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Council Building  
2 High Street  
Perth  
PH1 5PH

19 February 2021

Attached is a supplementary agenda for the meeting of **Perth and Kinross Council** being held virtually on **Wednesday, 24 February 2021** at **09:30**.

If you have any queries please contact Committee Services on (01738) 475000 or email [Committee@pkc.gov.uk](mailto:Committee@pkc.gov.uk).

**BARBARA RENTON**  
Interim Chief Executive

***Those attending the meeting are requested to ensure that all electronic equipment is in silent mode.***

***Please note that the meeting will be streamed live via Microsoft Teams and a recording will be publicly available on the Council's website following the meeting.***

**Members:**

Provost D Melloy  
All Councillors



**Perth and Kinross Council**

**Wednesday, 24 February 2021**

**AGENDA**

***MEMBERS ARE REMINDED OF THEIR OBLIGATION TO DECLARE ANY FINANCIAL OR NON-FINANCIAL INTEREST WHICH THEY MAY HAVE IN ANY ITEM ON THIS AGENDA IN ACCORDANCE WITH THE COUNCILLORS' CODE OF CONDUCT.***

- 5 FINANCE CIRCULAR 1/2021 UPDATE** **5 - 32**  
Report by the Head of Finance (copy herewith 20/25)
- 8 TIMETABLE OF MEETINGS 2021 (REVISED)**  
Subject to the decision on Item 5 on the agenda, the meeting of the Planning and Development Management Committee scheduled to take place on Wednesday 10 March 2021 to be rescheduled to a suitable date.

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# PERTH & KINROSS COUNCIL

24 FEBRUARY 2021

## FINANCE CIRCULAR 1/2021 UPDATE

Report by the Head of Finance (Report No. 20/25)

### PURPOSE OF REPORT

This report advises the Council of the terms of the draft 2021/22 Scottish Government Budget as set out in Finance Circular 1/2021. If accepted, these terms will have a material impact upon the assumptions currently underpinning the Council's 2021/22 Provisional Revenue Budget as they include funding for a Council Tax freeze. A decision is, therefore, sought from Council as to the acceptance of these terms.

### 1. BACKGROUND

- 1.1 The 2021/22 Provisional Revenue Budget approved by Council on 6 March 2020 is based upon a provisional Council Tax increase of 4.28%. This is the working assumption within the Medium-Term Financial Plan 2021-2027 approved in September 2020 (Report No 20/174 refers).
- 1.2 The Scottish Government published its draft 2021/22 Budget on 28 January 2021. This draft Budget has a number of terms, including funding for early learning & childcare, health & social care, pupil : teacher ratios and probationer teachers. It also includes £90 million of funding available to "compensate Councils who choose to freeze their council tax at levels". This compensation equates to an increase in Council Tax of around 3%.
- 1.3 The terms of the draft 2021/22 Scottish Budget, in relation to a potential Council Tax freeze, represent a material change in the Council's financial planning assumptions. As set out in section 3 of the report, the change is material because the amount of compensatory funding available to the Council for a Council Tax freeze is less than the Council Tax income currently assumed within the approved 2021/22 Provisional Revenue Budget.
- 1.4 As Council Tax is a matter which only Council may determine, this report asks elected members to consider the terms of the draft Scottish Budget including funding for a Council Tax freeze.

### 2. LOCAL GOVERNMENT FINANCE CIRCULAR 1/2021

- 2.1 Local Government Finance Circular 1/2021 (which is attached at Appendix A) was issued by the Scottish Government on 1 February 2021 and includes the provisional financial settlement for 2021/22 at an individual Council level. As anticipated, the Settlement included information for 2021/22 only, with no information on future financial years.

- 2.2 The Circular provides details of the provisional total Revenue and Capital funding allocations for 2021/22, as well as the latest information on current known funding redeterminations for 2020/2021. The Circular also provides details on a range of business rates measures, including the 2021/22 Non-Domestic Rates poundage.
- 2.3 The provisional total funding allocations will form the basis for the annual consultation between the Scottish Government and Convention of Scottish Local Authorities (COSLA) ahead of the stage 3 parliamentary debate on the Budget Bill which is scheduled for 9 March 2021.
- 2.4 The Finance Circular sets out a funding package of £11.003 billion for local government which includes the following:
- £59 million of revenue funding to support the final tranche of expansion in funded Early Learning and Childcare (ELC) entitlement to 1,140 hours;
  - £90 million to compensate councils who choose to freeze council tax levels;
  - a further £72.6 million to be transferred from the health portfolio to Local Authorities in-year for investment in health and social care and mental health services that are delegated to Integration Authorities;
  - the ongoing £88 million to maintain the pupil : teacher ratio nationally and secure places for all probationers who require one under the teacher induction scheme;
  - continued provision for Teachers Pay (£156 million) and Pensions (£97 million);
  - an increase of £7.7 million in the specific grant support for Inter-Island Ferries
  - £5.3 million for Barclay implementation costs; and
  - the capital settlement includes an uplift for flood risk schemes of £10 million.

### 3 FINANCIAL IMPLICATIONS

- 3.1 The Council's 2021/22 Provisional Revenue Budget assumes a Council Tax increase of 4.28% which will generate approximately **£3.991 million** of additional income based upon the collection assumptions approved in March 2020.
- 3.2 Of the £90 million identified nationally to compensate for a Council Tax freeze, Perth & Kinross Council's allocation, per Local Government Finance Circular 1/2021, is **£2.817 million**. This equates to the additional income which would be generated from an increase in Council Tax of approximately 3.1% in 2021/22. Having sought advice at an officer level from COSLA, it is assumed in preparing this report that, in order to access this funding, councils will have to agree not to increase Council Tax in 2021/22.

- 3.3 Should the Council decide to accept the terms of the draft Scottish Government budget and freeze Council Tax levels in 2021/22, this will have a material impact upon the funding assumptions within the 2021/22 Provisional Revenue Budget resulting in a reduction in budgeted income levels (i.e. an expenditure pressure) of **£1.174 million**.
- 3.4 This will require the 2021/22 Provisional Revenue Budget to be adjusted to take account of these material changes which are summarised in the table below.

|                                                                                               | £ million    |
|-----------------------------------------------------------------------------------------------|--------------|
| Loss of Council Tax Income (based upon 4.28% increase in approved Provisional Revenue Budget) | 3.991        |
| Compensation for Council Tax freeze (per Finance Circular 1/2021 attached at Appendix A)      | (2.817)      |
| <b>Net Impact on 2021/22 Provisional Revenue Budget</b><br>(additional expenditure pressure)  | <b>1.174</b> |

#### 4 PROPOSAL

- 4.1 The key issues are the potential impact upon the Council's 2021/22 Provisional Revenue Budget set out above, providing local Council Tax payers with clarity on Council Tax levels and enabling Council Tax billing to be processed timeously. Therefore, Council is asked to consider the terms of the 2021/22 draft Scottish Budget and make a decision as to whether or not to accept the compensatory funding allocation and freeze Council Tax levels in 2021/22.
- 4.2 Should the Council decide to accept the Scottish Government terms in relation to a Council Tax freeze, Perth & Kinross Council's Band D Council Tax in 2021/22 will be set at the current level of **£1,318**. Water and wastewater charges will be subject to a separate uplift of 2.5% in 2021/22 which is determined by Scottish Water. The Council Tax charge for second homes and long-term vacant properties would also remain unchanged from 2020/21 levels (excluding water and wastewater charges).
- 4.3 Approval by Council at this meeting to a Council Tax freeze will be regarded as authority for officers to undertake 2021/22 Council Tax billing on this basis.
- 4.4 Elected members will be aware that the Special Council date of 3 March 2021 was originally set to allow time for Council to determine the 2021/22 Council Tax as part of 2021/22 Final Revenue Budget. This was also to allow officers to be able to issue Council Tax bills for 1 April 2021.
- 4.5 If elected members agree to a Council Tax freeze at this meeting of the Council, it is less essential to consider the Revenue Budget on the 3 March 2021 as currently scheduled. As such, it is proposed to move the date of the Special Council meeting to set the 2021/22 Final Revenue Budget to 10 March 2021.

- 4.6 This will enable officers to both update the 2021/22 Provisional Revenue Budget based upon a Council Tax freeze and make it more likely that any changes in the Council's funding position arising from either the UK Budget on 3 March and/or the final stage of the Scottish Budget Bill on 9 March can be incorporated into elected members' decision making.
- 4.7 Should Council not agree a Council Tax freeze, then the previously approved indicative Council Tax increase of 4.28% will remain the assumption within the 2021/22 Provisional Revenue Budget.

## **5 CONCLUSION AND RECOMMENDATIONS**

- 5.1 The terms of the draft Scottish Government budget, as set out in Finance Circular 1/2021, invite local authorities to make a policy decision to freeze Council Tax for 2021/22, with additional funding being made available to compensate for the loss of income.
- 5.2 For Perth & Kinross Council, the compensatory additional funding in Finance Circular 1/2021, however, equates to less than the additional Council Tax income currently assumed within the approved Provisional Revenue Budget for 2021/22.
- 5.3 The Council is, therefore requested to:
- (i) Consider the terms of the draft 2021/22 Scottish Budget in relation Council Tax and approve whether to freeze Council Tax levels for financial year 2021/22 or not.
  - (ii) Note that subject to Council approving to freeze Council Tax levels in accordance with (i) above:
    - The resultant Band D Council Tax for Perth & Kinross Council in 2021/22 will be set at £1,318 (excluding water and wastewater charges).
    - Council Tax charges in 2021/22 for second homes and long-term vacant properties in Perth & Kinross will remain unchanged from 2020/21 (excluding water and wastewater charges).
    - Council officers will be authorised to proceed with Council Tax billing on this basis
  - (iii) Subject to Council approving to freeze Council Tax levels in accordance with (i) above:
    - agree to delay consideration of the 2021/22 Final Revenue Budget to 10 March 2021 to allow officers to make the necessary adjustments to the 2021/22 Provisional Revenue Budget and ensure that elected members have the benefit of considering any additional relevant information that may become available in the interim.



**Author(s)**

| <b>Name</b>  | <b>Designation</b> | <b>Contact Details</b> |
|--------------|--------------------|------------------------|
| Scott Walker | Chief Accountant   | 01738 475000           |

**Approved**

| <b>Name</b>       | <b>Designation</b>      | <b>Date</b>      |
|-------------------|-------------------------|------------------|
| Stewart Mackenzie | Head of Finance         | 18 February 2021 |
| Karen Donaldson   | Chief Operating Officer | 19 February 2021 |

## 1. IMPLICATIONS, ASSESSMENTS, CONSULTATION AND COMMUNICATION

| <b>Strategic Implications</b>                       | <b>Yes / None</b> |
|-----------------------------------------------------|-------------------|
| Community Plan / Single Outcome Agreement           | None              |
| Corporate Plan                                      | Yes               |
| <b>Resource Implications</b>                        |                   |
| Financial                                           | Yes               |
| Workforce                                           | Yes               |
| Asset Management (land, property, IST)              | Yes               |
| <b>Assessments</b>                                  |                   |
| Equality Impact Assessment                          | Yes               |
| Strategic Environmental Assessment                  | Yes               |
| Sustainability (community, economic, environmental) | Yes               |
| Legal and Governance                                | None              |
| Risk                                                | None              |
| <b>Consultation</b>                                 |                   |
| Internal                                            | Yes               |
| External                                            | None              |
| <b>Communication</b>                                |                   |
| Communications Plan                                 | None              |

### 1. Strategic Implications

#### Corporate Plan

- 1.1 The Council's Corporate Plan 2018 – 2023 lays out five outcome focussed strategic objectives which provide clear strategic direction, inform decisions at a corporate and service level and shape resources allocation. They are as follows:

- (i) Giving every child the best start in life;
- (ii) Developing educated, responsible and informed citizens;
- (iii) Promoting a prosperous, inclusive and sustainable economy;
- (iv) Supporting people to lead independent, healthy and active lives; and
- (v) Creating a safe and sustainable place for future generations.

- 1.2 This report relates to all these objectives.

### 2. Resource Implications

#### Financial

- 2.1 There are no direct financial implications arising from this report other than those reported within the body of the main report.

### Workforce

- 2.2 There are no direct workforce implications arising from this report other than those reported within the body of the main report.

### Asset Management (land, property, IT)

- 2.3 There are no direct asset management implications arising from this report other than those reported within the body of the main report.

## **3. Assessments**

### Equality Impact Assessment

- 3.1 Under the Equality Act 2010, the Council is required to eliminate discrimination, advance equality of opportunity, and foster good relations between equality groups. Carrying out Equality Impact Assessments for plans and policies allows the Council to demonstrate that it is meeting these duties.
- 3.2 The Revenue Budget Executive Summaries have been subject to an equalities assessment where appropriate.

