

**Development Committee****25 May 2015****Management Accounts for Development Committee:  
2014/15 – Draft Outturn Quarter 4****F-028-F****Report Presented by Executive Manager -  
Finance****Corporate Services****1. Summary**

- 1.1 The purpose of this report is to enable the Development Committee to note the financial performance of services within its remit. This report details the outturn position on net controllable costs for revenue and capital, and will be subject to final accounting and audit adjustments as part of the year end accounts process.
- 1.2 The projected outturn position for the services in this Committee area is an underspend of £1.009m on revenue and an underspend of £66k on capital against approved budgets.

**2. Decision Required**

2.1 That the Development Committee RESOLVE to:

- note the Management Accounts showing the draft outturn position; and
- note the proposed budget carry-forwards which will be included in the overall Draft Outturn Report to be presented for approval at Policy & Resources Committee on 27 May 2015.

**3. Detail**

- 3.1 On 11 December 2013 (SIC Min Ref: 109/13) the Council approved the 2014/15 revenue and capital budgets for the Council (including the General Fund, Harbour Account, Housing Revenue Account and Spend to Save) requiring a draw from reserves of £14.793m. This was an unsustainable draw and therefore it is vital to the economic wellbeing of the organisation that the budget is delivered, as any overspends will result in a further draw on reserves.

## **Revenue**

- 3.2 The revenue outturn position is an underspend of £1.009m (18%) which means the services in this Committee area have collectively met their Council approved budget. The main reasons for variances by service are shown on Appendix 1 attached.

## **Capital**

- 3.3 The capital outturn position is an underspend of £66k (14%) which means the services in this Committee area have collectively met their Council approved budget. The main reasons for variances by service are shown on Appendix 2 attached.

## **4. Implications**

### Strategic

#### 4.1 Delivery On Corporate Priorities

There is a specific objective within the Corporate Plan to ensure that the Council is “living within our means” with a range of measures which will enable the Council to achieve financial sustainability over the next four years, and line up spending with priorities and continue to have significant reserves.

The Medium Term Financial Plan also includes a stated objective to achieve financial sustainability over the lifetime of the Council.

#### 4.2 Community /Stakeholder Issues – None.

#### 4.3 Policy And/Or Delegated Authority

Section 2.1.2(3) of the Council's Scheme of Administration and Delegations states that the Committee may exercise and perform all powers and duties of the Council in relation to any function, matter, service or undertaking delegated to it by the Council. The Council approved both revenue and capital budgets for the 2014/15 financial year. This report provides information to enable the Committee to ensure that the services within its remit are operating within the approved budgets.

#### 4.4 Risk Management – None.

#### 4.5 Equalities, Health And Human Rights – None.

#### 4.6 Environmental – None.

### Resources

#### 4.7 Financial

- 4.7.1 The 2014-15 Council budget was not sustainable because it required a draw on reserves in excess of the returns that the fund managers can make on average in a year.

For every £1m of reserves spent (in excess of a sustainable level) it will mean that the Council will have to make additional savings of £50,000 each year in the future as a result of not being able to invest that £1m with fund managers to make a return.

It was therefore vital that the Council delivered its 2014-15 budget, as any overspend would result in a further unsustainable draw on reserves which will have the long term consequences as explained above.

4.7.2 The outturn revenue position for the services in this Committee area is an underspend of £1.009m against approved budget.

4.7.3 The outturn capital position for the services in this Committee area is an underspend of £66k against approved budget.

4.7.4 In line with the Medium Term Financial Plan Budget Carry Forward Scheme, the Directorate in this Committee area has requested a total of £163k of their revenue underspend.

The Development Directorate has requested £66k of the capital underspend to be carried forward into 2015/16 to meet outstanding commitments for existing projects which are not yet complete.

4.8 Legal – None.

4.9 Human Resources – None.

4.10 Assets And Property – None.

## **5. Conclusions**

5.1 The projected outturn position for the services under the remit of the Development Committee is an underspend of £1.009m on revenue and an underspend of £66k on capital against approved budgets.

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### List of Appendices

Appendix 1 – Development Committee – Draft Revenue Outturn Position 2014/15

Appendix 2 – Development Committee – Draft Capital Outturn Position 2014/15

### Background documents:

SIC Budget Book 2014-15, SIC 11 December 2013

<http://www.shetland.gov.uk/coins/submissiondocuments.asp?submissionid=15444>



**1. Development Committee - Draft Revenue Outturn Position 2014/15**

Description	Annual Budget 2014/15 £000	Draft Outturn 2014/15 £000	Budget v Draft Outturn Variance (Adv)/ Pos £000
Director of Development	930	1,024	(94)
Economic Development	3,229	2,251	978
Planning	1,208	1,083	125
<b>Total Controllable Costs</b>	<b>5,367</b>	<b>4,358</b>	<b>1,009</b>
Less budget carry-forwards	163		163
<b>Revised Total</b>	<b>5,204</b>	<b>4,358</b>	<b>846</b>

Explanation for the main variances by service:

**1.1 Directorate - outturn overspend (£94k) (10%)**

- the overspend relates to the STERT Review (£46k) and an under budgeting for insurance for NAFC (£48k).

**1.2 Economic Development - outturn underspend £978k (30%)**

- underspend of £980k relates to the impact of a strong local economy in which there is a lower level of grant uptake designed to encourage economic growth, £336k and a lower uptake of Business gateway services, £40k;
- unexpected demand for Dark Fibre produced by Shetland Telecom resulted in a net income of £328k;
- due to the transfer of the Shetland Development Trust, the Council has earned income relating to Fishing Quota, for which there was no budget set £197k;
- vacant posts have contributed £62k.

**1.3 Planning - outturn underspend £125k (10%)**

- vacancies and difficulties in recruitment, particularly in Building Standards, Development Plans & Heritage, GIS Technical and Marine Development £76k;
- enforcement activity has resulted in additional income on Marine Development licence fees £51k;
- a higher than expected number of Planning Applications £43k;

- offset by an unexpected charge to KIMO from HMRC for VAT disclosure (£26k) and an SLA for the ranger service that was underbudgeted for (£23k).

## 2. Development Committee - Draft Capital Outturn Position 2014/15

Description	Annual Budget 2014/15 £000	Draft Outturn 2014/15 £000	Budget v Draft Outturn Variance (Adv)/ Pos £000
Economic Development	467	401	66
<b>Total Costs</b>	<b>467</b>	<b>401</b>	<b>66</b>
Less budget carry-forwards	66	0	66
<b>Revised Total</b>	<b>401</b>	<b>401</b>	<b>0</b>

An explanation for the main variances by service:

### 2.1 Economic Development - outturn underspend £66k (14%)

- fibre optic cable project is nearing completion and the full underspend of £66k requires to be carried forward for final costs.







Education and Families Committee	25 May 2015
Social Services Committee	25 May 2015
Development Committee	25 May 2015
Environment and Transport Committee	25 May 2015
Policy and Resources Committee	27 May 2015
Shetland College Board	28 May 2015

## **Development Services Directorate Performance Report 12 Month/4th Quarter 2014/15**

**Report No: DV-15-15-F**

**Director of Development Services**

**Development Services Department**

### **1.0 Summary**

- 1.1 This report summarises the activity and performance of the Development Services Directorate for the reporting period above.

### **2.0 Decisions Required**

- 2.1 The Committee should discuss the contents of this report as appropriate to their remit and make any relevant comments on progress against priorities to inform further activity within the remainder of this year, and the planning process for next and future years.

### **3.0 Detail**

- 3.1 Highlights of progress against Council priorities from the Council's Corporate Plan by the Development Services Directorate are set out in Appendix 1. Further detail on Actions, Indicators and Risks are contained in appendices to this report.
- 3.2 The Committee is invited to comment on any issues which they see as significant to sustaining and improving service delivery.

### **4.0 Implications**

#### Strategic

- 4.1 Delivery on Corporate Priorities – The Council's Corporate Priorities are set out in "Our Corporate Plan". This report reviews progress against these.

4.2 Community /Stakeholder Issues – Effective performance management and continuous improvement are important duties for all statutory and voluntary sector partners in maintaining appropriate services for the public.

4.3 Policy and/or Delegated Authority –

The Council's Constitution – Part C - Scheme of Administration and Delegations provides in its terms of reference for Functional Committees (2.3.1 (2)) that they;

“Monitor and review achievement of key outcomes in the Service Plans within their functional area by ensuring –

(a) Appropriate performance measures are in place, and to monitor the relevant Planning and Performance Management Framework.

(b) Best value in the use of resources to achieve these key outcomes is met within a performance culture of continuous improvement and customer focus.”

4.4 Risk Management – Embedding a culture of continuous improvement and customer focus are key aspects of the Council's improvement activity. Effective performance management is an important component of that which requires the production and consideration of these reports. Failure to deliver and embed this increases the risk of the Council working inefficiently, failing to focus on customer needs and being subject to further negative external scrutiny.

4.5 Equalities, Health and Human Rights – The Council is required to make sure our systems are monitored and assessed for any implications in this regard.

4.6 Environmental – NONE.

## Resources

4.7 Financial – The actions, measures and risk management described in this report has been delivered within existing approved budgets.

4.8 Legal – NONE.

4.9 Human Resources - NONE.

4.10 Assets and Property – NONE.

## **5.0 Conclusions**

5.1 This report demonstrates good progress against the priorities identified in the Council's Corporate Plan and the Development Services Directorate Plan 2014/15.

