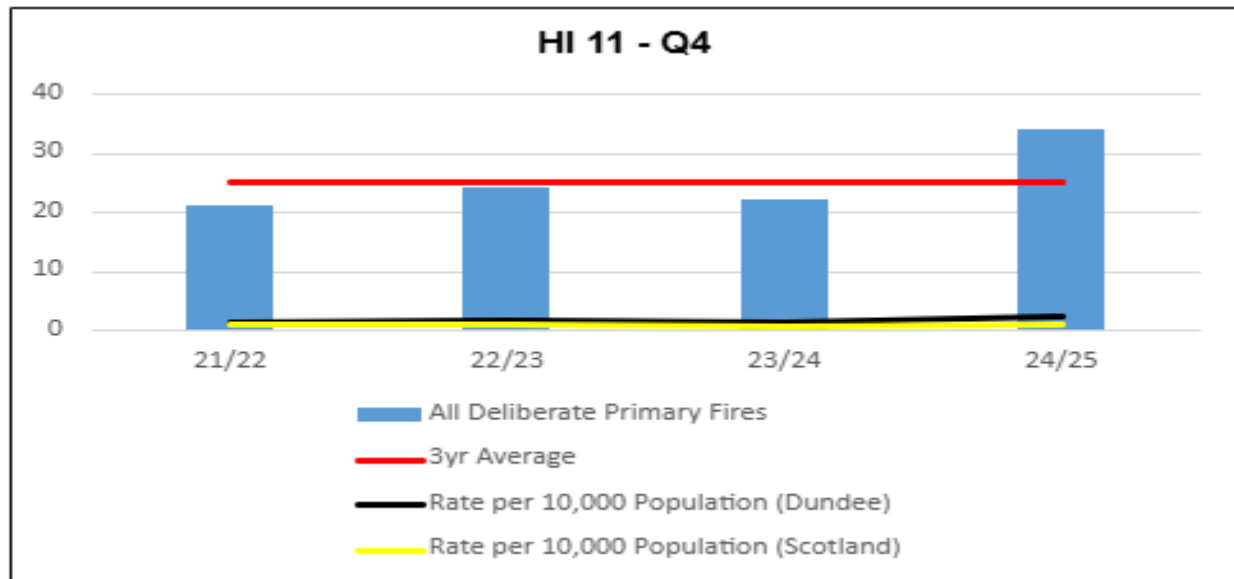


Table 8: Year to Date Performance

	21/22	22/23	23/24	24/25	YTD	Annual Target
HI 11: Deliberate Primary Fires	109	126	143	128	Red	Below 63

HI 12 – Deliberate Secondary Fires

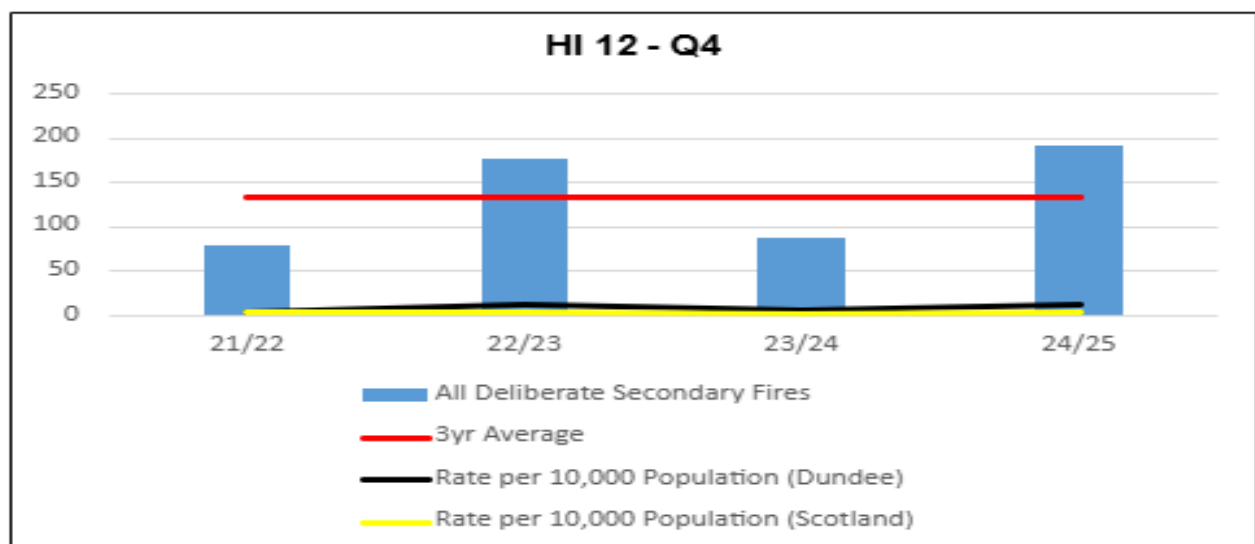


Table 9: Year to Date Performance

	21/22	22/23	23/24	24/25	YTD	Annual Target
HI 12: Deliberate Secondary Fires	682	692	519	710	Red	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

Both operational crews and Community action teams (CAT) have been working with internal and external partners (Police Scotland and Anti-Social Behaviour Teams at DCC) to drive down incidents of this type. Local Area Liaison Officer (LALO) continues to monitor fire related incidents and identify any trends; this allows for targeted prevention work to be carried out. This is delivered through various methods including school talks, practical sessions or leaflet drops. CAT have also assisted partners in a drive to engage with fuel retailers around challenging persons looking to purchase petrol in containers where there is suspicion around the intended use of that fuel, particularly deliberate vehicle fires.

The LALO has recontacted FRASB team within DCC and hopes to arrange a meeting in early Q1 25/26 year.

Dundee CAT ran various programmes for youth engagement in Q4 including work experience, weekly sessions with targeted groups and a school's competition. The final competition day will be held on the 30th of May at Blackness Road Community Fire Station. By carrying these activities out, it allows SFRS to build positive relationships with children and young persons within Dundee, hopefully reducing deliberate fires.

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 2024/25, we delivered our quarterly training commitment to operational firefighters, whereby we trained and confirmed their preparedness to deal with:

- | | |
|-------------------------------------|--------------------------|
| • Water Awareness | • Silos |
| • RTC – Vehicle Technology | • Safe Working at Height |
| • Casualty Care – Airway management | • HAZMAT |

Advanced modules

- Collapsed Structures
- Case Study – George iv Bridge Fire
- Gas Tight Suits
- Decontamination procedures

Gathering and updating operational intelligence

New SFRS Standard form for sharing site specific risk information across partners and internally to highlight hazards and mitigate risks.

Specialist Rescue

Firefighters from MacAlpine Road joined PKAD colleagues at Perth Training Centre between the 24th to 28th February on a Heavy Rescue Operator course. This course equips our firefighters with the skills and knowledge required to prepare for and effectively respond to transport incidents involving multiple vehicles, larger vehicles (LGV/HGV, Buses, trains etc..) and other incidents that require this specialist skill. Further courses are planned for the remaining Firefighters at MacAlpine Road over the course of 2025.

Assessment of Incident Command Competence (AICC):

Instructors and Station Commander assessors ran an AICC course to develop and assess the potential of Firefighters looking for promotion to progress to the supervisory role of Crew Commander.

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APPENDIX 1: COMMUNITY SAFETY ENGAGEMENT & PARTNERSHIP WORKING

Community Safety Advocates are now linked into the seasonal community safety calendar to ensure thematic safety messages and events are co-ordinated across the city.

CAT supported and attended events for Electrical fire safety week – Delivering safety advice to various stakeholders and providing new electric blankets where appropriate.

CAT also supported No smoking day – Delivered safety advice to various stakeholders and worked in partnership with “Quit your way”

The Local Area Liaison Officer and a Community Fire Fighter attended an enhanced safeguarding input at SFRS HQ Cambuslang, this additional training and knowledge will benefit communities and people within Dundee.

Dundee CAT is running various programmes for youth engagement in Q4 including work experience, weekly sessions with targeted groups and a school's competition.



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APPENDIX 2: NOTABLE INCIDENTS & TRAINING EVENTS

Sunnys Restaurant – Carlton House Hotel

Crews from across Dundee attended a Level 2 Incident at 2 Dalgleish Road at 0340 on the 15th of March.

Initial crews were met with a well-developed fire in the single-story restaurant kitchen to the rear of the three-story hotel, residents had started to evacuate as the fire alarm system had activated but with no on-site duty manager it was impossible to determine if all persons were accounted for without searching the entire building.

The initial Incident Commander (IC) made pumps 4 for a person's reported incident as it was clear the entire building would require to be searched simultaneously to the firefighting required within the attached restaurant to the rear of the hotel.

The incident was then escalated to a level 2 incident (6 Fire Appliances) with an assistance message for an Aerial Appliance to attend also sent with a Station Commander then taking charge as IC.

Firefighting crews worked hard to both aggressively attack the well-developed fire whilst crews with breathing apparatus and thermal imaging cameras were deployed into the hotel on a search and rescue brief supported by a dedicated search co-ordinator to ensure all rooms within the building were searched and cleared.

The aerial appliance was put to work on arrival and completed aggressive cutting away to prevent fire spread from the restaurant extension to the hotels main building.

Working with partners from Police Scotland, Scottish Ambulance service and Dundee City council this very challenging incident was brought to a safe conclusion and residents relocated to a place of safety.

There was extensive fire damage to the kitchen of the restaurant which had breached into the main building through the opening to the ground floor restaurant, the quick actions of the first attending appliances undoubtedly prevented this fire spreading into the main building and causing more damage and risk to the residents.

Fire investigation teams have conducted a joint investigation into the cause with colleagues from Police Scotland.



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Dundee City Council
Dundee City Council Scrutiny Committee
Report No 209-2025

DUNDEE LOCAL POLICING AREA

QUARTERLY POLICE REPORT

1st January 2025 – 31st March 2025

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:

- Protect vulnerable people from harm

- Support victims of crime and prevent re-victimisation
- Address violence through preventative and enforcement measure
- Deal with disorder and antisocial behaviour
- Tackle acquisitive crime and support victims
- Make our roads safer
- Vehicle Fire-raising - Update

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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APPENDIX



Dundee City Council Scrutiny and Audit Committee
Quarter 4 ending 31 March 2025

OFFICIAL

Contents

Introduction and Overview of Local Policing Priorities

Police Scotland's strategic objectives

Dundee City Local Policing Plan 2023-2026

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 measure
- Deal with disorder and antisocial behaviour
- Tackle acquisitive crime and support victims
- Make our roads safer
- Vehicle Fire-raising - Update

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 1st January 2025 to 31st March 2025.

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 service 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?



**POLICE
SCOTLAND**
Keeping people safe
POILEAS ALBA

Plan On a Page - Dundee Local Policing Plan 2023-2026

Our Vision Policing for a safe, protected and resilient **Scotland**
Our Purpose Improve the safety and wellbeing of people, places and communities in **Scotland**
Our Values Fairness Integrity Respect Human Rights

PUBLIC HEALTH

Local Policing Priorities

Drug harm and Drug
supply

Violence

Anti social behaviour

Acquisitive Crime

Road Safety

Public Protection

Local Policing Objectives

Reduce the stigma and harm of drug use

Target those involved in drugs supply

Protect vulnerable people from harm

Work collaboratively to improve the
support and outcomes for those in crisis

Address violence through preventative and
enforcement measures

Deal with disorder and antisocial behaviour

Tackle acquisitive crime and support
victims

Support victims of crime and prevent re-
victimisation

Make our roads safer through prevention,
education and enforcement

Police Scotland Strategic Outcomes

Threats to public safety and wellbeing are resolved by a
proactive and responsive police service

The needs of local communities are addressed through
effective service delivery

The public, communities and
partners 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

PREVENTION & EARLY INTERVENTION

PERSON CENTRED APPROACH

PARTNERSHIPS

OFFICIAL

**Quarter 4 –
Performance on a
Page**

	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	1714	1628	1794.2	5.3	-4.5	31.5	28.9	35.2	2.6	-3.7
ASB Incidents	11909	11541	13467	3.2	-14.2					
Violence										
Robbery	115	155	147.8	-25.8	-22.2	67.0	65.2	70.8	1.8	-3.8
Serious Assault	110	131	142.8	-16.03	-23.0	75.5	72.5	74.9	2.9	0.5
Common Assault (excl Emergency Workers)	1895	1862	2001.2	1.77	-5.3	65.8	66.3	64.1	-0.5	1.7
Public Protection										
Overall Group 2	528	516	574.4	2.3	-8.1	53.4	64.1	60.0	-10.7	-6.6
Rape	98	106	112.2	-7.54	-12.7	59.2	65.1	62.9	-5.9	-3.7
Domestic Abuse	1707	1699		0.47		66.0				
Road Safety										
Speeding offences	227	171	671.4	32.74	-66.2	99.6	100.6	100.0	-1.0	-0.5
Drink / Drug Driving	244	183	257.4	33.3	-5.2	97.1	100.0	95.7	-2.9	1.4
Acquisitive Crime										
HBs	354	353	429.0	0.3	-17.5	41.8	35.4	31.7	6.4	10.1
Motor Vehicle Crime	648	882	739.2	-26.5	-12.3	28.4	23.4	27.2	5.0	1.2
Fraud	594	659	577.4	-9.86	2.9	17.8	15.0	20.0	2.8	-2.1
Shoplifting	1896	2177	1418.2	-12.9	33.7	40.8	39.1	45.9	1.7	-5.1

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.

Counting rules for Domestic Abuse have changed and as such a wider comparison would be inaccurate.

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- **Local Priority/Activity - Protect vulnerable people from harm**

The Partners Intelligence Portal is a secure and confidential electronic system, developed by Police Scotland to enable partner agencies to share important information they receive whilst working. The portal provides capable partners with the means to securely and discreetly submit key information, whilst maintaining safeguards which protect the source of the information. As part of the continued commitment and drive to improve, focus remains in place to raise awareness and expand the use of the Portal with awareness inputs and training delivered across the quarter to representatives from Hope Point and Hillcrest Futures, with further inputs scheduled for Q1 with a wide range of statutory and 3rd sector services.

Over the quarter, partnerships officers have remained committed to raising the awareness of County Lines and Cuckooing with training delivered to the team at Hillcrest Housing and further inputs scheduled for Hillcrest Futures and the Strive Team, developing a greater understanding of how to recognise and report signs.

There is ongoing engagement with Social Bite in relation to proposed Recovery Village in Dundee with site visit undertaken and continued planning around proposed public engagement and discussion held with the Director of Public Health regarding development of Drug Trend Escalation process.

During Q4, Downfield Community Policing Team (CPT) have worked closely with Operation Argonite, (our proactive investigations team), to develop intelligence and complete enforcement in relation to local level drug dealing. This enforcement action has resulted in the recovery of Class A controlled drugs and a female being arrested, cautioned and charged and reported to COPFS. This work has also provided opportunities to signpost drug users to support services.

We have worked closely with partners in the launch of **Operation Begonia**, which is designed to protect those vulnerable women forced into street prostitution through criminalising those who intend on purchasing sex. Activity is centred around high visibility vehicle and foot patrols, supported by plainclothes patrols. This also includes linking in with gendered services partners and submitting referrals in order to access support. A further, fuller update will follow at next Quarter's Scrutiny.

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- **Local Priority/Activity - Support victims of crime and prevent re-victimisation**

Tackling violence and supporting victims has been a priority for our community teams, achieved through a focus on hot-spot locations, domestic offenders, priority nominals and outstanding apprehension warrants linked to violent offences.

- 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.
- Downfield CPT complete ongoing reviews of Category A Apprehension Warrants linked to violence in the locality. This ensures offenders are arrested quickly, reducing opportunities for further offending. During this quarter, numerous Cat A apprehension warrants linked to violent offences have been enforced locally.
- Focused proactive patrols in hot spot areas known for violent crime, utilising stop search powers where applicable.

Longhaugh Community Officer, PC Fotheringham, has attended a Youth Diversionary Meeting with CLD workers, planning for upcoming events and diversionary work in Broughty Ferry over the upcoming summer period. Work is ongoing to ensure diversionary activities are in place for the summer months and the increase in people attending in the area to utilise the beach, as we are conscious that Broughty Ferry can become a focus for youth related disorder.

LCPT attended at a local Bield Sheltered Housing to provide crime prevention and safety advice.

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- **Local Priority/Activity - Address violence through preventative and enforcement measures.**

Introduction

Tackling violent crime is part of Police Scotland's focus in ensuring the safety and wellbeing of our communities. This report provides a detailed breakdown of the levels of violent crime recorded and investigated within the Dundee local authority area during the current reporting period, whilst exploring the current trends and perpetuating factors which are central to the commission of these crimes.

The report will 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 diverse communities and deliver a sense of public safety.

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 Abuse 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 lead 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.

Senior managers meet each day to discuss incidents of note and assign each case to the appropriate department to review and investigate.

Statistical Analysis and Crime Management

Tayside Division Community Analysts produce a monthly 'Violent Crime Report' which allows senior officers to analyse 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.

Our 'crime management' department ensures that each crime is properly recorded and that a robust professional investigation is delivered. Line managers across local policing, CID and PPU routinely assess crimes under investigation to ensure that these investigations are being progressed at pace and that vital safeguarding for victims is in place.

Through this combination of strong governance, statistical analysis and careful tasking we focus our resources effectively to maximise detection rates, limit repeat offending and prioritise crime prevention activity.

Murder

There have been no murders during the reporting period.

Attempted Murder

There have been six attempted murders in Dundee, which is a slight rise from the five reported during the previous reporting period.

All the incidents were investigated by CID. None of the offences are connected and all have been detected.

Vehicles were used as weapons in two of these offences and were intentionally driven at victims.

In a further two of these crimes Police officers were the victims. On one occasion the offender attempted to stab an officer to the chest whilst being arrested however thankfully body armour was not breached and no injury caused.

In a further incident, a male discharged a crossbow towards officers who were outside his address during a siege. Thankfully, the bolts missed, and no injury was caused to either police officers or any members of the public. The male was later arrested and remanded in custody.

Serious Assault

There have been 30 Serious Assaults recorded during Q4 in Dundee. This is an increase from the twenty-five reported during the previous quarter but a decrease from the forty-two reported within the corresponding period last year.

Twenty of these crimes were detected giving a current detection rate of 66.3%. A number of these investigations are ongoing with positive lines of investigation being pursued such as identified suspects and forensic examinations pending.

Serious assault and violent crime are overseen by CID. A Detective Sergeant will review circumstances and have a footprint on the crime if CID do not have ownership. The Detective Inspector responsible for the CID in the Local Policing Area will ensure undetected crimes of this nature are subject to regular scrutiny / review to ensure all investigative opportunities are identified and progressed in a timeous manner.

The definition of a serious assault ranges from any injury which requires medical closure technique i.e. stitches or glue to broken bones and internal injuries. Therefore, severity of injuries within this category can range from facial injuries requiring minimal closure techniques sustained from a single punch to broken bones or serious lacerations sustained during prolonged attacks where weapons are used.

From analysis of these recorded assaults fourteen occurred within residential properties, three within licensed premises and the remainder in open space. Most of these incidents involved punching and kicking the victim to the head and body causing injury whilst eight involved the use of weapons such as knives and blunt objects.

Robbery

Crimes of Robbery, Assault and Robbery, and assaults with intent to Rob are recorded within this section. These crimes include any threat of violence or inference of any kind sufficient for incidents to be recorded.

These crimes are predominately investigated by Detective Officers supervised by a Detective Inspector. Crimes of this nature are a divisional priority, and a robbery toolkit has been developed to ensure consistency of investigative practice and provision of support to victims.

Within Q4, twenty-four robberies were reported, which is almost identical to the twenty-five reported during previous quarter, however significantly lower than the forty-two reported during the corresponding period the previous year.

Of these twenty-four offences, sixteen robberies were detected with a detection rate of 66.6%. Several investigations are ongoing with identified suspects and outstanding forensic analysis meaning it is anticipated this figure will rise.

Analysis revealed seven of these offences occurred in open space, twelve occurred in residential premises and the remaining offence took place upon public transport.

Further analysis identified in twenty of these offences physical violence such as punching and kicking was used to obtain property. In the remaining cases threats of violence and use of weapons were used.

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A review of the crime reports shows that in most cases the victim and suspect/accused were known to each other prior to the robbery and several investigations are still ongoing.

In many cases both will have addiction issues, and the crime is committed to fund addiction. This creates barriers to witness engagement which can be challenging as Police are then reliant on independent witnesses / additional sources of evidence to establish circumstances.

Looking forward into Quarter 1, Dundee LPA have now enacted an ongoing regime of dedicated violence reduction patrols, operating predominantly in the evenings, able to quickly respond to instances of public violence, to deter further offending and reassure the local community. These patrols can be easily flexed, depending on data driven demand or high-profile incidents.

During May 2025, patrols have taken place right across Dundee, with a particular focus on Lochee, Douglas, Kirkton, Fintry and Broughty Ferry.

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- **Local Priority/Activity - Deal with disorder and antisocial behaviour.**

Youth ASB

Our Community Policing Teams (CPTs) remain focused on delivering a multi-agency response to anti-social behaviour and have worked closely with ASBT, Community Safety Wardens (CSWs) and staff at premises within the Camperdown Leisure Park to target instances of anti-social behaviour and wilful fire-raising. This has led to the identification of young people involved and subsequent joint visits to their home address with the ASBT.

Work in this area remains ongoing and the following will be delivered over the coming weeks and months to detect and prevent further offending -

- Planned dedicated patrols by CPT and CSWs.
- Daily reviews of incidents and crimes to ensure all intelligence and investigative gathering opportunities are explored.
- Educational inputs at local schools to the identified age groups.
- If perpetrators are identified, referral through SFRS to their Support & Education programmes (FSSE).
- If there is criminality, perpetrators will be referred to Police Scotland Youth Justice Assessors for appropriate disposals.

Repeat Callers

The Dundee Partnerships team remain focused on tackling anti-social behaviour, driving a collaborative response with partner agencies including Housing, ASBT, Scottish Fire and Rescue Service and Trading Standards, with an overarching aim of reducing the impact on local communities.

During Q4, work has continued in relation to repeat callers, the majority of which relate to anti-social behaviour. Through collaboration with the ASBT, DCC Housing and private housing associations, many of the ongoing issues have been resolved either through early intervention or enforcement action. Early information sharing with partners has aided DCC ASBT obtaining anti-social behaviour orders providing additional protection for victims.

ASBOs

Currently there are 116 live ASBO's currently in place across Dundee with 13 breaches recorded across Q4, with ongoing multi-agency actions including:

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- Attendance at weekly meetings to discuss recurring ASB issues ensuring proportionate action is taken from a multi-agency perspective.
- Progression of joint visits where appropriate or required to ensure a co-ordinated approach.
- Support to the Quarterly MATAC relating to ASB to focus on emerging trends/ repeat locations and wider impacting ASB.
- Monitoring and reviewing incidents relating to ASB with relevant calls shared where appropriate in accordance with Data Protection Governance, to facilitate appropriate action such as tenancy & ASB warnings, ASBO progression and occasionally eviction proceedings.

During Q4, Partnerships Officers have engaged with partners and the wider public to raise awareness around Equality, Diversity and Inclusion (EDI) with examples including continued awareness sessions with Mears and residents at the Asylum Accommodation within Dundee to develop understanding around Scots Law and safeguarding, and engagement sessions with student support services at Dundee University.

Licensing

Between 1st January 2025 and 31st March 2025, the licensing team have processed 839 licence applications for the Dundee area. This included applications for occasional licenses to allow premises to have additional outdoor areas, grants and renewals for taxi operators/drivers. This also included renewals and grants of House of Multiple Occupancy and Short Term Lets.

35 recorded ASB incidents were at or in the immediate vicinity of licensed premises.

- There were 3 inspections carried out throughout Dundee, with no premises identified as problematic during this period.
- The licensing team have been promoting the 'Bystander' training throughout the city delivering training the premises.
- The Licencing team have also assisted at a number of significant events and have further plans over the summer.
- We have worked closely with LSOs in assisting in a new late-night venue opening.

The Licensing Team are continuing to deliver training to licenced premises in respect of keeping people safe, particularly during the night-time economy.

- **Local Priority/Activity - Tackle acquisitive crime and support victims.**

Acquisitive crime typically refers to theft by shoplifting, theft of and from motor vehicles, as well as theft by housebreaking.

Dundee LPA is supported by officers from the Partnerships, Interventions and Preventions unit (PIP), who carry out a daily review of local acquisitive crime, highlighting trends or crime series and identifying opportunities to publicize advice or signpost victims to support.

Within the divisional structure, there is a monthly Acquisitive Crime review, which reviews wider trends, both divisionally and nationally, identifying scope for collaborative working or specific intervention opportunities.

Housebreaking (Domestic Dwelling)

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 twenty-seven crimes recorded during the Q4 period, which is a decrease from the forty-two reported during the previous quarter but a slight increase from the twenty-four crimes recorded during the corresponding period in the previous year.

Approximately 45% of these crimes have been detected to date. Several enquiries are ongoing, with forensic results pending and positive lines of investigation being pursued, meaning this figure will likely rise.

Police Scotland continue to collaborate with partners in sharing preventative advice.

These crimes are overseen by a Divisional Acquisitive crime team within CID, which ensures that they will either be entirely investigated or reviewed and directed by Detective Officers, under supervision of a Detective Sergeant and Inspector.

This assists with cross border crime series, which are identified more quickly, maximising intelligence gathering or evidential opportunities in relation to stolen vehicles/property, providing a joined up investigative approach.

Fraud

164 crimes of fraud were recorded this quarter, which is a slight rise from the 146 crimes reported the previous quarter and the 155 recorded during the corresponding period last year.

Analysis of the crimes recorded in Q4 shows almost half of crimes occurred within the complainer's home address and have the 'cybercrime' tag indicating an 'online' element.

The challenge when dealing with online fraud is many of the perpetrators of these crimes are located out with the UK, proving an additional barrier to their identification and opportunities to bring to justice.

Over a third of the offences were committed in retail premises and involved fraudulent use of stolen bank cards.

About 17% of these offences were detected, however, due to the complex nature of fraud, enquiries are protracted and take a significant amount of time to complete, which will impact upon these figures.

Motor Vehicle Crime

Within the Q4 period, 160 crimes were recorded, which is a decrease from 172 crimes recorded the previous quarter and from the 168 recorded quarter four last year.

About 30% of these offences were detected however there are several crimes still under enquiry so further detections are possible.

As stated earlier an Acquisitive team is now responsible for investigating crimes series are now under line management of CID. This provides enhanced investigative ability and resources to address motor vehicle crime and work collaboratively with neighbouring divisions.

Partnerships officers continue to respond to ongoing and emerging trends relating to acquisitive crime including Theft HB's (domestic and commercial), frauds/scams, building site security and cybercrime releasing supporting messaging/ information and advice on all available platforms, further engaging with the community proactively as when required.

During Q4, a number of engagement opportunities with partners and the wider public relating to acquisitive crimes were identified as detailed:

Retail Crime:

Theft shopliftings remain a focus for Dundee officers, who can make increasing use of digital evidence gathering capability (DESC) to capture relevant CCTV, boosting solvency and ensuring best evidence is presented at court.

Nationally, Police Scotland has launched a new anti-shoplifting unit, the National Retail Crime Unit, which brings together officers with specialist knowledge and experience to act both as advisors to local policing areas, as well as a force multiplier to assist with specific initiatives.

Locally, a Day of action held in Dundee City Centre held on 28th March with activities focused on enforcement and crime prevention awareness, with youth diversionary activities supported by local partners and PSYV to drive engagement and in recognition of it's position as a shoplifting hot-spot, Lochee CPT carried out significant investigation into thefts from BP Kingsway West, identifying and reporting 7 adult offenders for over 70 shopliftings.

They were supported by our PIP officers, who conducted a crime survey at the site, along with sustained engagement with BP Garages national security manager, in order to make amendments to the layout of the store and improve knowledge of staff, with a view to deterring further offending.

Fraud/ Scams/ Sextortion:

- Sextortion awareness delivered through PSYV stand in the Overgate Shopping Centre.
- Online input to Students at Dundee University to raise awareness around financial harm and scam.
- Crime Prevention Stand delivered in February for Adult Support and Protection Day with partners including Trading Standards/ SFRS and NHS Adult Protection Team, with a number of positive engagements with staff and members of the public to raise awareness around financial harm, home and personal safety and risks recognising the risks of exploitation.
- Attendance at local community groups/ forums to deliver scam awareness sessions.

Housebreakings:

Continued liaison with the Community Safety Wardens in Dundee around domestic housebreakings, with follow up 'After Dark' leaflet drops arranged, and several home safety visits undertaken. Crime Prevention follow-ups carried out for commercial HBs with advice given through a specifically trained officer where required.

- **Local Priority/Activity - Make our roads safer.**

During the period under review the following initiatives were prioritised:

- National Seatbelt Campaign
- Commercial Vehicles Campaign
- Vulnerable Road Users Pedestrians & Older Drivers
- National Speeding Campaign

Dundee LPA has suffered no fatalities for the period under review.

Dundee LPA have had 20 persons seriously injured due to road traffic collisions over Q4

Road safety enforcement continues to be carried out as part of routine business by the Road Policing unit (RPU). Focused patrol work will be complemented using available technology and databases, intelligence target packages and specific tasking resulting from Local Tasking and Coordinating processes to tackle criminality on the road network.

Local policing and RPU officers have targeted driver behaviour in line with Force Objectives which we believe will have the greatest impact on casualty reduction and address community concerns. Enforcement activity has concentrated on the Fatal 5 which are Dangerous/Careless driving, drink/drug driving, speeding, seatbelt offences and use of mobile phones whilst driving.

Based on strategic assessment, several priority locations have been identified in Dundee which were subject to focused operational activity, including the A90 and A92.

The New Driver Scheme (NDS) continues to be successfully delivered in both the education and employment sectors across Tayside. The NDS is a presentation to raise awareness of road safety issues. The joint presentation, delivered by Police Scotland and SFRS provides a stark reminder of the individual responsibilities that the driver has, both for themselves and other road users.

Within Q4, as part of the vulnerable road users Pedestrian Safety Campaign, road policing officers, along with Community Policing Teams have attended at school exclusion zones to provide education and enforcement with drivers using pedestrian zones along with Community Policing Teams.

Operation Challenge

During Q3, Downfield and Longhaugh CPTs have remained committed to Operation Challenge, focusing on detecting and disrupting those involved in the anti-social, reckless, and criminal use of e-motorbikes and off-road motorbikes. This has included:

- Liaising with our Control Room and Response Sergeants to ensure there is robust and intrusive supervision of the response to these incidents – this will improve our recording, evidence and intelligence gathering.
- Identified a Single Point of Contact (SPOC) for Downfield and Longhaugh who are reviewing incidents daily – this will ensure any potential investigative leads are identified and progressed whether this be by the CPT or Response Teams.
- Liaised with partners in Education, Community Social Work and Anti-Social Behaviour Teams requesting they submit any intelligence through the portal – this will improve our intelligence led approach.
- Undertaking pro-active operations as part of our day-to-day business, which has included the incorporation of new tactics, such as the use of drones, to improve our approach to this problem.

Since the beginning of March 2025, three of these vehicles have been seized and nine individuals cautioned and charged and reported to the Youth Justice Assessor, Scottish Children's Reporter Administration or Crown Procurator Fiscal Service. Downfield Community team also completed the seizure of two unregistered off-road motor bikes from the Kirkton area. Both riders will be charged for Road Traffic offences. There are also several live investigations with positive lines of enquiries.

OFFICIAL

Speeding

Following concerns from members of the public regarding speeding vehicles on Dalmahoy Drive, Downfield CPT are in the process of undertaking a speeding initiative over a six-week period to positively impact road safety at this location.

OFFICIAL

OFFICIAL

Vehicle fire-raising – Update:

Fire-raising to vehicles continue to be a notable issue across Dundee and one we are very much alive to.

During Q4, there were a total of 25 crimes of this type recorded, 10 less than during Q3. 7 of these offences have been subsequently solved and reported. The biggest single cause remains criminal disputes, most of which are investigated by detective officers, supported by specialist resources.

We remain fortunate that no victim or member of the public has been injured because of these offences, which are likely utilised to send a powerful visual message to the intended target, without putting the offender in harms way.

In terms of prevention, our PIP team, in tandem with colleagues at SFRS have visited every garage forecourt across Dundee, reminding owners of their responsibilities around the sale of fuel. Community Wardens have also supported us with patrols in the relevant area, following a report of vehicle fire-raising.

END

OFFICIAL

REPORT TO: SCRUTINY COMMITTEE - 25 JUNE 2025

REPORT ON: INTERNAL AUDIT REPORTS

REPORT BY: CHIEF INTERNAL AUDITOR

REPORT NO: 178-2025

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
User Access Management – Northgate Citizens Access	Substantial Assurance
Microsoft Office 365	Limited Assurance
Risk Management	Substantial Assurance
Insurance	Substantial Assurance
Payroll – Changes in Circumstances	Substantial Assurance
Civica CX – Rent Accounting Module	Substantial Assurance

- 4.3. Internal audit recommendations are categorised as either relating to the design of the control system (Design) or compliance with the operation of the controls (Operational).

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

4 JUNE 2025

(i) INTERNAL AUDIT REPORT 2024/06

Client	Corporate Services – Customer Services and IT
Subject	User Access Management – Northgate Citizens Access

Executive Summary**Conclusion****Substantial Assurance**

Overall, our audit work identified that user access management of Citizens Access - Revenues (CA-R) was subject to adequate levels of control. The system has been relatively recently implemented and there has been low turnover of users since early 2024.

We have set out, below, areas where controls could be enhanced. There are comprehensive manuals provided by Northgate which cover the vast majority of user and system administration actions. There may be merit in extending this documentation to include a formally documented procedure for new starts, movers and leavers.

A review of Revenues & Benefits staff user access should be performed. A wider review of systems user access was performed in autumn 2024, but a review of CA-R access was excluded from this due to the system only being live for six months. In addition, there should be more frequent review of accounts with privileged access in line with leading practice.

The Council would benefit from gaining clarity on responsibilities for monitoring of the system for performance as well as anomalous internal and external activity. This review should be led by the Systems Team. Once clarification is obtained, the Council should receive assurances and reports from Northgate to confirm that they are performing this monitoring.

Background

User access management is recognised as one of the key information security controls for the Council in protecting the confidentiality, integrity and availability of information. User access management is used to enable and / or restrict access to individuals to read or amend information.

The Council has introduced a Citizens Access portal within the Northgate system. This provides citizens with the ability to view and update certain information such as updating address or household information. It is vital that there are appropriate controls in place to ensure that user access is validated and there are secure mechanisms for updating information.

Scope

Our review examined the user account and access management controls in place within the Council that ensure the confidentiality, integrity and availability of the Citizens Access data. The review also considered the adequacy of user access controls.

Objectives

		Action Priority			
		C	H	M	L
1. There are adequate system administration and user procedures in place.	Comprehensive Assurance	-	-	-	-
2. There is effective user account management which ensures only authorised users have access.	Substantial Assurance	-	-	-	1
3. User access levels are appropriate and ensure adequate segregation of duties in relation to the administration and operation of the system.	Substantial Assurance	-	-	1	-
4. There are appropriate audit facilities within the system to allow effective and regular monitoring of the application.	Limited Assurance	-	-	1	-
TOTAL		-	-	2	1

Nature of Recommendations

All of the three recommendations made relate to issues identified with the design of existing controls and represent instances in which the control framework requires revision to adequately address risks.

Key Findings

We have identified the following areas for improvement:

- There is no documentation setting out who has authority to approve and submit Northgate joiners, movers, and leavers requests.
- User access reviews need improvement. The current process which is followed for the reviews of the Northgate system could be improved.
- There is a need for the Systems Team to confirm that there is sufficient monitoring performed by Northgate of the internal and external access to the CA-R system.

Impact on Risk Register

The Customer Services and Council Advice Services (CSCS) as well as the ICT risk registers include the following risks relevant to this review:

- CSCS002 Information/GDPR/Confidentiality (inherent 5 x 5, current 5 x 3)
- CSCS003 IT / Systems (inherent 5 x 3, current 4 x 2)
- CSCS008 Fraud & Corruption (inherent 5 x 5, current 5 x 2)

- CSCS010 Failure to remove systems access following an officer status change (inherent 5 x 4, current 5 x 3)
- CSIT005 Failure to protect sensitive data (inherent 4 x 4, current 3 x 3)
- CSIT008 Overreliance on key individuals with key knowledge or experience (inherent 3 x 4, current 3 x 3)
- CSIT009 Failure to control IT user access (inherent 4 x 5, current 3 x 2)
- CSIT016 Failure to remove systems access following an officer status change (inherent 5 x 4, current 5 x 3)
- CSCF028 Data Protection/Information Governance (inherent 5 x 5, current 5 x 3)

Our review has identified findings against the following risks:

- CSIT009 Failure to control IT user access (inherent 4 x 5, current 3 x 2)
- In light of our findings the current risk level for the above risk appears appropriate.

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(ii) **INTERNAL AUDIT REPORT 2023/28**

Client	Corporate Services – Customer Services and IT
Subject	Microsoft 365

Executive Summary

Conclusion

Limited Assurance

Our review found that the Council has scope to improve processes in place to manage access to and invoke security controls over Microsoft 365. We did note that Multi-Factor Authentication was in place for access to Microsoft 365.

User access is driven by Active Directory. This has meant that issues managing Active Directory access have been mirrored in Microsoft 365 access. For example, we found discrepancies in account access as a result of:

- lack of documentation on the purpose of generic accounts and their regular review.
- lack of assurance from HR to confirm that the biannual user review process has been undertaken and changes processed.
- issues in automated elements of the leavers processes not being identified and addressed. Due to this, we identified an active administrative account for someone who has left the Council.

The Council would benefit from invoking more stringent controls over access management to ensure only those authorised to use Microsoft 365 resources have access to do so.

Additionally, policies and procedures do not set out requirements for access management and application use of Microsoft 365 products. As such, there is limited guidance in place as to how Microsoft 365 applications may be used, and configuration of these applications is generally unrestricted.

In addition, the Council has implemented some data loss prevention rules however these could be improved upon to reflect the risks of the use of cloud applications on personal devices.

Background

As part of the response to the Covid-19 pandemic, the Council, like many organisations, migrated to using the Microsoft 365 platform. This provided a cloud-based service for office productivity tools such as Word, Excel and Outlook as well as access to Teams, a key tool that facilitated internal and external communication.

One of the benefits of the Microsoft 365 platform is that it has the capability to be accessed from any device – personal and corporate – unless it is configured to prevent this. A key element of successful management of Microsoft 365 is ensuring that it is configured to maximise operational effectiveness and efficiency whilst minimising cyber and data security risk. For example, it is recommended to have multi-factor authentication enabled to reduce the risk of Council user accounts being hacked.

Scope

The review assessed the adequacy of access management controls over the Microsoft 365 environment. Our review also considered the adequacy of security configuration which minimises risk to data held within Microsoft 365. This included how the Council has configured the service to prevent access to data from devices where this is no longer required.

Objectives

		Action Priority			
		C	H	M	L
There are effective user account management processes to ensure that only authorised users have access to Microsoft 365 resources.	Limited Assurance	-	2	-	-
There are effective processes to ensure that users only have access to the data that is relevant to their role.	Limited Assurance	-	3	-	-
Multi-factor authentication has been implemented to strengthen user account security.	Comprehensive Assurance	-	-	-	-
There are adequate policies covering the access management and use of Microsoft 365	Limited Assurance	-	1	-	-
Tools are in place and configured for data loss prevention, including remote wiping of data from any mobile and portable devices.	Limited Assurance	-	1	-	-
TOTAL		-	7	-	-

Nature of Recommendations

Six (all high) of the seven recommendations made relate to issues identified with the design of existing controls and represent instances in which the control framework requires revision to adequately address risks. The remaining recommendation relates to the operation of the existing controls.

Key Findings

We have identified the following areas for improvement:

- Access management controls do not include regular review of generic and administrative accounts. This has resulted in generic accounts which cannot be fully explained and one administrative account found to be active for a user who had left the Council.
- Our audit work identified that the automated process within IT to assign disablement and expiration dates to the accounts of individuals departing the organisation was not working. This had not been identified by management.

- Applications such as Microsoft Teams are unrestricted in their configuration. There is limited guidance in place setting out what data may be stored in a given application and who may be granted access to this.
- Policies and procedures do not set out requirements for and approaches to access management and the use of Microsoft 365 within the Council.
- Some Data Loss Prevention (DLP) rules have been implemented however these could be enhanced to reflect the risks of users accessing Microsoft 365 applications on their personal devices. No testing of Data Loss Prevention approaches and configuration is undertaken.

Impact on Risk Register

The (Service) risk register included, at time of audit, the following risks:

- CSCS003 IT/Systems (inherent 5 x 3, current 4 x 2)
- CSCS010 Failure to remove systems access following an officer status change (inherent 5 x 4, current 5 x 3)
- CSIT005 Failure to protect sensitive data (inherent 4 x 4, current 3 x 3)
- CSIT008 Overreliance on key individuals with key knowledge or experience (inherent 3 x 4, current 3 x 3)
- CSIT009 Failure to control IT user access (inherent 4 x 5, current 3 x 2)
- CSIT016 Failure to remove systems access following an officer status change (inherent 5 x 4, current 5 x 3)

Our review has identified findings against all of the above risks, with the exception of CSIT 008 (Overreliance on key individuals with key knowledge or experience).

In light of the findings in this report, particularly those around privileged access accounts, lack of controls over Microsoft Teams access and weaknesses in relation to leavers, we recommend that the IT team reviews all of the current risk ratings for the relevant risks above.

(iii) **INTERNAL AUDIT REPORT 2024/04**

Client	Corporate
Subject	Risk Management

Executive Summary

Conclusion

Substantial Assurance

This review assessed the adequacy and effectiveness of the Council's risk management framework, with particular focus on risk identification, ownership, scoring and prioritisation, mitigation, monitoring, and reporting.

We found that the Council has established a structured approach to risk management, underpinned by a Risk Management Policy and Strategy that sets out roles, responsibilities, and the process for assessing and managing risks. The use of a 5x5 risk scoring matrix and supporting procedural guidance reflects standard practice and provides a consistent method for assessing risk severity and likelihood.

Risks are regularly discussed at both operational and strategic levels through established governance forums, including the Risk and Assurance Board (RaAB) and the Council Leadership Team (CLT). These forums play a central role in overseeing the Corporate Risk Register (CRR) and ensuring ongoing scrutiny and challenge of risk positions.

However, we have highlighted several areas for improvement, including inconsistencies in the application of risk scoring, missing mitigating actions, and the absence of target risk scores across sampled risks. Additionally, while review frequencies were generally set, there were instances where reviews were overdue or lacked sufficient commentary to justify the current position of the risk.

Background

The Council's Risk Management Policy and Strategy document was reviewed by the City Governance Committee on 21 August 2023, and prior to this at five-yearly intervals in 2018 and 2013. As part of the most recent review, the Council's risk appetite was updated, and the remit of the Risk and Assurance Board (RaAB) was appended to the strategy/policy document.

This Board was created in 2022 as a replacement to the Risk Management Working Group and is responsible for providing assurance and recommendations in relation to: the Risk Management arrangements, the Council's internal audit provision, and any updates and/or changes in legislation and regulation. The RaAB meets every two months and reports to the Council's Leadership Team (CLT).

The Council maintains a Corporate Risk Register which is subject to regular review during the year by the CLT and the RaAB. The Corporate Risk Register contains the Council's strategic risks, and Service Area Risk Registers comprise operational risks relevant to each area which are maintained using the Risk Module within Pentana software. Comprehensive procedures are in place to support the implementation of the Risk Management Policy and Strategy, including instructions on using the Pentana Risk Module to record the management of the Council's strategic and operational risks.

Each Service Area is responsible for managing its own risks and ensuring information held on Pentana is up to date and accurate. The Corporate Risk Management Co-ordinator post has been vacant since September 2023 when the post holder retired. In the meantime, the Acting Senior Manager, Internal Audit has been responsible for overseeing the co-ordination of the Council's approach to risk management.

Scope

The audit was a high-level review of the Council's risk management framework to ensure that there are appropriate arrangements in place to assist in ensuring risks to the achievement of the Council's objectives are identified and effectively managed with appropriate actions put in place to mitigate them.

Objectives

		Action Priority			
		C	H	M	L
Control Objective One: An appropriate Risk Management strategy/policy exists which clearly sets out roles and responsibilities, the Council's approach and appetite for risk, and is supported by comprehensive procedures.	Substantial Assurance	-	-	2	1
Control Objective Two: Effective arrangements for identifying risks are in place which include the correlation between risk management and the business planning process.	Limited Assurance	-	-	1	-
Control Objective Three: Risks are recorded within appropriate risk registers at strategic and operational levels and are assigned risk owners.	Limited Assurance	-	-	2	-
Control Objective Four: An appropriate methodology exists for scoring risks and for their prioritisation.	Substantial Assurance	-	-	-	1
Control Objective Five: Effective risk mitigation/treatments are put in place for each risk with risks and their related mitigating actions being subject to regular monitoring and review. Arrangements are in place for escalating risks, if necessary.	Limited Assurance	-	-	1	1
Control Objective Six: Effective risk mitigation/treatments are put in place for each risk with risks and their	Comprehensive Assurance	-	-	-	-

related mitigating actions being subject to regular monitoring and review. Arrangements are in place for escalating risks, if necessary.					
TOTAL		-	-	6	3

Nature of Recommendations

Nine recommendations were raised in total. Seven relate to issues identified with the design of existing controls and represent instances in which the control framework requires revision to adequately address risks. Two relate to the operation of controls and are primarily about ensuring consistency of application of the controls.

Key Findings

We identified the following areas of good practice:

- Risk management is actively monitored through established governance arrangements, including the Risk and Assurance Board, which meets every two months and includes risk as a standing agenda item.
- The Council Leadership Team (CLT) plays an active role in reviewing and approving updates to the Corporate Risk Register (CRR). Papers submitted to CLT show ongoing consideration of risk positions, scoring adjustments, and control effectiveness.
- Risk registers show historical changes in risk scores, enabling clear tracking of whether risks are increasing or being successfully mitigated over time.

We have identified the following areas for improvement:

- Updating the version of the Risk Management Policy and Strategy available on internal platforms such as Pentana to ensure staff are working with the current version.
- Revising and enhancing the Risk Management Procedures to provide more details and practical guidance to staff.
- Developing and formalising a risk appetite for operational risks to help ensure that risk decisions are informed and consistent at all levels of the organisation. Reviewing the risk appetite statement is at least annually and updating it whenever significant changes occur.
- Reviewing the current identification process to ensure it is actively capturing emerging risks across all service areas.
- Reviewing all risk registers to ensure that every risk has clearly assigned owners, including “Assigned To” and “Managed By,” and that these roles are different, in line with current guidance.
- Implementing a recurring reminder or review mechanism to verify accuracy, particularly when staff leave or change roles.
- Conducting a comprehensive review of risks recorded in Pentana across all levels.

- Providing targeted training sessions for staff involved in risk assessment to ensure a consistent understanding and application of the risk scoring and prioritisation methodology.
- Providing refresher training for key staff on updated procedures, use of Pentana, and interpreting/applying risk appetite in their decision-making.
- Ensuring all risks include a clear target risk score and a target date for achievement. All risks with a medium or high residual score should have clearly defined SMART mitigating actions linked in Pentana.
- Introducing a formal mechanism for evaluating the effectiveness of internal controls during each review cycle. Ensure that any changes to risk scores are accompanied by sufficient narrative commentary.

Impact on Risk Register

This review is relevant to all risks included within the Council's risk registers.

(iv) INTERNAL AUDIT REPORT 2024/16

Client	Corporate
Subject	Insurance

Executive Summary

Conclusion

Substantial Assurance

This review assessed the adequacy and effectiveness of the Council's insurance claims handling process, with particular focus on claims recording, processing, monitoring and reporting.

We found that the Council has established a structured approach to insurance claims handling, underpinned by the Claims Handling Agreements with Travelers and Zurich Municipal, alongside several individual procedure documents which covers handling Public Liability, Motor and Property claims. The controls in place to ensure that claims are processed in an efficient and effective manner are generally operating well.

Staff members in the Insurance and Loss Control team have received sufficient training to ensure their knowledge of Insurance and claims handling is kept up to date. Our sample testing confirmed that claims on Claim Control are being filled out completely, with all relevant records and documentation stored on the system.

However, we have noted the absence of a single overarching Claims Management Handbook which consolidates all key processes, outlines roles and responsibilities, clarifies authorisation limits and sets out expectations for quarterly file reviews.

We obtained a copy of all insurance claims processed by Council over the past 12 months and identified that 3.5% Public Liability claims, 4.8% Property claims and 32.3% Motor claims remain open. The average time taken to settle closed claims was 73 days for Public Liability, 32 days for Property, and 81 days for Motor claims. We acknowledge that there are currently no defined timescales for resolving claims, largely due to third-party involvement and internal resource constraints.

