

The Mercat Group

Improving Local Democracy in Scotland

LGHP Committee Pre-Budget Scrutiny – 2024

The Sustainability of Scottish Local Government Finances

1. Introduction

1.1 We welcome the committee's decision to consider the sustainability of Scottish Local Government (LG) finances as part of its Pre-Budget Scrutiny. We suggest the financial issues facing Scottish councils have to be viewed in the wider context of how Scotland is governed and how public services are delivered. Changes over the last 50 years mean Scottish LG is in danger of becoming local administration. Some would argue we have already reached that position. We believe it is time for a national debate or conversation about the issues raised by this state of affairs. This submission covers those arguments in the context of the Committee's scrutiny role.

1.2 This submission has three parts;

- the current state of Scottish LG.
- views on the Committee's questions.
- Who we are and what we do.

2. Summary of Views

2.1 There is a growing recognition that Scottish LG is facing serious, possibly existential problems. Financial constraints are a major, but not the only, explanation. The current situation can only be understood if considered in both historical and structural context. That requires a 'baseline' or reference point against which the current situation can be compared. We suggest the baseline should be the 1975 reorganisation of Scottish Local Government based on a Royal Commission (Wheatley 1969) that:

- was rigorous and evidence based.
- was consensual in its approach with cross party support.
- set out clear principles for the allocation of functions to councils that remain valid.
- allocated councils the powers, duties and functions that had accumulated over centuries of the development of Scotland's municipalities.

2.2 The 1975 structure was not without its critics, partly because the Wheatley recommendations were amended in Parliament. But the allocation of functions, roles and responsibilities emerged largely unscathed and represent a sound baseline for comparison over time and across services. We see this as a high-water mark for local democracy that allowed councils to innovate and deliver services for their communities that reflected local circumstances. Wheatley did not address finance. That was dealt

with on a UK basis by the Layfield Commission whose main recommendations have never been addressed.

2.3 Since 1975 there has been a stepwise decline in Scottish LG's ability to control and shape local development and services. This was especially marked by the 1996 reorganisation that in effect reduced the functions and responsibilities, resources, freedom of actions and status. These changes created a significant democratic deficit in Scotland that has grown apace since the creation of the Scottish Parliament.

2.3 In the context of the Committee's scrutiny role, we suggest 3 key concepts that the Committee should consider in reaching its views:

- Sustainability
- Localism
- Democracy

2.4 Any objective review of Scottish Local Government over the last half century could only conclude that there is a need to revisit and reset the way public services in Scotland are organised, delivered and financed. We have proposed the creation of a Scottish Civic Convention to take forward the public conversation necessary to conduct such a review. Its central aim should be to develop a transition plan to ensure decisions on the delivery of our public services are taken at the lowest local level consistent with democratic and financial accountability.

2.5 2024 has been the 25th anniversary of the creation of the Scottish Parliament. 2025 is the 50th anniversary of the Wheatley reorganisation and the creation of Cosla. The new UK government is proposing changes to local governance in England to devolve powers to the English regions, Metropolitan Mayors and Councils. We see a window of opportunity for Scotland to revisit our governance systems ahead of the next SP elections. The Committee could help to start that process through its pre-budget scrutiny. More important, it could set an example by acknowledging that devolution so far has been a one-way process towards the Scottish Parliament, and proposing the Scottish Parliament should sign the European Charter on Local Self-Government. That would be a major statement that the SP is willing to put some trust in local democracy and devolve powers to the local democratic bodies that are best able to understand and deliver services to its communities and businesses.

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Part One

Introduction

1. Part One sets out our views on three issues;

- Context of Scottish Local Government and setting a ‘Baseline’
- Key Factors for Sustainability
- Conclusions and Proposal.

Context of Scottish Local Government and setting a ‘Baseline’

2. Devolution has changed the governance of Scotland greatly over the last 25 years. Yet the last independent, comprehensive review of Local Government remains the Wheatley Commission Report of 1969. That led to the 1975 structures when Regional, District and Island Councils replaced the cocktail of Cities, Counties, Large Burghs, Small Burghs and Districts that had previously been responsible for the delivery of local public services.

3. The debates on the 1975 reform tended to focus on boundary issues. However, the substantive work and recommendations about the role, responsibilities, accountability and financing of councils were in some ways more relevant. Reform was based on a broad consensus that major change was needed and the Wheatley principles valid.