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18 May 2015

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List of Appendices

Appendix 1 – Action Plan

Appendix 2 – Performance Indicators

Appendix 3 – Risk Management

Links to Background Documents

Development Directorate Plan

Our Corporate Plan – 2014 Update



CP Ref	Dev Ref	Dir /Svs	Committee	Priority / by the end of this plan we will have.....	Proposed Action	Progress at end March 2015	March RAG	Target Outcome	Delivery Target
4				<b>Healthy Economy</b>					
4.1	10	Directorate	Development	A wider business base and a closer partnership with both traditional and emerging sectors.	Improve and develop engagement with local industry.	Project delayed due to lack of interest from local businesses.	R	Chamber of Commerce or equivalent in operation.	Mar-15
						19 projects supported under the Economic Development Grant Scheme; 3 projects supported under the Business Start Up Grant Scheme	G	8 projects supported under the Economic Development Grant Scheme	2015
						Sectoral development strategies currently being drafted for arts and culture, oil and gas, and tourism in partnership with local industry. Fisheries to be examined in 2015/16 following the service review.	A	Strategy documents finalised	2015
						Support provided to 130 clients through Business Gateway	G	Support 100 clients through the Business Gateway	2015
						Provision of core funding support to NAFC Marine Centre, COPE Ltd., SSMO and SSQC to deliver on key development objectives	G		
4.2	11	Economic Development	Development	High-speed broadband available to 84% of the Shetland population.	CHANGE PROJECT Work with partners and communities to deliver high speed broadband.	Business case and business plan delayed until 2015/2016.	A	100% of Shetland properties connected for High-speed broadband	Jun-15
4.4	12	Economic Development	Development	More high skill and well paid jobs across Shetland	Research and communicate supply chain information relating to larger scale developments in Shetland.	Work on business register suspended due to State Aid issues	G	Business register maintained	Apr-15



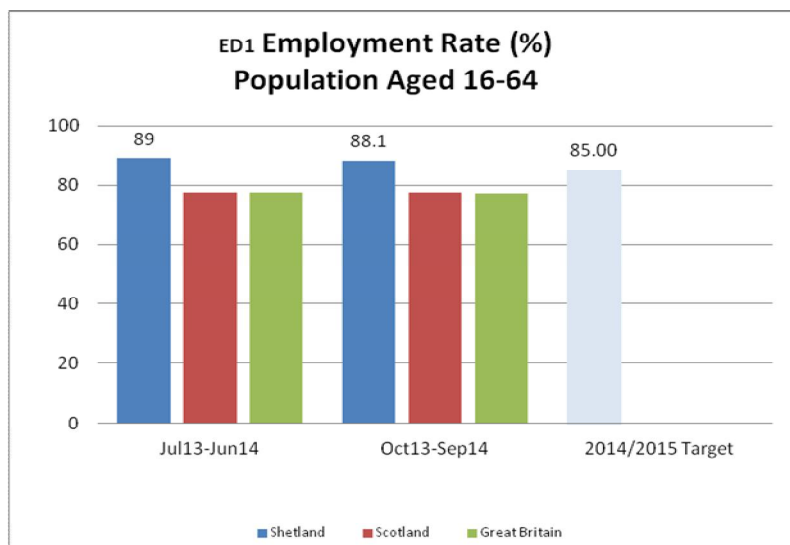
CP Ref	Dev Ref	Dir /Svs	Committee	Priority / by the end of this plan we will have.....	Proposed Action	Progress at end March 2015	March RAG	Target Outcome	Delivery Target
4.6	13	Economic Development	Development	Developing a resident labour force suitably skilled and qualified to take up those jobs	Assess the capacity in Shetland to provide the workforce training & skills development required by Shetland industry	Draft skills requirement model completed 30 June 2014 and being used to evidence the Review of Tertiary Education.	G	Devise a system for businesses to register needs for specific skills.	Sept 2015 (change from Sep 2014)
4.1	14	Economic Development	Development	A wider business base, and a closer partnership with both traditional and emerging sectors	CHANGE PROJECT Complete new commercial lending mechanism within the Council	Shetland Dev Trust assets transferred successfully into Council or Bare Trust. Works began to identify best use of assets now in council ownership.	G	Complete new commercial lending mechanism within the Council	Mar-15
5				<b>Strong Communities</b>					
5.1	15	Economic Development	Development	More resilient and long-lasting communities and community enterprises across Shetland	Work with partners and communities to deliver high speed broadband.	Revised Digital Shetland strategy adopted by Council. Business Case for Broadband Development in Shetland currently being developed.	G	Digital Shetland strategy and action plan in place	Sep-14
5.1	18	Economic Development	Development		Encourage growth in commercial activity through development of unused or underutilised local assets	EDS has been involved in meeting and community/business enquiries relating to disposal and future use of unused or potentially vacant school premises, including the current AHS site.	G	Engage with investigations in potential commercial or community uses for vacant properties within the schools estate.	Mar-15
5.1	17	Planning	Development		Develop a community benefit policy to cover all industry sectors and including developer contribution. A key outcome is to provide affordable housing.	P&R approved a draft Community Benefit Policy for consultation (Feb 15). Draft Policy to next Shetland Partnership Board meeting (June 15) as part of the consultation process.	A	Community Benefit Policy agreed with Community Planning Partners	Mar-15
10				<b>Living Within Our Means</b>					
10.1	37	Directorate	SIC	Stuck to the Medium Term Financial Plan and be financially strong.	Deliver services within the revised budget of £13.065m thereby saving £1.839 in 2014-15.	Services delivered within budget for Development Directorate	G	Balanced budget.	Mar-15
					This will be delivered by:				

CP Ref	Dev Ref	Dir /Svs	Committee	Priority / by the end of this plan we will have.....	Proposed Action	Progress at end March 2015	March RAG	Target Outcome	Delivery Target
					CP&D implement review, £486k	Budget reductions achieved, carry forward to 2015/16 to enable transitional year for community grants.	G		
					Economic Development, reduction in development grants, £408k.	Budget reductions achieved, and further significant contribution of £200K from Shetland Telecom	G		
					Review and retendering of School, public transport and review of ASN and social care transport, £738k	Budget reductions achieved within directorate.	G		
					Housing support service review, including charges and removal of furnished tenancy project, £207k	Budget reductions achieved within service	G		
					Train Shetland, £41k	Budget reductions achieved.	G		
2					<b>The Best Possible Start for Every Child</b>				
2.9	2	Directorate	SIC	Developed educational opportunities by establishing a partnership between secondary education and further and higher education and developing a Shetland Learning Campus.	CHANGE PROJECT Create an ambitious partnership between Shetland High schools and the Further and Higher Education sector in Shetland, and align the implementation of this partnership with the current proposals for Tertiary Education, Research and Training.	Aggregated Business Model for Tertiary Education, due diligence process, and Implementation plan presented to April & May Committee cycle and stakeholders for decision.	G	Detailed business model and implementation plan for single governance model for Tertiary Education Research and Training agreed with stakeholders.	Sep-16
9.4	9	Directorate	SIC	Secured the best for Shetland in any constitutional change following the referendum.	<b>Dealing with Challenges Effectively</b>				
	36				Provide support to members with the Our Islands Our Future campaign to ensure information and analysis is available to support the case for greater local decision making.	OIOF Statement of Collective Priorities agreed at Shetland summit in March, and actions including: Fuel Poverty, Oil & Gas Forum, Crown Estate, being followed up.	G	Achieve meaningful and achievable commitments for the islands from Scottish and UK Governments	Apr-15

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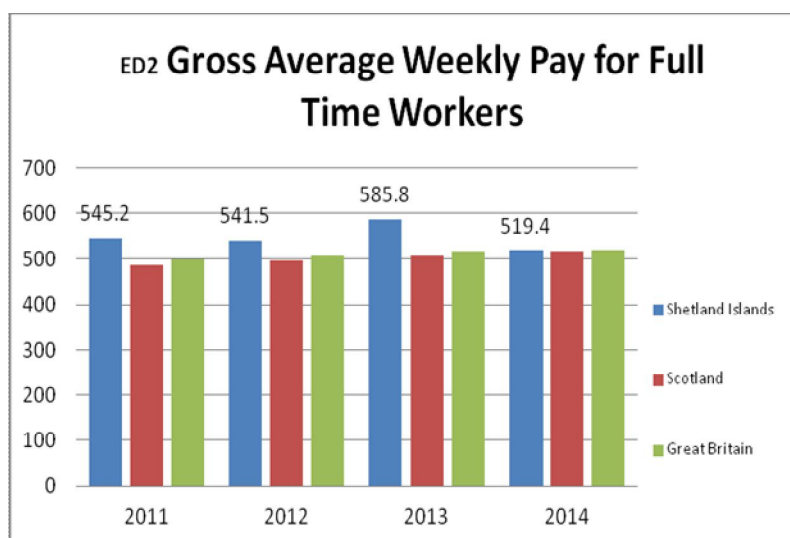


## Service Area – Economic Development



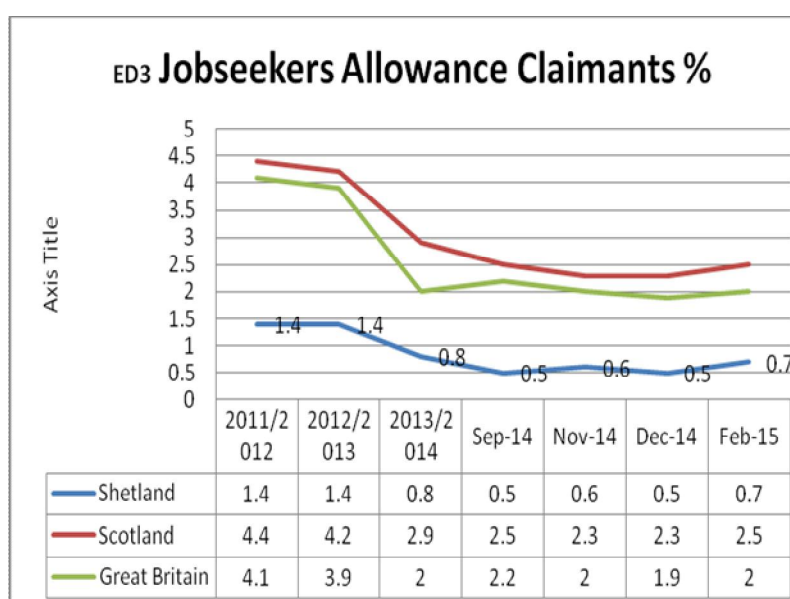
**Trend Comment:** Shetland's employment rate continues to be significantly higher than the Scottish or UK average, and has been relatively stable, with only minor fluctuations in the measured rate since Jan 2013, which reflects the high degree of private sector activity in the local economy.

Source: Office for National Statistics  
Information Gathered: Annually



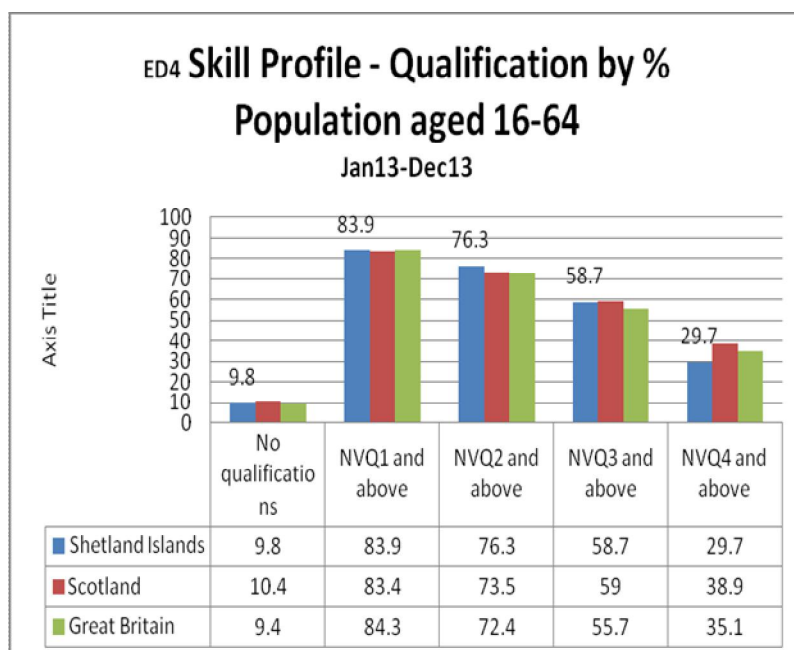
**Trend Comment:** The latest figures show a significant decline in gross average pay. It is possible that the apparent regression in these figures is due to inflated figures from 2013 due to sharp increases in demand in certain areas of the private sector. It is also possible that the survey has picked up an unrepresentative sample of workers' earnings.