The quarterly file reviews process could also be further strengthened and formally documented in a Claims Management Handbook to help ensure all claims are actively monitored and addressed.

Background

As part of its responsibilities, the Council's Insurance and Loss Control Team is responsible for ensuring that the Council's assets are adequately and effectively insured. This is achieved by having an insurance programme in place with a number of external insurance companies and a self-insured programme. The Team is also responsible for dealing with insurance claims made against the Council and pursuing recovery of costs against third parties. e.g. those who have caused damage to Council property.

The contract for the provision of insurance cover to the Council was put out to tender in 2023, with insurance companies invited to bid for three lots related to cover for the following areas – Property, Liabilities and Motor. Following this competitive tendering exercise, the largest lots

were awarded to Travelers and Zurich Municipal with effect from 31 December 2023. In addition, the Council has insurance contracts in place with AIG UK, RSA and Zurich Engineering to cover school journeys/travel, marine insurance and engineering inspections.

Claims handling agreements are in place with each of the insurance companies which set out who is responsible for dealing with any claims which are received (i.e. the Council or the relevant insurance company) depending on the type of insurance cover and the value of the claim. For example, all personal injury claims are processed by the insurers. However, motor insurance claims are handled in-house by the Council.

The Insurance and Loss Control Team uses Claim Control (Alphatec's web-hosted application insurance management system) to process claims including recording and analysing incidents and assessing claims made against the Council. The system is also used to assist in the prompt settlement/payment of claims and for management information and reporting purposes.

The Council's Insurance and Loss Control Team maintains Stop Loss reports which set out details of the claims which have been handled by the Team, including the date of the incident, its cause and description, the claimants' name, vehicle registration number (for motor claims), the settlement date, the total reserve amount, and the paid (settled) amount. These reports are submitted to the insurers on a quarterly basis.

Scope

The audit has focused on the controls in place over insurance claims handling to ensure that claims are processed in an efficient and effective manner in accordance with claims handling agreements and the requirements of the relevant policy. This review has been limited to the review of claims processed by the Council's in-house Team and has only included claims processed on behalf of the Council. Claims processed by the in-house Team on behalf of any external agencies have, therefore, been excluded from this review.

Objectives

		Action Priority			
		C	H	M	L
Control Objective One: Comprehensive procedures exist for managing insurance claims which clearly set out the roles and responsibilities of the officers involved in claims management. Staff receive appropriate training to ensure their knowledge of regulatory and other insurance-related requirements is kept up to date.	Substantial Assurance	-	-	1	-
Control Objective Two: All claims processed by the Council are accurately recorded on Claim Control with all relevant details noted on the system. Claim correspondence is collated with any investigation records and other documents	Comprehensive Assurance	-	-	-	-

relating to the claims securely stored and retained in accordance with the Council's document retention policy.					
Control Objective Three: Claims are processed promptly and efficiently in accordance with claims handling agreements and the requirements of the relevant insurer/policy with appropriate segregation of duties observed within the process particularly in relation to determining settlements and making payments.	Substantial Assurance	-	-	1	1
Control Objective Four: Appropriate management information and reporting arrangements are in place between the Insurance and Loss Control Team and relevant insurers. Regular reporting on the Team's claims management performance is also made to Council's senior management to allow sufficient oversight and scrutiny of claims management.	Substantial Assurance	-	-	1	-
TOTAL		-	-	3	1

Nature of Recommendations

The four recommendations relate to issues identified with the design of existing controls and represent instances in which the control framework requires revision to adequately address risks.

Key Findings

We identified the following areas of good practice:

- Officers involved in the claims handling process receive appropriate training to help ensure their knowledge of the industry remains current.
- The Council has claims handling agreements in place with Travelers and Zurich Municipal covering Public Liability, Motor and Property claims, resulting from competitive tendering exercises. The agreements are up to date, have been appropriately signed off and are readily available to staff.
- Completed claims are being recorded on Claim Control with all relevant details being comprehensively filled out and completed, as per our sample testing.
- The Council uses the Scottish Council on Archives Record Retention Schedule.
- Relevant records and documents relating to claims are being properly linked to the corresponding claims in the Claim Control system, as per our sample testing.

- There are established reporting procedures in place between the Council and the insurers to help ensure appropriate oversight of the claims management process.
- There are arrangements in place to ensure that claims management is regularly discussed to allow for sufficient oversight.

We have identified the following areas for improvement:

- There is not a single Claims Management Handbook in place which comprehensively covers the claims handling process or formally sets out roles and responsibilities.
- The quarterly file reviews process could be strengthened and formally documented in a Claims Management Handbook, to help ensure all claims are actively monitored and addressed.
- Further guidance should be provided around the differing authorisation limits for the different payment systems.
- Management should consider implementing a structured reporting arrangement whereby the Insurance team provides updates to senior management on claims activity and performance.

Impact on Risk Register

No specific risks relating to insurance are listed in the Council's Corporate and Service risk registers.

(v) INTERNAL AUDIT REPORT 2024/08

Client	Corporate Services – People Service
Subject	Payroll – Changes in Circumstances

Executive Summary

Conclusion

Substantial Assurance

The Council has established effective processes for managing changes to employee circumstances with appropriate controls for verification and authorisation.

Our review identified several areas for improvement, though these are relatively minor in nature and many are already being addressed by management. Implementing our recommendations will complement these ongoing initiatives and further strengthen the control environment for processing payroll changes accurately and efficiently.

Background

The Payroll Team within Corporate Services - People Services is responsible for administering the salaries and expenses for approximately 7,300 monthly-paid City Council employees and 950 employees of various external organisations. The Tayside Pension Fund, serves a total membership of 56,905, including 18,765 active members, 18,645 pensioners, and 19,495 deferred/undecided/frozen members.

For the 2024/25 financial year, the Council has budgeted for 6,312 full-time equivalent staff, with staff costs in the final revenue budget set at £284,361,000. This represents a substantial increase from the previous year's budget of £263,570,000, reflecting the growing demands on the payroll system and the importance of accurate, timely processing of changes in employee circumstances.

The payroll function utilises several key processes and systems, including Firmstep for capturing changes in employee circumstances, and Resource Link as the primary HR and payroll calculation system. These systems are crucial in managing various salary sacrifice schemes, pension contributions, and processing leavers and new starters.

Scope

Review of the processes by which information affecting individual's pay calculation is notified and actioned. To include pension contributions and salary sacrifice schemes.

Objectives

		Action Priority			
		C	H	M	L
Processes and controls are in place to ensure that changes in employee circumstances are accurately captured, validated, and promptly processed in the payroll system	Substantial Assurance	-	-	1	1
Salary sacrifice schemes and pension contributions are managed effectively, with proper authorisation, timely implementation, and accurate payroll adjustments	Substantial Assurance	-	-	1	-
The leavers process includes adequate controls to prevent overpayments, with any occurrences promptly detected and appropriately managed	Substantial Assurance	-	-	1	1
Management information is regularly compiled and reported to identify issues, monitor the accuracy of payroll processing, and highlight developing risks related to changes in employee circumstances	Substantial Assurance	-	-	2	-
TOTAL		-	-	5	2

Nature of Recommendations

Four (3 medium, 1 low) of the recommendations relate to the design of controls, and three (1 low, 2 medium) to the operation of existing controls. This suggests that the control framework itself requires revision to adequately address the risks identified.

Key Findings

The Payroll Team is implementing a number of planned improvements and enhancements to processes. We have noted that these are underway where relevant in the course of assessing the effectiveness of existing controls and taken these into consideration in drafting our recommendations. These include:

- Migration of all processes relating to notification of changes in circumstances to the electronic Firmstep platform, replacing those remaining procedures which include or rely on standalone forms.
- Ongoing review of policies and guidance made available to employees through OneDundee.
- Development of a centralised repository for policy and process information, as part of the wider migration to SharePoint.

- Migration of processes relating to Pension Additional Voluntary Contributions (AVCs) to an electronic system that interfaces directly with the systems of Tayside Pension Fund.

We identified a number of areas of good practice:

- Changes to employee working arrangements are processed through a digital workflow system which enforces completion of all required steps and all required approvals before changes take effect.
- There are clear timelines and monitoring processes for Payroll changes and an established approach for prioritising urgent cases.
- Only authorised staff have access to the payroll systems and user access is periodically reviewed.
- Applications for salary sacrifice schemes undergo an eligibility assessment before they are approved, including verification of affordability criteria and confirmation that deductions would maintain salary levels above national minimum wage requirements.
- Administration of pension contributions and any changes follow structured processes with established controls and reconciliation procedures.
- Final payment calculations utilise information automatically pulled from Resource Link, with payroll staff performing calculations for different employee categories.
- A framework exists for managing salary overpayments which is supported by defined policies and procedures, aligned with the Employment Rights Act 1996.
- Established pension administration processes have been implemented for leavers, with regular communication occurring between the Payroll and Pensions teams.
- Exception reporting provides effective control through the review and investigation of payroll anomalies, with tracking of resolutions and escalation protocols for complex cases.

We have identified the following areas for improvement:

- While core payroll processes are sound, there are issues with how forms and guidance for employees are organised and accessed on One Dundee, which could lead to inefficiencies and potential errors. Removing outdated versions from the intranet and introducing a planned review cycle will reduce the risk of staff attempting to follow obsolete processes.
- There are no formally defined procedures for payroll staff processing changes in employee circumstances. Documenting key processes and establishing a central repository for this information will enhance consistency and reduce the possibility of error.
- Reconciliation processes have been implemented for salary sacrifice schemes; however, documentation could be strengthened by recording their outputs in such a way that managers approving payments to scheme providers can quickly verify that reconciliations have been carried out in advance of payment.

- The leavers process is reliant on managers notifying Payroll that a person intends to leave or retire. Analysis of 2024 data identified delays in leaver notifications across services creating a risk of payroll processing errors and potential overpayments. While this is partially mitigated by other preventative controls, introducing a means to feedback details of late notifications to Service Management could help to reduce the frequency of these errors.
- Payroll processing KPIs show high performance levels but have limitations in scope and utilisation. KPIs should be reviewed to ensure that the purpose for which they are being recorded is clear, including where they are reported and the extent to which they support management decision making.
- Recent organisational changes have created uncertainty around responsibility for risk management processes for payroll operations, impacting the effectiveness of risk assessment and prioritisation. Management should ensure that this responsibility is clearly allocated, and that Payroll risks are subject to regular review.

Impact on risk register

The People risk register included, at time of audit, the following risks:

- CSPA003 IT Systems Failure (Internal / External) (Inherent risk 5x4, residual risk 4x4)
- CSPA004 Finance (Inherent risk 4x5, residual risk 4x3)
- CSPA005 Legal / Legislative (Inherent risk 5x2, residual risk 4x2)

Our review considered these risks from the perspective of payroll change of circumstances processes, data validation controls, and compliance with payroll regulations.

The principal controls documented in the risk register include "Support & maintenance in place for all systems" for CSPA003 and "Financial monitoring and reviews in place" for CSPA004, which is rated as fully effective. Our audit confirmed that financial controls for payroll processing are generally robust, with effective exception reporting and verification processes in place.

We identified overpayment risks due to delayed notifications of changes in employees working circumstances as a potential concern, with 44 instances recorded since January 2024. While this would conceptually fall under CSPA004, the current risk description focuses on funding constraints rather than payroll accuracy, potentially leaving this specific risk area underrepresented in the risk framework.

Given that the risks mentioned above are beyond their scheduled review date, as identified in our recommendation regarding risk management framework, risk owners should reassess whether the current residual risk ratings accurately reflect the present control environment.

(vi) INTERNAL AUDIT REPORT 2023/17

Client	Neighbourhood Services and Corporate Services – Customer Services and IT
Subject	Civica Cx – Rent Accounting Module

Executive Summary

Conclusion

Substantial Assurance

The implementation of the Civica Cx Rent Accounting module has established a robust foundation for managing council housing rents across over 12,500 properties since February 2021, through effective core processes and controls.

The system implementation established automated processes for rent calculations, payment handling, and arrears management, with appropriate controls ensuring accurate processing of the Council's annual rental income.

The core financial processes demonstrate sound design through automated workflows and reconciliation procedures, particularly for Housing Benefit and Universal Credit management.

While operational controls have been implemented effectively, the project significantly overran its original 2018 implementation date and involved significantly more input from officers and the contractor than anticipated. Changes to the timetable were managed through project management processes, and some mechanisms were put in place to carry lessons learned into subsequent phases, however we noted that no formal exercise to identify the reasons for the delay has been carried out.

Although out with the scope of this audit, we note that despite carrying forward some lessons, implementation of subsequent modules has also been significantly delayed, and as a consequence the integrated system that was originally envisaged is still not in place.

The Council's Senior Management have instigated a broader review of the project as a whole, to be undertaken by external consultants.

Background

Cx is an integrated housing management system developed by Civica. The software consists of a set of semi-independent modules which support specific housing management processes, such as Rent Accounting, Allocations, Asset Management, and Repairs and Maintenance. Modules can be implemented separately but also integrated with each other and with other Civica products used by the Council such as the general ledger system Civica Financials.

The Council is engaged in a project which aims to implement Civica Cx as an integrated system to support housing management business processes. The implementation of the system has been split into a number of phases, which will incrementally deploy the required modules throughout the life of the project.

The first phase of the project related to the implementation and integration of the Rent Accounting module and went live in February 2021. This is designed to support the collection

and administration of rents and applicable benefits, and their recording in the Council's financial management systems. Further phases were planned to be built and deployed throughout 2023/24.

The Council collected £55.2m in dwelling rents across over 12,500 properties throughout 2023/24. To comply with Legislation and Accounting guidance applicable to Local Authorities, these transactions must be separately accounted for through the Housing Revenue Account. It is therefore essential that the processes implemented as Phase 1 of the Civica Cx programme have embedded and are operating effectively.

Scope

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.

This review did not consider the transition arrangements for the transfer of information between the legacy system and the newly implemented system, or other phases of the Civica Cx implementation project.

Objectives

		Action Priority			
		C	H	M	L
Rents for Council tenants are accurately calculated and billed through the Civica Cx Rents module.	Comprehensive Assurance	-	-	-	-
Applicable housing benefits and Universal Credit are correctly received, recorded, and allocated.	Comprehensive Assurance	-	-	-	-
There are effective processes in place to monitor and manage rent collection.	Comprehensive Assurance	-	-	-	-
The planned deliverables of Phase 1 of the Civica Cx project have been implemented and embedded.	Limited Assurance	-	1	-	-
TOTAL		-	1	-	-

Nature of Recommendations

One high recommendation relates to the design of controls and reflects observations relating to the broader framework which supports implementation of Civica Cx project phases. We have not identified any issues with the processes implemented for Rent Accounting.

Key Findings

Implementation of the Rent Accounting Module of Civica Cx was originally planned to go live in 2018 but was not implemented until 2021. Although the scope of this review was confined to Rent Accounting and its underpinning processes, we have considered the implications for subsequent phases of the Civica Cx implementation project under Objective 4.

We have raised a recommendation to the effect that project management processes are revised to include a formal process of post implementation review in order to provide stronger assurance that the project deliverables have been achieved and that project management in place is effective.

The Council's Senior Management have instigated a broader review of the project as a whole, to be undertaken by external consultants. The scope of the external review is broader than the post implementation review that we have recommended, and as such we expect that the conclusions it reaches regarding the wider project will be applicable to this project phase.

We identified a number of areas of good practice within the processes implemented for Rent Accounting:

- The creation and maintenance of tenant accounts is governed by documented procedures and system controls, with clear staff responsibilities for verification and oversight.
- Rent charges and collections are managed through automated processes with appropriate controls and multiple payment options to support effective rent collection.
- The annual rent review process follows statutory requirements and established procedures beginning with tenant consultation in November/December, followed by committee approval in January.
- Housing Benefit and Universal Credit payments are processed through automated workflows with tracking and verification controls to ensure payments are accurate.
- Financial data transfer between housing management and financial management systems operates through controlled batch processing, with daily distribution of reconciliation reports and documented investigation procedures for resolving variances.
- Rent arrears and collection performance are monitored through a combination of system-generated reports and predictive analytics tools, enabling both systematic identification of arrears cases and targeted intervention strategies.
- The progression of arrears cases follows a framework, which includes automated weekly reviews, mandatory authorisation points and documentation requirements that ensure consistent application of policy.
- Repayment arrangements for rent arrears are managed through system-enforced steps that ensure all required information is captured and arrangements are properly tracked.
- The implementation of Civica Cx Phase 1 was subject to a formal project management approach, supported by documentation and monitoring systems.
- There is a framework established for training and supporting users of the Civica Cx System combining centralised and team-level support, utilising multiple delivery

methods and maintaining current documentation to ensure there is sustainable adoption of the system.

We have identified the following area for improvement:

- While there is evidence of ongoing testing and refinement through project planning meetings and system testing in both test and live environments, the absence of formal post-implementation review means that the root causes of the significant implementation delay have not been clearly identified. As a consequence, no assurance can be gained that systems of project management operated effectively for this project phase.

Impact on risk register

The Council Corporate and Customer Service & IT risk registers included, at time of audit, the following risks:

- DCC001 Financial Sustainability (inherent risk 5x4, residual risk 5x4)
- CSCS001 Budget/Finance (inherent risk 5x4, residual risk 5x3)
- CSCS003 IT/Systems (inherent risk 5x3, residual risk 4x2)
- CSCS009 Transformation/Change Management (inherent risk 4x3, residual risk 3x3)

The Council uses Civica Cx to manage its annual rental income of £55.2m, making the system a key control in maintaining financial sustainability.

The most significant risks identified in the risk registers relate to financial sustainability and system effectiveness. Our review considered these risks from the perspective of payment processing accuracy, system integration, and the ability to demonstrate effective rent collection and arrears management.

The principal controls identified in the Corporate and Service risk registers against these risks consist of:

- System workflows and automated validations
- Financial reconciliation procedures
- Monitoring and reporting frameworks
- Change management processes

Our review found these controls to be operating effectively, with robust frameworks in place for payment processing, arrears management and system governance.

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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 - 25 JUNE 2025

REPORT ON: INTERNAL AUDIT PLAN UPDATE AND PROGRESS REPORT

REPORT BY: CHIEF INTERNAL AUDITOR

REPORT NO: 183-2025

1.0 PURPOSE OF REPORT

To submit to Members of the Scrutiny Committee an update on the progress towards delivering the 2024/25 Internal Audit Plan; the audits from previous years' plans that were not complete in June 2024, and information about the number of open internal audit recommendations,

2.0 RECOMMENDATIONS

It is recommended that the Committee:

- (i) note the progress with the Internal Audit Plan;
- (ii) note progress with the implementation of agreed internal audit recommendations; and
- (iii) provide feedback on the new layout in the report tables.

3.0 FINANCIAL IMPLICATIONS

None.

4.0 AUDIT PROGRESS

- 4.1 Appendix 1 notes the current stage of progress with implementing the 2024/25 Internal Audit plan and the outstanding items brought forward from the 2022/23 and 2023/24 Plans (the plan).
- 4.2 Additional columns have been added to the tables to show the number of open and closed actions against each individual report. This is in response to queries from members about when actions are complete and the assurance level would change. This will demonstrate when all actions are closed or show the level of risk that is still to be addressed.
- 4.3 A new table has also been included to show reports from previous years that still have open audit actions.
- 4.4 Appendix 2 shows the total open internal audit recommendations by service, audit year and risk priority. Good progress has been made to implement and review and close open actions, with 28 actions closed since this was last reported in April 2025. New target dates have also been set for a number of actions, with only 14 now requiring a new target date to be set by the services.

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

No background papers, as detailed by Section 50D of the Local Government (Scotland) Act 1973 (other than containing confidential or exempt information) were relied on to a material extent in preparing the above report.

Appendix 1 - 2022/23, 2023/24 and 2024/25 Internal Audit Plan update.

Appendix 2 - Outstanding Internal Audit Agreed Actions.

CATHIE WYLLIE, CHIEF INTERNAL AUDITOR

DATE: 4 JUNE 2025

Completed items

2022/23 and 2023/24 Internal Audit Plan (Audits completed after June 2024), and 2024/25 Internal Audit plan - Progress Report

The table shows the progress stage of each audit, and the overall assurance level provided from the audit work. It also includes the numbers of remaining open actions for each report to allow members to assess if risks identified during the audit are now mitigated, or where risk remains outstanding.

2022/23 INTERNAL AUDIT PLAN	Proposed Coverage	Target Scrutiny Reporting	Final Status / Update	Assurance Level	Open Actions at 2 June 2025				Closed Actions
					C	H	M	L	
Governance Reviews									
Staff Wellbeing/Absence Management (Contractor)	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.	December 2024	Complete	Limited	-		2	-	8
ICT Reviews									
Microsoft Office 365 (Contractor)	Review of access permissions and licensing arrangements for Office 365 including linking to management of network access.	December 2024 Revised to June 2025	Complete	Limited	-	7	-	-	0
Civica CX – Rent Accounting Module	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.	February 2025	Complete	Substantial	-	1	-	-	0

2022/23 INTERNAL AUDIT PLAN	Proposed Coverage	Target Scrutiny Reporting	Final Status / Update	Assurance Level	Open Actions at 2 June 2025				Closed Actions
					C	H	M	L	
		Revised to June 2025							
User Access Management (Contractor)	High level review of the appropriateness of user access levels and associated permissions for Civica Financials and Purchasing systems.	December 2024 Revised to February 2025	Complete	Limited	-	1	4	-	0
Systems Reviews									
Health and Safety - Incident Reports	Review of the Council's arrangements for the recording and reporting of Incident Reports.	September 2024	Complete	Substantial		1	2	1	0
Procurement / Contract Reviews									
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.	February 2025 Revised to September 2025	In progress						

2023/24 INTERNAL AUDIT PLAN	Proposed Coverage	Target Scrutiny Reporting	Status / Update	Assurance Level	Open Actions at 2 June 2025				Closed Actions
					C	H	M	L	
Governance Reviews									
Absence Management	Review the arrangements in place within the Council to mitigate long term and future absence arising from sickness absences.	December 2024	Joint with Staff Wellbeing above Complete	Limited					See above
Corporate Governance	Review of elements of the Annual Corporate Governance checklist with service areas to demonstrate evidence of compliance.	December 2024	Complete	Substantial	-	-	1	3	3
Financial Reviews									
Corporate Debt Recovery Arrangements	Corporate wide review of the Council's debt management and debt recovery arrangements.	December 2024 Revised to February 2025	Complete	Limited	-	1	1		2
Financial Forecasting (Contractor)	High level review of the control framework in place to support the development of financial forecasting corporately and within service areas.	December 2024 Revised to April 2025	Complete	Substantial	-	1	3	1	0

2023/24 INTERNAL AUDIT PLAN	Proposed Coverage	Target Scrutiny Reporting	Status / Update	Assurance Level	Open Actions at 2 June 2025				Closed Actions
					C	H	M	L	
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.	April 2025 Revised to September 2025	Draft report issued						
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.	February 2025 Revised to April 2025	Complete	Substantial	-	-	1	-	2
Section 75 Planning Obligations (Contractor)	Review of the arrangements in place for the recording, receipt, and monitoring of Section 75 payments/planning obligations from Developers.	February 2025 Revised to September 2025	Draft report issued 12/11/24 Revised draft 19/05/25						
Safety Alarm Response Centre	To assess the arrangements for the operation of the Safety Alarm Response	December 2024	Complete	Limited					

2023/24 INTERNAL AUDIT PLAN	Proposed Coverage	Target Scrutiny Reporting	Status / Update	Assurance Level	Open Actions at 2 June 2025				Closed Actions
					C	H	M	L	
	Centre (SARC) in line with the Council's Resilience and Community Safety plans.				-	1	2	-	2
Pentana	Review of the Council's Performance and Risk Management system in terms of management reporting and efficiencies.	December 2024 Revised to April 2025	Complete	Substantial	-	-	1	-	1
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.	December 2024 Revised to April 2025	Complete	Substantial	-	-	4	-	0
Recruitment (Contractor)	Review of the Council's Recruitment and Selection approach, including reporting and analysis of effectiveness, and identification of actions where required.	December 2024	Complete	Substantial	-	1	-	-	0
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.	April 2025 Revised to September 2025	In Review						

2024/25 INTERNAL AUDIT PLAN	Proposed Coverage	Target Scrutiny Reporting	Status / Update	Assurance Level	Open Actions at 2 June 2025				Closed actions
					C	H	M	L	
Governance Reviews									
Child Poverty and Fairness Action Plan	Review of the arrangements to implement and oversee the next phase of the Fairness and Local Child Poverty Action Plan, including measurement of progress towards Scottish Government targets.	April 2025	Removed (conflicts with work taking place within Service)		-	-	-	-	-
Partnership Working - Dundee Alcohol and Drugs Partnership	Review of the arrangements which underpin the Council's delivery responsibilities under the Alcohol and Drugs Partnership's Strategic Framework, including delivery plans, progress monitoring, and engagement with other members of the Partnership.	April 2025 Revised to September 2025	In Review						
Tay Cities Deal	The Grant Offer Letter provided to Dundee City Council as lead authority for the deal requires that the Authority's Internal Audit Service performs a review of arrangements to implement and oversee the deal at least every other year. This year's audit will be a review of the benefits realisation processes including assessment of benefits towards delivering outcomes.	February 2025 Revised to April 2025	Complete	Substantial	-	-	1	-	0

2024/25 INTERNAL AUDIT PLAN	Proposed Coverage	Target Scrutiny Reporting	Status / Update	Assurance Level	Open Actions at 2 June 2025				Closed actions
					C	H	M	L	
Risk Management	A review of the Council's risk management processes will be carried out by the Internal Audit contractor.	June 2025	Complete	Substantial	-	-	6	3	0
ICT Reviews									
End User Computing - Cloud Migration	A critical friend review of the processes in place to manage end user device access to the Council's network and applications. There have been changes to how people work and the devices they use. From a security perspective, it is vital that only authorised devices are permitted access to Council systems and data.	N/A	Propose to remove (replaced with Service Cyber Incident Readiness)		-	-	-	-	-
User Access Management	The review will consider the adequacy of user access management controls for the Northgate application. This will include assessment of the processes for joiners, movers, and leavers as well as access management arrangement to achieve segregation of duties, and monitoring of privileged accounts.	June 2025	Complete	Substantial	-	-	2	1	0
Service Cyber Incident Readiness	Review the adequacy of design, and operating effectiveness of key controls, established in services to ensure delivery	September 2025	Planning						

2024/25 INTERNAL AUDIT PLAN	Proposed Coverage	Target Scrutiny Reporting	Status / Update	Assurance Level	Open Actions at 2 June 2025				Closed actions
					C	H	M	L	
	of their key activities to a minimum agreed level, during a cyber incident.								
Financial Reviews									
Capital Planning and Monitoring	Review of the procedures to oversee the implementation of Capital Plans, in line with the Council's Capital Investment Strategy, and monitor and scrutinise Capital expenditure.	February 2025 Revised to September 2025	Draft Report Issued 24/04/25 Revised report issued 29/05/25						
Payroll - Changes in Circumstances	Review of the processes by which information affecting individual's pay calculation is notified and actioned. To include pension contributions and salary sacrifice schemes.	February 2025 Revised to June 2025	Complete	Substantial	-	-	5	2	0
Purchase to Pay	Review of expenditure processes following the implementation of purchase to pay. To include consideration approaches to support continuous auditing of purchasing data.	February 2025 Revised to April 2025	Complete	Substantial	-	-	3	1	0

2024/25 INTERNAL AUDIT PLAN	Proposed Coverage	Target Scrutiny Reporting	Status / Update	Assurance Level	Open Actions at 2 June 2025				Closed actions
					C	H	M	L	
MOSAIC system payments	Review of payment processes added mid-year at Service's request.	April 2025 Revised to Sept 2025	In review						
Systems Reviews									
Asset Management	Review of the processes which ensure that the Council's asset management databases are complete, accurate, and kept up to date. To include processes for condition assessment.	February 2025 Deferred to 2025/26	Deferred	N/A	-	-	-	-	-
Housing - Planned and Reactive Maintenance	Review of the processes to plan and carry out maintenance on Council housing stock, including arrangements for reactive maintenance.	April 2025 Revised to June 2025	Propose to Remove (conflict with work underway within Service)		-	-	-	-	-
Immigration Sponsorship and Visas	Review of the processes by which the Council considers and manages recruitment applications from individuals overseas and/or requiring visa sponsorship, including the update of these policies and procedures in line with changing legislation.	April 2025 Deferred to 2025/26	Request to delay to 2025/26 from service due to current review of procedures	N/A					

2024/25 INTERNAL AUDIT PLAN	Proposed Coverage	Target Scrutiny Reporting	Status / Update	Assurance Level	Open Actions at 2 June 2025				Closed actions
					C	H	M	L	
Onboarding & Induction	Review of onboarding processes for all staff, and the guidance available to line management overseeing and recording the onboarding of new starts.	Deferred	Removed to reserve list for 2025/26 due to risk assessment						
Multi Agency Safeguarding Hub (MASH) Intake processes	Review of the administrative processes to support the Multi-Agency Safeguarding hub in taking timely, effective action on referrals in collaboration with Council Services and partner bodies.	April 2025 Revised to September 2025	In Progress						
Climate Strategy and Delivery Plans	Review to be conducted using a scope and audit programme being developed by SLACIAG for use across local authorities in Scotland.	June 2025 Revised to Sept 2025	In Review						
Insurance	A review of Insurance processes will be carried out by the Internal Audit contractor.	June 2025	Complete	Substantial	-	-	3	1	0
DHSCP Review	Review covering an aspect of DHSCP activity. Scope to be confirmed in consultation with the internal auditors for the IJB.	June 2025 Revised to Sept 2025	Planning						

2024/25 INTERNAL AUDIT PLAN	Proposed Coverage	Target Scrutiny Reporting	Status / Update	Assurance Level	Open Actions at 2 June 2025				Closed actions
					C	H	M	L	
Other Work									
Housing Stock (External Wall Insulation)	Review the processes, procedures and programmes relating to the implementation of the works identified as required after August 2021 by the report from the Design & Property Service.	June 2025 Revised to September 2025	Draft report issued Revised draft 02/06/25						
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.	Each meeting	Ongoing	N/A	-	-	-	-	-
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 and implementation of new Public Sector Internal Audit Standards expected late summer/early autumn 2024.	As required. GIAS (UKPS) Action Plan and Strategy April 2025	In Progress	N/A	-	-	-	-	-

2024/25 INTERNAL AUDIT PLAN	Proposed Coverage	Target Scrutiny Reporting	Status / Update	Assurance Level	Open Actions at 2 June 2025				Closed actions
					C	H	M	L	
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 newly implemented systems and processes, or the revision and update of those processes.	N/A	Ongoing	N/A	-	-	-	-	-
External Quality Assessment Process	As part of the peer review process developed to ensure conformance with the PSIAS, complete External Quality Assessment (EQA) of the Council's Internal Audit Service. Self-assessment provided to reviewer November 2023. Review delayed during 2024, re-started in October 2024, but further delay by reviewer.	December 2024 Revised to September 2025	Draft report received		-	-	-	-	-
PSIAS Quality Self- Assessment	Annual self-assessment for conformance with PSIAS	June 2025	Complete	Compliant Report 179/2025	-	-	-	-	-

2024/25 INTERNAL AUDIT PLAN	Proposed Coverage	Target Scrutiny Reporting	Status / Update	Assurance Level	Open Actions at 2 June 2025				Closed actions
					C	H	M	L	
Specific Investigations	To respond to requests for advice and assistance as required in respect of cases of suspected fraud, corruption, or malpractice.	As required	On-going as required	N/A	-	-	-	-	-

2025/26 Internal Audit Plan - Progress Report (Audits in progress at 5 June 2025)

The following table includes the 2025/26 audits that are in progress. The report to the September meeting will include proposed timing for all audits in the plan.

2025/26 INTERNAL AUDIT PLAN	Proposed Coverage	Target Scrutiny Reporting	Status / Update	Assurance Level	Open Actions at 2 June 2025			
					C	H	M	L
Finance Reviews								
Cash Handling	Review of the arrangements in place within the Council for the management and handling of cash.	December 2025	Planning					
HRA Budgetary Control	Review of budget management and monitoring processes in relation to Housing Revenue Account funds.	December 2025	Planning					
Governance Reviews								
Information Governance (progress of GDPR Action Plan)	Review of Information Governance arrangements across the Council, including the progress of previous action plans.	December 2025	Planning					
Systems Reviews								
Asset Management	Review of the processes which ensure that the Council's asset management databases are complete, accurate, and kept up to date. To include processes for condition assessment.	Feb 2026	Brief agreed					

2025/26 INTERNAL AUDIT PLAN	Proposed Coverage	Target Scrutiny Reporting	Status / Update	Assurance Level	Open Actions at 2 June 2025			
					C	H	M	L
Other Work								
Parking Meter Procurement	Review of the procurement process for the tender with Project Number DCC/CD/111/24, to confirm that the procurement process used is consistent with Council procurement procedures and the requirements of the tender specification.	September 2025	In Progress					
Purchasing outwith Civica - Tranman	Review processes which are specific to the Fleet function for placing and approving orders, receipting, and approval of payments	September 2025	In progress					
Purchasing outwith Civica - GVA	Review processes in relation to the ordering, approval, and payment for repair work to Council buildings which are administered through the GVA system and related processes.	September 2025	In Progress					

Previous Years Internal Audit Plan - Progress Report (Audits with audit actions remaining open at 2 June 2025)

The following table shows the audits from previous years that still have outstanding actions.

Revised dates have been agreed where actions have past their original agreed completion date, but several of these are also now in the past and require a new target date to be set.

Previous Year's Audit	Open actions	Report Number	Reported to Scrutiny Committee	Report Assurance level	Open Actions at 2 June 2025			
					C	H	M	L
Lone Working	3 Warning Alerts	2017/07	During 2017/18 audit year	3 closed actions		1		
Follow-up Review of General Data Protection Regulations (GDPR)	7 Subject Access Requests ("SAR")	2020/19	April 2021	7 closed actions		1		
Payroll	1 Salary Additional Payments/Deductions	2021/01	June 2022	2 actions closed				1
Stocks and Inventories – 2020/21 Year End	2 Construction Services Stock	2021/03	Sept 2021	0 closed actions		1		
Fire Risk Assessments	3 Procedures and Controls for ensuring all Relevant Properties are Fire Risk Assessed – Housing Division as Part of Neighbourhood Services	2021/22	June 2023	3 closed actions		1		

Previous Year's Audit	Open actions	Report Number	Reported to Scrutiny Committee	Report Assurance level	Open Actions at 2 June 2025			
					C	H	M	L
Business Continuity planning	1 Improvements to BC Plans	2021/23	Dec 2022	1 closed action		1		
Tay Cities Region Deal	1 Securing Business Case Approval	2022/08	Sept 2023	3 closed actions	-	1	-	-
LACD Financial Sustainability	1 Service Agreement 2 Monitoring 3 Service Level Agreements 4 Management Fee Plus 4 LACD actions	2022/09	June 2024	0 closed actions	2	2	-	-
General Ledger	2 Documentation of Controls 3 Cost Centre Structure 4 Monitoring Timetable 7 Reporting Tools	2022/17	Sept 2023	3 closed actions	-	1	1	2
Cyber Security	2 Documentation of Processes 7 Testing Response and Recovery Processes	2022/20	City Governance Feb 2024	5 closed actions	-	-	1	1
Procurement	2 Contract and Supplier Management 5 Waivers	2022/21	June 2024	4 closed actions	-	1	-	1

Previous Year's Audit	Open actions	Report Number	Reported to Scrutiny Committee	Report Assurance level	Open Actions at 2 June 2025			
					C	H	M	L
Service design and Business Improvement	1 Project Management and Transformation Methodology skills 2 Transformation Programme Delivery Plan 4 Service Design	2023/01	June 2024	1 closed action	-	1	1	1

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.

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 2 June 2025 are noted above against individual reports and 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 but are still not completed.
- Table 3 - shows actions overdue from their agreed due date, and which require a new date to be agreed.

At 4 June 2025 there were 59 open actions in Pentana, compared to 74 at 25 March 2025. 2 of which are critical and relate to on-going work re LACD. There has been good progress in closing 28 actions, with 11 new actions added and 2 previously closed actions re-opened pending provision of evidence for closure. Actions from reports presented to the June committee were not yet in Pentana at 4 June.

Table 1 - Actions not yet reached original agreed due date

Service	Audit Year	Critical	High	Medium	Low	Total
		No	No	No	No	No
Children and Families	2023/24	-	-	3	-	3
Corporate Services	2023/24	-	2	9	1	12
	2024/25	-	-	3	1	4
Chief Executive's	2023/24	-	-	1	-	1
City Development	2024/25	-		1	-	1
Totals		0	2	17	2	21
25 March totals		0	5	13	3	21

Table 2 - Actions with due date extended from original due date

Service	Audit Year	Critical	High	Medium	Low	Total
		No	No	No	No	No
Chief Executives Service	2022/23	1	-	-	-	1
	2023/24	-	2	-	1	3
Corporate Services	2020/21	-	1	-	-	1
	2021/22	-	1	-	-	1
	2022/23	-	3	1	1	5
	2023/24	-	-	2	1	3
Neighbourhood Services	2017/18	-	1	-	-	1
	2021/22		2	-	-	2
	2022/23	-	1	2	1	4
	2023/24	-	1	2	-	3
Totals		1	12	7	4	24
25 March totals		2	13	4	8	28

Table 3 - Actions overdue from agreed due date

Service	Audit Year	Critical	High	Medium	Low	Total
		No	No	No	No	No
Children and Families	2023/24	-	-	1	-	1
City Development	2022/23	-	1	-	-	1
Corporate Services	2020/21	-	1	-	-	1
	2022/23	-	1	1	3	5
	2023/24	-	2	1	2	5
Chief Executives Service	2022/23	1	-	-	-	1
Totals		1	5	3	5	14
25 March totals		0	8	12	5	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.

REPORT TO: SCRUTINY COMMITTEE - 25 JUNE 2025

REPORT ON: 2024/25 INTERNAL AUDIT ANNUAL REPORT

REPORT BY: CHIEF INTERNAL AUDITOR

REPORT NO: 179-2025

1. PURPOSE OF REPORT

- 1.1. To submit the Chief Internal Auditor's Annual Report for 2024/25 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 for 2024/25 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. New Global Internal Audit Standards (UK Public Sector) (GIAS (UP Public Sector) Replace PSIAS from 1 April 2025. Preparation to implement these has taken place during 2024/25 but the PSIAS still applied for the year to 31 March 2025.

4.6. The Internal Audit Annual Report for the 2024/25 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 2024/25 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 2025.”

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. A draft report is now being considered and should be reported to the next Scrutiny Committee meeting.

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.

- There were no limitations of scope placed on audit work by management during 2024/25.
- The staff members involved in each 2024/25 internal audit review were independent of the area under review and their objectivity was not compromised in any way.
- 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.

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

DATE: 9 JUNE 2025

2024/25 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 2025. 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 2024/25 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 2025.

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 2024/25 and 2025/26 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 by Executive Directors/Heads of Service (including the DH&SCP Checklist) providing formal assurances in respect of the general control environment within individual services for the year to 31 March 2025.
- 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 2024/25.

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 2024/25, the Internal Audit Service was independent of all of the activities it audited. The Principal Auditor, who has been acting up into elements of the Senior Manager – Internal Audit post has responsibility for Insurance and Risk Management. Both areas were audited as part of the 2024/25 audit plan. To maintain independence these audits were carried out by Azets Holdings Limited. Independence is essential and helps ensure the Service provides unbiased judgements and impartial advice to management. Line management responsibility for both these functions does not sit with the Chief Internal Auditor which has allowed an independent view of risk management, taking into consideration the findings from the Azets audit, to be undertaken for the opinion in this report.
- 4.3. The Internal Audit Service sits within Corporate Finance, within the Corporate Services Directorate. There have been no changes in the Internal Audit team members during 2024/25.
- The arrangement with Angus Council to provide the Chief Audit Executive role required by Internal Audit Standards has continued, with 2.5 days per week provided through a secondment arrangement.
 - The Principal Auditor acts up into the Senior Manager - Internal Audit role to provide line management of Risk Management and Insurance functions and assist the Chief Internal Auditor in their role.
 - Azets has provided IT and general audit support during 2024/25 under a contract awarded in December 2023 for four years until 2026/27.

- 4.4. 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. This will remain the position going forward in relation to GIAS (UK Public Sector).

Internal Audit	2024/25 FTE Establishment	March 2025 In post	2023/24 FTE Establishment	March 2024 In post
Auditor	2	2	2	2
Senior Auditor	1	1	1	1
Principal Auditor	1	Acting up	1	Acting up
Senior Manager - Internal Audit (Principal Auditor acting up in both 2023/24 and 2024/25)	1	1	1	1
Chief Internal Auditor (from October 2022)	0.5	0.5	0.5	0.5
Total	5.5	4.5	5.5	4.5
External resource	Contract with Azets from December 2023	Contract with Azets from December 2023	Contract with Azets from December 2023	Contract with Azets from December 2023

5. SUMMARY OF INTERNAL AUDIT ACTIVITY 2024/25

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 2024/25 financial year was reviewed and approved by the Scrutiny Committee on 24 April 2024 (Article X Report No 108-2024 refers). In line with recognised good practice, the Internal Audit Plan was prepared on the best information available at that time.
- 5.4. Due to reduced resources in previous periods there were still a significant number of incomplete audits carried forward at June 2024. The majority of these have been reported, with the remaining four audits being two audits at draft report stage, one in review and one in progress.
- 5.5. The plan was revised during the year to take account of changing circumstances and this was reported to the Scrutiny Committee. The main reasons for the changes were reappraisal of risks, potential for duplication with work taking place in the service, and to accommodate the timing of service reviews of procedures. The following items were removed from the plan.

Deferred to 2025/26 audit plan	Not taken forward
Asset Management Onboarding and Induction (reserve list)	Child Poverty and Fairness Action Plan End User Computing Housing - Planned and Reactive Maintenance

5.6. The following items were added to the plan, to replace other audits following reappraisal of risk, or at the request of management:

- Cyber Incident Readiness
- MOSAIC Payments
- Housing Stock (External Wall Insulation)

Audit Reporting

5.7. 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.

5.8. 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.

5.9. During the year, the Internal Audit service has continued to improve information for services from Pentana to help with managing open actions.

6. PLAN ACHIEVEMENT

6.1. For 2024/25 financial year, there was a total of 668 (2023/24 415) productive audit days used for direct audit activities, an increase of approximately 60% (2023/24 decrease of 21%) on the previous year. A further 155 (2023/24 132) 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 2024/25 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 wide 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 2024/25 identified that many of the expected controls are in place and operating satisfactorily, with a number of areas of good practice identified. There is also scope for improvement in some areas. 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 19 (2023/24 -11) Dundee City Council internal audit reports have been finalised since the last Annual Report was issued. A total of 86 (2023/24 - 59) recommendations were made in the reports issued on behalf of Dundee City Council. Of these none (2023/24 3) were categorised as critical, 19 High (2023/24 21), 53 as medium (2023/24 18), and the remaining 14 as low (2023/24 17).

- 6.4. Analysis of the overall audit opinion in each of the reports issued on behalf of Dundee City Council highlighted that 0% (2023/24 - 9%) of the areas reported upon were considered to be well controlled (comprehensive), 74% (2023/24 - 64%) were adequately controlled (substantial), 26% (2023/24 - 27%) required improvement (limited assurance) and 0% (2023/24 - 0%) required significant improvement (no assurance).
- 6.5. In 2024/25 there were no areas assessed as “No Assurance.” Several areas were assessed as “Limited Assurance.” Action plans have been agreed and are in the process of being implemented to address the weaknesses identified. These areas were:
- Staff Wellbeing/Absence Management
 - Microsoft Office 365
 - User Access Management
 - Corporate Debt Recovery
 - Safety Alarm Response Centre
- 6.6. Reasonable progress has been made in progressing actions agreed for areas with Limited assurance in previous years, although there are two audits reported last year that still require actions to be cleared.
- General Ledger: At June 2025 three recommendations had been closed. Four actions (one high, one medium, and two low priority) remain in progress.
 - Financial Sustainability LACD: This was agreed in June 2024 and has recommendations for both the Council and LACD, all of which had dates during 2025 for completion. The Council has two critical and two high 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. All the actions remain open at 9 June 2025, with end of June and September dates for completion. An external review has been commissioned by the Council and will inform completion of these actions.
- 6.7. At 9 June 2025 only two audits carried forward from previous years at June 2024 are in progress (Social work contracts and payments and Young People in Residential Care - Missing Persons Process). Draft reports have been issued for a further two (SLAs with external bodies; and Section 75 Planning Obligations). Seven items from the 2024/25 plan are also incomplete at June 2025. All are significantly progressed with draft reports issued for four of these. There are no draft reports issued with no assurance conclusions at June 2025 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.
- 6.8. Issues impacting on delivery of work include:
- Two new team members joined in March 2024, and had an initial period of learning about the Council and our procedures. We also had a period of maternity leave.
 - 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 risk management in 2024/25 has impacted the Principal Auditor's available time for audit work.
 - Although there has been improvement this year, the 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 stage of the audit, however delays are most prevalent during agreement of audit briefs and finalisation of draft reports. 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 work.
 - Additional assignments added to the plan.

- Two activities that do not happen every year and which take up senior staff time fell into 2024/25 and impacted on time available for file review and completion of draft reports. These are ongoing involvement in our External Quality Assessment of conformance with PSIAS (every five years), and preparation for the implementation of the GIAS (UK Public Sector) which replaced PSIAS from 1 April 2025.

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 5 June 2025 are set out below:

Audit Year	Critical	High	Medium	Low	Total 05/06/25	Total 29/05/24
	No.	No.	No.	No.	No.	
2016/17	0	0	0	0	0	1
2017/18	0	1	0	0	1	1
2018/19	0	0	0	0	0	2
2019/20	0	0	0	0	0	1
2020/21	0	2	0	0	2	3
2021/22	0	3	0	0	3	16
2022/23	2	6	4	5	17	17
2023/24	0	7	18	5	30	3
2024/25	0	0	5	1	6	0
Total 05 June 2025	2	19	27	11	59	-
Total 29 May 2024	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 from previous years 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 increase from 44 at the same point last year, to 59. This is primarily due to there being more reports finalised this year than last, and consequently more actions added. Good progress is being made in closing and progressing actions from previous years with several old actions now cleared and others being actively progressed. All Critical actions had been closed last year meaning those currently in progress are recent additions. Twenty-two of the open actions are from audits reported in previous years. This position demonstrates that mitigating action for identified weaknesses is being implemented.
- 7.5. Reminders from Pentana about overdue actions are automatically generated in Pentana and sent to action owners quarterly. Information about open actions is 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. An Internal Audit reviewing these arrangements reported during 2024/25 concluded that "The Annual Governance Statement Questionnaire and the underpinning process by which information is compiled to inform the Annual Governance Statement is well designed and delivers the necessary assurance over the requirements of relevant guidance." A number of recommendations primarily relating to opportunities for improvements which would enhance consistency and further enhance the quality of assurance obtained were made.
- 8.4. 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.
- 8.5. On that basis my opinion is that corporate governance arrangements within the Council are adequate and effective.

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.
- 9.2. 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.
- 9.3. Risk management arrangements within the Council were reviewed by Azets during 2024/25. The audit, which provided Substantial Assurance over the area, was reported to the June 2025 Scrutiny Committee. The audit concluded:

..." that the Council has established a structured approach to risk management, underpinned by a Risk Management Policy and Strategy that sets out roles, responsibilities, and the process for assessing and managing risks. The use of a 5x5 risk scoring matrix and supporting procedural guidance reflects standard practice and provides a consistent method for assessing risk severity and likelihood.

Risks are regularly discussed at both operational and strategic levels through established governance forums, including the Risk and Assurance Board (RaAB) and the Council Leadership Team (CLT). These forums play a central role in overseeing the Corporate Risk Register (CRR) and ensuring ongoing scrutiny and challenge of risk positions.

However, we have highlighted several areas for improvement, including inconsistencies in the application of risk scoring, missing mitigating actions, and the absence of target risk scores across sampled risks. Additionally, while review frequencies were generally set, there were instances where reviews were overdue or lacked sufficient commentary to justify the current position of the risk."

- 9.4. An action plan with medium and low priority actions was agreed for implementation with all but one action to be implemented by the end of December 2025, and the final action by 31 March 2026.
- 9.5. On that basis my opinion is that risk management arrangements within the Council are adequate and effective.

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 2025, confirmed that the service operated in conformance with the PSIAS throughout 2024/25 with one minor non-conformance that is outwith 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 2025 due to other commitments of the reviewer.
- 10.2. The last EQA performed for Dundee City Council, also undertaken using the SLACIAG peer review process reported in May 2018. The report 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 2024/25 the key elements of the QAIP were work to prepare for the implementations of the new Global Internal Audit Standards as they apply to the UK Public Sector.
- 10.4. A copy of the QAIP Action Plan, including progress updates against the actions outstanding at June 2024 is 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 2024/25, 10 (2023/24 five) completed client feedback questionnaires were received. Responses were very positive across four feedback categories. 98% (2024/25 100%) of responses agreed or strongly agreed with statements that the Audit Approach, Communication and Conduct, Timing, and Audit Report were satisfactory. 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 (2023/24 100%).

