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Valuation of land for affordable housing Scotland

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RICS guidance note

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RICS guidance notes

This is a guidance note. Where recommendations are made for specific professional tasks, these are intended to represent 'best practice', i.e. recommendations which in the opinion of RICS meet a high standard of professional competence.

Although members are not required to follow the recommendations contained in the note, they should take into account the following points.

When an allegation of professional negligence is made against a surveyor, a court or tribunal may take account of the contents of any relevant guidance notes published by RICS in deciding whether or not the member had acted with reasonable competence.

In the opinion of RICS, a member conforming to the practices recommended in this note should have at least a partial defence to an allegation of negligence if they have followed those practices. However, members have the responsibility of deciding when it is inappropriate to follow the guidance.

It is for each surveyor to decide on the appropriate procedure to follow in any professional task. However, where members do not comply with the practice recommended in this note, they should do so only for a good reason. In the event of a legal dispute, a court or tribunal may require them to explain why they decided not to adopt the recommended practice. Also, if members have not followed this guidance, and their actions are questioned in an RICS disciplinary case, they will be asked to explain the actions they did take and this may be taken into account by the Panel.

In addition, guidance notes are relevant to professional competence in that each member should be up to date and should have knowledge of guidance notes within a reasonable time of their coming into effect.

It is the member's responsibility to be aware of changes in case law and legislation since the date of publication.

Document status defined

RICS produces a range of standards products. These have been defined in the table below. This document is a guidance note.

Type of document	Definition	Status
Standard		
International standard	An international high level principle based standard developed in collaboration with other relevant bodies	Mandatory
Practice statement		
RICS practice statement	Document that provides members with mandatory requirements under Rule 4 of the Rules of Conduct for members	Mandatory
Guidance		
RICS code of practice	Document approved by RICS, and endorsed by another professional body/stakeholder that provides users with recommendations for accepted good practice as followed by conscientious practitioners	Mandatory or recommended good practice (will be confirmed in the document itself)
RICS guidance note (GN)	Document that provides users with recommendations for accepted good practice as followed by competent and conscientious practitioners	Recommended good practice
RICS information paper (IP)	Practice based information that provides users with the latest information and/or research	Information and/or explanatory commentary

1 Introduction

1.1 In Scotland, a valuation of land for affordable housing can be required for several reasons, including: advice for loan security, acquisition, sale, evaluation of options, planning purposes, compulsory purchase, taxation and development appraisal for grant purposes.

1.2 Valuation of land for affordable housing has methodological aspects in common with a conventional appraisal of development, whether on a comparable or residual basis and so this guidance note should be read alongside VIP 12 – *Valuation of development land*, 1st edition.

1.3 This guidance note aims to inform the valuer's approach to the valuation of land for sites:

- on which there is a requirement to provide affordable housing, either through an Affordable Housing Policy (AHP) or Section 75 Planning Agreement; or
- where the provider of affordable housing is seeking grant finance from the Scottish government.

1.4 This approach is therefore primarily applicable where matters (such as the number, size and tenure of the affordable housing units) and the extent of the grant funding available are known, or can be reasonably assumed. This will become clearer in the period shortly before development. Where such matters are undecided, valuers should use the approach in this guidance note with caution.

1.5 A development scheme may range from one involving 100 per cent affordable housing (rent and ownership), to one where social housing is an element of a larger mixed tenure residential or mixed use development. This guidance note gives advice only on the approach to the valuation of the affordable housing element of any development scheme (the other elements being valued as discussed in VIP 12) on a cleared, or greenfield site, or where the site is to be redeveloped by removing all, or almost all, of the existing buildings, and constructing new buildings.

1.6 This guidance note does not apply to redevelopment based on a refurbishment of existing buildings with limited demolition.

1.7 In VIP 12, there are two approaches to the valuation of development land for affordable housing:

- comparison with the sale price of land for comparable development; or
- assessment of the value of the completed scheme and deduction of the costs of development (including developer's profit) to arrive at the underlying land value, called the residual method.

1.8 In practice, a valuation of land for affordable housing in Scotland will rely on the latter technique and reflect available public subsidy levels if appropriate. The usefulness of the comparison method of valuation of land for affordable housing is limited as a consequence of the amount and complexity of legislation, and the planning restrictions associated with affordable housing. This means that the form and scale (and therefore value) of permitted developments can vary widely from site to site, even within the same local authority. As a result the comparable method may only be useful as a 'reality check' on the valuation, and even then the valuer should be aware of the impact that the availability of grant funding can have on the value of land for affordable housing.