Source: Office for National Statistics  
Information Gathered: Annually



**Trend Comment:** The claimant count remains very low and has been stable at this level for the last 12 months (at or around 0.5%) and this remains to be the lowest in Scotland. This reflects the current strong performance of the private sector, and suggests that previous fluctuations in the JSA count caused by seasonal or temporary employment are not currently being experienced.

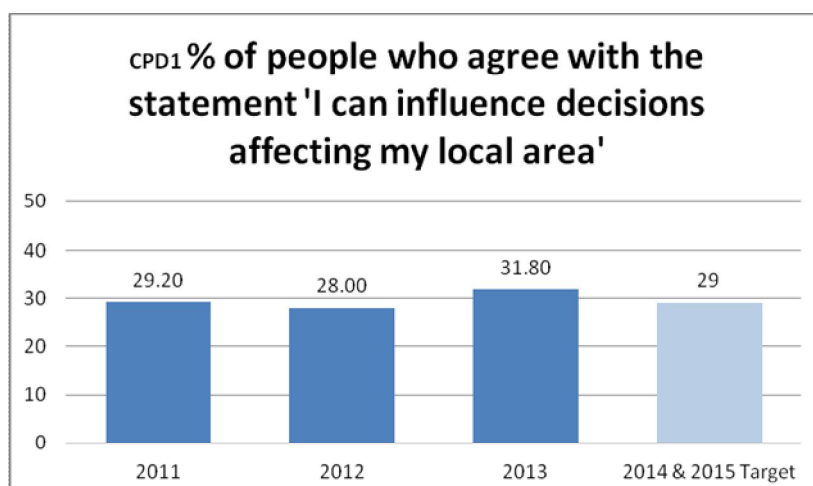
Source: Office for National Statistics  
Information Gathered: Monthly



Trent Comment: The local skills profile continues to show a degree of attainment at NVQ1 level which is higher than the Scottish average (83.9% in Shetland against 83.4% nationally), but which is significantly lower at NVQ4 level (29.7% in Shetland against 38.9% nationally). It can be inferred from these figures that Shetland continues to have high educational attainment (also reflected in a lower percentage of those with no qualifications) but the structure of the local economy provides limited opportunities for graduates to return or relocate.

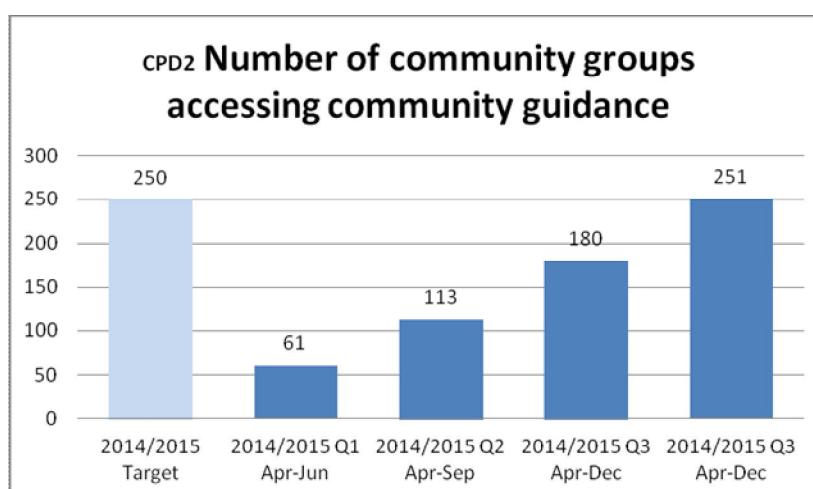
Source: Office for National Statistics  
Information Gathered: Annually

### Service Area – Community Planning & Development



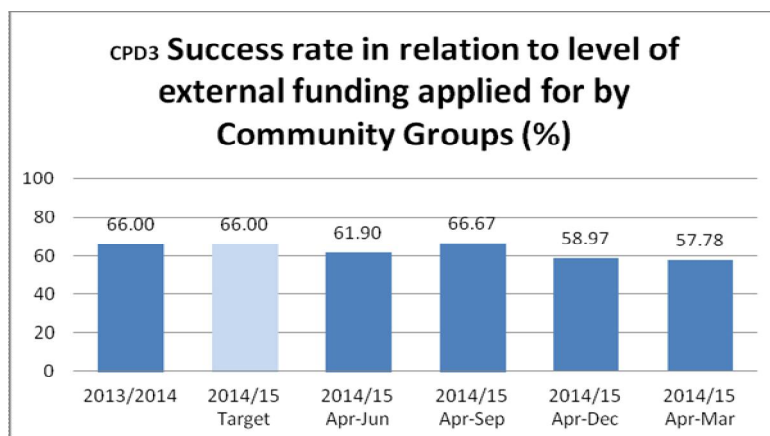
Trend Comment: Slightly above target showing a positive improvement in trend. We are above the national average of 22%.


Source: Scottish Household Survey  
Information Gathered: Annual



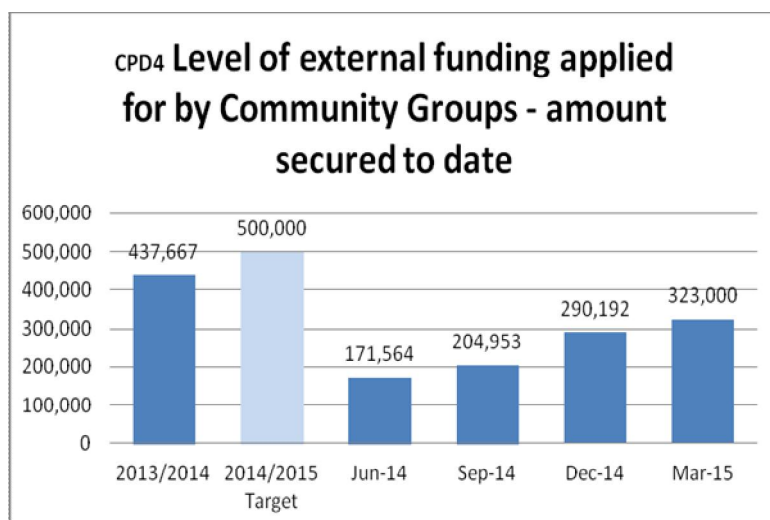
Trend Comment: New indicator, the baseline will be 251 based on 2015/16 data. First and one off contacts with CP&D being counted to determine service level provision as part of the implementation of the CP&D review. Intend to develop monitoring system to consider how best to record and monitor outcome of contact during 2015/16.


Source: Community Planning & Development  
Information Gathered: Quarterly



 Trend Comment: There are 10 external funding bids totalling £690K submitted still pending but decision not received before the end of March. If they'd been successful then target would have been fully met.

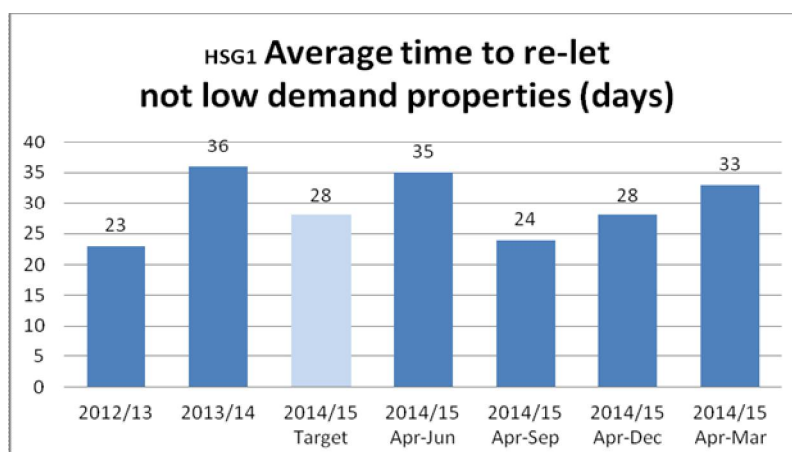
Source: Community Planning & Development  
Information Gathered: Quarterly



 Trend Comment: There are 10 external funding bids totalling £690K submitted still pending but decision not received before the end of March. If they'd been successful then target would have been fully met.

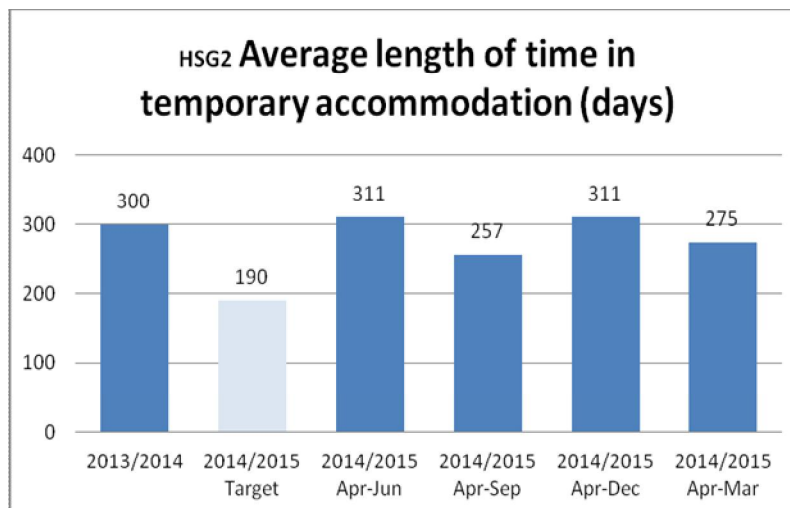
Source: Community Planning & Development  
Information Gathered: Quarterly

### Service Area – Housing Service



 Trend Comment: Housing void policy review, together with continuing demand, has led to some improvement in time taken to re-let properties. The target for 2014/15 has not been met but this is being monitored regularly.

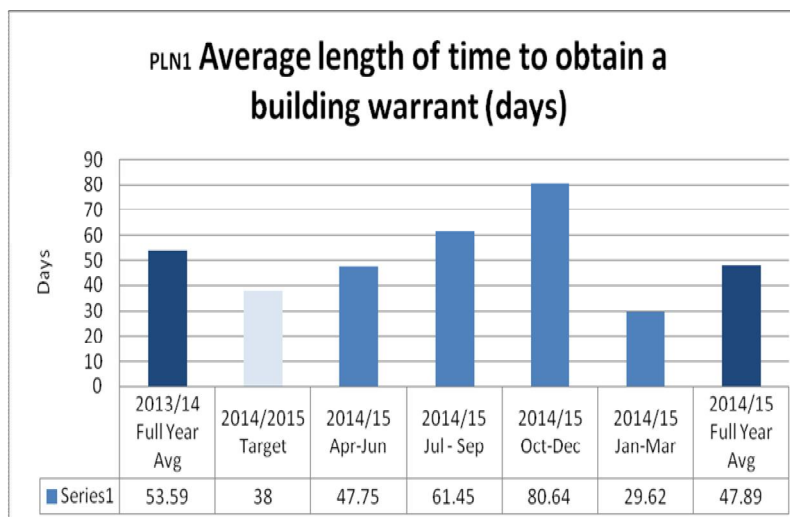
Source: Housing Service  
Information Gathered: Quarterly



Trend Comment: Still well above target due to pressure on housing stock/supply.