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 2024/25.

CATHIE WYLLIE
CHIEF INTERNAL AUDITOR

DATE: 10 JUNE 2025

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
2023/09	Staff Wellbeing/Absence Management	10	-	2	8	-
2023/28	Microsoft Office 365*	7	-	7	-	-
2023/17	Civica CX – Rent Accounting Module*	1	-	1	-	-
2023/29	User Access Management	5	-	1	4	-
2022/23	Health and Safety Reports	4	-	1	2	1
2023/20	Corporate Governance	7	-	-	3	4
2023/21	Corporate Debt Recovery Arrangements	4	-	2	2	-
2023/22	Financial Forecasting	5	-	1	3	1
2023/24	Health and Safety Risk Assessments and Incident Management in Schools	3	-	-	3	-
2024/25	Safety Alarm Response Centre	5	-	3	2	-
2023/03	Pentana	2	-	-	2	-
2023/10	Permanence	4	-	-	4	-
2023/08	Recruitment	1		1		
2024/03	Tay Cities Region Deal	1	-	-	1	-
2024/04	Risk Management*	9	-	-	6	3
2024/06	User Access Management Northgate*	3	-	-	2	1
2024/08	Payroll Changes in Circumstances*	7	-	-	5	2
2024/09	Purchase to Pay	4	-	-	3	1
2024/16	Insurance*	4	-	-	3	1
	Totals	86	-	19	53	14
	2024/25 Totals	59	3	21	18	17

* Submitted to June 2025 Scrutiny Committee (*Report 178-2025*)

2024/25 Audits carried forward at June 2025

The following audits were incomplete at 9 June 2025 and have been carried forward. In 2023/24 there were eighteen audits carried forward.

Assignment	Progress at June 2025	Comment
Young People in Residential Care – Missing Persons Processes (2023/11)	In Review	
Partnership Working - Dundee Alcohol and Drugs Partnership	In Review	
Section 75 Planning Obligations (2023/14)	Revised draft report issued	
SLAs with External Bodies	Draft report issued	
Social Work Contract and Payments	In progress	
MOSAIC system payments (2024/18)	In Review	
Climate Strategy and Delivery Plans (2024/15)	In review	
Housing Stock EWI (2024/20)	Revised draft report issued	
Capital Planning and Monitoring	Draft report issued	
Service Cyber Incident Readiness	Planning	
Multi Agency Safeguarding Hub (MASH) Intake processes	In Progress	

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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
2000 / Assurance Mapping	Review Cipfa Assurance mapping guidance once issued.	Within 3 months of publication	Awaiting new guidance 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. No change since last year – guidance awaited.	N/A
Monitoring actions	Review arrangements for monitoring implementation of audit actions.	December 2023 December 2024 (R)	Complete June 2025 Revised arrangements, including new reporting for services is now in place, with monthly monitoring meetings held by internal audit to review progress.	N/A
Monitoring Actions	Provide services with guidance for updating progress with actions in Pentana.	December 2025	In Progress	N/A
Governance	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 Revised to December 2024	Partially complete Review of terms of reference for the Scrutiny Committee completed and changes incorporated into draft to come for approval at a future City Governance Committee meeting.	August 2025

Standard / Area	Action	Initial/Revised (R) Implementation Date	Progress Update	New Revised Implementation Date
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	Complete April 2025 Review of GIAS (UK Public Sector) completed, and gap analysis undertaken. Action plan developed and reported to Scrutiny Committee in April 2025. Internal Audit Strategy in place April 2025. New Mandate and Charter approved by Scrutiny Committee April 2025.	N/A
Over-arching	Implement objectives from the IA Strategy April 2025.	April 2028	In Progress The Strategy includes actions for short- and medium-term activity during the next three years. A full update on progress will be provided in June 2026.	N/A
Over-arching	Complete GIAS (UK Public Sector) implementation action plan.	May 2026	In Progress Action plan being implemented. Latest actions due May 2026 regarding content of Annual Report for 2025/26. Updates will be brought to the Scrutiny Committee in December 2025 and June 2026.	N/A

REPORT TO: SCRUTINY COMMITTEE - 25 JUNE 2025

REPORT ON: ANNUAL GOVERNANCE STATEMENT FOR THE YEAR TO 31 MARCH 2025

REPORT BY: EXECUTIVE DIRECTOR OF CORPORATE SERVICES

REPORT NO: 181-2025

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 2025.

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 2025;
- 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 2025 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.

PAUL THOMSON
EXECUTIVE DIRECTOR OF CORPORATE SERVICES

9 JUNE 2025

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 2024/2025 review of governance arrangements against the Local Code of Corporate Governance has identified the Council as being 99% (2023/2024: 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 76-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 93% for 2024/2025 (2023/2024: 92%).

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 2025.

The Annual Internal Audit review assessed a number of areas as having limited assurance including Staff Wellbeing & Absence Management, Microsoft Office 365, User Access Management, Corporate Debt Recovery Arrangements and Safety Alarm Response Centre. There were no reviews providing no assurance. Of those reviews considered as being limited assurance, a total of 19 actions were agreed of which as at 2 June 2025, 12 actions have now been fully completed.

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 2024/2025 is detailed at Appendix 1. Several items are still in progress and have been carried forward to be actioned in 2025/2026. 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 2025/2026. 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 2024/2025 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 2024/2025. It is proposed over 2025/2026 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
25 June 2025

Mark Flynn
Leader of the Council
25 June 2025

DUNDEE CITY COUNCIL**CONTINUOUS IMPROVEMENT AGENDA FOR 2024/2025 – WITH PROGRESS UPDATES**

The Council's Corporate Governance working group identified the following areas for improvement to be taken forward during 2024/2025. Full details are included in the Council's Local Code of Corporate Governance ([Report 162-2024](#)) and the 2023/2024 Annual Governance Statement ([Report 292-2024](#)) updated for final version in 2023/2024 Audited Accounts to Scrutiny Committee on 29 September 2024 ([Report 264-2024](#)).

ORIGINAL IMPROVEMENT AGENDA ON 2024/2025 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 2023/2024. In progress.	Service Manager - Community Safety and Resilience.	31/03/2025	N/a	Policy statement has been drafted and submitted with report to Senior Management Team.
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	N/a	<p>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.</p> <p>Progress of implementation of Civica CX and Total Mobile has been delayed due to IT issues and other priorities (e.g. relets, etc.).</p> <p>Ongoing testing by Corporate Finance and Construction Services. Feedback will determine next actions.</p> <p>Progress has paused pending review of Housing system implementation</p>

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	N/a	Meeting held with IT leadership to explore the best way forward to progress with the implementation of this software upgrade. Resourcing strategy now being reviewed with potential to apply for Transformation funding.
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	10/01/25	Action Complete
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	30/06/25	Proposed revised Standing Orders will be reported to the Council Leadership Team in May for consultation purposes and to the City Governance Committee in June for final approval
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	N/a	Initial discussions held with Senior Manager - Internal Audit. To consider options for provision of this training including seeking external support for any assistance they can offer.
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	3/03/2025	Action Complete - Quality Conversation scheme is fully rolled out and the next phase of the project is under way in terms of reviewing effectiveness and evaluating adoption levels.

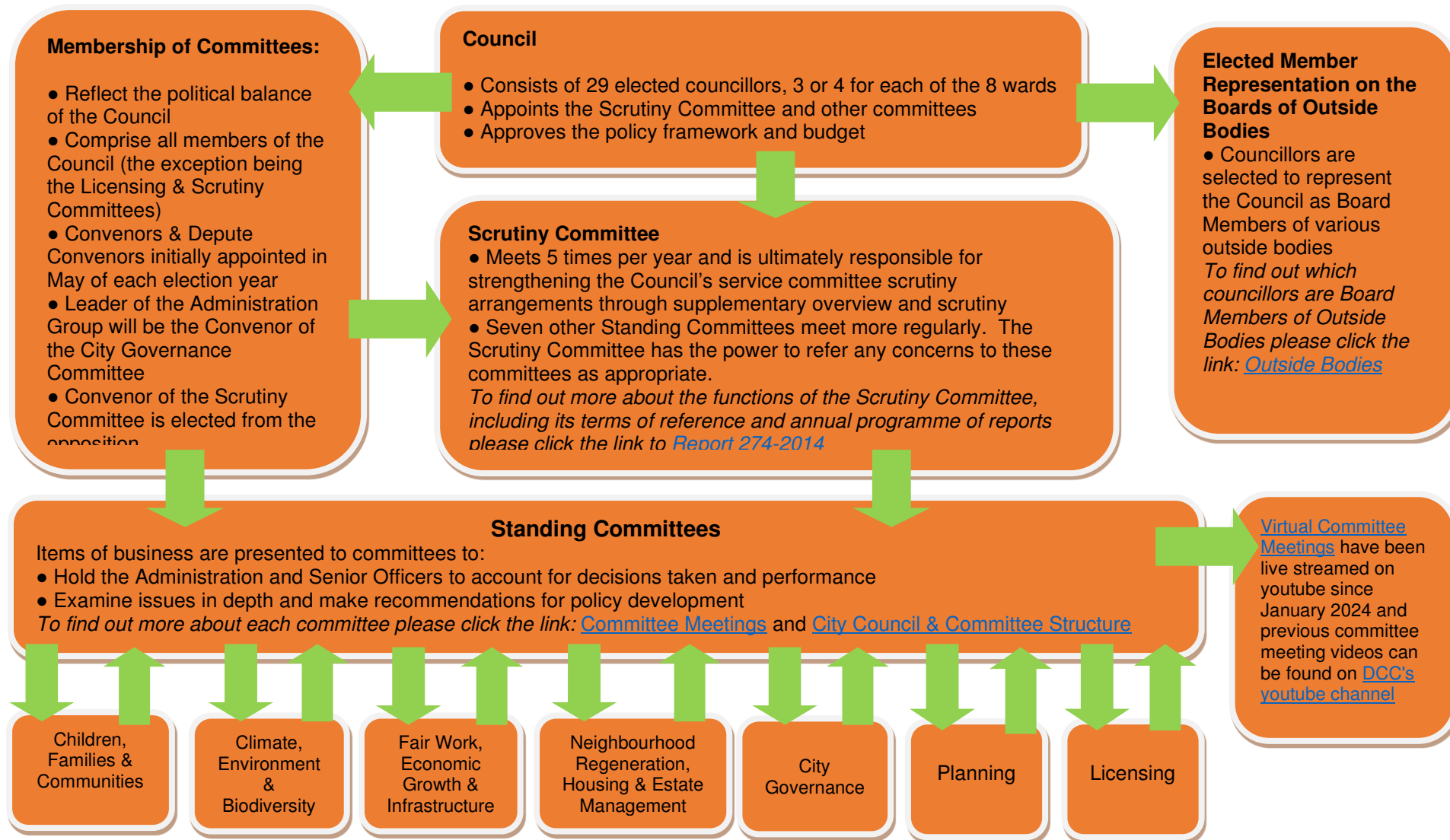
* Carried forward items have been included in Appendix 3 with new target completion dates

DUNDEE CITY COUNCIL**CONTINUOUS IMPROVEMENT AGENDA FOR 2025/2026**

The Council's Corporate Governance working 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 2025/2026:

	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 2024/2025. In progress.	Service Manager - Community Safety and Resilience.	31/03/2026
2	Replace Construction Services' Costing System.		Carried forward from 2024/2025. In progress.	Head of Construction and Head of Customer Services and IT.	31/03/2026
3	Implementation of Corporate Property Management system.	Annual Governance Statement 2022/2023. (Self-Assessment Checklist (SAC): Internal Control Environment section).	Carried forward from 2024/2025. In progress.	Head of Design and Property Services.	31/03/2027
4	Review the Council's Standing Orders.	Annual Governance Statement 2022/2023. (Self-Assessment Checklist (SAC): Internal Control Environment section).	Carried forward from 2024/2025 - Proposed revised Standing Orders will be reported to the Council Leadership Team in May 25 for consultation purposes and to the City Governance Committee in June 25 for final approval	Head of Democratic and Legal Services.	30/06/2025
5	Roll-out advanced risk management training module for senior officers.	Corporate Governance Assurance Statement Group.	Carried forward from 2024/2025. In progress.	Head of Corporate Finance	31/10/2025
6	Ensure basic financial ledger mandatory training for all budget holders	Annual Governance Statement 2024/2025. (Self-Assessment Checklist (SAC): Budgeting, Accounting and Financial Control section).	New for 2025/26	Head of Corporate Finance.	31/03/2026
7	Procurement Strategy, - Implementation of Sourcing Strategies in respect of procurement thresholds and any other changes includes in the review of Standing Orders.	Annual Governance Statement 2024/2025. (Self-Assessment Checklist (SAC): Budgeting, Accounting and Financial Control section).	New for 2025/26	Head of Corporate Finance.	31/03/2026

Dundee City Council's Governance Structure



REPORT TO: SCRUTINY COMMITTEE - 25 JUNE 2025

REPORT ON: AUDIT SCOTLAND - BEST VALUE THEMATIC REVIEW 2024/25

REPORT BY: CHIEF EXECUTIVE

REPORT NO: 202-2025

1 PURPOSE OF REPORT

- 1.1 To present to Committee Audit Scotland's report on the outcome of their Best Value Thematic Review for 2024/25 on Transformation.

2 RECOMMENDATIONS

- 2.1 It is recommended that Committee:
- (a) notes the findings and recommendations in the report attached as Appendix 1; and
 - (b) notes that the actions in the improvement plan will be included in the Chief Executive's Service Plan.

3 FINANCIAL IMPLICATIONS

- 3.1 There are no direct financial implications arising from the agreement of this report.

4 BACKGROUND

- 4.1 This is Year 3 of the new approach to Best Value with the Accounts Commission directing auditors to report on Transformation: How councils are redesigning services to deliver services more efficiently. The work undertaken focussed on the following four areas:
- To what extent does the council have clear plans for transformation that link to its priorities and support long-term financial sustainability?
 - To what extent do the council's programme management arrangements facilitate effective oversight of its transformation plans?
 - To what extent are communities and partners involved in the development and delivery of the council's plans for transformation?
 - To what extent has the council considered the impact of its transformation activity, including on vulnerable or protected groups?
- 4.2 The report by Audit Scotland, attached as Appendix 1, highlights that:
- The council is in the sixth phase of its transformation programme. Its plans for transformation are incorporated under the Design a Modern Council priority within its Council Plan.
 - The council reports that it has delivered savings of nearly £70 million since 2010 that are linked to transformation. However, it is not clear how much its current transformation projects will contribute to bridging its projected budget funding gap of nearly £33 million over the next three years.
 - The council has not published information in the public domain about the transformation projects it is currently taking forward.

- The council has robust officer-led governance arrangements in place to monitor transformational activity through its Transformation Board. The council has effective arrangements in place for reporting progress on transformational activities to its Extended Leadership Team, but there is scope to improve the information it provides to elected members and the public.
- The transformation programme is well resourced and there are planned improvements in the development of new transformation projects with clear criteria being set and new monitoring arrangements for them.
- The council has provided good examples of partnership working aimed at improving outcomes and generating savings. The council recognises that there is scope to explore further opportunities for transformational change with partners alongside potential joint funding arrangements.
- The council has consulted with its communities and conducted formal assessments of the impact of planned service changes, where appropriate, for projects within its Transformation Programme. There is evidence changes have been made as a result of this work.
- The impact of the council's current (sixth phase) transformation work is not yet clear as a new approach to defining and measuring benefits is still being implemented. In response to an internal audit report, the council has developed benefits trackers for each transformation project, including estimates of savings, that will enhance reporting in future.

4.3 An improvement action plan is included within Audit Scotland's report. This sets out three recommendations, and the council's planned response including responsible officers and dates for implementation. The recommendations will be monitored and reported on through the Chief Executive's Service Plan until complete.

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 CONSULTATIONS

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

7 BACKGROUND PAPERS

7.1 None.

GREGORY COLGAN
CHIEF EXECUTIVE

9 JUNE 2025

ANDREA CALDER
HEAD OF CHIEF EXECUTIVE SERVICES

Dundee City Council

Best Value thematic management report 2024/25

Transformation: how councils are redesigning and delivering more efficient services to achieve planned outcomes



 AUDIT SCOTLAND

Prepared by Audit Scotland
June 2025

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Key messages

- 1 The council is in the sixth phase of its transformation programme. Its plans for transformation are incorporated under the Design a Modern Council priority within its Council Plan.
- 2 The council reports that it has delivered savings of nearly £70 million since 2010 that are linked to transformation. However, it is not clear how much its current transformation projects will contribute to bridging its projected budget funding gap of nearly £33 million over the next three years.
- 3 The council has not published information in the public domain about the transformation projects it is currently taking forward.
- 4 The council has robust officer-led governance arrangements in place to monitor transformational activity through its Transformation Board. The council has effective arrangements in place for reporting progress on transformational activities to its Extended Leadership Team, but there is scope to improve the information it provides to elected members and the public.
- 5 The transformation programme is well resourced and there are planned improvements in the development of new transformation projects with clear criteria being set and new monitoring arrangements for them.
- 6 The council has provided good examples of partnership working aimed at improving outcomes and generating savings. The council recognises that there is scope to explore further opportunities for transformational change with partners alongside potential joint funding arrangements.
- 7 The council has consulted with its communities and conducted formal assessments of the impact of planned service changes, where appropriate, for projects within its Transformation Programme. There is evidence changes have been made as a result of this work.
- 8 The impact of the council's current (sixth phase) transformation work is not yet clear as a new approach to defining and measuring benefits is still being implemented. In response to an internal audit report, the council has

developed benefits trackers for each transformation project, including estimates of savings, that will enhance reporting in future.

Introduction

1. Transformation is about radically changing how councils operate and deliver services to achieve planned outcomes in a financially sustainable way ([Transformation in councils](#), Accounts Commission, October 2024). The [2023 Local Government Overview \(LGO\)](#) notes that councils have never faced such a challenging situation. Service demands have increased after the Covid-19 pandemic and funding is forecast to reduce in real terms.

2. The Accounts Commission's [Transformation in councils](#) report recognises that, while work has been ongoing in relation to local government transformation for decades, a step change is required and the pace and scale of transformation must increase significantly. Transformation, through greater collaboration with partners, will be key for councils to deliver more sustainable service models in challenging financial climates.

3. This report sets out how the council is redesigning and delivering more efficient services to achieve planned outcomes.

4. [The Accounts Commission's Strategy \(2021-26\)](#) sets out its priorities to focus on inequalities, funding, communities and recovery. The [Code of Audit Practice](#) sets out the Best Value work required to report on these priorities.

5. This report covers the thematic aspect of the Best Value audit requirements. The Commission has directed auditors to report on transformation and how councils are redesigning and delivering more efficient services to achieve planned outcomes. In carrying out the work, auditors have considered the following questions:

- To what extent does the council have clear plans for transformation that link to its priorities and support long-term financial sustainability?
- To what extent do the council's programme management arrangements facilitate effective oversight of its transformation plans?
- To what extent are partners and communities involved in the development and delivery of the council's plans for transformation?

- To what extent has the council considered the impact of its transformation activity, including on vulnerable or protected groups?

6. An improvement action plan is included at [Appendix 1](#) of this report. This sets out audit recommendations in key areas, and the council's planned response including responsible officers and dates for implementation.

7. The coverage of the work is in line with the expectations for council's arrangements for the seven Best Value themes in the [Local Government in Scotland Act 2003, Best Value Statutory Guidance 2020](#) and we have considered the Accounts Commission's transformation principles set out in [Transformation in councils](#).

Principle	
Vision	<p>Have a clear vision that sets out the intended end state of any transformation activity, focused on:</p> <ul style="list-style-type: none"> • delivering large-scale recurring savings or generating income for the council, contributing to its longer-term financial sustainability • improving outcomes for citizens in line with council priorities • taking a whole-system approach to see and realise opportunities both within councils and more widely • meeting the needs of the people who use services and reduce inequalities • focusing on preventative activity, where applicable, to reduce the demand for services and to make them sustainable in the longer term.
Planning	<ul style="list-style-type: none"> • Be clear on the scale of the change required and ensure transformation plans are sufficiently ambitious to credibly respond to the scale of the challenge. • Commit staff with appropriate skills, time, and resources to ensure transformation occurs at the scale and pace required and that there is enough capacity for the changes to be embedded. • Be clear about the timescales, costs, outcomes, and anticipated impacts of transformation projects. • Show urgency and progress projects at pace without compromising appropriate governance on projects.
Governance	<ul style="list-style-type: none"> • Have a clear process for monitoring, evaluating, and reporting progress. • Put in place effective governance and escalation processes so that the transformation activities are well managed in their own right, but also able to be given priority alongside other business-as-usual activities.
Collaboration	<ul style="list-style-type: none"> • Develop better working relationships with communities and/or partners to achieve a sustainable model of service delivery. • Actively consider the opportunities offered by regional or national sectoral collaboration, or by integrating services locally with partners, or by supporting individuals and communities to achieve desired outcomes in place of an existing service. • Learn from good practice across Scotland and beyond.
Innovation	<ul style="list-style-type: none"> • Implement new ways of thinking, including innovation, creativity and a desire, willingness, and action to change and do things in new and different ways that achieve the outcomes needed. • Embed the right culture and behaviours to manage change and help maximise the contribution of all the team.

Transformation planning

8. The council needs to ensure it can deliver sustainable services now and in the future, and difficult decisions will need to be made to achieve this. The Accounts Commission's [Local government budgets 2024/25](#) briefing noted that the cumulative funding gap of all councils between 2025/26 and 2026/27 is £780 million. This means that, cumulatively, councils need to identify and deliver recurring measures such as savings or increased income of five per cent of their overall revenue budget to be financially sustainable in the short term.

9. In January 2025, the Accounts Commission advised in its [Local government in Scotland Financial bulletin 2023/24](#) that councils need to intensify transformation activity, progressing at scale and pace to ensure their financial sustainability and how councils plan to use their reserves, make savings and transform their services needs to become more transparent.

Findings	Evidence
The council's transformation programme has been ongoing since 2010 and transformation is now embedded in its Council Plan.	<ul style="list-style-type: none">• The council's transformation programme has been ongoing since 2010 and is currently in its sixth phase which commenced in 2022. The council estimates that it has delivered savings of around £69.8 million since 2010 which are linked to transformation projects.• The council has embedded transformation in its Council Plan under the priority to Design a Modern Council.• The current phase of transformation consists of five workstreams: Property Rationalisation; Digital; Income Generation; People; and Third-Party Payments review. Each of these workstreams contain multiple projects which are set out on the council's internal Pentana site.• As Design a Modern Council is a key priority in the Council Plan this also feeds into other council plans including the workforce strategy, digital strategy and service plans. There are limited references to transformation in the council's financial strategies.
Details of the transformation workstreams are available to staff but there is a lack of information in the public domain.	<ul style="list-style-type: none">• The key areas of focus under the Design a Modern Council priority are publicised on the website and each area has a high-level description of what the council aims to achieve.• The council has recently developed a transformation SharePoint site which enables all members of staff to access more information about the ongoing work. The site

Findings	Evidence
	<p>sets out the overall transformation vision and a high-level overview of each area of the transformation programme (e.g. property rationalisation). Project-specific information is restricted to staff on the project teams due to confidential and/or sensitive information.</p> <ul style="list-style-type: none"> • Staff are encouraged to suggest ideas for transformation projects through various mechanisms. The Chief Executive asked for ideas via a vlog in December 2024 and ideas were also requested at a staff event in 2024. Members of staff can do this by completing an online form on the council's transformation SharePoint site. Suggestions can also be made either through the service the individual works in or made directly to the Chief Executive. When ideas are brought forward the Transformation Programme Manager will discuss these with services to establish if they are transformation projects or if these improvements could be made within the service. The Transformation Board is kept updated on ideas which have been brought forward so they can consider these. • The previous phase of transformation, Changing for the Future, clearly set out the key transformation projects which were being taken forward as part of the programme in the public domain.
<p>The council has estimated a budget funding gap of nearly £33 million over the next three years. The extent to which planned savings from transformation will contribute to addressing this is not clear.</p>	<ul style="list-style-type: none"> • The council's revenue budget and council tax 2025/26 paper from February 2025 notes the council's projected budget funding gap of £9.5 million in 2025/26, of nearly £33 million in the three years to 2027/28 and of over £80 million over the next ten years. • In the Controller of Audit report issued in November 2023 it was noted that officers are currently working up realistic estimates of the savings that can be achieved on the various projects within the transformation programme, which will feed into future budgets and longer-term financial plans. • The council's internal audit report published in June 2024 notes that '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'. • As at February 2025 the audit team were advised by the council that individual projects in phase six did not have specific benefits attached to them and that it was working on benefits trackers for each project. Following an example benefits tracker being presented to the March 2025

Findings	Evidence
	<p>Transformation Board, trackers have since been implemented for all live projects.</p> <ul style="list-style-type: none"> • The council operates a change fund to help services make a large-scale, long-term, positive change and deliver benefits at a faster pace. The Change Fund is regularly reported to the Transformation Board and the balance reviewed on an ongoing basis to ensure that sufficient funds are available. There are no plans to increase the existing fund for 2025/26. The starting balance is projected to be £1.578 million. • The budget for 2025/26 does not clearly identify the transformational savings which are to be realised in year.
<p>The council's transformation projects have to comply with a set of criteria to be included in the programme.</p>	<ul style="list-style-type: none"> • As part of the review undertaken at the start of phase six of the transformation programme, clear definitions were set to differentiate performance improvement, business change and transformational change. These are set out in Exhibit 1. Phase six planned to focus on projects which come under the transformational change banner. • A list of considerations for the Transformation Board to use when looking at project proposals was also developed (Exhibit 1). It is too early to comment on the effectiveness of this yet as all the projects included in the current programme had already been decided upon or rolled forward from the previous phase before this was introduced. • Criteria have also been set to assess Change Fund bids against. This has resulted in two recent bids for the Change Fund being rejected as they did not demonstrate that the funding would be used for work that falls under the council's definition of transformation.

Exhibit 1

Definitions of different levels of change and improvement set by Dundee City Council

At the start of the current transformation phase, the council wanted to clearly differentiate between different levels of change and improvement across the council so it developed distinct definitions for performance improvements, business change and transformational change alongside how each type of project should be managed:

- **Performance improvement projects** are deemed as business-as-usual activities. Performance improvements are to be led and managed by services, delivering on incremental change and efficiencies, as part of the business-as-usual operation of the services in question.
- **Business change projects** are service-specific savings projects. Business change is also to be led and managed by services. However, services are encouraged to ask the Programme Management Office (PMO) for advice on the appropriate methodology to follow and to ensure alignment to corporate level change initiatives.
- **Transformational change** is defined as large-scale projects involving corporate/cross-service change and intended to deliver significant benefits. Transformational change is to be led by a designated project manager with appropriately assigned resources to support the project as agreed by the Transformation Board. The PMO will offer an enhanced level of support, governance and analysis to support transformational change projects.

Criteria were set for the Transformation Board to consider when prioritising current and new project proposals:

- corporate or council wide
- the project will improve or deliver on City and Council Plan priorities,
- significant savings potential (minimum level >£0.2 million), spend to save initiatives
- enablers for transformation in the other themes, and
- matches the council's risk appetite for transformation.

Source: Dundee City Council

Recommendation 1

The council should ensure that its plans for transformation are sufficiently ambitious to respond to the scale of the financial challenges it faces. It should clearly set out the extent to which savings from transformation will help address its projected budget funding gap.

Recommendation 2

To provide assurance on how it is changing to sustain services in the future, the council should report in more detail to elected members and the public on its plans to transform and how it is progressing with its full transformation programme.

Programme management

10. It is essential that the council has good programme management arrangements in place to ensure it is making sufficient progress against its transformation plans. It is important that the council has the structures and the staffing resource in place to deliver its transformation ambitions. In addition, the council must ensure that both senior officers and elected members have appropriate oversight of progress.

Findings	Evidence
Robust officer-led governance arrangements are in place to facilitate effective oversight of transformational activity.	<ul style="list-style-type: none"> • The council's governance arrangements were amended following a self-assessment of the transformation programme prior to phase six commencing which identified governance arrangements as an area requiring improvement. This resulted in the creation of a Transformation Board which met for the first time in October 2021. • The Transformation Board consists of all members of the Extended Leadership Team of the council and is chaired by the Chief Executive. This structure enables strong ownership and leadership of transformation at a senior level. • The Transformation Board meets on a monthly basis. An update on the overall transformation programme is prepared in advance of these meetings to inform decision-making. • The Transformation Board is responsible for providing oversight, support and challenge to officers leading projects within the Transformation Programme; monitoring and managing progress, impact and benefits realisation and resolving issues that may compromise delivery of the objectives and agreed benefits; and considering bids and allocating funding where appropriate from the Change Fund.
The council's Programme Management Office is adequately resourced to provide oversight of all transformation activity.	<ul style="list-style-type: none"> • The council has a permanently resourced Programme Management Office (PMO) which comprises two permanent staff and one temporary member of staff. The PMO function is part of the Chief Executive Services section of the council. The team consists of a Transformation Programme Manager and two Transformation Programme Officers. In most cases service

Findings	Evidence
	<p>staff lead the transformation projects taking place in their area with support from the central PMO function. However, PMO staff can help progress projects where required.</p> <ul style="list-style-type: none"> • The PMO is responsible for programme management to enable the Transformation Board to prioritise, plan and guide the transformation programme. It uses Pentana to develop and maintain a dashboard for reporting of progress to the Transformation Board. • The Change Fund is available to help finance additional resource when needed. The temporary PMO officer is currently funded by this. Change Fund bids which have been approved recently include external consultant costs to help with the Leisure and Culture Dundee Review and costs of a temporary surveyor to help with the Property Rationalisation project. • The council is planning to develop more secondment opportunities to support transformation projects in order to help resource transformation. • During the interviews conducted with the council we were advised that it is looking for opportunities for more people to get involved in transformation and is committed to further developing the training it offers them. This includes training on service redesign and project management. Project management training has been designed around process improvement, facilitation skills and stakeholder identification and mapping.
<p>The council has effective scrutiny arrangements in place for reporting its progress on transformation to its Extended Leadership Team. However, reporting to elected members on how successfully the transformation programme as a whole is being delivered could be improved.</p>	<ul style="list-style-type: none"> • The Transformation Board comprises senior officers. It receives updates on the overall status of the transformation projects through dashboard summaries. The updates are prepared by the project sponsor and are passed to the PMO to be summarised overall for discussion at the Transformation Board. The dashboard summaries provide information on project status and milestones that have been met as well as a general PMO update on the work it is currently undertaking. The Transformation Board also receives regular updates on the use of the change fund for monitoring purposes. • The Transformation Board has recently approved a project life cycle process which details the various approval stages required by the Board. Templates are in place for each stage to ensure there is consistency in the information held for each project going forward and the council has created worked examples of each of these to guide project teams. The use of the templates is to be phased as ongoing projects are not required to retrospectively fill these in.

Findings	Evidence
	<ul style="list-style-type: none"> • Pentana is used internally to track project progress. The Pentana system enables project staff to mark actions relating to projects as complete, add a description of the purpose of the project and key dates. A progress bar is used to show project completion. • At the end of 2024, delivery boards were set up for each of the workstreams that will feed directly into the Transformation Board. Remits have been created for each of these boards. • The Transformation SharePoint site and Pentana page are only available to staff and not to elected members or the public. • The council reports progress on its transformation programme to elected members through six monthly Council Plan updates. The most recent update makes a brief reference to transformation in the Design a Modern Council section. This is not sufficiently detailed to allow elected members to make judgements on how successfully the transformation programme is being delivered. • For high profile projects such as the ongoing work with Leisure and Culture Dundee, the Property Rationalisation project and projects within Children and Families, elected members are given more frequent and detailed updates.

Partnership working and community engagement

11. The [Best Value in Scotland](#) report noted that councils must now rethink how they work together, and with local partners and communities, to provide financially sustainable services. Few councils provide services jointly or share support services across different councils to a great extent. The scale and nature of the challenge, as set out in the [Transformation in councils](#) report, means that it is only by working more collaboratively that councils and their local partners, communities and the third sector will be able to provide sustainable local services.

Findings	Evidence
<p>The examples the council provided of transformation demonstrated good partnership working aimed at improving outcomes and generating savings. The council does not have any joint funding arrangements in place with partners for its current transformation projects. It recognises that there is scope to explore further opportunities for more transformational change with partners.</p>	<ul style="list-style-type: none"> • The current phase of transformation is mainly council led and all ongoing transformation projects are being funded solely by the council. The council believes that the level of partnership working across Dundee is effective and it is continuing to explore further opportunities. • The council is working with Leisure and Culture Dundee and an external consultant to conduct a review of the services provided due to rising costs. • The council involved a number of partners in its Building Family Support and Internal Foster Care Capacity project. This included working with schools, Police Scotland, NHS Tayside, the third sector and the Scottish Children's Reporters Association and Children's Hearings Scotland. The aim of the project was to build local care capacity and support children and young people locally. This links to the corporate priority to reduce child poverty and inequalities in income, education and health. • The council also worked successfully with Perth and Kinross Council and Angus Council to deliver the Granicus transformation project. This has led to users being able to use the council's website for self-service for areas such as bin collections and council tax. As part of this project a joint procurement exercise was undertaken by the three councils. • The <i>What Matters to You</i> work is funded by The Hunter Foundation and BBC Children in Need. <i>What Matters to You</i> will have invested over £1 million in its partnership

Findings	Evidence
<p>The council has consulted with its communities and vulnerable groups and conducted formal assessments of the impact of planned service changes, where appropriate, for projects within its transformation programme. There is evidence changes have been made as a result of this work.</p>	<p>with Dundee City Council by the time the work is concluded in 2026.</p> <ul style="list-style-type: none"> • The council provided good examples of it consulting with its communities and assessing the potential impact of its transformation projects on vulnerable and other groups. Examples included related to its community hub project in Kirkton (Exhibit 2), the development of the Drumgeith Community Campus (Exhibit 2) and proposed changes to services provided by Leisure and Culture Dundee. • Other examples include the <i>What Matters to You</i> project that involves asking communities what they need to support system change in Dundee and the Building Family Support project. Young people were consulted on the design of improved approaches towards adolescents at risk of harm to or from others, leading to the planned development of a co-located multi-agency hub and local communities are being consulted on how services can adapt support to meet their needs and how families can develop their own capacity to mutually provide sustainable support. • The council uses its Integrated Impact Assessment (IIA) process to assess planned changes in how services are delivered in relation to equality and diversity, fairness and poverty, environment and corporate risk prior to submission to Committee. Since August 2022, the council has required completed IIAs to be appended to the relevant committee report. • Reflecting on initial consultation, the council produced an IIA when rolling out its community hubs model in Kirkton. This model uses schools as community assets, integrating services for children, their families and the local community. It led to the relocation of services within the community of Kirkton to community hubs in two High Schools and the closure of Kirkton Community Centre and Library. The IIA identified the need for improvements in community accessibility to the facilities and that further engagement with existing service users was required to identify and mitigate any impacts as services and activities transition from one location to another. • In addition the IIA for the Kirkton Hub model identified learning to inform the development of future Hub models across Dundee noting that there is a need for further details on the operation of the community hub model to explain things such as access to the schools, parking

Findings	Evidence
	<p>arrangements, opening times and safety for both visitors and children during the school day and a clear understanding of the available services and activities.</p> <ul style="list-style-type: none">• The 2025/26 budget consultation was significantly expanded to include a range of specific potential savings options put forward by officers. The purposes of this were to gauge the general level of public support for each of the options and to identify any particular impacts relating to protected characteristics. Over 3,500 citizens and organisations took part in the consultation. The council is planning to undertake a review of the consultation process to establish the usefulness of the expanded consultation. Themes explored within the consultation include elements of property rationalisation, digital transformation and other areas related to transformation activity.

Exhibit 2

Property rationalisation - engaging with the community

Due to the pandemic, improved technology to support mobile and hybrid working and an increase in self-service options, the council is aiming to reduce its operational property portfolio to align with its current and projected future need and is looking at opportunities for community asset transfers where this is appropriate.

Recently, in relation to property rationalisation, the council has carried out public consultation exercises for the closure of St Pius RC Primary School and Nursery, the development of the Drumgeith Community Campus project and the exploration of options for Leisure and Culture services.

One example of where community engagement within the property rationalisation project has impacted the outcome relates to Kirkton Community Centre. Following discussions with the community, including those representing local people with disabilities, a partnership between a local charity - Kirkton Community Centre SCIO - and the council has been agreed to develop proposals for a purpose-built facility. Following the demolition of the current ageing Kirkton Community Centre, the charity intends to build and run a new centre on the same site. The community centre will be run and owned by the community of Kirkton for the community of Kirkton. Funds raised through the community centre and other initiatives will go back into community projects.

A consultation was completed on the proposal to re-locate services from existing buildings in Whitfield, Linlathen and Douglas to the new Drumgeith Community Campus including options for the existing buildings, if deemed surplus to requirements. There was also consultation undertaken when designing the new Drumgeith Campus building to ensure it was fit for purpose.

The council expects to deliver over £1 million of savings from the property rationalisation project from a combination of one-off capital receipts, recurring rental income and reduced property overheads.

Source: Dundee City Council

Impact of transformation

12. It is important that the council has success measures in place to demonstrate the impact of its transformational activity on service quality; outcomes for people who use services, inequalities and/or savings.

Findings	Evidence
The council has advised that it has made nearly £70 million savings since 2010 as a direct result of transformation activity.	<ul style="list-style-type: none">• The council has advised the audit team that it has delivered savings of around £178 million since 2010, with a significant proportion of these savings, £69.8 million, being achieved via the first five phases of its change programme, ‘Changing for the Future’.• The council has not applied a consistent methodology and approach to reporting previous transformation phases. Therefore, what has been achieved overall as a result of the change programme is unclear.
The impact of the council’s current transformation work is not yet reported as a new approach to defining and measuring benefits is still being implemented. In response to an internal audit report, the council has developed benefits trackers for each transformation project, including estimates of savings, that will enhance reporting in future.	<ul style="list-style-type: none">• Transformation work within the council was the subject of an internal audit report, approved by the Scrutiny Committee in June 2024. At that time it was found that there was not yet a robust approach to defining and measuring the realisation of project benefits, meaning it would be difficult to assess the success of the programme in terms of whether it had achieved its intended outcomes.• The council has been developing benefits trackers to address this recommendation. For each project, information captured includes links to strategic priorities, value, methodology, benefits realisation target date, RAG status and details of actual achievement. These were originally intended to be completed by October 2024. An example tracker was presented to the March 2025 Transformation Board when members were asked for feedback before full implementation. As of June 2025, the template has been rolled out across all live transformation projects.
Together, the three examples of successful transformation projects provided by the council set out a range of financial and non-financial benefits or expected benefits and outcomes.	<ul style="list-style-type: none">• The council was asked to provide Audit Scotland with two examples of successful transformation projects. The council decided to provide three examples to illustrate the full range of transformation projects underway. These were Building Family Support and Internal Foster Care Capacity, Granicus (digital project creating self-service solutions for service users) and Property Rationalisation.

Findings	Evidence
	<ul style="list-style-type: none"> • For each of the examples, the council was asked to provide what success measures were in place to measure the impact of the project, realised or projected cost benefits from the project, realised or projected service quality benefits and to list what impact the project has had, or is it expected to have, on outcomes for people who use services. • These ranged from the council realising unspecified cost savings as citizens chose digital channels instead of more expensive channels offered through face to face and the telephone from the digital project to projected capital receipts and recurring rental income or reduced property overheads from the property rationalisation of over £1 million to reduced costs related to looked after children stemming from the Building Family Support project (Exhibit 3). • The Granicus project has processed 1.076 million payment transactions which has collected £141.256 million. The volume of citizens seeking face to face or telephone contact has decreased, resulting in faster service times and fewer queues for those remaining on traditional channels.

Exhibit 3

Examples of impact from the Building Family Support and Increased Foster Care Capacity project

The aim of this project is to build local care capacity and support children and young people locally by enhancing support, providing stability and mitigating risks, whilst also reducing costs. This links to the council's corporate priority to reduce child poverty and inequalities in income, education and health. The impact of the project on vulnerable children, young people and parents/carers has been the key focus. Research shows the adverse inter-generational impact of poverty, family breakdown, detachment from local communities and disrupted care arrangements on child development and adult lives.

Data shows that key outcomes relating to school attendance, exclusions, attainment and positive destinations have all improved. There has been increased attendance, lower exclusion rates and higher levels of attainment for care-experienced children as well as a higher percentage of placements in Dundee City postcodes. The service reduced the cost of Looked After Children by 11.5 per cent between 2022/23 and 2023/24 from £29.6m to £26.2m.

Source: Dundee City Council

Recommendation 3

The council should continue to roll out its new approach to benefits tracking and monitoring, ensuring that benefits trackers are compiled at the start of new transformation projects. This will help inform officers and members, from an early stage, of the extent to which transformation projects are delivering their intended benefits.

Appendix – Improvement action plan

Issue/risk	Recommendation	Agreed management action/timing
<p>1. Transformation ambition</p> <p>The council has significant budget savings to make over the next three years and beyond. While we recognise that transformation alone will not offer the full solution to bridging the projected budget gaps, the level of financial efficiencies from the council's current phase of transformation should be commensurate with the scale of the financial challenges.</p> <p>The council may not be able to deliver sustainable services if the required savings are not achieved.</p>	<p>The council should ensure that its plans for transformation are sufficiently ambitious to respond to the scale of the financial challenges it faces. It should clearly set out the extent to which savings from transformation will help address its projected budget funding gap.</p> <p>Transformation planning</p>	<p>Reporting of financial savings linked to the transformation programme is being reviewed to more clearly show how the programme supports the budget setting.</p> <p>Executive Director of Corporate Services & Head of Chief Executive's Services</p> <p>December 2025</p>
<p>2. Transparency around transformation plans and progress reporting</p> <p>The council has embedded transformation in its Council Plan. The programme has five main workstreams and information on the main aims of these is publicised on the website but there is no information in the public domain regarding the individual projects included in the programme.</p> <p>Reporting to elected members is mainly project specific and lacks an overarching view of transformational activity. There is a risk that elected members do not have appropriate</p>	<p>To provide assurance on how it is changing to sustain services in the future, the council should report in more detail to elected members and the public on its plans to transform and how it is progressing with its full transformation programme.</p> <p>Transformation planning</p>	<p>The reporting of the Transformation Programme within the Council Plan will be enhanced to provide more detail for elected members and the public. This will include publicly available information on the website</p> <p>Head of Chief Executive's Services</p> <p>December 2025</p>

Issue/risk	Recommendation	Agreed management action/timing
oversight of the overall transformation programme.		
3. Benefits tracking The council has developed benefits trackers for its transformation projects following a recommendation in a report by internal audit published in June 2024. As these have been developed recently they are yet to be embedded in the council’s reporting. There is a risk that the council is unaware whether its transformation projects are delivering the intended benefits in the intended timeframe.	 The council should continue to roll out its new approach to benefits tracking and monitoring, ensuring that benefits trackers are compiled at the start of new transformation projects. This will help inform officers and members, from an early stage, of the extent to which transformation projects are delivering their intended benefits. Impact of transformation	 Benefit trackers have been developed for all live projects and this process will be followed for any new projects going forward. Monitoring arrangements will be put in place and reviewed. Head of Chief Executive’s Services March 2026

Dundee City Council

Best Value thematic management report 2024/25

Transformation: how councils are redesigning and delivering more efficient services to achieve planned outcomes



Audit Scotland, 4th Floor, 102 West Port, Edinburgh EH3 9DN
Phone: 0131 625 1500 **Email: info@audit.scot**
www.audit.scot

REPORT TO: SCRUTINY COMMITTEE – 25 JUNE 2025

REPORT ON: 2024/25 SCRUTINY COMMITTEE SELF-ASSESSMENT AND ANNUAL REPORT

REPORT BY: CHIEF INTERNAL AUDITOR

REPORT NO: 180-2025

1. PURPOSE OF REPORT

This report provides a draft annual report to Council on the work undertaken by the Scrutiny and Audit Committee during 2024/25.

2. RECOMMENDATIONS

It is recommended that the Committee:

- (i) reviews the draft annual report for the year to 31 March 2025 and provide any comment;
- (ii) determines whether any amendments are required in the light of issues discussed at this meeting;
- (iii) Agrees the items for inclusion in an action plan, and
- (iv) 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. Report 173/2024 produced last year was the first annual report from the Scrutiny Committee.

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 2024/25. It notes that an action plan will be prepared following agreement of this report. Two actions have been identified and will be taken forward by officers in conjunction with committee members:
 - Consideration of how best to facilitate the self-assessment next year will be included in the action plan for the committee
 - Provision of Treasury Management training for members.

- 5.2 The report concludes:

“The Scrutiny Committee is satisfied that the Committee complies substantially 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 2024/25 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 2024/25. 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: 10 JUNE 2025

Appendix 1

Scrutiny Committee Report to Dundee City Council 2024/25

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 2024 to March 2025 and for the year to 31 March 2025. 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 2024/25 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. No reports were referred to other Committees. The City Governance Committee 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 five occasions during 2024/25 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 2024/25

Member	Expected attendances	No. of meetings attended	Nominated substitute attended
Depute Lord Provost Kevin Cordell	4	3	Councillor Jimmy Black
Bailie Kevin Keenan	5	5	
Bailie Helen Wright	5	3	Councillor Georgia Cruickshank twice
Bailie Christina Roberts	5	1	Councillors Stewart Hunter Councillor Lee Mills (twice)
Bailie Fraser Macpherson	5	4	Councillor Craig Duncan
Bailie Derek Scott	5	1	
Councillor Nadia El-Nakla	5	1	Councillors Ken Lynn and Heather Anderson, Bailie Willie Sawers (twice)
Councillor Lynne Short	5	3	Councillor Heather Anderson
Councillor Jimmy Black	1	1	

At the December 2024 meeting of the Scrutiny Committee it was noted that Depute Lord Provost Kevin Cordell had resigned from the committee and that Councillor Jimmy Black would replace him from the next meeting.

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, and Scottish Fire & Rescue Service attended meetings and spoke to their reports.

Training

A range of briefings and other training was offered to elected members during 2024/25. A training record is kept by Committee Services.

Internal Audit

The Service Leader Internal Audit continued to be seconded from Angus Council to Dundee City Council as Chief Internal Auditor on a 50:50 basis throughout 2024/25.

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. Audits reported from the 2024/25 plan, and those carried forward at June 2025, provided substantial or comprehensive assurance with five exceptions where limited assurance was provided. Action plans are being implemented and monitored with several actions closed. Two critical audit actions were outstanding at June 2025. Reports concluded with Limited Assurance were:

- Staff Wellbeing/Absence Management: Good progress has been made with 8 of the report's recommendations reported as implemented. At June 2025 only 2 medium recommendations remain open with due dates for completion of June 2025.
- Microsoft 365: This review reported in June 2025 with 7 high priority actions.
- User Access Management: Reported in February 2025 with 1 High and 4 Medium priority actions, which remain outstanding at June 2025.

- Corporate Debt Recovery – Sales Ledger: Reported in February 2025. 2 actions have been reported as closed, and 1 High and 1 Medium priority action remains outstanding at June 2025.
- Safety Alarm Response Centre: 2 actions are closed, 1 High and 2 Medium priority actions remain outstanding at June 2025.

The following Limited Assurance reports from the prior year have outstanding actions:

- General Ledger: At June 2025, 4 actions were in progress (May 2024 – 5 actions).
- Financial Sustainability LACD: Reported in June 2024. In addition to recommendations for LACD there are 2 critical and 2 high priority recommendations for the Council, addressing completion of a review of the Service Agreement between the Council and LACD, and development thereafter of plans to for its delivery and monitoring. All actions remain open at June 2025.

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 of external audit reports received during 2024/25, covering the 2023/24 annual audit, and the Thematic Best Value report on Workforce Innovation were largely positive with action plans agreed for areas identified as requiring some improvement.

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. All areas from inspections in 2024/25 covered by these inspection agencies were assessed as “good” or “very good”. Positive progress has been reported by the inspection agencies in follow up reports for Craigie Cottage and Baldragon Academy where “weak” assessments were made in the previous year.

Self-assessment and action plan

A self-assessment for 2024/25 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 1 to 5 as follows, allowing for a maximum score of 145 per person.

Score	Operation of the Committee
1	Does not comply - Major improvement required
2	Partially complies - Significant improvement required
3	Partially complies - Moderate improvement required
4	Partially complies - Minor improvement required
5	Fully complies - No further improvement required

Results from the self-assessment questionnaire showed an average score of 89% (2023/24 77%) in terms of effectiveness and compliance with the principles set out in the CIPFA guidance. No question had an average score below 3. The revised Terms of Reference due to be presented for approval after the recess, undertaking the annual self-assessment, and this report to all Council members address areas for improvement identified in the results. Consideration of how best to facilitate the self-assessment next year will be included in the action plan for the committee.

