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To: All Members of the Council

Town House,
ABERDEEN, 20 February 2026

COUNCIL - BUDGET

The Members of the **COUNCIL** are requested to meet in Council Chamber - Town House on **WEDNESDAY, 4 MARCH 2026 at 10.30am**. This is a hybrid meeting therefore Members can join remotely.

JENNI LAWSON
CHIEF OFFICER - GOVERNANCE

BUSINESS

NOTIFICATION OF URGENT BUSINESS

1.1 No urgent business at this stage

DETERMINATION OF EXEMPT BUSINESS

2.1 No exempt business at this stage

DECLARATIONS OF INTEREST AND TRANSPARENCY STATEMENTS

3.1 Members are requested to declare any interests or connections

GENERAL BUSINESS

4.1 General Fund Revenue Budget 2026/27, Capital Programme 2026/27 to 2030/31, Common Good and Carbon Budgets 2026/27 - CORS/26/050 (Pages 3 - 252)

4.2 Council Delivery Plan 2026/27 - CORS/26/046 (Pages 253 - 406)

EXEMPT / CONFIDENTIAL BUSINESS

5.1 No exempt/confidential business at this stage

Integrated Impact Assessments related to reports on this agenda can be viewed [here](#)

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ABERDEEN CITY COUNCIL

COMMITTEE	Council
DATE	4 March 2026
EXEMPT	No
CONFIDENTIAL	No
REPORT TITLE	General Fund Revenue Budget 2026/27, Capital Programme 2026/27 to 2030/31, Common Good and Carbon Budgets 2026/27
REPORT NUMBER	CORS/26/050
DIRECTOR	Andy MacDonald
CHIEF OFFICER	Jonathan Belford
REPORT AUTHOR	Jonathan Belford
TERMS OF REFERENCE	1 and 2

1. PURPOSE OF REPORT

- 1.1 This report sets out the Council's proposed General Fund revenue budget for 2026/27, the Council Tax rate for the year commencing 1 April 2026, and the five-year capital programme to 2030/31, including the Carbon Budget and Common Good Budget. It enables Council to fulfil its statutory responsibility to set a balanced budget, while determining how resources are allocated to deliver services, manage financial risk and support the Council's strategic priorities.
- 1.2 The 2026/27 budget is being prepared in a challenging and uncertain financial environment. The Council continues to face sustained pressures arising from inflation, pay awards, and rising demand for services, particularly in social care, homelessness and children's services. While the Scottish Government settlement provides additional funding, this does not fully meet the underlying growth in costs and demand, requiring Council to make careful and deliberate choices.
- 1.3 In this context, the report presents options for recurring income, savings and service redesign, alongside proposals for the protection of reserves. It also sets out a five-year capital programme that reflects the Council's Risk Appetite Statement and the requirement that capital investment remains affordable, prudent and sustainable, given rising borrowing costs and construction inflation.
- 1.4 In reaching its decisions, Council is required to have due regard to the Financial Resilience Framework, Medium-Term Financial Strategy, Risk Appetite Statement, and the Integrated Impact Assessments, including the feedback from public consultation.
- 1.5 Approving a balanced budget is essential. It is a legal requirement, but it is also fundamental to supporting the Council's financial sustainability, avoiding reliance on one-off or unsustainable funding solutions, and ensuring the organisation is able to manage financial risks that remain outside its direct control.

2. RECOMMENDATIONS

It is recommended that Council:

2.1 Balance Sheet Recommendations

- 2.1.1 Note the projected balance sheet position including the reserves as at 31 March 2026, shown at Appendix 1;
- 2.1.2 Agree that the Council needs to find recurring funding solutions to meet recurring costs while retaining prudent reserves that will be available should they be needed, particularly given the wide range of financial risks that remain outside the control of the Council;
- 2.1.3 Note that the Council's Risk Appetite Statement reflects a cautious appetite for longer term capital and financial investment, and remains averse to risks associated with impairing financial stewardship, internal controls, and financial sustainability;
- 2.1.4 Give due regard to the Council's Financial Resilience Framework measures, included at Appendix 2, and Prudential Indicators, at Appendix 3, when setting Council Tax and the Revenue and Capital budgets;
- 2.1.5 Approve the Prudential Indicators as attached at Appendix 3 and agree to limit the annual Cost of Financing Capital at 12% of projected Net Revenue;
- 2.1.6 Approve the General Fund Capital Programme as attached at Appendix 4;
- 2.1.7 Consider the capital projects described in Appendix 5, which were referred to the General Fund budget process;
- 2.1.8 Approve the Revenue and Capital Reserves Statement for 2026/27 as detailed in Appendix 6, which identifies that the minimum recommended uncommitted General Fund Reserve should be £13.7m; and
- 2.1.9 Continue to retain the Service Concession Reserve to support the commitment to no compulsory redundancies, as a funding source for continued use of the voluntary severance / early retirement scheme (VSER).

2.2 Medium-Term Financial Projections

- 2.2.1 Note the forecast medium-term financial projection for the period ending 31 March 2031 as shown in paragraph 5.18; and
- 2.2.2 Note the Chief Officer – Finance will refresh the Medium Term Financial Strategy (MTFS) and report to the Finance & Resources Committee no later than December 2026 in line with the requirements of the budget protocol.