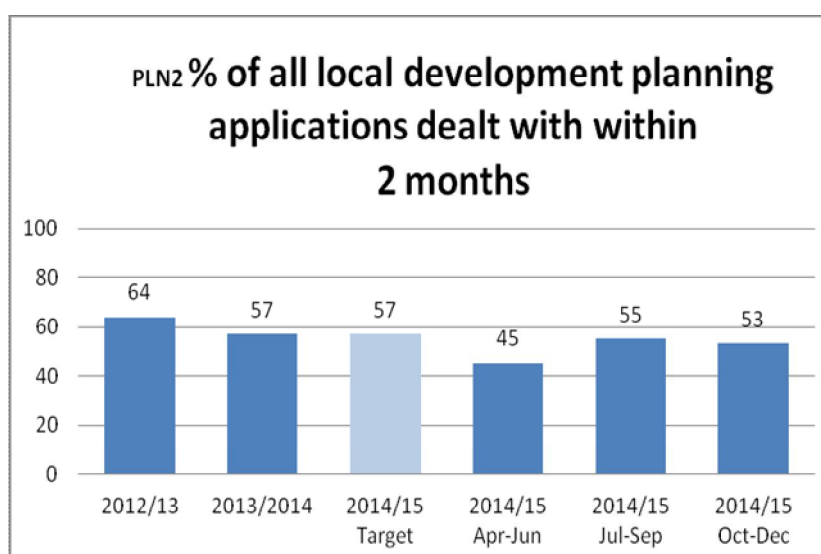
Source: Housing Service  
Information Gathered: Quarterly

### Service Area – Planning



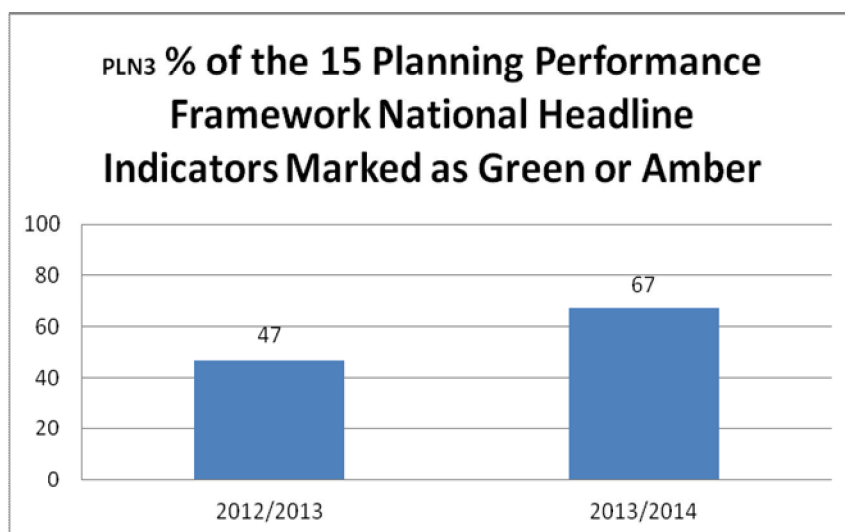
Trend Comment: Ongoing staffing issues in service and business support but an overall improvement now being shown.

Source: Planning Service  
Information Gathered: Quarterly



Trend Comment: Standstill as anticipated due to the scale of developments. Ongoing staffing issues impacting on service delivery.

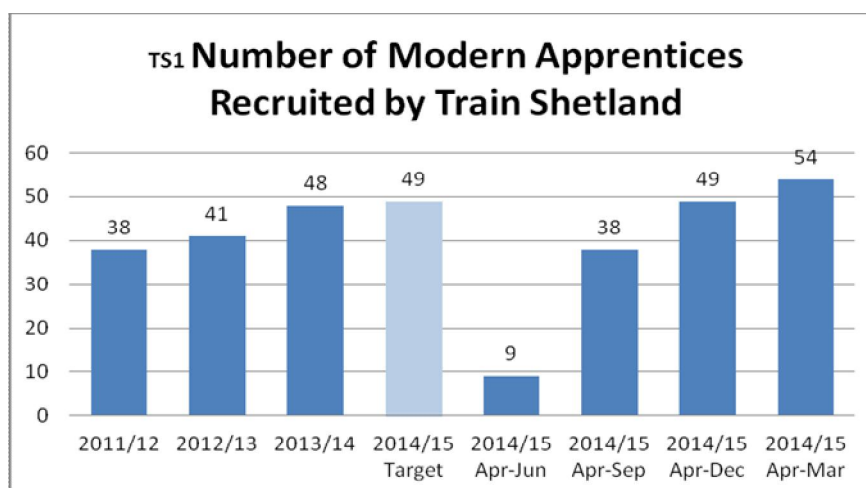
Source: Planning Service  
Information Gathered: Quarterly



**Trend Comment:**  
Improvement made in the national framework. The next submission will be available in July 2015.

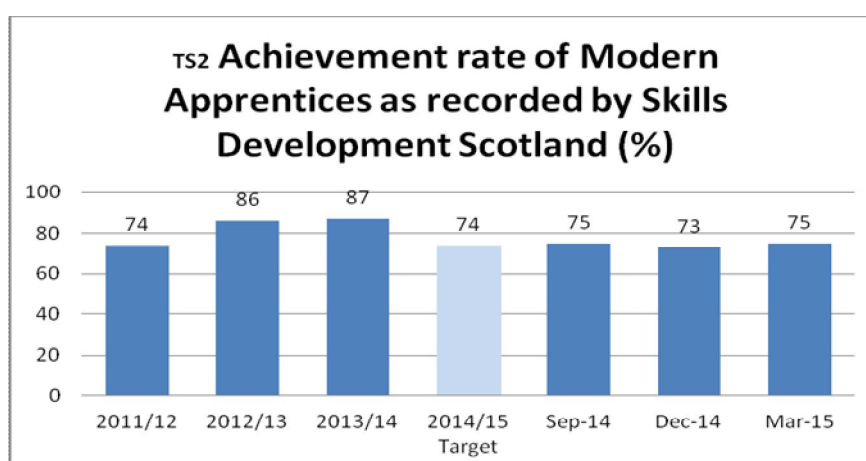
Source: Planning Service  
Information Gathered: Annually

### Service Area – Train Shetland



**Trend Comment:** Over the 2014/2015 target. With a total of 54 new Modern Apprentices.

Source: Train Shetland  
Information Gathered: Quarterly

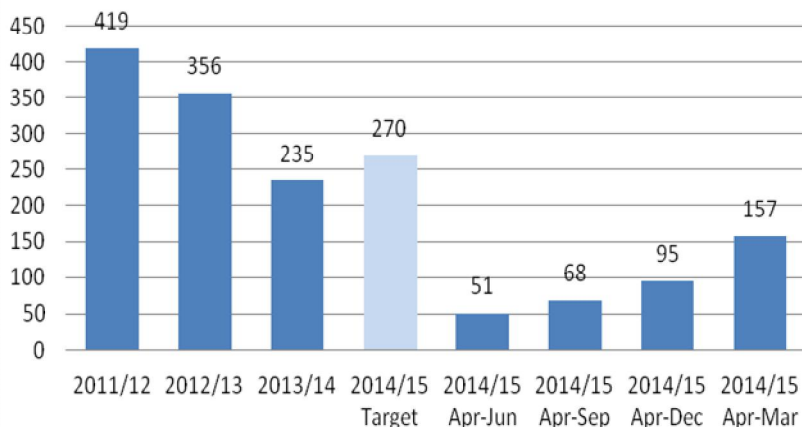


**Trend Comment:** Overall rate is 75%, broken down further by age group : 16-19yrs 70%, 20-24 year 100%, 25+ 75%.

The trend looks downward since 2013, but this is in-line with the national average

Source: Train Shetland  
Information Gathered: Quarterly

### TS3 Number of Train Shetland courses provided to meet industry demand

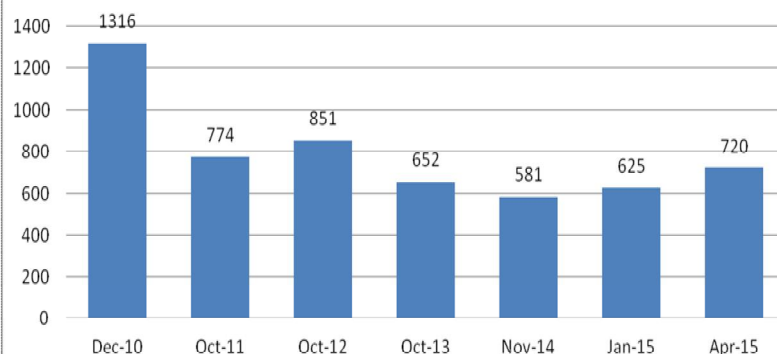


The number of courses delivered was 157 for the year, lower than target. However the delivery matched demand with our course fee income totalling £192,667. Income was budgeted at £162,000, which included £50,000 anticipated from within SIC. Actual SIC internal income was £29,93, so private sector business has increased

Source: Train Shetland  
Information Gathered: Quarterly

### Service Area – Shetland College

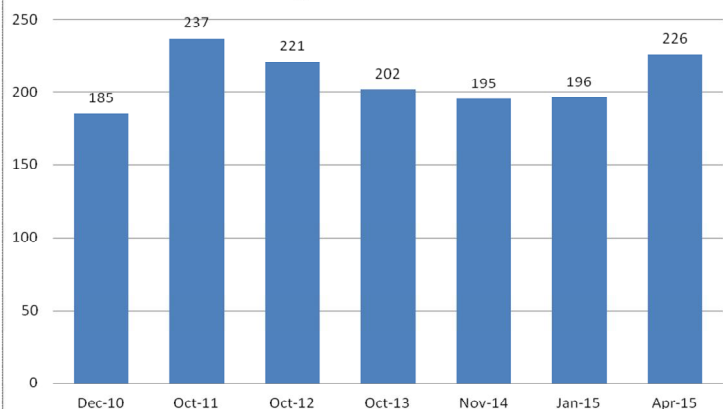
#### sc1 Shetland College Student Enrolments Further Education



Trend Comment: Figures are shown as head counts for full-time and part-time further education students. Figures continue to show a downward trend due to high levels of employment locally, and reduced numbers of part-time students, particularly from Council employees.