Responses about skills and knowledge indicated a good level of knowledge and understanding of areas CIPFA notes as required by audit committee members. Treasury Management was identified as one area where additional training would be helpful and this will be included in an action plan for the committee,

The committee does not currently seek feedback from external presenters to meetings.

Conclusion

The Scrutiny Committee is satisfied that the Committee complies substantially 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 2024/25 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 2024/25. 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.

REPORT TO: SCRUTINY COMMITTEE – 25 JUNE 2025

REPORT ON: ANNUAL REPORT ON COMPLAINTS – 2024/2025

REPORT BY: CHIEF EXECUTIVE

REPORT NO: 146 – 2025

1. PURPOSE

The Annual Report on Complaints for 2024/25, contained in Appendix 1, presents an update on performance regarding complaints in 2024/2025, with comparisons to previous years, and shows how the Council continues to learn from complaints.

2. RECOMMENDATIONS

It is recommended that Committee notes:

- a the key performance indicators (KPIs) on complaints closed between 1 April 2024 and 31 March 2025, with trends from previous periods – full report attached as Appendix 1;
- b examples of the range and volume of transactions the Council has with customers and citizens as a context for the number of complaints received – see Appendix 2;
- c examples of how complaints have been used to improve services;
- d examples of compliments received about Council services, and
- e results of the satisfaction survey sent to people who made complaints in 2024/2025.

3. FINANCIAL IMPLICATIONS

There are no direct financial implications arising from the agreement of this report.

4. BACKGROUND

- 4.1 The model Complaints Handling Procedure for Local Authorities requires that regular reports are produced for elected members. This is the annual report covering complaints closed between 1 April 2024 and 31 March 2025.
- 4.2 In terms of performance management, the report includes data on key complaint handling indicators and results from the quarterly satisfaction surveys sent to those who had complaints closed during 2024/2025.
- 4.3 The Model Complaints Handling Procedure places a duty on public bodies to demonstrate how they used complaints to improve their services. The attached report gives examples of customer feedback gathered through corporate complaints and how this has been used to improve processes.
- 4.4 Appendix 2 includes infographics giving examples of the range and number of transactions the Council has with customers and citizens, providing context for the number of complaints received.

5. OVERVIEW OF PERFORMANCE

- 5.1 The report presented in Appendix 1 contains detailed information in relation to complaints Key Performance Indicators and trends to give a comprehensive picture on how complaints were handled in 2024/25. Key information to highlight includes:
 - (a) The number of complaints closed in 2024/25 was 833, compared to 1024 in 2023/24.

- (b) Performance in terms of % of complaints closed within the target time of 5 working days for Stage 1 complaints and 20 days for Stage complaints improved in year 2024/25, compared to the previous year:
 - 66.8% of Stage 1 complaints were closed within the target of 5 working days, which is an improvement compared to 55.7% last year.
 - 49.3% of Stage 2 complaints were closed within the target of 20 days. which is an improvement compared to 46.8% last year.
 - c) In terms of average time taken to close complaints, there was also an improvement noted in 2024/25, compared to the year before.
 - the average number of days taken to close Stage 1 complaints was 5.9, compared to 7.7 in 2023/24.
 - the average time taken to close Stage 2 complaints was 24.9, compared to 27.8 in 2023/24.
- 5.2 The KPIs for both stages of complaints are designed to drive improvement in the promptness of responses, rather than being absolute standards that every case is expected to meet. Stage 2 cases especially can be about complex and sensitive issues. However, a range of actions are being undertaken through our Complaints Improvement Plan to ensure that improvements in our performance on complaints. These measures include complaints handling training workshops for employees, and monthly reporting on Key Performance Indicators to the Council Leadership Team.
- 5.3 All of the issues reflected in this report will continue to be discussed by the Council Leadership Team, the Complaints Review Group and within individual services. The “Learning from Complaints” section demonstrates the Council’s commitment to continually improve the service that is provided to the citizens of Dundee, as well as the processes to prevent the same issues recurring. A number of complaints led to senior managers within services speaking to their team members to ensure that improving customer experience is at the heart of service delivery.
- 5.4 On 1 April 2025 a new Corporate Complaints System was launched and key improvements being implemented include:
- The Corporate Complaints system is now hosted on a system that is integrated with other council processes, making the complaints process more streamlined
 - Better and more detailed reporting capabilities
 - Services able to reassign complaints to another service directly, no need to involve Customer Services staff in this process, saving valuable time
 - Better alignment with the Scottish Public Services Ombudsman’s Child Friendly Complaints Process and Guidance.
 - Option to create tag words for filtering/searching
 - Improved “search” functions
 - Overdue complaints escalated to managers.

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 or a protected characteristic - age, disability, gender reassignment, marriage/civil partnership, pregnancy/maternity, race, religion/belief, sex or sexual orientation. In 2024/25, there were two such complaints recorded, one relating to disability and one relating to nationality. Both of these complaints were reviewed by the council’s Equality and Fairness Officer who assessed them as having been handled well, and no further action was recommended.

7. CONSULTATIONS

The Council Management Team was consulted in the preparation of this report.

8. BACKGROUND PAPERS

None.

GREGORY COLGAN
CHIEF EXECUTIVE

DATE: 9 JUNE 2025

ANDREA CALDER
HEAD OF CHIEF EXECUTIVE'S SERVICES

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Dundee City Council

Annual Report on Complaints

2024 – 2025

1. INTRODUCTION

Dundee City Council is committed to providing high-quality customer services and values complaints as a means to improve its services. The Council's Complaints Handling Procedure (CHP) is designed to resolve customer dissatisfaction as close to the point of service delivery as possible.

Complaints are treated as a valuable source of customer feedback and strive to deal with them well, carrying out thorough, fair and impartial investigations and making evidence-based decisions.

If something has gone wrong, complaints let us put things right, they help us to learn lessons, and to improve our processes to prevent the same problems from happening again.

The Chief Executive provides leadership and direction to ensure an effective CHP and that the Council learns from the complaints received.

2. DUNDEE CITY COUNCIL COMPLAINTS PROCEDURE

The Scottish Local Authorities Model Complaints Handling Procedure which defines a complaint as follows is used by the Council:

“an expression of dissatisfaction about the Council’s action or lack of action or about the standard of service provided by or on its behalf”

Our Complaints Handling Procedure has two stages:

- At Stage 1 of the complaints process, the target is to respond within 5 working days, unless there are exceptional circumstances. The target time for Stage 1 complaints can be extended to up to 10 working days if necessary. Stage 1 complaints are also referred to as “Frontline” complaints.
- Stage 2 complaints process is used if the complaint is particularly serious or complex and can’t be dealt with within 10 days, or if the person remains dissatisfied after they’ve had a Stage 1 response. Stage 2 of our complaints process is also called the “Investigation” stage.

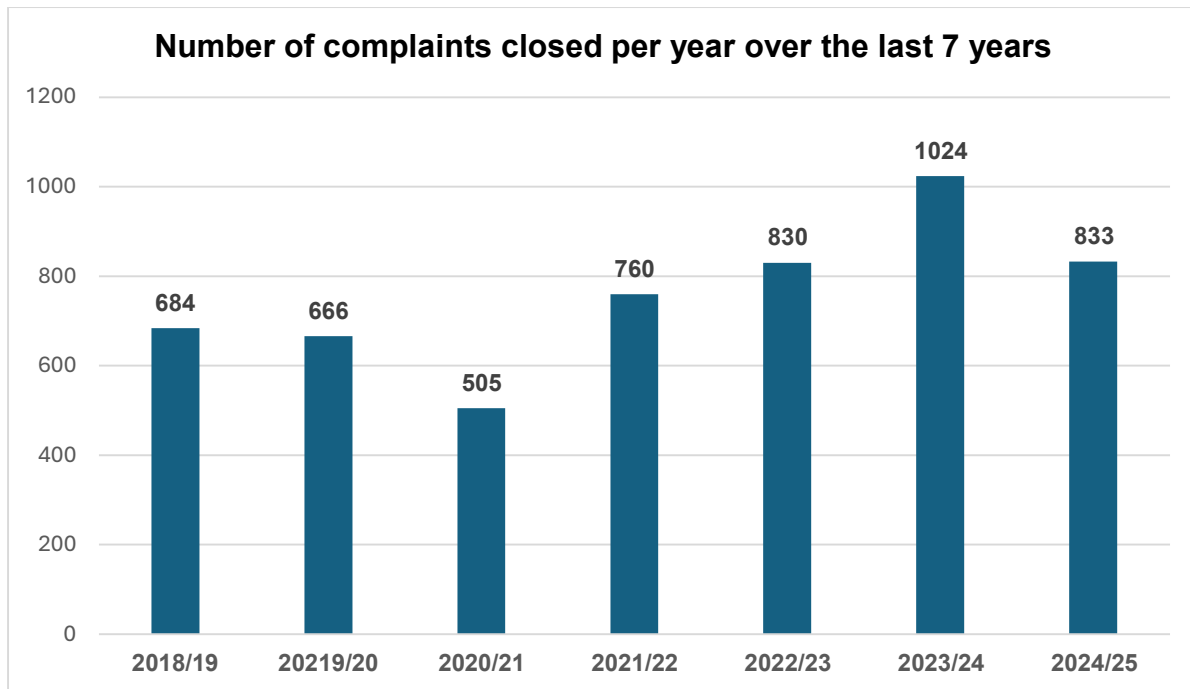
If the complainant remains dissatisfied following Stage 2 of our complaints process, they can raise the complaint further by contacting the Scottish Public Services Ombudsman.

3. KEY PERFORMANCE INDICATORS

The Scottish Public Services Ombudsman places a duty on Local Authorities to record and report on key data related to the complaints handling process. Our performance data on handling complaints during 2024/25 is presented below, with regards to all complaints “closed” during the period of 1 April 2024 – 31 March 2025.

3.1 Number of complaints closed

The chart below shows the total number of complaints closed per year in the last seven years. In 2024/25 there were a total of 834 complaints closed. This is a decrease on number of complaints closed compared to 2023/24, with the number returning to the levels noted the year before.



Detailed breakdown of complaint numbers over the last seven years is included in the chart below:

Service	2018/ 2019	2019/ 2020	2020/ 2021	2021/ 2022	2022/ 2023	2023/ 2024	2024/ 2025
Corporate Services	89	71	80	83	92	108	68
Children & Families							
- Education	125	98	41	70	83	93	110
- Children's Services	46	43	30	37	60	52	36
- Criminal Justice	3	8	3	4	7	5	11
Neighbourhood Services							
- Housing & Construction	180	177	130	162	199	316	292
- Environment Services	153	136	129	263	228	232	183
- Communities, Safety & Protection	N/A	22	19	31	41	59	27
City Development	50	56	48	58	76	117	78
Chief Executive's	6	4	2	2	0	1	0
Dundee Health & Social Care Partnership: Community Care	32	51	23	50	44	41	28
Totals	684	666	505	760	830	1024	833

Nature of complaints

“Nature of complaints” are categories that are set by the Scottish Public Services Ombudsman. They help councils to identify trends in complaints made by members of the public. This information is used to identify training needs or areas of improvement across the council.

Similarly to last year, the top two reasons for complaints closed in 2024/25 was “Failure to provide a service” and “Delay in responding to enquiries and requests”.

Nature of Complaint	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Delay in responding to enquiries and requests	13.8%	16.3%	18.2%	22.8%	16.2%	20.9%	23.5%
Failure to meet our service standards	21.5%	17.8%	15.5%	16.4%	17.0%	16.9%	16.8%
Treatment by or attitude of a member of staff	25.1%	24.8%	20.3%	18.9%	20.2%	20.5%	21.2%
Failure to provide a service	21.1%	25.6%	24.6%	27.2%	34.1%	26.8%	25.4%
Dissatisfaction with our policy	12.3%	11.2%	14.1%	11.4%	8.6%	10.5%	8.4%
Failure to follow the proper administrative process	6.2%	4.3%	7.3%	3.3%	3.9%	4.4%	4.6%

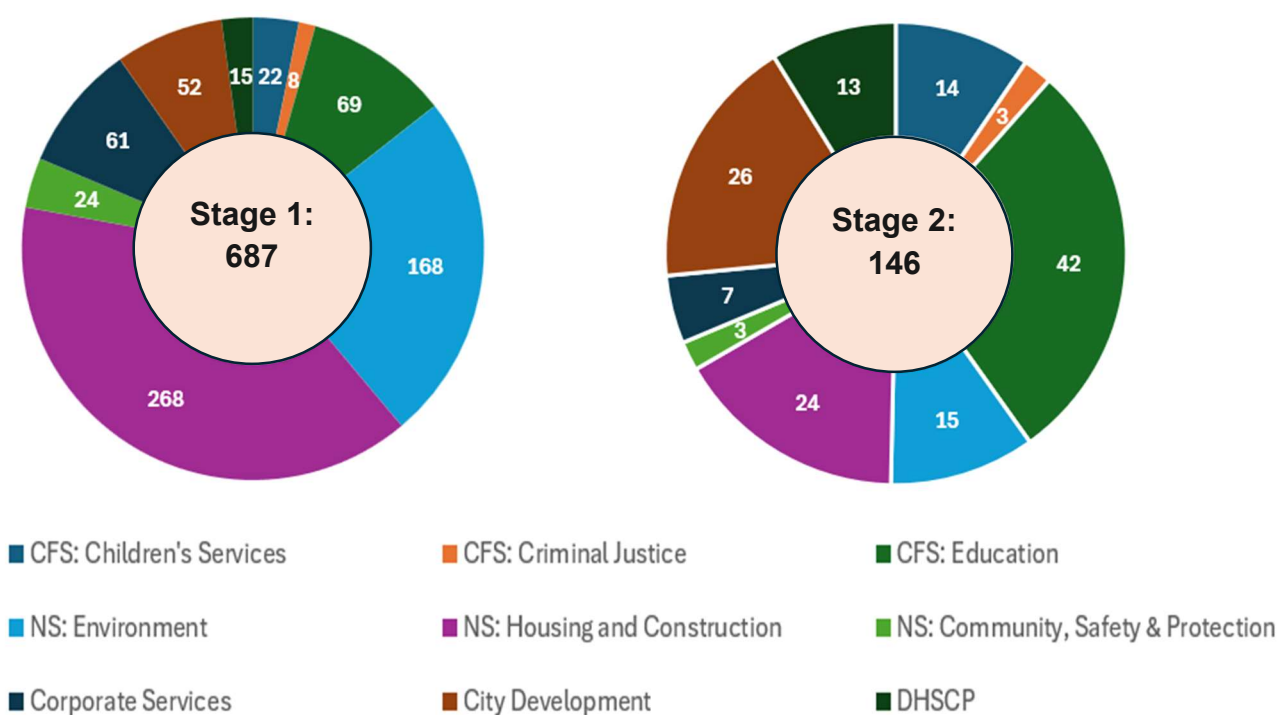
3.2 Overview of complaints at Stage 1 and Stage 2 Complaints

Stage 1 (Frontline) Complaints

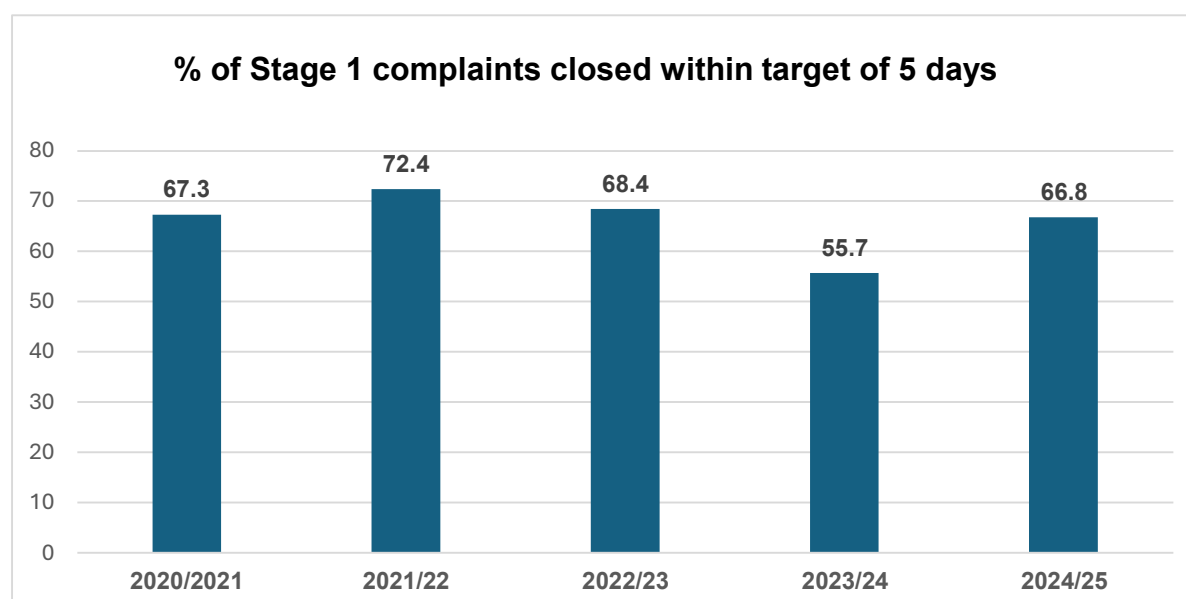
In 2024/25 a total of 687 complaints were closed at Stage 1. The diagram below shows that Neighbourhood Services – Housing and Construction had the highest number of complaints (268), and Children and Families Service – Criminal Justice had the lowest number of complaints (8), excluding Chief Executive’s Services with 0 complaints.

Stage 2 (Investigation) Complaints

In 2024/25 146 complaints were closed at Stage 2. 66 of those were opened at Stage 2, and 80 were escalated from Stage 1. The diagram below shows that Children and Families – Education closed the highest number of Stage 2 complaints (42), with Children and Families Service – Criminal Justice and Neighbourhood Services – Communities, Safety and Protection having closed only 3 complaints each.

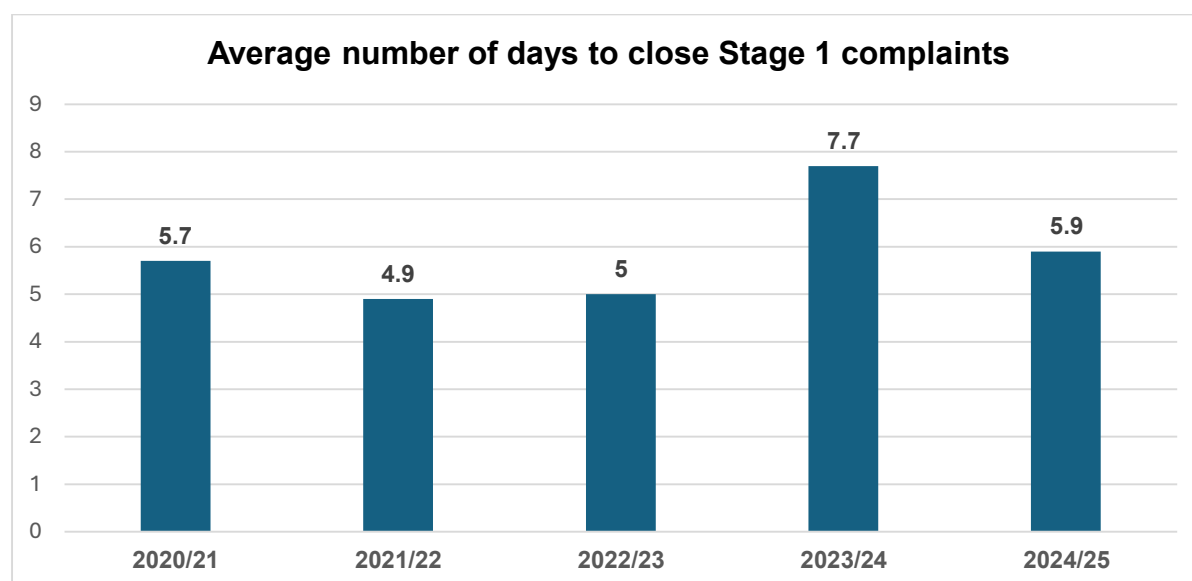


3.3 Stage 1 complaints closed within the target of 5 working days



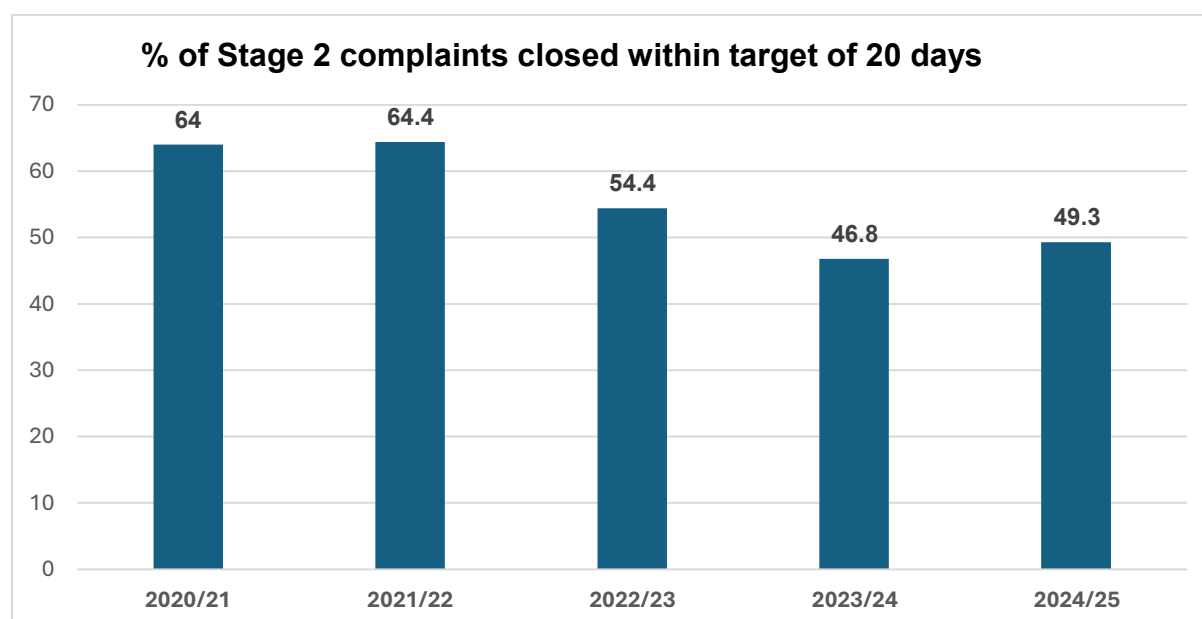
Benchmarking data for 2023/24 shows that the % of Stage 1 complaints completed on time for our Family Group (Group Four) average was 62.5%, and for the Scottish Average it was 69.5%.

3.4 Average number of days taken to close Stage 1 complaints



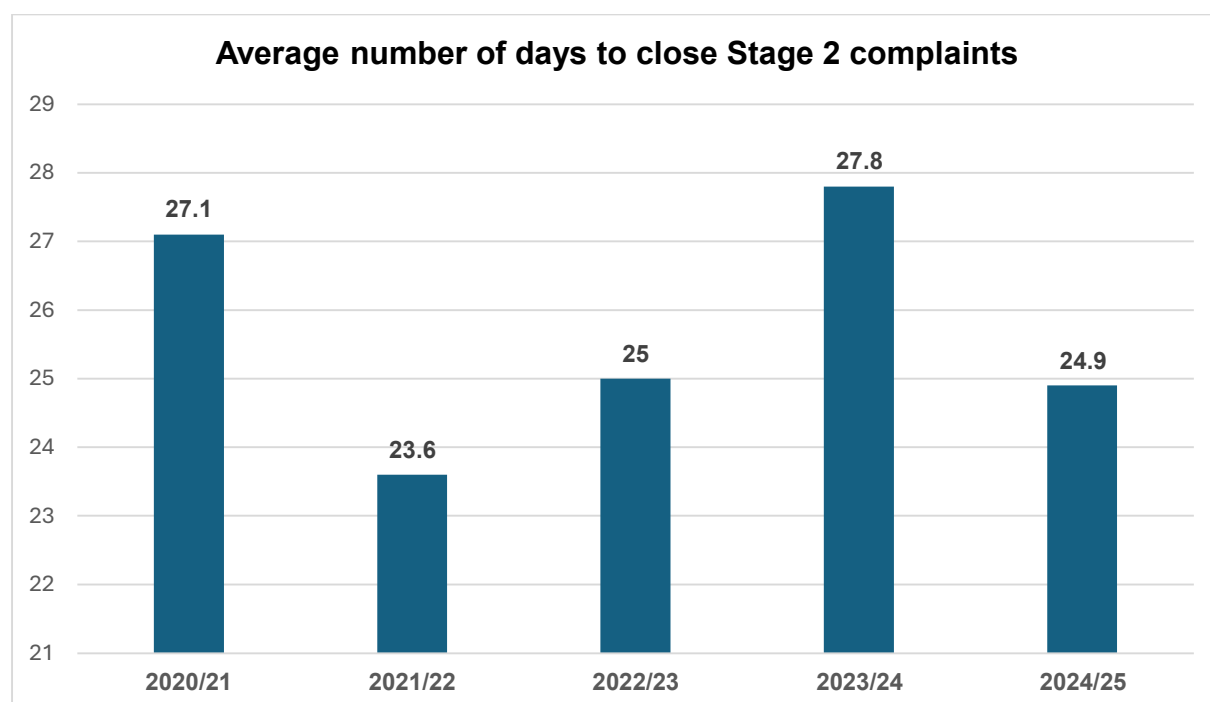
Benchmarking data for 2023/24 shows that our Family Group average was 12.7 days and the Scottish Average was 8.9.

3.5 Stage 2 complaints closed within the target of 20 working days



Benchmarking with other councils for year 2023/24 shows the % of Stage 2 complaints closed on target time of 20 days was 53.4% for our Family Group and 66.65% for the Scottish Average.

3.6 Average number of days to close Stage 2 complaints

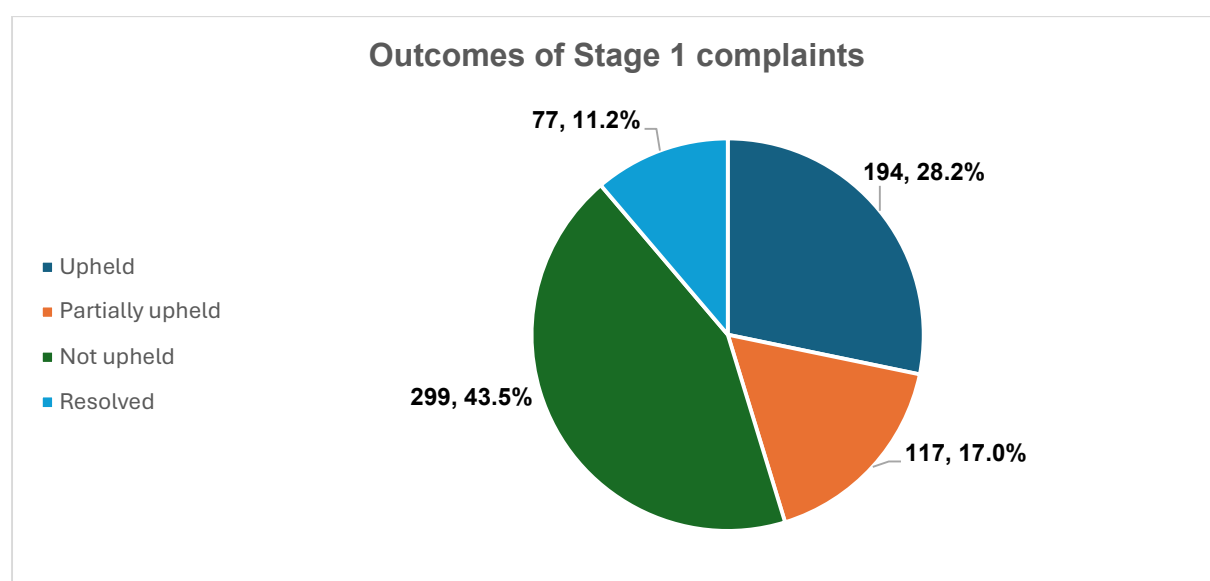


Benchmarking data for 2023/24 shows that our Family Group average was 25.0 days and the Scottish average was 21.7

3.7 Outcomes of complaints closed

Stage 1 Complaints

The majority (43.5%) of Stage 1 complaints were not upheld. 28.2% and 17% of Stage 1 complaints were Upheld or Partially Upheld respectively. 11.2% of complaints were “resolved”, where a resolution was agreed with the complainant, without making a decision whether to uphold the complaint or not.

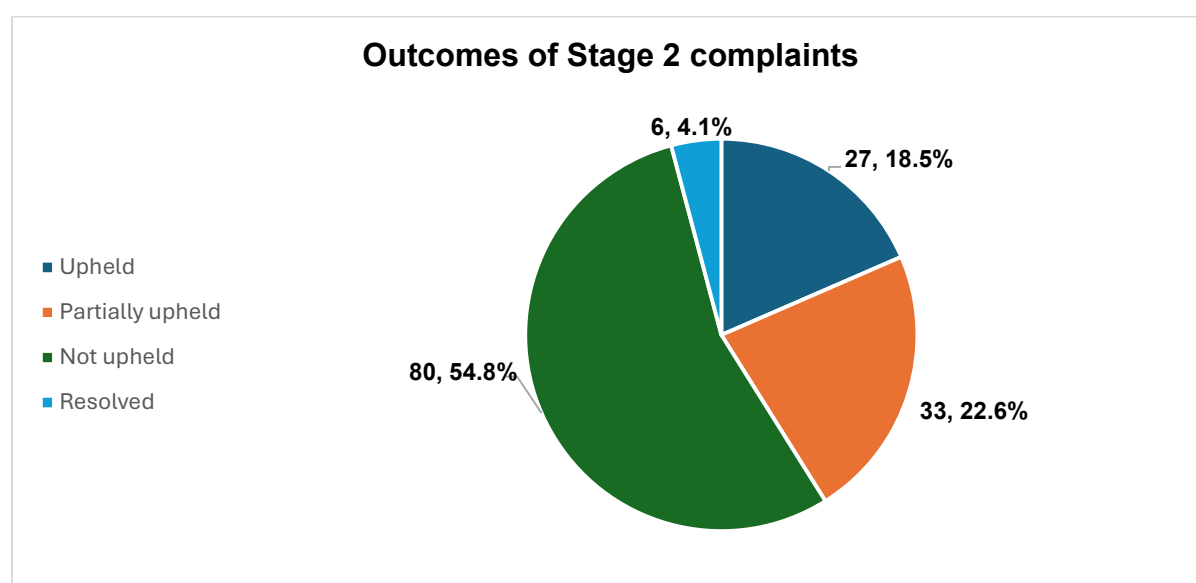


Stage 1 outcomes for Dundee City Council in year 2024/25 compared to benchmark of the Scottish average and our Family Group average for year 2023/24 is provided in the table below. Benchmarking complaints data for 2024/25 will be available later in the year.

Outcome	Dundee	Family Group	Scottish Average
Upheld	28.2%	32%	38.6%
Not Upheld	43.5%	32.9%	31.6%
Partially Upheld	17%	21.4%	15.3%
Resolved	11.2%	13.7%	13.7%

Stage 2 Complaints

The majority (55.1%) of Stage 2 complaints were not upheld. 18.4% and 22.4% of Stage 1 complaints were Upheld or Partially Upheld respectively. The “resolved” outcome was used in only 4.1% of cases.



Stage 2 outcomes for Dundee City Council in year 2024/25 compared to benchmark of the Scottish average and our Family Group average for year 2023/24 is provided in the table below.

Outcome	Dundee	Family Group	Scottish Average
Upheld	18.4%	20.9%	25.8%
Not Upheld	55.1%	45.1%	46.7%
Partially Upheld	22.4%	26.1%	21.6%
Resolved	4.1%	7.9%	5.5%

4. 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 is shown in the table below:

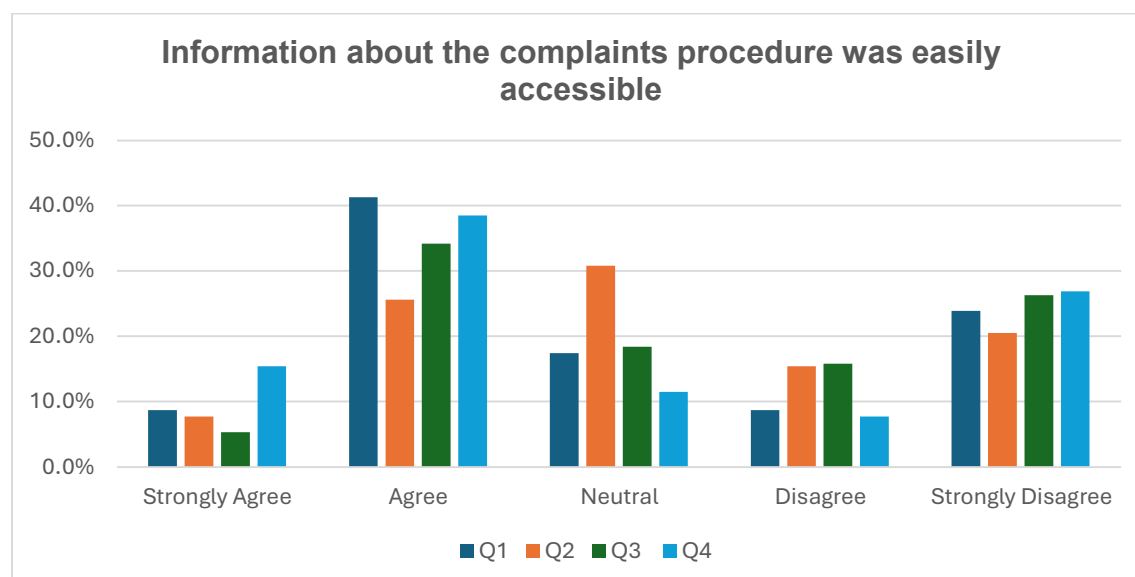
Year	20 days or less	21-39 days	40-99 days	100 days +
2024/2025	74	30	14	1
2023/2024	75	36	19	2
2022/2023	85	40	10	1
2021/2022	91	29	11	1
2020/2021	60	11	13	3
2019/2020	86	21	18	6

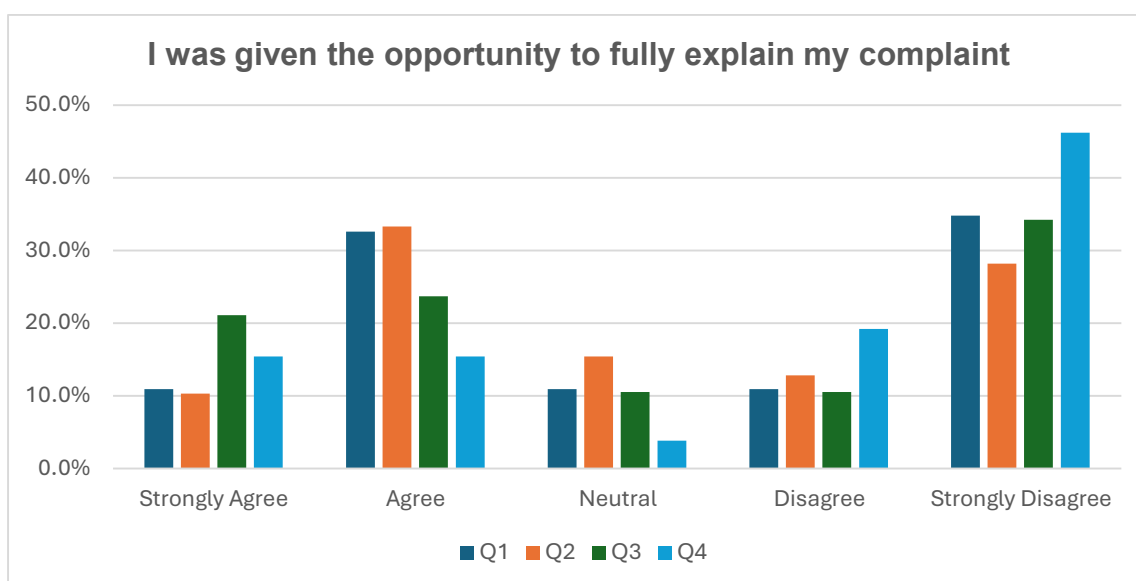
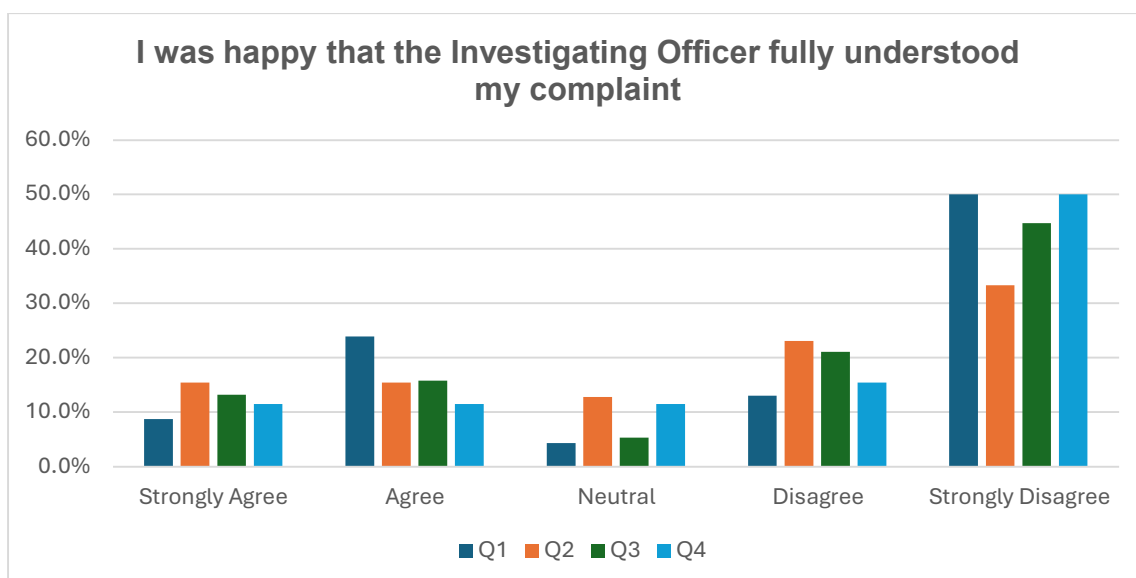
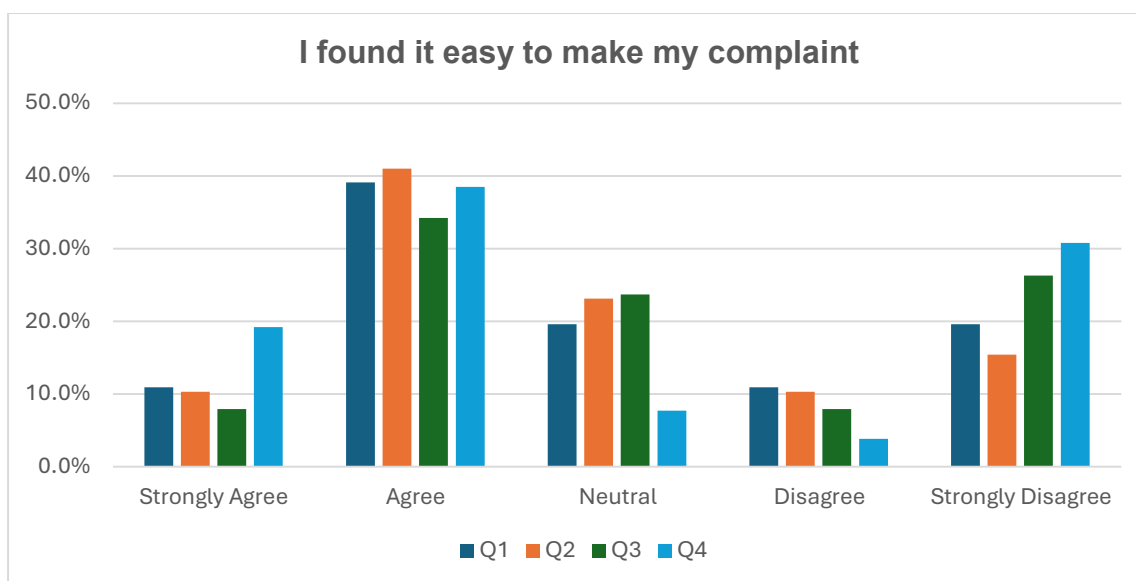
5. SATISFACTION WITH COMPLAINTS HANDLING – QUARTERLY SURVEYS

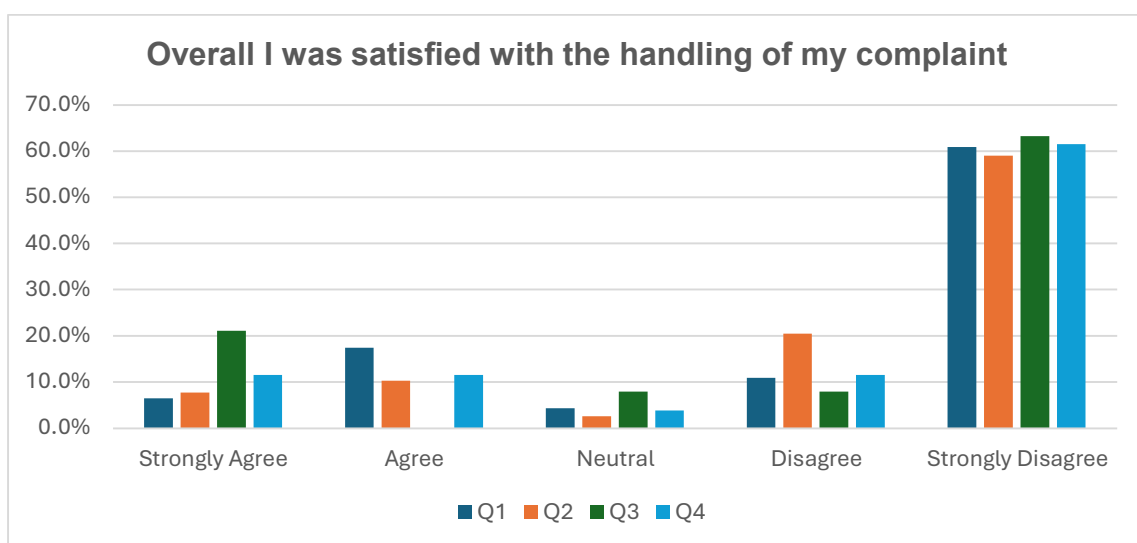
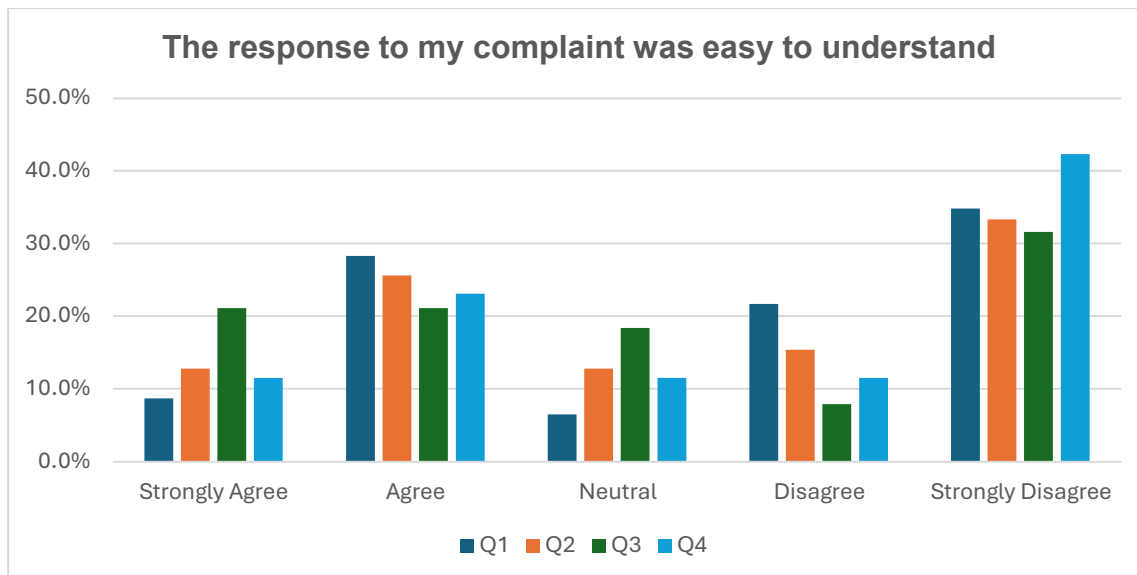
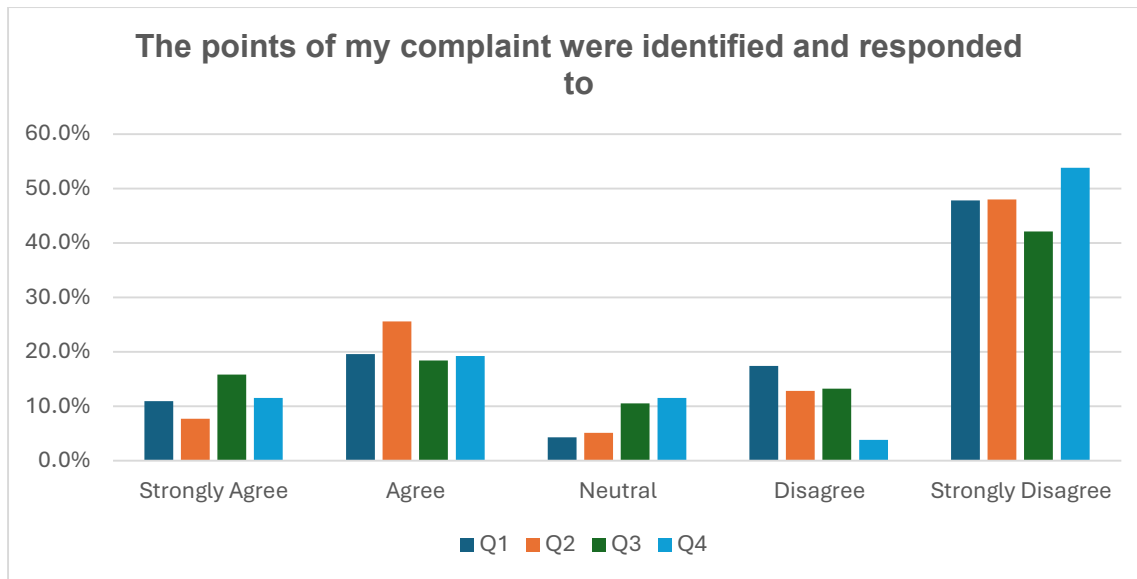
The model Complaints Handling Procedure requires the Council to report on a measure of customer satisfaction with its complaints process. To do this, quarterly surveys are issued to people who have made complaints. The survey agreed by the Scottish Local Authorities Complaint Handlers Network is issued to complaints by email. 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.

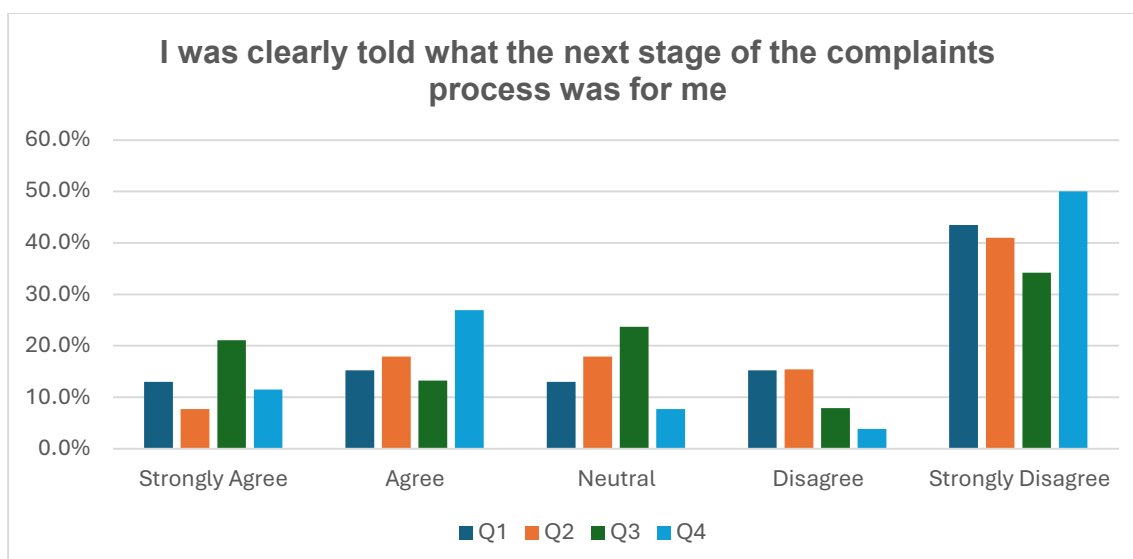
The response rates to our survey are low, with return rate ranging between 19% in Q4 of 24/25 and 31% in Q1 of 24/25. Caution must be exercised due to the small sample who return the survey and the fact that those who remain unhappy may be more motivated to do so.