4. Wheatley did not consider local government finance. That was considered by the Layfield Commission (1976). The key question posed by Layfield was the choice between local government and local administration. To date, no Government has been willing to address this question. Layfield echoed key points made in Wheatley about the importance of ‘government’ at a local level. Both argued that local government should be responsible for ‘place shaping’ and this required a less centralist form of central government control. In the early years of the 1975 reorganisation this happened with the Scottish Office taking a less interventionist approach. Regional and District Councils took control of local decisions and had more financial independence with a greater responsibility for setting and raising income.

5. The 1996 reform of Scottish local government was not based on consensus. It was driven by politics arising from the Community Charge (Poll Tax) and a desire by the UK government to eradicate the powerful Regional Councils, as they had done to the Greater London Council and Metropolitan Councils in England. As in 1974-75 most of the political debate focussed on boundaries and the number of unitary councils. Thus, almost unnoticed, powers, functions and responsibilities were transferred from councils to unelected agencies. Functions such as Police, Fire, Water, Sewerage, Children’s

Panel, Assessors, Regional Chemist and Careers were vested in Joint Boards or various government agencies. The irony is that it effectively re-created a more complex 2-tier structure that the reform was claiming to abolish. It gave greater powers to the central government through its agencies. It was widely perceived as an act of political malice and created administrative chaos. Part of legacy is an aversion to further major structural reform and addressing the 'wicked issue' of Council Tax (meaning everyone knows it's a problem but no one knows what to do).

6. The Scottish Parliament (SP) inherited this system in 1999. The focus of devolution was the transfer of powers and responsibilities from Westminster. The McIntosh Report (1999) focussed on how the relationship between the new SP and councils should work. The assumption and intent were that subsidiarity was a key principle whereby the SP would gain devolved powers from Westminster and that some Scottish Office powers would be devolved to LG. 25 years on, history shows that assumption has been abandoned by successive SGs. The intent of subsidiarity, to devolve services to the most local level, has been ignored as evidenced by the steady erosion of powers, functions, and autonomy of councils.

7. We see 1975 as the logical 'Baseline' (or reference point) against which to judge the state of Scottish LG for several reasons;

- It was based on the Wheatley Commission, an exemplar of evidence-based policy making and worth revisiting for its approach and basic principles.

- The powers, functions and responsibilities of councils were largely those that had emerged over centuries and represented 'the will of the people' to the extent that is possible to gauge.

- It recognised the diversity of Scotland

- It gave councils a significant degree of autonomy, including around finance, although not providing a definitive answer to Layfield's key question.

Annex 1 summarises key points from the Wheatley Report.

8. Our publications (and others) reveal a steady trend of decline in powers and functions of Scottish LG since 1975. FE Colleges were transferred in 1993 but the largest transfers of functions were in 1996 as noted in Para 5. These were allocated to a mixture of Joint Boards and quangos whose boundaries often bore no relationship to Council boundaries and made corporate working and collaboration very difficult. This greatly increased the numbers and layers of bodies in Scotland's overcrowded public sector landscape as highlighted in the 2007 Report 'Choices for a Purpose' – The Howat Report (<https://www.gov.scot/Publications/2007/05/23114346/0>).

9. There has also been a steady trend towards greater control over council finances and performance as Scottish Ministers realised many of their key policies had to be

delivered through councils. A range of measures has been tried to encourage or enforce councils to comply with Ministerial wishes through:

- the LG finance settlement to direct council budgets (ring-fencing) and freezing council tax.
- SG Initiatives were entrenched in councils who were expected to continue new services with no additional resources
- additional duties and responsibilities mostly without adequate resources
- National standards/targets/performance indicators that were applied universally despite not being equally relevant in the diverse range of communities in Scotland.

10. The major outcome of these changes has been 'creeping centralisation', a blurring of responsibilities, and a significant decline in the LG share of the Scottish Budget (now around 28% from about 40% in 1975). Moreover, due to the freezing of council tax, almost every Scottish council is now at least 80% dependent on RSG for revenue. That severely limits council autonomy and shifts the tax burden from local to central government, although councils remain responsible for collecting business rates, and water rates for the Scottish Government and its agencies. There is a widely held and growing perception that the balance of powers, responsibilities, finance and authority is overly centralised to the detriment of the good governance in Scotland.

