

The No-men of England: The Geordie revolt that defeated the Scotland and Wales Bill in 1977.

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Abstract

The Scotland and Wales Acts 1978 failed on multiple criteria. Although devolution of powers to Scotland and Wales was a principal policy of the Labour governments in office from 1974 to 1979, it was defeated in a guillotine vote in 1977. That defeat was orchestrated by the leaders of Tyne & Wear County Council, angry that a government of their own party was apparently neglecting their region in favour of Scotland. The project was rescued in two separate bills, but a further rebel amendment inserted a minimum assent condition in the required referendums. The people of Wales rejected the devolution they were offered. The people of Scotland accepted it, but by a margin that failed to cross the threshold. The resulting vote of confidence brought down the Labour government in March 1979.

The role of Tyne & Wear County Council in killing the first bill has never been fully acknowledged. The lessons of the story for current devolution policy are explored. If the United Kingdom remains a single country, any policy for tax transfers must be fair to the English as well as to the people of the other three territories.

The No-men of England: Tyne & Wear County Council and the failure of the Scotland and Wales Acts 1978.

Devolution and the 1974-9 Labour governments

The UK Labour government elected on a minority of seats in February 1974 and re-elected with a narrow majority in October 1974 was the first to face an existential challenge from the Scottish National Party (SNP). The SNP won 7 of the (then) 71 seats in Scotland in February and 11 in October. In October it won over 30% of the vote, evenly distributed across Scotland. At that level, an evenly-distributed vote gave it few seats. The Conservative Party, whose vote was more concentrated, won 16 seats on 24% of the vote. But politicians knew that, should the SNP vote rise to 35% or above, the electoral system would flip abruptly from punishing the SNP to rewarding it (as happened in 2015). The new government therefore resurrected the recommendations of the Kilbrandon Commission. This had been appointed in 1969, in response to an earlier SNP surge. It reported in 1973, under the intervening Conservative government, whom Scottish nationalism did not threaten, so that nothing immediately happened. However, in summer 1974, Labour realised the gravity of its position. It switched its policy on Scotland from hard-line unionist to devolutionist. Ironically, it had to impose this change on its own non-devolved Scottish executive¹.

In 1975 Labour issued a White Paper (Cmnd 6348) containing its proposals for Scotland and Wales. Although based on Kilbrandon, it rejected Kilbrandon's proposal to elect the Scottish and Welsh assemblies by proportional representation, and carried over some unexamined assumptions that were to cause considerable trouble. One was that the demand for Scottish devolution was *sui generis*. Kilbrandon's research showed that the demand for devolution was barely higher in Scotland than in the North region of England. Grouping responses, the proportion wanting no change was North 11%; Scotland 6%. The proportion wanting more devolution was North: 73%; Scotland 69%. The proportion wanting to 'let the region take over complete responsibility for running things in the region' was North: 16%; Scotland 23%. The memorandum of dissent by Lord Crowther-Hunt and Alan Peacock drew attention to the embarrassing numbers: 'no case has yet been made out for treating the people of Scotland and Wales much, if any, differently from the people in different regions of England'.²

This might have given pause to the whole project. Instead, the main report ploughed on with unevidenced waffle:

[T]he Scotsman . . . has profound admiration for the English Common Law, which has been the civilising authority in the greater part of North America, the continents of Africa and Australasia and those regions of Asia which were once part of a British Empire. (Cmnd 5460 para 434)

The Kilbrandon majority's paean to Scots' love for the English Common Law was not only almost certainly wrong. It was irrelevant to Scottish politics. In 1973 the SNP had discovered that "It's Scotland's Oil" could serve as an all-purpose economic policy. Whatever the Scots lacked, they could have if only they controlled their own oil revenue. Although discontent with the UK government was no higher in Scotland than in the north of England, the Scots could use an argument that the Geordies could not: "It's our oil". However, Scotland was already receiving more public spending per head than the poor regions of England, even without oil revenues. As it was richer per head than the

North region, this was puzzling. To assign oil revenues to Scotland (small in the 1970s, but large in the mid-1980s) would only have exacerbated the disparity.