### Strategic Environmental Assessment

- 3.3 The Environmental Assessment (Scotland) Act 2005 places a duty on the Council to identify and assess the environmental consequences of its proposals.
- 3.4 The information contained within this report has been considered under the Act. However, no action is required as the Act does not apply to the matters presented in this report.

### Sustainability

- 3.5 Under the provisions of the Local Government in Scotland Act 2003 the Council has to discharge its duties in a way which contributes to the achievement of sustainable development. In terms of the Climate Change Act, the Council has a general duty to demonstrate its commitment to sustainability and the community, environmental and economic impacts of its actions.
- 3.6 The information contained within this report has been considered under the Act. However, no action is required as the Act does not apply to the matters presented in this report.

#### **4. Consultation**

##### Internal

- 4.1 The Interim Chief Executive and the Executive Officer Team have been consulted in the preparation of this report.

#### **2. BACKGROUND PAPERS**

- 2.1 No background papers, as defined by Section 50D of the Local Government (Scotland) Act 1973 (other than any containing confidential or exempt information) were relied on to any material extent in preparing the above report.

#### **3. APPENDICES**

- Appendix A – Finance Circular 1/2021



T: 0131-244 7938  
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## Local Government Finance Circular No 1/2021

Chief Executives and Directors of Finance of  
Scottish Local Authorities

Chief Executive, Convention of Scottish Local  
Authorities (COSLA)

Our ref: A31631414  
1 February 2021

Dear Chief Executive/Director of Finance

### **1. LOCAL GOVERNMENT FINANCE SETTLEMENT 2021-22** **2. NON-DOMESTIC RATES**

1. This Local Government Finance Circular provides details of the provisional total revenue and capital funding allocations for 2021-22, as well as the latest information on current known redeterminations for 2020-21. This Circular also provides details on a range of Non-Domestic Rates measures, including the proposed 2021-22 poundage and changes to certain reliefs.
2. The provisional total funding allocations form the basis for the annual consultation between the Scottish Government and COSLA ahead of the Local Government Finance (Scotland) Order 2021 being presented to the Scottish Parliament, which is currently scheduled for 10 March 2021.
3. We expect local authorities to inform COSLA, and for COSLA in turn to inform the Scottish Government by no later than 12 February 2021, if they think there are any discrepancies or changes required to these provisional allocations. Redistribution(s) to address any agreed discrepancies or changes will be undertaken within the total settlement allocations set out in this Circular and not through the provision of any additional resources by the Scottish Government. The allocations are therefore only provisional at this stage, with the final allocations not being confirmed until after the end of the consultation period and the publication of the Local Government Finance Circular which will follow the approval of the Local Government Finance (Scotland) Order 2021.
4. The Cabinet Secretary for Finance wrote to the COSLA President, copied to all Council Leaders on 28 January 2021, confirming the package of measures that make up the settlement to be provided to local government in return for the provisional funding allocations set out in this Circular. This Circular should be read in conjunction with that letter. The terms of this settlement have been negotiated through COSLA on behalf of all 32 of its member councils.

5. The Scottish Government will work in partnership with local government to implement the budget and the joint priorities in return for the full funding package worth £11.6 billion and includes;
  - £59 million revenue to support the final tranche of increased funding for the expansion in funded Early Learning and Childcare (ELC) entitlement to 1,140 hours;
  - £90 million to compensate councils who choose to freeze council tax levels;
  - In addition to the £100 million available in 2020-21, a further £72.6 million to be transferred from the health portfolio to the Local Authorities in-year for investment in health and social care and mental health services that are delegated to Integration Authorities under the Public Bodies (Joint Working) (Scotland) Act 2014. This brings the total transferred from the health portfolio to support health and social care integration to £883.6 million in 2021-22. The additional £72.6 million for local government comprises a contribution to continued delivery of the real Living Wage (£34 million), uprating of free personal and nursing care payments (£10.1 million), implementation of the Carers Act in line with the Financial Memorandum of the Carers Bill (£28.5 million);
  - The ongoing £88 million to maintain the pupil:teacher ratio nationally and secure places for all probationers who require one under the teacher induction scheme;
  - Continued provision in support of Teachers Pay (£156 million) and Pensions (£97 million);
  - An additional £7.7 million support for inter-island ferries bringing the total to £19.2 million
  - £5.3 million for Barclay implementation costs; and
  - £10 million additional capital funding for Flood Risk schemes.
6. In addition to the funding set out in this Circular it should be noted that there are a number of further revenue and capital funding streams outwith the local government finance settlement for particular policy initiatives which benefit local government services. Table 5.15 in the Scottish Government's "Budget Document: 2021-22", which was published on 28 January 2021, provides further details of these funding streams.
7. The allocations have been arrived at using the standard agreed needs-based distribution methodology and updated indicators. We will share a separate note providing a full reconciliation of the changes between the 2020-21 and 2021-22 Budgets and between the 2021-22 Budget and the figures in this Circular. We will also provide full details of all the general revenue allocations.
8. The various parts and annexes to this Circular, listed below, provide more of the detail behind the calculations.

Part A: Local Government Finance Settlement – Revenue: 2021-22 and changes in 2020-21;  
 Part B: Local Government Finance Settlement – Capital: 2021-22;  
 Part C: Non-Domestic Rates for 2021-22.

The various Annexes included in this Circular are as follows:

Annex A: All Scotland Aggregated Funding Totals 2020-22;  
 Annex B: Individual Revenue Allocations for 2021-22;  
 Annex C: Revised Individual Revenue Allocations for 2020-21;  
 Annex D: Explanatory Notes on the Revenue Distribution;  
 Annex E: Estimates of Ring-Fenced Grant Revenue Funding for 2021-22;  
 Annex F: Floor calculation for 2021-22;  
 Annex G: Redeterminations of Individual Revenue funding for 2020-21;  
 Annex H: 2008-22 Changes Column;  
 Annex I: General Capital Grant and Specific Capital Grants 2021-22;  
 Annex J: General Capital Grant – Flood Allocations Per Local Authority 2021-22;  
 Annex K: Total Local Government Funding Settlement 2021-22.

## **Part A: Local Government Finance Settlement - Revenue: 2021-22 and changes in 2020-21**

9. This Finance Circular sets out the provisional distribution of revenue funding allocations for 2021-22. **Annex A** of this Circular sets out the all-Scotland aggregate totals for 2020-22.
10. **Annexes B** and **C** set out the distribution of the total revenue funding allocation between councils and the allocation of the different elements (General Revenue Funding, Non-Domestic Rate Income and Ring-Fenced Revenue Grants) for each council for 2021-22 and 2020-21. The basis behind the grant distribution methodology is as recommended in the report from the Settlement and Distribution Group (SDG) and as agreed by COSLA Leaders and Scottish Ministers. The explanatory notes contained in **Annex D** explain the basis behind the calculation of the individual council grant allocations.
11. **Annex E** gives a breakdown of the provisional individual council shares of all the ring-fenced revenue grant allocations for 2021-22.
12. The calculation and effects of the main floor adjustment for 2021-22, which provided councils with a minimum increase in the funding used in the calculation of the main floor of 1.73%, is set out in **Annex F** of this Circular. The setting of the floor is in line with the revised arrangements agreed following the SDG review of the floor methodology during 2019.
13. This Circular confirms the continuation of the **85% funding floor** for 2021-22. The methodology compares total revenue funding plus local authorities estimated council tax income and any council whose total support under this method falls below 85% will be topped up to ensure that all councils receive 85% of the Scottish average total revenue support per head.
14. This Local Government Finance Circular provides details of current known 2020-21 redeterminations at **Annex G** for the General Revenue Grant, both core settlement and COVID-19 related. It should be noted that only the core settlement additions have been included in the revised 2020-21 settlement set out in Annex A. The COVID-19 related additional funding is a constantly changing position however the redetermination allocations for 2020-21 as at the end of February will be included in the Local Government Finance (Scotland) Order 2021. The distribution of the additional COVID-19 consequentials of £200 million for the lost income scheme in 2020-21 and £259 million for 2021-22 for general ongoing pandemic pressures will be included in the Local Government Finance (Scotland) Order 2021 and the accompanying Local Government Finance Circular once they have been agreed with COSLA.
15. **Annex H** summarises the column within the settlement titled 2008-22 Changes Column.

## **Part B: Local Government Finance Settlement – Capital Grants 2021-22**

16. In 2021-22 the Local Government Settlement provides capital grants totalling £617 million. This is made up of General Capital Grant totalling £478 million and Specific Grants totalling £139 million.
17. **Annex I** sets out the provisional distribution of the Settlement for capital per local authority for 2021-22. Capital grants which remain undistributed are identified as such. The methodologies used to calculate these provisional allocations have been agreed with COSLA.
18. The provisional distribution for the General Capital Grant includes allocations for flood schemes. The allocations for these schemes is set out in **Annex J**. Where schemes have slipped and the grant paid in a prior year exceeds the grant due the scheme will show a negative value which will reduce the total General Capital Grant payable to that Council.
19. **Annex K** summarises the Local Government Finance Settlement for 2021-22.

## **Part C: Non-Domestic Rates for 2021-22**

20. The Distributable Amount of Non-Domestic Rates Income for 2021-22 has been provisionally set at £2,631 million. This figure uses the latest forecast of net income from non-domestic rates in 2021-22 and also draws on council estimates of the amounts they will contribute to the Non-Domestic Rating Account (the 'Pool') in 2020-21. The figure incorporates the Scottish Fiscal Commission's estimate of the contributable amount and includes a calculation of gross income; expected losses from appeals; estimated expenditure on mandatory and other reliefs; write-offs and provision of bad debt together; and estimated changes due to prior year adjustments. The distribution of Non-Domestic Rates Income for 2021-22 has been based on the amount each Council estimates it will collect (based on the 2020-21 mid-year estimates provided by councils). General Revenue Grant provides the guaranteed balance of funding. This method of allocation provides a clear presentation of the Non-Domestic Rates Income per council and transparency in the make-up of council funding.
21. The 2021-22 Non-Domestic Basic Property Rate ('poundage') is provisionally set at 49 pence, which will deliver the lowest poundage rate anywhere in the UK. Two additional rates are levied on properties with a rateable value over £51,000 (50.3 pence) and £95,000 (51.6 pence) respectively.
22. The Scottish Budget 2021-22 also introduces the following policies:
  - The rateable value upper threshold in order to qualify for Fresh Start Relief will be increased from £65,000 to £95,000 to match the Higher Property Rate threshold. This relief encourages the re-use of empty property by offering 100% relief for up to twelve months to properties that have been empty for six months or more;
  - 100% relief for at least three months for properties in the retail, hospitality, leisure (RHL) and aviation sectors. This will be application-based in order to ensure that this support goes only to those who require it.
  - Business Growth Accelerator (BGA) relief will be expanded to property improvements where there has been a concurrent change of use to incentivise the re-use of existing assets. This component of BGA ensures that any increases in NDR due to improvements to or the expansion of existing properties will not take effect until 12 months after those changes are made to the property;
  - 100% BGA relief in relation to unoccupied new-builds, which is currently available until 12 months after the property is first occupied regardless of how long it is unoccupied, will continue to be available for up to three years on those properties from the point at which it is first received;



- 100% Day Nursery Relief for all standalone nurseries in the public, private and charitable sectors will be extended to 30 June 2023;
- The current 60% hydro relief, in order to provide investor certainty and respond to the findings of the Tretton Review of Small Scale Hydro Plant and Machinery will be time-limited to 31 March 2032 as will the 50% District heating Relief; and
- Where district heating networks are powered by renewables, as part of the Heat in Building Strategy, the District Heating Relief will be expanded to offer 90% relief instead of 50% for new District Heating networks. This will be available to 31 March 2024.

23. The Scottish Budget 2021-22 maintains the following reliefs which are set annually:

- Small Business Bonus Scheme relief, which has lifted over 117,000 properties out of rates altogether as at 1 July 2020; and
- Transitional Relief, which caps annual rates bill increases at 12.5% in real terms for Aberdeen City and Aberdeenshire offices and for all but the very largest hospitality properties across Scotland.

24. The following reliefs will also be maintained: charitable rates relief, disabled rates relief, empty property relief, Enterprise Areas relief, hardship relief, mobile masts relief, new fibre relief, renewable energy relief, reverse vending machine relief, rural relief, sports club relief and stud farms relief. Discretionary sports club relief will be subject to statutory guidance, subject to parliament, from 1 April 2021, to ensure that it supports affordable community-based facilities, as recommended by the independent Barclay Review of non-domestic rates.