2.3 Risks

- 2.3.1 Note the Aberdeen City IJB had used all of its available reserves by 31 March 2025;
- 2.3.2 Give due regard to the scenarios that Aberdeen City IJB ('Upside' £0m; 'Central' £5m; and 'Downside' £10m) faces and the potential for financial exposure in 2026/27 that will mean the Council is prepared in the event of a budget deficit crystallising;
- 2.3.3 Acknowledge that the Aberdeen City IJB Integration Scheme determines the methodology for financial contributions from partners in the event of an in-year deficit being recorded, and this split is approximately 61:39 (NHSG/ACC);
- 2.3.4 Agree that the Council exposure to the scenarios is 'Upside' £0m; 'Central' £2m; and 'Downside' £4m and that the Council should ensure that a minimum of £2m of financial risk is addressed on a recurring basis in setting the General Fund budget for 2026/27;
- 2.3.5 Note the ongoing exposure that the local government sector has to inflation, with CPI standing at 3.4% in December 2025, and remaining above the Bank of

England's 2% target going into early 2026, with the Bank projecting inflation to fall back towards target from April 2026;

2.3.6 Note the extent of contingent liabilities described in Appendix 13; and

2.3.7 Instruct the Chief Officer – Finance, to monitor the delivery of the approved budget and advise the Finance and Resources Committee of any in year changes required via the Financial Performance reports.

2.4 Annual Revenue Budget Recommendations

2.4.1 Note, that on a like for like basis, the 2026/27 Local Government settlement has resulted in the Council receiving an additional £1.868m of revenue funding being awarded from the current year;

2.4.2 Note that the conditions outlined by the Scottish Government within the Local Government Finance Settlement for 2026/27 are met by the proposals set out in the report;

2.4.3 Note that the General Fund budget has £4m of in-year contingencies included to provide for unknown risks that may arise during the year, this represents only 0.6% of the net budget, which leaves the smallest of margins when operating c.£1bn of gross expenditure per annum;

2.4.4 Approve the savings and redesign of Council services to address demand, and to set at least a balanced budget for financial year 2026/27, having due regard to the:

- a) Budget Model as contained in paragraph 5.18 that identifies a revised funding shortfall of £11.022m for 2026/27.,
- b) Revenue and Capital Reserves Statement, that sets out the Council should maintain uncommitted General Fund balances of between a minimum of £13.7m and £39m;
- c) Savings options and cost of implementation put forward in Appendix 8, noting the approved Fees and Charges for 2026/27 shown in Appendix 9;
- d) Convention of Scottish Local Authorities (COSLA) commitment to 1% of the budget being subject to participatory budgeting;
- e) Revenue items referred to the budget process, as shown in Appendix 10;
- f) Council's Risk Appetite Statement; and
- g) Public Sector Equality Duty and the Integrated impact assessments provided, including the feedback and responses to the Budget Consultation, a summary of which is shown in Appendix 17.

2.4.5 Approve funding awards for the Cultural Investment Framework for 2026/27, and indicative funding for the following year;

2.4.6 Note the Commissioning Intentions and approve the Service Standards as shown in Appendix 11; and

2.5 Annual Revenue Budget Recommendations – Aberdeen City Council Group

2.5.1 Approve the level of funding for the Aberdeen City Health & Social Care Partnership IJB 2026/27 to meet the conditions of the Scottish Government Financial Settlement, with reference to paragraph 6.8, and to note the financial scenarios for 2026/27 that apply to the Aberdeen City IJB, considering the implications for the Council and noting that the IJB will determine how it will balance its budget in March 2026;

2.5.2 Note the 2026/27 approved fees and charges for the Aberdeen City Health & Social Care Partnership IJB, as shown in Appendix 9;

2.5.3 Approve the level of funding for the Council's other group entities and Arm's Length External Organisations (ALEOs), in 2026/27 with reference to paragraph 6.8; and notes that it will be for the ALEOs themselves to determine how they will balance their budgets; and

2.5.4 Note there will be no surplus from NYOP Education (Aberdeen) Ltd from the financial year 2024/25 to disburse to charities.

2.6 Taxation Recommendations

- 2.6.1 Acknowledge that the Local Government Settlement for 2026/27 contains no conditions on the setting of Council Tax;
- 2.6.2 Increasing the rate is a council decision made at budget setting time, the Band D rate has therefore not been increased in any scenario within the MTFS. The budget decision will provide a solution to address the scenarios. The approved MTFS sets an expectation that Council Tax income will be increased annually to reflect a real terms increase, and while there is no imposed Council Tax cap now applied to the rate by Scottish Government, this support the funding of the rising cost of services and inflation in pay and prices that cannot be absorbed by the Council..
- 2.6.3 Approve a Band D equivalent Council Tax rate of up to £1,769.30 (8.13% increase), with effect from 1 April 2026;
- 2.6.4 Impose and levy Council Tax assessments for the period 1 April 2026 to 31 March 2027 on all chargeable dwellings in Aberdeen City to be paid by the persons liable therefor under the Local Government Finance Act 1992, as amended by the Local Government etc. (Scotland) Act 1994;
- 2.6.5 Approve the discretionary Council Tax Allowance (CTA) scheme for Aberdeen City Council, as detailed in Appendix 16.
- 2.6.6 Note that the Council implements revisions to the national Non-Domestic Rates (NDR) scheme as defined by the Scottish Government within the relevant legislation and Finance Circulars, with effect from 1 April 2026;
- 2.6.7 Approve an Empty Property Relief Scheme for Aberdeen City with effect from 1 April 2026, as set out from paragraphs 5.29; and
- 2.6.8 Impose and levy Non-Domestic Rates assessments for the period 1 April 2026 to 31 March 2027 on all occupiers in Aberdeen City to be paid by those liable.