Kilbrandon (Table 15.2) found that in 1968-69, if U.K. expenditure on services suitable for devolution was 100, Wales received 119 and Scotland 129, compared to 114 for the Northern region of England and no more than 102 for any other English region. So there was already a public spending bias in favour of Scotland and Wales which could not be explained away by their poverty. Why was expenditure per head in Scotland higher than in the North region of England, which was poorer? Kilbrandon and the 1975 White Paper proposed not to eliminate this bias but to offer Scotland an assembly whose elected members would have a vested interest in protecting Scotland's high public spending. The north of England was offered nothing. The Kilbrandon public spending relativities were confirmed by a Government economic planning body, the North Regional Strategy Team, which was abolished in 1977 shortly after confirming that the Northern region was still poorer than Scotland but got less public spending per head.

Meanwhile officials in HM Treasury had been angered for decades by what they saw as Scottish special pleading. Chancellor Goschen had introduced formula funding in 1888, assigning some tax revenue at a ratio of 80:11:9 to England & Wales, Scotland, and Ireland. Since 1888, Scottish civil servants and politicians had always demanded 11/80 (their 'Goschen proportion') as a floor, not a ceiling, for grant assignment. Treasury resistance had often been overruled by Scottish ministers' appeals to their political colleagues. By 1974, Treasury officials were devising a replacement formula that would gradually curb Scottish 'overspending' until it was proportionate to relative need, when it was intended to substitute a needs assessment. The key document states:

[T]he Scots and Welsh – and for that matter the Northern Irish – were indeed able to 'have it both ways' in the sense of automatically receiving extra according to the traditional formula [i.e., Goschen - IM] whenever English Departments got more and further additions for special problems peculiar to their own countries. The Scots, over a long period of time (and the Northern Irish in the early 1970s), played this game skilfully and effectively; the Welsh much less so. The result was to build up public expenditure per head on Scottish Office (and NIO) programmes to something of the order of 25% more than England; and in Wales to something like 5% more. . . [W]e should at least stop the rot by preventing further increases in the differential.³

Shortly afterwards, Chief Secretary to the Treasury Joel Barnett proposed the formula that now bears his name. It gears increases in non-English spending to the increases in English spending in the previous year. As it operates on the margin, not the over-generous baseline, the effect should have been in the long run to bring each territory to equal spending per head with England. It has reduced transfers in Wales and Northern Ireland to below what a needs assessment might show them to require. In Scotland, it has not, for reasons discussed below.

However, this development was unknown to policy-makers in the North of England. It was not mentioned either in the 1975 White Paper or in a later one containing proposals for the English regions which were regarded by all the metropolitan county councils as very weak. The high politics of the day focused on what became the Scotland and Wales Acts 1978. Originally presented as a single bill, it was hailed as a Government flagship. But John Smith was the only minister to show any enthusiasm for it. Everybody knew that it was introduced not for the better government of the UK, but in order to head off nationalism in Scotland. It did not address finance or representation at all. It preserved the size of the Scottish and Welsh contingents in the Commons, and gave each of them a legislative assembly. What would these assemblies have to do (apart from lobby for more cash

transfers to themselves)? UK departments were very reluctant to cede any powers to the proposed assemblies. They were left in the Bill with a list of enumerated powers, with everything else reserved to Westminster. When the Scotland Act 1978 was finally enacted, constitutional lawyers thought that it would be quite unworkable.⁴ Departments unwilling to transfer powers to Scotland and Wales were even less willing to transfer them to the regions of England.

After a government defeat in a guillotine motion in February 1977, the bill was reintroduced as two separate bills, in the hope that if the Wales Bill died in Parliament the Scotland Bill might yet pass. There were two more rounds of amendments. In one, the provisions in each Act were not to come into force unless supported by a referendum in the relevant territory. In another, a 'Yes' referendum vote was not to trigger the implementation of the Act unless at least 40% of the electorate voted 'Yes'. The amended bills became the Scotland and Wales Acts 1978. In the ensuing referendums, the Welsh voted against implementation by 79.4% to 20.6%. The Scots voted for, by 51.6% to 48.4%, but the Yes vote was only some 32% of the Scottish electorate. The Scotland Act therefore fell, and with it the Labour government, which was defeated on a vote of no confidence in March 1979, and lost the ensuing General Election. The Parliament was near the end of its legal term, and it is likely that Labour would have lost whenever in 1979 the General Election had been called. The Act was repealed later in 1979, never having been brought into operation.

The 1977 vote was orchestrated by the leaders of Tyne & Wear County Council, angry that a government of their own party was neglecting their region in favour of Scotland. Although resentment in Northern England was not the only cause of the failure of the 1978 Acts, it was a sufficient one.