Question 1: Please indicate the extent to which you agree or disagree with the statements below:

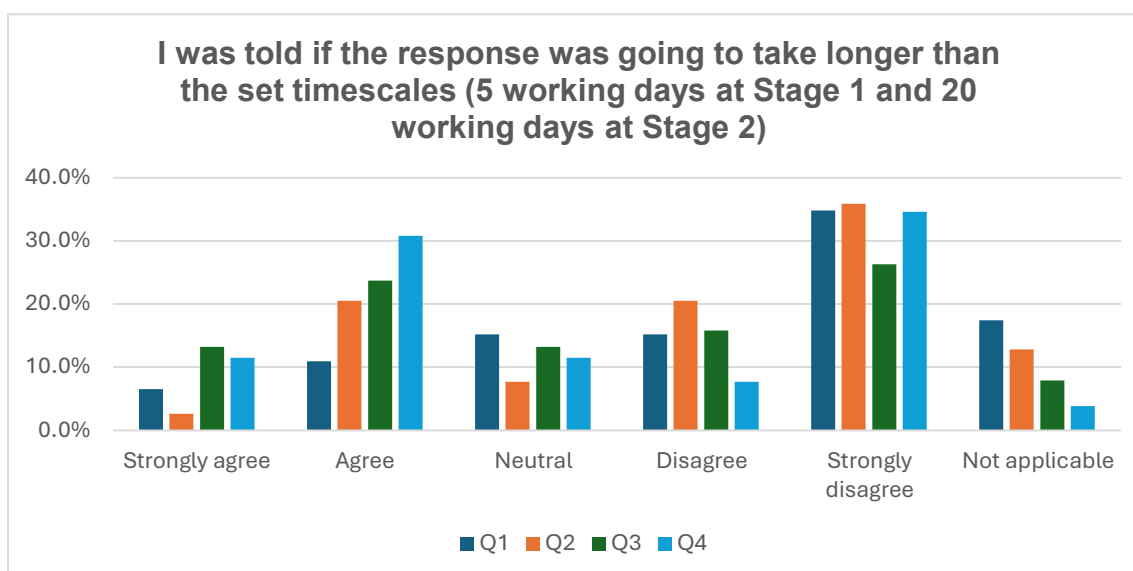




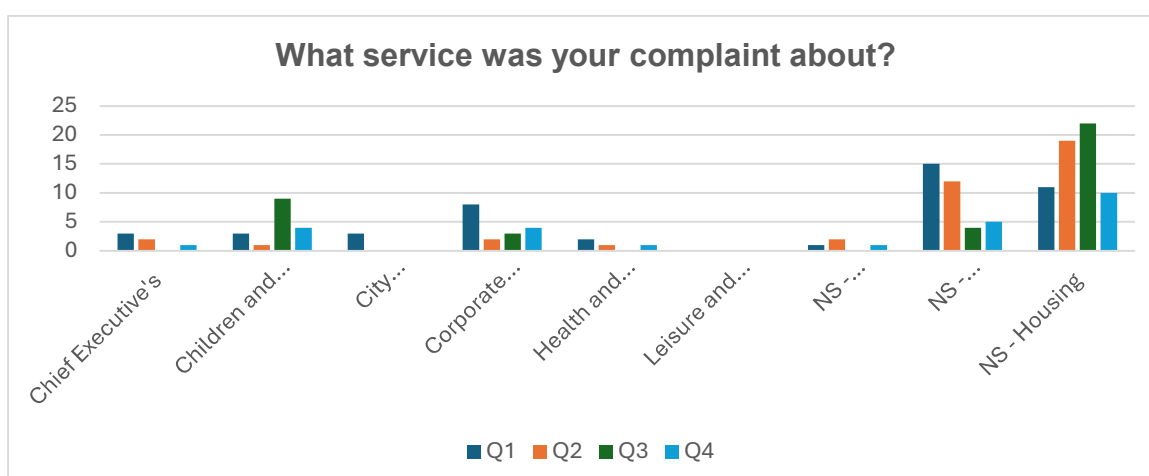




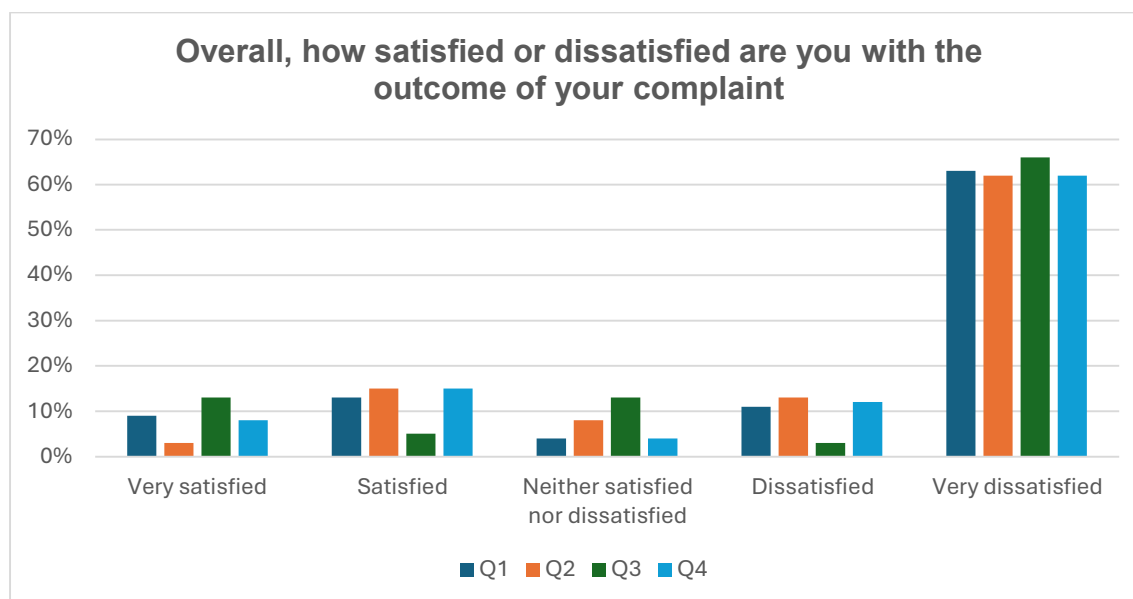
Question 2: I was told if the response was going to take longer than the set timescales (5 working days at Stage 1 and 20 working days at Stage 2)



Questions 3: What service was your complaint about?



Question 4: Overall, how satisfied or dissatisfied are you with the outcome of your complaint?



6. LEARNING FROM COMPLAINTS

When a complaint is upheld or partially upheld Investigating Officers are asked to identify the root cause of the complaint and planned service improvements, designed to prevent similar issues recurring.

These can 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, complaints are used to identify wider process/service improvements and below are some examples of how that was done during 2024/2025.

A customer complained that...	We listened, we acted...
A customer signed a "Transfer of Right of Burial" form without having a full understanding of the legal implications of signing it, due to the funeral directors not explaining this fully.	The service will undertake a review of wording in the legal forms to ensure that terms are as clear and transparent as possible.
A communal food waste bin located near a play park has not been emptied, attracting fly tipping and foliage growing around it.	The team will ensure communal food waste bins are emptied timeously and they will review all locations of the communal food bins in the area to address issues of fly tipping
Parent was upset about the way that the nursery staff reacted when their child ran out to the outdoor area while the area was not staffed and closed. The child did not know the garden was closed.	Nursery staff will place a visual clue on the door to indicate to all children when the area is not staffed and is out of bounds.
Customer received two separate replies to her Stage 1 complaint in respect of her council tax	Staff members in the team who deal with Stage 1 complaints will be encouraged to attend Handling

Summary Warrant notice. Neither of the responses addressed all the issues she had raised.	Complaints training, to ensure that responses to complaints address all the points that the complainants are raising.
Some damage to the property was not properly addressed/resolved prior to new tenant moving in, causing the new tenant concerns. For another tenant, there was a delay in completion of repairs following a mutual exchange process.	<p>The service will undertake a review of relet standard and decoration policy.</p> <p>The team will also enhance property repairs element of the mutual exchange process by introducing a Repairs Project Officer Inspection.</p> <p>Additionally, the process of allocating void properties is being relooked at, and a 20-week void plan is being implemented.</p>
Parent's access to their child's school progress information via the SeeSaw platform was removed without their knowledge or authorisation.	The Education service will ensure all schools are aware of access rights and deal with these appropriately.
There was a change to the menu served to children taking up free nursery placement during an afternoon session, from a hot food option to a cold meal platter. A parent was concerned their views on this change were not sought, that the cold meal platter option did not offer enough choice to the children and that it did not meet the Scottish Government nutrient guidance for school food provision.	Work is underway to include oily fish once a week. The Children and Families Service will implement a 2-choice cold platter option for children attending afternoon sessions. The team will ensure ongoing communication with families is well planned, considered, and timely, particularly when there is a planned change to service delivery. The Children and Families Service will continue to liaise with Tayside Contracts to review the most up to date Setting the Table guidance as it applies to the provision of meals in nurseries. Development of a final food policy for implementation in August 2025 is an action in the Children and Families Service Annual Improvement Plan for 2024/25. This will reflect the recently revised Setting the Table Guidance and any food provision requirement
A customer applied for a Blue Badge and she had no response to her application. She made a payment but still had no contact from the Blue Badge team.	Blue Badge team will review their process to ensure Blue Badges are dispatched timeously.
Plastic recycling waste container outside of a complainant's flat had been missed multiple times by the waste management crew resulting in plastic waste overflowing onto the pavement.	The padlock on the container had been broken, not allowing the crew to empty it. Following the complaint, the padlock on the container was replaced and the container emptied. The service will from now on ensure that any bin repairs are actioned timeously.
An email communication from a member of staff to the customer lacked professionalism.	Staff members from the service concerned will receive training on customer service standards and case recording.

7. COMPLIMENTS

In addition to complaints, the Council also receive compliments from members of the public, who are satisfied with the service they have been provided with. These positive comments and feedback can be submitted by customers by completing the 'Tell Us About Good Service' form on the Council's website, by calling or emailing our Customer Services Team, or by sharing them directly with the service or staff concerned. Below are the compliments which were submitted by our customers during 2024/25.

I received excellent help and assistance from a customer services adviser in submitting changes to tenant occupation and council tax exemption forms. She guided me through the online service by filling in the forms for me. Very helpful, thank you.

Good evening. I just wanted to write to you in your position as Chief Executive to pass on my sincere thanks for the support provided to Police Scotland by Dundee City Council in relation to our investigation into the murder of a man. After a major homicide investigation led by Tayside Division CID, last week, persons were arrested, charged with murder and remanded in custody. I know this has brought some level of comfort to his family. Behind the scenes, there was a huge amount of work invested in the investigation – and we received support from many areas, not least of which was Dundee city Council. I think this quote from our Crime Scene Manager sums it up perfectly: “I just want to pass on how grateful I was for all the assistance I had from Dundee City Council. I appreciated how helpful, understanding and genuine how nice everyone was”

After 41 hours of no heating or hot water finally got someone out to fix it, I can't thank you enough, the female adviser that works for repairs Dundee City Council you are an angel, spoke to her at 11 am & by 2 there was a man at my door, she'd phoned me 4 times in that space of time to check on me & update me. I have never known anyone so sympathetic before!

Hello, I noticed that work to clean gutters in Victoria Road has been done. Please pass on my thanks to the Departments involved.

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. If you can publicise this email of thanks within the department please do so because I really want all those involved to know that their efforts are appreciated, especially as circumstances/finances become harsher year on year.

So thankful she took the time to actually ring instead of just sending out a letter from an actual human, I've been crying down the phone to them since October & explaining my situation and needs not helping in anyway! But yesterday this lovely Scottish woman listened to everything I had to say and then went on the hunt for someone herself phoning them and begging them all day to come out and sort it within 2 hours they did just that! My faith has been restored in life!

Please forward my sincere thanks to the Area Supervisor and Area Manager for the sterling effort on cleaning up the footpath. The area has been transformed for the better!

Just a quickie to say, how glad I was that there was a street cleaner by the Caird Hall square, yesterday. I had come out of the Oxfam shop on Reform Street and found someone had dropped a glass bottle, on the pavement, on the drainage channel, there was, not only, a load of white sloppy substance, who knows what, but more importantly, fairly large pieces of sharp, jagged, brown glass, and smaller pieces, ready to damage pet dogs' paws, or puncture wheelchair users' tyres, or potentially injuring anyone if their shoe soles were thin, or flow down into the watercourse at the next rainfall, or do irreparable to the many seagulls, which have been tempted into the city centre by food debris, which would no doubt be tempted to try and eat these brown 'insects', leading to slow,

excruciatingly painful death. I set off towards the Caird Hall and as above, found one of your colleagues. I explained the situation, and asked if he would inform his office to get it dealt with, and, to my delight and relief he said, 'Oh I'll go and deal with it right now!', and off he went. On my return, half an hour later or so, it had all been well cleaned up and the danger removed. Bravo to him!

I would just like to pass on my thanks to you all for the effort made by the team to reinstate the communal areas at Fleming gardens. At my surgery today I am delighted to say that a number of residents came to talk about all the works that have been done, along with others who have called me in recent weeks, all praising the works that have been done. It's not often I have had such positive comments, and it would be fantastic to see this continue as the year/s go on.

I have just been tidying the graves of my parents and my late wife in Barnhill cemetery. The cemetery is looking fantastic. I don't think I have ever seen it looking better. I understand that the grave diggers are short staffed, and I would be pleased if you could pass on my thanks to all involved for keeping it looking so nice.

I'd like to share my sincere gratitude for all of your hard work, professionalism and care. You ensured that you listened carefully and worked very hard to meet XX emotional, social and spiritual needs as well as physical. You are an absolute credit to social work.

I recently visited the above Pocket Park and was pleased to find that it had been cleaned up as I had requested when I last spoke to you. May I thank you for this? And , also, can you please pass on my thanks to the relevant staff at our Parks Department. It really has made a difference to this little Park.

This is to express our gratitude for the exceptional care and support you provided me during my difficult pregnancy. Thank you for your encouragement, smile and positive outlook which made a huge positive impact on my journey. With heartfelt thank you.

Many thanks to the male adviser in customer services for his help with my query today. I think it's always nice to thank someone who has been helpful.

I am writing as a parent of a pupil at X Primary School and another child at X nursery. I am writing to express my sincere gratitude for the Head Teacher and her team's outstanding leadership and unwavering support. It is clear that under her guidance, the school/nursery has flourished into a nurturing and dynamic environment where pupils are encouraged to excel academically and grow personally. Her commitment to fostering a culture of inclusivity and excellence has had a profound impact on each child's educational journey. The recent Gold award for the Rights Respecting School is confirmation of this. The Head Teacher's approachability and open communication have been invaluable to our family. Regular updates and transparency ensure that we are well-informed and actively engaged in my children's education and well-being. Moreover, the dedication to the professional development of the teaching staff is evident in the high-quality education our children receive. The enthusiasm and passion displayed by the teachers are a testament to the supportive environment she has cultivated. I want to thank her and her team for their unwavering commitment to making the school a place where children can learn, grow, and flourish. We are truly fortunate to have her at the helm.

I phoned on the 19th of March regarding my council tax number and the woman was extremely helpful and provided me with the information and I asked for and more. On the phone she told me more information than I asked, which was extremely helpful and was very kind and patient on the phone. The service I received was excellent.

Got a call to ask about tradesman coming this afternoon at home. The guy was great made my disabled wife relaxed. He explained fully what he was going to do. Very professional, absolutely first-class tradesman. An ambassador for Dundee City Council.

I just wanted to thank you for doing the bin today without any problem. Thats all I want. I don't want to keep moaning about it, so thank you all very much

EXAMPLES OF THE VOLUME OF TRANSACTIONS THE COUNCIL DEALS WITH ANNUALLY



REPORT TO: CITY GOVERNANCE COMMITTEE – 12 MAY 2025

REPORT ON: LOCAL GOVERNMENT BENCHMARKING FRAMEWORK PERFORMANCE INDICATORS 2023 - 24

REPORT BY: CHIEF EXECUTIVE

REPORT NO: 161-2025

1. PURPOSE OF REPORT

- 1.1 This report is to advise elected members of the performance of Dundee City Council, for the financial year 2023-24, as defined by the performance indicators compiled by the Improvement Service for the Local Government Benchmark Framework (LGBF). It focusses on the 40 indicators that most align to the priorities as set out in the Council Plan 2022 – 2027 and describes the Council's performance in relation to our comparator authorities (i.e. LGBF Family Group) for these.

2. RECOMMENDATIONS

- 2.1 It is recommended that the Committee:
- a note the results contained in summary at section 5.2 this report and more fully in Appendix 1.
 - b remit the report to the Scrutiny Committee for further consideration; and
 - c remit the Council Leadership Team to review the selected areas of improvement in Section 6.

3. FINANCIAL IMPLICATIONS

None.

4. BACKGROUND

- 4.1 The Improvement Service published their 13th annual LGBF National Benchmarking [Overview Report](#) in March 2025. This describes data on 108 indicators from 2023/24 for all 32 local authorities. The national report provides a high-level analysis of the performance of all councils both during 2023/24 and over the longer-term. It introduces data from a period when communities and council services continue to manage unprecedented financial challenges in the shape of soaring inflationary pressures and the cost-of-living crisis. This was against a backdrop of continued, deepening, fiscal demand, and workforce pressures.
- 4.2 Following the publication and release of this data, a report exploring Dundee's data is prepared. Up until 2020/21, this report included all the LGBF indicator data, however the number of indicators has increased over time to provide a wider range of comparative data. However, both the Accounts Commission and the LGBF board confirmed they do not expect local authorities to use or report on all the indicators. Long term trends continue to be impacted by the pandemic, however this has applied to all local authorities and the family group comparison addresses any urban and deprivation factor differences.
- 4.3 Elected members, officers and the public can [interact with the comparative data](#) for all 108 indicators on the Dundee Performs section of the Council's website and see how Dundee compares with the Scottish average and similar authorities in our family group, as well as over time. The Council Leadership Team reviews all the LGBF indicators and many more are referred to in service plans and other reports.

- 4.4 Councils are assigned to Family Groups of similar characteristics based on factors such as deprivation and urban density in order that each authority can compare its performance to similar authorities. Further details of the how local authorities are grouped is set out at the start of Appendix 1. For additional comparative information, the relative position of Dundee overall out of the 32 Scottish Councils is provided in the appendix, as well as the change in ranking from the year before.
- 4.5 The LGBF data provides high-level ‘can openers’ which are designed to focus questions locally on why variations in performance, satisfaction or cost are occurring between similar councils to identify opportunities for learning. The LGBF data can also be used locally to support strategic and budget planning, improvement, scrutiny, and public performance reporting.

5. DUNDEE’S PERFORMANCE AND PROGRESS

- 5.1 Benchmarking for improvement is a vital part of the Council’s Performance Management Framework and statutory public performance reporting. This report to Committee is focussing on the data most aligned with the priorities set out in the [Council Plan 2022-2027](#) (Policy and Resources Committee on 5 December 2022 article II refers) as follows:

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.
4. Build Resilient and Empowered Communities.
5. Design a Modern Council.

- 5.2 The table below provides a high-level overview of indicators in relation to each of the five strategic priorities and where Dundee is on target by meeting the benchmark of performing better than or equivalent to the LGBF family group mean average. The table shows 18 out of 40 (45%) indicators are on target compared to 16 out of 39 (41%) indicators which were on target in the [LGBF Annual Report 2022/23](#). One new indicator has been added so that both LGBF indicators related to school attendance for all pupils and for care experienced pupils are now included.

PRIORITY	On Target	Total Measures	%
Reduce Child poverty and inequalities in incomes, health, and education*	8	14	57
Create Inclusive Growth and Community Wealth Building	6	10	60
Tackle Climate Change and achieve net zero by 2045**	1	4	25
Build resilient and empowered communities	1	4	25
Design a modern Council	2	8	25
TOTAL	18	40	45

*Two indicators within this priority are 2022/23.

**Two indicators within this priority are 2022/23. One indicator is 2021/22

- 5.3 The following table compares Dundee’s data with our Family group comparators. Where Dundee’s figure is the highest percentage better than the benchmark and where it is the furthest away from the benchmark.

	Best compared to benchmark	Furthest away from benchmark
Reduce Child poverty and inequalities in incomes, health, and education	School exclusion rates (per 1,000 care experienced children)	% of pupils living in the 20% most deprived areas gaining 5+ awards at level 6
Create Inclusive Growth and Community Wealth Building	Immediately available employment land as a % of total land allocated for employment purposes in the local development plan	% of unemployed people assisted into work from council operated / funded employability programmes
Tackle Climate Change and achieve net zero by 2045	CO2 emissions from Transport per capita	% of total household waste arising that is recycled
Build resilient and empowered communities	% of council dwellings meeting Scottish Housing Standards	Town Vacancy Rates
Design a modern Council	The gender pay gap (%)	Sickness absence days per employee (non-teacher)

- 5.4 Appendix 1 shows the latest Dundee figure compared with the family group average for 40 key indicators that are most closely aligned with the Council Plan priorities. This shows where Dundee is on target in relation to the benchmark or needs some focus to reach the average. It also provides a description of the measure, a graph over time and how it relates to the Council Plan. Where Dundee's figure is furthest from the benchmark by the most significant amount it will be considered in more detail by the Council Leadership Team.
- 5.5 As the Council will need to continue to have to make savings and is facing increasingly difficult choices about spending priorities, the Council Leadership Team and the Transformation Board will also explore in more detail the cost related indicators from the LGBF suite of measures.
- 5.6 LGBF data is used more widely with 26 LGBF indicators in addition to the 40 in this report featuring across the Council's suite of service plan performance reports. LGBF data is also shared with our key partners in Leisure and Culture Dundee (6 indicators) and the Health and Social Care Partnership (11 indicators) to review as part of their performance management and reporting processes.

6. AREAS FOR IMPROVEMENT

- 6.1 Based on the table in 5.3, and taking account of other data available using the LGBF, the following indicators will be the subject of further discussion by the Council Leadership Team. They will examine the data relating to the benchmarked service, any improvement actions and follow up progress. An update on these will be included in next year's report.

Area for improvement 1	Average Total Tariff SIMD Quintile 1
Area for Improvement 2	% of unemployed people assisted into work from council operated / funded employability programmes
Area for Improvement 3	% of total household waste arising that is recycled
Area for Improvement 4	Town Vacancy Rates
Area for Improvement 5	Sickness absence days per employee (non-teacher)

- 6.2 The last year's report ([LGBF Annual Report 2022/23](#)) highlighted the following areas selected for improvement and for each an update is provided below.

Area for Improvement 2023	Progress since last report
% of pupils living in the 20% most deprived areas gaining 5+ awards at level 6	Secondary attainment amongst pupils living in the most deprived areas remains below the family group average and continues to be an area for improvement. There has however, been improvement in the previous year from 17% to 19%, and Dundee's national ranking is now 15 th , so now in the top half of all local authorities.
% of unemployed people assisted into work from council operated / funded employability programmes	A restructuring within the Council's employability services has recently been completed to ensure an integrated approach to maximising opportunities for adults and young people. It is expected this will result in an improving position in coming years; however, performance remains significantly below target and will remain as an area for improvement.
% of total household waste arising that is recycled	Improvement in performance last year from 28 th to 26 th in national ranking. However, for this indicator Dundee is sitting 6 th within family group and 9% off target, so this has been identified as an area for further improvement for coming year.
Average number of days taken to complete non-emergency repairs	System improvements have contributed to improving performance. These include using overtime to catch up on the backlog, subcontracting works packages and a recruitment drive to grow the workforce to reduce a shortage of skilled trades people trades across the board. A £4.8m scheme to transform the system for council house repairs in Dundee was approved in May 2024 and will lead to further improvements. This is reflected in the reduction from 15.8 days in 2022/23 to 14.5 days in 2023/24 and an improved national ranking from 25 th to 22 nd .
Total useable reserves as a % of council annual budgeted revenue	National ranking has improved to 25 th from 22 nd last year. The Council's long-term financial strategy aims to maintain healthy reserve levels to manage financial risks and support long term sustainability.

7. 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.

8. CONSULTATIONS

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

9. BACKGROUND PAPERS

None.

GREGORY COLGAN
CHIEF EXECUTIVE

DATE 29 APRIL 2025

ANDREA CALDER
HEAD OF CHIEF EXECUTIVE'S SERVICES



FAMILY GROUPS

The family group is the group of 8 Scottish local authorities Dundee is matched with in terms of levels of deprivation and urban density. The groups are slightly different for people-based services and services where geography and logistics will have the biggest influence on costs and performance.

	People Based Services – High Deprivation factor	Geographical Based Service – High Urban density factors
Services	Children, Adult Care, Housing	Neighbourhood Services, City Development, Property, Leisure and Culture and Corporate Services
Family Group	Dundee City Council East Ayrshire Eilean Siar Glasgow Inverclyde North Ayrshire North Lanarkshire West Dunbartonshire	Dundee City Council Aberdeen East Dunbartonshire Edinburgh Falkirk Glasgow North Lanarkshire West Dunbartonshire

Dundee City Council has chosen the Family Group mean average to act as the benchmark. When an indicator is performing better than or same as the benchmark, it is 'on target'. When it is performing worse it is an 'area for improvement'. Occasionally an outlier in a group of 8 causes can skew the average and can provide a false comparison. Where this is the case for an indicator, the commentary on this indicator will acknowledge this.

Each Council Strategic Priority will include a data table of the most relevant LGBF indicators and an examination of each indicator in turn. The format of the data tables has changed since last year's report. They include the current figure for Dundee compared to the Family Group Average, and the difference. The tables also show the value for Dundee over the previous two years, and the trend over time is shown using arrows. Short term trend compares performance since the previous year, long term trend compares performance over 2 years. The Scottish Relative Position is Dundee's ranking compared to all other Scottish local authorities.

The tables below provide a key for the symbols found in the data tables:











































Indicator Status		Short Term Trend		Long Term Trend	
	On Target		Improving		Improving
	Area for Improvement		No Change		No Change
			Getting Worse		Getting Worse

The Lead Service abbreviations are as follows:

CD – City Development
 CE – Chief Executive's Services
 CF – Children & Families Service
 CS – Corporate Services
 NS – Neighbourhood Services


COUNCIL PLAN STRATEGIC PRIORITIES

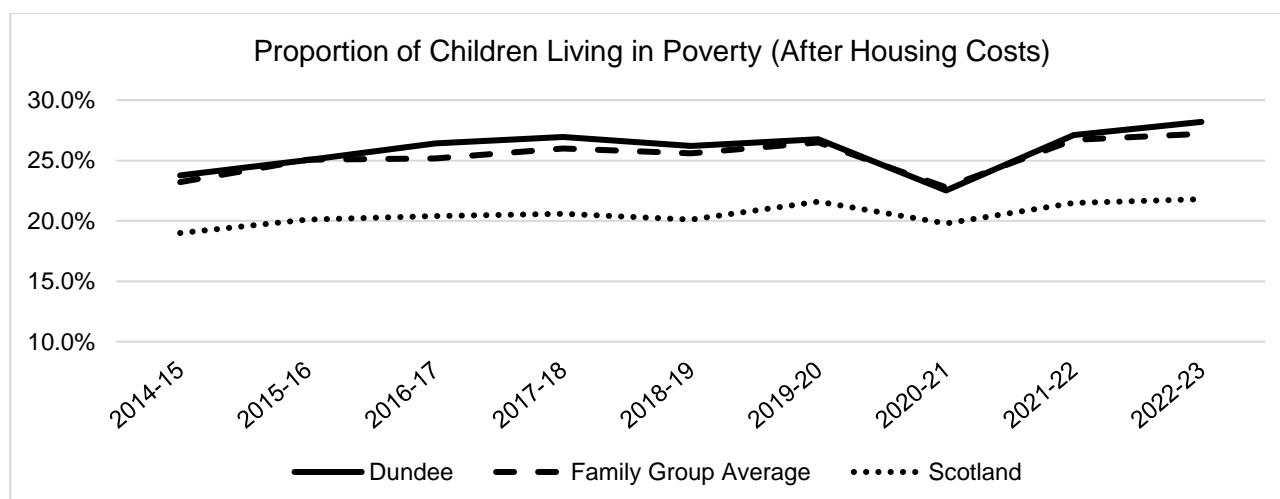
REDUCE CHILD POVERTY AND INEQUALITIES IN INCOMES, EDUCATION AND HEALTH INDICATORS

	PI Short Name	-2 Year	-1 Year	Current Value	Family Group Average	Difference	Short Term Trend	Long Term Trend	Scottish Relative Position	Lead Service
	Percentage of children living in poverty after housing costs (Relative Poverty)*	22.5%	27.1%	28.2%	27.2%	4%			29 (↓2)	CE
	School Attendance Rates	90.6%	88.6%	88.9%	89.4%	-1%			29 (↑1)	CF
	School Attendance Rates for Care Experienced Children*	86.2%	88.3%	83.1%	81.5%	2%			22 (↓6)	CF
	Exclusion Rate for Care Experienced Children (per 1,000)*	110.9	75.9	74	100.2	-26%			16 (↓3)	CF
	Literacy Attainment Gap (P1,4,7 Combined) - Percentage point gap between the least deprived and most deprived	19.9	19.9	16.6	17.1	-3%			7 (↑1)	CF
	Numeracy Attainment Gap (P1,4,7 Combined) - Percentage point gap between the least deprived and most deprived	13.6	16.3	14.3	15	-5%			4 (↑3)	CF
	Percentage of school leavers entering a positive destination	93.9%	95.6%	94.8%	95.6%	-1%			26 (↓12)	CF
	% pupils in lowest 20% SIMD achieving 5 or more awards at SCQF Level 5 or higher	49%	48%	45%	50%	-10%			19(↓6)	CF
	% Pupils in lowest 20% SIMD achieving 5 or more awards at SCQF Level 6 or higher	19%	17%	19%	22%	-14%			15 (↑3)	CF
	Average Total Tariff SIMD Quintile 1	629	577	593	660	-10%			17 (↑2)	CF
	% of Crisis Grant Decisions within 1 day	94.3%	88.8%	92.3%	91.9%	0%			25 (↓2)	CS
	% CCG Grant Decisions within 15 Days	80%	73.5%	94.8%	90%	5%			16 (↑10)	CS
	The proportion of SWF Budget Spent	128.6%	129.6%	129%	112.2%	15%			16 (=)	CS
	Proportion of DHP Funding Spent	102.2%	100.8%	110%	101.4%	8%			2 (↑3)	CS

*Indicates the Data is 2022/23

% of Children Living in Poverty (After Housing Costs)

	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
	Percentage of children living in poverty after housing costs (Relative Poverty)*	27.1%	28.2%	27.2%	4%	29 (↓2)



Indicator Description

This shows the percentage of children who are in households with incomes net of housing costs that are below 60% of the median.

The data is published by End Child Poverty. This publication uses data from Scottish Government: Children in Low-income Families: Local area statistics and the Mid-Year Population Estimates published by the National Records of Scotland (NRS). Data is published 2 years in arrears i.e., the 2023/24 figures will be published later in 2025.

Performance Context


The proportion of children living in poverty has increased between 2021/22 and 2022/23. This follows the more substantial increase between 2020/21 and 2021/22 when there was the removal of the additional support provided to low-income families during the Covid pandemic via the £20 uplift to Universal Credit. While data for 2023/24 is not yet available, it is clear that the pandemic and cost of living crisis has had an ongoing impact of financial hardship for children and families who are living in poverty.

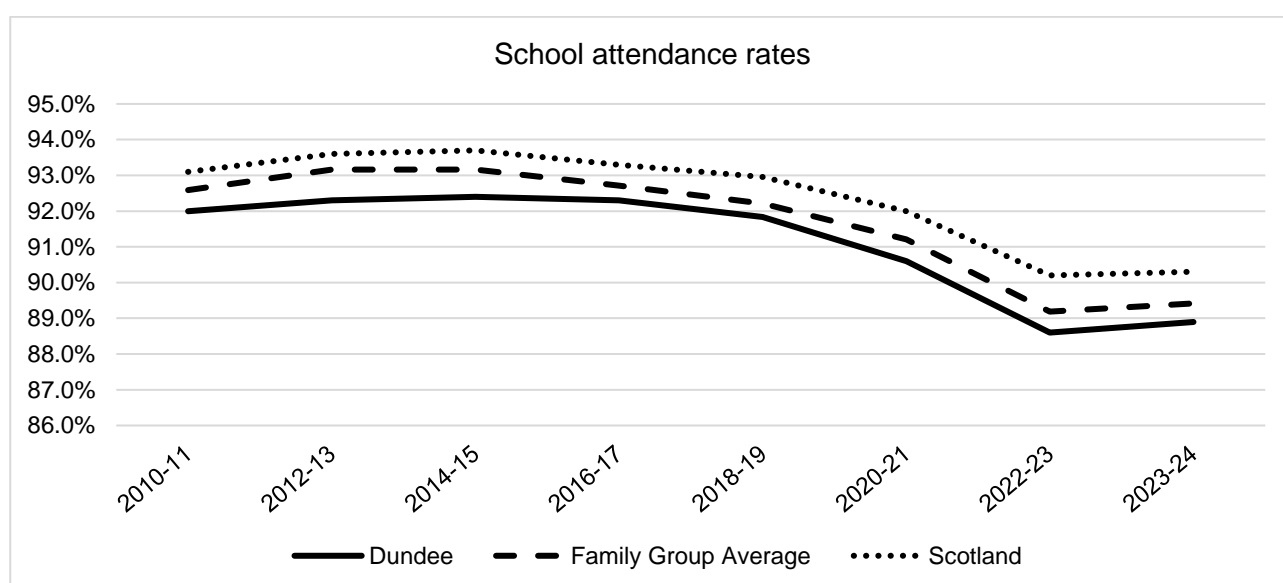
Dundee City Council has set the target of matching the Scottish Government's overall national target of reducing child poverty to less than 10% of children living in relative poverty by 2030. Actions to achieve this target are outlined in the [Fairness and Local Child Poverty Action Plan](#). Key work undertaken by Dundee City Council and our Partners includes ongoing Cost of Living Crisis Support which provides support through a five-pillar approach of Community Food, Open Doors, Advice Services, Warm Clothes and Blankets and Communication throughout Dundee.

The Child Poverty Pathfinder engaged with 188 families in Linlathen in 2023/24, supporting access to childcare, helping with income maximisation and providing employment support. The pathfinder was extended in 2024/25 to also support families in the Mid Craigie area. The Local Fairness Initiative has made significant progress in Linlathen and Stobswell West, enhancing local support through the provision of employability, housing and money advice. Regular support services include a new multi-agency advice drop-in established in Linlathen and a weekly calendar of support/advice services at Stobswell Connect shop. There has been improved community participation through community based physical and social activities, and the establishment of new community groups focusing on promoting the rights of Linlathen residents has increased community empowerment.

The Fairness Leadership Panel (replaced the previous Fairness Commissions) is at the heart of driving the Partnership's efforts to reduce poverty for children, families, and communities. The Panel is a full and effective collaboration between people with lived experience of the impact of low incomes and representatives of influential bodies and groups in the city. During 2023/24, the Panel continued to review and critique the Dundee Fairness and Local Child Poverty Action Plan, improving its impact by sharing ideas about how to widen and deepen the impact of its actions, and making sure that actions remain realistic and achievable. The Panel published its most recent recommendations, and these were considered by City Governance Committee on 21 April 2025.

School Attendance Rates

	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
	School Attendance Rates	88.6%	88.9%	89.4%	-1%	29 (↑1)



Indicator Description

This indicator measures the average number of half-days attended, as a percentage of the total number of possible attendances for pupils in a local authority.

Up until 2022/23 this data was previously published biennially, however, this is now published annually.

Data for this indicator is obtained from the Scottish Government publication School Attendance and Absence Statistics.

Performance Context

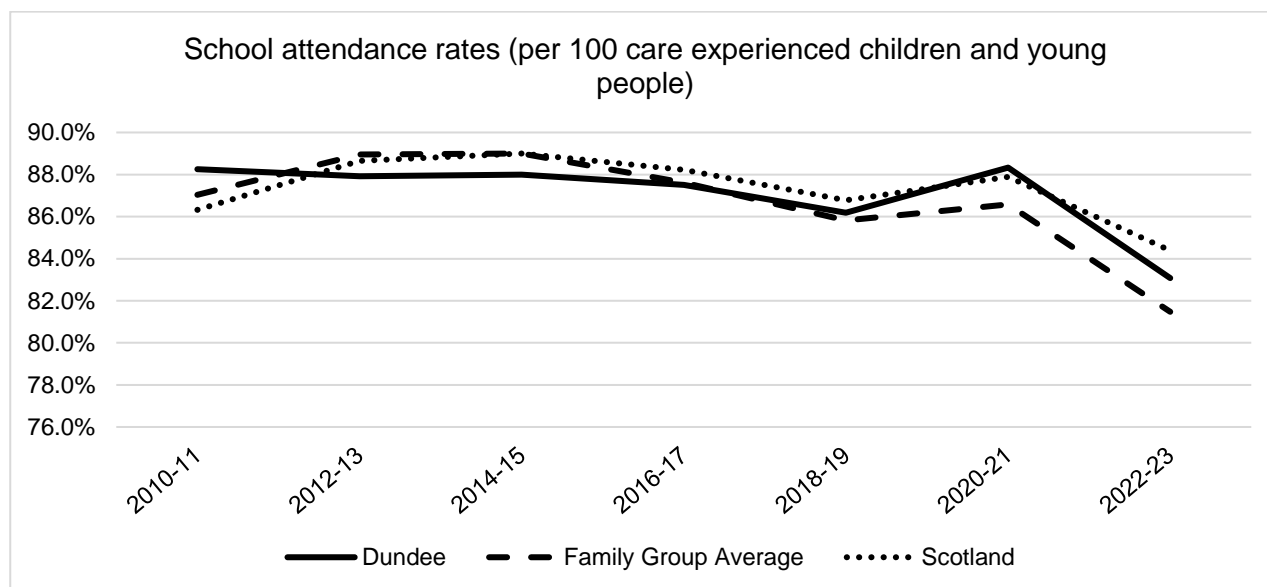
Since 2010/11, the School Attendance Rate for in Dundee has been consistently lower than the family group average and Scotland as a whole. However, there has been an increase of 0.5% between 2022/23 and 2023/24. There has also been increases in the family group average and national figure. As a result, Dundee's national ranking has increased by 1, but remains low at 29 out of 32 local authorities.

Each school is required to have a school inquiry focused on improving the presence (attendance, punctuality and engagement) of all pupils. In addition, the Children and Families Service, working in partnership with Education Scotland, now has eleven schools (across the first two national cohorts) involved in the Quality Improvement Improving School Attendance National programme, from which learning will be shared across all schools.

Good school attendance is key to ensuring that every child gets off to the best start in life and has access to support and learning that respond to individual needs and potential. Absence from school, whatever the cause, can disrupt learning. The role of school attendance in the care and protection of children is key.

School Attendance Rates (care experienced children and young people)

	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
✓	School Attendance Rate for Care Experienced Children and Young People*	88.3%	83.1%	81.5%	2%	22 (↓6)



Indicator Description

This indicator measures the average number of half-days attended, as a percentage of the total number of possible attendances for pupils who care experienced children attending publicly funded and grant-aided mainstream school in a local authority.

Data for this indicator is biennial and is sourced from the Educational Outcomes for Scotland's Looked After Children published by the Scottish Government.

Performance Context

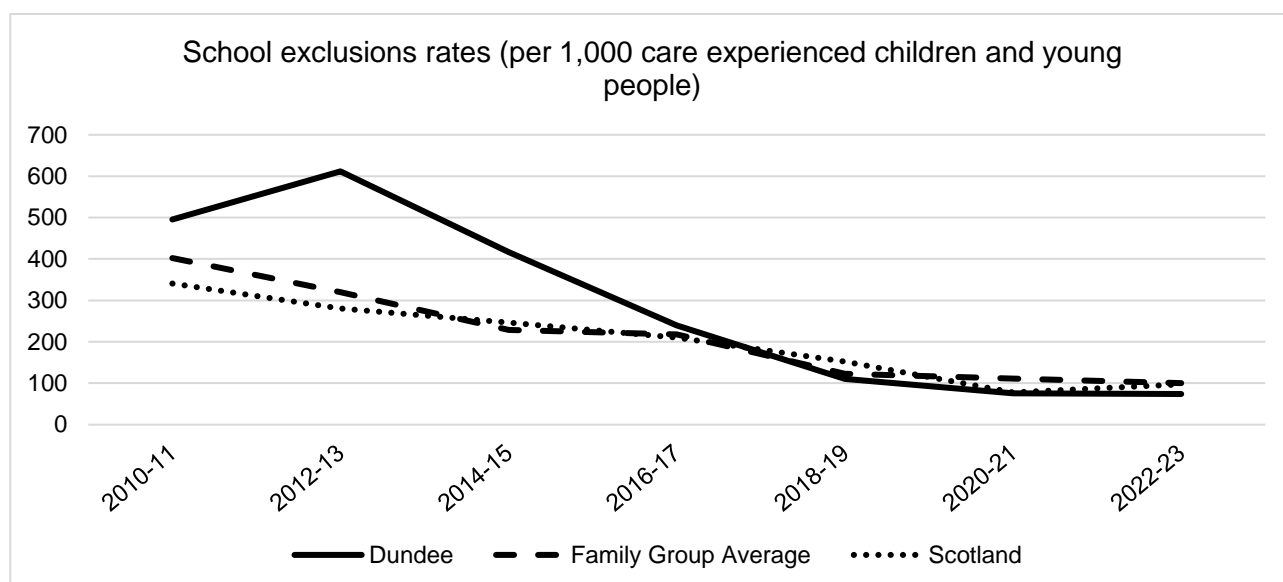
School attendance rates for care experienced children in Dundee has decreased by 5.3% in the past 2 years. This decrease is reflected across the family group and Scotland as a whole, although Dundee's national ranking has fallen by 6 places between 2020/21 and 2022/23. However, Dundee is ranked 4th in the family group and remains above the family group average.

Dundee City Council will deliver Our Promise to Care Experienced Children and Young People 2023/26, which will further enhance support and close the gap in educational attainment experienced by young people from protected groups. The [annual report to members](#) in October 2024 showed the plan moving forward to 2026 and that the Kinship Care team provides varying support to over 347 carers supporting 420 children and young people across the city, including joint work with Pupil Support Workers to provide extra support with school attendance.

This report also highlights positive developments in education, with more care-experienced young people achieving qualifications. The number of care experienced pupils with 1+SCQF Level 4 increased from 73% in 2020-21 to 78% in 2023-24 the number of care experienced pupils with 1+SCQF Level 5 increased from 35% in 2020-21 to 56% in 2023-24.

School Exclusion Rate (per 1,000 care experienced children and young people)

	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
✓	Exclusion Rate for Care Experienced Children (per 1,000)*	75.9	74	100.2	-26%	16 (↓3)



Indicator Description

This indicator measures the number of exclusion cases per 1,000 care experienced pupils. Exclusions include both temporary exclusions and pupils removed from the register.

In Scotland, the power exists to exclude children and young people from school where it is considered that to allow the child or young person to continue attendance at school would be seriously detrimental to order and discipline in the school or the educational wellbeing of the learners there, however, exclusion should only be used as a last resort.

Data for this indicator is biennial and is published in the Scottish exclusion statistics.

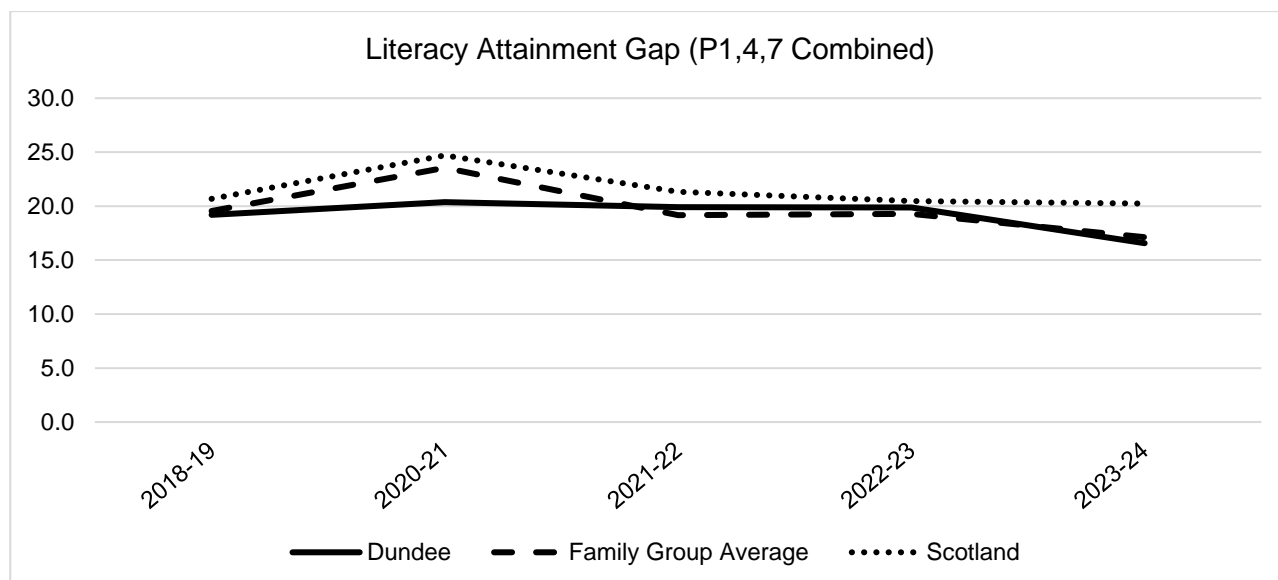
Performance Context

School exclusion rates for care experienced children have fallen across Scotland and the family group over the previous decade, but the degree to which it has reduced in Dundee has been more substantial. This reflects the significant, concerted efforts by the Children and Families Service to implement a range of different approaches and solutions to positively engage young people in their education and improve relationships and behaviour. This rate has flattened over the past two years, but there has still been a small decrease from 75.9 to 74 exclusions per 1,000 pupils between 2020/21 and 2022/23.

Rates of exclusion for care experienced children remain higher than exclusion rates for all pupils (20.2 per 1,000 pupils). However, support will be provided to care experienced pupils and carers to minimise the number of exclusions through the delivery of Our Promise to Care Experienced Children and Young People 2023/26.

Literacy Attainment Gap (P1,4,7 Combined) - percentage point gap between the least deprived and most deprived pupils.

	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
✓	Literacy Attainment Gap (P1,4,7 Combined) - Percentage point gap between the least deprived and most deprived	19.9	16.6	17.1	-3%	7 (↑1)



Indicator Description

This indicator measures the gap in literacy between children from Scotland's most and least deprived areas. A pupil is deemed to have achieved the expected level in literacy if they have achieved the expected level in all three literacy organisers: reading, writing, and listening and talking. The assessments of children's progress are based on teachers' professional judgements in schools.

Data for this indicator is collected from the Scottish Government publication: '*Achievement of Curriculum for Excellence Levels.*'

Performance Context

In 2023/24 in Dundee, 46% of primary pupils lived in Scottish Index of Multiple Deprivation (SIMD) Quintile 1 areas. Closing the attainment gap between the most and least disadvantaged children and young people is a key priority of the National Improvement Framework; it is also a key priority for the Children and Families Service.

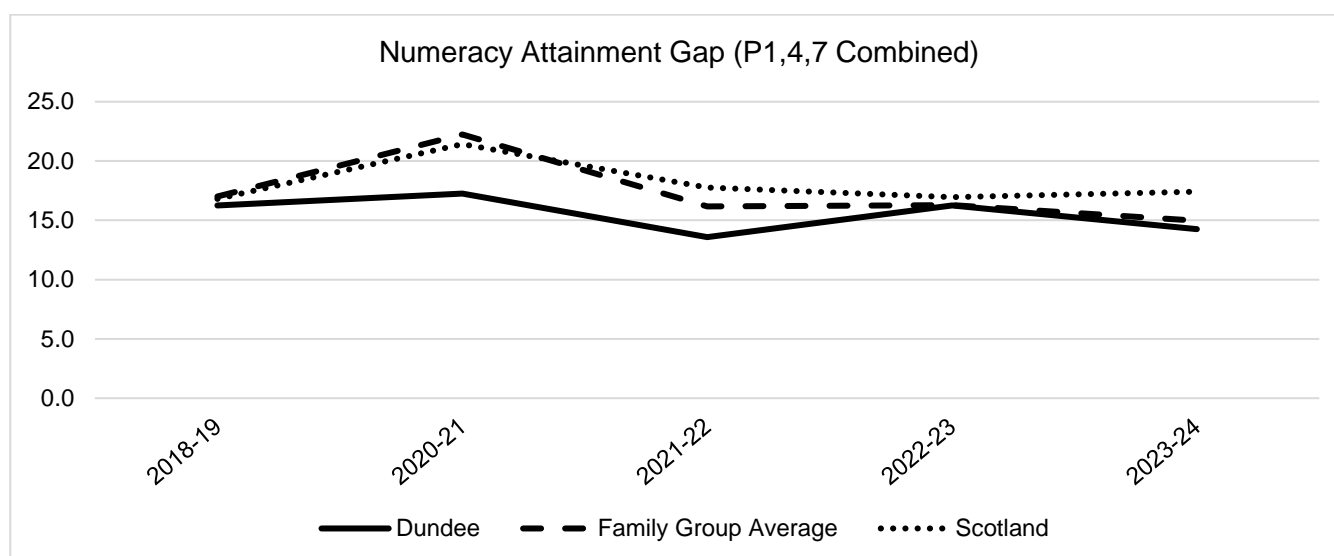
Between 2018/19 and 2022/23, the gap in literacy attainment between the most and least deprived areas in Dundee had been holding steady at around 20 percentage points. It has now closed to 16.6 percentage points. This is a result of the increase in performance of pupils living in the most deprived areas, which has increased from 66% to 67% between 2022/23 and 2023/24, combined with the decline shown by those living in the least deprived areas, which has decreased from 86% to 83% between 2022/23 and 2023/24. Dundee is now below the family group average of 17.1 percentage points having been above the average in 2022/23, meaning this indicator has moved from being an area for an improvement to being on target.