2.7 Integrated Impact Assessments

- 2.7.1 Consider the IIAs prepared by officers which reflect the findings from the public engagement on the budget, including face to face and targeted sessions with individuals and those that represented people with protected characteristics, and the requirements under section 149 of the Equality Act, as set out in the Legal Implications section, which should be applied in respect of a balanced budget for the year 2026/27;
- 2.7.2 Thank all the members of the public that took the time and made the effort to participate and engage in our public consultation during 2025.

2.8 Common Good Budget 2026/27

- 2.8.1 Consider and approve the Common Good Budget 2026/27 as detailed in Appendix 15; and
- 2.8.2 Note the timeline for review of the Common Good assets, and that this will be reported back to Council as part of the 2027/28 Budget setting process.

2.9 Carbon Budget 2026/27

- 2.9.1 Consider and approve the Carbon Budget 2026/27 report recommendations, which are as follow:
 - 2.9.1.1 Approve the Council Carbon Budget 2026/27 including carbon target for 2026/27 of 20,714 tonnes of carbon dioxide equivalent (tCO₂e) and note the provisional 5 year carbon budget forecast to 2030/31 (as detailed in Figure 1 of the report).
 - 2.9.1.2 Instruct the Chief Officer - Strategic Place Planning to update the carbon budget forecast position, where required, following publication of UK Government Greenhouse Gas reporting conversion factors, around June 2026.

- 2.9.1.3 Note the indicative allocation of carbon emissions by Function/ Cluster, as shown at Figure 3 of the report.
- 2.9.1.4 Instruct the Chief Officer - Strategic Place Planning to liaise with relevant Chief Officers, to realign the allocation of carbon emissions where required by changes to services or as a result of final budget decisions made at the Council budget meeting.
- 2.9.1.5 Note that Scottish Government has introduced a carbon budget approach and in 2025, set the levels for five-yearly carbon budgets covering 2026-2045, which limit the amount of greenhouse gases that can be emitted in Scotland.
- 2.9.1.6 Instruct the Chief Officer – Strategic Place Planning to incorporate the requirements of forthcoming change (as indicated in paragraph 3.27 of the report), where applicable, in the refresh of the Council Climate Change Plan

3. FINANCIAL RESILIENCE OF COUNCIL

- 3.1 It has never been as important to be financially resilience as it is now.
- 3.2 This is because Council finances are under pressure from new and enduring financial risks. The Budget Protocol and Budget Update report to Council [CORS/25/070] and the quarter 3 financial performance report to Finance and Resources Committee [CORS/26/022] drew attention to the key ones.
- 3.3 It is even more important that the Council remain vigilant and pro-active in the management of these financial risks, ensuring that the Council is prepared to address what is continuing to be a very volatile and complex financial environment.
- 3.4 Therefore, in the context of setting the 2026/27 Budget it is particularly important to identify and incorporate plans to mitigating those risks. The following paragraphs draw out the main implications for the Council arising from risks that include the Aberdeen City IJB financial forecasts, the shortfall in funding, pay and inflationary environment and ongoing need and demand for Council services, particularly in children services and homelessness.

Aberdeen City Integration Joint Board (IJB)

- 3.5 The IJB had additional funding approved by its partners for financial year 2025/26, a total of £10.9m being secured to support the financial position of the IJB, following a challenging operational and financially draining year. The IJB ended the last financial year (2024/25) with no reserves, and drew down funding from partners to balance the budget. For 2025/26 the IJB is receiving support from the Council of £4.2m and NHS Grampian £6.7m, resulting in the savings target to balance the budget was substantially lower than would otherwise have been the case. This additional funding is only secure for the single year.
- 3.6 The full year forecast for the IJB this year (2025/26) is, at Quarter 3, positive with a small underspend of £1.1m, against a gross budget of £465m. This provides assurance that the IJB has taken control of the expenditure and taken action to reduce the underlying costs. This does not mean, however, that the IJB is financially sustainable, as it faces expenditure that remains higher than the baseline funding that each partner is able to commit to. The removal of the additional £10.9m in funding, also creates the scenario where recurring savings will have to be found to mitigate that loss of funding, on top of the annual difference between funding increases and cost pressures.

- 3.7 The drivers for expenditure include inflationary pressures and demand pressures. Examples of which are:
- Pay awards that are beyond previous estimates for both NHS Grampian and Council staff;
 - The full year impact of inflationary pressures applied during the year;
 - National Care Home Contract Rate (NCHCR) (Nursing Care), likely to be >5% in 2026/27;
 - Real living wage increase from April 2026 of 6.7% impacting commissioned services;
 - Sustained demand for social care services where need is 'high' or 'urgent';
 - Unplanned Out of Area Placement;
 - Care packages for children transitioning to adults that remains high;
 - Prescribing costs that are projected to rise both in cost and need.
- 3.8 The Scottish Budget for 2026/27 does result in both the Council and NHS Grampian being directed to increase funding to the IJB, such that some of these rising costs will be able to be met, but it does not provide for the underlying or needs that will have to be spent. In light of the need to set a balanced budget for 2026/27, a huge amount of work has done by the IJB officers in respect of financial planning and preparation for another year of significant savings, particularly to mitigate the removal of the additional 2025/26 funding. This has included public consultation on savings options that took place in November and December 2025. The IJB will meet on 17 March 2026 to consider its budget.
- 3.9 Despite the undoubted determination and action taken by the Chief Officer and Senior Leadership Team, the delivery of a balanced budget is not without risk. The greatest challenge for the IJB will be the nature and timing of the savings that are planned, with savings having to be delivered on an ongoing basis across the full year. This means that there may be a difference between what's planned and what is actually delivered by way of savings. This risk sits alongside the in-year pressure from need across the whole system.
- 3.10 In a similar approach to last year the Council, in conjunction with NHS Grampian and the IJB has considered a number of scenarios in respect of the potential financial exposure that Partners might have in the year ahead. These scenarios have been based on most recent, Quarter 3, data and analysis and on an Upside, Downside, Central scenario basis, the following should be considered carefully in setting the Council budget for 2026/27.