Key Factors for Sustainability

11. We note the committee's primary aim is to consider the 'sustainability of LG finances' without defining the term. We encourage the committee to consider the meaning of 'sustainable' in the context of their review and offer three factors to consider.

12. First and most obvious is financial sustainability. In a commercial or business context there is a clear indicator of sustainability through the accounts; namely, whether the organisation can demonstrate that it will generate sufficient revenues to meet its costs and liabilities on a 'True and Fair' view. But councils are statutory bodies, albeit with some commercial activities. Their existence is set in statute, as are their powers, duties, functions and responsibilities. And, as evidenced in the first section, their abilities to raise funds whether for revenue or capital purposes have been severely curtailed over nearly half a century. Put simply, they are no longer able to respond to local priorities, provide local leadership or support their local communities and businesses in a manner that should be the fundamental purpose of local democracies.

13. A commercial organisation that cannot demonstrate financial sustainability falls into bankruptcy. Its liabilities are distributed amongst its creditors, who may face substantial losses on any investments or loans, and the organisation ceases. A council that cannot demonstrate financial sustainability can only turn to central government for the support needed to continue its statutory duties and the services it delivers. There will, of course,

be political and financial consequences – most likely a team of Commissioners will take over the running of the council and develop a rescue plan. But the ‘failure’ of a council is unlikely to see the total demise of the organisation. In short, financial difficulties of local government lead to immediate problems for central government, but the longer-term implications and consequences will take time to work through the governance systems. Councils are living on the edge and the financial collapse of local government will lead to immediate problems for central government. It is not evident that the Scottish Parliament has either the knowledge or operational capability to deliver the functions of local government. Nor, like the vast majority of European countries has it signed the European Charter on Local Self-Government.

16. The second factor is ‘localism’. Wheatley recognised that ‘one size does not fit all’ and that has been repeatedly evidenced down the years. Yet the experience suggests that little heed has been paid to it as more and more power, functions and services have been centralised. Scotland is surprisingly diverse in many ways for a relatively small country. The view of what should be considered as ‘local’ varies greatly as do the circumstances in which public services are delivered. That has implications for the ways any public service can best be delivered in any given area in terms of standards and costs.

15. The transfer of powers and responsibilities to national bodies evidenced above, increases the burdens on Scottish councils by:

- imposing standards at a national level
- increasing bureaucracy
- constraining the focus on local priorities
- hindering joint working and partnerships
- allowing competing priorities to delay or prevent actions
- misallocating resources

We recognise that the many statutory, single-purpose agencies will rightly claim that they are carrying out their duties as specified in their founding legislation. But there is no effective overall co-ordinating mechanism to ensure that all public bodies align their priorities and resources to best suit the needs of each ‘locality’. Community Planning was intended to address this issue but government agencies were often reluctant to commit to local priorities and this was exacerbated by austerity. The extension of the duty of Best Value to all public service delivery agencies might have improved the position but Best Value was confined to local councils who have borne the brunt of public expenditure cuts.

16. The key point about localism in the context of the committee’s review, is to acknowledge that each council is dealing with a range of other public service bodies with different views on what is ‘local’ and whose priorities (and boundaries) may not align with those of the Council. This has restricted the ability of councils, as the only democratically accountable organisation, from being responsive to local community and

business priorities. This is further influenced by external agencies using powers to require councils to take actions or achieve specific standards or targets which may be contrary to local priorities. In short, determining what is 'sustainable' for any council may be restricted by external agencies.

17. The third factor is democracy. We, and others, have pointed to the decline in turnout at recent elections as a symptom of weakening public trust in democratic institutions. This had fallen to 47% for the Scottish Parliament in the latest Scottish Social Attitudes Survey, the lowest level since the inception of the Scottish Parliament. The outcome of the recent UK General Election reinforces the growing evidence of decline that coincides with a loss of trust in public services that are not joined up or able to respond to unmet needs. LG finance in particular has been subject to continuous reductions and a consequent loss of service standards. This is as much an issue for the Scottish Government as it is for councils. Another worrying trend is the growing gap in turnout between different levels of Government. When set against the context of Scottish LG set out above, we suggest that financial problems are both a symptom and a cause of systemic strain on Scotland's governance.

