

## PUBLIC SERVICES AND GOVERNMENT

# Local Government 2020-21 Provisional Outturn and 2021-22 Budget Estimates

Economy (Local Government Finance)

22 June 2021

### Executive Summary

#### Revenue Expenditure

- Net revenue expenditure on local authority services was provisionally reported as £12,261 million in 2020-21 and budgeted as £12,031 million for 2021-22.
- Education and Social Work continue to be the services with highest net revenue expenditure in both 2020-21 and 2021-22.
- Local authorities reported provisional general funding of £13,804 million in 2020-21, and budgeted for £13,042 million of general funding in 2021-22.
- General Fund reserves at 31 March 2021 were provisionally reported as £1,957 million, and budgeted to be £1,935 million at 31 March 2022.

#### Capital Expenditure

- Capital expenditure across local authorities was provisionally reported as £2,629 million in 2020-21, and budgeted as £4,361 million in 2021-22.
- The main sources of capital financing are grants and contributions; and borrowing. Borrowing is budgeted to increase significantly to £2,485 million in 2021-22.
- Total external debt was provisionally reported as £18,446 million in 2020-21, and budgeted as £20,041 million in 2021-22, with local authorities continuing to remain under-borrowed.

#### Covid-19

- Figures for 2020-21 reflect the provisional impact of Covid-19 on local authorities' revenue and capital expenditure. Figures for 2021-22 reflect local authorities' budgeting assumptions for the continued impacts of Covid-19.

## Introduction

Local authorities are responsible for delivering a wide range of services, including education, social work, transport, housing, environmental services and cultural services. In Scotland, local government primarily comprises of **32 councils**, the boundaries of which are shown in Annex A. There are also:

- **ten Valuation Joint Boards (VJBs)**, who provide valuation services to councils. Primarily, VJBs maintain the valuation roll for non-domestic properties and the Council Tax valuation list for domestic dwellings. These are then used as the basis for local taxation billing liability.
- **seven Regional Transport Partnerships (RTPs)**, which were established by the Transport (Scotland) Act 2005 to lead on regional transport strategy and delivery.
- **the Tay Road Bridge Joint Board**, which is responsible for the operation, management and maintenance of the Tay Road Bridge.

Most of these additional boards are the collective responsibility of two or more councils – a list of local authority joint board membership is provided at Annex B. The Tay Road Bridge Joint Board comprises councillors from Dundee City, Fife and Angus; however, finance is provided directly from the Scottish Government.

This publication summarises the **2020-21 provisional outturn and 2021-22 budget estimates for revenue and capital expenditure** across the 50 local authorities described above. To provide some broader context, the figures in this publication are presented alongside the final, audited figures from 2017-18 to 2019-20. **However**, the following should be noted when interpreting comparisons between final, audited figures; provisional outturn; and budget estimates.

**Provisional outturn** figures are calculated **before** the end of the financial year. They reflect actual expenditure up to the time they were produced and forecasts of anticipated spend for the remainder of the year. The point in time that these figures are calculated varies between local authorities, but generally falls between December and February. This means that any significant movements in expenditure late in the year, as well as various end of year accounting transactions, will cause significant differences between these figures and final, audited figures.

**Budget estimates** reflect local authorities' financial plans for the current year based on anticipated demand for services and the resources available to deliver those services, both of which are subject to change over the course of the year.

**Covid-19 related expenditure and income** is included within the appropriate service figures; for example, expenditure relating to additional cleaning of schools would be recorded against Education. Any Covid-19 related expenditure / income that could **not** be allocated to an existing service, such as support for Test and Protect, or was unallocated at the time the data was provided was recorded against Central Services: Other.

**Please note**, throughout the publication:

- all years refer to the relevant **financial year**. For example, 2020-21 refers to activity from 1 April 2020 to 31 March 2021;
- figures within tables / charts may not sum to the total exactly due to rounding;
- absolute zeroes are presented as a '-' and figures which round to zero are presented as '0';
- figures are presented on a **funding basis**; this means local authorities have made adjustments to remove certain accounting transactions that have been charged to services, such as depreciation and pension costs;
- all figures are presented in **cash terms**; this means they have **not** been adjusted for inflation;
- expenditure and income figures are presented as positive figures. However, **net** expenditure figures may be presented as negative where gross income has exceeded gross expenditure and so the net position relates to income.

Final, audited figures for 2019-20 have been revised where necessary to correct any errors identified since publication in April 2021. None of the revisions made have a significant impact on Scotland-level figures or affect the key trends discussed in [Scottish Local Government Finance Statistics \(SLGFS\) 2019-20](#) and so no revisions have been made to the SLGFS 2019-20 publication. Please note that [published source 2019-20 LFR workbooks](#) have been updated to reflect these revisions.

All the figures reported in this publication have been collected via the Provisional Outturn and Budget Estimates (POBE) 2021 return with the help of the 50 local authorities in Scotland. The continued co-operation of these bodies in completing these returns is gratefully acknowledged. This publication focuses on Scotland-level figures only; however, workbooks containing the full source data from each local authority's return are [available as supporting files to this publication](#).

Final, audited local government finance statistics are published in the Scottish Local Government Financial Statistics (SLGFS). The latest SLGFS was published in April 2021 and provided final, audited figures for 2019-20. SLGFS publications are available at [www.gov.scot/collections/local-government-finance-statistics/#scottishlocalgovernmentfinancialstatistics](http://www.gov.scot/collections/local-government-finance-statistics/#scottishlocalgovernmentfinancialstatistics).

More information on local government in Scotland is available at [www.gov.scot/policies/local-government/](http://www.gov.scot/policies/local-government/).

## Revenue Expenditure

**Revenue expenditure** is the cost of delivering services each year and includes both service operating costs and overheads. These costs might include salaries, rent, building maintenance, supplies and services. The benefits from revenue expenditure are mainly received within the financial year.

**Net revenue expenditure** is the element of revenue expenditure funded by general funding or reserves. It is calculated as gross expenditure on services minus service income<sup>1</sup>. Net revenue expenditure is therefore directly influenced by the amount of service income received, i.e. an increase in service income will reduce net revenue expenditure, and a decrease in service income will increase net revenue expenditure. Where service income is greater than gross service expenditure, a service would have a negative net revenue expenditure, i.e. net income. Individual local authority level figures can also be affected by large, one-off payments in any year, for example Equal Pay back-pay settlement expenditure.