25. The Barclay Review recommended that: “To counter a known avoidance tactic for second homes, owners or occupiers of self-catering properties must prove an intention let for 140 days in the year and evidence of actual letting for 70 days.” Due to COVID-19 however, the implementation of this policy has been delayed to 1 April 2022 at which point 70 days of letting will have to be evidenced in the previous financial year (i.e. the first year this will apply will be 2021-22). Councils will have discretion in the event of exceptional and unforeseen circumstances to vary this number of days.

26. NDR reliefs, like other subsidy or support measures, may be subject to the conditions set out in the EU-UK Trade and Cooperation Agreement, which in certain cases limits sectoral public subsidisation to 325,000 Special Drawing Rights (equivalent to approximately £350,000) over any period of three fiscal years. This will apply to the reliefs that would previously have been covered by the EU State aid *de minimis* rules. RHL relief is provisionally being awarded as ‘no aid’ although this, and the position in relation to the Aviation relief, will be confirmed following the conclusion of the UK Budget. The final policy design will take into account the UK Government’s own position on any RHL relief and related Barnett consequential payments accruing to the Scottish Government.

27. Councils may also offer their own local reliefs under the Community Empowerment (Scotland) Act 2015.

28. Details on the Business Rates Incentivisation Scheme (BRIS) will be confirmed shortly.

### **Enquiries relating to this Circular**

29. It should be noted that figures in this Circular may be marginally different due to roundings. Local authorities should note that if they have any substantive specific enquiries relating to this Circular these should, in the first instance, be addressed through COSLA. We have given an undertaking to respond to these queries as quickly as possible. Contact details for COSLA are:

Sarah Watters  
0131 474 9329 [Sarah@cosla.gov.uk](mailto:Sarah@cosla.gov.uk)

Any other queries should be addressed to the following:

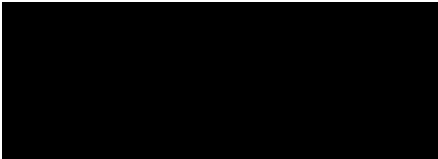
Local Government Revenue Settlement and BRIS.  
Bill Stitt [Bill.Stitt@gov.scot](mailto:Bill.Stitt@gov.scot)

Local Government Finance Settlement (Capital)  
Craig Inglis [Craig.Inglis@gov.scot](mailto:Craig.Inglis@gov.scot)

Non-Domestic Rates  
Ian Storrie [Ian.Storrie@gov.scot](mailto:Ian.Storrie@gov.scot)

30. This Circular, along with the supporting tables will be made available through the Local Government section of the Scottish Government website at:  
<https://www.gov.scot/publications/local-government-finance-circulars-index/>

Yours faithfully



**Brenda Campbell**  
Deputy Director, Local Government & Analytical Services Division

|                                                            | 2020-21<br>£ million  | 2021-22<br>£ million  |
|------------------------------------------------------------|-----------------------|-----------------------|
| <b>Revenue Funding</b>                                     |                       |                       |
| General Resource Grant                                     | 8,099.439             | 7,596.311             |
| Non Domestic Rate Income                                   | 1,868.030             | 2,631.000             |
| Specific Revenue Grants                                    | 709.750               | 776.081               |
| <b>Total Revenue</b>                                       | <b>10,677.219</b>     | <b>11,003.392</b>     |
| <i>less Teachers' Induction Scheme</i>                     | 0.000                 | 37.600                |
| <i>less Discretionary Housing Payments</i>                 | 11.949                | 35.369                |
| <i>less Mental Health Officer Shortfall (paid direct)</i>  | 0.500                 | 0.000                 |
| <i>less Gaelic</i>                                         | 0.014                 | 0.163                 |
| <i>less Barclay Implementation</i>                         | 0.378                 | 0.000                 |
| <i>less Customer First Top-up</i>                          | 0.446                 | 1.410                 |
| <i>less Support for Ferries</i>                            | 0.046                 | 0.000                 |
| <i>less School Child Burials</i>                           | 0.000                 | 0.600                 |
| <br>Distributable Revenue Funding                          | <br><b>10,663.886</b> | <br><b>10,928.250</b> |
| <b>Capital Funding</b>                                     |                       |                       |
| General Capital Grant                                      | 467.937               | 467.937               |
| Specific Capital Grants                                    | 294.877               | 133.777               |
| Distributed to SPT                                         | 15.327                | 15.327                |
| <b>Total Capital</b>                                       | <b>778.141</b>        | <b>617.041</b>        |
| <b>Total Funding</b>                                       | <b>11,455.360</b>     | <b>11,620.433</b>     |
| <b>2020-21 RECONCILIATION FROM FINANCE CIRCULAR 4/2020</b> |                       |                       |
| <b>General Resource Grant Circular 4/2020</b>              | <b>8,090.033</b>      |                       |
| Teachers Induction Scheme                                  | 6.967                 |                       |
| Dundee to Stanstead Airlink                                | 1.267                 |                       |
| Spatial Planning - Improvement Service                     | 0.120                 |                       |
| Education Psychologists payment                            | 0.252                 |                       |
| EU Brexit Funding                                          | 0.800                 |                       |
| <b>Revised General Resource Grant Circular 1/2021</b>      | <b>8,099.439</b>      |                       |

|                     | Expenditure               |                 |                         |              |                             | Funding                          |                          |                    |                         |                   |              |                    |                   |
|---------------------|---------------------------|-----------------|-------------------------|--------------|-----------------------------|----------------------------------|--------------------------|--------------------|-------------------------|-------------------|--------------|--------------------|-------------------|
|                     | 1                         | 2               | 3                       | 4            | 5                           | 6                                | 7                        | 8                  | 9                       | 10                | 11           | 12                 | 13                |
|                     | Updated Service Provision | 2008-22 Changes | Loan Charges/ PPP/ LPFS | Main Floor   | Total Estimated Expenditure | Assumed Council Tax contribution | Total Ring-fenced Grants | Non Domestic Rates | General Revenue Funding | Total             | 85% floor    | Council Tax Freeze | Revised Total     |
| £million            | £m                        | £m              | £m                      | £m           | £m                          | £m                               | £m                       | £m                 | £m                      | £m                | £m           | £m                 | £m                |
| Aberdeen City       | 431.819                   | 15.667          | 18.624                  | -0.354       | 465.755                     | 93.989                           | 32.243                   | 255.450            | 84.072                  | 371.766           | 0.000        | 4.206              | 375.972           |
| Aberdeenshire       | 552.794                   | 21.301          | 19.474                  | -7.332       | 586.237                     | 111.729                          | 34.455                   | 132.012            | 308.040                 | 474.508           | 0.000        | 4.715              | 479.223           |
| Angus               | 251.361                   | 9.637           | 11.591                  | -3.419       | 269.170                     | 43.972                           | 13.854                   | 24.883             | 186.460                 | 225.198           | 0.000        | 1.727              | 226.925           |
| Argyll & Bute       | 218.644                   | 7.854           | 9.313                   | 15.222       | 251.033                     | 39.450                           | 12.302                   | 31.559             | 167.722                 | 211.583           | 0.000        | 1.762              | 213.345           |
| Clackmannanshire    | 116.207                   | 4.088           | 4.747                   | -0.594       | 124.449                     | 19.547                           | 7.444                    | 17.184             | 80.274                  | 104.902           | 0.000        | 0.829              | 105.731           |
| Dumfries & Galloway | 345.789                   | 12.974          | 15.653                  | -2.800       | 371.616                     | 59.355                           | 16.943                   | 48.881             | 246.437                 | 312.261           | 0.000        | 2.364              | 314.625           |
| Dundee City         | 349.600                   | 12.222          | 5.967                   | 5.215        | 373.004                     | 47.379                           | 24.863                   | 33.763             | 266.999                 | 325.625           | 0.000        | 2.123              | 327.748           |
| East Ayrshire       | 281.196                   | 10.120          | 10.101                  | -3.872       | 297.545                     | 42.537                           | 18.747                   | 22.093             | 214.168                 | 255.008           | 0.000        | 1.903              | 256.911           |
| East Dunbartonshire | 245.700                   | 9.176           | 4.100                   | -2.425       | 256.550                     | 50.689                           | 13.291                   | 16.812             | 175.758                 | 205.861           | 0.000        | 2.153              | 208.014           |
| East Lothian        | 228.708                   | 8.550           | 3.813                   | -1.947       | 239.123                     | 46.349                           | 14.743                   | 27.286             | 150.745                 | 192.774           | 0.000        | 1.948              | 194.722           |
| East Renfrewshire   | 221.436                   | 8.667           | 9.164                   | -1.799       | 237.469                     | 43.195                           | 8.506                    | 9.107              | 176.662                 | 194.274           | 0.000        | 1.802              | 196.076           |
| Edinburgh, City of  | 967.534                   | 34.955          | 23.755                  | 10.499       | 1,036.743                   | 222.915                          | 61.959                   | 237.666            | 514.203                 | 813.828           | 8.409        | 9.615              | 831.852           |
| Eilean Siar         | 83.975                    | 3.383           | 7.071                   | 16.347       | 110.776                     | 9.544                            | 4.497                    | 7.751              | 88.984                  | 101.232           | 0.000        | 0.372              | 101.604           |
| Falkirk             | 344.523                   | 12.761          | 19.582                  | -4.157       | 372.709                     | 59.394                           | 24.798                   | 76.507             | 212.010                 | 313.315           | 0.000        | 2.358              | 315.673           |
| Fife                | 808.837                   | 30.195          | 31.534                  | -11.004      | 859.562                     | 140.079                          | 51.131                   | 170.905            | 497.447                 | 719.483           | 0.000        | 5.829              | 725.312           |
| Glasgow City        | 1,424.373                 | 49.479          | 90.881                  | 4.170        | 1,568.903                   | 215.650                          | 94.552                   | 281.746            | 976.955                 | 1,353.253         | 0.000        | 9.671              | 1,362.924         |
| Highland            | 549.019                   | 20.526          | 31.353                  | -1.010       | 599.889                     | 97.845                           | 33.620                   | 134.656            | 333.769                 | 502.044           | 0.000        | 4.231              | 506.275           |
| Inverclyde          | 188.198                   | 6.603           | 10.359                  | 3.047        | 208.207                     | 27.533                           | 12.454                   | 15.130             | 153.090                 | 180.674           | 0.000        | 1.198              | 181.872           |
| Midlothian          | 204.928                   | 7.449           | 6.450                   | -0.001       | 218.826                     | 36.786                           | 16.548                   | 23.680             | 141.812                 | 182.040           | 0.000        | 1.663              | 183.703           |
| Moray               | 199.853                   | 7.609           | 8.484                   | -2.731       | 213.215                     | 34.539                           | 13.091                   | 51.912             | 113.673                 | 178.676           | 0.000        | 1.482              | 180.158           |
| North Ayrshire      | 324.672                   | 11.468          | 6.918                   | 8.508        | 351.567                     | 49.870                           | 20.980                   | 35.902             | 244.814                 | 301.697           | 0.000        | 2.182              | 303.879           |
| North Lanarkshire   | 775.679                   | 28.097          | 10.197                  | -10.308      | 803.665                     | 117.132                          | 51.025                   | 106.283            | 529.225                 | 686.533           | 0.000        | 4.640              | 691.173           |
| Orkney Islands      | 82.784                    | 3.090           | 5.824                   | -1.204       | 90.493                      | 8.146                            | 10.593                   | 12.321             | 59.432                  | 82.347            | 0.000        | 0.319              | 82.666            |
| Perth & Kinross     | 324.050                   | 12.303          | 12.247                  | -4.225       | 344.375                     | 65.922                           | 16.920                   | 43.889             | 217.645                 | 278.453           | 0.000        | 2.817              | 281.271           |
| Renfrewshire        | 399.881                   | 14.284          | 7.979                   | -3.013       | 419.131                     | 70.931                           | 28.742                   | 102.801            | 216.656                 | 348.200           | 0.000        | 3.019              | 351.219           |
| Scottish Borders    | 260.105                   | 9.809           | 12.894                  | -3.539       | 279.268                     | 47.999                           | 15.168                   | 33.571             | 182.531                 | 231.269           | 0.000        | 1.955              | 233.224           |
| Shetland Islands    | 89.690                    | 3.347           | 7.162                   | 4.984        | 105.183                     | 8.234                            | 14.307                   | 33.598             | 49.043                  | 96.949            | 0.000        | 0.323              | 97.272            |
| South Ayrshire      | 254.407                   | 9.373           | 9.199                   | -3.381       | 269.597                     | 48.033                           | 13.388                   | 29.404             | 178.772                 | 221.564           | 0.000        | 2.102              | 223.666           |
| South Lanarkshire   | 705.958                   | 26.119          | 10.285                  | 3.745        | 746.107                     | 125.178                          | 43.734                   | 401.967            | 175.228                 | 620.929           | 0.000        | 4.882              | 625.811           |
| Stirling            | 209.668                   | 7.703           | 11.112                  | -2.572       | 225.911                     | 38.914                           | 14.233                   | 34.188             | 138.576                 | 186.997           | 0.000        | 1.690              | 188.687           |
| West Dunbartonshire | 223.057                   | 7.648           | 3.726                   | 5.350        | 239.780                     | 33.812                           | 14.097                   | 102.481            | 89.390                  | 205.968           | 0.000        | 1.423              | 207.391           |
| West Lothian        | 394.024                   | 14.854          | 12.669                  | -5.401       | 416.147                     | 65.519                           | 22.689                   | 75.611             | 252.327                 | 350.628           | 0.000        | 2.699              | 353.327           |
| <b>Scotland</b>     | <b>12,058.469</b>         | <b>441.310</b>  | <b>452.228</b>          | <b>0.000</b> | <b>12,952.007</b>           | <b>2,122.166</b>                 | <b>775.918</b>           | <b>2,631.000</b>   | <b>7,422.923</b>        | <b>10,829.841</b> | <b>8.409</b> | <b>90.000</b>      | <b>10,928.250</b> |