Attainment in literacy for P1,4,7 pupils living in SIMD1 areas has improved in recent years, from 59% in 2017/18 to 67% in 2023/24. The Children and Families Service will continue to embed the '[Every Dundee Learner Matters Improvement Strategy](#)', with support from University of Glasgow Professors, meaning classroom teachers have increased opportunities to share, and learn from, practice that improves the presence, participation, and progress of pupils in Dundee schools. The Service is also working in partnership with Education Scotland, in ten schools (across two cohorts in academic session 2025/26) which are involved in

the Quality Improvement National Writing programme. These schools receive ongoing support directly from Education Scotland's Attainment Advisor and the Service's Pedagogy Team.

Numeracy Attainment Gap (P1,4,7 Combined) - percentage point gap between the least deprived and most deprived pupils.

	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
✓	Numeracy Attainment Gap (P1,4,7 Combined) - Percentage point gap between the least deprived and most deprived	16.3	14.3	15	-5%	4 (↑3)



Indicator Description

This indicator measures the gap in numeracy between children from Scotland's most and least deprived areas. The assessments of children's progress are based on teachers' professional judgements in schools.

Data for this indicator is collected from the Scottish Government publication: '*Achievement of curriculum for excellence levels.*'


Performance Context

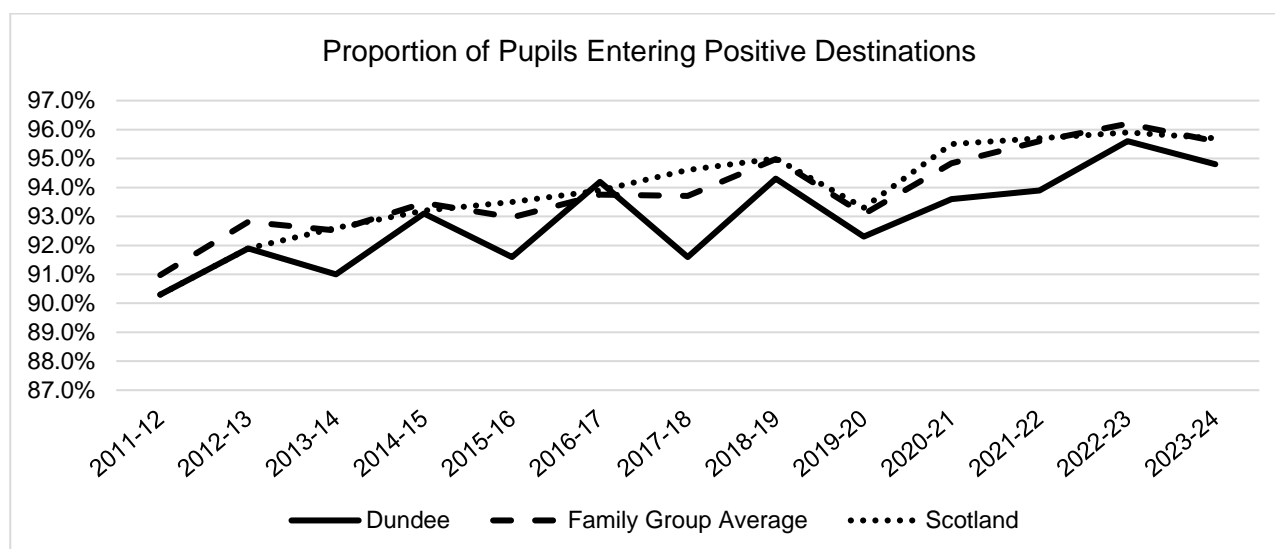
In 2023/24 in Dundee, 46% of primary pupils lived in Scottish Index of Multiple Deprivation Quintile 1 areas. Closing the attainment gap between the most and least disadvantaged children and young people is a key priority of the National Improvement Framework; it is also a key priority for the Children and Families Service.

The numeracy attainment gap for primary pupils in Dundee of 14.3 percentage points is a decrease since 2022/23 and is below the pre-pandemic figure of 16.2 percentage points. It is also below the family group average of 15 percentage points, meaning that this indicator is on target. This is a result of the maintaining of performance of pupils living in the most deprived areas, which has remained at 74% between 2022/23 and 2023/24, combined with the decline shown by those living in the least deprived areas, which has decreased from 90% to 88% between 2022/23 and 2023/24.

Attainment in numeracy for P1,4,7 pupils living in SIMD1 areas has improved in recent years, from 69% in 2017/18 to 74% in 2023/24. The Children and Families Service will continue to embed the 'Every Dundee Learner Matters Improvement Strategy' (See above) to support classroom teachers and their pupils improve engagement and attainment.

% of pupils entering positive destinations

	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
	Percentage of school leavers entering a positive destination	95.6%	94.8%	95.6%	-1%	26 (↓12)



Indicator Description

This indicator measures the proportion of pupils who are entering any positive destinations after leaving school as a proportion of all school leavers. A positive destination can be either higher or further education, employment, training, voluntary work, or personal skills development. Data on initial destinations of school leavers is based on approximately three months after the end of school term their post review attainment information.

This indicator covers school leavers from all stages of secondary school. For most young people, S4 (15–16-year-olds) is the last compulsory year of school, but the majority choose to stay on and complete S5 (16–17-year-olds) and S6 (17–18-year-olds).

Data for this indicator is collected from the Scottish Government publication: *'School leaver initial destinations and attainment survey.'*

Performance Context


As the above graph shows, the percentage of pupils entering positive destinations in Dundee has fluctuated over the past decade, but the overall trend has improved from 90.3% in the base year 2011/12. Although this year's figure of 94.8% is relatively high compared to much of this past period, this is a decrease from 95.6% in 2022/23. There has also been a decrease in the family group and Scottish average, however, Dundee's national ranking is now 26 out of 32, a drop of 12 places.

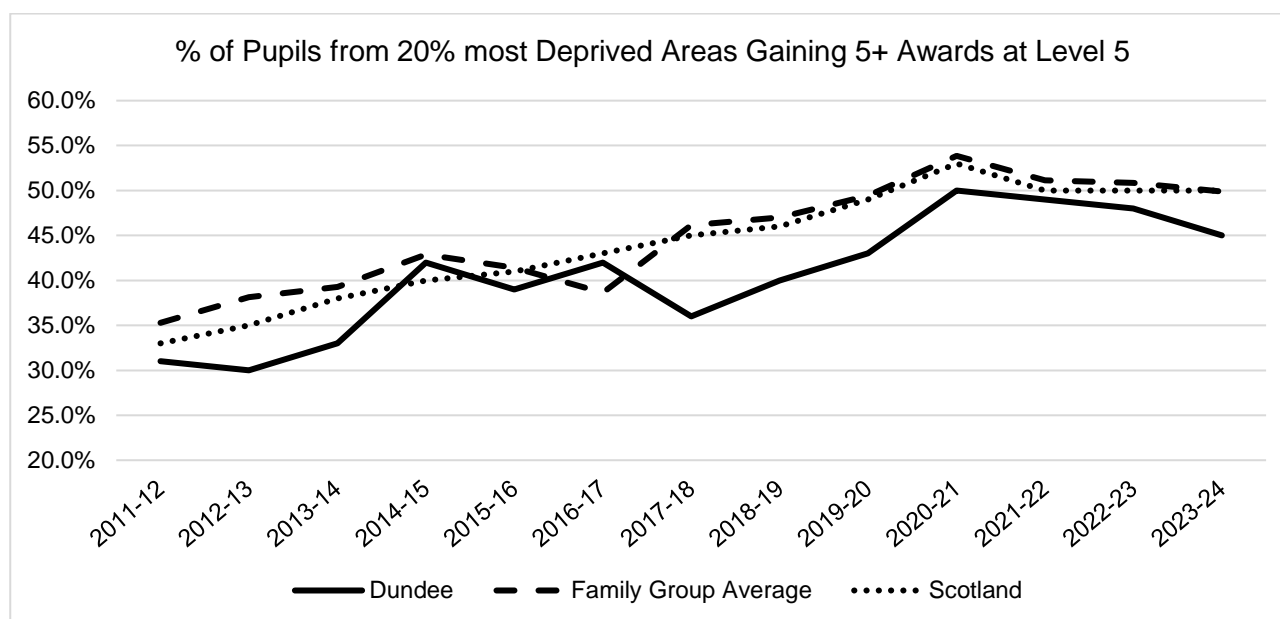
Dundee is making improvements in follow-up destinations (leavers in a positive destination >9 months after leaving school). In 2020/21 Dundee was ranked 30th out of 32 Local Authorities. Latest figure (2022/23) shows Dundee is ranked 21st. Dundee was one of 11 authorities to show an improvement from 2021/22 to 2022/23.

A Youth Participation Task and Finish Group was established to jointly develop further actions which promote improvements to 16–19-year-olds finding positive destinations. Their report, which included a new Youth Participation Improvement Plan, was approved by the City Governance Committee on 22nd April 2024. This includes a theme on how schools can prepare and support young people for a positive destination during their school years by early identification of young people at risk of not achieving a positive destination at key stages during school. The Task and Finish Group identified six key themes to improve Dundee's performance. Each theme has a "young person's expectation" to focus the direction of the changes needed and subsequent actions. A significant focus of the Improvement Plan was also on the post-school transition, and a consistent multi-agency approach will be developed to ensure appropriate support for school leavers, with opportunities

identified for improving data sharing between organisations, and collaborative working between Council services and third sector and private sector organisations to ensure that young people understand all the positive destinations available to them so they can choose the right option at the right time.

% of pupils living in the 20% most deprived areas gaining 5+ awards at level 5

	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
	% pupils in lowest 20% SIMD achieving 5 or more awards at SCQF Level 5 or higher	48%	45%	50%	-10%	19 (↓6)



Indicator Description

This indicator provides a measure of achievement for senior phase (S4-S6) pupils who appear on the pupil census for local authority schools. The measure is the percentage of the pupil cohort from the 20% most deprived areas (SIMD1) gaining 5 or more awards at SCQF level 5.

Covid-19 led to changes in how National Qualifications were assessed and graded in the years 2020 to 2023. Care must therefore be taken when comparing attainment of school leavers, and any interpretation of changes must take full account of the different certification methods used in different years and changes in the attainment levels in 2019/20, 2020/21, 2021/22, 2022/23 and 2023/24 should not be seen as an indication that performance has improved or worsened, without further evidence.

The calculated data is provided directly to the IS from the Scottish Government.


Performance Context

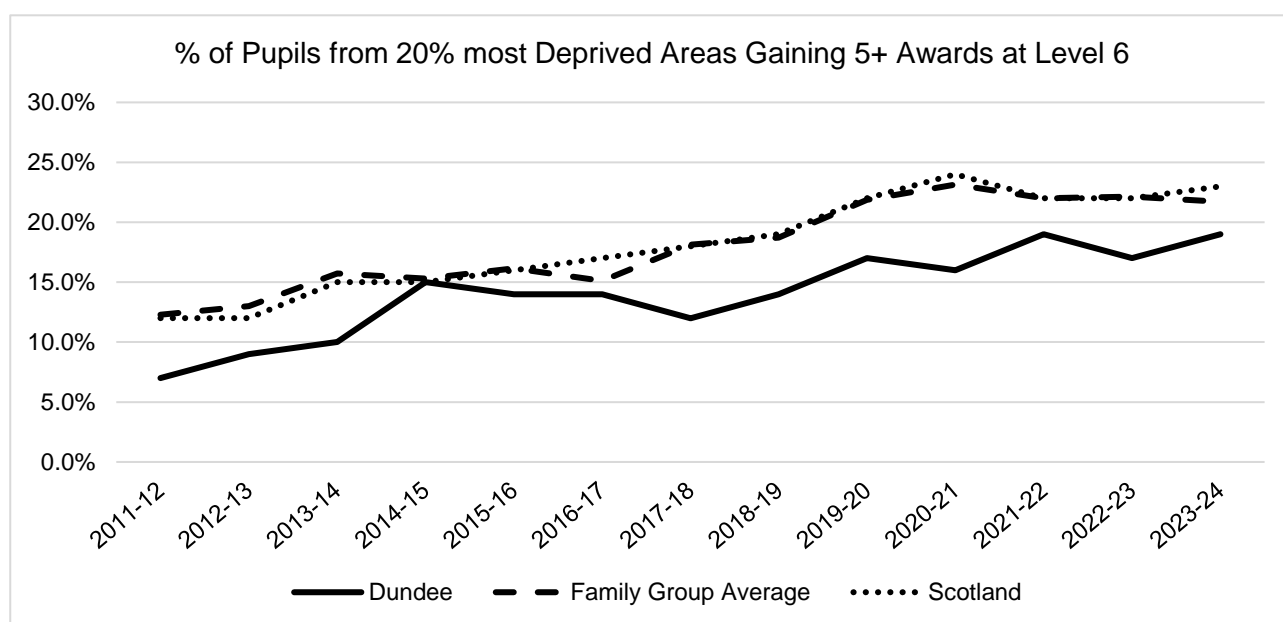
There has been a decrease between 2022/23 and 2023/24 of 3%. Although care must be taken of comparison between years because of differing certification methods, comparison with the family group average benchmark shows that a lower proportion of pupils are gaining 5+ awards at level 5 than other local authorities with similar characteristics. As a result, this indicator remains an area for improvement. However, there has been long term improvement, with a 14% increase since the baseline year.

The most recent [Senior Phase Attainment Progress Update 2023/24](#) outlines that each school is required to have a school inquiry focused on improving the presence (attendance, punctuality and engagement) of all pupils. Key improvement activities will be outlined in school improvement plans. School Improvement Partnerships (SIPs) will be further strengthened to ensure that leaders at all levels can support and challenge effectively. The Education Service will continue to work in partnership with Education Scotland to strengthen secondary practitioners' knowledge and understanding of the learning, teaching and assessment cycle in the

Broad General Education and work with the Tayside Regional Improvement Collaborative to develop a specific improvement plan to further improve the learning transition from P7 to S1.

% of pupils living in the 20% most deprived areas gaining 5+ awards at level 6

	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
	% Pupils in lowest 20% SIMD achieving 5 or more awards at SCQF Level 6 or higher	17%	19%	22%	-14%	15 (↑3)



Indicator Description

This indicator provides a measure of achievement for senior phase (S4-S6) pupils who appear on the pupil census for local authority schools. The measure is the percentage of the pupil cohort from the 20% most deprived areas (SIMD1) gaining 5 or more awards at SCQF level 6.

Covid-19 led to changes in how National Qualifications were assessed and graded in the years 2020 to 2023. Care must therefore be taken when comparing attainment of school leavers, and any interpretation of changes must take full account of the different certification methods used in different years and changes in the attainment levels in 2019/20, 2020/21, 2021/22, 2022/23 and 2023/24 should not be seen as an indication that performance has improved or worsened, without further evidence.


The calculated data is provided directly to the IS from the Scottish Government.

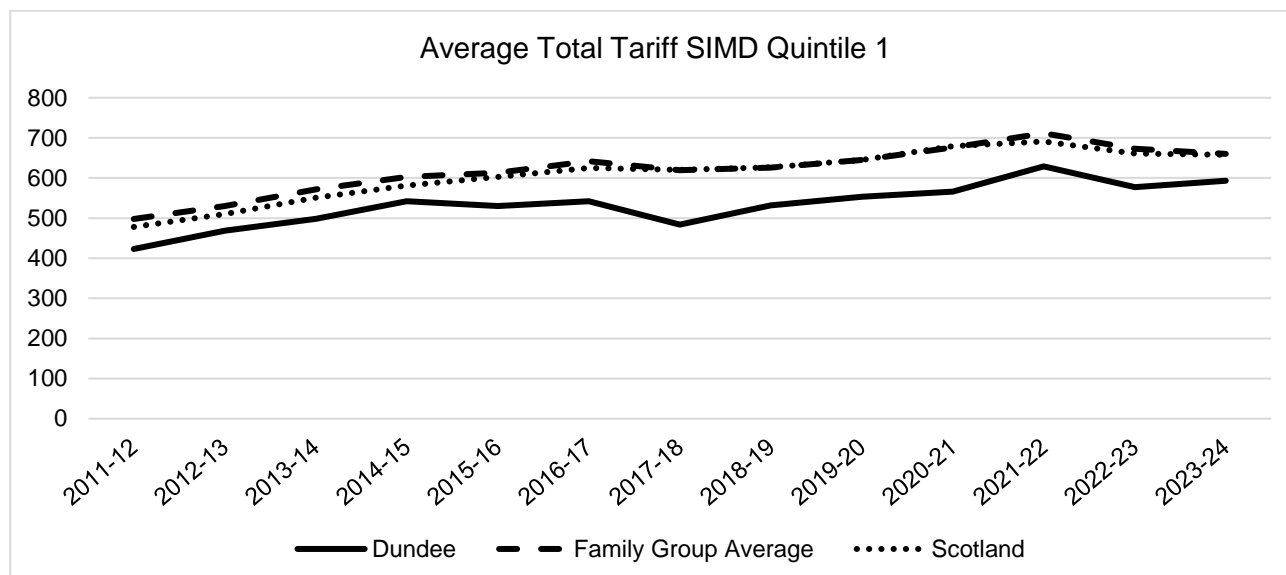
Performance Context

There has been an increase between 2022/23 and 2023/24 of 2%. While this is positive, care must be taken of comparison between years because of differing certification methods. Comparison with the family group average benchmark shows that a lower proportion of pupils are gaining 5+ awards at level 6 than other local authorities with similar characteristics. As a result, this indicator remains an area for improvement. However, there has been long term improvement, with a 12% increase since the baseline year. Dundee's national ranking for this indicator has also improved, and Dundee is now in the top half of all Scottish local authorities (however, the family group ranking remains low with Dundee placed 6th out of 7 councils)

The Children and Families Service work towards improving secondary attainment by continuing to develop improvement plans and work in partnership with Education Scotland to strengthen the skills of Dundee's secondary practitioners (see above).

Average total tariff SIMD quintile 1

	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
	Average Total tariff SIMD Quintile 1	577	593	660	-10%	17 (↑2)



Indicator Description

This indicator measures the average total tariff score for pupils in the senior phase for pupils in SIMD Quintile 1. Tariff points for each unit or course are calculated based on the SCQF level of the award and the grade achieved (for graded courses). Tariff points are accumulated by individual pupils for all eligible qualifications that are the latest and best in a subject (e.g., if a pupil sits National 5 maths and then Higher maths only the tariff points for Higher maths will be included in their total).

Tariff points for SIMD quintiles is calculated based on Insight data and is provided for the LGBF by the Scottish Government.

Performance Context

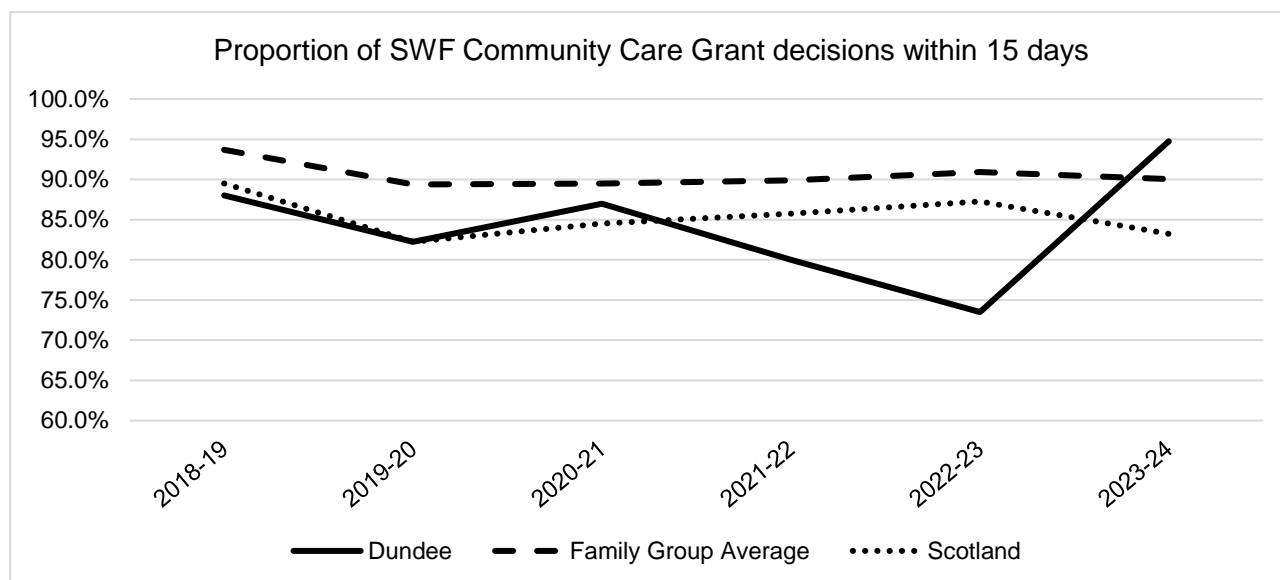
The average total tariff of pupils from the SIMD Quintile 1 has increased between 2022/23 and 2023/24 from 568 to 593. This improvement is positive but is still below the family group average of 660, meaning that this indicator remains an area for improvement. It is also important to note that there have been different approaches to education awarding in sessions since 2019/20. Comparisons of attainment between years should be treated with significant caution and do not allow for conclusions to be drawn on changes in education performance during this time.

46% of Dundee pupils live in SIMD Quintile 1 areas. This indicator is included as a KPI in the Council Plan and Children and Families Service Plan, and progress reports for both plans will continue to monitor performance for this indicator. The Children and Families Service will continue to develop improvement plans and work in partnership with Education Scotland to strengthen the skills of Dundee's secondary practitioners (see above).

This indicator has been highlighted as a key area for improvement in the table in paragraph 6.1 in the cover report, meaning this will be the subject of further discussion by the Council Leadership Team. This indicator has been selected as although it isn't the indicator within the Reducing Child Poverty and Inequality priority theme that is furthest away from the benchmark, it is still 10% less and Dundee has the lowest average total tariff for SIMD1 in the family group. Furthermore, this indicator includes all senior attainment for pupils from SIMD1 areas, and both indicators for proportion of pupils living in the 20% most deprived areas gaining 5+ awards at Level 5 and Level 6 awards show that attainment is an area for improvement at both levels (see above pg. 14 and pg. 15 respectively). Further analysis and discussion of average total tariff for SIMD Quintile 1 should include consideration of these indicators which show Dundee's performance for different levels of senior phase attainment.

% CCG Grant Decisions within 15 Days

	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
✓	% CCG Grant Decisions within 15 Days	73.5%	94.8%	90%	5%	16 (↑10)

**Indicator Description**

This indicator measures the percentage of applications which have an initial decision being made within 15 working days of the application being received.

Data for this indicator is collected from Social Security Statistics published by Scottish Government.

Performance Context

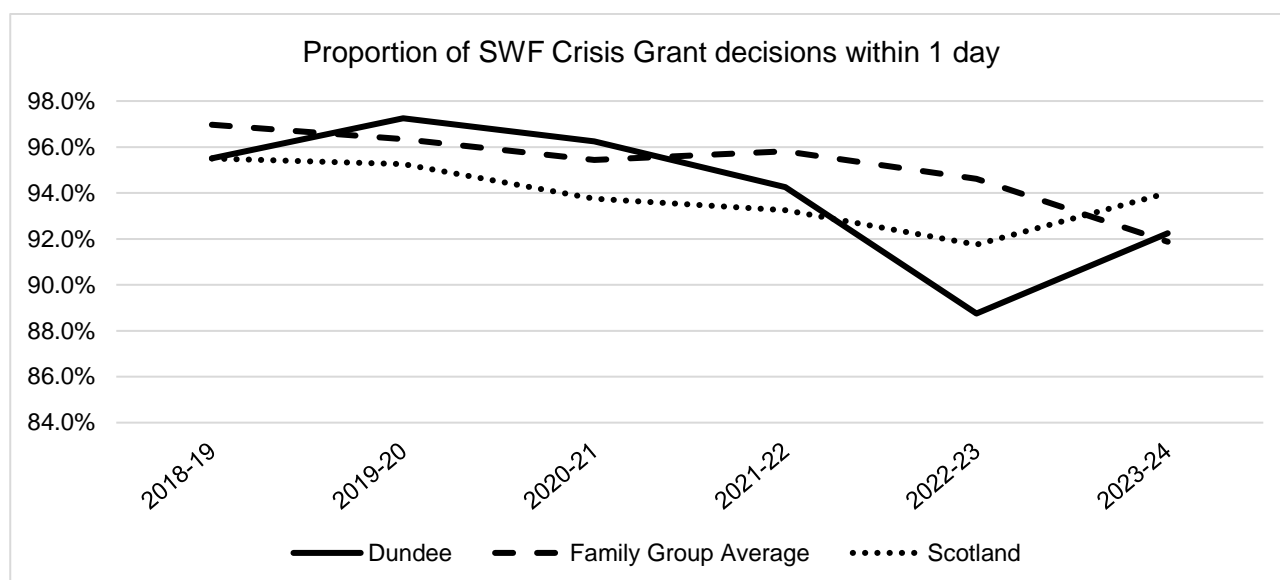
The proportion of Scottish Welfare Fund Community Care Grant decisions within 15 days has seen a notable improvement from 73.5% to 94.8% between 2022/23 and 2023/24. While Dundee City Council had previously consistently had a lower percentage of CCG Grant decisions within 15 days than the family group average, this increase from the previous year has meant that Dundee is now performing above the family group average (although this should also be understood in the context that Glasgow City Council has had a severe drop for 2023/24 that makes it an outlier which skews the 2023/24 average). Dundee has also improved its family group ranking and is now placed 5th out of 8 local authorities, an improvement on 8th in 2022/23.

Community Care Grants aim to enable people to live independently, so an increase in decisions made within the 15-day target ensures that resources are timeously allocated to those who need them. The volume of Community Care Grants on which a decision has been made also increased in Dundee between 2022/23 and 2023/24 from 3,660 to 3,775. Not only has the proportion of CCGs for which a decision has been made has improved, it has done so when more decisions have been required.

Data for the first 3 quarters of the financial year 2024-25 also shows further improvement to 96.2% within 15 days.

% of Crisis Grant Decisions within 1 day

	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
✓	% of Crisis Grant Decisions within 1 day	88.8%	92.3%	91.9%	0%	25 (↓2)



Indicator Description

This indicator measures the percentage of applications which have an initial decision being made within 1 working day of the application being received.

Data for this indicator is collected from Social Security Statistics published by Scottish Government.

Performance Context

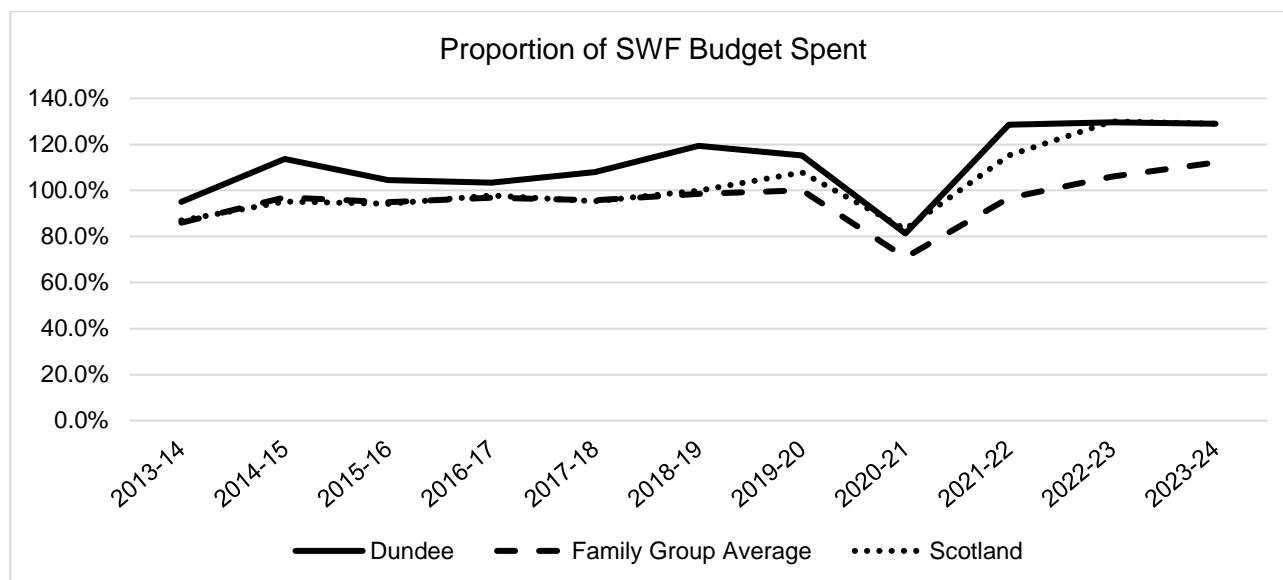
Like CCG decisions above, the proportion of Crisis Grant decisions within 1 day has improved in the previous year. This increase from 88.8% to 92.3% has also brought Dundee's performance above the family group average (although this should also be understood in the context that Comhairle nan Eileanan Siar has had a severe drop for 2023/24 that makes it an outlier which skews the 2023/24 average). Dundee has also improved its family group ranking and is now placed 5th out of 8 local authorities, an improvement on 6th in 2022/23.

Crisis Grants aim to help people on a low income who are in crisis because of a disaster or an emergency so an increase in decisions made within the 1-day target ensures that resources are timeously allocated to those who need them. The volume of Crisis Grants on which a decision has been made has decreased significantly in Dundee between 2022/23 and 2023/24, decreasing from 9,450 to 6,555.

Data for the first 3 quarters of the financial year 2024-25 also shows further improvement to 93.5% within 1 day.

Proportion of Scottish Welfare Fund Budget Spent

	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
✓	The proportion of SWF Budget Spent	129.6%	129%	112.2%	15%	16 (=)



Indicator Description

This indicator measures the proportion of the budget set out for Scottish Welfare Fund spent at year end. It calculates the Council's combined expenditure on Crisis Grants and Community Care Grants and divides this by the SWF budget it has been allocated.

Data for this indicator is collected from Social Security Statistics published by Scottish Government.

Performance Context

Dundee's expenditure on Crisis Grants decreased from £628,289 in 2022/23 to £390,755 in 2023/24. However, expenditure on Community Care Grants increased from £1,206,766 to £1,315,024 in this same period. This correlates with the number of decisions made on each grant which increased for Community Care Grants and decreased for Crisis Grants (see above).

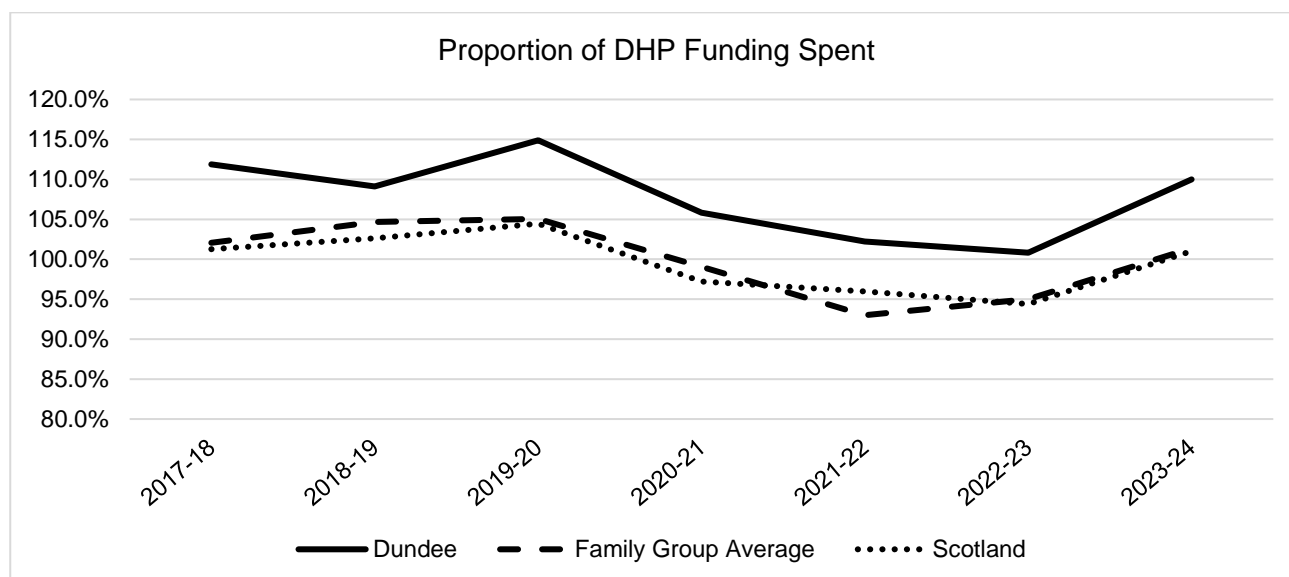
Between 2022/23 and 2023/24, Dundee's combined expenditure on Crisis Grants and Community Care Grants decreased from £1,936,679 to £1,705,708. However, the SWF budget allocated to Dundee also reduced in this period from £1,494,363 to £1,322,606. As a result, the proportion of Scottish Welfare Fund spent by Dundee City Council has decreased very marginally, by 0.6%, maintaining at a level of just under 130%.

Dundee has spent roughly 30% over the SWF allocated to it for the past three years. Local authorities can top up the SWF budget with their own funds, and the overspend in recent years reflects other funds that councils have brought forward to deal with poverty and growing levels of financial hardship within their communities. Across Scotland, Councils have spent significantly more than the SWF budget allocated to them (129% in 2023/24,). The family group average was 112.2%, but this varied significantly between Councils, from 24.9% in Comhairle nan Eileanan Siar to 193.6% in North Lanarkshire. Dundee ranks 4th in the family group (with the Improvement Service ranking the local authority with highest proportion of spend highest).

Following distribution of an additional £652,000 programme funding in late November 2024, SWF spend for 2024/25 sits at 89% of the expected allocated budget at the end of February 2025 and the internal target of 100% by end of financial year is now unlikely due to this added income.

Proportion of Discretionary Housing Payment (DHP) Funding Spent

	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
✓	Proportion of DHP Funding Spent	100.8%	110%	101.4%	8%	2 (13)



Indicator Description

This indicator measures the proportion of DHP funding for the year spent at year end.

DHPs may be awarded when a local authority considers that a housing benefit or Universal Credit claimant requires further financial assistance towards housing costs.































Data for this indicator is collected from Social Security Statistics published by Scottish Government.

Performance Context


Dundee's DHP expenditure for 2023/24 was £3,443,668, an increase from £3,421,370 in 2022/23. Dundee's funding in this same period has decreased from £3,393,589 to £3,136,154 meaning that the proportion of DHP funding spent by Dundee City Council has increased between 2022/23 and 2023/24, having previously decreased steadily since 2019/20. The majority of this (77.4%) was for Bedroom Tax mitigation, with portions also spent on Benefit Cap mitigation (5.1%), Local Housing Allowance (6.7%) and Core Funding (10.9%).

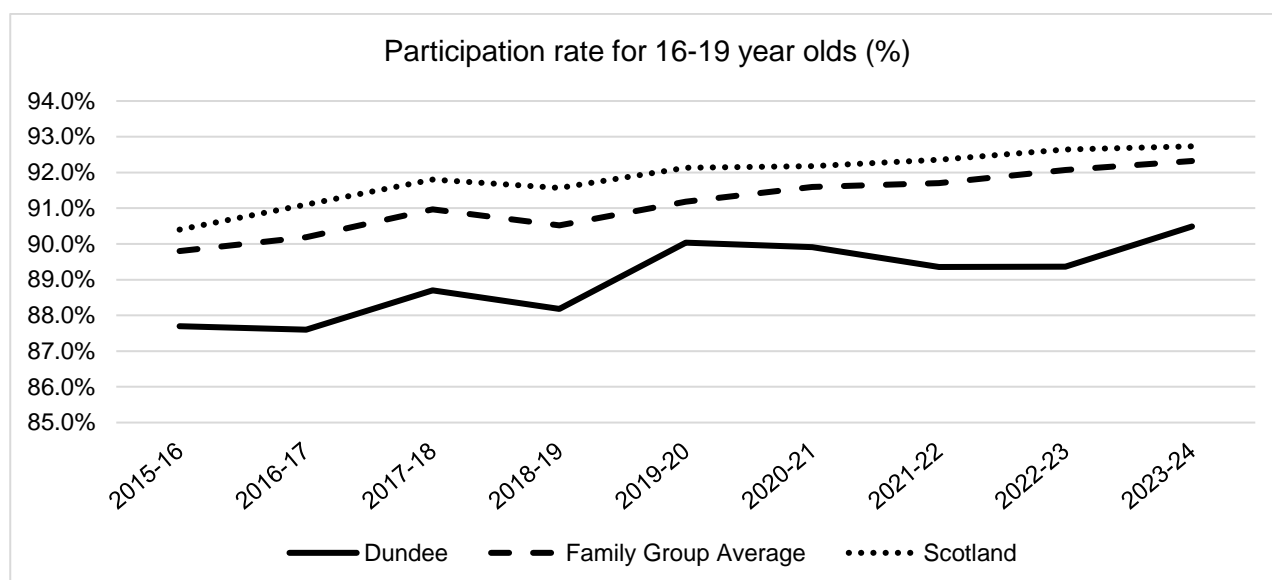
The increase in proportion of DHP funding spent is reflected in both the family group average and across Scotland which is evidence of the widespread financial hardship being experienced by local communities. The Improvement Service ranks this indicator based on the maximisation of proportion of DHP funding spent. This means that as Dundee remains above the family group average and has the 2nd highest proportion of DHP funding spent in Scotland, this indicator is on target, and shows Dundee is effectively making resources available for households who require financial assistance.

DELIVER INCLUSIVE ECONOMIC GROWTH INDICATORS

	PI Short Name	-2 Year	-1 Year	Current Value	Family Group Average	Difference	Short Term Trend	Long Term Trend	Scottish Relative Position	Lead Service
	% of 16-19 Year Olds participating in Education, Training or Employment	89.4%	89.4%	90.5%	92.3%	-2%			30 (↑2)	CD
	% Unemployed people accessing jobs via Council funded / operated employability programmes	26.3%	13.5%	11.4%	20.1%	-43%			21 (↓6)	CD
	% of Procurement Spent on Local Enterprises	36%	38.9%	46.9%	30.2%	55%			3 (↑1)	CS
	Claimant Count as % of 16-24 Population	5.1%	3.7%	3.8%	4.5%	-16%			19 (↑2)	CD
	Claimant Count as % of Working Age Population	5.7%	4.3%	4.1%	3.8%	8%			28 (=)	CD
	Immediately available employment land as a % of land allocated for employment	79.7%	76.9%	76.3%	29.8%	156%			4 (=)	CD
	Investment in Economic Development & Tourism per 1,000 population	£88,526	£109,448	£155,183	£127,185	22%			7 (↑8)	CD
	Number of Business gateway start-ups per 10,000 Population	16.3	14.7	16.2	13.5	20%			15 (↑2)	CD
	Proportion of people earning less than the Living Wage	10.2%	7.2%	9.8%	11.4%	-14%			6 (↓3)	CD
	Average time taken to deliver a Business or Industry planning application decision	15.2	11.6	11.7	10	17%			22 (↓4)	CD

Participation rate for 16–19-year-olds (%)

	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
	% of 16-19 Year Olds participating in Education, Training or Employment	89.4%	90.5%	92.3%	-2%	30 (↑2)



Indicator Description

This indicator measures the proportion (%) of 16–19-year-olds that are engaged in learning, training, or work (including volunteer work).

The annual measure takes account of all statuses for individuals over the course of the year rather than focusing on an individual's status on a single day. Participation Status for an individual is calculated by combining the number of days spent in each status between 1st April and 31st March. The overall participation headline classification is based on the classification which has had the highest sum of days.

Data is collected from the Skills Development Scotland publication: '*Participation of 16–19-year-olds in learning, training, and work.*'

Performance Context

The participation rate for 16–19-year-olds in Dundee has improved between 2022/23 and 2023/24. This is also reflected in Dundee's ranking in Scotland which risen 2 places from 32nd to 30th. Dundee delivered the country's greatest increase in performance (1.1%) in this period and has moved from 32nd to 30th in the participation measure for all local authority areas.

However, as Dundee remains low in the national ranking, as well as below the family group average benchmark, this remains an area for improvement. This has been an indicator where Dundee has been consistently below the family group average since the baseline year of 2015/16. In addition to this indicator, the Council Leadership Team have been monitoring performance in relation to positive destinations of 16–19-year-olds in SIMD 1 and this has improved from 79.8% in 2022-23 to 86% in 2023-24.

There are two key actions in the Council Plan to improve the participation rate in Dundee. Firstly, to increase and enhance employment pathways, in particular supporting around 11,000 economically inactive people towards job seeking and 16–19-year-olds into positive destinations. Some interim work has included a re-designing of My World of Work, work with SDS to offer individual, group and whole class engagement and a targeted approach towards promoting the improved engagement of some young people with SDS. New Developing the Young Workforce (DYW) coordinators have been appointed to 7 schools.

The '[A Step Change in Positive Destinations for Young Dundonians](#)' report was approved by the City Governance Committee on 22nd April 2024 and focuses on how partnership working across Council services,

third sector and private sector organisations will collaborate during a young person's school years and during the transition to and throughout post school life. An action plan was set out under the 6 themes to improve Dundee's performance: Early Identification; Tracking and Monitoring; Integrated Approaches Towards Data; Post School Opportunities; Engagement with Communities and Families; and Additional Support Needs. Each theme has a series of "changes needed" and these shaped a series of actions.

Progress with the 'Positive Destination Improvement Plan', throughout the year 2024/25 has included: securing Whole Family Wellbeing Funding to increase capacity within education to undertake agreed functions; the appointment of a dedicated Quality Improvement Officer (Positive Destinations) to develop and implement an 'Improvement Framework' which will make clear the roles, responsibilities, functions of each partner organisation with clear improvement activity. The framework will be delivered via 'Improvement Groups' within each Secondary School and offsite Learning & Training and was launched on the 13th of December. This will go through a fluid implementation phase from January-June to ensure best practice is learnt and used to adapt processes as necessary.


A city-wide approach to data gathering and reporting of 16–19-year-old activity has been created by a partnership of DCC Education & DCC City Development, D&A College and Skills Development Scotland. This has seen an improvement in the number of young people who are recorded as being in an unknown or unconfirmed destination.

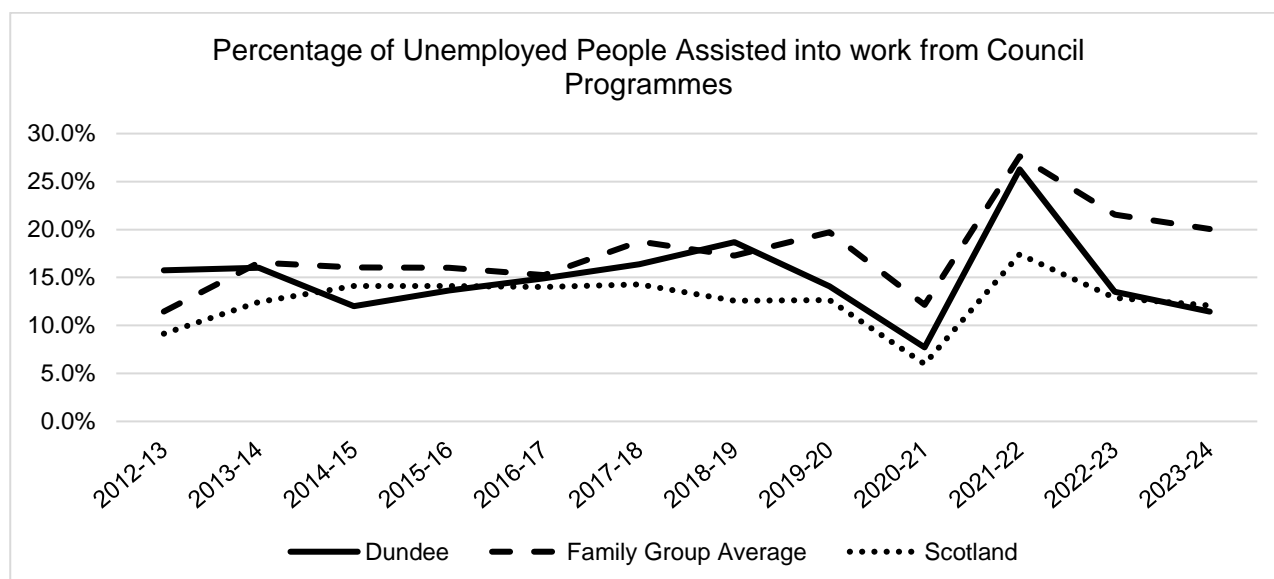
The inaugural Employability Conference for Dundee was delivered. It was a hugely successful event which was attended by Employment Minister Tom Arthur and a full range of Dundee's partnership organisations to ensure future priorities were aligned.

Key future pieces of work include:

- Develop a multi-agency Employability Hub where partner organisations/services can share premises to further enhance the 'one team' approach.
- Engagement with major employers around creating opportunities and support for our STARS.
- Make the most of Community Benefit Clauses and the support and opportunities it can provide our STARS.
- A co-ordinated approach to deliver an improved response to target young people who either withdraw from their College or University course, or who complete their course but do not move into a positive destination.
- Complete a review of post-school provision for those with multiple learning disabilities and complex support needs and explore opportunities to support additional capacity as required.
- A co-ordinated approach to mentoring that is on offer across the city for 16–19-year-olds.

Percentage of Unemployed People Assisted into work from Council Programmes

	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
	% Unemployed people accessing jobs via Council funded / operated employability programmes	13.5%	11.4%	20.1%	-43%	21 (↓6)



Indicator Description

This indicator measures the total number of registered unemployed people in a year who have received support from a Council funded or operated employability programme and who go on to access employment.

This indicator counts the number of unique individuals that have been registered for an unemployment related benefit, and only to individuals that have accessed support from a Council operated and/or funded programme, is provided as part of their annual SLAED Indicators return. This is calculated as a proportion of the modelled unemployment count in the Annual Population Survey by ONS.

Performance Context

This indicator shows that the percentage of unemployed people assisted into work from council programmes has decreased by 2.1% between 2022/23 and 2023/24. Whilst the family group average has also decreased during this same period, Dundee is ranked 7th in the family group and the current figure is 43% lower than the family group average benchmark, meaning that this is an area for improvement. This indicator also has the largest difference within the 'Deliver Inclusive Economic Growth' priority by a clear margin and the relative position has dropped by 6 places.

However, this indicator should also be analysed within the context of SLAED performance indicators and local partnership / service data which help to provide a more rounded representation of impact. For example, within the SLAED Indicators, Dundee performs very well with 44% of unique participants successfully supported into employment - which is the 3rd highest of local authorities in Scotland (up from 10th in 2022/23), and 1st in the LGBF family group (up from 3rd in 2022/23). In addition, the cost per unique participant successfully supported into employment is the 8th lowest cost nationally (down from 10th in 2022/23) and the 5th in the family group (same as 2022/23). Furthermore, as reported in the [Discover Work Annual Update](#) to the Fair Work, Economic Growth & Infrastructure Committee on 10 June 2024, there has been sustained level of improved performance of employability support for the period 1 October 2019 – 31 March 2024 e.g. the proportion of customers entering a positive destination has increased from 34% to 75%.