2026/27 Scenario	IJB Total Underlying Funding Requirement £'000	ACC approx. share (40%) £'000	2026/27 ACC Funding Options	NHS approx. share (60%) £'000
Upside	0	0	Passport recommended funding to IJB only.	0
Central	5,000	2,000	In-year Revenue Budget allocated – Council Tax increase or Savings Options agreed; and Earmarked Reserves set aside.	3,000
Downside	10,000	4,000	In-year Revenue Budget allocated – Council Tax increase or Savings Options agreed; and Earmarked Reserves set aside.	6,000

- 3.11 The Council provides approximately 40% of the underlying core funding that the IJB has at present, therefore any consideration of funding increases should take

this into account. The Integration Scheme determines that funding proportionality is the basis on which any financial deficit will be split between the two partners, NHS Grampian responsible for approximately 60%.

- 3.12 The Council needs to actively prepare and provide for the above scenarios, but it should recognise the continuing challenge that the IJB has to balance its budget. Ultimately the Council (and NHS Grampian) may have to fund a position that is different from what is planned. The greater the preparation to manage the risks the greater the resilience the finances of the Council will have.
- 3.13 The Council should give careful consideration to the scenarios above, and recognise the risks around the delivery of a balanced budget by the IJB in 2026/27. While the IJB plans to achieve a balanced position there is limited flexibility and no safety net from the IJB having any Reserves.
- 3.14 Ultimately the Council (and NHS Grampian) may have to fund a position that is different from what is planned. The greater the preparation the greater the resilience of Council finances.

Price Inflation / Supply Chain Volatility

- 3.15 A combination of global and domestic factors has continued to drive elevated inflationary pressures and sustained volatility across key supply chains. Although the extreme spikes seen during 2022 have eased, higher-than-expected costs persist across many commodities, continuing to negatively affect the delivery of capital projects and increasing revenue expenditure for services and procurement activity.
- 3.16 Recent inflation data shows that UK CPI stood at 3.4% in December 2025, rising from 3.2% in November, with significant contributions from increased alcohol, tobacco and transport costs. These pressures, along with ongoing supply-chain disruptions, mean pricing volatility remains embedded across multiple sectors.

Financial Resilience Framework

- 3.17 Financial resilience in the Council remains crucial for the successful continuation of the Council and delivery of the wide range of services it needs to carry out. To assist, the Council has adopted a financial resilience framework to understand its underlying financial position and highlight where action is required or considered. The framework uses data from three categories: availability, creation, and longevity of resources. The latest data is available from the audited Annual Accounts for 2024/25, see Appendix 2.
- 3.18 Availability of resources: The Council had a strong position in terms of usable reserves and working capital at the end of March 2025, despite the financial climate in which it is operating, and maintained an appropriate value of uncommitted reserves, in line with Council approvals. The council has approved the use of some of its reserves to balance the budget in 2025/26.
- 3.19 Creation of resources and gearing: The Council's capital investment was affordable, thanks to low interest rates and prudent accounting policies. However, the cost of future debt has risen due to the Bank of England increasing interest rates to manage inflation, and inflation having an impact on Bond repayments. The council's net worth was £1.4bn after accounting for the debt owed.

- 3.20 Longevity and trends in resources: The Council faces the challenge of balancing the budget, approving savings, and allocating resources to deliver on its strategic objectives, such as the Local Outcome Improvement Plan and Partnership Agreement. The Council's financial resilience is underpinned by its assets and reserves, however the future of income sources improving are limited given Local Government reliance on Scottish Government funding for the delivery of services.
- 3.21 Usable and unusable reserves: The Council's usable reserves were the accumulated funds that could be used for future purposes or emergencies. They were divided into earmarked, uncommitted, and statutory funds. The Council has a robust reserves statement to measure the risks and potential liabilities. The unusable reserves are not available for Council use.

4. FINANCIAL OUTLOOK FOR CURRENT FINANCIAL YEAR

- 4.1 Before considering the financial position for 2026/27, it is worth a brief re-cap on the financial outlook for the current financial year.

2025/26 Balance Sheet Position

- 4.2 The position as at 31 March 2025 per the audited 2024/25 accounts showed the Council was worth £1.2 billion. The projected balance sheet position at 31 March 2026 is shown in Appendix 1 and estimates the net worth of the Council will be maintained around £1.2 billion by the end of the year. The projected position excludes any revaluations of its land and property assets and movements in liabilities such as pensions which are only reviewed and updated at year end for inclusion within the annual accounts. The Balance Sheet provides information on the currently projected level of reserves and balances held by the Council at 31 March 2026.