1.9 The comparison method should also be used to establish the unrestricted market value. This is important in low value areas where the unrestricted market value may be less than the value with public subsidy.

1.10 This guidance note refers to practice in Scotland. Other parts of the UK have their own regulatory frameworks, which provide different assumptions within the general residual valuation methodology.

1.11 This guidance note has been divided into the following sections:

- Establishing the facts
- Assessing development potential
- Valuing by the comparison method
- Valuing by the residual method
- Establishing available capital
- Establishing development costs
- Assessing the land value
- Reporting the valuation; and
- Glossary of terms.

2 Establishing the facts

2.1 The valuer should have an awareness of the characteristics of the existing site and an adequate knowledge of each of the development components to establish the type and amount of affordable housing (see section 2 of VIP 12 for a more detailed discussion on establishing the facts).

What is affordable housing?

2.2 The key starting point is an understanding and appreciation of what affordable housing is.

2.3 Scottish Planning Policy (SPP) broadly defines affordable housing as:

'Housing of a reasonable quality that is affordable to people on modest incomes...' Affordable housing may be in the form of social rented accommodation, mid-market rented accommodation, shared ownership, shared equity, discounted low cost housing for sale including plots for self build, and low-cost housing without subsidy.

Planning Advice Note 2/2010 identifies that a range of tenure types can contribute to affordable housing.

2.4 Homes delivered without subsidy may be considered to fulfil part of the overall affordable housing requirement where it can be clearly demonstrated that they will meet the needs of, and are affordable to, groups of households identified through the Housing Need and Demand Assessment (HNDA). In such cases, standard land valuation methodology can be used.

Social rented

Housing provided at an affordable rent and usually managed locally by a Registered Social Landlord (RSL) (such as a housing association or housing co-operative), local authority or other housing body regulated by the Scottish Housing Regulator.

Private rented

It is possible for private rented accommodation to count towards affordable housing, but for such housing to count, the appropriate rent should be informed by the HNDA and agreed by the local authority or be in line with Scottish government requirements.

Subsidised low cost housing for sale

Subsidised low cost sale – a subsidised dwelling sold at an affordable level (for such housing to count as affordable housing, the appropriate sale price should be informed by the HNDA and agreed by the local authority). Discounted serviced plots for self build can contribute. A legal agreement can be used to ensure that subsequent buyers are also eligible buyers. In rural areas this may be achieved through a rural housing burden (under the *Title Conditions (Scotland) Act* 2003), although providers should consider whether this is appropriate, in accordance with the chief planner's letter of 8 November 2011 on occupancy restrictions.

Shared ownership – the owner purchases part of the dwelling and rents the remainder usually from an RSL. The owner can buy tranches of 25, 50 or 75 per cent of the property.

Shared equity, under New Supply Shared Equity (NSSE) – the owner pays for the majority share in the property, normally between 60 and 80 per cent, with the Scottish government holding the remaining share under a shared equity agreement. Unlike shared ownership, the owner pays no rent for the remaining share.

The owner may increase the share, up to 100 per cent, although in some areas – usually areas where there is a shortage of affordable housing – the Scottish government may keep a 'golden share' of 20 per cent.

The Open Market Shared Equity Pilot (OMSEP) is administered by five RSLs on behalf of the

Scottish government. It allows purchasers to acquire a property on the open market rather than through an RSL's new build scheme. The scheme operates on the same principles as NSSE and does not require a land valuation.

Shared equity, under NSSE with Developers – the owner purchases part of the dwelling, perhaps 60 per cent, with the remaining stake held equally by a developer and the Scottish government. The owner has full title with the Scottish government and the developer having standard securities in respect of their equity share. This is a ten year shared equity scheme, and within this period the buyer is expected to have sold the home or have increased the share up to a 100 per cent stake.

Unsubsidised low cost housing for sale

Entry level housing for sale – an unsubsidised dwelling sold at an affordable level, which is likely to be aimed at first-time buyers (again, for such housing to count as affordable housing, the appropriate sale price should be informed by the HNDA and agreed by the local authority). Conditions may be attached to the missives in order to maintain the houses as affordable units to subsequent purchasers.