The Revenue POBE collects net revenue expenditure for all **General Fund** services only<sup>2</sup>. It should also be noted that for the purposes of the Revenue POBE return and this publication, Trading Services **includes** amounts relating to **Harbour Accounts**. These are separate accounts and reserve funds specifically for harbour undertakings held by Orkney Islands and Shetland Islands councils only.

Local authorities have reported provisional outturn net revenue expenditure of £12,261 million in 2020-21, and have budgeted net revenue expenditure of £12,031 million for 2021-22. As seen in Figure 1, the 2020-21 provisional outturn has increased from the 2019-20 final, audited net revenue expenditure – this will, at least in part, reflect both increased expenditure and reduced service income due to the Covid-19 pandemic. The budget estimate for 2021-22 has then decreased from the 2020-21 provisional outturn – this may indicate local authorities budgeting for a reduced impact of Covid-19 restrictions on expenditure and income.

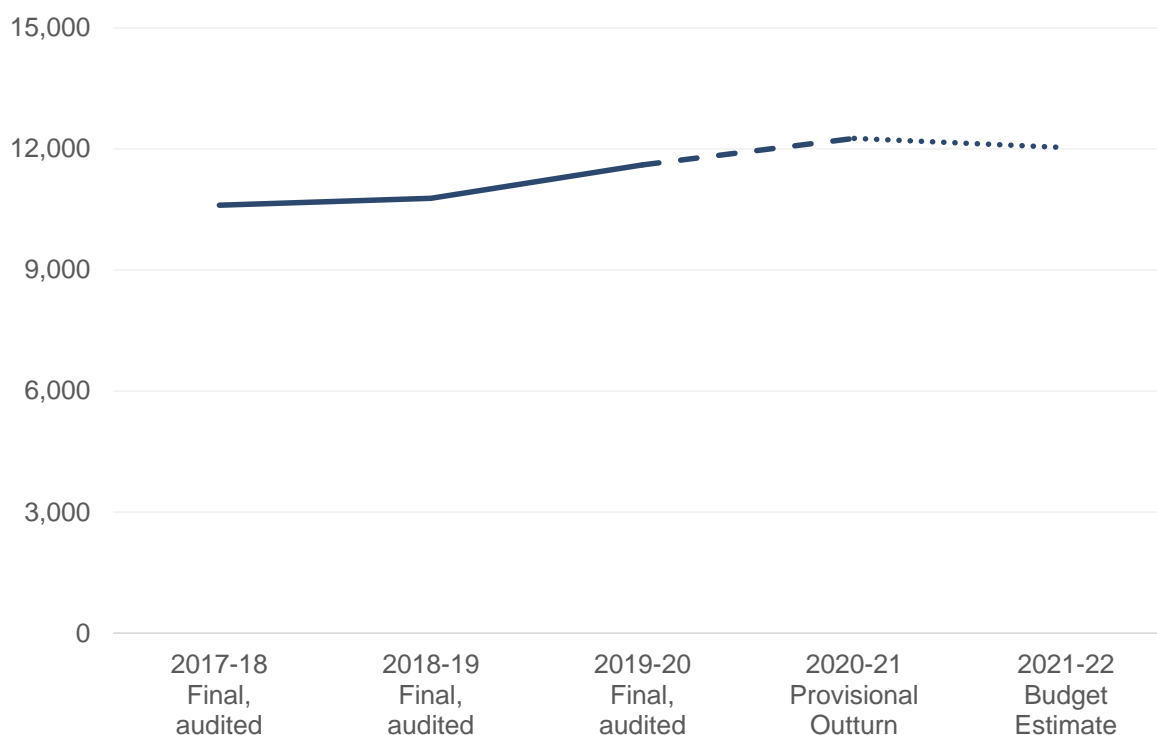
Local authorities were asked to provide figures for additional gross expenditure directly incurred by Covid-19 in order to give some indication of the impact of Covid-19 on local authorities' expenditure. Local authorities reported a provisional outturn figure for 2020-21 of £759 million and a budget estimate for 2021-22 of £296 million. This is in line with the trend seen in Figure 1, where budget estimates look to reflect a reduced impact from Covid-19. Please note that these are **gross** figures and therefore do **not** take account of any service specific Covid-19 funding that local authorities may have received in 2020-21 or 2021-22.

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<sup>1</sup> Service income is any income received directly relating to services, for example service-specific grants or fees / charges received for the provision of services.

<sup>2</sup> Figures **exclude** amounts relating to a local authority's direct provision of housing which is recorded in the Housing Revenue Account (HRA). The [Housing Revenue Accounts Statistics published in February 2021](#) included 2020-21 budget estimates for local authority's HRA.