2025/26 Revenue Position

- 4.3 At its meeting on 10 February 2026, the Finance and Resources Committee considered the Council's Quarter 3 Financial Performance report.
- 4.4 That report highlighted the continuing challenges and risks facing the Council that includes global, national, and local conditions.
- 4.5 Based on the known financial parameters and assumptions, including receiving additional funding from the Scottish Government in-year to implement the national pay award, the Council is expected to deliver in line with budgets set for 2025/26, but this will not be without continued effort and action, including the expectation that some savings will only be delivered later in year.
- 4.6 In the Quarter 2 Financial Performance Report in November 2025 it was highlighted that there are no Reserves now retained by the IJB, if the IJB does not achieve the savings by 31 March 2026, or if there are unplanned costs, such as from increased demand, then the Council (and NHS Grampian) will be required to fund a deficit position for the year to bring it back to a balanced position. At Quarter 3 that narrative remained constant that the IJB will achieve a balanced position if the savings are delivered as per the plans in place to achieve these.

5. ANNUAL GENERAL FUND REVENUE BUDGET FOR 2026/27

5.1 Short-term financial planning is, in essence, the setting of a balanced budget for the forthcoming financial year as well as determining the level of Council Tax. These are statutory requirements placed on the Council. The short-term planning requires the translation of the financial settlement into the annual financial plan for the council.

Scottish Government Financial Settlement 2026/27

5.2 The documents from the Scottish Government, have the following messages emphasised:

- Record-level funding for local government (£15.7bn).
- Further baselining of previously one-off or in-year transfers, increasing core funding flexibility.
- Increased focus on reform, efficiency, and the Verity House Agreement commitments.
- Major changes in social care funding, pay uplifts, and expectations on Integration Joint Board (IJB) budget contributions.

5.3 In respect of the overall Funding Settlement for Scotland

- **Total Settlement:** *Almost £15.7bn*, including revenue and capital support.
- **Revenue Funding:** £14.99bn distributable.
- **Capital Funding:** £681.4m (reduction due to expiration of time-limited streams).
- **Baselined Funding:** Additional **£773.8m** now in General Revenue Grant (GRG), contributing to £2.3bn baselined since 2024–25.

5.4 Specific Revenue Allocations within the Settlement

- **£253.9m** – additional GRG for local priorities.
- **£160m** – Adult Social Care (Real Living Wage uplift).
- **£11m** – Childcare workforce pay.
- **£11m** – Children’s social work workforce development.
- **£7m** – Free Personal/Nursing Care uplift.
- **£3m** – Free School Meals expansion.
- **£20m** – Climate Emergency support.
- **£40m** – Active travel investment.

5.5 There is no council tax freeze or cap being set by the Scottish Government for 2026/27; there is full local discretion on setting the Council Tax rate. As part of the Scottish Government’s budget it has also been confirmed that development work will be funded for creation of two new higher council tax bands, with an aim of introducing them from 1 April 2028. The impact of this work will be incorporated into future iterations of the Council’s Medium Term Financial Strategy in due course.

5.6 Specific Social Care Funding is being routed to Local Government with the expectation that this is transferred to the Integration Joint Board. Two of the funding streams shown above are pertinent:

- £160m – Real Living Wage uplift (to £13.45/hr).
- £7m – Free Personal/Nursing Care uplift.

5.7 Key requirement within the Settlement conditions being that ‘Local authority social care budgets allocated to IJBs must increase by at least £167m nationally compared to 2025–26 recurring budgets.’ It should be noted that on 12 February 2026 the Cabinet Secretary for Finance confirmed that Local Government will

receive a further £20m to support Health and Social Care with specific emphasis on the funding of the Real Living Wage across both adult and children’s social care services. The distribution of the initial £167m is known and is included in proposals set out in this report, however once the distribution of the £20m is known the Chief Officer – Finance will calculate the proportion that applies to the IJB and Children’s Social Work Services and update the funding allocations.

- 5.8 Similar to recent years, based on the calculation methodology, the level of Aberdeen City Council funding exceeds 85% of the Scottish per capita calculation and therefore there is no additional funding from the ‘85% floor’ mechanism.

Impact on the 2026/27 Annual Budget and Medium Term Financial Strategy

- 5.9 Following the analysis of the Local Government Settlement for 20226/27 and the other adjustments noted above the 2026/27 financial model for the Council has been updated.

- 5.10 The risk analysis arising from the Aberdeen City IJB, in my view are most successfully tackled in the budget by Council Tax, which is recurring in nature, deliverable and is a lower risk than taking multiple smaller value savings options. That said it does not come without implications for Council Tax payers.

Budget Forecasts - General Fund	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
	£'000	£'000	£'000	£'000	£'000	£'000
City Regeneration & Environment	35,062	39,590	45,227	47,284	49,393	51,830
Corporate Services	46,994	49,230	48,579	49,242	51,623	54,052
Families & Communities	346,333	370,915	375,653	383,265	388,880	392,545
Integrated Joint Board	140,461	143,047	143,047	143,047	143,047	143,047
Corporate	95,300	94,412	104,861	113,733	118,211	122,163
Net Expenditure	664,151	697,195	717,367	736,570	751,154	763,636
Funded By						
General Revenue Grant	(306,025)	(293,763)	(293,763)	(293,763)	(293,763)	(293,763)
NNDR	(200,361)	(232,406)	(232,406)	(232,406)	(232,406)	(232,406)
Council Tax	(154,640)	(155,183)	(155,727)	(156,270)	(156,813)	(157,357)
Use of Service Concession flexibility	(3,124)	(4,821)	(5,252)	(5,423)	(5,419)	(3,651)
Core Funding	(664,151)	(686,173)	(687,147)	(687,862)	(688,401)	(687,176)
Gap (cumulative)	0	11,022	30,219	48,708	62,753	76,460

- 5.11 The table above draws attention to the total budget gap in 2026/27 of £11.022m. It also shows the impact of balancing the budget in 2026/27 using Officer options and based on the assumption that Council Tax should be increase in real terms, per the MTFs. The assumed increases are shown for each year. The recommissioning of services represent the budget options and will reduce expenditure and increase income. Further detail of the assumptions used to model expenditure and income are shown in Appendix 12 and a graphical representation of the funding gap is contained in Appendix 7.

