IMPLEMENTING THE LEVELLING UP AGENDA IN RURAL AND ISLAND SCOTLAND

PROCESS REVIEW (APRIL 2022)

1. Summary

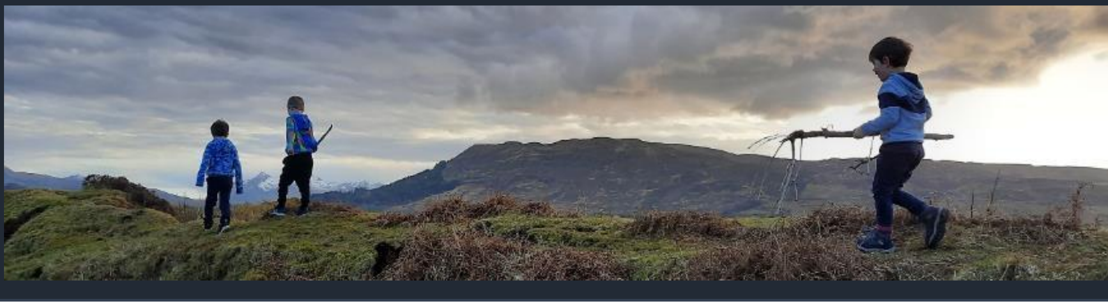
Investment in Scotland's communities is changing. Millions of pounds of funding, previously the European Structural and Investment Funds (ESIF) administered through the Scottish Government, is now managed by the UK Government under its levelling up agenda.

Scottish Rural Action has partnered with the Scottish Islands Federation on a multi-year project to collect evidence from officials administering the funds as well as practitioners and communities trying to access and make best use of them. Our aim is to ensure that learning generated through the early implementation of the levelling up agenda in rural and island places shapes the ongoing development of fund processes and investment decisions.

This report draws on interviews with seventeen stakeholders across nine rural and island local authorities from the Scottish Borders to Shetland. Twelve stakeholders were local authority officers or elected members with responsibility for administering the application process of the 2021 Community Renewal Fund (CRF) and/or the first round of the Levelling Up Fund (LUF). Five stakeholders were officers from the third sector or academic institutions who sought to apply to these funds.

We are grateful to each stakeholder for their time and expertise and to Naomi Bremner, a consultant with the Stronsay-based Eyland Skyn, for conducting and analysing the interviews. Themes explored included identifying areas in need of levelling up; alignment of local socio-economic development with the UK-wide levelling up agenda; and managing fund administration logistics. Attention is invited to the following points:

- UK Government metrics used to prioritise areas for investment or set investment amounts appear to disadvantage Scotland's rural and island areas. Wider dialogue is needed on how we identify areas in need of levelling up. Regional inequalities *within* local authorities must be acknowledged as should the dispersed nature of rural and island poverty and disadvantage.
- Smaller local authorities require resourcing to engage with the levelling up agenda. Expectations of their role as delivery agents or lead applicants must be underpinned by sufficient funds to cover their administration overheads and enable them to undertake meaningful community engagement.
- While the Levelling Up Fund was perceived to give positive momentum to major capital projects previously considered 'pipe dreams', drivers of wealth in rural and island places are micro entities - community and third sector organisations and micro/social enterprises. These must be included as partners in the development and delivery of investment processes. There is a role for Community-Led Local Development (LEADER) Action Groups and of organisations/ bodies with similar community animation functions, to facilitate involvement of micro entities in the levelling up agenda.
- Better alignment is needed at strategic level between the levelling up funds, the various Scottish Government funds and local authority programmes (e.g. Community Choices) to create long-term investment packages for community organisations, social enterprises and businesses.
- Investment processes must be monitored to ensure that they are accessible and that there is clear governance and ownership of investment decisions. Building 'pride in place', a form of social capital and the main objective of the levelling up agenda, starts with fostering public engagement and trust in these processes.