**Figure 1: Total Net Revenue Expenditure for 2017-18 to 2021-22, £ millions**



**Source:** POBE 2021 Return, LFR 00

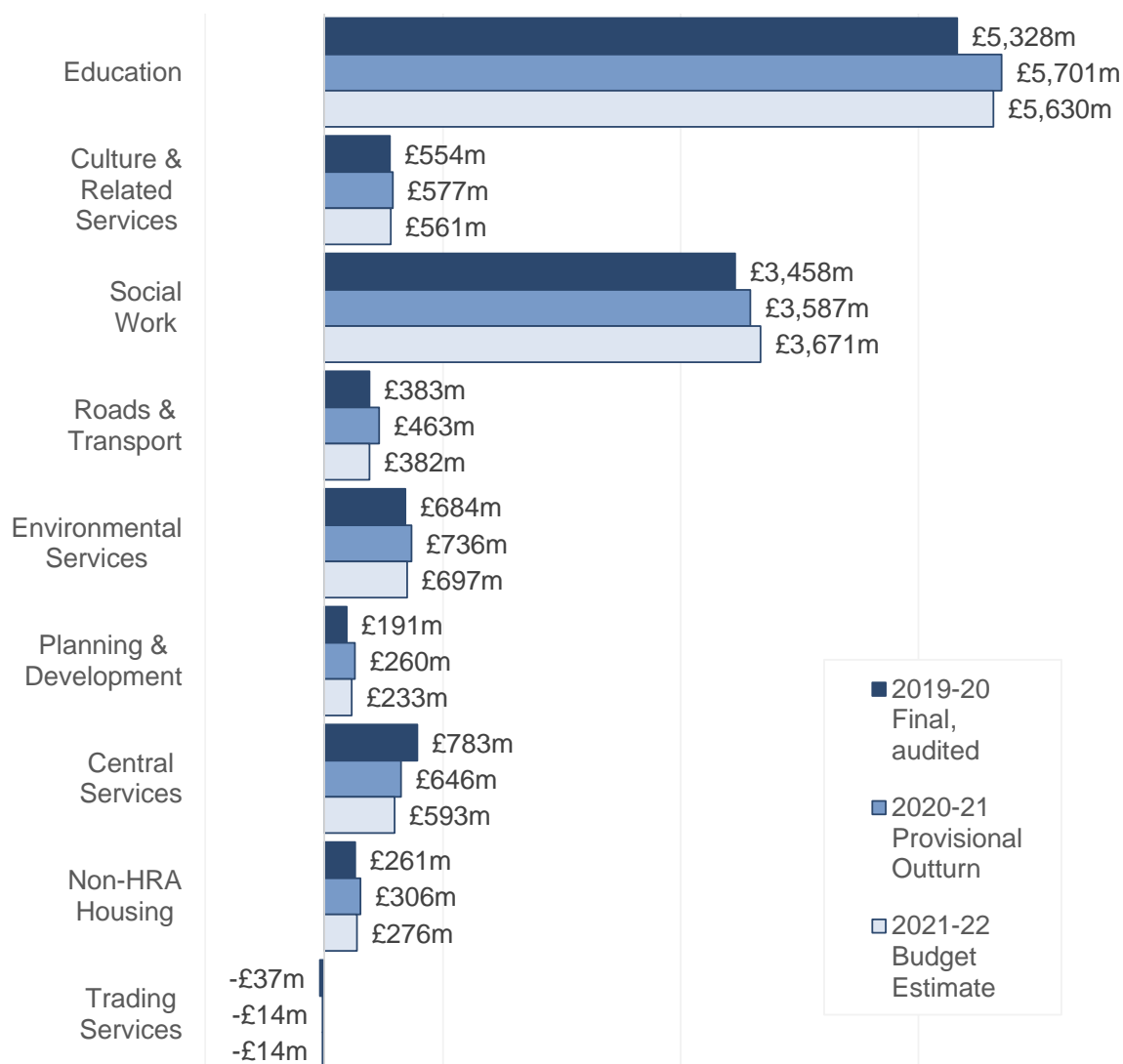
Figure 2 provides a summary of the 2020-21 provisional outturn and 2021-22 budget estimate for net revenue expenditure against the final, audited net revenue expenditure from 2019-20 by service. In line with the general trend seen in Figure 1, net revenue expenditure for most services has seen an increase in provisional outturn followed by a decreased budget estimate.

Education has the highest net revenue expenditure, with provisional outturn of £5,701 million in 2020-21, and a budget estimate for 2021-22 of £5,630 million. This is in line with the overall trend in net revenue expenditure as shown in Figure 1.

Social Work has the second highest net revenue expenditure, with local authorities reporting provisional outturn of £3,587 million and budget estimate of £3,671 million. This increase in both provisional outturn and budget estimate differs from the overall trend, but was seen across the majority of local authorities. Local authorities reported a variety of reasons for the increase in Social Work budget estimates, including increased demand due to demographic changes and increased funding.

In 2019-20 Central Services net revenue expenditure included a £437 million equal pay settlement for Glasgow City Council, making that figure notably higher than in previous years. However, provisional outturn and budget estimates remain above the level seen prior to 2019-20 because, as noted in the Introduction section on page 2, local authorities were required to record any non-service specific or unallocated Covid-19 expenditure and income against this service.

**Figure 2: Net Revenue Expenditure for 2019-20 to 2021-22 by Service, £ millions**



**Source:** POBE 2021 Return, LFR 00

**Notes**

'Roads & Transport' includes Road Bridges.

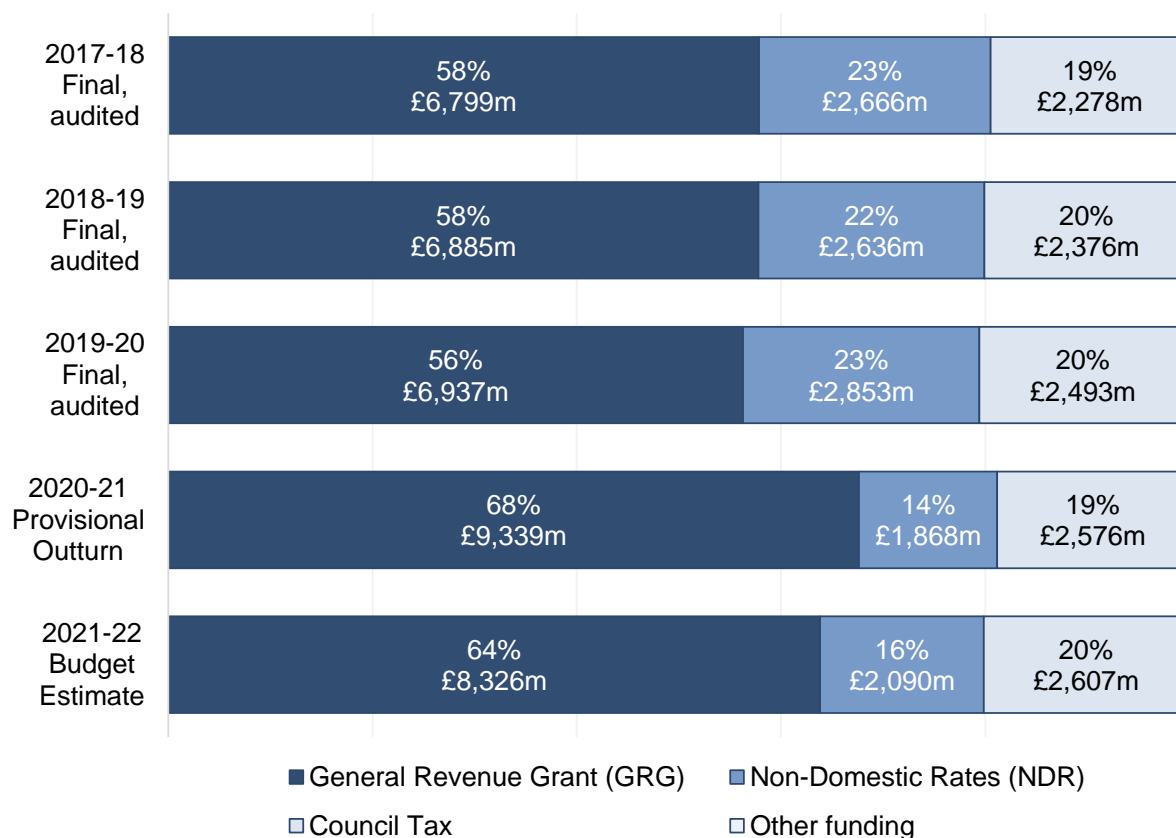
Local authorities also incur some revenue expenditure and income that is **not** attributable to specific services, such as interest paid or received, or statutory repayment of debts. As shown in Table 1, local authorities' provisional outturn and budget estimates for other expenditure and income is £1,083 million and £1,108 million respectively.