Source: Shetland College  
Information Gathered: Quarterly

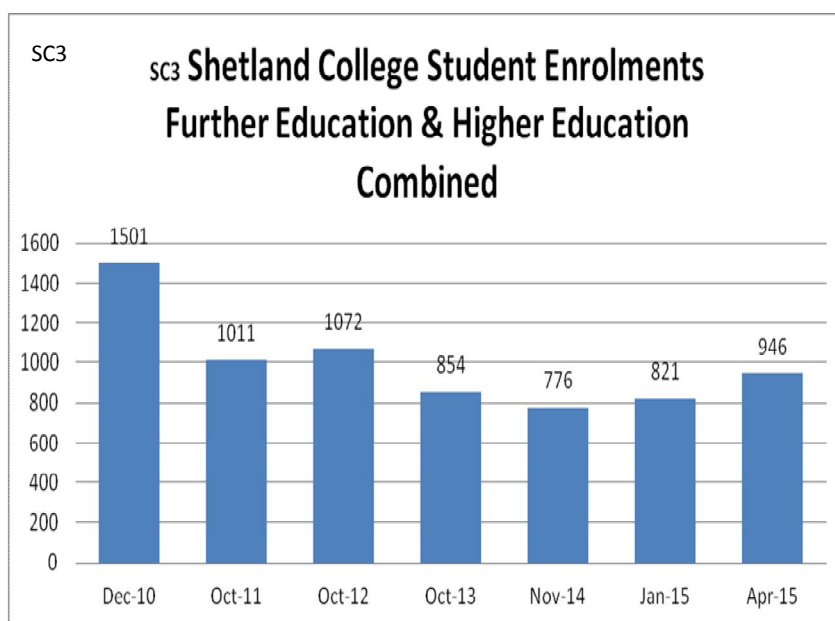
#### sc2 Shetland College Student Enrolments Higher Education



Trend Comment: Figures are shown as head counts for full-time and part-time higher education students. Full-time higher education student numbers continue to increase but part-time student numbers continue to show a downward trend due to high levels of employment locally, and reduced numbers of part-time students, particularly Council employees.

Source: Shetland College  
Information Gathered: Quarterly

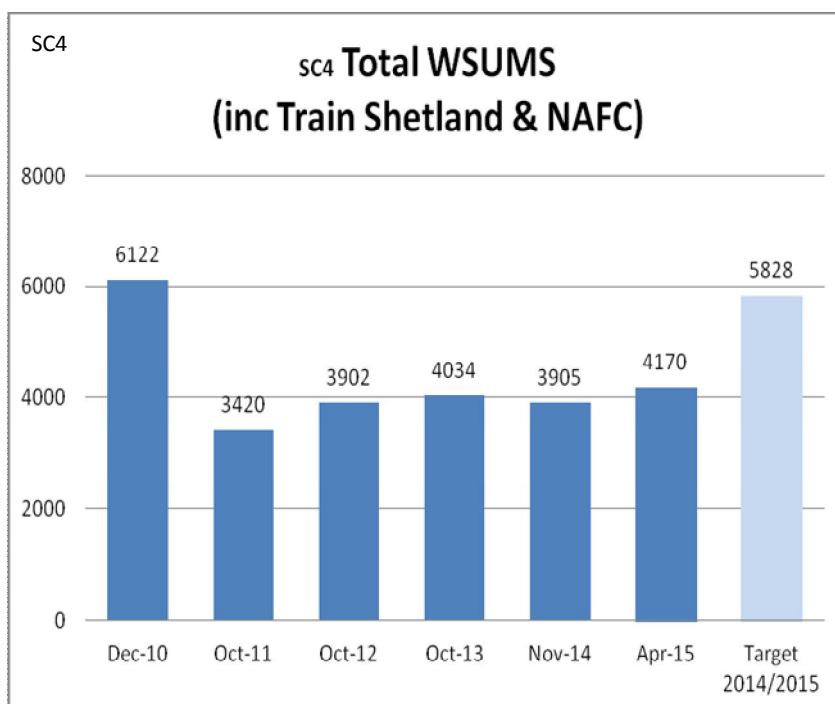




Trend Comment: Figures are shown as combined head counts for full-time and part-time further and higher education students. Only full-time higher education student numbers continue to increase, and the downward trends in full-time and part-time further education, and also in part-time higher education student numbers continue due to high levels of employment locally, and reduced of students, particularly Council employees.

Source: Shetland College

Information Gathered: Quarterly

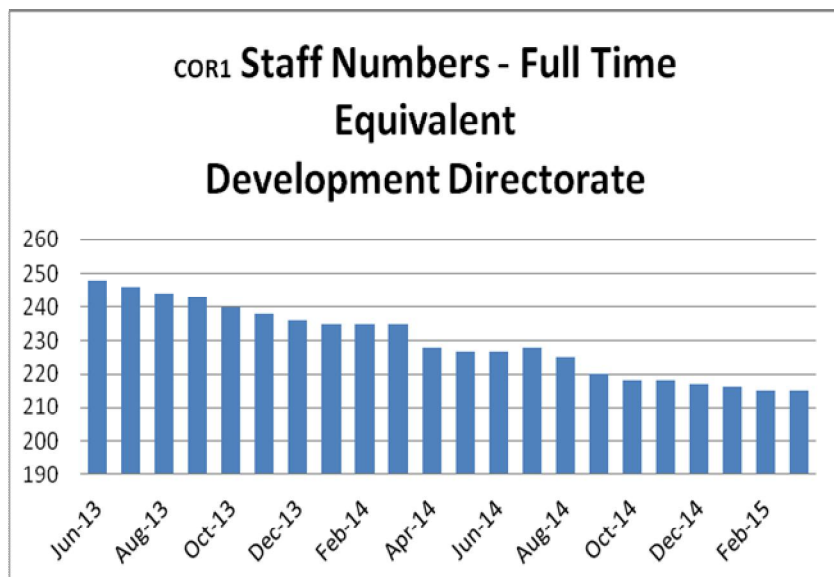


Trend Comment: WSUMs (Weighted Student Units of Measurement) is the funding term used by the Scottish Funding Council for further education. The funding carries different weightings for individual subject areas. For every notional 40 hours of study, a further education student generates a WSUM which translates into funding. The overall funding allocation for Shetland in AY 2014/15 is 5,828 WSUMs (540 allocated specifically to NAFC and 5,288 to Shetland College). As in AY 2013/14, the challenge for Shetland College is to enrol sufficient student numbers to generate sufficient WSUMs activity to meet the target of 5,288.

Source: Shetland College

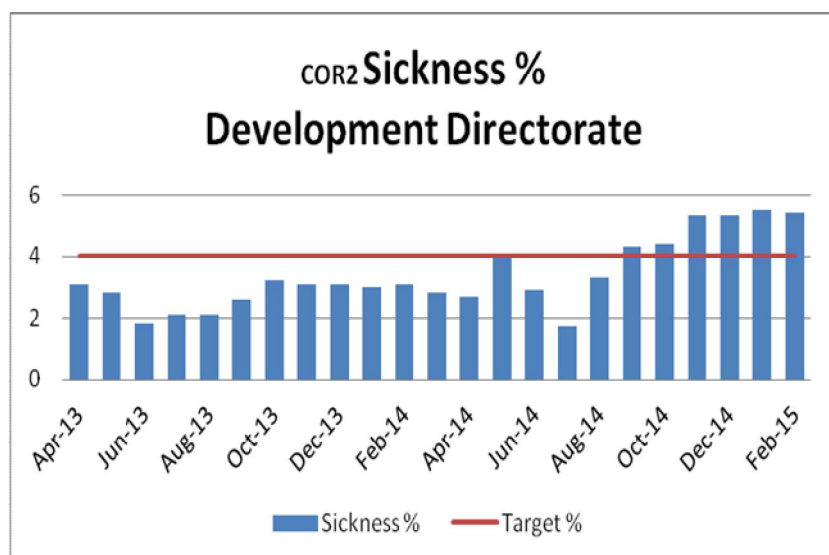
Information Gathered: Quarterly

## Development Dept - Corporate Indicators



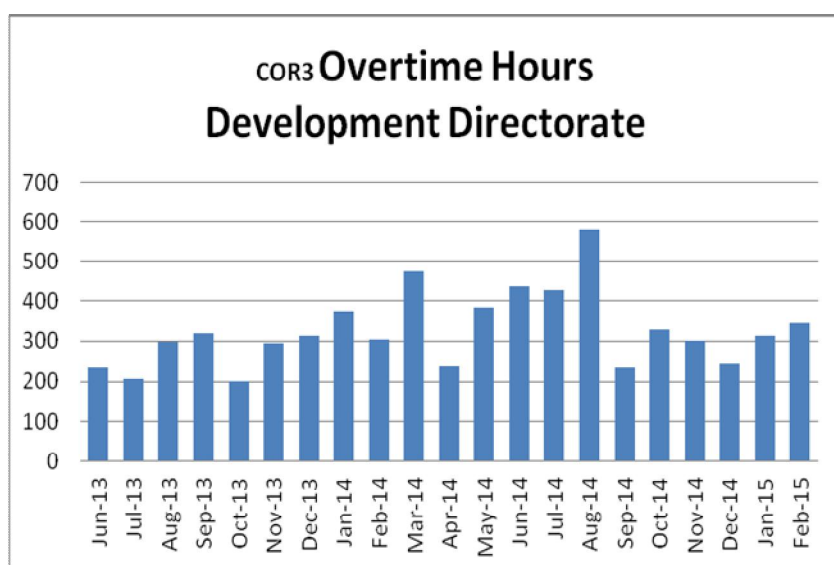
Trend Comment: The staffing number continues to decrease. As at March 2015, these figures include 22.6 FTE staff on Temporary Contracts.

Source: SIC  
Information Gathered: Monthly



Trend Comment: Long Term sickness in Shetland College, and Transport Planning have caused an overall rise above target in the last quarter.

Source: SIC  
Information Gathered: Monthly



Trend Comment: Resourcing continues to be an issue in Transport Planning, but service restructure now agreed and staffing process underway.