2. Overview of levelling up agenda funds

The UK's exit from the European Union on 31st January 2020 brought with it the closure of the European Structural and Investment Funds (ESIF) including the European Regional Development Fund (ERDF) and the European Social Fund (ESF) which together were valued at £10.5 billion over seven years for the whole UK. Replacing the ERDF and ESF was the one-off £220 million **Community Renewal Fund (CRF)**, delivered in 2021. The CRF was a precursor to the £2.6 billion **Shared Prosperity Fund 2022-25 (SPF)**, which launched in April 2022.

The SPF, together with the £4.6 billion **Levelling Up Fund (LUF)**, is part of a suite of investment vehicles intended to deliver on the UK Government's Levelling Up White Paper with its overarching objective to build pride in place and increase life chances across the UK.

The UK Government has used powers under the UK Internal Market Act 2020 to exercise management of these funds rather than devolve responsibility to the governments in Edinburgh, Belfast and Cardiff. This approach has attracted controversy as the funds will disburse investment in furtherance of priorities, such as transport and economic development, that fall within the responsibility of the devolved administrations and legislatures. Devolved governments have also raised concerns regarding the level to which the amounts made available through the SPF and other ESIF replacement funds match previous European receipts. Below is a tabled summary of the three UK Government funds:

Fund name	**Community Renewal Fund**	**Levelling Up Fund**	**Shared Prosperity Fund**
One-off or multi-year	One-off with allocations made in 2021 covering 2021/22.	Multi-year with first round in 2021 and second in 2022. Two more rounds anticipated.	One off with allocations scheduled in 2022 to cover 2022/23, 2023/24 and 2024/25.
Replaces EU funds?	Yes. Replaced the ERDF and ESF from Apr 2021 to Mar 2022	No	Yes. Replaces the ERDF and ESF from Apr 2022 to Mar 2025
Total allocations across UK	£220 million	£4.8 billion with £1.7 billion allocated in 2021 round	£2.6 billion for 2022-25
Allocations for Scotland	£18 million in total (see breakdown in Appendix 1)	A minimum of 9% of UK total in each round. Accordingly, £172 million allocated in 2021 (breakdown in Appendix 1)	£212 million in total - £32million in 2022/23, £55 million in 2023/24 and £125 million in 2024/25 (see Appendix 2 for breakdown)
Stated purpose	To support local areas pilot imaginative new programmes that unleash their potential, instil pride, and prepare them for the Shared Prosperity Fund. Mainly revenue funding. Max £3million per local authority area (total for all area applications combined).	To invest in local infrastructure that has a visible impact on people and their communities and will support economic recovery. Mainly major capital funding. Max £20 million per local authority if regeneration or town centre investment bid. Max £50 million if transport or culture bid.	To build pride in place and increase life chances across the UK. A proportion of funding to each area is intended to deliver Multiply, an adult numeracy programme. Mainly revenue funding. Investment priorities include: • Communities & place • Supporting local business • People and skills

Fund name	**Community Renewal Fund**	**Levelling Up Fund**	**Shared Prosperity Fund**
Competitive or not?	Yes. Bids were assessed based on status of area as one of 100 Priority Places as well as the strategic fit and deliverability of the project itself.	Yes. Bids assessed based on where local area sits in an Index of Priority Places (index categories are 1, 2 or 3 with 1 being an area most in need of investment support). Bids are also assessed on their strategic fit, economic case and deliverability.	No. All local authority areas receive an allocation based on a set funding formula (see Appendix 2)
Admin and application process	Individual local authorities were asked to invite bids from local applicants (public, private, third sector, academia) and to undertake a local appraisal process. Bids that passed the appraisal were then forwarded to UK Government for formal assessment with final decision made by UK Ministers. Local authorities then received the money for distribution to successful applicants. Local authorities retain monitoring role over fund compliance.	Individual local authorities do not invite bids but are themselves the lead applicant in partnership with a range of local stakeholders. Joint bids between neighbouring local authorities are permitted. MPs are invited to comment. Bids are submitted directly to the UK Government and a three-stage assessment is carried out. Successful local authorities receive investment with UK Government retaining monitoring role over fund compliance.	To receive their allocation, local authorities must submit an Investment Plan by August 2022 which sets out outputs and outcomes that reflect local needs and opportunities. Investment Plans must align with local policies, including the National Strategy for Economic Transformation and be developed in consultation with MSPs and the Scottish Government. Local authorities can work across boundaries in strategic regions, including in the context of Regional Economic Partnerships that deliver City and Growth Deals. Once funding has been received, local authorities can manage it as they see fit and are responsible for fund compliance.
Support with admin and application process	One-off £20,000 provided to local authorities of '100 Priority Places' to support delivery of the application, appraisal and compliance process.	One-off £125,000 granted to each local authority in Scotland to support bid preparation for any LUF round.	One-off £40,000 granted to each lead local authority in a regional partnership to undertake preparatory work for the SPF, including developing their Investment Plans. 4% of the allocation to each local authority may be used to support administration of the SPF. Smaller local authorities may request flexibility to use more than 4% if necessary.