**General funding** principally consists of the General Revenue Grant (GRG) and local taxation, specifically Non-Domestic Rates (NDR) and Council Tax. Local authorities have reported provisional general funding of £13,804 million in 2020-21, and have budgeted for general funding of £13,042 million in 2021-22. Figure 3 shows the split of General Funding by source.

GRG is grant paid to local authorities by the Scottish Government and includes monies from the UK Government payable to a local authority. The Scottish Government guarantees the combined sum of GRG and NDR funding for local authorities in each financial year. In 2020-21 and 2021-22, there was a significant reduction in NDR, due to rates relief to support various sectors during the Covid-19 pandemic, which has been matched by an increase in GRG. The GRG figures for both 2020-21 and 2021-22 also include significant amounts of Covid-19 specific funding for local authorities.

More information on the process to determine local government funding from the Scottish Government is available in the [Local Government Funding: Process Overview publication](#); and detailed funding figures per local authority are available in the latest [Local Government Finance Circulars](#).

**Figure 3: Financing of net revenue expenditure for 2019-20 to 2021-22, £ millions**



**Source:** POBE 2021 Return, LFR A0

**Notes**

‘Other funding’ includes government grants paid to joint boards and income received through NDR TIF and BRIS schemes. As this category amounts to less than 1% of total general funding in each year shown, this category is not visible in the chart – the figures for this category can be found in the ‘POBE 2021 – Tables’ supporting Excel file.

The 2018-19 GRG figure includes £10 million for Teacher’s Pay that was actually paid to local authorities as part of the 2019-20 GRG. Figures for these years therefore differ to those in the corresponding Finance Circular.

A **surplus** occurs when a local authority's net revenue expenditure is **less** than the amount of general funding received. A surplus is added to a local authority's reserves and carried forward to the next year. A **deficit** occurs when a local authority's net revenue expenditure is **more** than the amount of general funding received. Any deficit must be met from a local authority's reserves. Table 1 shows the surplus / deficit, in addition to the total movement in general fund reserves.

**Table 1: Movement in General Fund Reserves from 2019-20 to 2021-22, £ millions**

|   | 2019-20<br>Final,<br>audited | 2020-21<br>Provisional<br>Outturn | 2021-22<br>Budget<br>Estimates |
|---|------------------------------|-----------------------------------|--------------------------------|
| <b>Balance at 1 April</b>   | <b>1,495</b>                 | <b>1,585</b>                      | <b>1,955</b>                   |
| <b>Less:</b> Net Revenue Expenditure                                  | 11,610                       | 12,261                            | 12,031                         |
| <b>Add:</b> Other Income (+) and Expenditure (-)                      | -1,145                       | -1,083                            | -1,108                         |
| <b>Add:</b> General Funding   | 12,323                       | 13,804                            | 13,042                         |
| <b>Add:</b> Total Surplus (+) or Deficit (-) on provision of services | -432                         | 460                               | -97                            |
| <b>Add:</b> Movements between Reserves                                | 472                          | -59                               | 18                             |
| <b>Less:</b> Increase (+) or decrease (-) in IFRS 9 unrealised gains  | -49                          | 29                                | -60                            |
| <b>Balance at 31 March</b>  | <b>1,584</b>                 | <b>1,957</b>                      | <b>1,935</b>                   |

**Source:** POBE 2021 Return, LFR A0, LFR 23

#### Notes

General Fund figures include amounts relating to Harbour Accounts for Orkney and Shetland.

'Balance at 1 April' excludes amounts relating to unrealised gains at 31 March in the prior year. These have been included in revenue reserves applying under International Financial Reporting Standard (IFRS) 9 which specifies how local authorities should classify and measure financial instruments.

For 'Movements between Reserves', net movements **in** are shown as a positive; net movements **out** are shown as a negative.

Figures for 2017-18 and 2018-19 are provided in the 'POBE 2021 – Tables' supporting Excel file.

Across all local authorities, the provisional outturn figures give a surplus of £460 million, and an increase in the General Fund balance at 31 March to £1,957 million, in 2020-21. This significant surplus, and associated increase in General Fund balance, is likely driven by non-recurring Covid-19 funding of £1,254 million for local authorities which was confirmed to be paid via GRG on 18 March 2021. Whilst this funding has been included in local authorities' GRG figures, due to the timing of the calculation of provisional outturn figures, the associated expenditure may **not** be fully reflected in the net revenue expenditure figures provided, giving rise to this surplus.

Local authorities' provisional outturn and budget estimate figures give a deficit of £97 million, and a decrease in General Fund balance at 31 March to £1,935 million, in 2021-22.