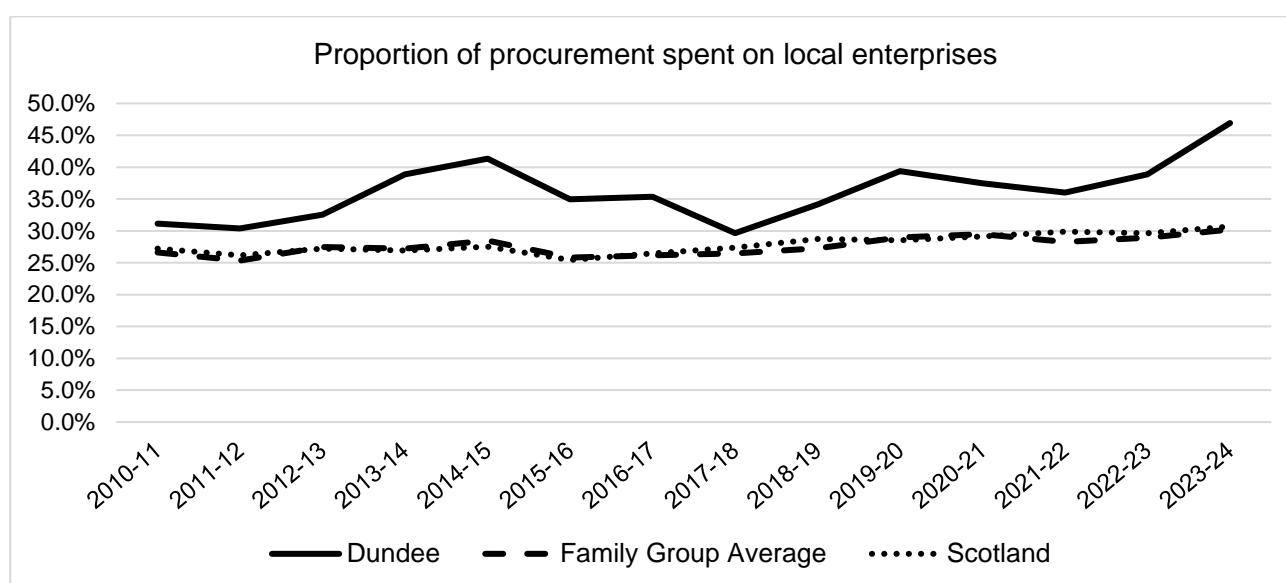
It is also important to consider that the LGBF does not account for a significant proportion of people that employability support services have assisted into other positive destinations. For example, further and higher education and training, or people who were initially employed and supported to increase their working hours/income or get a more secure job. It is also worth noting that the indicator uses the term unemployed, which

does not reflect the total number of people seeking work, including those who are economically inactive and receive employability support.

Employability services funded by Discover Work will continue to support unemployed, economically inactive, and low-income employed people by providing best value for this service using the funding available from the Scottish and UK Governments. This includes using Parental Employment Support which will help to assist households as well as the No One Left Behind Fund which will focus on delivering support based around local need and priorities.

% of procurement spend spent on local enterprises

	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
✓	% of Procurement Spent on Local Enterprises	38.9%	46.9%	30.2%	55%	3 (↑1)



Indicator Description

This indicator measures the proportion of procurement spent on local enterprises. This indicator only includes enterprises defined as “Core trade” i.e. where the councils spend is over £1,000. “Local” – is defined as enterprises within the same Local Authority.

Data is directly queried from the Procurement Hub by the IS

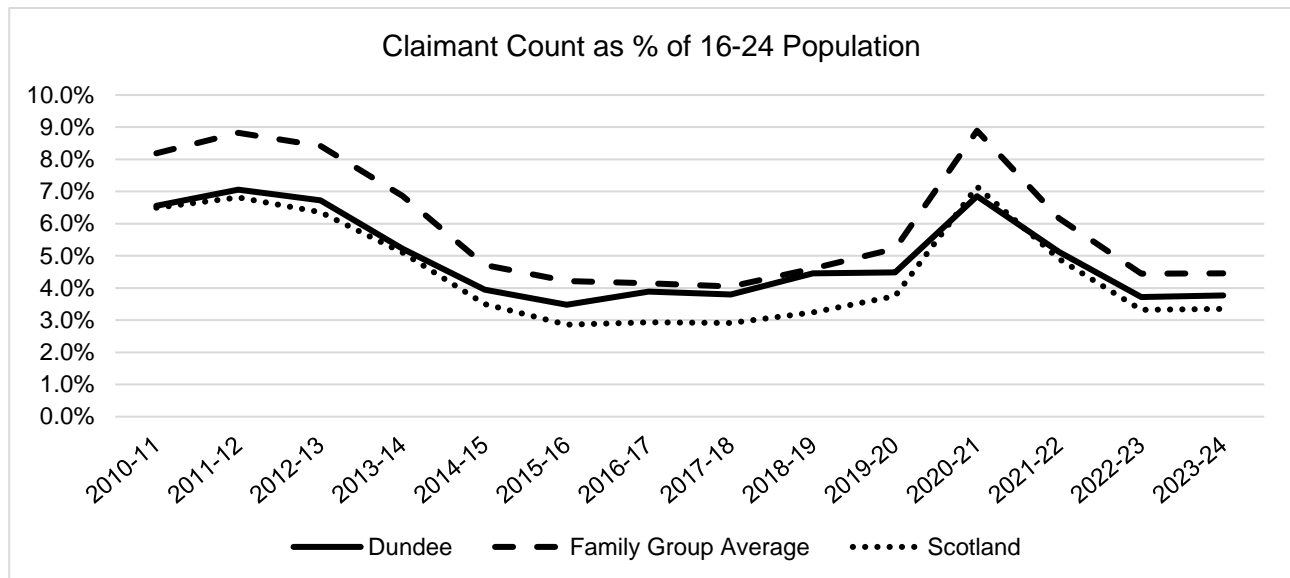
Performance Context

Dundee City Council's proportion of procurement spent on local enterprises has increased between 2022/23 and 2023/24. Dundee City Council has the highest proportion in its family group of similar local authorities, and is ranked 3rd highest nationally, behind Shetland and Highland Councils. The chart above shows that Dundee has also consistently had a higher procurement spend on local enterprises than both the family group and the Scottish average, demonstrating Dundee City Council's commitment to its local economy.

Procurement is one of the 5 pillars of community wealth building. An extensive Community Wealth Building strategy has been produced, which includes procurement as an important means to ensure that the maximum level of investment possible is retained within Dundee to support local jobs to support those local enterprises which Dundee City Council could support with procurement spend. Progress on local procurement is also included and monitored as part of Dundee City Council's Council Plan.

Claimant Count as a % of 16-24 Population

	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
✓	Claimant Count as % of 16-24 Population	3.7%	3.8%	4.5%	-16%	19 (↑2)



Indicator Description

This indicator measures the number of people aged 16-24 claiming either jobseeker's allowance or universal credit as a percentage of 16-24 age population.

Data is sourced from the ONS NOMIS Data Portal. NOMIS uses MYE Population Estimates published by National Records of Scotland (NRS) for population figures.


Performance Context

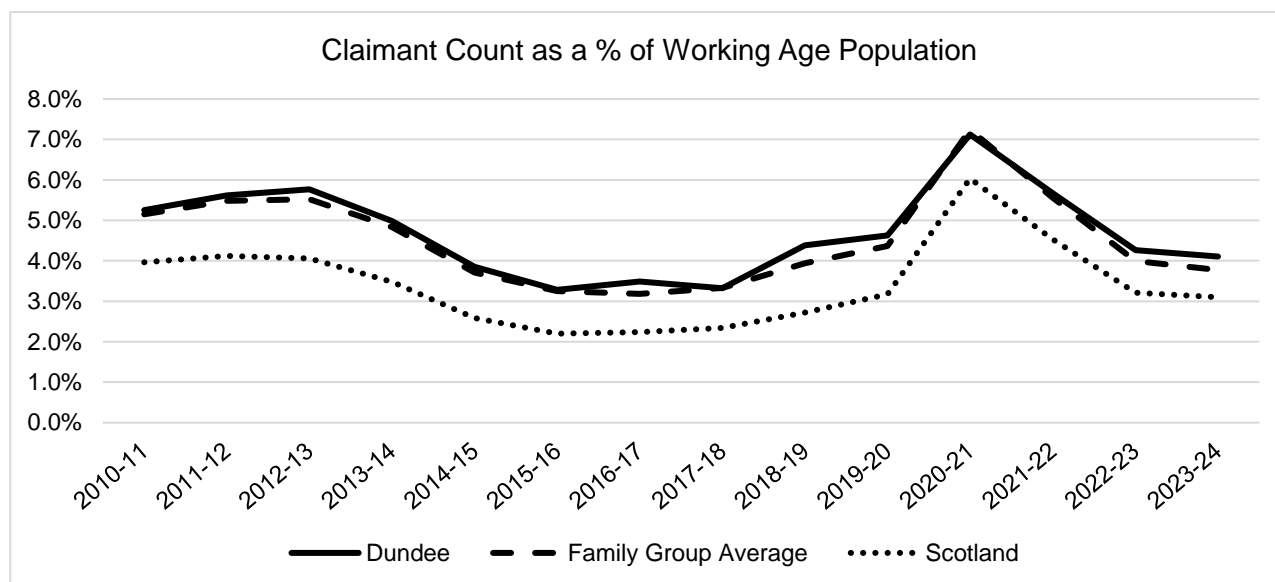
The claimant count as a % of 16-24 population in Dundee has risen slightly by 0.1% between 2022/23 and 2023/24. However, currently at 3.8%, this is much lower than the Covid peak of 6.9%, as well as lower than the pre-pandemic 2019/20 figure of 4.5%. Dundee also remains below the family group average of 4.5% and is ranked 2nd in the family group (behind Comhairle nan Eileanan Siar).

Actions included and monitored as part of the Council Plan which will help to increase the number of jobs available for younger people:

- Increase and enhance employment pathways, in particular supporting around 11,000 economically inactive people towards job seeking and 16–19-year-olds into positive destinations.
- Maximise apprenticeship opportunities within the Council and working with schools to promote the Council as an employer of choice.
- Deliver an extensive community wealth building strategy, ensuring the maximum level of investment possible is retained within Dundee to support local jobs.
- Continue to grow the number of jobs within Dundee Waterfront.
- Increase the percentage of care experienced young people in positive destinations.

Claimant Count as a % of Working Age Population

	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
	Claimant Count as % of Working Age Population	4.3%	4.1%	3.8%	8%	28 (=)



Indicator Description

This indicator measures the number of people of working age claiming either jobseeker's allowance or universal credit as a percentage of the working age population.

Data is sourced from the ONS NOMIS Data Portal. NOMIS uses MYE Population Estimates for population figures.

Performance Context

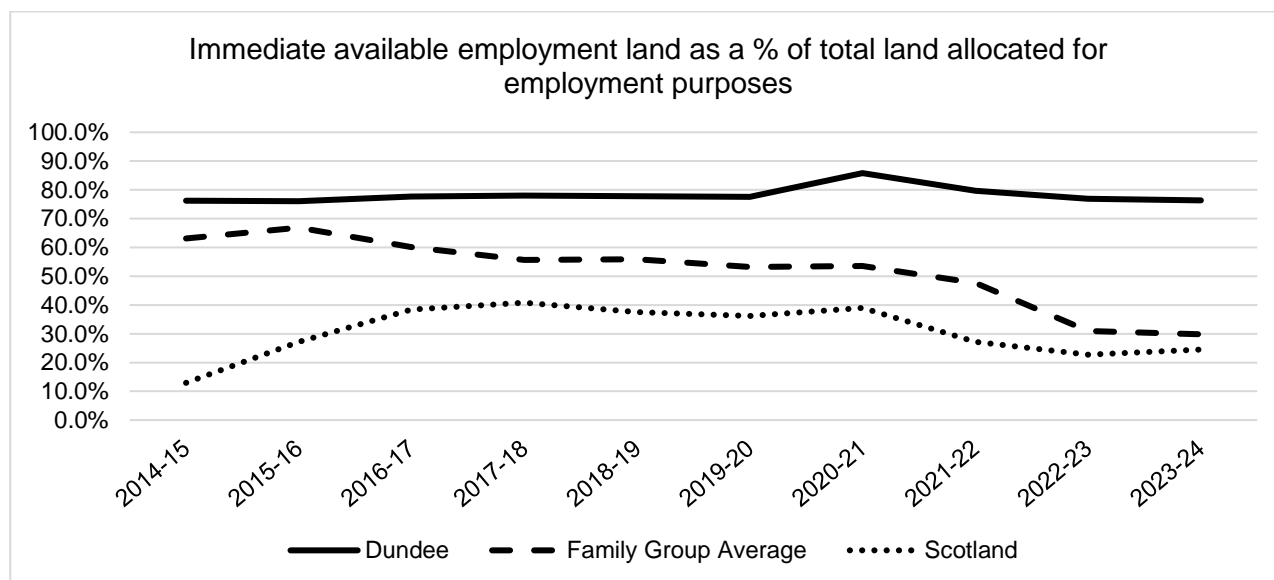
The claimant count as a % of working age population in Dundee has improved between 2022/23 and 2023/24. Currently at 4.1%, this is much lower than the Covid peak of 7.1%, as well as lower than the pre-pandemic 2019/20 figure of 4.6%. However, Dundee also remains above the family group average of 3.8% and is ranked 6th in the family group.

Actions included in the Council Plan which will help to increase the number of jobs available for working aged people:

- Increase and enhance employment pathways, in particular supporting around 11,000 economically inactive people towards job seeking and 16–19-year-olds into positive destinations.
- Maximise apprenticeship opportunities within the Council and working with schools to promote the Council as an employer of choice.
- Deliver an extensive community wealth building strategy, ensuring the maximum level of investment possible is retained within Dundee to support local jobs.
- Continue to grow the number of jobs within Dundee Waterfront. Increase the percentage of care experienced young people in positive destinations.

Immediately available employment land as a % of total land allocated for employment purposes in the local development plan.

	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
✓	Immediately available employment land as a % of land allocated for employment	76.9%	76.3%	29.8%	156%	4 (=)



Indicator Description

This indicator measures immediately available employment land as a % of total land allocated for employment purposes in the local development plan.

The availability of land for development is a significant factor that affects local economic growth, and it falls within Councils' local development planning powers to influence this. This measure shows how 'investor ready' and competitive a Council is in providing infrastructure to do business.

Data for this indicator is submitted by councils as part of their annual return under the SLAED Indicators Framework.

Performance Context

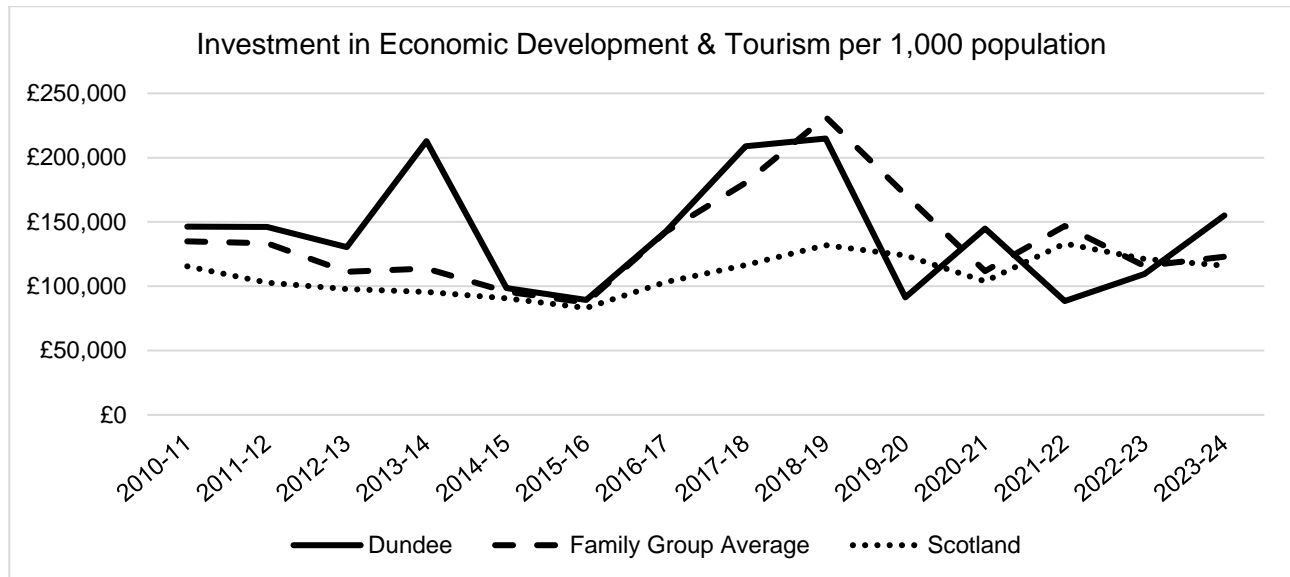
The graph above shows that Dundee has an exceptionally higher proportion of land allocated for employment purposes when compared to the family group average and the Scottish average. This demonstrates that Dundee City Council is 'investor ready' by providing infrastructure for business.

To help facilitate future economic development, Dundee City Council has a number of plans and strategies that will be focused on delivering inclusive economic growth including community wealth building. These include:

- Tay Cities Regional Economic Strategy & Action Plan
- Tay Cities Regional Deal Document
- Dundee Local Development Plan
- City Centre Strategic Investment Plan
- 2001 – 2031 Waterfront Masterplan

Investment in Economic Development & Tourism per 1,000 Population

	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
✓	Investment in Economic Development & Tourism per 1,000 population	£109,448	£155,183	£127,185	22%	7 (18)



Indicator Description

This indicator measures the Investment in Economic Development & Tourism per 1,000 Population.

This indicator provides a measure of each Council's expenditure on the delivery of their economic development service, both in terms of capital projects and revenue costs.

Gross expenditure is sourced from Local Finance Returns submitted by Councils to the Scottish Government and published as part of the Scottish Local Government Financial Statistics. Population is taken from mid-year (June) estimates from the National Records of Scotland (NRS).

Performance Context

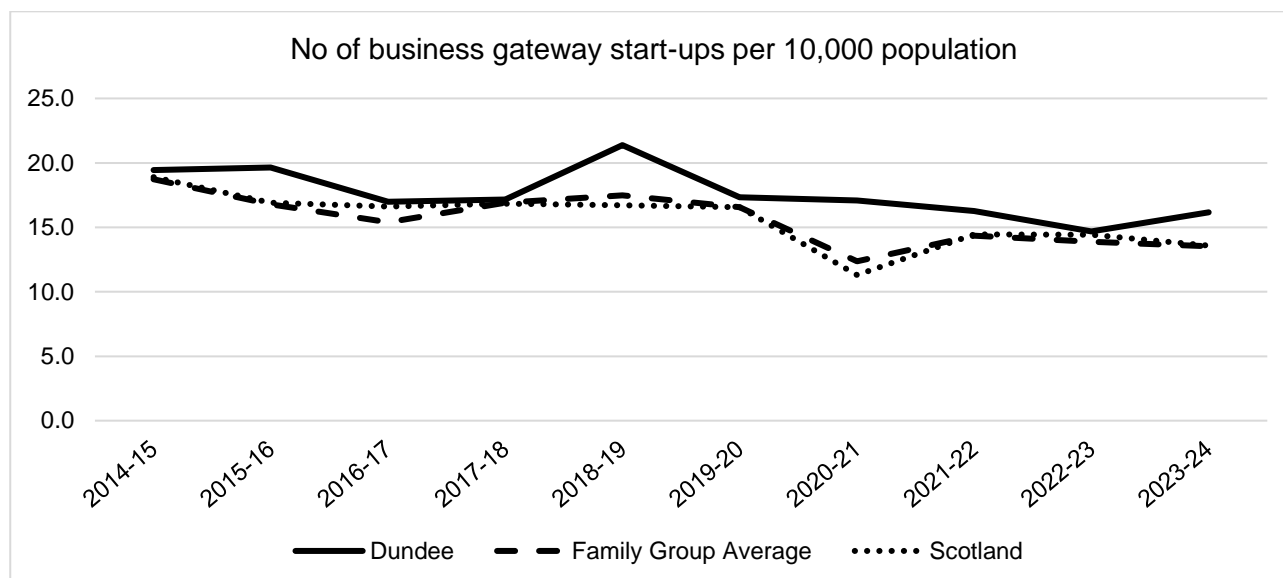
Dundee City Council's investment in economic development and tourism per 1,000 has increased between 2022/23 and 2023/24. There has been an increase in gross expenditure of 43.6% from £16,250,000 in 2022/23 to £23,338,000. This has brought Dundee's spend per capita above the family group and Scottish averages and has increased Dundee's national relative position up 8 places from 15th to 7th. The Council is committed to investing appropriately in its strategic priority to deliver inclusive economic growth including community wealth building through a range of plans and strategies along with our partners.

These include:

- Tay Cities Regional Economic Strategy & Action Plan
- Tay Cities Skills Investment Plan
- Tay Cities Region Tourism Strategy
- Dundee City Events Strategy
- Dundee Local Development Plan
- City Centre Strategic Investment Plan

No of business gateway start-ups per 10,000 population

	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
✓	Number of Business gateway start-ups per 10,000 Population	14.7	16.2	13.5	20%	15 (↑2)



Indicator Description

This indicator provides the rate of business gateway start-ups per 10,000 population. In looking at the intermediate outcome of BG Start-up support, the key economic outcome is that the business has begun trading. Data is available monthly. The annual figure is the average of monthly figures during a financial year.

Data for number of start-ups trading provided directly to the Improvement Service from COSLA. Population is taken from mid-year (June) estimates from the National Records of Scotland (NRS).

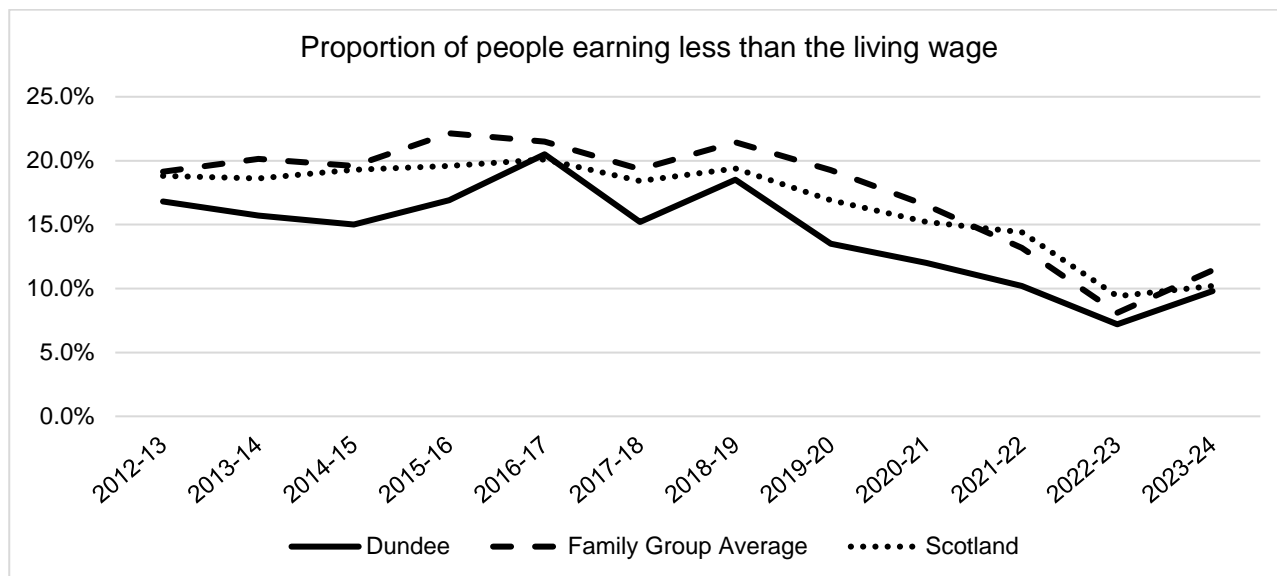
Performance Context

The number of business gateway start-ups per 100,000 in Dundee has increased by 10.2% between 2022/23 and 2023/24. In addition, Dundee has a higher rate of start-ups per population than the family group average and is ranked 4th out of 8 urban local authorities within this group meaning that despite current financial challenges, this indicator is currently on target.

To further improve on providing a conducive environment for start-ups and entrepreneurship, Dundee City Council has committed as a Council Plan action to increase the number of start-ups and SMEs in the city and support their expansion. The number of new business start-ups increased to 241 in 2023-24 from 221 the previous year.

Proportion of people earning less than the living wage

	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
✓	Proportion of people earning less than the Living Wage	7.2%	9.8%	11.4%	-14%	6 (↓3)



Indicator Description

This indicator measures the percentage of employees (18+) earning less than the real living wage. The real living wage rates have been independently calculated by the Resolution Foundation according to the cost of living based on household goods and services.


Data for this indicator has been collected from the ONS publication 'Annual Survey of Hours and Earning.'

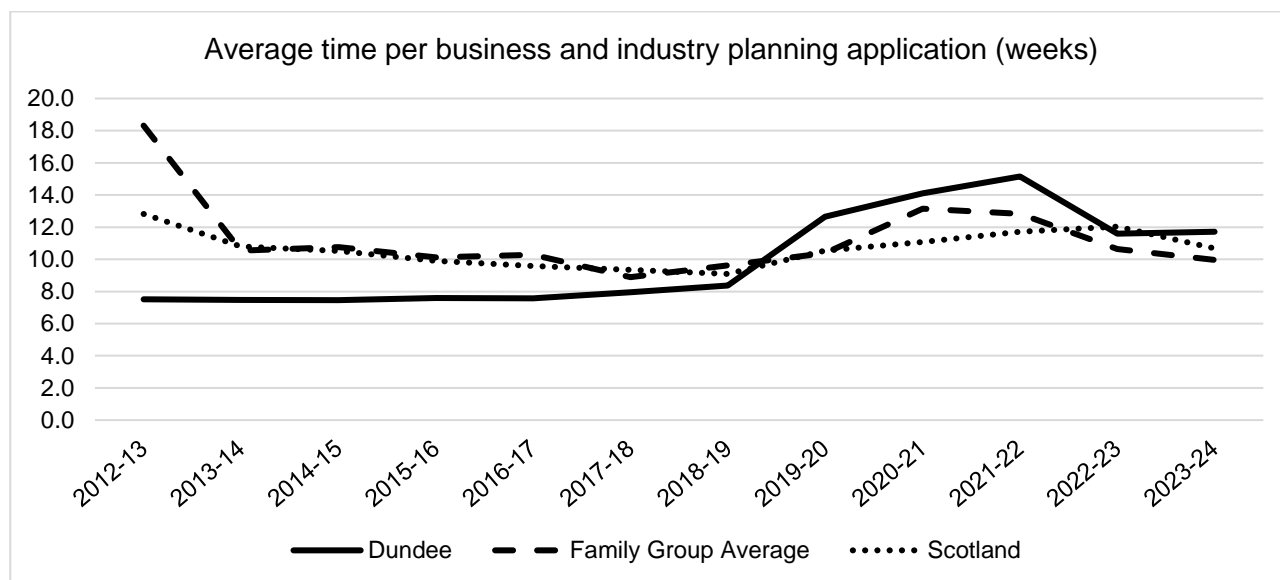
Performance Context

The proportion of people earning less than the living wage in Dundee has increased between 2022/23 and 2023/24. The figure for Dundee is lower than the family group average, and Dundee is ranked 2nd out of 6 councils in this group (West Dunbartonshire and Comhairle nan Eileanan Siar do not provide data for this indicator), showing that progress is on target compared to other similar local authorities. Dundee is also ranked 6th highest across Scotland.

Dundee City Council continues to support employers attain living wage accredited status. As of the 31st of March 2025, there are 126 accredited Living Wage employers in Dundee who have collectively uplifted 2,128 staff to the real Living Wage. These 126 employers collectively employ 43,627 staff who are covered by a Living Wage commitment, an increase from 43,466 at the end of the 2023/24 financial year. The real living wage uplift to £12.60 an hour was announced in October 2024 with employers having until 1 May 2025 to implement it.

Average time per business and industry planning application (weeks)

	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
	Average time taken to deliver a Business or Industry planning application decision	11.6	11.7	10	17%	22 (↓4)



Indicator Description

This indicator measures the average time taken to deliver a local business and industry planning application decision.

For planning applications, developments are put into one of three categories: local, major, or national. The LGBF measure only includes local developments. Local developments include applications for changes to individual houses and smaller developments for new housing (less than 50 homes) as well as applications covering areas of development such as minerals, business & industry, waste management, electricity generation, freshwater fish farming, marine finfish farming, marine shellfish farming, telecommunications, Approval of Matters Specified in Conditions (AMSCs) and other developments. Most applications will be for local developments.













Data is directly taken from the latest '*Planning Performance Statistics*' publication on the Scottish Government website.

Performance Context

The average time per business and industry planning application has marginally increased in Dundee between 2022/23 and 2023/24 by 0.1 weeks to 11.7 weeks. This shows that the improvement made between 2021/22 and 2022/23 has been maintained, however, this indicator remains above the family group average of 10 weeks meaning that the average planning decision takes 1.7 weeks longer in Dundee than other councils in the urban family group.

During 2023/24 the Council introduced a number of initiatives to help improve application times. Enhanced staff training, pre-application and advice service, dedicated planning officers and improved communication channels. It is intended that the impact of these measures, along with digital transformation and streamlined processes will be realised going forward.


TACKLE CLIMATE CHANGE AND REACH NET ZERO EMISSIONS BY 2045 INDICATORS

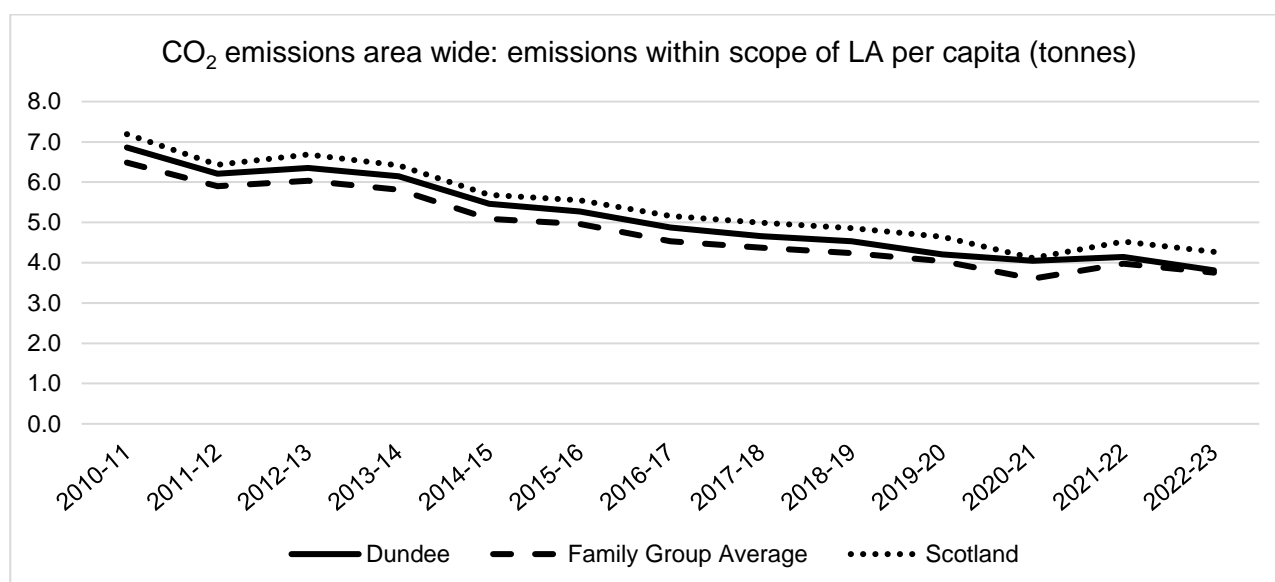
	PI Short Name	-2 Year	-1 Year	Current Value	Family Group Average	Difference	Short Term Trend	Long Term Trend	Scottish Relative Position	Lead Service
	CO2 emissions area wide: emissions within scope of LA per capita*	4.05	4.14	3.81	3.75	2%			9 (↑1)	CD
	CO2 emissions from Transport per capita*	18.81	19.62	15.77	18.65	-15%			5 (↑7)	CD
	Percentage of council dwellings that are energy efficient (EESH)**	85.9%	87.1%	87.2%	91.8%	-5%			14 (↓2)	NS
	Percentage of household waste recycled or composted	32.6%	35.6%	36.6%	40.4%	-9%			26 (↑2)	NS

* Indicates Data is 2022/23

** Indicates Data is 2021/22

CO₂ emissions area wide: emissions within scope of Local Authority per capita

	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
	CO ₂ emissions area wide: emissions within scope of LA per capita* (tonnes)	4.14	3.81	3.75	2%	9 (↑1)



Indicator Description

This indicator records the annual carbon dioxide emissions per capita (in tonnes) in the local authority area that are **within the scope of influence** of the local authority. This excludes certain emissions which it has been considered local authorities are unable to directly influence, including emissions from motorway traffic, emissions from diesel railways, emissions from the Land Use, Land Use Change and Forestry sector and emissions from sites within the EU ETS (except power stations).

Data is collected from the Scottish Government 'UK local authority and regional carbon dioxide emissions national statistics publication.' Population is taken from the Mid-Year Population Estimates from NRS.

Performance Context

Dundee's CO₂ emissions within scope of Local Authority per Capita improved between 2021/22 and 2022/23, decreasing by 8%. This improvement in performance has resulted in Dundee moving up one place in national ranking to 9th, however Dundee remains above the family group average target and is 5th out of 8 local authorities in the urban family group. This indicator therefore remains as an area for improvement.

Dundee City Council agreed the Council's Net Zero Transition Plan in December 2023 – a strategic commitment aimed at making the organisation net-zero by 2038. The plan is centred around lowering emissions from buildings, streetlighting, fleet, business & service travel, and waste produced by the Council. The decarbonisation of heating in Council buildings has been highlighted in the Plan as the area of producing the greatest emission reductions.

Climate View (emissions modelling tool) is now adopted and will show the public the emissions data and city-wide progress. The Climate Action Plan is ongoing, with the final target of making the city net zero by 2045. The second iteration of the plan is being developed with the Climate Leadership Group.

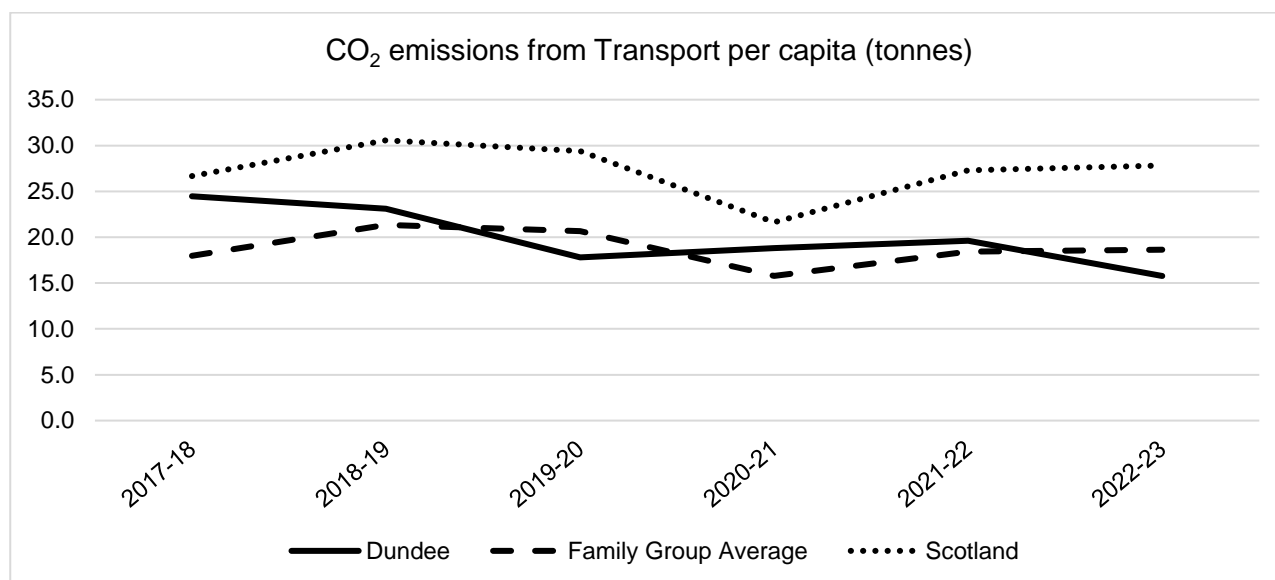
Dundee has been recognised during 2023-24 as one of 119 cities across the globe that are taking bold leadership on environmental action and transparency and one of only 3 in Scotland to get a top A rating for among other actions, a city must have a city-wide emissions inventory and have published a climate action plan.

The Dundee Climate Fund has been the first council-led green participatory budgeting scheme in Scotland with 22 city projects so far benefitting from a share of around £750,000 from the first and second rounds of the initiative. The third round of the Dundee Climate Fund was launched in May 2024, welcoming applications from community groups and projects to fund ideas for local community action, continuing the success of previous rounds by supporting innovative, community-driven solutions to climate change, including energy efficiency, active travel, waste reduction, resilience and community engagement.

The Local Heat and Energy Efficiency Strategy (LHEES) was approved and published in April 2024 and the Local Area Energy Plan (LAEP) was approved and published in September 2024. These Strategies, developed in partnership with the Dundee Climate Leadership Group, set out a long-term plan for the city highlighting key steps for reducing heating-related carbon emissions, enhancing building energy efficiency, and addressing fuel poverty.

CO₂ emissions from Transport per capita

	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
✓	CO ₂ emissions from Transport per capita* (tonnes)	19.62	15.77	18.65	-15%	5 (↑7)



Indicator Description

This indicator reports carbon dioxide emissions from transport per capita (in tonnes) in the local authority area.

The data for emissions come from 'Annual Local Authority Climate Report,' published by Sustainable Scotland Network. Population is taken from the Mid-Year Population Estimates from NRS.

Performance Context

Dundee's CO₂ emissions from Transport per capita has improved between 2021/22 and 2022/23, decreasing by 20%. As a result of this decrease, Dundee's transport emissions are now below the family group average, having been above this the previous year, meaning that this indicator is now currently on target. Dundee's figure is also much lower than the Scottish average and Dundee is now ranked 5th nationally having moved up 7 places from 2021/22.

The Dundee Low Emission Zone was introduced on 31 May 2022. The two-year grace period ended on 30th May 2024, and the scheme is now being enforced with penalty charge notices being issued to drivers of non-compliant vehicles onwards from this date. This will improve air quality and reduce emissions in the city centre.


Emissions on Lochee Road were high, it was a city hotspot. Although excluded from the LEZ, the introduction of zero-emission buses on this route has contributed to reducing emissions. Around 80% of bus movements

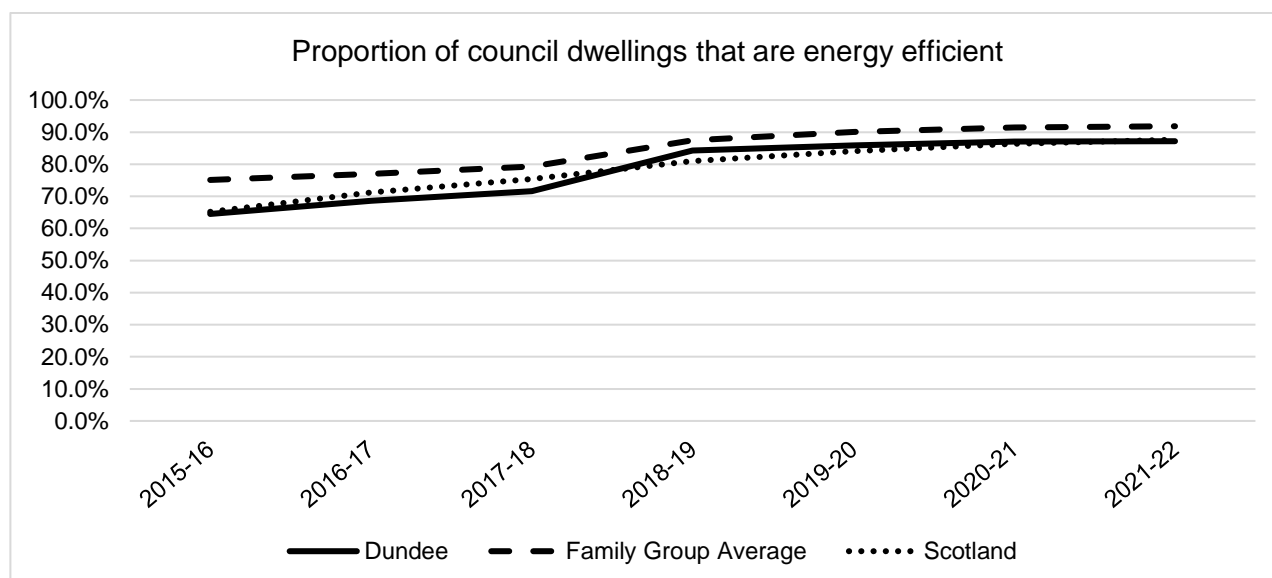
on the Lochee Road corridor involve Xplore Dundee electric buses, with the other main operator, Stagecoach, running the cleanest low emission some compliant EURO VI vehicles on their routes.

A report on Air Quality to the Council in June 2024 showed Air Quality in Dundee had met all the targets set in the six locations where it continuously monitors nitrogen dioxide (NO₂) and 11 locations where it continually monitors particulate matter. The report outlined that:

- Dundee's 2023 NO₂ concentration levels were in compliance with the annual mean NO₂ air quality objectives for Scotland.
- Analysis for Particulate Matter 10 (PM10) and Particulate Matter 2.5 (PM2.5) in 2023 showed a reduction in the annual mean levels for the common air pollutant when compared with 2022.

% of council dwellings that are energy efficient

	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
	Percentage of council dwellings that are energy efficient (EESH)**	87.1%	87.2%	91.8%	-5%	14 (↓2)



Indicator Description

This indicator measures the percentage of council dwellings that meet the Energy Efficiency Standard for Social Housing (EESH) standard. The scope of Energy Efficiency Standard for Social Housing (EESH) is the same as for the Scottish Housing Quality Standard (SHQS) and applies to self-contained homes.

Data is sourced from the Social Housing Charter publication from Scottish Housing Regulator. Data for this indicator for 2022/23 onwards has not been collected or published due to the Scottish Government review of EESH2.


Performance Context

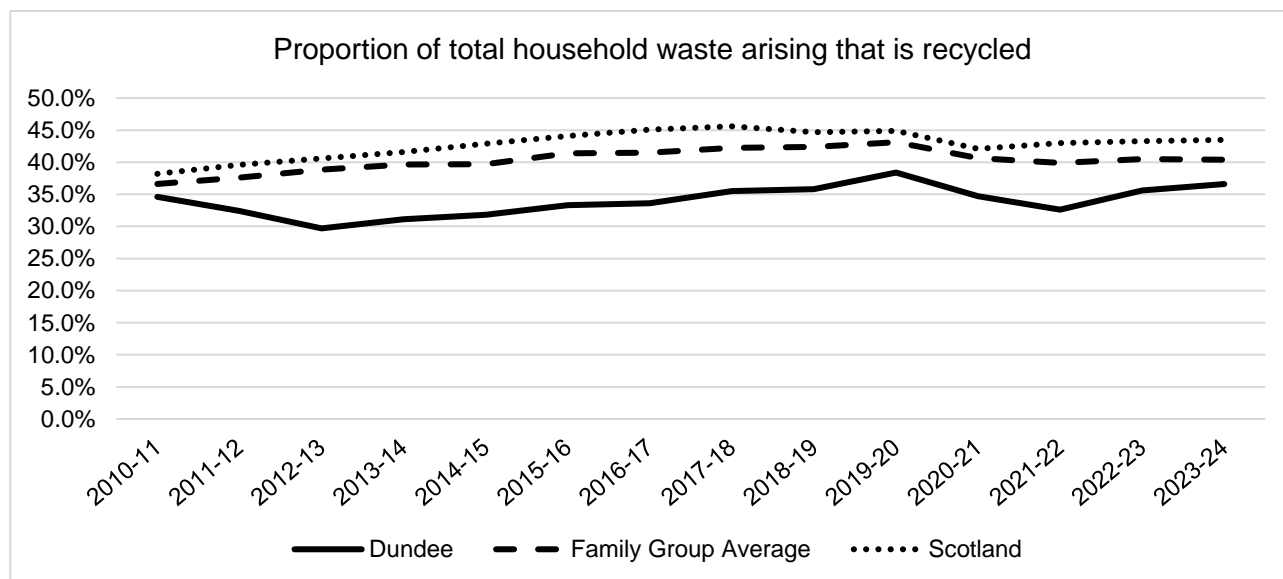
There is an issue with the timeliness of this indicator as the data is only available up to the end of financial year 2021/22 due to the Scottish Government reviewing EESH 2. However, this is an indicator for which Dundee has consistently been below the family group average since the baseline year 2015/16. Through the Energy Efficiency Standard for Social Housing (EESH), the council has been progressively increasing the percentage of council dwellings that meet energy efficiency standards. As of 2022, 87.2% of council dwellings were energy efficient. Data from the Councils own monitoring of EESH 1 shows the current value in 2023-24 at 89.8% so, a further improvement.

The Council continues work to improve the energy efficiency of council dwellings through other initiatives. The Local Heat and Energy Efficiency Strategy (LHEES) strategic plan aims to decarbonize heat and enhance energy efficiency in buildings. It focuses on tackling climate change, improving thermal comfort, and alleviating

fuel poverty. The Housing and Construction Service is dedicated to increasing energy efficiency, reducing fuel poverty, and decarbonizing heat across the social housing portfolio. These efforts are part of Dundee's broader commitment to achieving net-zero emissions and enhancing the well-being of its residents.

% of total household waste arising that is recycled

	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
	Percentage of household waste recycled or composted	35.6%	36.6%	40.4%	-9%	26 (↑2)



Indicator Description

This indicator shows the percentage of total waste arising that is recycled. It includes waste from household collection rounds, and other household collections such as bulky waste collections, waste deposited by householders at household waste recycling centres recycling points/ bring banks. It excludes non-domestic properties such as hospitals, schools, universities, residential hostels and homes, campsites, caravan sites, self-catering holiday accommodation, public halls, and penal institutions,

Household waste data is available on the SEPA website.









Performance Context

The proportion of total household waste recycled has improved in Dundee between 2022/23 and 2023/24. Despite this improvement, Dundee's recycling rate remains below the family group average, meaning that this indicator remains as an area for improvement.


The Council continues to progress with the 2020 to 2025 Waste Strategy Action Plan to maximise recycling and minimise general waste. This will include a review of the impacts ahead of the development of the 2025 to 2030 Action Plan.

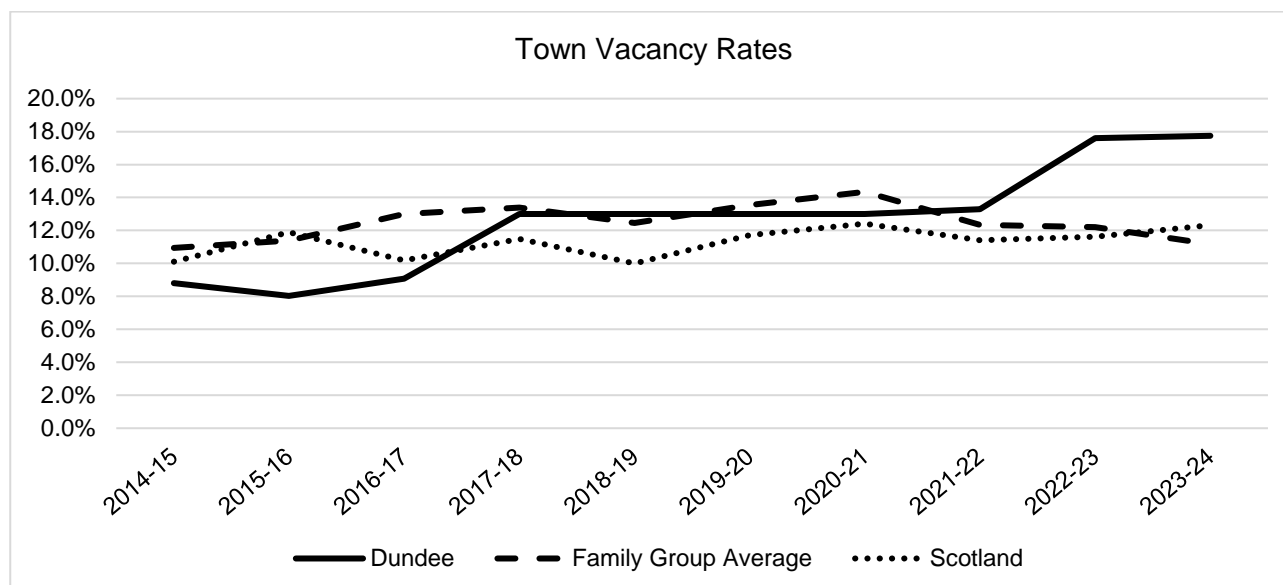
Landfill rates remain at an all-time low with less than 1.5% of all residual waste going to landfill and the remainder being used to provide energy through the Council's energy from waste facility. However, the Waste Team continues to work on a range of activities of to help reduce waste and increase recycling. A Mobile App for waste collection has now been launched and is freely available to all residents across the city with an initial uptake of over 8,000 users. The App will help householders identify what goes in each bin as well as setting reminders for collections and signposting them to information and advice in relation to recycling and re-use.