3. Stakeholder feedback

3.1 Identifying areas in need of levelling up

Stakeholders noted that UK Government metrics used to prioritise areas for investment, both under the Community Renewal Fund (CRF) with its list of 100 Priority Places, and the Levelling Up Fund (LUF) with its Characteristics of Place Index, appear to disadvantage Scotland's rural and island communities.

One of the Community Renewal Fund metrics, "*the natural logarithm of the Gross Disposable Household Income (GDHI) per head at 2017 prices*", does not reflect the up to 30% higher cost of living in rural and island areas. Another metric, "*the natural logarithm of the nominal smoothed Gross Value Added (GVA) per hour worked (2018)*", does not consider underemployment, which is more prevalent in rural areas, nor does it take into account the seasonal nature of rural employment. This results in an inaccurate assessment of rural and island places as less in need of investment.

The Levelling Up Fund uses most of the same metrics as the CRF. In addition, it captures the need for transport connectivity across areas in England but, due to a lack of corresponding data, fails to do so for areas of Scotland or Wales. As per an analysis undertaken by the Fraser of Allander Institute, this means that more areas in England with low population density (i.e. rural areas) are high priority.

While the lack of robust, disaggregated socio-economic data at community, island or even local authority level makes a safe one-size-fits-all assessment of need across the whole of the UK all but impossible, stakeholders felt there was sufficient contextual evidence, including within the Scottish Government's National Islands Plan, to **support a priority approach to investment in mainland rural and island communities, many of which are currently in the lowest category** (see Appendix 1).

Stakeholders recognised that the relative priority of places was not the only factor to influence the assessment of bids but **critically, local authorities who were not one of the CRF's 100 Priority Places and therefore saw low likelihood of success for their bids, struggled to justify the level of resourcing required to administer the fund**. Indeed, some smaller local authorities chose not to engage with the CRF at all. Local authorities which chose not to engage with the first round of LUF were less influenced by their priority category and more by the readiness of their potential bids.

Developments since stakeholder interviews: At the time of writing, the prospectus for the second round of the LUF has been published as has the prospectus for the Shared Prosperity Fund (SPF).

Despite Michael Gove, the UK Minister responsible for the levelling up agenda noting in February 2022 that the "process by which we [UK Government] arrived at the priority 1 areas could be improved" the second round LUF prospectus remains similar to the first. Transport is excluded from the prioritisation of Scottish areas. One change noted is that two-year averages for some metrics will be used in recognition of Covid-19 impacts on productivity and employment patterns. This move has not, however, changed the priority category of any of Scotland's local authorities.

Unlike the CRF, the SPF is not a competitive fund, and the priority place status has been shelved. The CRF metrics will, however, still be used to calculate 30% of each local authority's SPF allocation. 60% of the allocation will be made on a per capital basis with 10% allocated based on a low population density measure, a weighting in recognition of rurality (see Appendix 2). While this is a step in the right direction, it is critical there is wider dialogue on how we identify areas in need of levelling up. A point made by stakeholders is that **area profiling methodologies must be nuanced enough to pick up on the significant regional inequalities *within* local authorities, rather than focusing exclusively on inequalities *between* local authorities.**

3.2 Alignment of local socio-economic development with the UK-wide levelling up agenda

Levelling up is not a concept much used in Scotland. Stakeholders expressed a lack of confidence in the UK Government's understanding of Scotland's rural and island places and their strengths and challenges, especially at a micro/community level. An approach based on 'pockets of deprivation within affluent local authorities', for example, is not applicable across much of rural and island Scotland where poverty is dispersed rather than 'in pockets'. Also noted was the lack of reference, in pre-fund levelling up communications, to models such as wellbeing economics and community wealth building which are frameworks used in the formulation of Scottish economic policy.