- 5.12 In order to achieve a balanced budget it requires the implementation of a range of changes that will affect both income and expenditure, changes have to be recurring if they are to address financial sustainability. The proposals, in Appendix 8, are recurring which means that once delivered they will impact positively on the gap between future income and expenditure, reducing the budget gap in years 2027/28 and beyond.

- 5.13 This is demonstrated above (in table at 5.10), and if all the savings were taken in full (plus the assumed levels of Council Tax increase in future years) the overall

impact would remain in balance until 2030/31 (subject to further updates to the MTFS). The options presented in Appendix 8 have already been consulted on, cover the next four years and the Extended Corporate Management Team will continue to review these and any other options that are available to the Council as part of the Commissioning cycle.

- 5.14 The Council, setting its budget for 2025/26 made decisions to make limited use of one-off funding, for example, the main one being to direct NYOP to distribute profits they had generated from 2023/24 to Sport Aberdeen enabling the Council to reduce 2025/26 funding from the General Fund. There is a no opportunity to direct surpluses from NYOP this year highlighting this is not guaranteed annually and should not be assumed, therefore using one-off funding is an unsustainable approach and therefore each annual budget must unwind the one-off funding solutions increasing the financial challenge in the following year to approve a balanced budget. In total for 2026/27 the Council has unwound £2.3m of one-off funding used in 2025/26.
- 5.15 A refresh of the Reserves Statement is attached at Appendix 6. In setting its budget, and as noted above, the Council must take account of the Reserves position and the resilience. This includes understanding the extent of contingent liabilities referred to above and described in Appendix 13. The Council considers its Corporate and operational Risk Registers during the year, the Corporate Risk Register and Risk Appetite Statement were most recently considered by the Audit, Risk and Scrutiny Committee in May 2025. The review of the Reserves Statement has taken account of known changes that are yet to be reported.

Taxation Powers : Non-Domestic Rates

- 5.16 The Distributable Amount of Non-Domestic Rates Income for 2026/27 has been provisionally set at £3,474 million. This figure uses the latest forecast of net income from non-domestic rates in 2026/27 and also draws on council estimates of the amounts they will contribute to the Non-Domestic Rating Account (the 'Pool') in 2025/26. The figure incorporates the Scottish Fiscal Commission's estimate of the contributable amount and includes a calculation of gross income; expected losses from appeals; estimated expenditure on mandatory and other reliefs; write-offs and provision of bad debt together; and estimated changes due to prior year adjustments. This means that the anticipated level of NDR distributable to Aberdeen City in 2026/27 will be £232.406m (2025/26 £200m).
- 5.17 The total level of NDR distributable to the Council differs from the collectable value in the city, and as such it represents the guaranteed sum the Council will receive from the national pool. The Council will bill and collect NDR during the year however the General Revenue Grant is varied during the year to take account of any differences that occur between the local sum collectable and the guaranteed distributable sum.
- 5.18 The 2026/27 Non-Domestic Basic Property Rate ('poundage') is provisionally set at 48.1 pence, reduced from 49.8 pence in 2025/26. The Intermediate Property Rate (levied on properties with a rateable value from £51,001 to £100,000) and Higher Property Rate (levied on properties with a rateable value over £100,000) have also decreased to 53.5 pence and 54.8 pence respectively.

- 5.19 The Scottish Budget 2026/27 introduces a new 15% relief for RHL¹ sectors up to RV² £100k (cap £110k) and 100% RHL relief for islands and remote areas.

Aberdeen City Council Empty Property Relief Scheme

- 5.20 With effect from 1 April 2023 Empty Property Relief was devolved to local authorities, covering all relief and rates exemptions for fully unoccupied properties including listed buildings, properties where the owner is in administration, etc. Partly unoccupied properties that the council requests be apportioned by the assessor will be liable for rates on the occupied portion only. Councils may offer their own local reliefs under the Community Empowerment (Scotland) Act 2015 including to empty properties.
- 5.21 The current scheme in Aberdeen City is set out in the following table:

Non Domestic Rates – Empty Property Relief Scheme	
Following the existing types of relief, remove relief for all categories except the 100% relief applied to properties where the owner or tenant company has entered insolvency.	
This scheme does not apply to periods prior to 1 April 2024.	
Type of Relief	Relief % and period
Industrial Properties e.g. factories, warehouses, workshops, garages where the whole or main use of the property falls within these categories	0%
Non-Industrial Properties e.g. shops, offices, retail warehouses where the whole or main use is non-industrial.	0%
Historic/Listed	0%
Rateable Value is less than £1,700	0%
Serious Fire Flood Incapable of Occupation	0%
Vacant Ground	0%
Executor	0%
Insolvency	100%, unlimited period

- 5.22 As at February 2026 there were 69 properties in receipt of relief under the scheme, with a combined value of relief of £1.072m. The Scheme has been changed in each of the last two years, there are no options to achieve a further cost reduction to the Council. Options to positively change the Empty Property Relief Scheme, or to introduce a specific local relief scheme under the Community Empowerment (Scotland) Act 2015, would require additional funding to be made available through the budget setting process and a scheme to be developed.