The role of Tyne and Wear Council in killing devolution to Scotland

The six metropolitan county councils (MCCs) in England were created in 1973 and abolished in 1986. They covered the main conurbations: Tyne & Wear, West Yorkshire, South Yorkshire, Greater Manchester, Merseyside, and the West Midlands. In each conurbation a two-tier system was created. Below the counties, metropolitan borough councils (MBCs) handled most local services including education and social work. The MCCs were designed to focus on transport and strategic planning. However, UK government departments were not prepared to hand over any powers or staff to local authorities, however large. There were district offices for the delivery of services – for example, in Tyne and Wear in the 1970s there was a combined office representing the national Departments of the Environment (viz., land-use planning), Industry, and Transport. Their local directors had a somewhat standoffish relationship with the senior officers of the County Council and not much contact with elected members.

Most of the MBCs had historic county boroughs – i.e., single-tier, all-purpose authorities – at their core, whose elected members did not take kindly to the creation of a new tier of local government above them, and either ignored or tried to stifle the new authorities. In Tyne & Wear, this determined the shape of the elected cabinet. Some members came from non-county-borough areas. Michael Campbell, the leader of the council, represented one of these, namely Jarrow. Others were young professionals who had won the nomination to safe Labour seats in the former county boroughs, where sitting councillors overwhelmingly preferred to be elected to the successor MBC.

Tyne & Wear had a population of about 1.1 million. The county council (TWCC) comprised the five MBCs of Newcastle, Gateshead, North Tyneside, South Tyneside and Sunderland. The author was an elected member from 1973 to 1979. He was elected vice-chair of the council's Economic

Development Committee in 1973, and chair in 1976, serving until September 1978. The main source for this section is a collection of papers which he donated to Tyne & Wear Archive Service (TWAS) in the late 1980s. All documents not separately cited are from this collection.⁵

With relatively few statutory duties, the metropolitan counties also had to make their own policy space. Many of them, emulating the Greater London Council, offered blanket subsidies on local public transport fares, which fell to a predictable legal challenge.⁶ TWCC decided instead to make a priority of promoting economic development in the county. This had several strands, including construction of small industrial units on land assembled by the county; promotion of local economic development powers through the Victorian device of a local Act (Tyne & Wear Act 1976 c.36); and responding to unfavourable government policies.

The council had some advantages. Some of its members were well networked with national party and government figures. Thus, for instance, it could go above junior ministers' and civil servants' heads to save the Metro light railway, and persuade the parliamentary Labour Party to impose a whip on the Tyne & Wear Bill (very unusual for a private bill) to prevent its being talked out in an inqorate house. Its senior officers were particularly competent (it helped that local government pay grades reflected the population of the authority). They regarded themselves as the intellectual superiors of national civil servants working in the region, and briefed their elected members accordingly. The policies described in this section were driven by an effective chief executive, a well-connected and consensual leader, and two committee chairs who were at the time university lecturers in their 20s or 30s.

Once the Tyne & Wear Act had conferred the requisite powers, the controlling Labour group's focus on economic development brought it into sharper conflict with a central government of their own party, because of the Scotland and Wales Bill. Under the 1970-4 Conservative government, the Labour Party had shown less enthusiasm than the Conservatives for devolution to Scotland. Labour held many seats in Scotland; the Conservatives few. The inevitable clamour to reduce Scottish representation at Westminster after devolution would therefore damage the Conservatives less than Labour. In the 1974-9 Labour government, the parties' positions switched, because Labour had more Scottish seats to protect. In 1974 and 1975, the voting intention polls showed the SNP continuing to advance. Labour statecraft therefore required something to be done.

Hence the Bill's provisions for elected assemblies, without reducing Scotland's more-than-proportionate tally of Westminster seats and higher public spending per head than the poorer regions of England. This infuriated the leaders of TWCC. A related grievance was that Scotland had extensive powers to promote its attractions to industry, while the northern region of England had none. It had a widely-derided body called the North of England Development Council, whose head, appointed by a previous Conservative leader of Newcastle Council, pitched his stall at the Ideal Homes Exhibition. The attendance was disappointing, with many visitors reported to be using the quiet NEDC stall as a good place to eat their sandwiches.

In December 1976, the government produced 'Devolution, the English Dimension', its document revealing that there wasn't one. At short notice, the leader of TWCC, the chief executive, and the present author convened a conference to complain about the relative treatment of Scotland. The *Scotsman* cleared the front page for a splash on 'The No-men of England', by Neal Ascherson, the well-known public intellectual.