Once the Community Renewal Fund (CRF) and the Levelling Up Fund (LUF) launched in March 2021, with submission deadlines in June 2021, stakeholders found there was insufficient time to undertake the in-depth consultation with communities and strategic partners required to map alignment between the levelling up agenda and their own local economic development priorities. Instead, alignment had to be 'assumed as a given' and stakeholders became caught up in the actual delivery of the funds.

In the case of the CRF, some local authorities tasked Community-Led Local Development (CLLD)[1] Action Groups and staff to deliver the application and appraisal process. **Delivery of the CRF through CLLD structures had the benefit of linking the CRF to an established local partnership with a wide network of cross-sectoral, grassroots contacts and expertise in local development strategy and fund management**. Other local authorities opted to deliver the CRF through alternative routes to CLLD albeit some of these routes had a similar purpose to CLLD with respect to supporting community empowerment or community wealth building.

In the case of the LUF, a number of local authorities used the £125,000 one off grant to contract external consultants. Others formed in-house special project teams with officers from different departments. Yet others undertook recruitment, with varying success, of dedicated staff to coordinate both the bid submission and the anticipated delivery of the project. Stakeholders noted that **the LUF gave momentum to essential large-scale capital projects that had previously been considered 'pipe dreams' due to lack of financing.** The process of formulating bids for the LUF, whether or not these bids would be submitted in the first round, was seen as a catalyst for partnership work, including across local authority departments, to further regeneration and recovery from Covid-19. Despite the positives, and even taking the £125K grant into account, stakeholders from **smaller, remote local authorities, such as the islands, were more likely to cite challenges engaging with the LUF including difficulties recruiting additional staff to coordinate bids and incumbent officers undertaking all the groundwork 'in addition to their day jobs.'**

Looking to the future, several local authorities are exploring how to restructure corporately in order to respond to the new UK Government funding regime. Such **restructures may help embed the levelling up agenda within local authorities** and give rise to greater policy alignment with Scottish national economic policy as outlined in the National Strategy for Economic Transformation, including with the work of Regional Economic Partnerships.

[1] Previously the LEADER Local Action Groups and staff teams

It is, however, early days and one of the issues that preoccupied stakeholders we interviewed, both fund administrators and applicants, is how best to engage with the grassroots. According to these stakeholders, core tenets of local development (and therefore of 'levelling up') are community participation and ensuring opportunities are accessible to smaller entities including micro and social enterprises, the self-employed, marginalised communities of interest and third/community sector organisations.

Meaningful community participation requires animation - financial and in-kind support for communities to enable them to envision their future and to mobilise them towards building it. Likewise, supporting smaller entities to access major government funds requires bespoke approaches and capacity building. **Recognition of community animation and small-scale capacity building as core to local development was felt to be limited within the CRF and the LUF.** In part, this was due to tight timescales for bids, compounded by stretched staff resources, preventing proper engagement with harder to reach applicants. Some stakeholders, for example, noted that Third Sector Interfaces were not always given timely information about the CRF. In part, it was also felt to be due to the focus, especially with the LUF, on 'enormous and shiny' capital projects. Indeed, the LUF can support smaller infrastructure, for example improving village halls across a local authority, however, it was felt such projects would struggle to get a look-in against major infrastructure projects such as roads, ports and high streets.