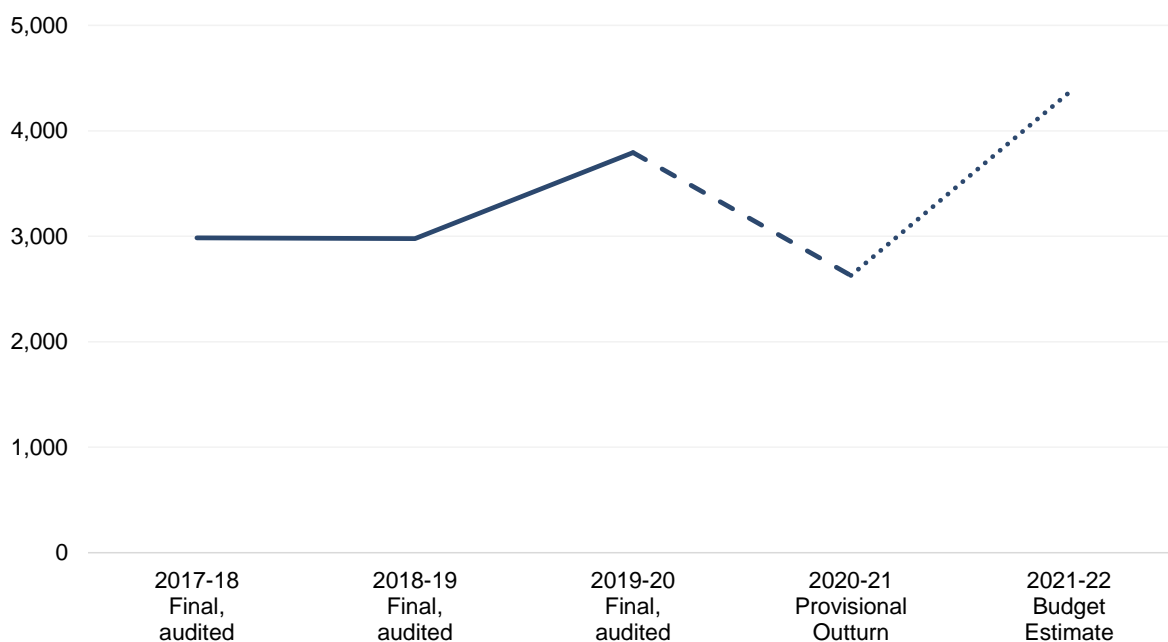
## Capital Expenditure

Capital expenditure is expenditure that creates an asset, extends the life of an asset or increases the value of an asset. It creates the buildings and infrastructure necessary to provide services, such as schools, care homes, flood defences, roads, vehicles, plant and machinery. Capital expenditure also includes grants a local authority provides to a third party to fund capital expenditure of the third party; direct expenditure on a third party's assets; and loans to third parties to support capital investment of the third party where this is financed from capital resources.

It is important to note that the 'lumpy' nature of capital expenditure means that delays or changes to large capital projects at the end of the financial year can have a large impact on final, audited figures compared to provisional outturn and budgets.

For capital expenditure<sup>3</sup>, local authorities have reported total provisional outturn of £2,629 million in 2020-21, and budget estimates of £4,361 million for 2021-22.

**Figure 4: Total Capital Expenditure for 2017-18 to 2021-22, £ millions**



**Source:** POBE 2021 Return, LFR CR, CR Final

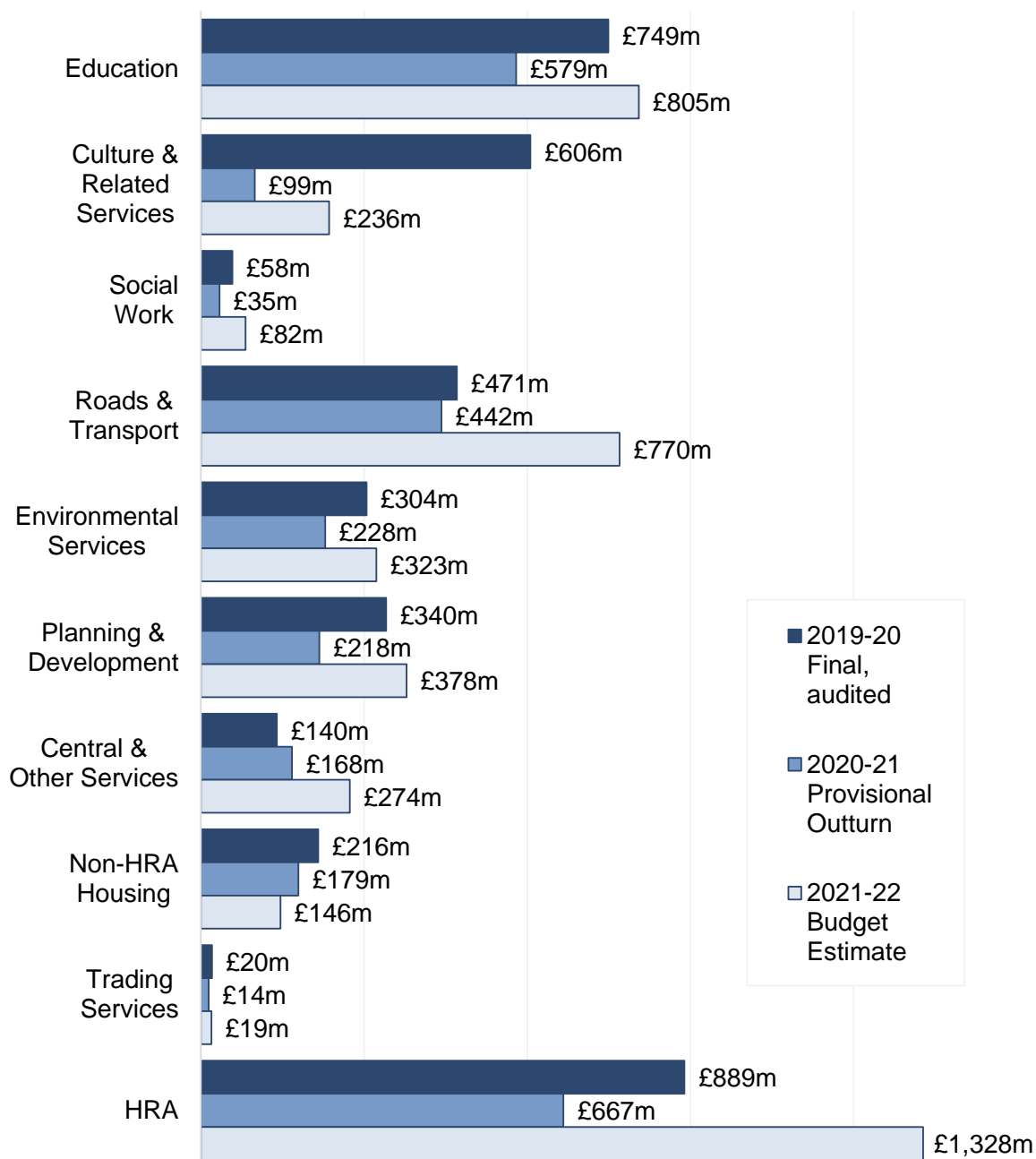
Whilst Figure 4 shows a notable decrease in capital expenditure between 2019-20 and 2020-21, it is important to note that the 2019-20 figure includes one-off sale and leaseback transactions by Glasgow City Council<sup>4</sup> accounting for approximately £450 million. It is likely that the remainder of this decrease is predominantly driven by the impacts of the Covid-19 pandemic on the building sector in 2020-21.