|                     | Expenditure               |                 |                         |              |                             | Funding                          |                          |                    |                         |                   |              |                   |
|---------------------|---------------------------|-----------------|-------------------------|--------------|-----------------------------|----------------------------------|--------------------------|--------------------|-------------------------|-------------------|--------------|-------------------|
|                     | 1                         | 2               | 3                       | 4            | 5                           | 6                                | 7                        | 8                  | 9                       | 10                | 11           | 12                |
| £million            | Updated Service Provision | 2008-21 Changes | Loan Charges/ PPP/ LPFS | Main Floor   | Total Estimated Expenditure | Assumed Council Tax contribution | Total Ring-fenced Grants | Non Domestic Rates | General Revenue Funding | Total             | 85% floor    | Revised Total     |
|                     | £m                        | £m              | £m                      | £m           | £m                          | £m                               | £m                       | £m                 | £m                      | £m                | £m           | £m                |
| Aberdeen City       | 427.617                   | 7.175           | 19.356                  | 4.104        | 458.252                     | 92.923                           | 29.712                   | 164.415            | 171.202                 | 365.329           | 0.000        | 365.329           |
| Aberdeenshire       | 547.316                   | 9.812           | 20.110                  | -4.905       | 572.333                     | 111.237                          | 31.314                   | 80.112             | 349.670                 | 461.096           | 0.000        | 461.096           |
| Angus               | 250.425                   | 4.440           | 11.864                  | -2.303       | 264.426                     | 43.727                           | 12.732                   | 17.768             | 190.199                 | 220.699           | 0.000        | 220.699           |
| Argyll & Bute       | 219.689                   | 3.655           | 9.589                   | 15.399       | 248.332                     | 39.424                           | 11.710                   | 23.284             | 173.914                 | 208.908           | 0.000        | 208.908           |
| Clackmannanshire    | 116.419                   | 1.899           | 4.899                   | -0.228       | 122.989                     | 19.424                           | 6.765                    | 10.757             | 86.043                  | 103.565           | 0.000        | 103.565           |
| Dumfries & Galloway | 347.897                   | 6.042           | 16.180                  | -3.241       | 366.878                     | 59.097                           | 15.684                   | 35.659             | 256.438                 | 307.781           | 0.000        | 307.781           |
| Dundee City         | 352.397                   | 5.671           | 10.101                  | 1.485        | 369.654                     | 47.386                           | 23.007                   | 32.888             | 266.373                 | 322.268           | 0.000        | 322.268           |
| East Ayrshire       | 281.056                   | 4.651           | 10.492                  | -2.614       | 293.585                     | 42.374                           | 17.494                   | 17.651             | 216.066                 | 251.211           | 0.000        | 251.211           |
| East Dunbartonshire | 247.723                   | 4.252           | 4.239                   | -0.453       | 255.761                     | 50.351                           | 12.093                   | 15.238             | 178.079                 | 205.410           | 0.000        | 205.410           |
| East Lothian        | 227.863                   | 3.939           | 3.942                   | -0.243       | 235.501                     | 45.393                           | 13.474                   | 18.274             | 158.360                 | 190.108           | 0.000        | 190.108           |
| East Renfrewshire   | 225.095                   | 4.029           | 9.308                   | -0.764       | 237.668                     | 42.848                           | 7.783                    | 9.961              | 177.076                 | 194.820           | 0.000        | 194.820           |
| Edinburgh, City of  | 962.124                   | 15.963          | 24.345                  | 11.100       | 1,013.532                   | 220.931                          | 56.996                   | 238.922            | 496.683                 | 792.601           | 8.400        | 801.001           |
| Eilean Siar         | 83.591                    | 1.566           | 7.318                   | 17.044       | 109.519                     | 9.527                            | 4.348                    | 5.562              | 90.082                  | 99.992            | 0.000        | 99.992            |
| Falkirk             | 346.485                   | 5.906           | 20.046                  | -3.102       | 369.335                     | 59.070                           | 22.958                   | 46.281             | 241.026                 | 310.265           | 0.000        | 310.265           |
| Fife                | 805.910                   | 13.910          | 32.471                  | -7.390       | 844.901                     | 138.906                          | 47.392                   | 111.709            | 546.894                 | 705.995           | 0.000        | 705.995           |
| Glasgow City        | 1,433.729                 | 22.844          | 100.918                 | -4.806       | 1,552.685                   | 214.097                          | 88.125                   | 238.445            | 1,012.018               | 1,338.588         | 0.000        | 1,338.588         |
| Highland            | 554.257                   | 9.688           | 32.451                  | -5.254       | 591.142                     | 97.121                           | 30.701                   | 92.297             | 371.023                 | 494.021           | 0.000        | 494.021           |
| Inverclyde          | 190.456                   | 3.057           | 10.725                  | 1.784        | 206.022                     | 27.503                           | 11.524                   | 13.118             | 153.877                 | 178.519           | 0.000        | 178.519           |
| Midlothian          | 204.732                   | 3.431           | 9.589                   | -1.790       | 215.962                     | 36.145                           | 15.145                   | 19.587             | 145.085                 | 179.817           | 0.000        | 179.817           |
| Moray               | 197.517                   | 3.482           | 8.774                   | -1.587       | 208.186                     | 34.269                           | 11.933                   | 29.008             | 132.976                 | 173.917           | 0.000        | 173.917           |
| North Ayrshire      | 330.596                   | 5.405           | 10.637                  | 0.428        | 347.066                     | 49.583                           | 19.587                   | 25.017             | 252.879                 | 297.483           | 0.000        | 297.483           |
| North Lanarkshire   | 778.115                   | 12.988          | 10.540                  | -6.944       | 794.699                     | 116.408                          | 47.369                   | 71.360             | 559.562                 | 678.291           | 0.000        | 678.291           |
| Orkney Islands      | 79.365                    | 1.429           | 6.043                   | -0.502       | 86.335                      | 8.069                            | 8.005                    | 7.019              | 63.242                  | 78.266            | 0.000        | 78.266            |
| Perth & Kinross     | 321.334                   | 5.625           | 12.641                  | -2.841       | 336.759                     | 65.424                           | 15.515                   | 37.876             | 217.944                 | 271.335           | 0.000        | 271.335           |
| Renfrewshire        | 402.450                   | 6.662           | 8.254                   | -3.511       | 413.855                     | 69.989                           | 26.453                   | 73.841             | 243.572                 | 343.866           | 0.000        | 343.866           |
| Scottish Borders    | 257.051                   | 4.490           | 13.384                  | -2.266       | 272.659                     | 47.965                           | 13.888                   | 23.388             | 187.418                 | 224.694           | 0.000        | 224.694           |
| Shetland Islands    | 84.260                    | 1.586           | 7.765                   | 4.634        | 98.245                      | 8.210                            | 8.199                    | 17.182             | 64.654                  | 90.035            | 0.000        | 90.035            |
| South Ayrshire      | 254.744                   | 4.300           | 9.494                   | -1.638       | 266.900                     | 48.135                           | 12.384                   | 28.601             | 177.780                 | 218.765           | 0.000        | 218.765           |
| South Lanarkshire   | 710.505                   | 12.160          | 10.630                  | 3.349        | 736.644                     | 123.887                          | 40.140                   | 226.179            | 346.438                 | 612.757           | 0.000        | 612.757           |
| Stirling            | 210.286                   | 3.583           | 11.430                  | -1.890       | 223.409                     | 38.774                           | 13.039                   | 28.626             | 142.970                 | 184.635           | 0.000        | 184.635           |
| West Dunbartonshire | 227.127                   | 3.594           | 3.851                   | 2.588        | 237.160                     | 33.400                           | 13.138                   | 55.963             | 134.659                 | 203.760           | 0.000        | 203.760           |
| West Lothian        | 394.956                   | 6.885           | 13.047                  | -3.643       | 411.245                     | 64.554                           | 21.083                   | 52.042             | 273.566                 | 346.691           | 0.000        | 346.691           |
| <b>Scotland</b>     | <b>12,073.085</b>         | <b>204.119</b>  | <b>484.433</b>          | <b>0.000</b> | <b>12,761.637</b>           | <b>2,106.151</b>                 | <b>709.690</b>           | <b>1,868.030</b>   | <b>8,077.766</b>        | <b>10,655.486</b> | <b>8.400</b> | <b>10,663.886</b> |

The explanation of each of the columns within the tables at Annex B is as follows:

**Column 1** – represents the updated on-going service provision and includes the following combined information: (i) the updated Grant Aided Expenditure (GAE) assessments; (ii) the revised Special Islands Needs Allowance (SINA); (iii) each council's individual share of the on-going revenue grants which have been rolled up into the core local government finance settlement; (iv) each council's share of all the baselined redeterminations since Spending Review 2007; and the previous loan charge adjustment.

**Column 2** – is the new combined total, non-ring-fenced, changes in general provision resulting from Spending Reviews 2007, 2010, 2011, 2013, 2015 and budget revisions for 2016 - 2021 allocated pro-rata to each council's share of GAE plus SINA.

**Column 3** – represents the updated share of the loan charges support for outstanding debt and the same level of on-going PPP level playing field support. The methodology for calculating Loan Charge Support (LCS) and support for Public Private Partnership (PPP) projects (level playing field projects only (LPFS) is set out on Annex H of Finance Circular 2/2011.

**Column 4** – is the main floor adjustment which has been calculated using the revised methodology agreed following the 2018 review.

**Column 5** – this is the net revenue expenditure recognised by the Scottish Government and represents the sum of columns 1 to 4.

**Column 6** – is the assumption of the amount of Total Estimated Expenditure to be funded from the council tax. Any changes are as a result of buoyancy or projected numbers of properties, as well as the estimated additional council tax income to be collected and retained by each local authority as a result of the changes to bands E to H.

**Column 7** – is each council's estimated share of the on-going Ring-Fenced Grants for Gaelic, Pupil Equity Fund, Criminal Justice Social Work, Early Learning and Childcare, and Inter-Island Ferries.

**Column 8** – is each council's share of the estimated non-domestic rate income which has been distributed proportionately on the basis of council's 2020-21 mid-year income.

**Column 9** – is the balance of funding provided by means of general revenue funding and is calculated by deducting columns 6, 7 and 8 from the Total Estimated Expenditure in column 5.

**Column 10** – represents the total revenue funding available to each council in 2021-22.

**Column 11** – is the 85% floor adjustment which has been calculated to meet the Scottish Government's commitment to ensure that no Local Authority receives less than 85% of the Scottish average per head in terms of revenue support.

**Columns 12** – is the funding available to compensate councils who choose to freeze their council tax at 2020-21 levels.