Developments since stakeholder interviews: The Shared Prosperity Fund (SPF) prospectus has tightened the narrative on alignment between the UK Government's levelling up agenda and the economic strategy of devolved governments. It places responsibility for designing SPF delivery mechanisms and outcomes with local authorities, inviting them to draft Investment Plans tailored to their places. In Scotland, Investment Plans must align 'at a minimum' with the Scottish Government's National Strategy for Economic Transformation (NSET) and involve Scottish Government officials and local MSPs in the consultation process.

Local authorities may deliver the SPF within their boundaries or collaborate with neighbouring local authorities in established Regional Economic Partnerships, structures which are also key delivery vehicles for NSET. Though the autonomy given to local authorities to develop local Investment Plans is very positive, as is the support given to lead local authorities for the consultation and drafting process (£40,000), it remains to be seen the extent to which these Plans will support community animation and small-scale capacity building.

A key objective of the levelling up agenda as highlighted in the Levelling Up White Paper is to "empower local leaders and communities, especially in those places lacking local agency." An encouraging statement perhaps but, reading the detail, this objective is strategic, mainly dealing with expanding the number of Mayoral Combined Authorities and County Deals in England.

There is a need to ensure that communities and micro/social enterprises have a strong voice in the formulation of UK Government levelling up policy and that they are active partners in the development and implementation of local Investment Plans and SPF fund processes.

Also missing from this mix is support for Scotland-wide third sector interventions previously funded through European sources including, for example, SCVO's National Third Sector Fund.

In relation to the LUF, little has changed from the first round. The Levelling Up White Paper, published in February 2022, provides new and helpful insight into the UK Government's intervention logic though it falls short of adopting a 'rural and island lens' in its analysis, especially with regards to Scotland, Wales and Northern Ireland. In recognition of this, Michael Gove, the UK Secretary of State for Housing, Communities and Local Government has set up a UK-wide Islands Forum. This is a welcome development and perhaps a similar approach should be taken with other hard to reach communities of place and of interest.

3.3 The logistics of administering the levelling up funds

Much has already been said across this report about the logistics of administering the levelling up funds, including the challenges faced by local authorities both as Community Renewal Fund (CRF) delivery agents and as Levelling Up Fund (LUF) applicants. The challenges faced by stakeholders from the third and academic sectors in accessing the funds, but particularly the CRF, have also been captured. In this section of the report, we have included additional feedback that did not fit in the previous two sections.

Stakeholders made the point that, at the heart of this new way of funding, especially with regards to the CRF/Shared Prosperity Fund (SPF), is a relatively small pot of money for each area. The Highland Council's £7million 'core SPF' over three years, for example, is less than the average per annum allocation through the Coastal Communities Fund. This does not mean it is inconsequential, but it does point to the need for local authorities and applicants to be realistic about balancing administrational resources with the anticipated impact of the fund. Many stakeholders felt, as with LEADER, that the true value of the Shared Prosperity Fund would be in securing matched investment from other sources, including the Scottish Government. Indeed, **what is needed most is better alignment between the SPF, the LUF and the various Scottish Government fund programmes to create long-term, secure investment packages for community organisations, social enterprises and businesses**.

Regardless however, of the size of the fund, what is **also needed are accountable and transparent administration processes that foster public trust**. Stakeholders interviewed for this report noted that there were some similarities in each local authority's approach to managing the CRF in particular, including passing applications through a Council Committee before they were submitted to the UK Government. However, the process for inviting CRF applications from external organisations and then undertaking the local appraisal process, i.e. the sift to determine which bids were forwarded to the UK Government, was not uniform across local authorities. Some local authorities forwarded all applications 'without filtering', while others undertook a selection process. Several stakeholders, both local authority officers and external third sector and academic sector applicants, commented that the way applications were dealt with felt 'opaque.'

As mentioned previously in this report, limited staff resources and tight timescales for turning applications around, including the need to prepare Committee papers and liaise with the local MP, likely compounded issues around process. Also compounding issues around process was the fact that template forms provided by the UK Government were not fit for purpose and made it difficult for non-local authority applicants to complete with sector-specific information required for compliance purposes.