- 5.23 The Council is required to confirm the scheme that will apply from 1 April 2026.

Taxation Powers: Council Tax

- 5.24 Council Tax income is the largest single income stream that the Council determines the value of and retains the full benefit of. From 2022/23 – 2023/24, and again in 2025/26, the Council had the ability to set a rate of its choice. In

¹ RHL – Retail, Hospitality and Leisure

² RV – Rateable Value

financial year 2024/25 the Scottish Government offered grant funding to enable Councils to freeze Council Tax for 2024/25.

5.25 The Medium Term Financial Strategy (MTFS), 2025, recommended that the real terms increase in Council Tax should be approved annually to enable the Council to in part recover the increasing cost of services, through pay, price and contract inflation.

5.26 The 2026/27 Local Government Financial Settlement, announced in January 2026, confirmed that there would be no conditions applied to Council Tax for 2026/27.

5.27 In line with the MTFS and previous recommendations, the Chief Officer – Finance having considered all aspects of the financial environment notes that in order to achieve a balanced budget and contribute £1.547m to the General Fund Reserve, as recommended by the Reserves Policy, requires an increase in the rate of Council Tax equivalent to 8.13% in 2026/27. This would generate approximately £12.569m of additional income.

5.28 The Council in considering the options for balancing the 2026/27 budget is recommended to approve an increase in the rate of Council Tax, as per the principles agreed in the MTFS, as it will provide protection for cost and demand increases in the years ahead and as a recurring income stream will improve the Council's sustainability, by raising the baseline on which future Council Tax rate changes are made. For illustrative purposes the table below shows the impact of alternative increases, with other assumptions being:

- Collection rates will reflect the experience of 2025/26, which is on budget.;
- Bad debt levels remain constant at 2.4%; and
- The number of Band D equivalent properties is assumed to increase by 0.5%, such that projected income will increase by £0.543m.

5.29 The current Band D value for Aberdeen City is £1,636.27 per annum, excluding water and waste water charges. The impact of percentage increases in Council Tax by Band is shown in the table below:

Council Tax Band	2025/26	Indicative 2026/27 Charge if percentage increase applied										
	Council Tax	0.00%	4.00%	5.00%	6.00%	7.00%	8.00%	9.00%	10.00%	11.00%	12.00%	13.00%
Band A	£ 1,090.85	£ 1,090.85	£ 1,134.48	£ 1,145.39	£ 1,156.30	£ 1,167.21	£ 1,178.11	£ 1,189.02	£ 1,199.93	£ 1,210.84	£ 1,221.75	£ 1,232.66
Band B	£ 1,272.65	£ 1,272.65	£ 1,323.56	£ 1,336.29	£ 1,349.01	£ 1,361.74	£ 1,374.47	£ 1,387.19	£ 1,399.92	£ 1,412.65	£ 1,425.37	£ 1,438.10
Band C	£ 1,454.46	£ 1,454.46	£ 1,512.64	£ 1,527.19	£ 1,541.73	£ 1,556.27	£ 1,570.82	£ 1,585.36	£ 1,599.91	£ 1,614.45	£ 1,629.00	£ 1,643.54
Band D	£ 1,636.27	£ 1,636.27	£ 1,701.72	£ 1,718.08	£ 1,734.45	£ 1,750.81	£ 1,767.17	£ 1,783.53	£ 1,799.90	£ 1,816.26	£ 1,832.62	£ 1,848.99
Band E	£ 2,149.88	£ 2,149.88	£ 2,235.87	£ 2,257.37	£ 2,278.87	£ 2,300.37	£ 2,321.87	£ 2,343.37	£ 2,364.86	£ 2,386.36	£ 2,407.86	£ 2,429.36
Band F	£ 2,658.94	£ 2,658.94	£ 2,765.30	£ 2,791.89	£ 2,818.48	£ 2,845.06	£ 2,871.65	£ 2,898.24	£ 2,924.83	£ 2,951.42	£ 2,978.01	£ 3,004.60
Band G	£ 3,204.36	£ 3,204.36	£ 3,332.54	£ 3,364.58	£ 3,396.62	£ 3,428.67	£ 3,460.71	£ 3,492.75	£ 3,524.80	£ 3,556.84	£ 3,588.89	£ 3,620.93
Band H	£ 4,008.86	£ 4,008.86	£ 4,169.22	£ 4,209.30	£ 4,249.39	£ 4,289.48	£ 4,329.57	£ 4,369.66	£ 4,409.75	£ 4,449.84	£ 4,489.92	£ 4,530.01

Note: Figures exclude water supply and waste water collection charges collected on behalf of Scottish Water

Council Tax	2025/26	Estimated Additional Income Collected										
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Collectable	154,640	-	6,186	7,732	9,278	10,825	12,371	13,918	15,464	17,010	18,557	20,103

5.30 The decision to set Council Tax for the forthcoming year is part of the budget setting process and is required as part of considering this report.

5.31 As detailed at 2.6.5 approval is sought for a discretionary Council Tax Allowance (CTA) scheme for Aberdeen City Council, the full scheme criteria and management is detailed in Appendix 16 and this is modelled on the successful approach adopted by Fife Council since May 2021. The CTA Scheme will operate as a pilot, with

learning used to inform the Council's longer-term approach to managing Council Tax arrears through a prevention-focused, trauma-informed, and anti-poverty lens.