BUILD RESILIENT AND EMPOWERED COMMUNITIES INDICATORS

	PI Short Name	-2 Year	-1 Year	Current Value	Family Group Average	Difference	Short Term Trend	Long Term Trend	Scottish Relative Position	Lead Service
	Town vacancy rates	13.3%	17.6%	17.7%	11.2%	58%			29 (↓3)	CD
	Street Cleanliness Score - Streets cleaned to an acceptable standard	88.9%	86.2%	86.4%	90.0%	-4%			31 (↓5)	NS
	% of housing stock meeting SHQS	58.1%	79.2%	79.0%	78.0%	1%			14 (↓5)	NS
	Average time taken to complete non-emergency repairs	8.1	15.8	14.5	9.5	53%			22 (↑3)	NS

Town Vacancy Rates

	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
	Town vacancy rates	17.6%	17.7%	11.2%	58%	29 (↓3)



Indicator Description

This indicator measures the number of vacant commercial units as a percentage of total units for the local authority's key town centres.

The vibrancy of town centres is a strategic priority for Economic Development and Planning Services. An important measure of the extent to which town centre management / regeneration policies and initiatives are working is the level of vacant units within town centres.

Data for this indicator is submitted by councils as part of their annual return under the SLAED Indicators Framework.


Performance Context

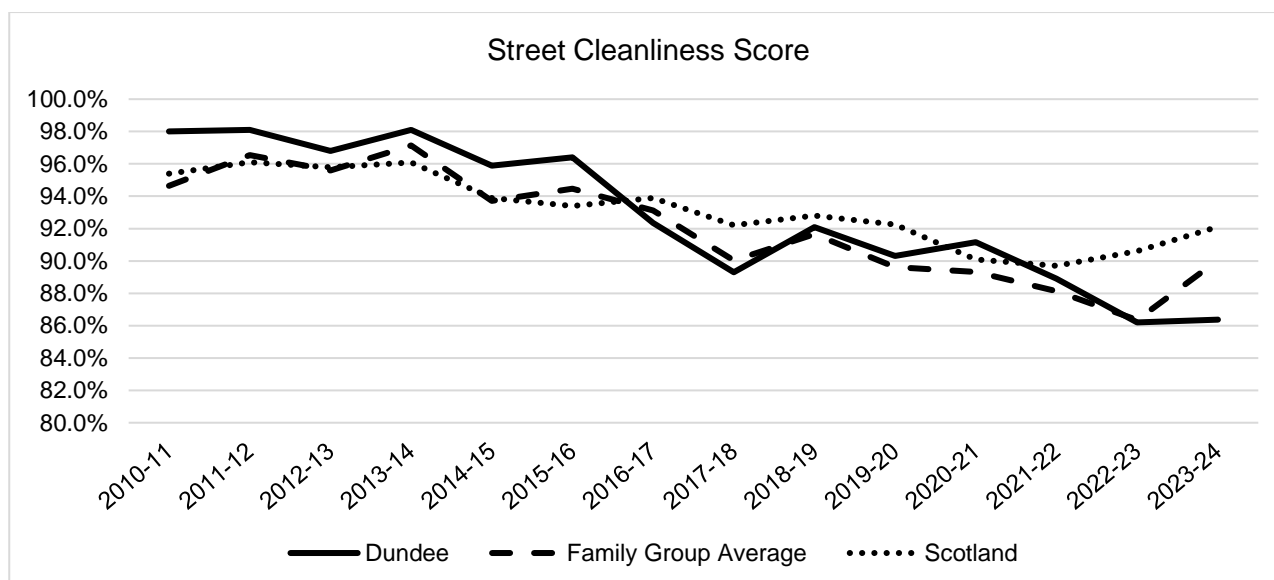
Dundee's town vacancy rates have been increasing since 2021/22 following a period where they remained relatively unchanged between 2017/18 and 2020/21. In 2023/24, town vacancy rates in Dundee are 58% more than the family group benchmark, meaning that the vibrancy of the town centre is an area of improvement.

Dundee's Strategic Investment Plan sets out our ambitions for the development of the city centre up to 2050. The Council is making significant strides to improving public spaces, including pedestrian areas and green spaces to make the city centre more attractive. The shopfront improvement scheme has continued to support local businesses by helping to enhance shopfronts. Traffic calming measures have been introduced, and more is planned on key streets to improve safety and create a more pedestrian-friendly environment.

There are further plans to enhance the Wellgate and Overgate Shopping Centres, further enhance cultural and leisure offerings, Waterfront Place and improve accessibility and attractiveness of the Seagate area. The Council continues to involve residents, businesses and other stakeholders in the planning and development process to ensure the plan meets the needs of the community.

Street Cleanliness Score

	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
	Street Cleanliness Score - Streets cleaned to an acceptable standard	86.2%	86.4%	90.0%	-4%	31 (↓5)



Indicator Description

This is a measure of the quality of the street cleansing services provided by councils. The cleanliness index is achieved following inspection of a sample of streets and other relevant land and includes % of streets receiving A and B code of practice definitions (i.e. no litter and predominately free of litter and refuse with no accumulations).

The Cleanliness Score (% areas assessed as clean using A and B Code of Practice definitions) allows authorities to manage for improvement by tackling litter problem areas to achieve better results. Various factors will affect the overall cleanliness within a council's area. These will include:

- Council policy on litter picking to a greater extent rather than street sweeping.
- The lack of litter bins, especially in town centres.
- Awareness and education of the public is a key priority, and this will be done through actions and campaigns to alert the general public to the problems associated with cleanliness and in particular dog fouling.
- The adoption and implementation of enforcement powers available to councils.

Keep Scotland Beautiful publishes this data on an annual basis.

Performance Context

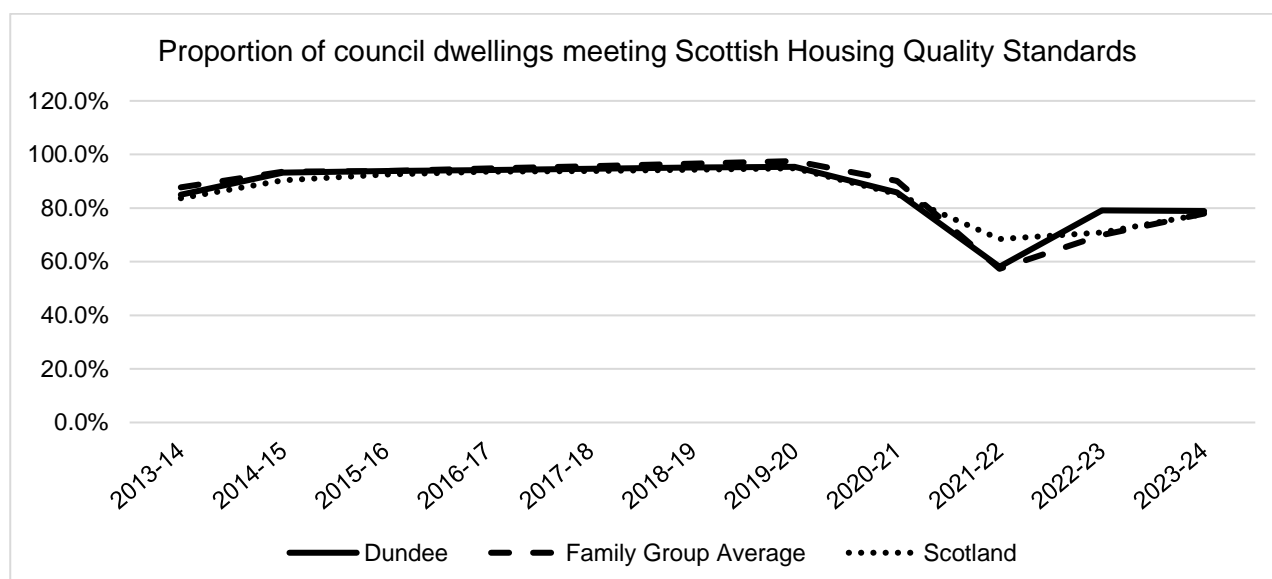
Following a decrease within the long-term trend of street cleanliness scores within the Family Group since 2010/11 (which Dundee mirrored) there has been a slight increase in scores for 2023/24. Dundee did not improve as much as the family group or national average, but nevertheless, recorded the first increase since 2020/21. However, Dundee's current score for 23/24 of 86.4% is lower than the Family Group Average. Dundee is also the lowest ranked local authority for street cleanliness in Scotland, ranking 31st out of 31 councils (data is not recorded for 1 local authority).

A dedicated plan to address this has been implemented with targeted cleaning of areas with high footfall, community clean-up events, collaboration with businesses and other organisations to maintain cleanliness in commercial and public areas. This included an increase in mechanical sweeping across the city, roll out of litter picking hubs, new larger capacity bins, facilitating litter picks, community clean ups and temporary recruitment of street scene staff. Environment will continue to strive to improve this score throughout 2024/25,

supported by the £200,000 additional revenue funding to support street cleaning across the city. This includes a range of activities that will positively contribute to the City's environment including the recruitment of additional seasonal environment staff and supporting ongoing community clean up works. Under the strategic theme of Local Environmental Quality, litter management will be a focus within the new Take Pride in Your City Action Plan 2024-26.

% of council dwellings meeting Scottish Housing Standards

	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
✓	% of housing stock meeting SHQS	79.2%	79.0%	78.0%	1%	14 (↓5)



Indicator Description

This indicator measures the percentage of council dwellings that meet the Scottish Housing Quality Standard (SHQS). Properties within scope of the SHQS as defined in the Scottish Governments guidance, "General principle: means self-contained homes, including a full range of facilities for the use of occupiers, provided for the purpose of social rents, and usually subject to tenancy agreements based on the model agreement for secure tenancies."


The Scottish Housing Regulator collects this data as part of their annual return. This is available on the Scottish Housing Regulator website.

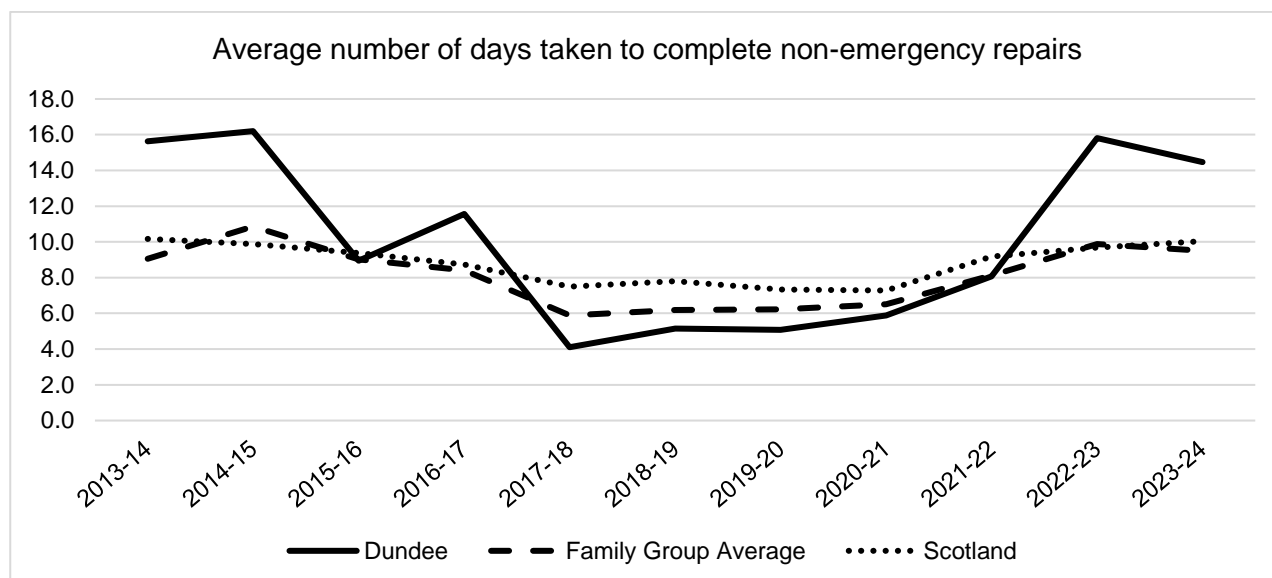
Performance Context

The graph above shows that up until 2020/21, Dundee had a high proportion of dwellings which were meeting Scottish Housing Standards. The number had been increasing year on year over the previous decade. However, due to electrical testing becoming a requirement of SHQS, the percentage of dwellings dropped in 2021/22. Both housing repairs and housing quality were affected by Covid related access issues and subsequent delays in carrying out key safety, inspection, and maintenance services. Work to clear the backlog of electrical testing from 2021/22 (and those which were due in 22/23) progressed well, and this was reflected in the reported figures for 2022/23 which showed an increase from 58.1% to 79.2%. The Council has maintained this level with 79% meeting standards in 2023/24.

As part of the Climate Action Plan, there is a focus on energy efficiency in council dwellings to complete fabric improvements to outstanding domestic Council (and ex-Council properties in mixed-tenure blocks) stock to achieve the Energy Efficiency Standard for Social Housing (EESH) and widen the range of technologies (including renewables) under consideration to allow compliance with the more exacting EESH2 standard by 2032.

Average number of days taken to complete non-emergency repairs.

	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
	Average time taken to complete non-emergency repairs	15.8	14.5	9.5	53%	22 (↑3)



Indicator Description

This is the average time taken (expressed in working days) between the earliest date a request is received by the landlord (from either the tenant or a repairs inspector) until the work is satisfactorily completed in the opinion of the landlord.

























This data is taken from the Social Housing Charter publication produced by the Scottish Housing Regulator.

Performance Context


The Housing Repairs and Relets Plan was approved by the Neighbourhood Regeneration, Housing and Estate Management Committee on the 13th of May 2024. The plan was initially focused on tackling a backlog of almost 5000 repairs within the system. This included using overtime to catch up on the backlog, subcontracting works packages and a recruitment drive to grow the workforce because we know there is a shortage of skilled trades people across the board. As a result, there has been improvement between 2022/23 and 2023/24, and this is reflected in the improved national ranking from 25th to 22nd.

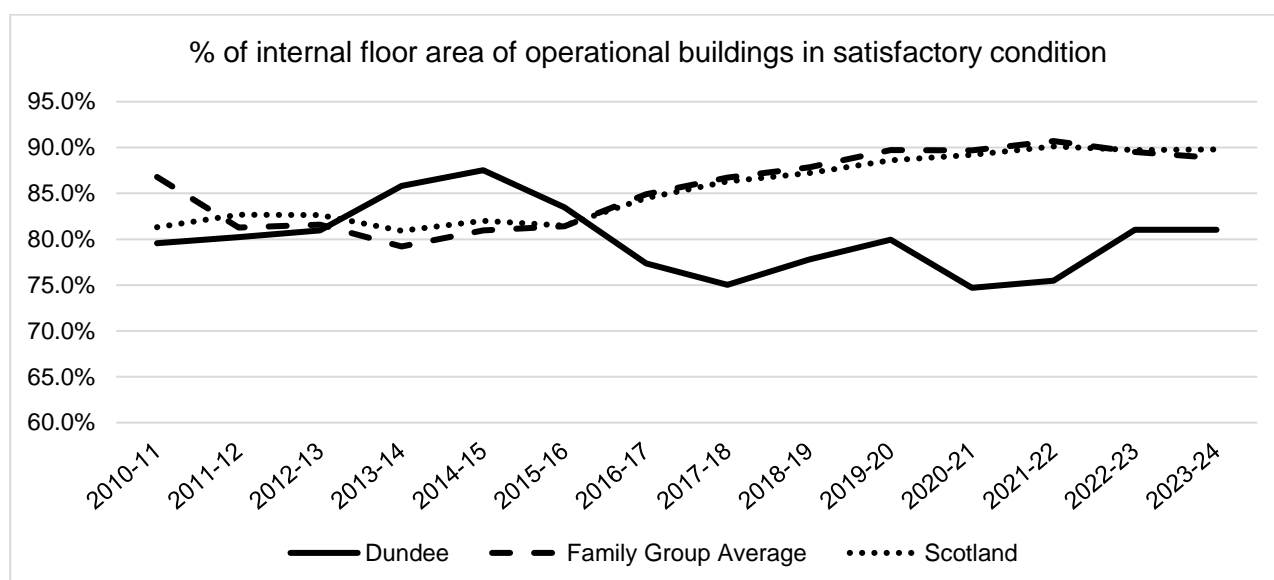
Alongside the delivery of the proposed programme to remove the repairs and relet backlog, work to modernise the design and delivery of the repairs programme to deliver greater levels of customer satisfaction and value for money continues, and there has been an improving trend with this indicator in recent months. Further improvements will include a repair by appointment service to give tenants morning or afternoon slots for work to be done, as well improving communication through text reminders of appointment times and providing a quicker response.

DESIGN A MODERN COUNCIL INDICATORS

	PI Short Name	-2 Year	-1 Year	Current Value	Family Group Average	Difference	Short Term Trend	Long Term Trend	Scottish Relative Position	Lead Service
	Proportion of internal floor area of operational buildings in satisfactory condition	75.5%	81.0%	81.0%	88.9%	-9%			30 (=)	CD
	Proportion of operational buildings that are suitable for their current use	83%	86.1%	86.2%	85.6%	1%			20 (↓3)	CD
	Sickness absence days per employee (non-teacher)	14.7	16.2	17.5	14.2	23%			30 (=)	CS
	Sickness absence days per teacher	4.8	6.1	7.9	7.3	8%			17 (↓8)	CF
	Gender pay gap	1.1%	0.3%	-1.2%	1%	-220%			2 (↑4)	CS
	Actual outturn as a percentage of budgeted expenditure	96.4%	97.8%	101.6%	99.9%	2%			5 (↑14)	CS
	Total useable reserves as a % of council annual budgeted revenue	22.4%	19.2%	19.7%	22.7%	-13%			22 (↑3)	CS
	Uncommitted General Fund Balance as a % of council annual budgeted net revenue	2.6%	2.2%	2.1%	2.2%	-5%			16 (↑4)	CS

% of internal floor area of operational buildings in satisfactory condition

	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
	Proportion of internal floor area of operational buildings in satisfactory condition	81.0%	81.0%	88.9%	-9%	30 (=)



Indicator Description

This indicator measures the proportion of internal floor area of operational buildings in satisfactory condition. "Gross internal floor area" is defined as the total internal floor surface area within the external walls. It includes space in cupboards, toilets, and cloakrooms etc. "Operational accommodation" is all property used for the delivery of services. It includes schools and temporary buildings but excludes rented housing stock and properties available for commercial let. "Satisfactory condition" means assessed as either performing as intended and operating efficiently or performing as intended but showing minor deterioration.

This indicator is important in terms of good asset management practice. Each council will have its own 'mix' of properties used for service provision. The choice of that mix is a matter for the council and will vary with a range of factors such as settlement pattern and population density.

Councils return this data direct to the Improvement Service.

Performance Context

There was a notable improvement in gross internal floor area in satisfactory condition in Dundee City Council's operational buildings between 2021/22 and 2022/23. Dundee has since maintained a level of 81%, however, this remains as an area of improvement as Dundee City Council is still below the benchmark.

A key priority relevant to this indicator sits within the City Development Service Plan 2023/28. This is to continue the Property Rationalisation programme which is intended to improve the overall condition of our estate, to reduce energy consumption and climate emissions, and bring our building footprint down closer to the average of similar Councils across Scotland.

The Property Rationalisation initiative will continue to work and support colleagues across all Services and Leisure and Culture Dundee will identify potential areas within the portfolio where the Council can vacate from existing older and less efficient properties to provide services from alternative modern functional premises. Community-based accommodation will form this phase of property rationalisation.

Demolitions Completed in 2023/24

- 101 Whitfield Drive
- Marchbanks weigh bridge office and wash bay
- Camperdown Sawmill, Camperdown Park
- Law Nursery
- Camperdown Golf Starter Box planned for demolition in 2024/25
- Emergency demolition 2023/24

The planned demolition of Clepington Road Depot MOT side building is on hold awaiting a decision from Contracts Services on their future building planning.

Community Facilities, green spaces and affordable housing are planned for development on many of the above sites.

Fairbairn Street has seen significant improvements and there are plans for a new young person house to replace the existing facility.


Future Demolition programmed for:

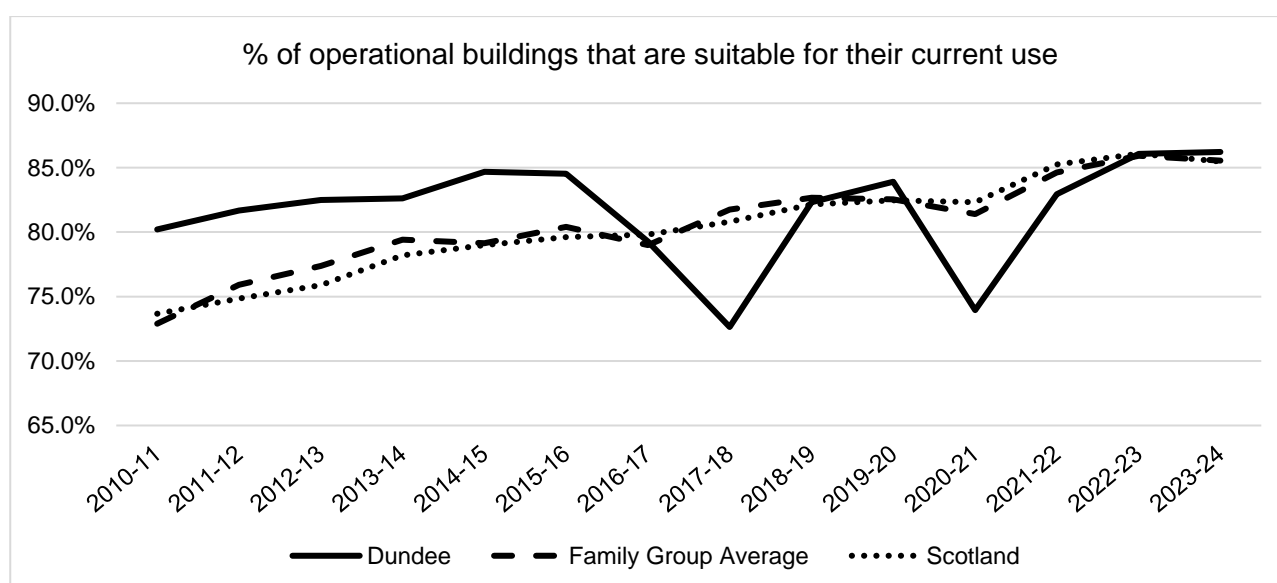
Craigie High School (Programmed for 2025/26 financial year demolition)

Braeview Academy (Programmed for 2025/26 financial year demolition)

The opening of Greenfield Academy in August 2025 will see the merger of Braeview Academy and Craigie High School resulting in the demolition of the old school buildings. The East End Community Campus will be officially named the Drumgeith Community Campus.

% of operational buildings that are suitable for their current use

	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
	Proportion of operational buildings that are suitable for their current use.	86.1%	86.2%	85.6%	1%	20 (↓3)



Indicator Description

This indicator measures the proportion of operational buildings that are suitable for their current use. "Operational accommodation" is all property used for the delivery of services. It includes schools and temporary buildings but excludes rented housing stock and properties available for commercial let. "Suitable for its current

use” means assessed as either performing as intended and operating efficiently or performing as intended but showing minor deterioration.


This indicator is important in terms of good asset management practice. Each council will have its own ‘mix’ of properties used for service provision. The choice of that mix is a matter for the council and will vary with a range of factors such as settlement pattern and population density. Councils return this data direct to the Improvement Service.

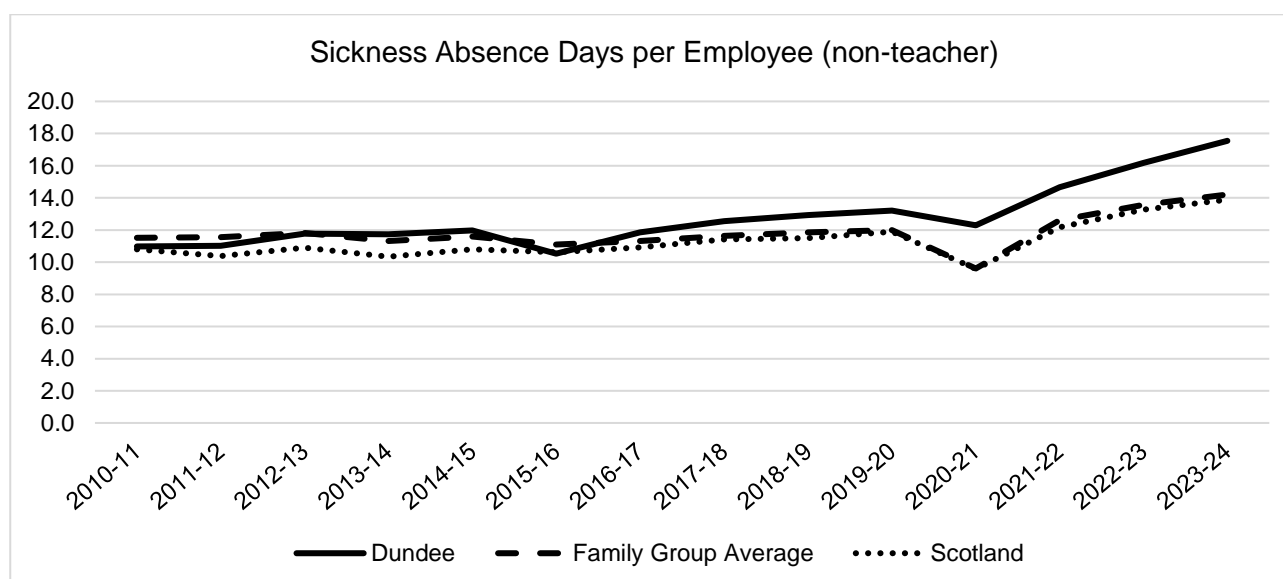
Performance Context

Dundee City Council’s proportion of operational buildings in satisfactory condition has improved over previous years, since a low in 2020/21. Increasing from 74% in 2020/21 to 86.1% 2022/23 and maintaining at 86.2% in 2023/24, Dundee is now higher than both the national and family group average for the first time since 2019/20.

This level of performance provides assurance that the Council is delivering on a key priority of property rationalisation programme, and future focus on this will ensure that this proportion increases further.

Sickness absence days per employee (non-teacher)

	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
	Sickness absence days per employee (non-teacher)	16.2	17.5	14.2	23%	30 (=)



Indicator Description

This indicator calculates the sickness absence days per employee by dividing the total number of days lost per year through sickness absence by the total number of FTE staff. Total number of days lost per year through sickness absence includes absence, which is self-certified, certified by a GP, long-term (even if staff are unpaid), industrial injury or disability. Authorised leave, which is not sickness absence, e.g., annual leave, school closure days, maternity, paternity, adoption, maternity support, parental leave, or other similar authorised absence which is not sickness absence is not included.

Total number of FTE staff includes all permanent, temporary, or fixed term staff no matter how long they have been employed by the council. All casual/ supply employees who have no contract hours, and agency staff are to be excluded from the calculations. Part time staff are also included by calculating the FTE for both the numerator and denominator on a consistent basis. For example, where the standard working week for full time employees is 36.25 hours, someone working a 15hr week counts as 41% FTE, therefore, such a part time staff with 9 shifts lost due to sickness absence would have $9 \times .41 = 3.7$ days sickness absence.

Sickness absence in the public sector is widely regarded as being a significant cost to councils. This indicator is important because it allows councils to compare these rates and establishes which councils are dealing effectively with this issue.

Councils return this data direct to the Improvement Service.

Performance Context

Sickness absence days per employee (non-teacher) increased in Dundee City Council between 2022/23 and 2023/24. This also follows an increase between 2021/22 and 2022/23, meaning that in the last two years, Sickness absence days per employee (non-teacher) has increased from 14.7 days in 2021/22 to 17.5 days in 2023/24. While this follows a similar trend to the national and family group average, Dundee is notably above the benchmark, meaning this is an area for improvement.


The Council Plan includes the People Strategy 2022-2027 which will ensure that Dundee City Council employees receive the best possible support. This commits to:

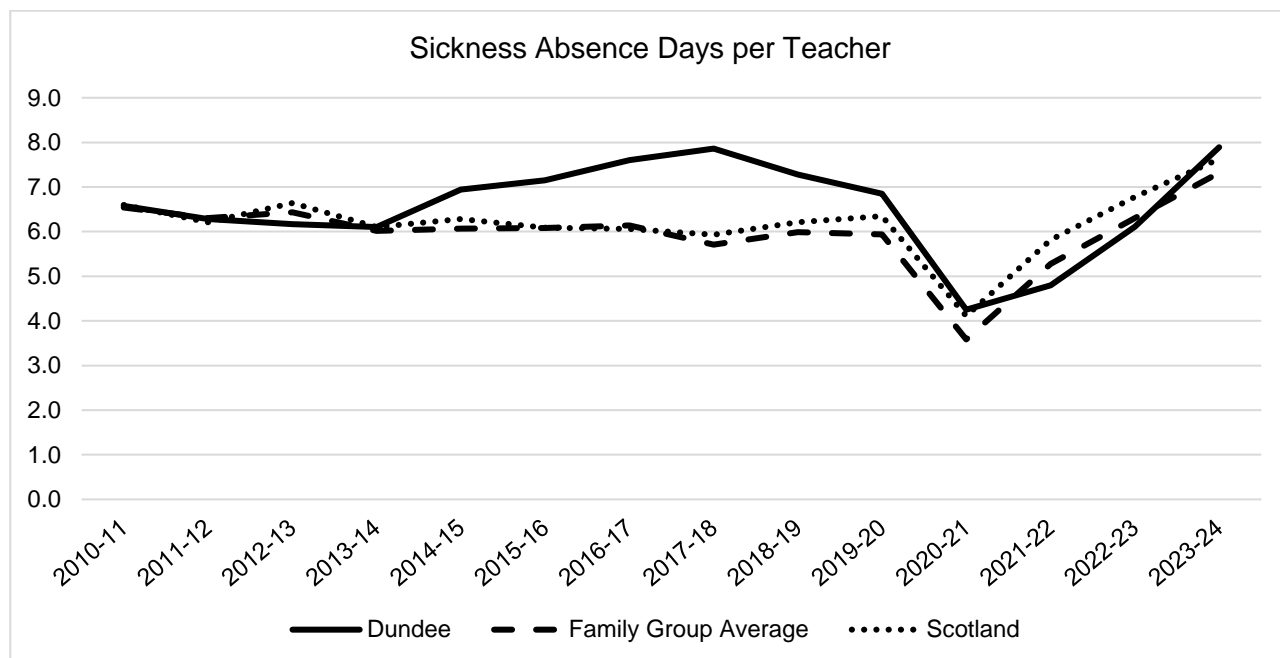
- An explicit Meaningful Employee Journey being developed.
- Quality Conversations and surveys to engage and inform our workforce regularly.
- Modernise workforce practices, change and policies. Market our competitive edge in the Employer of Choice arena and employee offer/experience. Modernising terms and conditions.
- Review and reinvigorate our Employee and Leadership engagement.
- Transactional Working - It is recognised that automation of digital transactions facilitates significant benefit whilst reducing costs for organisations. This is also true of internal People Services transactions where automation is just as important and can also deliver efficiencies.
- Mobile, Agile and Flexible working - Our employees will be able to work in remote ways, access systems from any authorised device and from any location, and we will support them to do so with skills, knowledge, and confidence.
- Digital Learning and Teaching – Deliver digital technologies to support learning environments suitable for learning in the 21st century.

Dundee City Council further commits to prioritising improving attendance at work which is a standing item on the agenda every month for Council Leadership Team. The Health & Wellbeing Action Plan for 2024/25 will also be implemented which includes:

- Focus Groups within target service areas to better understand culture, workload and leadership and the impact these have on absence levels.
- Developing a Mental Health Survey to gather the views of employees who have recently been absent to get their experience of the process.
- Developing a range of resources to promote employee understanding and engagement of promoting attendance policy, procedures, and available mental health support.
- Establishing Attendance Support and Wellness Advisor posts to support absence processes and implement targeted wellbeing activity across the organisation.
- New workshop for leaders/managers focussing on Resilience and Human Behaviour in Teams.
- Developing a Communication Strategy and Signposting to increase employee reach and develop an Absence, Health & Wellbeing communication toolkit to ensure information and access are available and up to date across all service areas.

Sickness Absence Days per Teacher

	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
	Sickness absence days per teacher	6.1	7.9	7.3	8%	17 (↓8)



Indicator Description

This indicator calculates the sickness absence days per teacher by dividing the total number of days lost per year through sickness absence by the total number of FTE staff. Total number of days lost per year through sickness absence includes absence, which is self-certified, certified by a GP, long-term (even if staff are unpaid), industrial injury or disability. Authorised leave, which is not sickness absence, e.g., annual leave, school closure days, maternity, paternity, adoption, maternity support, parental leave, or other similar authorised absence which is not sickness absence is not included.

Total number of FTE staff includes all permanent, temporary, or fixed term staff no matter how long they have been employed by the council. All casual/ supply employees who have no contract hours, and agency staff are to be excluded from the calculations. Part time teachers are also included by calculating the FTE for both the numerator and denominator on a consistent basis. For example, where the standard working week for full time employees is 36.25 hours, someone working a 15hr week counts as 41% FTE, therefore, such a teacher with 9 shifts lost due to sickness absence would have $9 \times .41 = 3.7$ days sickness absence.

Sickness absence in the public sector is widely regarded as being a significant cost to councils. This indicator is important because it allows councils to compare these rates and establishes which councils are dealing effectively with this issue.

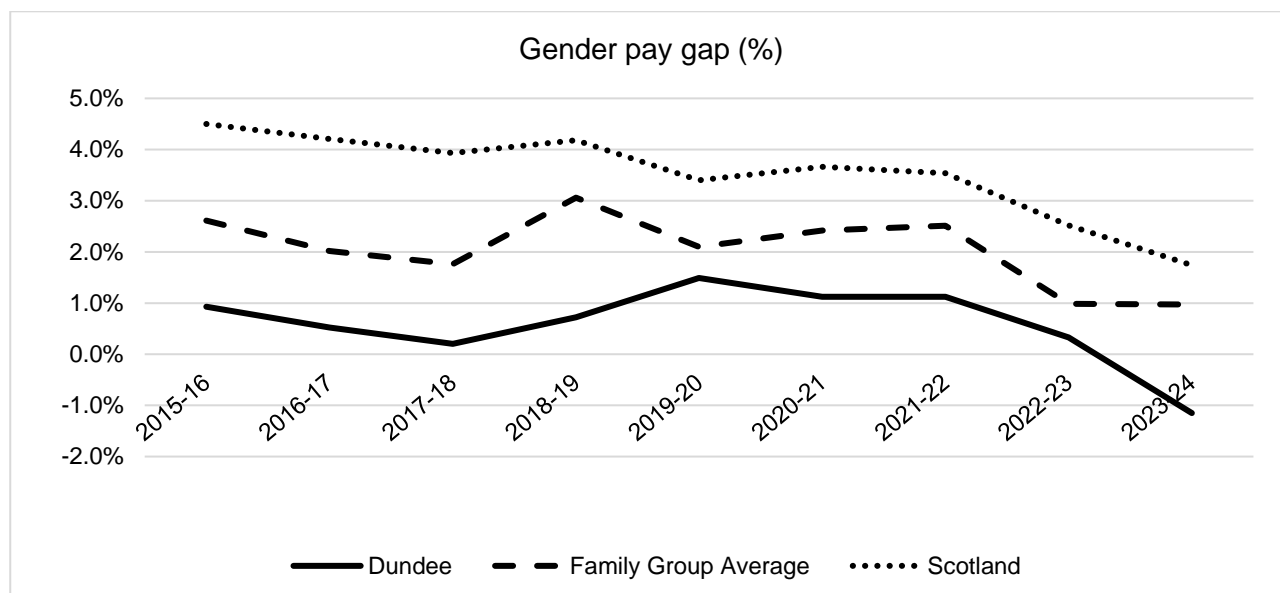
Councils return this data direct to the Improvement Service.

Performance Context

Sickness absence days per employee (teacher) continues to increase in Dundee City Council. This also follows the rising trend nationally and within the family group. Sickness absence days per employee (teacher) has increased from 6.1 days in 2022/23 to 7.9 days in 2023/24, an increase of 29.2%. Dundee is now higher than the benchmark with an 8% difference compared the family group average, meaning this is an area of improvement for the Council.

The gender pay gap (%)

	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
✓	Gender pay gap	0.3%	-1.2%	1%	-220%	3 (↓3)



Indicator Description

The gender pay gap is the percentage difference between men's and women's hourly pay. The information required is the gender of each employee and their basic rate of pay. This enables the pay of part-time employees to be compared with full-time employees.

All council staff should be included in this calculation. The figures reported should be the number of staff employed by the council on 31 March. For this calculation, any fringe benefits (such as leases of free cars, health insurance, and a range of non-cash benefits) and any overtime pay are excluded.

The delivery of quality services is dependent on a trained and motivated workforce, and it is, therefore, essential that councils' employment policy reflects their commitment to equal opportunities. The indicator provides a picture of the current gender pay gap between male and female employees. This will help councils to identify areas of potentially unfair or discriminatory practices as well as providing a baseline for measuring improvement over time.

Councils return this data annually direct to the Improvement Service.

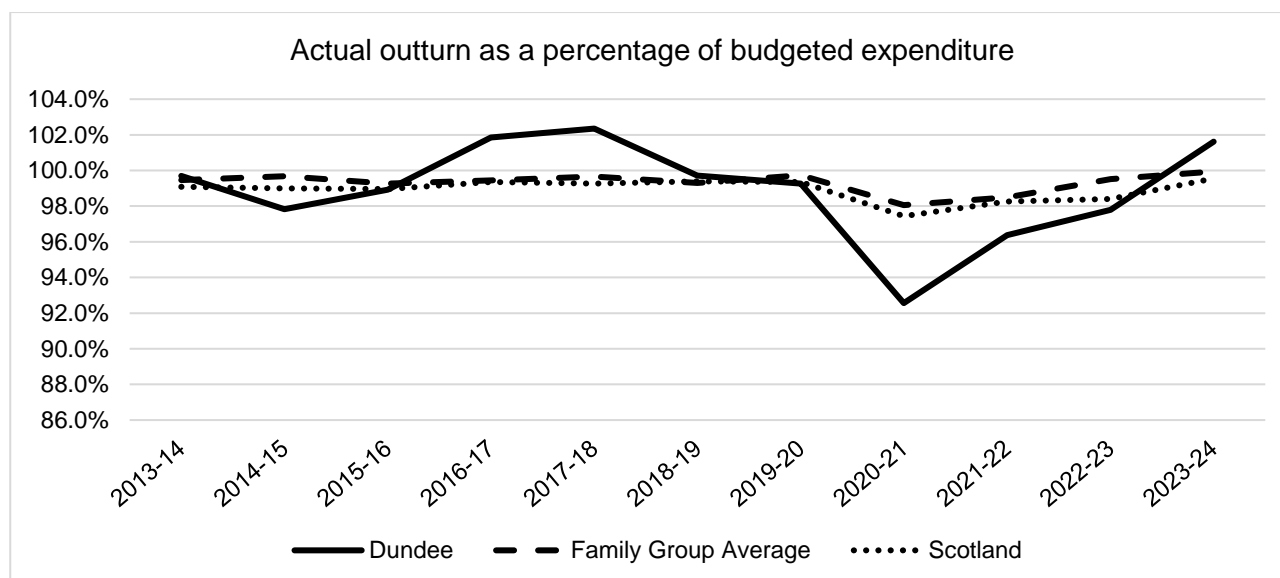
Performance Context

The gender pay gap in Dundee City Council has decreased from 1.5% in 2019/20 to -1.2% in 2023/24. Dundee has consistently performed well for this indicator compared to the Family Group and Scottish averages, indicating that Dundee City Council is fulfilling its commitments for equal opportunities.

Dundee City Council commits in the Council Plan to firstly have adaptable and flexible structures which promote working across organisational boundaries with greater employee empowerment, integrated teams, and agile workforce and secondly to have a values-based culture that will unlock and develop the skills and potential of our workforce.

Actual outturn as a percentage of budgeted expenditure

	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
✓	Actual outturn as a percentage of budgeted expenditure	97.8%	101.6%	99.9%	2%	5 (↑14)



Indicator Description

This indicator measures actual outturn as a percentage of budgeted expenditure (per Actual Outturn Report submitted to Committee).


Councils return this data direct to the Improvement Service as part of the LGBF Finance Validation.

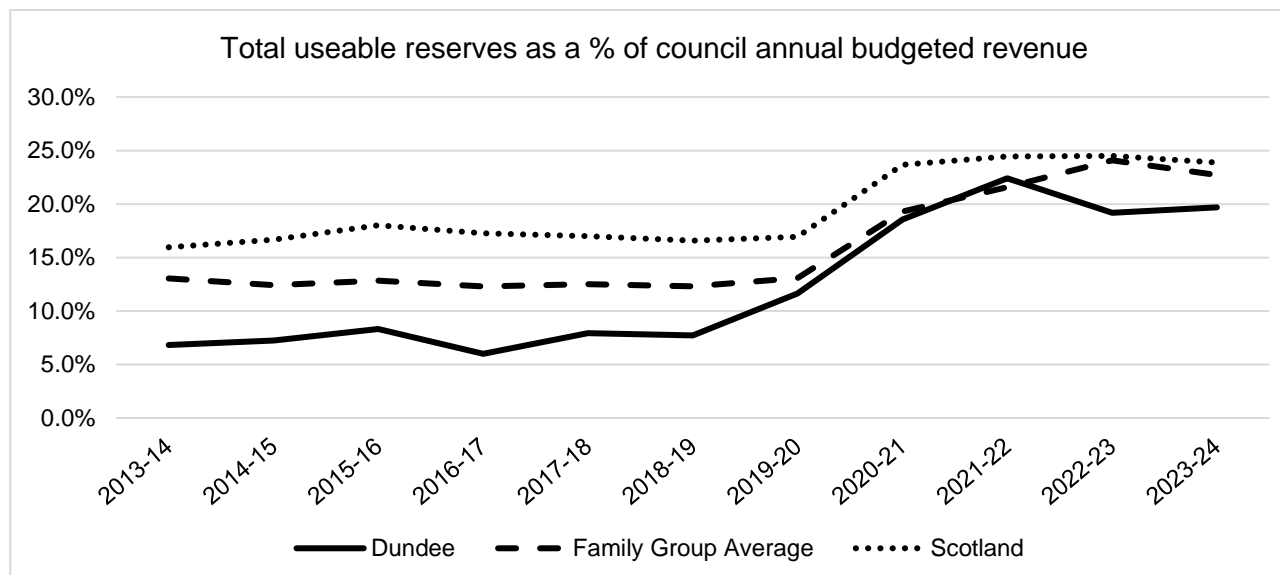
Performance Context

Dundee City Council's actual outturn as a percentage of budgeted expenditure had been improving year on year since 2017/18 moving from overspends to under but closer to 100%. The Council's internal target is 99%. This is evidencing a commitment to sound financial management and regular budget monitoring to Elected Members. Maintaining spend within budget over the last few years has been challenging and is evidence the Council is committed to its transformation programme to being 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.

However, national budget performance trends also indicate a system under pressure with close to 100% spend compared to budget. The National Benchmarking Overview Report for 2024 advises that whilst there will always be transient or one-off issues and savings during each financial year which can mask budget and actual trends, being so close to 100% in the most recent year is indicative of a system under great strain. In recent years, it is likely that unbudgeted income from Covid grants, and the use of other fiscal flexibilities has created a more positive picture of how councils are coping with overall pressures on budgets. The most recent demonstrates that it is not possible to sustain this position. In 2023/24, nationally, actual outturn was 99.6% of budgeted expenditure, which is the highest level since reporting began. In 2023/24 the Council's actual outturn was 101.6% of budgeted expenditure which although overbudget is within a manageable range.

Total useable reserves as a % of Council annual budgeted revenue

	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
	Total useable reserves as a % of council annual budgeted revenue	19.2%	19.7%	22.7%	-13%	22 (↑3)



Indicator Description

This indicator is calculated as the ratio of total usable reserves to council annual budgeted revenue. Definitions include:

- Total usable reserves from as per Movement in Reserves Statement should be used.
- The budget is the approved budget for the start of the year.
- Total usable reserves should include Capital Grants Unapplied and Capital Fund.


This measure has been incorporated to provide an indication on the level of how a Council is placed to meet unforeseen events. A low level of unallocated reserves may be a sign that a council could struggle if any unknown financial surprises were to occur.

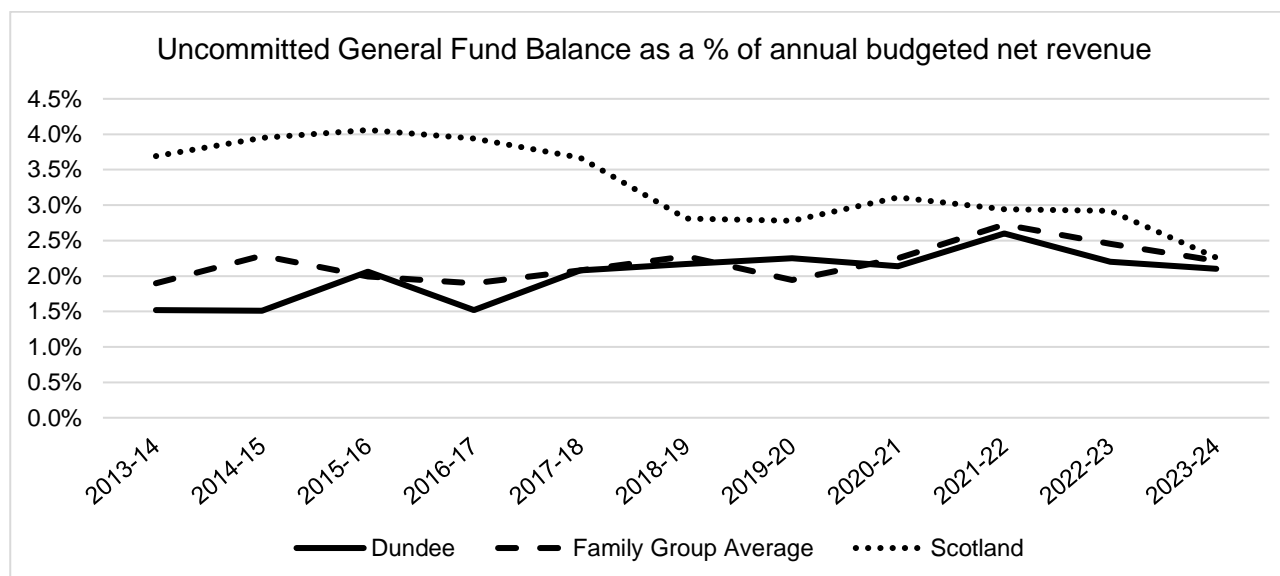
Performance Context

Dundee City Council's total useable reserves as a % of council annual budgeted revenue has risen between 2022/23 and 2023/24. Nationally, councils report a slightly declining reserves position in 2023/24, however, remain significantly higher than pre-pandemic, as is the case in Dundee. A more concerning trend is that less of those reserves are now regarded as uncommitted than at any point in the last 10 years. In 2023/24, the uncommitted general fund balance fell to 2.3% of annual budgeted net revenue, the lowest level since reporting began. That most reserves are already committed for specific purposes highlights the clear plans councils have in place for how they intend to use their reserves to help balance future budgets, to meet severance costs and to fund investment in transformation.

The Council's useable reserves are 19.7% of the annual budgeted revenue. This percentage reflects the council's efforts to maintain a healthy reserve level to manage financial risks and support long-term sustainability.

Uncommitted General Fund Balance as a % of council annual budgeted net revenue

	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
	Uncommitted General Fund Balance as a % of council annual budgeted net revenue	2.2%	2.1%	2.2%	-5%	16 (↑4)



Indicator Description

This indicator is calculated as the ratio of uncommitted general fund balance to net revenue expenditure.

This measure has been incorporated to provide an indication on the level of uncommitted reserves. A low level of uncommitted reserves may be a sign that a council could struggle if any unknown financial surprises were to occur.

Councils return this data direct to the Improvement Service as part of the LGBF Finance Validation.

Performance Context

Dundee City Council's uncommitted general fund balance as a % of annual budgeted net revenue has fallen very slightly between 2022/23 and 2023/24. There have been larger deteriorations in the family group and national averages, however Dundee remains below both figures (2.2% and 2.3% respectively).

The Council's long-term financial strategy aims to maintain healthy reserve levels to manage financial risks and support long term sustainability. It outlines measures to manage budget shortfalls, including the use of reserves. The Council continues to retain 2% of revenue budget to ensure financial stability, provide a buffer for unexpected expenditures, revenue shortfalls and to maintain priority service delivery.