**Column 13** - is the revised total funding including all the changes and the 85% funding floor adjustments.

| Local Authority     | Gaelic       | Pupil Equity Fund | Criminal Justice Social Work | Early Learning and Childcare Expansion | Support for Ferries |
|---------------------|--------------|-------------------|------------------------------|----------------------------------------|---------------------|
|                     | £m           | £m                | £m                           | £m                                     | £m                  |
| Aberdeen City       | 0.088        | 3.051             | 3.953                        | 25.151                                 | 0.000               |
| Aberdeenshire       | 0.000        | 2.854             | 2.817                        | 28.785                                 | 0.000               |
| Angus               | 0.022        | 2.142             | 1.628                        | 10.062                                 | 0.000               |
| Argyll & Bute       | 0.365        | 1.305             | 0.984                        | 9.093                                  | 0.554               |
| Clackmannanshire    | 0.002        | 1.498             | 1.117                        | 4.827                                  | 0.000               |
| Dumfries & Galloway | 0.000        | 2.815             | 2.521                        | 11.607                                 | 0.000               |
| Dundee City         | 0.000        | 4.971             | 3.551                        | 16.341                                 | 0.000               |
| East Ayrshire       | 0.144        | 3.435             | 2.108                        | 13.059                                 | 0.000               |
| East Dunbartonshire | 0.066        | 1.632             | 0.791                        | 10.802                                 | 0.000               |
| East Lothian        | 0.008        | 1.512             | 1.068                        | 12.154                                 | 0.000               |
| East Renfrewshire   | 0.013        | 1.327             | 0.614                        | 6.551                                  | 0.000               |
| Edinburgh, City of  | 0.320        | 7.125             | 7.984                        | 46.529                                 | 0.000               |
| Eilean Siar         | 0.965        | 0.287             | 0.294                        | 2.951                                  | 0.000               |
| Falkirk             | 0.014        | 3.589             | 2.684                        | 18.510                                 | 0.000               |
| Fife                | 0.010        | 9.690             | 6.105                        | 35.327                                 | 0.000               |
| Glasgow City        | 0.540        | 21.773            | 15.519                       | 56.720                                 | 0.000               |
| Highland            | 0.905        | 3.931             | 3.239                        | 25.545                                 | 0.000               |
| Inverclyde          | 0.070        | 2.350             | 1.300                        | 8.734                                  | 0.000               |
| Midlothian          | 0.008        | 2.167             | 1.251                        | 13.122                                 | 0.000               |
| Moray               | 0.000        | 1.368             | 1.291                        | 10.432                                 | 0.000               |
| North Ayrshire      | 0.090        | 4.215             | 2.662                        | 14.013                                 | 0.000               |
| North Lanarkshire   | 0.260        | 8.935             | 5.345                        | 36.485                                 | 0.000               |
| Orkney Islands      | 0.000        | 0.233             | 0.235                        | 2.270                                  | 7.855               |
| Perth & Kinross     | 0.105        | 1.666             | 1.831                        | 13.317                                 | 0.000               |
| Renfrewshire        | 0.000        | 4.276             | 2.583                        | 21.883                                 | 0.000               |
| Scottish Borders    | 0.001        | 1.764             | 1.256                        | 12.146                                 | 0.000               |
| Shetland Islands    | 0.000        | 0.223             | 0.252                        | 3.048                                  | 10.784              |
| South Ayrshire      | 0.015        | 2.352             | 1.729                        | 9.292                                  | 0.000               |
| South Lanarkshire   | 0.170        | 8.103             | 4.412                        | 31.049                                 | 0.000               |
| Stirling            | 0.115        | 1.391             | 1.239                        | 11.488                                 | 0.000               |
| West Dunbartonshire | 0.015        | 3.105             | 1.631                        | 9.346                                  | 0.000               |
| West Lothian        | 0.008        | 4.913             | 2.455                        | 15.313                                 | 0.000               |
|                     |              |                   |                              |                                        |                     |
| <b>Scotland</b>     | <b>4.319</b> | <b>120.000</b>    | <b>86.450</b>                | <b>545.956</b>                         | <b>19.193</b>       |

Note: These figures are provisional and represent the current best estimates.

The actual allocation of these specific revenue grants will be notified to the relevant local authorities in due course by the relevant Policy Team

| Local Authority     | Grant Without Floor | Change Without Floor | Floor Change | Grant With Floor | Change With Floor |
|---------------------|---------------------|----------------------|--------------|------------------|-------------------|
|                     | £m                  | %                    | £m           | £m               | %                 |
| Scottish Borders    | 204.621             | 5.02%                | -3.539       | 201.083          | 3.20%             |
| Aberdeenshire       | 423.946             | 4.94%                | -7.332       | 416.614          | 3.12%             |
| Orkney              | 69.631              | 4.69%                | -1.204       | 68.427           | 2.88%             |
| Moray               | 157.884             | 4.64%                | -2.731       | 155.154          | 2.83%             |
| Perth & Kinross     | 244.272             | 4.49%                | -4.225       | 240.047          | 2.69%             |
| Fife                | 636.224             | 4.32%                | -11.004      | 625.221          | 2.52%             |
| Angus               | 197.679             | 4.04%                | -3.419       | 194.260          | 2.24%             |
| North Lanarkshire   | 596.004             | 3.92%                | -10.308      | 585.696          | 2.13%             |
| East Ayrshire       | 223.851             | 3.88%                | -3.872       | 219.980          | 2.08%             |
| West Lothian        | 312.272             | 3.78%                | -5.401       | 306.871          | 1.98%             |
| South Ayrshire      | 195.506             | 3.58%                | -3.381       | 192.125          | 1.78%             |
| Aberdeen City       | 317.734             | 1.85%                | -0.354       | 317.379          | 1.73%             |
| Falkirk             | 265.309             | 3.35%                | -4.157       | 261.152          | 1.73%             |
| Renfrewshire        | 297.654             | 2.77%                | -3.013       | 294.641          | 1.73%             |
| Dumfries & Galloway | 273.818             | 2.78%                | -2.800       | 271.018          | 1.73%             |
| Stirling            | 160.788             | 3.39%                | -2.572       | 158.216          | 1.73%             |
| East Dunbartonshire | 178.940             | 3.13%                | -2.425       | 176.515          | 1.73%             |
| East Lothian        | 168.231             | 2.92%                | -1.947       | 166.284          | 1.73%             |
| East Renfrewshire   | 171.384             | 2.81%                | -1.799       | 169.586          | 1.73%             |
| Highland            | 439.138             | 1.97%                | -1.010       | 438.129          | 1.73%             |
| Clackmannanshire    | 89.127              | 2.41%                | -0.594       | 88.533           | 1.73%             |
| Midlothian          | 150.383             | 1.73%                | -0.001       | 150.382          | 1.73%             |
|                     |                     |                      |              |                  |                   |
| Inverclyde          | 150.696             | -0.28%               | 3.047        | 153.743          | 1.73%             |
| South Lanarkshire   | 529.587             | 1.02%                | 3.745        | 533.332          | 1.73%             |
| Glasgow City        | 1,163.299           | 1.37%                | 4.170        | 1,167.468        | 1.73%             |
| Shetland            | 75.885              | -4.54%               | 4.984        | 80.869           | 1.73%             |
| Dundee City         | 269.927             | -0.20%               | 5.215        | 275.142          | 1.73%             |
| West Dunbartonshire | 167.306             | -1.42%               | 5.350        | 172.656          | 1.73%             |
| North Ayrshire      | 250.762             | -1.61%               | 8.508        | 259.270          | 1.73%             |
| Edinburgh, City of  | 677.794             | 0.18%                | 10.499       | 688.293          | 1.73%             |
| Argyll & Bute       | 165.416             | -6.84%               | 15.222       | 180.638          | 1.73%             |
| Eilean Siar         | 75.790              | -16.46%              | 16.347       | 92.137           | 1.73%             |
|                     |                     |                      |              |                  |                   |
| <b>Scotland</b>     | <b>9,300.860</b>    | <b>1.98%</b>         | <b>0.000</b> | <b>9,300.860</b> | <b>1.98%</b>      |

The annual change in the Grant for Floor Funding was 1.98% and as a result of the floor being set at -0.25 below this annual change the minimum increase in the Grant for floor was set at 1.73%



## REDETERMINATIONS OF INDIVIDUAL REVENUE FUNDING 2020-21 - GENERAL

ANNEX G

| <b>GENERAL</b>      | Teachers for<br>Ethnic<br>Minorities<br>Correction | Rapid<br>Rehousing<br>Transition Grant<br>Correction | Customer First -<br>Additional<br>Funding | Dundee to<br>Stansted | Education<br>Psychologists<br>payment | Teacher<br>Induction<br>Scheme | EU Brexit<br>Funding | Spatial<br>Planning -<br>Improvement<br>Service | <b>Total</b>  |
|---------------------|----------------------------------------------------|------------------------------------------------------|-------------------------------------------|-----------------------|---------------------------------------|--------------------------------|----------------------|-------------------------------------------------|---------------|
|                     | £m                                                 | £m                                                   | £m                                        | £m                    | £m                                    | £m                             | £m                   | £m                                              | £m            |
| Aberdeen City       | -0.015                                             | 0.002                                                | 0.000                                     | 0.000                 | 0.009                                 | 0.732                          | 0.025                | 0.000                                           | 0.753         |
| Aberdeenshire       | -0.004                                             | -0.006                                               | 0.000                                     | 0.000                 | 0.018                                 | 0.873                          | 0.025                | 0.000                                           | 0.906         |
| Angus               | -0.001                                             | -0.004                                               | 0.000                                     | 0.000                 | 0.009                                 | 0.486                          | 0.025                | 0.000                                           | 0.515         |
| Argyll & Bute       | -0.002                                             | -0.002                                               | 0.000                                     | 0.000                 | 0.000                                 | 0.112                          | 0.025                | 0.000                                           | 0.133         |
| Clackmannanshire    | 0.004                                              | -0.005                                               | 0.000                                     | 0.000                 | 0.000                                 | 0.535                          | 0.025                | 0.000                                           | 0.559         |
| Dumfries & Galloway | 0.000                                              | 0.000                                                | 0.000                                     | 0.000                 | 0.000                                 | 0.995                          | 0.025                | 0.000                                           | 1.020         |
| Dundee City         | 0.002                                              | 0.011                                                | 0.000                                     | 1.267                 | 0.009                                 | 0.866                          | 0.025                | 0.000                                           | 2.180         |
| East Ayrshire       | 0.001                                              | -0.001                                               | 0.000                                     | 0.000                 | 0.009                                 | 1.250                          | 0.025                | 0.000                                           | 1.284         |
| East Dunbartonshire | -0.001                                             | -0.001                                               | 0.000                                     | 0.000                 | 0.009                                 | 3.231                          | 0.025                | 0.000                                           | 3.263         |
| East Lothian        | -0.003                                             | -0.010                                               | 0.000                                     | 0.000                 | 0.000                                 | 0.857                          | 0.025                | 0.000                                           | 0.869         |
| East Renfrewshire   | 0.001                                              | -0.002                                               | 0.000                                     | 0.000                 | 0.009                                 | 3.505                          | 0.025                | 0.000                                           | 3.538         |
| Edinburgh, City of  | -0.007                                             | 0.024                                                | 0.000                                     | 0.000                 | 0.035                                 | 1.348                          | 0.025                | 0.000                                           | 1.425         |
| Eilean Siar         | -0.003                                             | 0.000                                                | 0.000                                     | 0.000                 | 0.000                                 | 0.160                          | 0.025                | 0.000                                           | 0.182         |
| Falkirk             | 0.004                                              | -0.025                                               | 0.000                                     | 0.000                 | 0.009                                 | 2.031                          | 0.025                | 0.000                                           | 2.044         |
| Fife                | 0.031                                              | -0.009                                               | 0.000                                     | 0.000                 | 0.018                                 | 3.541                          | 0.025                | 0.000                                           | 3.606         |
| Glasgow City        | -0.003                                             | 0.033                                                | 0.000                                     | 0.000                 | 0.018                                 | 5.410                          | 0.025                | 0.000                                           | 5.483         |
| Highland            | -0.001                                             | 0.006                                                | 0.000                                     | 0.000                 | 0.009                                 | 0.975                          | 0.025                | 0.000                                           | 1.014         |
| Inverclyde          | 0.002                                              | -0.001                                               | 0.000                                     | 0.000                 | 0.009                                 | 0.884                          | 0.025                | 0.000                                           | 0.919         |
| Midlothian          | 0.002                                              | 0.003                                                | 0.000                                     | 0.000                 | 0.009                                 | 0.859                          | 0.025                | 0.000                                           | 0.898         |
| Moray               | 0.000                                              | -0.008                                               | 0.000                                     | 0.000                 | 0.000                                 | 0.329                          | 0.025                | 0.000                                           | 0.346         |
| North Ayrshire      | 0.000                                              | 0.001                                                | 0.000                                     | 0.000                 | 0.009                                 | 0.747                          | 0.025                | 0.000                                           | 0.782         |
| North Lanarkshire   | -0.008                                             | -0.019                                               | 0.964                                     | 0.000                 | 0.009                                 | 4.111                          | 0.025                | 0.120                                           | 5.202         |
| Orkney              | 0.000                                              | 0.000                                                | 0.000                                     | 0.000                 | 0.000                                 | 0.059                          | 0.025                | 0.000                                           | 0.084         |
| Perth & Kinross     | 0.001                                              | 0.002                                                | 0.000                                     | 0.000                 | 0.009                                 | 0.293                          | 0.025                | 0.000                                           | 0.330         |
| Renfrewshire        | -0.001                                             | 0.004                                                | 0.000                                     | 0.000                 | 0.009                                 | 1.945                          | 0.025                | 0.000                                           | 1.982         |
| Scottish Borders    | 0.002                                              | 0.005                                                | 0.000                                     | 0.000                 | 0.000                                 | 0.631                          | 0.025                | 0.000                                           | 0.663         |
| Shetland            | 0.001                                              | 0.000                                                | 0.000                                     | 0.000                 | 0.001                                 | 0.048                          | 0.025                | 0.000                                           | 0.075         |
| South Ayrshire      | 0.001                                              | 0.004                                                | 0.000                                     | 0.000                 | 0.000                                 | 1.338                          | 0.025                | 0.000                                           | 1.368         |
| South Lanarkshire   | 0.000                                              | 0.013                                                | 0.000                                     | 0.000                 | 0.009                                 | 2.355                          | 0.025                | 0.000                                           | 2.402         |
| Stirling            | 0.000                                              | -0.008                                               | 0.000                                     | 0.000                 | 0.009                                 | 1.154                          | 0.025                | 0.000                                           | 1.180         |
| West Dunbartonshire | 0.001                                              | -0.005                                               | 0.000                                     | 0.000                 | 0.009                                 | 0.727                          | 0.025                | 0.000                                           | 0.757         |
| West Lothian        | -0.004                                             | -0.002                                               | 0.000                                     | 0.000                 | 0.009                                 | 2.182                          | 0.025                | 0.000                                           | 2.210         |
| <b>Scotland</b>     | <b>0.000</b>                                       | <b>0.000</b>                                         | <b>0.964</b>                              | <b>1.267</b>          | <b>0.252</b>                          | <b>44.567</b>                  | <b>0.800</b>         | <b>0.120</b>                                    | <b>47.970</b> |