The fiery cross of English opposition to the devolution Bill is on the road at last. A one day conference at Newcastle upon Tyne yesterday ended with an agreement to call similar anti-

devolution meetings elsewhere in England. The conference was organised by Tyne & Wear County Council under the title “Devolution – the Case Against”....

The two themes of the meeting ... were furious hostility to the idea of a Scottish Assembly, and an almost equally strong resentment of the loss of power from the English regions to Whitehall.... As Councillor Campbell put it: “We are not against devolution from Whitehall’s central powers, but it must be based on equal treatment for the English regions, Scotland and Wales. Government policy is completely lopsided, particularly with regard to Scotland”.⁷

A leader stated that the conference was ‘not a gathering of high-powered political intelligences’. The present author pointed out, in a letter published a few days later, that

English anti-devolutionists ... are entitled to publicise some home truths. Scotland gets more public money per head than any English region although on every index of deprivation except housing it is better off than Tyne and Wear or Merseyside.... This County Council believes that if the Scots want devolution, that is their business; but it is entitled to demand that devolution must be fair to the English as well.

The Government was defeated on a guillotine motion on 23 February 1977, in which twenty Labour MPs voted against the guillotine and a further twenty abstained. Four of the former were from the Northern Group, as were five of the latter. Other Labour rebels included Scots opponents of the Government devolution plan, including Tam Dalyell and George Cunningham (the latter an expat representing a London seat), and MPs from the other depressed parts of England who had been rallied by Michael Campbell’s campaign.

The government split the Scotland and Wales Bill into two bills, to which were added new clauses stating that they would not be implemented unless supported in a referendum vote. In a further backbench revolt, George Cunningham inserted his amendment to the effect that a ‘yes’ in such a referendum was to be valid only if supported by at least 40% of the electorate. TWCC opposed this second revolt. But it sealed the fate of the Labour government.

The government also tried to appease the Northern rebels. Ministers were not willing to offer a regional development body with the same powers as in Scotland. Of their concessions, one was purely symbolic and another dredged the pork barrel. Prime Minister Callaghan invited newly-installed US President Jimmy Carter to Newcastle, where he opened his speech in well-rehearsed but poorly-accented Geordie, “Ha’way the lads”.⁸ The government imposed on the publicly-owned electricity generator, the CEB, an order for generating sets for the Drax B power station in Yorkshire, to be made by the struggling Newcastle firm of Reyrolle Parsons. The CEB and Parsons’ main competitor, GEC, both made it clear that they opposed this. Later, the government offered an inner-city partnership programme for Newcastle and Gateshead. Up to the end of 1978, this had achieved very little but had revealed mutual suspicion between officers of TWCC and regional civil servants. The government also agreed to locate the headquarters of British Shipbuilders in the region: an empty achievement, as it turned out. In so far as there was an effective government response, it was the Barnett Formula being developed inside HM Treasury. But Barnett has not brought enough convergence in Scotland, nor is it used for transfers to the regions of England. The Geordie grievance of 1977 remains unassuaged.

Lessons for contemporary debates

The events recorded here led to the fall of the Labour Government, and revealed that plans for devolution must be fair to the English as well as to the Scots and Welsh. Tyne and Wear and Merseyside County Councils (the two main loci of the revolt) were solidly Labour-controlled. Why then did they set in train events that led to the fall of a Labour government? They did not intend that outcome, of course. But, as they saw it, the government was ignoring Merseyside and Tyne & Wear, whose votes were safely in the bag, to the advantage of Scotland, whose Labour votes were vulnerable to the SNP. This politics of credible threat dates all the way back to Goschen. In 1888, Ireland presented a credible threat to the unity of the United Kingdom. Politicians responded by throwing money (as well as coercion) at Ireland. Those efforts failed in 1921. But they left behind the politics of credible threats in Northern Ireland and Scotland. Neither the north-east nor Merseyside (nor Wales) could compete. They did not riot. Their seats were mostly safe for Labour and hopeless for the Conservatives. Therefore, governments of both parties could ignore them without political cost.

One slow-burning consequence of these events was the development of reliable regional public expenditure statistics for all the regions of the UK. These are now contained in two main publications: *Government Expenditure and Revenue Scotland* (GERS), published annually by the Scottish Government, and *Public Expenditure: Statistical Analyses* (PESA) published annually by HM Treasury. Both series carry the kitemark *National Statistics*, certifying that they are immune from political interference and have adequate statistical reliability and validity. But Ian Lang (Secretary of State for Scotland from 1990 to 1995) initiated the GERS series in order to show Scots what a good deal they got from the Union. This advantage in spending per head has widely, but incorrectly, been attributed to the Barnett formula. In the long run, Barnett would equalise expenditure per head in all four territories of the UK. It is unrelated to relative need, and is based only on relative population, with a lag. Rather, the lead celebrated by Ian Lang and deplored by Michael Campbell arises from the greater and more credible threat posed by Scotland than by the poor regions of England.