18. A strong democracy requires clear lines of accountability, especially between public bodies and the many groups that comprise civic society. In Scotland, the links to two key groups has been eroded over the last 30 years. Council Tax is now largely determined by central government, thus leaving the general electorate confused about who is responsible for what. Scotland also lost the accountability and connections between councils and local businesses when the rating system was abolished and all business rates were determined at the Scottish level. This had the effect of eroding the relationship between councils and businesses that had been an important foundation for innovative thinking and local partnerships in seizing local opportunities and tackling constraints. These were a key feature when Scotland led the world in the introduction of public services from Water and Sewage, Public Health, Public Transport and utility provision from gas works to electric power stations. By centralising council tax and business rates, the Scottish Government has effectively cut off the partnerships which had been at the core of municipal entrepreneurship since the Scottish Enlightenment.

19. There are many other factors at work in terms of growing apathy about democracy including some listed in our responses to the questions – such as social media and 'post-truth' society. We see the greatest challenge to engaging public interest and trust as clarifying the roles and responsibilities of our democratic institutions – from Parliament to councils and other agencies. The 2022 Scottish Household Survey found that there was more distrust in the Scottish Government (38%) than local government (32%). Neither are anywhere near satisfactory. The electorate has little confidence of who is responsible for what and how all public services are delivered, financed and held to account.

Conclusions and Proposal

20. The sustainability of LG finances in Scotland is under severe strain. That should be seen as a symptom of inappropriate governance arrangements. The current system may not be 'broken', but it is certainly in need of serious remedial work if not a complete overhaul. We would also suggest that the problems are systemic and not limited to local government. A major part of the problem is what our late colleague Douglas Sinclair (when CEO of Cosla) termed the 'spaghetti of boundaries' of public service delivery agencies that have largely been imposed by the Scottish Parliament in developing its minestrone of agencies. His term was used by John Swinney in 2007 when, as Cabinet Secretary for Finance, he published the Howat Report and said; "The report highlights that Scotland has a crowded public sector landscape. This is causing duplication and lack of focus. In recent years, an organisational spaghetti of partnerships and networks has grown, alongside a hugely complex system of performance and monitoring." He promised a simpler, smaller government that would 'declutter this landscape'. Some changes that followed, eg centralising Police and Fire & Rescue services reduced the number of bodies but also eliminated a level of local democracy. Most other changes added new bodies and further extended the 'organisational spaghetti'. The simple fact is that all changes post Howat have centralised power, functions and resources. We are still waiting for evidence of 'declutter'.

21. To address these thorny issues requires a 'root and branch' review of Scotland's governance arrangements based on a broad consensus of what is required. We do not advocate a re-run of Wheatley. That would not suit current circumstances nor attitudes. Our argument is that the basic approach used by Wheatley is worth reviewing as a starting point for a 'national debate' about delivering and accounting for public services at 'local' level. We should seek to establish a consensus in Scottish civic society that the current systems for delivering and accounting for public services should be reviewed against an updated consensus of principles.

22. Any objective review of Scottish Local Government over the last half century could only lead to the conclusion that there is a need to revisit and reset the way public services in Scotland are organised, delivered and financed. It is critical that finance is part of any review. The evidence of the Wheatley/Layfield split is clear that separate reviews lead to confused outcomes. We have proposed the creation of a Scottish Civic Convention to take forward the public conversation necessary to conduct such a review. It could be based on the model of the Constitutional Convention.

23. We recognise there are many options that might achieve the consensus needed to find solutions. The committee may wish to suggest or endorse others. Our main point is that the central aim should be to develop proposals to ensure decisions on the delivery of our public services are taken at the lowest local level consistent with democratic and financial accountability.

24. 2024 has been the 25th anniversary of the creation of the Scottish Parliament and 2025 is the 50th anniversary of the Wheatley reorganisation and the creation of CoSLA. The new UK government is proposing changes to local governance in England to

devolve powers to the English regions, Metropolitan Mayors and Councils. We believe that there is a window of opportunity for Scotland to revisit our governance systems ahead of the next SP elections.