Some developers also have their own form of shared equity, outwith the NSSE with Developers scheme, which may not qualify as affordable housing in terms of a local authority's affordable housing policies.

Mid-market rented (MMR)

Rented accommodation available at lower rents than market rents (i.e. at levels between full market rent and normal social rents) – sometimes called intermediate rent (for such housing to count as affordable housing, the appropriate rent should be informed by the HNDA and agreed by the local authority). MMR rental levels are related to the Local Housing Allowance, and the affordable housing provider can advise on the appropriate rent.

3 Assessing development potential

3.1 Much of section 3 of VIP 12 applies to this guidance note because the methodology for a conventional residual appraisal of land is similar to the valuation of land for affordable housing. However, there are important differences.

3.2 The key differences are the importance of regulation in the affordable housing sector and the impact of housing and spatial planning policies, both of which affect revenues and costs. While conventional residual appraisals are also affected by policies, the constraints on costs and revenue for affordable housing have a greater proportional impact upon the end site value.

3.3 When undertaking a valuation of land for affordable housing, the impact of national and local housing and spatial planning policies has to be considered.

3.4 The HNDA provides the evidence base for defining housing supply targets, including the type of tenure required in Local Housing Strategies (LHSs) and the allocation of land for housing in development plans.

3.5 In a private residential appraisal, the scheme makeup will be based upon permitted massing, densities, saleability and a unit mix that will generate the optimum value for a developer. When assessing development potential for affordable housing land, it will be necessary to assess not only the aforementioned issues, but also the type of housing, i.e. dwelling size, type, price and tenure, required to comply with local and national policy on affordable housing and local housing need and demand. Scottish Planning Policy provides for such constraints to be identified as development plan wide, with overall tenure mix targets and with location or site specific requirements. The soundness of these requirements, and thus the extent to which they may have an impact on value, will depend on the quality and currency of the supporting evidence base.

3.6 Additionally, affordable housing schemes may not necessarily incur the same planning obligations (such as parking requirements) as a private led residential scheme, and consideration should therefore be given to this when assessing a local authority's relevant planning policies.

3.7 A residual valuation can be undertaken to appraise either:

- the value of land for a 100 per cent affordable housing scheme; or
- to assess the value of a Section 75 package of affordable housing units provided as a planning obligation as part of a wider development.

3.8 This guidance note focuses on the valuation of land for the affordable housing element of a scheme, but it will note (where appropriate) where it differs for a Section 75 package of units.

4 Valuing by the comparison method

4.1 The valuer will need full details of local comparables including terms of sale, planning requirements and the numbers, types and tenure of affordable housing which will be constructed on the comparables, as well as details of the funding/income assumptions adopted (see also paragraph 8.1).

5 Valuing by the residual method

5.1 The methodology detailed in VIP 12 is generally applicable, but rather than assessing the Gross Development Value (GDV) of the scheme, the capital available should be assessed along with the development costs in a residual appraisal for affordable housing land.

5.2 Two main components are required to value land for affordable housing:

- assessing the monies available for the scheme; and
- deducting any costs associated with constructing the scheme.

5.3 The type of social housing to be delivered on the site is what impacts on the site value. The tenure will meet needs identified by the HNDA and LHS, the requirements of which will have been incorporated into the local authority's Strategic Housing Investment Plan (SHIP) and through into the three year Strategic Local Programme (SLP). The residual valuation should reflect the nature of the tenure and the appropriate level of public subsidy. Affordable housing may be traditional social rented housing, but increasingly it may involve Mid-Market Rented (MMR) housing and subsidised low cost housing for sale or shared equity – normally in accordance with the NSSE scheme. Shared ownership also attracts Scottish government subsidy.

6 Establishing capital available

6.1 Prior to the Scottish government's funding changes in 2011, the only two components normally considered in establishing the finance available for land for affordable housing requiring public subsidy were private finance and Housing Association Grant (HAG). With the reduction in public funding, it is necessary for RSLs to look at wider sources of finance, and the valuer, in discussion with the RSL, also needs to consider these. The principal sources of funding are:

(a) **Private finance**: This is the theoretical borrowings available to an RSL arising from the capitalised rental surplus and is established by calculating:

- gross annual rental income after allowing for voids; and
- gross annual costs, comprising management and maintenance costs along with an allowance for a major repairs sinking fund.