Since 2007, the government responsible for publishing GERS has been controlled by the SNP. It calculates annually how much extra tax revenue would come to Scotland if North Sea oil and gas tax receipts were apportioned by field (i.e., mostly to Scotland). This calculation has underlain much of the SNP's economic case for independence ever since 1973, although less so since the recent collapse in oil prices.

The PESA series contains chapters on public expenditure per head in Scotland, Wales, and Northern Ireland, and the nine standard statistical regions of England. It makes no estimates of government revenue – GERS does that for Scotland, but there are no official equivalents elsewhere. HM Treasury had serious concerns about the quality of the regional data for England being supplied by some spending departments. It commissioned a review led by the present author, which has improved the quality of English regional data in PESA, starting with the issue for 2003-4.

Regional public expenditure numbers are thus now available for all to view, unlike the situation in the 1970s, when TWCC had only two single-point observations from Kilbrandon and the North Regional Strategy Team. Numerous academic papers and at least one book⁹ have analysed the PESA and GERS numbers. All have come to the same conclusion as did TWCC in 1976-78: that public expenditure per head in the regions and nations of the UK is unrelated to any defensible measure of relative need.

HM Treasury had recognised that Barnett might undershoot. It therefore conducted a needs assessment study for the three non-English parts of the UK, but not for the English regions. The Treasury plan was to allow Barnett to run until the point where spending per head in each territory

had come down to the point where it reflected the territory's relative needs, whereupon the UK Government would have switched to a needs-based assessment of block grant. The change of government in 1979 aborted this project, and only a meagre report saw the light of day¹⁰.

All expert analysis agrees that the Barnett Formula is hard to defend. Nevertheless, it is much loved by those who wrongly believe that it is the source of Scotland's disproportionately high public spending per head. Successive governments took a sidelong approach to the anomaly, not being prepared to confront it directly for fear of inflaming opinion in Scotland. The Brown Labour government of 2007-10 appointed the Calman Commission, which in turn appointed an academic Independent Expert Group (of which the author was a member) to review the options for tax devolution to Scotland. This group reviewed both the Canadian and the Australian arrangements for block grant transfer from the centre to those countries' provinces/states. Both use equalisation principles. The Australians try to equalise both for the tax resources of the states and for their relative needs. The Canadians try only to equalise for resources, not for needs.

Calman recommended an arrangement embodying the Canadian principle of 'vacating tax points'¹¹ and this was adopted by the 2010-15 Coalition government in the Scotland Act 2012. The UK government will withdraw from levying ten pence in the pound of most income tax on Scottish taxpayers. The Scottish Parliament faces the task, which it has never faced before, of deciding how much tax effort to make in order to match taxation to spending. Calman attempted to embody the principle that, *at the margin*, the government which controls a given public spending area should also control the tax needed to fund it. It need not control the whole tax base, only the right to make marginal changes to it.

Before the 2012 Act was fully implemented, however, politics intervened again. In the referendum of 2014, the Scots voted *No* by 55% to 45% to the question, 'Should Scotland be an independent state?' Immediately before the vote, the Unionist parties, fearful that they might lose unless they made a dramatic offer, united on a 'Vow', published in the *Daily Record*, to further increase the tax and spending powers of the Scottish Parliament. It also, surprisingly, stated, 'because of the continuation of the Barnett formula for resources ... we can state categorically that the final say on how much is spent on the NHS will be a matter for the Scottish Parliament.' The (very) short-term politics was clear. The 'Yes' campaign's most effective appeal to traditional Labour voters was the claim that a Yes vote would protect NHS spending in Scotland.

Both sides were talking nonsense. A Yes vote would have led to a severe cut in overall public spending in Scotland, or increase in tax, or both. On the other side, the main architect of the Vow, ex-Prime Minister Gordon Brown, knew very well that it was not Barnett that protected relative overspend but rather the failure of Barnett to lead to convergence as designed. In this the key factor is probably that relative populations are not recalibrated frequently. In itself, this might not matter much except for the way it bakes spending advantage in. Scotland's relative population has grown more slowly than England's throughout the Barnett era. The dynamic effect of this is to build overspending into the Scottish base for every period where the population relativity is not instantly corrected.