25. The Committee could initiate that process through its pre-budget scrutiny. It could point out that Scotland is currently under achieving in its ambitions because it has failed to harness the knowledge, energy, ideas, and innovations that local partnerships between councils, their communities and businesses can generate. These were at the very core of shaping well-being and progress when councils had greater powers and autonomy. More important, it could set an example by acknowledging that devolution has been a one-way process towards the Scottish Parliament, and proposing the Scottish Parliament should sign the European Charter on Local Self-Government. That would be a major statement that the SP is willing to put some trust in local democracy and devolve powers to the local democratic bodies that are best able to understand and deliver services to its communities and businesses.

26. Perhaps the simplest recommendation the committee could make is;

It is time to sort out the spaghetti.

Annex 1

Key Points of Wheatley Report

1. The first sentence of the Wheatley Report (1) published September 1969 stated;

“Something is seriously wrong with local government in Scotland. It is not that local authorities have broken down, or that services have stopped functioning. The trouble is not so obvious as that. It is rather that the local government system as a whole is not working properly – it is not doing the job that it ought to be doing.”

2. Wheatley stated local government has ‘a two-fold purpose’;

“..it exists to supply public services. These may be national services which have to be administered locally, or they may be services of a purely local character. The distinction is rarely clear cut, and we would prefer to put it that local government exists to provide services locally, on such scale and of such character as the nature of each service requires.

Secondly, it exists to provide local government. This means that services are in a real sense locally controlled. There must be an element of choice exercisable

locally. More than that, it is implicit that local authorities should in some degree provide a means for self-expression of local communities.”

3. Wheatley outlined the essential constitutional features of local government as;

“local as distinct from central

neither sovereign nor legislative

elective in character

has the power to raise taxes

discharges a variety of functions

Wheatley argued the above constitutional basis was ‘***sound and should not be disturbed***’.

4. Wheatley set ‘Basic Objectives’ – on which a reformed local government system should be based.

“..reorganisation should seek to secure for local government the following advantages;

Power. Local government should be enabled to play a more important, responsible and positive part in the running of the country – to bring the reality of government nearer to the people.

Effectiveness. Local government should be equipped to provide services in the most satisfactory manner, particularly from the point of view of the people receiving the services.

Local democracy. Local government should constitute a system in which power is exercised through the elected representatives of the people, and in which those representatives are locally accountable for its exercise.

Local involvement. Local government should bring the people into the process of reaching decisions as much as possible, and enable those decisions to be made intelligible to the people.”

5. Wheatley recognised the significance of their recommendations;

“What we have in mind here is nothing less than a shift in the balance of power and responsibility between central and local government.

If local government is to be stronger, its working relationship with the central Government cannot remain as it is now.

But if Government and Parliament are to entrust more power and responsibility to local government, local government itself must justify that trust.”

6. 55 Years on the above points remain relevant.

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The Sustainability of Scottish Local Government
Part Two – Views on Questions

Introduction

1.1 Most of the questions posed by the Committee require detailed information and/or current experience of local government that we, as an informal network, do not have. Our views are therefore based on our experience and continuing contacts and interaction with former colleagues and others working in the relevant fields. Councils, Cosla, and relevant professional bodies such as SOLACE(Scotland) and CIPFA will provide more detailed information.

Views

Financial sustainability of Scotland’s local authorities

1. What are the main challenges facing local government finance over the next five years?

R1 – We see the policies and attitudes of Central Government as the main challenge. Part One of our submission outlines our views on the growth of control, particularly by the Scottish Government, over council activities and spending. Unless councils are given greater autonomy on revenue raising and spending decisions soon, the trend to local government becoming local administration will continue. The most critical challenge is to reform the way councils are financed. The spectre of the Poll Tax hangs over any attempt even to discuss LG finance. It can only be addressed by a cross party consensus that it needs fixed and soon.

Councils also face the same challenges as other public bodies including;

- Demographic changes – esp an aging population that is living longer but with increasing health issues
- The consequences of 15 years of austerity and high inflation
- The changing habits caused by Covid in terms of life styles
- Regulatory burdens from inspection/regulatory bodies that do not properly recognise the resource implications of their policies/decisions.
- The wind down of PFI/PPP projects
- Public attitudes and expectations in a post-truth society

2. Have councils assessed how much revenue funding they need from the Scottish Government in 2025-26 to deliver their statutory and discretionary services to an adequate standard?

R2. Councils would be in breach of statutory duties and professional standards if they do not carry out proper assessments. The key issue here is the meaning of 'adequate standard' (see above comment re external inspection/ regulatory bodies and public expectations.)