<sup>3</sup> Figures **include** amounts relating to a local authority's direct provision of housing which is recorded in the Housing Revenue Account (HRA).

<sup>4</sup> A sale and leaseback transaction is where the owner of an asset sells it to a third party and then leases the same asset back from the new owner. The original owner, in this case Glasgow City Council, will then recognise the leased asset as capital expenditure incurred, whilst also recording income from the capital receipts generated by the sale of the asset.

The majority of capital expenditure planned for, but not carried out in, 2020-21 will have been carried forward to the 2021-22 budgets and this will explain some of the significant increase seen in the budget estimates for capital expenditure.

**Figure 5: Capital Expenditure for 2019-20 to 2021-22 by Service, £ millions**



**Source:** POBE 2021 Return, LFR CR, CR Final

**Notes**

'Culture and Related Services' figure for 2019-20 includes one-off sale and leaseback transactions for Glasgow City Council accounting for approximately £450 million.

'Roads & Transport' includes Road Bridges

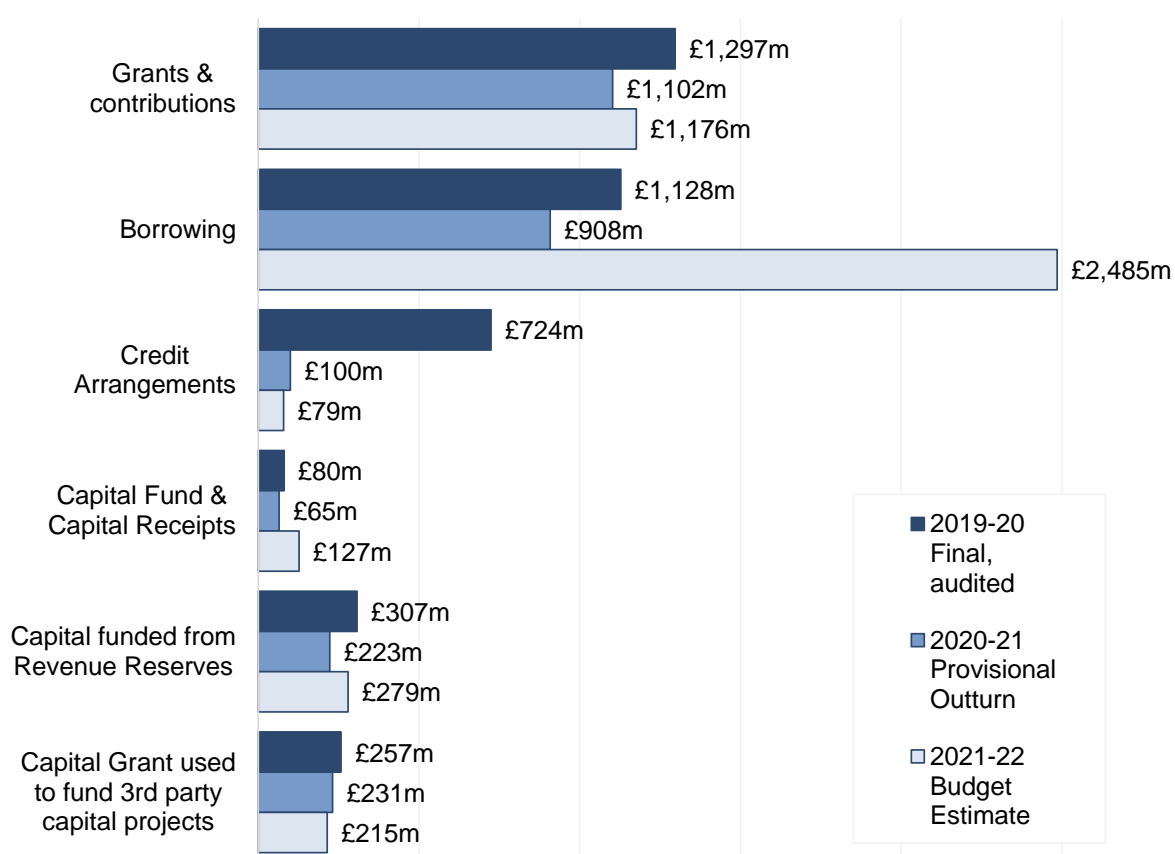
'Non-HRA Housing' includes capital expenditure related to Consented and Statutory Borrowing

As shown in Figure 5, the largest area for capital expenditure relates to direct provision of housing by local authorities, with Housing Revenue Account (HRA) capital expenditure budgeted to double in 2021-22.

Most services show a reduction in capital expenditure in 2020-21 followed by a substantial increase budgeted in 2021-22, in line with the overall trend. Central and Other Services shows an increase in both years, partly due to investment in IT equipment and infrastructure. Capital expenditure on Non-HRA Housing decreases in both years, predominantly driven by a decrease in capital support to third parties.

Local authorities can finance capital expenditure in a number of ways, including use of grants<sup>5</sup> and contributions; borrowing; credit arrangements; capital receipts and reserves. Figure 6 shows how capital expenditure was financed in 2019-20 and how it is anticipated it will be financed in 2020-21 and 2021-22.

**Figure 6: Total Capital Financing for 2019-20 to 2021-22, £ millions**



**Source:** POBE 2021 Return, LFR CR, CR Final

**Notes**

‘Borrowing’ includes borrowing used to fund grants to third party capital projects. This will be also counted under revenue income.

‘Credit Arrangements’ figure for 2019-20 includes one-off sale and leaseback transactions for Glasgow City Council accounting for approximately £450 million.

<sup>5</sup> Capital grants from Scottish Government include capital allocations paid to local authorities as part of the Local Government Finance Settlement. Details of these allocations can be found in the relevant [Local Government Finance Circular](#).

In both 2019-20 and 2020-21 the largest source of capital financing was grants and contributions, followed by borrowing. However, budget estimates for 2021-22 show a substantial planned increase in borrowing, making it the largest source of capital financing in 2021-22 at £2,485 million. This increase in borrowing is seen across most local authorities and is due to a combination of planned capital investment and reallocation of capital expenditure from 2020-21 as a result of the Covid-19 restrictions delaying capital projects in 2020-21.