Thus protection of Barnett was built into the mandate of the Smith Commission, set up immediately after the No vote. Smith recommended further devolution of tax and spending powers, but also two mysterious 'no detriment' principles that stated that neither the Scottish nor the UK government was to suffer from taxation choices made by the other¹². The implementation of no-detriment led to deadlock between the Scottish and UK governments, broken only in February 2016. The academic consensus is that the Smith no-detriment principles are hard to implement, and that if they were

implemented there would have been no point in devolving powers over tax and spending in Scotland in the first place. The deadlock has been broken, at the demand of the Scottish Government, in a way that protects Scotland from slower growth in either, or both, of its relative population and its relative GDP per head. If the 2014 referendum had gone in the way the SNP wanted, Scotland would have been exposed to the full detriment of any movements in relative income, relative taxation, and relative expenditure whenever these disfavoured Scotland.

Breaking the deadlock means that a further Scotland Act will transfer the whole of income tax in Scotland (except on savings and investment income) to Scotland. Through the 2012 and prospective 2016 Acts, public expenditure per head in Scotland must come closer to tax receipts per head in Scotland. This will occur whether or not Scotland becomes independent after a second referendum.

Conclusion

The 'Geordie revolt' of 1977 is largely forgotten, but the sequence of events it sparked off is with us yet. Among its many consequences were the failure of the unworkable 1978 devolution proposals, and greater transparency of relative public spending and relative tax yield statistics for the regions and nations of the UK. The Scotland Act 1978 was succeeded by the workable Scotland Act 1998. The present Scottish Parliament was created after another referendum gave strong support to a parliament with substantial spending powers and some tax powers.

A long-delayed consequence of the Geordie revolt is therefore the devolution of both tax and spending powers to the Scottish Parliament in an effort to give it fiscal responsibility. Its fiscal responsibility will be painful because spending will have to be cut or taxation increased. This would have happened even more abruptly if the people of Scotland had voted for independence. But when Scotland balances its books, either through independence or through matching taxing with spending under the successive Scotland Acts, the grievance of Newcastle and Liverpool will finally be laid to rest.

¹ Royal Commission on the Constitution. *Report* Cmnd 5460; *Memorandum of Dissent*, Cmnd 5460-I, *Research Paper 7: Devolution and other aspects of government: an Attitudes Survey prepared for the Office of Population Censuses and Surveys by Social and Community Planning Research* (all HMSO 1973), T. Dalyell: *Devolution: the end of Britain* (London: Cape 1977), pp. 103-8.

² *Research Paper 7*, Table 46; *Memorandum of Dissent* para 46.

³ I. Levitt, *Treasury Control and Public Expenditure in Scotland 1885–1979*, Oxford: The British Academy and Oxford University Press, 2014. The memo quoted is by P. Cousins, HM Treasury, 25.09.1978, at p. 237.

⁴ A. W. Bradley and D. J. Christie, *The Scotland Act 1978* (Edinburgh: W. Green & Son 1979)

⁵ Tyne & Wear Archives, McLean Collection Reference DF.MCL. The catalogue is not yet online, but the archivists can supply box numbers to enquirers.

⁶ Bromley London Borough Council -v- Greater London Council; HL 17 Dec 1981. [1981] UKHL 7.

⁷ *Scotsman*, 8 January 1977; 10 January 1977 leader, 'Political Fouls'.

⁸ Speech at Newcastle Civic Centre, 6 May 1977. The author was within earshot of the event loudspeakers. Text of speech at <http://www.presidency.ucsb.edu/ws/?pid=7472>, accessed 10.12.2015

⁹ I. McLean, *the Fiscal Crisis of the United Kingdom* (Basingstoke: Palgrave 2005).

¹⁰ HM Treasury, *Needs Assessment Study – Report*. HMSO 1979.

¹¹ Sir Kenneth Calman (chair), *Serving Scotland Better: Scotland and the United Kingdom in the 21st Century*. Edinburgh: Commission on Scottish Devolution, 2009.

¹² Lord Smith of Kelvin (chair), *Report of the Smith Commission for further devolution of powers to the Scottish Parliament*, November 2014. At https://www.smith-commission.scot/wp-content/uploads/2014/11/The_Smith_Commission_Report-1.pdf, accessed 2 January 2016.