The rental surplus – gross annual rental income, less gross annual costs – is then available to service borrowings. Previously, the Scottish government published a multiplying factor which was used for this calculation, but this has been discontinued and valuers should consult the RSL involved to arrive at the sum which can be borrowed for the scheme.

Local authorities may use prudential borrowing powers, borrowing from the Public Works Loan Board, if developing themselves. Valuers should discuss this with the local authority if carrying out a valuation for them.

(b) **AHSP Subsidy:** For the period from 2012 to 2015, local authorities work with RSLs to produce the SHIP. The Scottish government provide each local authority with their three year Resource Planning Assumptions (RPAs), which include funding proposals, and are based on the RPA each local authority will produce a Strategic Local Programme (SLP) of affordable and social housing projects which reflect their LHS and SHIP. SLPs will provide details of delivery partners, project locations, number of units, proposed tenures, house types, greener standards, site start and completion dates and subsidy requirements.

There is a range of benchmarks, which are found on the Scottish government website, dependent on whether the units are:

- RSL social rent, or RSL intermediate rent, or council social rent
- 'island communities and rural Argyll', 'other rural', or 'city and urban'
- 'greener' developments, or 'other'.

Developments that meet the benchmark requirements are fast tracked. Those in excess of the benchmark subsidy will require a detailed value for money appraisal, and the Scottish government will retain flexibility to consider a higher grant subsidy on a project by project basis.

Shared equity and shared ownership are considered on a case-by-case basis.

(c) Some RSLs will use tenures such as MMR or shared equity in order to reduce the average level of subsidy per unit within a mixed development, to below the benchmark requirement. This should be considered with the RSL, but it should be noted that if the affordable housing is being provided as part of a local authority's affordable housing policy, then that tenure mix should be in accordance with the council's HNDA and LHS.

(d) Some local authorities have ring-fenced funding available (from, for example, council tax from second homes, commuted sums, etc.) and RSLs may be able to access this.

(e) Funding may be available from JESSICA (Joint European Support for Sustainable Investment in City Areas) and SPRUCE

(Scottish Partnership for Regeneration in Urban Centres), not for the housing but for site servicing or decontamination, if the site is in an area covered by this funding.

(f) Some RSLs also have internal reserves available which can be used for developments.

(g) In some developments, non-housing elements such as retail may be incorporated into the scheme to provide an element of cross subsidisation.

7 Establishing the development costs

7.1 Much of the development costs section of VIP 12 (paras 6.6 – 6.33) apply to this guidance note, but further explanation is needed on the treatment of the following items when undertaking a valuation of land for affordable housing:

- build costs
- on-costs/professional fees
- finance
- tax; and
- developer's profit.

Build costs

7.2 Construction costs cover the costs involved in building the residential units and other associated site works or infrastructure costs. These costs may include materials and labour, as well as any remediation or other infrastructure costs.

7.3 Affordable housing units must comply with certain standards to secure AHSP funding. Primarily the Scottish government requires compliance with the design guide *Housing for varying needs - part 1* (basic) features.

7.4 These standards are currently more rigorous (and therefore often more expensive) than the general Building Regulations with which private sector units have to comply. In determining relevant build costs, surveyors' past experience of working on comparable affordable housing schemes is required.

7.5 Any site-specific factors, such as the presence of contamination (and the associated cost of remediation), the location and design of the scheme (whether predominantly houses or flats, high rise or low rise) that may impact upon build costs should also be considered.

7.6 To ensure build costs properly reflect realistic analysis, but are not overstated (hence artificially reducing the land value) use can be made of the Scottish government's New Indicative Cost (NIC) system.

On-costs/professional fees

7.7 These are additional costs associated with the construction of affordable housing. On-costs differ whether the appraisal is for a 100 per cent affordable housing scheme or a Section 75 package of units.

7.8 The reason for the difference is that a number of costs (for example; architects' fees, planning supervisor fees, engineers, etc.) will not be incurred by the RSL if they are purchasing the units as part of a S75 obligation. In this scenario, the RSL is effectively purchasing a 'turn-key' deal of completed units from a developer, so many of the costs will be borne by the developer as part of the construction process (such as architect and planning fees).