These issues are not insurmountable, nor are the following additional points raised by stakeholders:

- There was ambiguity in the criteria for the LUF and the CRF on relative weighting of priorities and evidence and, especially with regards to the CRF, it was difficult to anticipate what kind of projects would be regarded by the UK Government as a 'good fit' for the fund.
- Timescales and lack of resourcing made it difficult to undertake any community consultation on the projects but where existing evidence of consultation existed, it was unclear how much this would be weighted in the UK Government assessment process.

- Technical questions referred to UK Government officers were responded to with a ‘cut and paste’ from the prospectus, indicating perhaps that the UK Government officers knew just as much about the whole process as stakeholders themselves.
- The involvement of MPs in the process varied greatly from area to area with specific challenges cited for MPs whose constituency covered multiple local authorities.
- Timescales for UK Government decisions on successful projects were ‘cripplingly long.’

Developments since stakeholder interviews: The Shared Prosperity Fund (SPF) is a very different model to the Community Renewal Fund (CRF). It is non-competitive, three-year and flexible in its implementation. Local authorities, in their Investment Plans, can commit to opening it as a fund for communities and businesses, they can use it in-house, or directly procure or commission services or any combination of these distribution mechanisms. The SPF model may mitigate some of the issues noted in section 3.3, but it does not guarantee better engagement with communities nor greater transparency in processes and decision-making, **Community engagement and ensuring transparency are matters that require dedicated planning and resourcing and it is important that Investment Plans provide details regarding how they will be put into practice**.

A notably positive development is that, overall, both the SPF and LUF prospectuses are clearer on fund criteria and process, including the role of local MPs. Furthermore, it is likely that the Scottish division of the UK Government’s City and Local Growth Unit will be better equipped to support local authorities and other stakeholders.

The key issue, however, of **strategic alignment between different funds will require ongoing dialogue and partnership working between the UK Government, the Scottish Government, and local authorities**.

Concluding remarks

As the National Innovation Centre Rural Enterprise (NICRE) recently wrote in its strategic case for equitable recognition of rural economies in Levelling Up policies, “rural economies are rarely the target of mainstream economic or business policies.”

This certainly appeared to be the case with the Community Renewal Fund and Levelling Up Fund. Their approach as UK-level challenge funds covering both urban and rural areas was described as ‘profoundly flawed’ by stakeholders. While the small changes to the LUF process, and the local authority-led model of the Shared Prosperity Fund are welcome, ongoing dialogue with grassroots practitioners and communities, as equal partners in delivering the levelling up agenda, will be necessary to ensure transparent and equitable reach of investment and support to rural and island areas.

Scottish ISLANDS Federation

SRA Scottish Rural Action

Appendix 1 – Outcomes from 2021 CRF and first round of LUF

Highlighted in orange are local authorities that did not receive funding from the CRF nor the LUF. It is notable that, with the exception of Aberdeenshire and Angus, these local authorities are all amongst the smallest in Scotland with the two island authorities of Shetland and Orkney being the smallest.