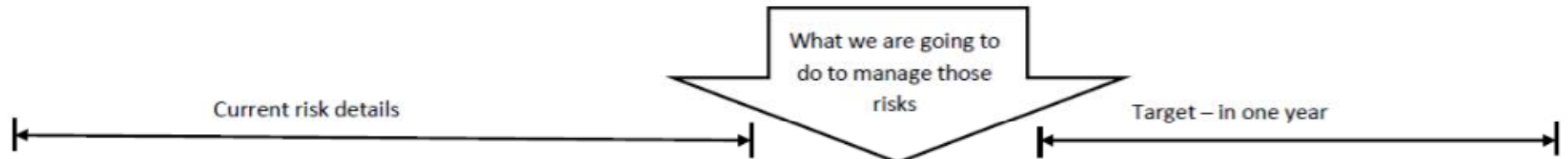
Source: SIC  
Information Gathered: Monthly



Development Services Directorate Plan 2014/2015 – Risk Register

Rating	Descriptor	Description
5	<b>Almost Certain</b>	I would not be at all surprised if this happened within the next few months
4	<b>Likely</b>	I think this could occur sometime in the coming year or so
3	<b>Possible</b>	I think this could maybe occur at some point, but not necessarily in the immediate future
2	<b>Unlikely</b>	I would be mildly surprised if this occurred, but cannot entirely rule out the possibility
1	<b>Rare</b>	I would be very surprised to see this happen, but cannot entirely rule out the possibility

Risk Matrix					
<b>Almost Certain</b>	5	10	15	20	25
<b>Likely</b>	4	8	12	16	20
<b>Possible</b>	3	6	9	12	15
<b>Unlikely</b>	2	4	6	8	10
<b>Rare</b>	1	2	3	4	5
	<b>Insignificant</b>	<b>Minor</b>	<b>Significant</b>	<b>Major</b>	<b>Catastrophic</b>



Lead Officer: Director of Development

6 Working with Partners								
Risk	Details	Residual Likelihood	Residual Impact	Residual Risk Rating and Current Risk Profile	Current and Planned Control Measure	Target Likelihood	Target Impact	Target Risk Rate
Lack of 'buy in' to community planning	Lack of buy in from council or community partners, impacts on effectiveness of partnership and adversely	Likely (4)	Significant (3) Impact on a local community	High (12)	Updated 2014/2015 SOA adopted to take account of progress on actions, emerging	Possible (3)	Significant (3) Impact on a local community	Medium (9)

	on Council reputation		local public or press interest		issues and new targets. The Partnership is supported by six active thematic partnership groups, and a Shetland Partnership resources group was established in March 2014. The National Review of Community Planning is also helping to provide focus and priority to community planning from the Council and it's community partners.			
<b>8 A properly led and well-managed council</b>								
<b>Risk</b>	<b>Details</b>	<b>Residual Likelihood</b>	<b>Residual Impact</b>	<b>Residual Risk Rating and Current Risk Profile</b>	<b>Current and Planned Control Measure</b>	<b>Target Likelihood</b>	<b>Target Impact</b>	<b>Target Risk Rate</b>
Loss of key staff	Staff morale is impacted by uncertainties where service reviews are outstanding. Low morale may impact on service performance and loss of key staff.	Likely (4)	Significant (3) impact on a local community	High (12)	STERT Review and Economic Development Reviews are currently ongoing but plans are now in place for these to complete and come to a conclusion. Corporate wide staff survey planned to be carried out this year, which will help to identify staff concerns.	Possible (3)	Significant (3) Impact on a local community	Medium (9)

Risk	Details	Residual Likelihood	Residual Impact	Residual Risk Rating and Current Risk Profile	Current and Planned Control Measure	Target Likelihood	Target Impact	Target Risk Rate
Breach of legislation	Data protection, human rights, employment practice, health & safety.	Likely (4)	Significant (3) major injury to an individual litigation/ fine £50K to £250K, local press or public interest	High (12)	Adhere to standing orders, train staff on standing orders, ongoing staff training on employment practices, health and safety, ensure risk assessments are current, communicated and complied with.	Unlikely (2)	Minor (2) Minor injury or discomfort, embarrassment contained within the service	Low (4)
Strategic priorities wrong, mis-directed resources	Development Directorate is managing a number of significant projects of strategic importance: ASN & Social Care Transport review, Review of internal and External ferry provision, A better lending system for commercial development projects, Digital Shetland Strategy & projects, Tertiary Education Review,, Review of Community Grants, Participatory budgeting, Strengthening Community Involvement in democratic process, Redesign of Housing Support Service,	Possible (3)	Major (4) Financial loss increased cost of working £500K to £1M	High (12)	Project plans are being progressed for all projects which are identified in the Directorate Plan. Progress on project plans is monitored at directorate level and reported to committee as part of performance reporting.	Unlikely (2)	Significant (3)	Medium (6)

	Local Development Plan, Deliver on the Local Housing Strategy							
Accidents/Injuries – staff/clients/students/others	Serious health and safety incident involving staff, public or clients	Unlikely (2)	Significant (3) major injury to an individual	Medium (6)	Review of risk assessments across Development Service, Safety Forum meets regularly.	Rare (1)	Minor (2) Minor injury or discomfort	Low (2)
<b>9 Dealing with challenges effectively</b>								
<b>Risk</b>	<b>Details</b>	<b>Residual Likelihood</b>	<b>Residual Impact</b>	<b>Residual Risk Rating and Current Risk Profile</b>	<b>Current and Planned Control Measure</b>	<b>Target Likelihood</b>	<b>Target Impact</b>	<b>Target Risk Rate</b>
Capacity issues	The service may struggle to maintain services within financial constraints, and reduced staffing resources.	Likely (4)	Significant (3) Impact on a local community	High (12)	Change projects require a significant amount of resource in the short term, which is being managed	Possible (3)	Significant (3) Impact on a local community	Medium (9)
Poor communications	Failure to share information, mis-perception by media	Unlikely (2)	Catastrophic (5) officer/member forced to resign	High (10)	Adhere to Corporate Policy, use Communications Section	Rare (1)	Significant (3) Local public or press interest	Low (3)
Complex governance arrangements	The Development Directorate has complex governance arrangement which can impact on decision making	Likely (4)	Major (4) Impact on several communities	High (16)	Mid term governance review implemented, requires time to bed in.	Possible (3)	Significant (3) impact on a local community	Medium (9)

February 2015

**Development Committee****25 May 2015**

Shetland Development Trust Annual Accounts for period ended 28 February 2015

Report Number: DV-32-15-F

**Report Presented by  
Project Manager**

**Economic Development  
Development Services Department**

## **1.0 Summary**

- 1.1 The purpose of this report is to present and seek approval for the final annual accounts of the Shetland Development Trust (SDT) for the period ended 28 February 2015, attached as Appendix 1.

## **2.0 Decision Required**

- 2.1 That the Development Committee RESOLVE to approve the final accounts of the Shetland Development Trust (SDT) for the period ended 28 February 2015, the dissolution date of the SDT.

## **3.0 Detail**

- 3.1 The presentation of these accounts are required under the Administration Regulations of the SDT which include:
- preparing regular accounts, reporting thereon to the Trustee, and preparing and publishing annual accounts of the Trust on behalf of the Trustee; and
  - ensuring that the annual accounts of the Trust are audited after the end of the appropriate year, without undue delay.
- 3.2 The Administration Regulations of the SDT still apply insofar as they relate to the Council as sole Trustee. However, the conduct of the Development Committee, even when acting on behalf of the Council as Trustee, is also governed by the rules applying to all Committees and Members in their capacity as Councillors.

## 4.0 Implications

### Strategic

- 4.1 Delivery on Corporate Priorities – This report links to the Councils Corporate Plan 2013-17, which sets out a range of priorities to more effectively and efficiently organise the Councils business.
- 4.2 Community/Stakeholder Issues – NONE
- 4.3 Policy and/or Delegated Authority – This report has been prepared with regard to the pledges contained in the Council's Economic Development Policy Statement 2013-2017. The Policy Statement was last approved by the Development Committee on 14 January 2015 [Min Ref: 01/15].
- In accordance with Section 2.3.1 of the Council's Scheme of Administration and Delegations, the Development Committee has delegated authority to implement decisions within its remit.
- The Council's role as sole Trustee for SDT is deemed to fall within the performance of its development function.
- 4.4 Risk Management – Failure to present these accounts and have them formally approved would be a breach of the Administration Regulations of the SDT.
- 4.5 Equalities, Health and Human Rights – NONE.
- 4.6 Environmental – NONE.

### Resources

- 4.7 Financial – NONE.
- 4.8 Legal – NONE.
- 4.9 Human Resources – NONE.
- 4.10 Assets and Property – NONE.

## 5.0 Conclusions

- 5.1 The accounts have been prepared and audited by KPMG as part of the Administration Regulations of the SDT and require approval by the Development Committee as sole Trustee.

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*For further information please contact:*

*Name: Wendy Grant/Sheila Keith  
Position: Project Managers  
Tel: 01595 744966/01595 744967  
E-mail: wendy.grant@shetland.gov.uk/sheila.keith@shetland.gov.uk  
Date: 18 May 2015*

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### List of Appendices

Appendix 1 - Shetland Development Accounts for period ended 28 February 2015

### Background documents:

None





**Shetland Development Trust**

Annual report and accounts  
28 February 2015

## Contents

Chairman's statement	1
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Revenue account	5
Capital account	6
Balance sheet	7
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## **Chairman's statement**

I present this report to give a summary of the performance of the Shetland Development Trust (SDT) to the public, Shetland Islands Council and interested parties during the period between 1 April 2014 and 28 February 2015.

As highlighted in the previous year accounts, the trustee was anticipating winding up the activities of the Trust no later than 20 November 2015 in order to avoid a significant tax exposure. The wind-up was concluded by 28 February 2015 and the majority of the Trust's assets were transferred to Shetland Islands Council by this date.

Prior to the wind up, the portfolio of investments consisted primarily of loans, equity and quota which successfully generated surplus to be distributed for the benefit of the Shetland community through funding charities with development aims. This activity is reported in the Revenue Account for the period ended 28 February 2015

The Balance Sheet in this final set of accounts shows the remaining investments of the SDT. With the exception of the cash at bank, the majority of which transferred to the Council in March 2015, these assets are now held in a Bare Trust and are serviced under the auspices of the Shetland Islands Council acting as sole Trustee.

Staff have continued to manage, monitor and review the SDT investments along with other duties within the Economic Development Service. I would like to express my appreciation to these hardworking and efficient staff.

**A Cooper**

Chairman of Development Committee

## Trustee and advisers

Trustee: Shetland Islands Council, as a body

Principal address: Solarhus  
3 North Ness Business Park  
Lerwick  
Shetland  
ZE1 0LZ

Bankers: Bank of Scotland  
117 Commercial Street  
Lerwick  
Shetland  
ZE1 0DN

Solicitors: Brodies LLP  
15 Atholl Crescent  
Edinburgh  
EH3 8HA

Auditor: KPMG LLP  
191 West George Street  
Glasgow  
G2 2LJ

## Statement of Trustee's Responsibilities

The Trust Deed, dated 8 January 1996, does not contain any specific requirements with regard to record keeping or the preparation of accounts. The Trustee has decided that non-statutory accounts should be prepared and that generally accepted accounting practice in the United Kingdom should be applied. They have also decided that the non-statutory accounts should be audited. In the preparation of these non-statutory accounts, the Trustee has decided to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the non-statutory accounts; and
- prepare the non-statutory accounts on the going concern basis unless it is inappropriate to presume that the Trust will be able to continue in business.

The Trustee has an implicit general responsibility under the Trust Deed for taking such steps as are reasonably open to them to safeguard the assets of the Trust and to prevent and detect fraud and other irregularities.

**ABCD**

*37 Albion Place  
Aberdeen  
AB10 1JB  
United Kingdom*

## **Report of KPMG LLP to the Trustee of Shetland Development Trust**

We have audited the non-statutory accounts of Shetland Development Trust for the period ended 28 February 2015 set out on pages 5 to 13. The non-statutory accounts have been prepared for the reasons and on the basis of the accounting policies set out in note 2 to the non-statutory accounts.

Our report has been prepared for the Trust solely in connection with our engagement letter dated 22 March 2013. It has been released to the Trust on the basis that our report shall not be copied, referred to or disclosed, in whole (save for the Trust's own internal purposes) or in part, without our prior written consent.