Finance

7.9 Another important cost in a residual land valuation is the cost of finance. Firstly, the long-term cost to the RSL of financing the private finance needs to be considered, but this is already accounted for under 6.1 (a).

7.10 Secondly, the short-term cost of financing the net costs during the development period needs to be considered. This 'capitalised interest' is easily established using a simple cash flow model.

Tax

7.11 RSLs are generally treated differently from a private developer for tax relief and recoverability of VAT on fees. So when running an appraisal the impact of an RSL's tax status on the development costs should be carefully considered. This should be discussed with the RSL to determine its tax status. The tax position with regard to RSL subsidiaries is of note, as these may not be charities and, if not, will be subject to Stamp Duty, from which charities are exempt.

Developer’s profit

7.12 When appraising land for a 100 per cent affordable housing scheme where an RSL is acquiring the land directly assume that as the RSL is acting as the developer it will not seek to make a profit.

7.13 On occasions, the developer will provide a Section 75 package of affordable housing units, where completed units are being provided in lieu of land. In such cases, where the developer is constructing the affordable housing, the build cost will include a contractor’s profit for the construction.

Cashflow of offer

7.14 When appraising a Section 75 package of affordable housing units RSLs may make payments upfront and/or during construction and a valuer should consider this and its impact on value. However, it should be noted that as grant funding is now payable only on completion, RSLs may be less likely to want to make staged payments.

8 Establishing the land value

8.1 Where a comparative approach is followed the land value is determined at an early stage. However, the valuer should check the result against a simplified residual valuation or consider if any of the factors explicit within a residual valuation (such as specific planning or site characteristics) have not been appropriately reflected in any adjustments made to the comparables. The valuer therefore needs sufficient knowledge of the affordable housing requirement of local comparables to determine whether any such factors have been appropriately reflected or not.

8.2 Although the typical requirement in Scotland is for the developer to provide land on which affordable housing units will be built, it is occasionally agreed that the developer will, instead, provide a number of completed affordable housing units. If the valuation is of a Section 75 package of affordable housing units, then the overall residual value of the units should be calculated in line with the methodology detailed in this guidance note. This residual value should then be incorporated into the overall scheme appraisal and treated as the GDV (or revenue) that a private developer could expect to receive from an RSL for the affordable element of a scheme.

8.3 Where a residual approach has been followed, the valuer draws together the various elements and having established the completed value, by deduction of the various costs, determines the maximum price that the RSL can pay for the land. It is a matter of judgment as to whether or not this figure is also market value, given the specific circumstances under consideration through this guidance note.

9 Reporting the valuation

9.1 The precise nature of the report depends upon the instructions given and its purpose, but regard should be had for the requirements of VS 6.1 (a) to (t), and in particular:

- the basis of valuation must be clearly stated. Where a basis is adopted that is not recognised by the Standards, the basis must be clearly defined and the report must explain why use of a recognised basis is considered inappropriate (VS 3.1). Where the basis of value is not a market-based figure, and the valuation is materially different from market value, a statement to that effect must be made (VS 6.3)
- all the assumptions, special assumptions, reservations, special instructions or departures made must be stated (VS 6.1(k)), and
- the statement requiring comment on the valuation approach and reasoning is particularly important in these valuations (VS 6.1(q)).

9.2 It may be appropriate to present an appraisal based on provable values alongside a sensitivity analysis to show the effect on the land value of differing assumptions as to factors such as future market values, availability of HAG and different levels of an RSL's private finance.

The aim is to help the client assess the sensitivity of the land value by providing different potential scenarios of shifts in both market practice (amount of subsidy) and policy changes (availability or otherwise of AHSP funding). As with all other valuation exercises valuers must be transparent in their approach, particularly when reporting for loan security purposes, the assumptions used in arriving at the reported figure should be clearly identified.

9.3 Based upon a particular scheme of development, should the land have a negative value, even if it is not to be developed, this must be reported in accordance with VS 6.8. In most cases, VS 6.8.3 would apply, and a nil value, rather than a negative value would be appropriate.

9.4 Where the purpose of the valuation is not one where a single figure of valuation is required, it is acceptable to agree with the client that a range of values be reported, particularly where the report includes a sensitivity analysis, with an explanation of the reasons for the range adopted.

Glossary of terms

Affordable Housing Supply Programme (AHSP)

The name given to the Scottish government's programme for the investment in and supply of affordable housing, formerly called the Affordable Housing Investment Programme (AHIP).