3. Has the Verity House Agreement impacted on the financial sustainability of local government since it was signed last June and if so, how?

R4. The Agreement has not impacted on financial sustainability. The decision of the Scottish Government to freeze council tax most certainly did. That also damaged public trust in Government generally – and probably reinforced some jaundiced views of politicians. We note, in passing, that the Verity House Agreement is, in effect, a rerun of what happened to the McIntosh Report of 1999. Fine words about devolving power, sharing responsibility, and achieving parity of esteem between Central and Local Government promptly followed by central government decisions and policies that achieved the opposite.

4. What would you like to see in the forthcoming fiscal framework to help improve financial sustainability?

R5. Greater autonomy for councils to raise revenues and capital with appropriate accountability. Less central control and recognition that 'one size really does not fit all'. For example, tourist taxes are levied at local level elsewhere.

5. Is there a risk that Scottish local authorities might face similar [financial difficulties to those faced by some English councils](#) such as Nottingham, Croydon, Thurrock and Slough? If so, how can this risk best be mitigated?

R5. Yes. In the short term the only possible mitigation is to increase resources. In the long term the system of financing local services needs to be reviewed as we propose in Part One.

We offer general observations on the next two sets of questions.

First, as noted in R2, care is required in considering community expectations. What the electorate want is one question, what they are willing to pay for through taxes is another.

Second, the relationship between capital spending decisions and debt structure is complex. There can be considerable time lags between deciding to proceed with a capital project and raising debt to fund it. As recent years have shown, financial markets are very volatile. The conditions at the time of the spending decision are unlikely to be same when it is time to raise the debt.

Third, all councils have been developing their public consultation and communications procedures for many years. The introduction of Best Value followed by years of austerity and cuts increased the importance of public engagement. Each council will have processes suited to its circumstances. It is a paradox of the 21st century that all the efforts to improve public engagement have coincided with a decline in public trust in Government generally and politicians in particular. Part of the explanation is the emergence of social media leading to the dystopian concept of a 'Post Truth Society'. Another part has been the unwillingness of politicians to address the 'wicked issues' such as reform of local government finance. There can be no easy solutions or 'silver bullets' to deal with this situation that has taken years to develop. That is why we argue for a wide- ranging public debate/consultation/conversation about how our public services should be organised and delivered. Without public engagement on the basic principles, we can never gain sufficient public confidence and trust for any proposed solutions.

Capital funding

6. Do councils have enough capital funding to provide and maintain the infrastructure communities expect?
7. What level of capital grants do local authorities need in 2025-26 to ensure their capital priorities and pre-existing commitments are met?
8. How have local authority debt and reserves levels changed over the past ten years?

9. Why are councils borrowing more now and how will this impact resource budgets in future years?
10. Why have reserve levels changed over recent years?
11. What criteria and definitions are used to determine whether reserves are “committed” or “uncommitted”?

Impacts of capital spending decisions on communities

12. In a time of restricted capital resources, how do councils prioritise their capital spending?
13. What impacts have recent capital spending decisions had on various service users and communities?
14. How do councils involve service users in their capital spending decisions?
15. How do councils communicate the likely impacts of capital spending decisions to their communities?

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The Sustainability of Scottish Local Government Finances

Part Three – Who We Are and What We Do

1. The Mercat Group is an informal network of former Chief Executives of Scottish Councils with over 220 years of public service including 70 years as Chief Executives.
2. We started meeting in Edinburgh in premises at the city’s Mercat Cross in 2019. As the Mercat Cross is the traditional place for public announcements, learning news and hearing gossip, we thought it appropriate to take the name for our group.
3. We are non-political and offer considered experience and evidence-based views to stimulate debate and promote the enhancement of local democracy through;

Recording Lived experiences; Outlining Case Studies; Speaking Truth to Power

The Mercat Group offers its experience, views and ideas through;

Publications - Occasional Papers, Essays and Articles

Each paper is authored by one or more members and moderated by the others to ensure it presents the agreed views of the Group. Our current membership is;

Bill Howat (Comhairle Nan Eilean Siar / Western Isles)

Phil Jones (Dumfries and Galloway)

John Mundell (Inverclyde, Orkney, currently interim CE Moray)

George Thorley (South Ayrshire)

Gavin Whitefield (North Lanarkshire)

Keith Yates (Stirling)