The Chartered Institute of Public Finance and Accountancy (CIPFA) Prudential Code sets out a framework for a local authority to demonstrate its capital investment plans are affordable, prudent and sustainable. The **Capital Financing Requirement (CFR)** is one of the prudential indicators set out in this framework. It represents the amount of capital expenditure a local authority has determined should be met from borrowing or funded from a credit arrangement, with the repayment of debt met from future budgets. That is, it represents an authority's underlying need to borrow money. Local authorities have reported total provisional CFR of £19,961 million in 2020-21, and total budget estimate for CFR of £22,009 million for 2021-22.

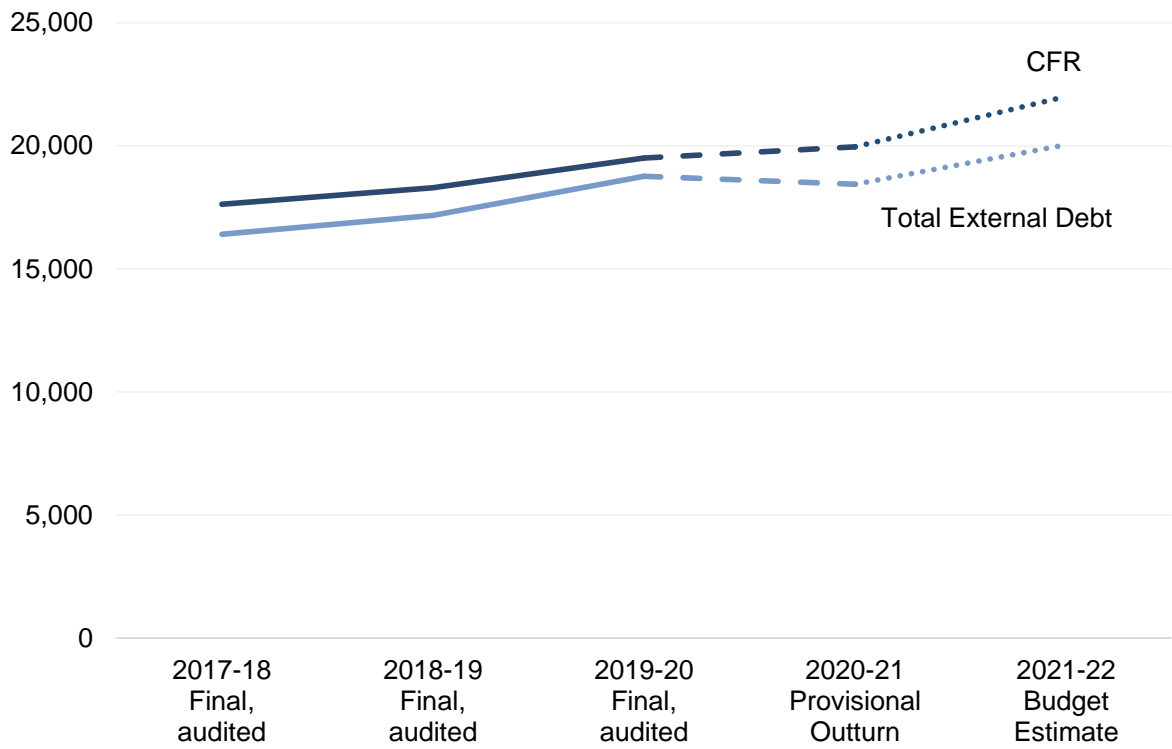
**Total External Debt** reflects local authorities' gross external borrowing and other long-term liabilities. This may be **less** than the CFR where an authority has chosen to utilise cash reserves rather than borrow externally; or it may be **more** than the CFR where an authority has chosen to borrow in advance of capital expenditure being incurred<sup>6</sup>. Local authorities have reported total provisional external debt of £18,446 million in 2020-21, and total budget estimate for external debt of £20,041 million for 2021-22.

As shown in Figure 7 Total External Debt continues to remain below the CFR. This means local authorities are under-borrowed and indicates their treasury policy is to utilise cash reserves to fund borrowing at this time. Should their cash requirements increase, a local authority can borrow externally to meet that need, utilising their under-borrowed position.

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<sup>6</sup> The Prudential Code limits local authorities' borrowing in advance to the CFR amount plus up to two years' planned capital expenditure to be funded from borrowing.