Council	CRF 100 Priority Place?	# bids	CRF success - Bids (amount)	LUF Index?	# bids	LUF success - Bids (amount)
Aberdeen City	No	5	2 (£1,039,000)	2	n/k	1 (£20,000,000)
Aberdeenshire	No	1		3	n/k	
Angus	No	0		2	n/k	
Argyll & Bute	Yes	11	8 (£2,030,000)	2	n/k	
City of Edinburgh	No	6	1 (£61,200)	3	n/k	1 (£16,483,000)
Clackmannanshire	No	4	1 (£586,700)	2	n/k	
Comhairle nan Eilean Siar	Yes	14	2 (£166,000)	2	n/k	
Dumfries & Galloway	Yes	10	3 (£1,477,500)	1	n/k	
Dundee City	No	5	1 (£345,580)	1	n/k	
East Ayrshire	Yes	7	4 (£1,298,000)	1	n/k	
East Dunbartonshire	No	8		3	n/k	
East Lothian	No	2	1 (£437,000)	2	n/k	
East Renfrewshire	No	0		2	n/k	
Falkirk	Yes	5	2 (£1,291,000)	1	n/k	1 (£20,000,000)
Fife	No	14	3 (£235,000)	2	n/k	
Glasgow City	Yes	6	2 (£1,030,000)	1	n/k	1 (£13,050,000)
Inverclyde	Yes	7	3 (£830,000)	1	n/k	
Midlothian	No	0		2	n/k	
Moray	No	2		2	n/k	
North Ayrshire	Yes	8	3 (£1,181,000)	1	n/k	1 (£23,694,000)
North Lanarkshire	Yes	7	5 (£2,523,000)	1	n/k	
Orkney Islands	No	1		3	n/k	
Perth & Kinross	No	4	1 (£107,000)	3	n/k	
Renfrewshire	No	3		1	n/k	1 (£38,725,000)
Scottish Borders	Yes	14	8 (£1,337,000)	1	n/k	
Shetland Islands	No	1		3	n/k	
South Ayrshire	Yes	6	2 (£1,015,000)	1	n/k	
South Lanarkshire	Yes	5	1 (£875,000)	1	n/k	
Stirling	No	0		2	n/k	
The Highland Council	No	7	1 (£233,000)	3	n/k	1 (£19,856,000)
West Dunbartonshire	Yes	14	2 (£326,000)	1	n/k	1 (£19,900,000)
West Lothian	No	1		2	n/k	

Appendix 2 – Shared Prosperity Fund allocations

Taking into account the remote nature of parts of the country and the special needs of the Highlands and Islands, allocations have been made on the following basis:

- 60% of funding is allocated on a per capita basis across Scotland.
- 30% of the allocation uses the same needs-based index previously used to identify UK Community Renewal Fund priority places.
- 10% is allocated using the lower population density measure contained within the UK Community Renewal Fund, recognising the higher cost of delivering services in rural areas and the unique rurality of some Scottish authorities and island communities.

Council	Core SPF	Multiply	Total (2022-25)
Aberdeen City	£5,920,913	£1,235,919	£7,156,832
Aberdeenshire	£6,864,769	£1,432,937	£8,297,796
Angus	£4,069,662	£849,493	£4,919,155
Argyll & Bute	£3,719,068	£776,310	£4,495,379
City of Edinburgh	£10,257,056	£2,141,036	£12,398,092
Clackmannanshire	£1,750,178	£365,328	£2,115,506
Comhairle nan Eilean Siar	£1,857,693	£387,771	£2,245,463
Dumfries & Galloway	£5,605,040	£1,169,984	£6,775,024
Dundee City	£4,640,349	£968,616	£5,608,965
East Ayrshire	£5,048,993	£1,053,916	£6,102,909
East Dunbartonshire	£2,924,490	£610,452	£3,534,942
East Lothian	£3,365,916	£702,594	£4,068,510
East Renfrewshire	£2,722,202	£568,227	£3,290,428
Falkirk	£5,115,768	£1,067,855	£6,183,623
Fife	£11,108,955	£2,318,860	£13,427,815
Glasgow City	£22,507,186	£4,698,102	£27,205,287
Inverclyde	£2,948,498	£615,463	£3,563,961
Midlothian	£2,944,115	£614,548	£3,558,663
Moray	£3,570,112	£745,217	£4,315,329
North Ayrshire	£5,129,854	£1,070,795	£6,200,649
North Lanarkshire	£11,475,646	£2,395,402	£13,871,047
Orkney Islands	£1,467,768	£306,379	£1,774,147
Perth & Kinross	£4,736,283	£988,642	£5,724,925
Renfrewshire	£5,204,591	£1,086,395	£6,290,987
Scottish Borders	£4,442,628	£927,345	£5,369,973
Shetland Islands	£1,538,426	£321,128	£1,859,554
South Ayrshire	£4,177,069	£871,912	£5,048,981
South Lanarkshire	£10,111,217	£2,110,594	£12,221,811
Stirling	£3,563,130	£743,760	£4,306,890
The Highland Council	£7,814,362	£1,631,153	£9,445,515
West Dunbartonshire	£3,223,044	£672,771	£3,895,816
West Lothian	£5,535,203	£1,155,406	£6,690,609