| <b>COVID-19</b>     | Associated with<br>COVID 19 | Local Authority<br>Hardship Fund | Scottish<br>Welfare Fund<br>Top Up | Food Fund     | Registrars of<br>Death | Community<br>Justice CPP<br>Transitional<br>Funding Extra | Council Tax<br>Reduction<br>Scheme<br>Additional<br>Support | Extra<br>Environmental<br>Health Officers | Test & Protect<br>Combined | Winter Plan -<br>RRTP |
|---------------------|-----------------------------|----------------------------------|------------------------------------|---------------|------------------------|-----------------------------------------------------------|-------------------------------------------------------------|-------------------------------------------|----------------------------|-----------------------|
|                     | £m                          | £m                               | £m                                 | £m            | £m                     | £m                                                        | £m                                                          | £m                                        | £m                         | £m                    |
| Aberdeen City       | 5.448                       | 1.758                            | 0.596                              | 0.802         | 0.025                  | 0.013                                                     | 0.630                                                       | 0.044                                     | 0.095                      | 0.223                 |
| Aberdeenshire       | 7.452                       | 2.404                            | 0.497                              | 1.023         | 0.029                  | 0.013                                                     | 0.920                                                       | 0.059                                     | 0.114                      | 0.155                 |
| Angus               | 3.372                       | 1.088                            | 0.383                              | 0.602         | 0.013                  | 0.012                                                     | 0.340                                                       | 0.024                                     | 0.064                      | 0.100                 |
| Argyll & Bute       | 2.776                       | 0.895                            | 0.293                              | 0.440         | 0.009                  | 0.012                                                     | 0.490                                                       | 0.043                                     | 0.047                      | 0.065                 |
| Clackmannanshire    | 1.444                       | 0.465                            | 0.243                              | 0.312         | 0.006                  | 0.012                                                     | 0.280                                                       | 0.019                                     | 0.027                      | 0.072                 |
| Dumfries & Galloway | 4.588                       | 1.480                            | 0.579                              | 0.890         | 0.016                  | 0.013                                                     | 0.730                                                       | 0.046                                     | 0.089                      | 0.112                 |
| Dundee City         | 4.308                       | 1.389                            | 0.809                              | 1.152         | 0.016                  | 0.013                                                     | 0.900                                                       | 0.026                                     | 0.095                      | 0.175                 |
| East Ayrshire       | 3.532                       | 1.139                            | 0.631                              | 0.838         | 0.013                  | 0.013                                                     | 0.650                                                       | 0.020                                     | 0.075                      | 0.089                 |
| East Dunbartonshire | 3.228                       | 1.042                            | 0.251                              | 0.436         | 0.012                  | 0.012                                                     | 0.390                                                       | 0.019                                     | 0.043                      | 0.061                 |
| East Lothian        | 2.992                       | 0.965                            | 0.334                              | 0.447         | 0.012                  | 0.012                                                     | 0.380                                                       | 0.019                                     | 0.048                      | 0.105                 |
| East Renfrewshire   | 3.060                       | 0.987                            | 0.221                              | 0.348         | 0.010                  | 0.012                                                     | 0.330                                                       | 0.019                                     | 0.036                      | 0.045                 |
| Edinburgh, City of  | 12.121                      | 3.910                            | 1.531                              | 1.651         | 0.057                  | 0.013                                                     | 2.430                                                       | 0.103                                     | 0.201                      | 0.563                 |
| Eilean Siar         | 1.189                       | 0.384                            | 0.094                              | 0.147         | 0.003                  | 0.012                                                     | 0.060                                                       | 0.019                                     | 0.016                      | 0.018                 |
| Falkirk             | 4.484                       | 1.447                            | 0.615                              | 0.878         | 0.018                  | 0.013                                                     | 0.480                                                       | 0.024                                     | 0.081                      | 0.132                 |
| Fife                | 10.564                      | 3.407                            | 1.514                              | 2.254         | 0.041                  | 0.013                                                     | 1.190                                                       | 0.063                                     | 0.210                      | 0.335                 |
| Glasgow City        | 17.348                      | 5.596                            | 4.076                              | 4.799         | 0.069                  | 0.013                                                     | 5.090                                                       | 0.123                                     | 0.407                      | 0.772                 |
| Highland            | 7.356                       | 2.373                            | 0.738                              | 1.199         | 0.026                  | 0.013                                                     | 1.180                                                       | 0.090                                     | 0.124                      | 0.187                 |
| Inverclyde          | 2.320                       | 0.749                            | 0.447                              | 0.565         | 0.009                  | 0.012                                                     | 0.290                                                       | 0.019                                     | 0.049                      | 0.028                 |
| Midlothian          | 2.605                       | 0.840                            | 0.326                              | 0.446         | 0.010                  | 0.012                                                     | 0.280                                                       | 0.019                                     | 0.044                      | 0.085                 |
| Moray               | 2.644                       | 0.853                            | 0.261                              | 0.448         | 0.011                  | 0.012                                                     | 0.330                                                       | 0.023                                     | 0.046                      | 0.058                 |
| North Ayrshire      | 4.104                       | 1.324                            | 0.785                              | 1.038         | 0.015                  | 0.013                                                     | 0.690                                                       | 0.024                                     | 0.086                      | 0.130                 |
| North Lanarkshire   | 9.864                       | 3.181                            | 1.744                              | 2.114         | 0.038                  | 0.013                                                     | 1.710                                                       | 0.046                                     | 0.188                      | 0.290                 |
| Orkney              | 1.084                       | 0.350                            | 0.049                              | 0.099         | 0.002                  | 0.012                                                     | 0.100                                                       | 0.019                                     | 0.011                      | 0.017                 |
| Perth & Kinross     | 4.272                       | 1.378                            | 0.410                              | 0.621         | 0.017                  | 0.013                                                     | 0.350                                                       | 0.043                                     | 0.070                      | 0.133                 |
| Renfrewshire        | 5.060                       | 1.632                            | 0.782                              | 1.063         | 0.020                  | 0.013                                                     | 1.240                                                       | 0.044                                     | 0.097                      | 0.116                 |
| Scottish Borders    | 3.408                       | 1.100                            | 0.365                              | 0.576         | 0.013                  | 0.012                                                     | 0.550                                                       | 0.038                                     | 0.061                      | 0.105                 |
| Shetland            | 1.204                       | 0.388                            | 0.044                              | 0.104         | 0.003                  | 0.012                                                     | 0.050                                                       | 0.019                                     | 0.013                      | 0.017                 |
| South Ayrshire      | 3.264                       | 1.053                            | 0.474                              | 0.625         | 0.012                  | 0.012                                                     | 0.340                                                       | 0.024                                     | 0.062                      | 0.110                 |
| South Lanarkshire   | 9.233                       | 2.978                            | 1.389                              | 1.937         | 0.035                  | 0.013                                                     | 1.310                                                       | 0.048                                     | 0.177                      | 0.282                 |
| Stirling            | 2.720                       | 0.878                            | 0.275                              | 0.417         | 0.010                  | 0.012                                                     | 0.260                                                       | 0.027                                     | 0.044                      | 0.069                 |
| West Dunbartonshire | 2.728                       | 0.880                            | 0.532                              | 0.684         | 0.010                  | 0.012                                                     | 0.270                                                       | 0.019                                     | 0.058                      | 0.156                 |
| West Lothian        | 5.228                       | 1.687                            | 0.712                              | 1.045         | 0.020                  | 0.013                                                     | 0.760                                                       | 0.029                                     | 0.096                      | 0.195                 |
| Undistributed       | 0.000                       | 0.000                            | 0.000                              | 0.000         | 0.000                  | 0.000                                                     | 0.000                                                       | 0.000                                     | 0.000                      | 0.000                 |
| <b>Scotland</b>     | <b>155.000</b>              | <b>50.000</b>                    | <b>22.000</b>                      | <b>30.000</b> | <b>0.600</b>           | <b>0.400</b>                                              | <b>25.000</b>                                               | <b>1.200</b>                              | <b>2.872</b>               | <b>5.000</b>          |