**Figure 7: CFR and External Debt for 2017-18 to 2021-22, £ millions**

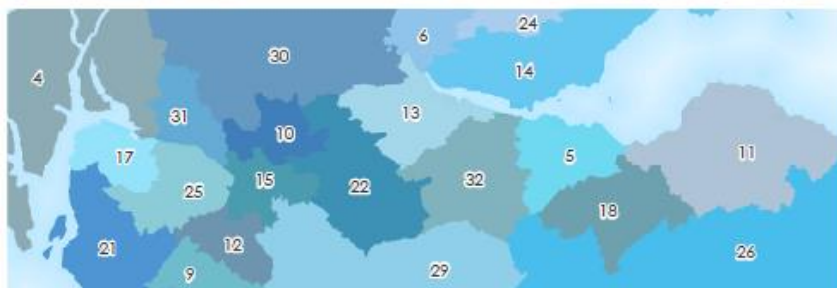
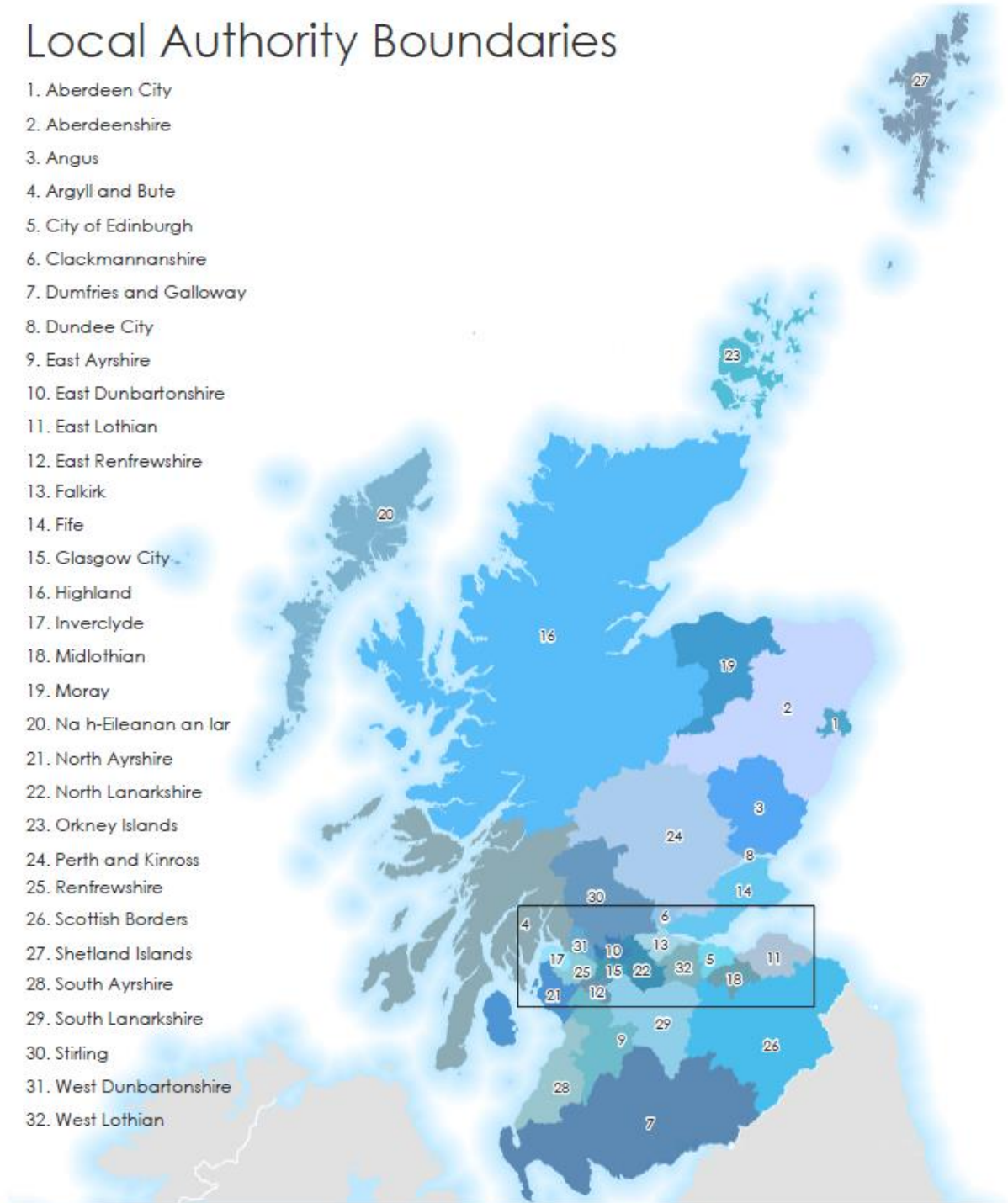


**Source:** POBE 2021 Return, LFR CR, CR Final

## Annex A: Local Authority Boundaries

# Local Authority Boundaries

1. Aberdeen City
2. Aberdeenshire
3. Angus
4. Argyll and Bute
5. City of Edinburgh
6. Clackmannanshire
7. Dumfries and Galloway
8. Dundee City
9. East Ayrshire
10. East Dunbartonshire
11. East Lothian
12. East Renfrewshire
13. Falkirk
14. Fife
15. Glasgow City
16. Highland
17. Inverclyde
18. Midlothian
19. Moray
20. Na h-Eileanan an Iar
21. North Ayrshire
22. North Lanarkshire
23. Orkney Islands
24. Perth and Kinross
25. Renfrewshire
26. Scottish Borders
27. Shetland Islands
28. South Ayrshire
29. South Lanarkshire
30. Stirling
31. West Dunbartonshire
32. West Lothian



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## Annex B: Local Authority Joint Board Membership

| Council             | Valuation Joint Board (VJB)    | Regional Transport Partnership (RTP) |
|---------------------|--------------------------------|--------------------------------------|
| Aberdeen City       | Grampian                       | NESTRANS                             |
| Aberdeenshire       | Grampian                       | NESTRANS                             |
| Angus               | Tayside                        | TACTRAN                              |
| Argyll & Bute       | Dunbartonshire & Argyll & Bute | SPT / HITRANS <sup>1</sup>           |
| City of Edinburgh   | Lothian                        | SESTRAN                              |
| Clackmannanshire    | Central                        | SESTRAN                              |
| Dumfries & Galloway | Dumfries & Galloway            | SWESTRANS                            |
| Dundee City         | Tayside                        | TACTRAN                              |
| East Ayrshire       | Ayrshire                       | SPT                                  |
| East Dunbartonshire | Dunbartonshire & Argyll & Bute | SPT                                  |
| East Lothian        | Lothian                        | SESTRAN                              |
| East Renfrewshire   | Renfrewshire                   | SPT                                  |
| Falkirk             | Central                        | SESTRAN                              |
| Fife                | Fife                           | SESTRAN                              |
| Glasgow City        | Glasgow                        | SPT                                  |
| Highland            | Highland & Western Isles       | HITRANS                              |
| Inverclyde          | Renfrewshire                   | SPT                                  |
| Midlothian          | Lothian                        | SESTRAN                              |
| Moray               | Grampian                       | HITRANS                              |
| Na h-Eileanan Siar  | Highland & Western Isles       | HITRANS                              |
| North Ayrshire      | Ayrshire                       | SPT                                  |
| North Lanarkshire   | Lanarkshire                    | SPT                                  |
| Orkney Islands      | Orkney & Shetland              | HITRANS                              |
| Perth & Kinross     | Tayside                        | TACTRAN                              |
| Renfrewshire        | Renfrewshire                   | SPT                                  |
| Scottish Borders    | Borders                        | SESTRAN                              |
| Shetland Islands    | Orkney & Shetland              | ZETRANS                              |
| South Ayrshire      | Ayrshire                       | SPT                                  |
| South Lanarkshire   | Lanarkshire                    | SPT                                  |
| Stirling            | Central                        | TACTRAN                              |
| West Dunbartonshire | Dunbartonshire & Argyll & Bute | SPT                                  |
| West Lothian        | Lothian                        | SESTRAN                              |

### Notes

<sup>1</sup> Helensburgh and Lomond are part of SPT, while the rest of Argyll & Bute is part of HITRANS.

## An Official Statistics Publication for Scotland

Official and National Statistics are produced to high professional standards set out in the Code of Practice for Official Statistics. Both undergo regular quality assurance reviews to ensure that they meet customer needs and are produced free from any political interference.

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The data collected for this official statistics publication are available in more detail at [www.gov.scot/collections/local-government-finance-statistics/#provisionaloutturnandbudgetestimates\(pobe\)](http://www.gov.scot/collections/local-government-finance-statistics/#provisionaloutturnandbudgetestimates(pobe)).

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