Our report was designed to meet the agreed requirements of the Trust determined by the Trust's needs at the time. Our report should not therefore be regarded as suitable to be used or relied on by any party wishing to acquire rights against us other than the Trust for any purpose or in any context. Any party other than the Trust who obtains access to our report or a copy and chooses to rely on our report (or any part of it) will do so at its own risk. To the fullest extent permitted by law, KPMG LLP will accept no responsibility or liability in respect of our report to any other party.

### **Respective responsibilities of Trustee and auditor**

As explained more fully in the Trustee's Responsibilities Statement set out on page 3, the Trustee of the Shetland Development Trust is responsible for the preparation of the non-statutory accounts in accordance with the basis of preparation as set out in note 2 to the non-statutory accounts. Our responsibility is to audit, and express an opinion on, the non-statutory accounts in accordance with the terms of our engagement letter dated 22 March 2013 and having regard to International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

### **Scope of the audit of the non-statutory accounts**

An audit involves obtaining evidence about the amounts and disclosures in the non-statutory accounts sufficient to give reasonable assurance that the non-statutory accounts are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Trust's circumstances and have been consistently applied and adequately disclosed; and the reasonableness of significant accounting estimates made by the Trustee. In view of the purpose for which these non-statutory accounts have been prepared, however, we did not assess the overall presentation of the non-statutory accounts which would have been required if we were to express an audit opinion under International Standards on Auditing (UK and Ireland).

In addition, we read all the financial and non-financial information in the Annual Report and Accounts to identify any material inconsistencies with the audited non-statutory accounts. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

### **Opinion on non-statutory accounts**

In our opinion the non-statutory accounts of the Trust for the period ended 28 February 2015 have been properly prepared, in all material respects, in accordance with the basis of preparation and the accounting policies set out in note 2 to the non-statutory accounts.

**KPMG LLP**  
*Chartered Accountants*  
XX XXXX 2015

## Revenue account

for the 11 month period ended 28 February 2015

	Note	2015	2014
		£000	£000
<b>Income</b>			
Local loan interest		48	116
Short term deposit interest		20	15
Dividends receivable		50	240
Whitefish quota rental income		656	944
Other income		3	-
		<hr/>	<hr/>
<b>Total income</b>		777	1,315
<b>Expenditure</b>			
Audit, accountancy and tax fees		(51)	(57)
Legal fees		-	(61)
Administration expenses	3	(6)	(101)
		<hr/>	<hr/>
<b>Total expenditure</b>		(57)	(219)
		<hr/>	<hr/>
		720	1,096
Taxation	4	(362)	(493)
		<hr/>	<hr/>
<b>Surplus for the period</b>		358	603
Transferable to Shetland charitable bodies		(408)	(714)
Transfers from/(to) Capital Account		50	111
		<hr/>	<hr/>
<b>Surplus carried forward</b>		-	-
		<hr/>	<hr/>

## Capital account

*for the 11 month period ended 28 February 2015*

	2015 £000	2014 £000
Amortisation of fish quota	(687)	(916)
Amortisation of fishing boat licence	(22)	(30)
(Increase) / decrease in provisions (net)	674	569
Taxation provision	-	111
Revaluation of Investments	138	91
Transfers from/(to) Revenue Account	(50)	(111)
Assets transferred to the Shetland Islands Council	(6,535)	-
Expenses in relation to winding up of Trust	(150)	-
<b>Deficit for the period</b>	<b>(6,632)</b>	<b>(286)</b>
Balance brought forward	10,905	11,191
<b>Balance carried forward</b>	<b>4,273</b>	<b>10,905</b>



**Balance sheet**  
*at 28 February 2015*

		2015	2014
	<i>Note</i>	£000	£000
<b>Fixed assets</b>			
Tangible assets	5	-	-
Intangible assets	6	-	6,337
Equity investments	7	17	109
		<hr/>	<hr/>
<b>Total fixed assets</b>		<b>17</b>	<b>6,446</b>
<b>Loans to local industry</b>	8	<b>3</b>	<b>1,408</b>
<b>Current assets</b>			
Debtors	9	24	475
Cash at bank		4,469	3,852
		<hr/>	<hr/>
		<b>4,493</b>	<b>4,327</b>
<b>Current liabilities</b>			
Creditors: amounts falling due within one year	10	(240)	(1,276)
		<hr/>	<hr/>
<b>Net current assets</b>		<b>4,253</b>	<b>3,051</b>
		<hr/>	<hr/>
<b>Net assets</b>		<b>4,273</b>	<b>10,905</b>
		<hr/>	<hr/>
<b>Represented by:</b>			
Capital account		4,273	10,905
		<hr/>	<hr/>

The non-statutory accounts were approved by the Trustee and subsequently signed on their behalf on 25 May 2015 by:

**A Cooper**  
*Chairman of the Development Committee,  
On behalf of the Trustee*

## Notes

*(forming part of the accounts)*

### 1 Trust constitution

Shetland Development Trust is a public non-charitable trust and was constituted under a Deed of Trust registered in Edinburgh on 8 January 1996. The object of the Trust is to assist local businesses in the Shetland Islands. Financial assistance may include the purchase of equity, the provision of guarantees and the provision of loans and grants.

The Trust maintains both a capital and revenue account. The capital account has been funded by grants from the Shetland Islands Council's Reserve Fund and transactions adjusting those capital grants are charged or credited to the capital account. Income receivable from investments funded by the capital account are credited to the revenue account and costs incurred in earning that income are charged to the revenue account. Taxation payable on the income of the Trust, after allowable expenses, is charged to the revenue account. Other taxation payable is charged to the capital account. Any net income after tax of the Trust is made available for distribution to be paid over to such charitable body or bodies in the Shetland Islands as the trustee shall determine.

The current trustee of the Trust is shown on page 2. The Trust Deed confers the power on the trustee to assume new trustees.

Details of the development, activities and achievements of the Trust during the period are given in the chairman's statement. Details of the Trust's investment policy are contained in a separate policy statement, a copy of which can be obtained from the Trust's principal address shown on page 2.

### 2 Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the non-statutory accounts.

#### *Basis of preparation*

The trustee has decided that these non-statutory accounts should be prepared in accordance with the terms of the declaration of trust applying generally accepted accounting practice for transactions where no specific provision is made in the declaration of trust, with the exception of accounting for retirement benefits.

The accounting concepts of "materiality", "accruals" and "going concern" have been considered in the application of the accounting policies. In this regard the materiality concept means that information is included where it is of such significance as to justify its inclusion. The accruals concept requires the non-cash effects of transactions to be included in the year in which they occur, not in the period in which cash is paid or received.

The going concern concept assumes that the Trust will continue to operate for at least 12 months from the approval of the non-statutory accounts. As reported in the previous years accounts the trustee was anticipating winding up the activities of the Trust no later than 20 November 2015 in order to avoid a significant tax exposure. Notwithstanding this anticipated course of action, the trustee believes that the carrying value of the assets as disclosed as at 28 February 2015 has not been impaired, as the winding up of the Trust was accomplished through transferring key elements of the activities of the Trust to a successor body, completing the process on the 28 February 2015. The Trust has retained sufficient cash balances to settle all liabilities on their due date and this will be completed in the period subsequent to 28 February 2015.

#### *Tangible fixed assets and depreciation*

Tangible fixed assets are capitalised at cost. Depreciation is provided to write off the cost less the estimated residual value of tangible fixed assets by equal instalments over their estimated useful economic lives through the revenue account as follows:

Fixtures, fittings and equipment	-	4 years
Abattoir	-	5 years

Where evidence of impairment exists, the value of tangible fixed assets is written down accordingly with the corresponding charge being made to the capital account.

## **Notes** *(continued)*

### **Accounting policies** *(continued)*

#### ***Intangible fixed assets and amortisation***

Fish quota and fishing boat licences are capitalised at cost. The costs of fish quota and the fishing boat licence are amortised over a period of 20 years, being their estimated useful lives. Where evidence of impairment exists, provision is made accordingly. Amortisation charges and any changes in provision are charged to the capital account. On the basis of industry advice, the trustee considers whether the carrying values of these assets are in excess of their recoverable amounts and require impairment.

#### ***Investments***

Fixed asset equity investments are shown at cost. Provision is made where evidence of impairment exists and the investments are written down accordingly, the charge being made to the capital account.

Current asset investments are shown at the lower of historic cost and market value. Where market value is less than cost, the impairment difference is charged to the capital account.

#### ***Loans to local industry***

Loans to local industry are shown at the amount advanced less provisions for non-recovery. In the balance sheet the net amount is disclosed below fixed assets. Advances, repayment and changes in the provision for non-recovery are all charged to the capital account.

#### ***Interest and dividends receivable***

All payments of interest on loans, share dividends and all other income of the Trust are credited to the Trust's revenue account when the Trust can be reasonably certain that payments will be receivable. Quota rental income is credited to the revenue account on an accruals basis.

#### ***Cash and liquid resources***

Cash comprises cash in hand and deposits repayable on demand. Liquid resources are current asset investments which are disposable without curtailing or disrupting the business and are either convertible into known amounts of cash at or close to their carrying values.

#### ***Taxation***

The Trust is a discretionary trust for tax purposes, and as such the income of the Trust, after allowable expenses, is subject to taxation at the rate applicable to such trusts for the relevant period.

The Trust is also subject to a ten-yearly charge for inheritance tax, which was last chargeable based on the position as at November 2005.

## Notes (continued)

### 3 Administration expenses

Total administration expenses for the period of £6,000 (2014: £101,000), are analysed as follows:

	2015 £000	2014 £000
Salary and related costs	30	43
Quota administration charge	66	94
VAT costs	(93)	(29)
Other costs	3	3
Recovered through recharge	-	(10)
	<u>6</u>	<u>101</u>

### 4 Taxation

	2015 £000	2014 £000
Income tax:		
On income for the period	300	493
Underprovision of tax relating to prior years	62	-
	<u>362</u>	<u>493</u>

### 5 Tangible fixed assets

	Fixtures, fittings & equipment £000	Abattoir £000	Total £000
<b>Cost</b>			
At beginning of period	68	50	118
	<u>        </u>	<u>        </u>	<u>        </u>
<b>Disposals</b>			
Made during period	68	50	118
	<u>        </u>	<u>        </u>	<u>        </u>
At end of period	-	-	-
	<u>        </u>	<u>        </u>	<u>        </u>
<b>Net book value</b>			
At 28 February 2015	-	-	-
	<u>        </u>	<u>        </u>	<u>        </u>
At 31 March 2014	-	-	-
	<u>        </u>	<u>        </u>	<u>        </u>

## Notes (continued)

### 6 Intangible fixed assets

	<b>Fish quota £000</b>	<b>Fishing boat licence £000</b>	<b>Total £000</b>
<i>Cost</i>			
At beginning of period	17,967	592	18,559
Transferred to Shetland Islands Council	(17,967)	(592)	(18,559)
	<hr/>	<hr/>	<hr/>
At end of period	-	-	-
	<hr/>	<hr/>	<hr/>
<i>Amortisation and impairment</i>			
At beginning of period	11,897	325	12,222
Amortisation charge for the period	687	22	709
Removal of Accumulated Amortisation	(12,584)	(347)	(12,931)
	<hr/>	<hr/>	<hr/>
At end of period	-	-	-
	<hr/>	<hr/>	<hr/>
<i>Net book value</i>			
<b>At 28 February 2015</b>	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 March 2014	6,070	267	6,337
	<hr/>	<hr/>	<hr/>

### 7 Equity investments

	<b>Participating interests £000</b>
<i>Cost</i>	
At beginning of period	5,496
Disposals	(418)
Transferred to Shetland Islands Council	(520)
	<hr/>
At end of period	<b>4,558</b>
	<hr/>
<i>Provisions</i>	
At beginning of period	5,387
Released in period	(846)
	<hr/>
At end of period	<b>4,541</b>
	<hr/>
<i>Net book value</i>	
<b>At 28 February 2015</b>	<b>17</b>
	<hr/>
At 31 March 2014	109
	<hr/>

Certain of the Trust's investments are held in the name of a nominee company.