Housing for rent

Housing for rent covers affordable housing types that are purely for rent and do not have a sale element.

Housing for sale

Housing for sale covers those affordable housing types where occupiers have the opportunity to purchase a stake in their home.

Housing Needs and Demand Assessment (HNDA)

This is the strategic assessment of housing need and markets in a locality undertaken by the local authority. The HNDA provides the evidence base for defining housing supply targets in local housing strategies and allocating land for housing in development plans. The Scottish government's HNDA guidance sets out the framework that local authorities should follow to develop a good understanding of how local housing markets operate, and promotes an integrated approach to assessments by local authority housing and planning services. The assessment should be undertaken at a functional housing market area level and consider the operation of the housing system as a whole, covering all tenures. The *Housing (Scotland) Act* 2001 requires local authorities to prepare a local housing strategy supported by an assessment of housing need and demand.

Housing Supply Division (HSD)

HSD is part of the Scottish Government's Directorate of Housing, Regeneration, the Commonwealth Games and Sport, and works under the oversight of the director general – governance and communities.

Intermediate housing

Housing at prices and rents above those of social rent, but below market price or rents, meeting local affordability criteria that will enable people to access the housing market. The affordability criteria are set by local authorities and typically relate to the amount a person can afford to spend on housing costs, as a percentage of their gross income. Intermediate tenure can include a number of products that have an element of equity sale, or are purely for rent.

Intermediate/mid-market rent

An intermediate tenure product where an occupier pays rent to the RSL (which retains full ownership of the unit) above that of social rent and more closely related to the market rental value of the unit. How much a tenant should pay is related to specific affordability criteria within a local authority.

JESSICA/SPRUCE

Joint European Support for City Areas is an initiative of the EU, with the assistance of the European Regional Development Fund, to support sustainable urban development and regeneration, by providing equity, loans or guarantees. In Scotland, SPRUCE – Scottish Partnership for Regeneration in Urban Centres, is the mechanism through which JESSICA funding is delivered.

Letters from the chief planner

One of the ways in which the Scottish government communicates planning advice on specific issues, which can be found on the Scottish government website.

Local Housing Strategy (LHS)

Local housing strategies are central to the new housing planning framework which local authorities prepare and submit to Scottish ministers. This is usually done every five years and sets out how the local authorities and their partners intend to strategically meet housing need and demand across all tenures in their communities.

Planning advice

This is provided by the Scottish government on different subjects and in different forms, including: Planning Advice Notes (PAN), guides, letters from the chief planner, design guidance, specific advice documents/sheets, which are available on the Scottish government website.

Planning Advice Notes (PAN)

These PANS are a series of booklets giving advice on planning matters, and are one of the forms in which the government offers planning advice.

RSLs

Social landlords registered with the Scottish government's Housing Supply Division (HSD).

Scottish Planning Policy (SPP)

The SPP sets out the Scottish government's view of the purpose of planning, the core principles for the operation of the system and the objectives for key parts of the system, statutory guidance on sustainable development and planning under section 3E of the *Planning, etc. (Scotland) Act* 2006, concise subject planning policies, including the implications for development planning and development management, and the Scottish government's expectations of the intended outcomes of the planning system.

Shared equity

Where an occupier purchases an initial percentage (or tranche) of equity in their home does not pay rent on the equity they do not own.

Social rent

This is rented housing that is owned and managed by local authorities and RSLs. The rents are regulated in order to keep them affordable to residents within a local authority and differ according to the unit size, market value of the unit and relative county earnings.

Stair-casing

Stair-casing is the process of purchasing additional shares in a property so that the sharing owner can achieve full ownership. The cost of stair-casing is determined by a valuation of the property at the time the purchase takes place. Once the buyer has purchased 100 per cent of the property, they own it outright.

Strategic Housing Investment Plan (SHIP)

Local Authorities are required by the Scottish government to produce a SHIP, which is a five year strategic vision for housing within its area, setting out investment priorities to achieve the LHS outcomes.

Strategic Local Programme (SLP)

The SLP is a programme put together by a Local Authority, in partnership with local RSLs, of social and affordable housing projects for delivery over the next three years, based on the Resource Planning Assumptions supplied by the Scottish government and the Local Authority's LHS and SHIP.

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