| Additional UKG<br>Consequentials<br>(Confirmed) | Children and<br>young people's<br>mental health | Business<br>Support Grant<br>Admin | Education<br>Recovery<br>Funding | Additional<br>Education -<br>Teachers | Additional<br>Education -<br>Digital inclusion | Additional<br>Education -<br>Home Learning<br>Support Fund | Winter<br>Hardship £100<br>payments &<br>admin (80% of<br>£16m) | January Free<br>School Meal<br>provision | <b>Total</b>   | Lost Income<br>Scheme |
|-------------------------------------------------|-------------------------------------------------|------------------------------------|----------------------------------|---------------------------------------|------------------------------------------------|------------------------------------------------------------|-----------------------------------------------------------------|------------------------------------------|----------------|-----------------------|
| £m                                              | £m                                              | £m                                 | £m                               | £m                                    | £m                                             | £m                                                         | £m                                                              | £m                                       | £m             | £m                    |
| 1.722                                           | 0.576                                           | 0.464                              | 0.605                            | 0.785                                 | 0.209                                          | 0.302                                                      | 0.317                                                           | 0.174                                    | 14.787         | 0.000                 |
| 2.356                                           | 0.791                                           | 0.628                              | 1.257                            | 1.190                                 | 0.599                                          | 0.304                                                      | 0.342                                                           | 0.187                                    | 20.319         | 0.000                 |
| 1.066                                           | 0.326                                           | 0.256                              | 0.478                            | 0.528                                 | 0.211                                          | 0.204                                                      | 0.224                                                           | 0.123                                    | 9.414          | 0.000                 |
| 0.877                                           | 0.246                                           | 0.458                              | 0.390                            | 0.369                                 | 0.179                                          | 0.135                                                      | 0.132                                                           | 0.072                                    | 7.927          | 0.000                 |
| 0.456                                           | 0.139                                           | 0.080                              | 0.176                            | 0.238                                 | 0.092                                          | 0.110                                                      | 0.131                                                           | 0.072                                    | 4.373          | 0.000                 |
| 1.450                                           | 0.433                                           | 0.484                              | 0.684                            | 0.697                                 | 0.367                                          | 0.296                                                      | 0.336                                                           | 0.184                                    | 13.473         | 0.000                 |
| 1.361                                           | 0.445                                           | 0.279                              | 0.490                            | 0.732                                 | 0.311                                          | 0.304                                                      | 0.560                                                           | 0.307                                    | 13.671         | 0.000                 |
| 1.116                                           | 0.332                                           | 0.215                              | 0.444                            | 0.599                                 | 0.301                                          | 0.289                                                      | 0.372                                                           | 0.204                                    | 10.873         | 0.000                 |
| 1.021                                           | 0.268                                           | 0.116                              | 0.424                            | 0.555                                 | 0.133                                          | 0.125                                                      | 0.172                                                           | 0.094                                    | 8.401          | 0.000                 |
| 0.946                                           | 0.294                                           | 0.180                              | 0.403                            | 0.482                                 | 0.196                                          | 0.181                                                      | 0.169                                                           | 0.092                                    | 8.257          | 0.000                 |
| 0.967                                           | 0.261                                           | 0.087                              | 0.426                            | 0.542                                 | 0.101                                          | 0.122                                                      | 0.139                                                           | 0.076                                    | 7.788          | 0.000                 |
| 3.832                                           | 1.343                                           | 1.095                              | 1.307                            | 1.700                                 | 0.387                                          | 0.596                                                      | 0.641                                                           | 0.351                                    | 33.832         | 0.000                 |
| 0.376                                           | 0.089                                           | 0.134                              | 0.172                            | 0.125                                 | 0.072                                          | 0.036                                                      | 0.034                                                           | 0.018                                    | 2.997          | 0.000                 |
| 1.418                                           | 0.419                                           | 0.255                              | 0.569                            | 0.774                                 | 0.269                                          | 0.302                                                      | 0.402                                                           | 0.220                                    | 12.801         | 0.000                 |
| 3.339                                           | 1.047                                           | 0.671                              | 1.356                            | 1.821                                 | 0.753                                          | 0.789                                                      | 1.044                                                           | 0.572                                    | 30.983         | 0.000                 |
| 5.484                                           | 1.737                                           | 1.305                              | 1.917                            | 2.881                                 | 1.285                                          | 1.669                                                      | 2.345                                                           | 1.285                                    | 58.200         | 0.000                 |
| 2.326                                           | 0.712                                           | 0.960                              | 1.162                            | 1.086                                 | 0.562                                          | 0.400                                                      | 0.421                                                           | 0.231                                    | 21.146         | 0.000                 |
| 0.734                                           | 0.202                                           | 0.115                              | 0.263                            | 0.401                                 | 0.177                                          | 0.139                                                      | 0.316                                                           | 0.173                                    | 7.007          | 0.000                 |
| 0.824                                           | 0.248                                           | 0.145                              | 0.352                            | 0.450                                 | 0.165                                          | 0.163                                                      | 0.200                                                           | 0.110                                    | 7.325          | 0.000                 |
| 0.836                                           | 0.275                                           | 0.246                              | 0.371                            | 0.404                                 | 0.200                                          | 0.156                                                      | 0.144                                                           | 0.079                                    | 7.396          | 0.000                 |
| 1.297                                           | 0.370                                           | 0.255                              | 0.497                            | 0.672                                 | 0.256                                          | 0.320                                                      | 0.399                                                           | 0.219                                    | 12.495         | 0.000                 |
| 3.118                                           | 0.938                                           | 0.493                              | 1.242                            | 1.770                                 | 0.661                                          | 0.773                                                      | 0.985                                                           | 0.540                                    | 29.710         | 0.000                 |
| 0.343                                           | 0.070                                           | 0.124                              | 0.135                            | 0.105                                 | 0.058                                          | 0.034                                                      | 0.023                                                           | 0.013                                    | 2.647          | 0.000                 |
| 1.350                                           | 0.414                                           | 0.462                              | 0.592                            | 0.602                                 | 0.291                                          | 0.230                                                      | 0.187                                                           | 0.103                                    | 11.539         | 0.000                 |
| 1.599                                           | 0.454                                           | 0.472                              | 0.599                            | 0.850                                 | 0.293                                          | 0.307                                                      | 0.466                                                           | 0.255                                    | 15.363         | 0.000                 |
| 1.078                                           | 0.329                                           | 0.406                              | 0.506                            | 0.497                                 | 0.253                                          | 0.205                                                      | 0.180                                                           | 0.099                                    | 9.781          | 0.000                 |
| 0.381                                           | 0.083                                           | 0.113                              | 0.165                            | 0.119                                 | 0.072                                          | 0.023                                                      | 0.028                                                           | 0.015                                    | 2.851          | 0.000                 |
| 1.032                                           | 0.283                                           | 0.255                              | 0.398                            | 0.505                                 | 0.214                                          | 0.203                                                      | 0.244                                                           | 0.134                                    | 9.244          | 0.000                 |
| 2.919                                           | 0.841                                           | 0.507                              | 1.206                            | 1.624                                 | 0.603                                          | 0.579                                                      | 0.891                                                           | 0.488                                    | 27.059         | 0.000                 |
| 0.860                                           | 0.293                                           | 0.285                              | 0.380                            | 0.430                                 | 0.183                                          | 0.138                                                      | 0.144                                                           | 0.079                                    | 7.504          | 0.000                 |
| 0.863                                           | 0.233                                           | 0.143                              | 0.327                            | 0.493                                 | 0.200                                          | 0.204                                                      | 0.361                                                           | 0.198                                    | 8.371          | 0.000                 |
| 1.653                                           | 0.511                                           | 0.313                              | 0.708                            | 0.974                                 | 0.347                                          | 0.362                                                      | 0.531                                                           | 0.291                                    | 15.476         | 0.000                 |
| 0.000                                           | 0.000                                           | 0.000                              | 0.000                            | 0.000                                 | 0.000                                          | 0.000                                                      | 3.120                                                           | 0.000                                    | 3.120          | 200.000               |
| <b>49.000</b>                                   | <b>15.000</b>                                   | <b>12.000</b>                      | <b>20.000</b>                    | <b>25.000</b>                         | <b>10.000</b>                                  | <b>10.000</b>                                              | <b>16.000</b>                                                   | <b>7.058</b>                             | <b>456.130</b> | <b>200.000</b>        |

| Local Authority     | 2021-22 GAE<br>plus SINA | Percentage<br>Shares | 2008-22<br>Changes | 2008-21<br>Changes | Movement in<br>Changes |
|---------------------|--------------------------|----------------------|--------------------|--------------------|------------------------|
|                     | £m                       | £m                   | £m                 | £m                 | £m                     |
| Aberdeen City       | 306.743                  | 3.55                 | 15.667             | 7.175              | 8.492                  |
| Aberdeenshire       | 417.049                  | 4.83                 | 21.301             | 9.812              | 11.489                 |
| Angus               | 188.678                  | 2.18                 | 9.637              | 4.440              | 5.197                  |
| Argyll & Bute       | 153.775                  | 1.78                 | 7.854              | 3.655              | 4.199                  |
| Clackmannanshire    | 80.047                   | 0.93                 | 4.088              | 1.899              | 2.189                  |
| Dumfries & Galloway | 254.015                  | 2.94                 | 12.974             | 6.042              | 6.932                  |
| Dundee City         | 239.296                  | 2.77                 | 12.222             | 5.671              | 6.551                  |
| East Ayrshire       | 198.135                  | 2.29                 | 10.120             | 4.651              | 5.469                  |
| East Dunbartonshire | 179.653                  | 2.08                 | 9.176              | 4.252              | 4.924                  |
| East Lothian        | 167.396                  | 1.94                 | 8.550              | 3.939              | 4.611                  |
| East Renfrewshire   | 169.700                  | 1.96                 | 8.667              | 4.029              | 4.638                  |
| Edinburgh, City of  | 684.383                  | 7.92                 | 34.955             | 15.963             | 18.992                 |
| Eilean Siar         | 66.234                   | 0.77                 | 3.383              | 1.566              | 1.817                  |
| Falkirk             | 249.848                  | 2.89                 | 12.761             | 5.906              | 6.855                  |
| Fife                | 591.193                  | 6.84                 | 30.195             | 13.910             | 16.285                 |
| Glasgow City        | 968.754                  | 11.21                | 49.479             | 22.844             | 26.635                 |
| Highland            | 401.885                  | 4.65                 | 20.526             | 9.688              | 10.838                 |
| Inverclyde          | 129.282                  | 1.50                 | 6.603              | 3.057              | 3.546                  |
| Midlothian          | 145.843                  | 1.69                 | 7.449              | 3.431              | 4.018                  |
| Moray               | 148.978                  | 1.72                 | 7.609              | 3.482              | 4.127                  |
| North Ayrshire      | 224.540                  | 2.60                 | 11.468             | 5.405              | 6.063                  |
| North Lanarkshire   | 550.112                  | 6.37                 | 28.097             | 12.988             | 15.109                 |
| Orkney              | 60.490                   | 0.70                 | 3.090              | 1.429              | 1.661                  |
| Perth & Kinross     | 240.883                  | 2.79                 | 12.303             | 5.625              | 6.678                  |
| Renfrewshire        | 279.667                  | 3.24                 | 14.284             | 6.662              | 7.622                  |
| Scottish Borders    | 192.047                  | 2.22                 | 9.809              | 4.490              | 5.319                  |
| Shetland            | 65.522                   | 0.76                 | 3.347              | 1.586              | 1.761                  |
| South Ayrshire      | 183.506                  | 2.12                 | 9.373              | 4.300              | 5.073                  |
| South Lanarkshire   | 511.379                  | 5.92                 | 26.119             | 12.160             | 13.959                 |
| Stirling            | 150.814                  | 1.75                 | 7.703              | 3.583              | 4.120                  |
| West Dunbartonshire | 149.743                  | 1.73                 | 7.648              | 3.594              | 4.054                  |
| West Lothian        | 290.836                  | 3.37                 | 14.854             | 6.885              | 7.969                  |
| Scotland            | 8640.426                 | 100.000              | 441.310            | 204.119            | 237.191                |