## Notes (continued)

### 7 Equity investments (continued)

The Trust's principal participating interests at the period end were as follows:

Companies	Country of registration	Principal activity	Percentage of shares held
P/F Smyril Line	Faroe Islands	Principal North Atlantic passenger and freight ferry link	<5%

### 8 Loans to local industry

	£000
<i>Cost</i>	
At beginning of period	2,938
Repayments	(1,006)
Transferred to Shetland Islands Council	(1,913)
	<hr/>
At end of period	<b>19</b>
	<hr/>
<i>Provisions</i>	
At beginning of period	1,530
Released during the period (net)	(1,514)
	<hr/>
At end of period	<b>16</b>
	<hr/>
<i>Loans net of provisions</i>	
<b>At 28 February 2015</b>	<b>3</b>
	<hr/> <hr/>
At 31 March 2014	1,408
	<hr/> <hr/>

## Notes (continued)

### 9 Debtors

	2015 £000	2014 £000
Trade debtors	(17)	91
Tax recoverable	-	177
Prepayments and accrued income	41	207
	<u>24</u>	<u>475</u>

### 10 Creditors: amounts falling due within one year

	2015 £000	2014 £000
Amount payable to Shetland charitable bodies	-	1,045
Current taxation	47	71
Sundry creditors	143	4
Accruals and deferred income	50	156
	<u>240</u>	<u>1,276</u>

### 11 Contingent liabilities

The Trust has guaranteed certain loans granted to various local businesses by the Shetland Charitable Trust. At 23 February 2015, the total value of loans guaranteed by the Trust (£141,240) was transferred to the Shetland Islands Council.

### 12 Related party disclosures

The Trust has taken advantage of the exemption available in Financial Reporting Standard 8 “Related Party Transactions” not to disclose any transactions with entities that are part of the Group which would qualify as related parties, on grounds that it is a subsidiary where 90% or more of its voting rights are controlled within the Group, and the consolidated financial statements are publicly available (Note 13).

### 13 Ultimate parent undertaking and controlling party

The ultimate parent undertaking and controlling party is the Shetland Islands Council, 8 North Ness Business Park, Lerwick, Shetland, ZE1 0LZ. Copies of the Council’s consolidated financial statements can be obtained from the above address.





**Development Committee****25 May 2015**

<b>Development Committee Business Programme – 2015/16</b>	
GL-15-15-F	
<b>Team Leader – Administration</b>	<b>Governance and Law Corporate Services</b>

**1.0 Summary**

- 1.1 The purpose of this report is to inform the Committee of the planned business to be presented to Committee for the financial year to 31 March 2016 and discuss with Officers any changes or additions required to that programme.

**2.0 Decision Required**

- 2.1 That the Development Committee considers its business planned for the financial year to 31 March 2016 and RESOLVES to approve any changes or additions to the Business programme.

**3.0 Detail**

- 3.1 The Council approved the Council's Meeting Dates and Business Programme 2015/16 at its meeting on 17 December 2014 (Min Ref: 108/14).
- 3.2 It was agreed that the Business Programme would be presented by Committee Services to the Council and each Committee, on a quarterly basis, for discussion and approval.
- 3.3 The manner in which meetings have been scheduled is described below:
- Ordinary meetings have been scheduled, although some have no scheduled business at this stage. Where there is still no scheduled business within 2 weeks of the meeting, the meeting will be cancelled;
  - Special meetings may be called on specific dates for some items – other agenda items can be added, if time permits;
  - PPMF = Planning and Performance Management Framework meetings have been called for all Committees and Council once per

quarter. These meetings are time restricted, with a specific focus on PPMF only, and therefore no other business will be permitted on those agendas;

- Budget = Budget setting meetings – other agenda items can be added, if time permits, or if required as part of the budget setting process; and
- In consultation with the Chair and relevant Members and Officers, and if required according to the circumstances, the time, date, venue and location of any meeting may be changed, or special meetings added.

3.4 The Business Programme for 2015/16 will be presented by Committee Services to the Council and each Committee, on a quarterly basis, for discussion and approval, particularly in relation to the remaining projects and reports which are listed at the end of the business programme page for each Committee, as still to be scheduled.

## **4.0 Implications**

### Strategic

4.1 Delivery On Corporate Priorities – The recommendation in this report is consistent with the following corporate priorities:

#### Our Corporate Plan 2013-17

- To be able to provide high quality and cost effective services to people in Shetland, our organisation has to be run properly.
- Fully align the timetables, time spans and approaches for financial planning relating to the medium term yearly budgeting with Council, directorate and service planning.

4.2 Community /Stakeholder Issues – The Business Plan provides the community and other stakeholders with important information, along with the Council's Corporate and Directorate Plans, as to the planned business for the coming year.

4.3 Policy And/Or Delegated Authority – Maintaining a Business Programme ensures the effectiveness of the Council's planning and performance management framework. The Business Programme supports each Committees' role, as set out in paragraph 2.3 of the Council's Scheme of Administration and Delegations, in monitoring and reviewing achievements of key outcomes within its functional areas, whilst ensuring best value in the use of resources is met to achieve these outcomes within a performance culture of continuous improvement and customer focus.

4.4 Risk Management – The risks associated with setting the Business Programme are around the challenges for officers meeting the timescales required, and any part of the business programme slipping and causing reputational damage to the Council. Equally, not applying the Business Programme would result in decision making being unplanned and haphazard and aligning the Council's Business Programme with the objectives and actions contained in its corporate plans could mitigate against those risks.

4.5 Equalities, Health And Human Rights – None.

4.6 Environmental – None.

#### Resources

4.7 Financial – There are no direct financial implications in this report, but indirect costs may be avoided by optimising Member and officer time.

4.8 Legal – None.

4.9 Human Resources – None.

4.10 Assets And Property – None.

### **5.0 Conclusions**

5.1 The presentation of the Business Programme 2015/16 on a quarterly basis provides a focussed approach to the business of the Committee, and allows senior Officers an opportunity to update the Committee on changes and/or additions required to the Business Programme in a planned and measured way.

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For further information please contact:

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*18 May 2015*

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#### List of Appendices

Appendix 1 – Development Committee Meeting Dates and Business Programme 2015/16

#### Background documents:

Report GL-20-F: SIC Business Programme and Diary of Meetings 2015/16

<http://www.shetland.gov.uk/coins/Agenda.asp?meetingid=4382>





**Development Committee - Meeting Dates and Business Programme 2015/16  
as at Tuesday, 19 May 2015**

Development Committee			
<i>D= Delegated R=Referred</i>			
<b>Quarter 1</b> <b>1 April 2015</b> <b>to</b> <b>30 June 2015</b>	<b>Date of Meeting</b>	<b>Business</b>	
	<i>Ordinary</i> 22 April 2015 10 a.m.	Local Visitor Information Service	D
		Shetland Shellfish Management Organisation – Core Funding	D
		Shetland Refreshments Ltd – Redemption of Shares	D
		Shetland Seafood Quality Control – Core Funding	D
		Business Gateway Shetland – Proposed Delivery of Enhanced Support to Growth Businesses	D
		Scoping Document – Review of Opportunities for Hydrogen Projects in Shetland	D
		Local Nature Conservation Sites	R SIC 27 May
		Transport Planning Service Restructuring Proposal	R P&R 4 May
		Shetland's Broadband Provision: Business Case	D
	<i>PPMF</i> 25 May 2015 2 p.m.	Management Accounts – Development Committee Quarter 4	D
		Development Services Directorate – Performance Overview – Quarter 4	D
		Shetland Investment Portfolio Update	D
		SDT Annual Accounts 2014-15	D
		Shetland Telecom Resources	R SIC 27 May
		Committee Business Programme 2015/16	D
	<i>Ordinary</i> 15 June 2015 10 a.m.	Programme and Timetable for Business Case for Broadband in Shetland	D
<b>Quarter 2</b> <b>1 July 2015</b> <b>to</b> <b>30 September 2015</b>	<b>Date of Meeting</b>	<b>Business</b>	
	<i>PPMF</i> 17 August 2015 2 p.m.	Management Accounts – Quarter 1	D
		Development Services Directorate – Performance Overview – Quarter 1	D
		Shetland Investment Portfolio Update	D
		Committee Business Programme 2015/16	D



## Development Committee - Meeting Dates and Business Programme 2015/16 as at Tuesday, 19 May 2015

Development Committee -Continued			
		<i>D= Delegated R=Referred</i>	
<b>Quarter 3</b> <b>1 October 2015</b> <b>to</b> <b>31 December 2015</b>	<b>Date of Meeting</b>	<b>Business</b>	
	<i>Ordinary</i> 5 October 2015 10 a.m.	TBC	
	<i>PPMF</i> 16 November 2015 2 p.m.	Development Services Directorate – Performance Overview – Quarter 2	D
		Shetland Investment Portfolio Update	D
		Committee Business Programme 2015/16	D
	<i>Budget</i> 23 November 2015 2 p.m.	Development Services Directorate Plan 2016-17	D
		Management Accounts – Quarter 2	D
		2016-17 Budget and Charging Proposals	R P&R 25 Nov SIC 2 Dec
	<b>Date of Meeting</b>	<b>Business</b>	
<b>Quarter 4</b> <b>1 January 2016</b> <b>to</b> <b>31 March 2016</b>	<i>Ordinary</i> 20 January 2016 10 a.m.	TBC	
	<i>PPMF</i> 29 February 2016 2 p.m.	Management Accounts – Quarter 3	D
		Development Services Directorate - Performance Overview Q3	D
		Shetland Investment Portfolio Update	D
		Committee Business Programme 2016/17	D

### Planned Committee business still to be scheduled - as at Tuesday, 19 May 2015

- Investments policy
- Options for Housing in the Central Mainland
- Brief on Renewable Energy Review of Opportunities

tbc = to be confirmed

PPMF = Planning and Performance Management Framework meetings – no other business to be added

Budget = Budget setting meetings – other items can be added if time permits

Ordinary = Ordinary meetings – other items can be added

Special = Special meetings arranged for particular item(s) – other items can be added if time permits

END OF BUSINESS PROGRAMME as at Tuesday, 19 May 2015