| 2021-22                               | Capital Settlement 2021-22 |                 |                      | Specific grants to be paid in 2021-22 |                          |               |                                 |                |
|---------------------------------------|----------------------------|-----------------|----------------------|---------------------------------------|--------------------------|---------------|---------------------------------|----------------|
| £m                                    | General Capital Grant      | Specific Grants | Total Capital Grants | Strathclyde Partnership               | Vacant and Derelict Land | TMDF          | Cycling Walking & Safer Streets | Total          |
| Aberdeen City                         | 18.519                     | 1.001           | 19.520               | 0.000                                 | 0.000                    | 0.000         | 1.001                           | 1.001          |
| Aberdeenshire                         | 23.028                     | 1.144           | 24.172               | 0.000                                 | 0.000                    | 0.000         | 1.144                           | 1.144          |
| Angus                                 | 10.625                     | 0.509           | 11.134               | 0.000                                 | 0.000                    | 0.000         | 0.509                           | 0.509          |
| Argyll & Bute                         | 9.937                      | 0.376           | 10.313               | 0.000                                 | 0.000                    | 0.000         | 0.376                           | 0.376          |
| Clackmannanshire                      | 4.322                      | 0.226           | 4.548                | 0.000                                 | 0.000                    | 0.000         | 0.226                           | 0.226          |
| Dumfries & Galloway                   | 15.147                     | 0.652           | 15.799               | 0.000                                 | 0.000                    | 0.000         | 0.652                           | 0.652          |
| Dundee City                           | 13.847                     | 0.654           | 14.501               | 0.000                                 | 0.000                    | 0.000         | 0.654                           | 0.654          |
| East Ayrshire                         | 10.759                     | 0.534           | 11.293               | 0.000                                 | 0.000                    | 0.000         | 0.534                           | 0.534          |
| East Dunbartonshire                   | 7.508                      | 0.476           | 7.984                | 0.000                                 | 0.000                    | 0.000         | 0.476                           | 0.476          |
| East Lothian                          | 8.494                      | 0.469           | 8.963                | 0.000                                 | 0.000                    | 0.000         | 0.469                           | 0.469          |
| East Renfrewshire                     | 5.655                      | 0.418           | 6.073                | 0.000                                 | 0.000                    | 0.000         | 0.418                           | 0.418          |
| Edinburgh, City of                    | 38.490                     | 30.249          | 68.739               | 0.000                                 | 0.000                    | 27.950        | 2.299                           | 30.249         |
| Eilean Siar                           | 6.412                      | 0.117           | 6.529                | 0.000                                 | 0.000                    | 0.000         | 0.117                           | 0.117          |
| Falkirk                               | 24.154                     | 0.705           | 24.859               | 0.000                                 | 0.000                    | 0.000         | 0.705                           | 0.705          |
| Fife                                  | 25.013                     | 3.087           | 28.100               | 0.000                                 | 1.451                    | 0.000         | 1.636                           | 3.087          |
| Glasgow City                          | 49.884                     | 69.227          | 119.111              | 0.000                                 | 2.159                    | 64.295        | 2.773                           | 69.227         |
| Highland                              | 24.884                     | 1.033           | 25.917               | 0.000                                 | 0.000                    | 0.000         | 1.033                           | 1.033          |
| Inverclyde                            | 6.326                      | 0.341           | 6.667                | 0.000                                 | 0.000                    | 0.000         | 0.341                           | 0.341          |
| Midlothian                            | 7.190                      | 0.405           | 7.595                | 0.000                                 | 0.000                    | 0.000         | 0.405                           | 0.405          |
| Moray                                 | 8.224                      | 0.420           | 8.644                | 0.000                                 | 0.000                    | 0.000         | 0.420                           | 0.420          |
| North Ayrshire                        | -1.861                     | 1.910           | 0.049                | 0.000                                 | 1.320                    | 0.000         | 0.590                           | 1.910          |
| North Lanarkshire                     | 20.730                     | 3.433           | 24.163               | 0.000                                 | 1.938                    | 0.000         | 1.495                           | 3.433          |
| Orkney Islands                        | 5.119                      | 0.098           | 5.217                | 0.000                                 | 0.000                    | 0.000         | 0.098                           | 0.098          |
| Perth & Kinross                       | 25.311                     | 0.665           | 25.976               | 0.000                                 | 0.000                    | 0.000         | 0.665                           | 0.665          |
| Renfrewshire                          | 12.126                     | 0.784           | 12.910               | 0.000                                 | 0.000                    | 0.000         | 0.784                           | 0.784          |
| Scottish Borders                      | 31.643                     | 0.506           | 32.149               | 0.000                                 | 0.000                    | 0.000         | 0.506                           | 0.506          |
| Shetland Islands                      | 5.191                      | 0.100           | 5.291                | 0.000                                 | 0.000                    | 0.000         | 0.100                           | 0.100          |
| South Ayrshire                        | 8.539                      | 0.493           | 9.032                | 0.000                                 | 0.000                    | 0.000         | 0.493                           | 0.493          |
| South Lanarkshire                     | 21.480                     | 2.141           | 23.621               | 0.000                                 | 0.737                    | 0.000         | 1.404                           | 2.141          |
| Stirling                              | 8.380                      | 0.413           | 8.793                | 0.000                                 | 0.000                    | 0.000         | 0.413                           | 0.413          |
| West Dunbartonshire                   | 1.023                      | 0.389           | 1.412                | 0.000                                 | 0.000                    | 0.000         | 0.389                           | 0.389          |
| West Lothian                          | 11.838                     | 0.802           | 12.640               | 0.000                                 | 0.000                    | 0.000         | 0.802                           | 0.802          |
| Undistributed                         | 10.000                     | 0.000           | 10.000               | 0.000                                 | 0.000                    | 0.000         | 0.000                           | 0.000          |
| <b>Councils Total</b>                 | <b>477.937</b>             | <b>123.777</b>  | <b>601.714</b>       | <b>0.000</b>                          | <b>7.605</b>             | <b>92.245</b> | <b>23.927</b>                   | <b>123.777</b> |
| Strathclyde Partnership for Transport |                            | 15.327          | 15.327               | 15.327                                | 0.000                    | 0.000         | 0.000                           | 15.327         |
| <b>Grand Total</b>                    | <b>477.937</b>             | <b>139.104</b>  | <b>617.041</b>       | <b>15.327</b>                         | <b>7.605</b>             | <b>92.245</b> | <b>23.927</b>                   | <b>139.104</b> |

| <b>Council</b>              | <b>Flood Scheme</b>                  | <b>Total 2021-22</b> |
|-----------------------------|--------------------------------------|----------------------|
|                             |                                      | <b>£m</b>            |
| Aberdeenshire Council       | Stonehaven                           | 1.246                |
| Aberdeenshire Council       | Huntly                               | 0.000                |
| Angus Council               | Arbroath                             | 0.259                |
| Argyll & Bute Council       | Campbeltown                          | 0.125                |
| Comhairle nan Eilean Siar   | South Fords                          | 0.000                |
| Dumfries & Galloway Council | Dumfries/ River Nith/ Whitesands FPS | -0.036               |
| Dumfries & Galloway Council | Stranraer work item 4 &6             | 0.120                |
| Dumfries & Galloway Council | Langholm                             | -0.006               |
| Dumfries & Galloway Council | Newton Stewart/ River Cree           | -0.016               |
| Dundee City Council         | Broughty Ferry                       | 0.000                |
| Dundee City Council         | Dundee                               | 0.000                |
| East Ayrshire Council       | New Cumnock                          | 0.991                |
| East Dunbartonshire Council | Park Burn                            | 0.000                |
| East Lothian Council        | Musselburgh                          | 0.359                |
| East Lothian Council        | Haddington                           | 0.023                |
| Falkirk Council             | Grangemouth FPS                      | 13.783               |
| Fife Council                | Kinness Burn                         | 0.192                |
| Glasgow City Council        | White Cart Water Phase 3             | 0.000                |
| Glasgow City Council        | Camlachie Burn                       | 0.000                |
| Highland Council            | Smithton and Culloden                | -2.213               |
| Highland Council            | Caol and Lochyside                   | 1.095                |
| Highland Council            | Drumnadrochit                        | 0.661                |
| Inverclyde Council          | Inverclyde FPS - Glenmosston Burn    | 0.000                |
| Inverclyde Council          | Inverclyde FPS - Coves Burn          | 0.000                |
| Inverclyde Council          | Inverclyde FPS - Bouverie Burn       | 0.000                |
| Inverclyde Council          | Quarrier's Village                   | 0.000                |
| Moray Council               | Newmill                              | 0.000                |
| North Ayrshire Council      | Millport Coastal                     | -9.613               |
| North Ayrshire Council      | Upper Garnock FPS                    | -0.782               |
| North Ayrshire Council      | Mill Burn Millport                   | -0.733               |
| Orkney Islands Council      | Kirkwall                             | 0.000                |
| Perth & Kinross Council     | Comrie                               | 10.945               |
| Perth & Kinross Council     | Milnathort                           | 1.416                |
| Perth & Kinross Council     | South Kinross                        | 0.123                |
| Perth & Kinross Council     | Scone                                | 0.419                |
| Scottish Borders Council    | Hawick                               | 20.588               |
| Stirling Council            | Bridge of Allan                      | 0.515                |
| Stirling Council            | Stirling                             | -0.007               |
| Stirling Council            | Callander                            | -0.093               |
| West Dunbartonshire Council | Gruggies Burn                        | -5.760               |
|                             | <b>Total</b>                         | <b>33.601</b>        |

| Local Authority                 | Ring-Fenced Grants | Non Domestic Rates | General Revenue Funding | Total 2021-22 Revenue | General Capital Grant | Specific Grant | Total 2021-22 Capital | 2021-22 Local Government Finance Settlement |
|---------------------------------|--------------------|--------------------|-------------------------|-----------------------|-----------------------|----------------|-----------------------|---------------------------------------------|
|                                 | £m                 | £m                 | £m                      | £m                    | £m                    | £m             | £m                    | £m                                          |
| Aberdeen City                   | 32.243             | 255.450            | 88.278                  | 375.972               | 18.519                | 1.001          | 19.520                | 395.492                                     |
| Aberdeenshire                   | 34.455             | 132.012            | 312.756                 | 479.223               | 23.028                | 1.144          | 24.172                | 503.395                                     |
| Angus                           | 13.854             | 24.883             | 188.187                 | 226.925               | 10.625                | 0.509          | 11.134                | 238.059                                     |
| Argyll & Bute                   | 12.302             | 31.559             | 169.485                 | 213.345               | 9.937                 | 0.376          | 10.313                | 223.658                                     |
| Clackmannanshire                | 7.444              | 17.184             | 81.103                  | 105.731               | 4.322                 | 0.226          | 4.548                 | 110.279                                     |
| Dumfries & Galloway             | 16.943             | 48.881             | 248.801                 | 314.625               | 15.147                | 0.652          | 15.799                | 330.424                                     |
| Dundee City                     | 24.863             | 33.763             | 269.122                 | 327.748               | 13.847                | 0.654          | 14.501                | 342.249                                     |
| East Ayrshire                   | 18.747             | 22.093             | 216.071                 | 256.911               | 10.759                | 0.534          | 11.293                | 268.204                                     |
| East Dunbartonshire             | 13.291             | 16.812             | 177.911                 | 208.014               | 7.508                 | 0.476          | 7.984                 | 215.998                                     |
| East Lothian                    | 14.743             | 27.286             | 152.694                 | 194.722               | 8.494                 | 0.469          | 8.963                 | 203.685                                     |
| East Renfrewshire               | 8.506              | 9.107              | 178.464                 | 196.076               | 5.655                 | 0.418          | 6.073                 | 202.149                                     |
| Edinburgh, City of              | 61.959             | 237.666            | 532.227                 | 831.852               | 38.490                | 30.249         | 68.739                | 900.591                                     |
| Eilean Siar                     | 4.497              | 7.751              | 89.356                  | 101.604               | 6.412                 | 0.117          | 6.529                 | 108.133                                     |
| Falkirk                         | 24.798             | 76.507             | 214.368                 | 315.673               | 24.154                | 0.705          | 24.859                | 340.532                                     |
| Fife                            | 51.131             | 170.905            | 503.275                 | 725.312               | 25.013                | 3.087          | 28.100                | 753.412                                     |
| Glasgow City                    | 94.552             | 281.746            | 986.626                 | 1,362.924             | 49.884                | 69.227         | 119.111               | 1,482.035                                   |
| Highland                        | 33.620             | 134.656            | 338.000                 | 506.275               | 24.884                | 1.033          | 25.917                | 532.192                                     |
| Inverclyde                      | 12.454             | 15.130             | 154.288                 | 181.872               | 6.326                 | 0.341          | 6.667                 | 188.539                                     |
| Midlothian                      | 16.548             | 23.680             | 143.475                 | 183.703               | 7.190                 | 0.405          | 7.595                 | 191.298                                     |
| Moray                           | 13.091             | 51.912             | 115.155                 | 180.158               | 8.224                 | 0.420          | 8.644                 | 188.802                                     |
| North Ayrshire                  | 20.980             | 35.902             | 246.996                 | 303.879               | - 1.861               | 1.910          | 0.049                 | 303.928                                     |
| North Lanarkshire               | 51.025             | 106.283            | 533.865                 | 691.173               | 20.730                | 3.433          | 24.163                | 715.336                                     |
| Orkney                          | 10.593             | 12.321             | 59.752                  | 82.666                | 5.119                 | 0.098          | 5.217                 | 87.883                                      |
| Perth & Kinross                 | 16.920             | 43.889             | 220.462                 | 281.271               | 25.311                | 0.665          | 25.976                | 307.247                                     |
| Renfrewshire                    | 28.742             | 102.801            | 219.676                 | 351.219               | 12.126                | 0.784          | 12.910                | 364.129                                     |
| Scottish Borders                | 15.168             | 33.571             | 184.485                 | 233.224               | 31.643                | 0.506          | 32.149                | 265.373                                     |
| Shetland                        | 14.307             | 33.598             | 49.366                  | 97.272                | 5.191                 | 0.100          | 5.291                 | 102.563                                     |
| South Ayrshire                  | 13.388             | 29.404             | 180.874                 | 223.666               | 8.539                 | 0.493          | 9.032                 | 232.698                                     |
| South Lanarkshire               | 43.734             | 401.967            | 180.110                 | 625.811               | 21.480                | 2.141          | 23.621                | 649.432                                     |
| Stirling                        | 14.233             | 34.188             | 140.266                 | 188.687               | 8.380                 | 0.413          | 8.793                 | 197.480                                     |
| West Dunbartonshire             | 14.097             | 102.481            | 90.813                  | 207.391               | 1.023                 | 0.389          | 1.412                 | 208.803                                     |
| West Lothian                    | 22.689             | 75.611             | 255.026                 | 353.327               | 11.838                | 0.802          | 12.640                | 365.967                                     |
| Undistributed                   | 0.163              | 0.000              | 74.979                  | 75.142                | 10.000                | 0.000          | 10.000                | 85.142                                      |
| Strathclyde Passenger Transport | 0.000              | 0.000              | 0.000                   | 0.000                 | 0.000                 | 15.327         | 15.327                | 15.327                                      |
| Scotland                        | 776.081            | 2,631.000          | 7,596.311               | 11,003.392            | 477.937               | 139.104        | 617.041               | 11,620.433                                  |