- 5.32 The scheme is designed to operate as a last-resort intervention, used only after all reasonable debt options have been fully explored through recognised Money Advice services. This achieves no. 39 of the 52 improvement actions presented to Anti-Poverty and Inequality Committee on 26 November 2025 "Consider proposals to introduce a Council Tax allowance scheme, designed to reduce or remove historic, uncollectable Council Tax arrears for households experiencing financial hardship." [Improvement Actions API 261125](#).

Service Income

- 5.33 Fees and Charges: Fees and charges raised locally enable the Council to fund some of the services it provides. While some income streams remain depressed post-Covid, the impact on cost of service delivery of pay and price inflation makes even greater impact on the sustainability of services if fees and charges do not rise.
- 5.34 The Fees and Charges for 2026/27 were approved at Council on 10 December 2025 (CORS/25/284), generating £349k of additional income in 2026/27. This income has been incorporated into the updated budget gap of £11.022 million forecast for 2026/27 The approved changes to prices are included for reference in the schedule of fees and charges at Appendix 9.

Summary

- 5.35 The Council must decide how it balances the budget, having taken into account the information contained in this report and in the scrutiny that they have done prior to the Council meeting. If the entirety of options were accepted as presented in this report, plus an increase in the rate of Council Tax as recommended, then a balanced budget would be achieved, with a surplus assisting in the delivery of future year saving requirements. The Council must set a rate of Council Tax for financial year 2026/27; and must also set out a Non-Domestic Rate Empty Property Relief scheme, both with effect from 1 April 2026. Additionally the Council must approve funding award through the Cultural Investment Framework.

Referrals from Committee – items not included in the financial model

- 5.36 Appendix 10 provides details of items that have not been included in the financial model for 2026/27 revenue figures.
- 5.37 Following the approval of the Cultural Investment Framework in August 2024 [CR&E/24/214] Appendix 14 provides the outcomes and recommendations of the applications and funding awards that are suggested for 2026/27. This includes an indicative value for a further year.
- 5.38 It should be noted that Aberdeen Performing Arts has applied through the Cultural Investment Framework so has been removed from the ALEO funding model and recommendations.

6. ANNUAL REVENUE FUNDING OF SUBSIDIARIES, JOINT VENTURES, ASSOCIATES AND ARM'S LENGTH EXTERNAL ORGANISATIONS

- 6.1 The Council has several subsidiaries, joint ventures, associates and arm's length external organisations that it works with. Whilst these organisations are responsible for service delivery, the Council provides significant funding to them

and therefore remains responsible for ensuring that public funds are used properly and demonstrate best value. In addition to funding provided by the council, these arm's length bodies also have discretionary and statutory fees and charges as a further source of income.

6.2 The organisations are:

<p><u>Sport Aberdeen</u> Sport Aberdeen is a subsidiary and currently receives funding for the provision of a range of leisure facilities across the city. The proposals set out in this report reduce the value of funding that would be awarded to the organisation. The ultimate decision on how that funding reduction was implemented would be taken by the Sport Aberdeen Board.</p>
<p><u>Aberdeen Sports Village</u> The Sports Village is a joint venture with the University of Aberdeen, and this means that proposals by the Council will be matched by the University, and vice versa. The ASV Board is responsible for making changes to address agreed funding levels.</p> <p>The partnership agreement refers to funding being approved on the basis of the Contract Year – which is different from the Council's financial year. The impact on the Council of any change is part-year for the forthcoming financial year, and this is factored into budget proposals.</p>
<p><u>Aberdeen City Health and Social Care Partnership Integration Joint Board (IJB)</u> The IJB is a joint venture and is funded by both the Council and NHS Grampian (NHSG).</p> <p>The IJB then directs the Council and NHSG to provide adult social care and health services for which it pays the Council and NHSG as appropriate. The costs the Council incurs in providing those services are included within the relevant services budget.</p>
<p><u>Bon Accord Care (BAC)</u> Bon Accord Care and Bon Accord Support Services are subsidiaries and are commissioned through the IJB for the delivery of adult social care services across Aberdeen. The IJB is required to indicate the value of the services to be provided through the contract and is included in this list for completeness.</p> <p>In December 2025 the Council agreed to transfer BAC's staff and resources back in house to the Council (CORS/25/280), the transfer is ongoing.</p>
<p><u>Grampian Valuation Joint Board (GVJB)</u> The Grampian Assessor & Electoral Registration Officer (ERO) is responsible for valuing non-domestic properties for rating, allocating dwellings to council tax bands and maintaining the Electoral Register. The Joint Board is statutory, and categorised as an associate in our group accounts. The Board has the power to requisition funding from the Council and the value is based on the agreed share per constituent council, which for Aberdeen City is 39%.</p>
<p><u>Aberdeen Performing Arts (APA)</u> Aberdeen Performing Arts is classified as an ALEO from a Council perspective, as it fails the accounting tests in terms of being a Group entity. APA currently</p>

receives funding for the provision cultural events and activities, operating His Majesty's Theatre, the Music Hall and the Lemon Tree. APA has applied to, and is included in the Cultural Investment Framework recommendations for 2026/27.

Funding Approach

- 6.3 As a consequence of the continuing challenges set out in the MTFs, and the anticipated levels of grant funding that the Council will receive in 2026/27, Council Officers, in preparation for the public engagement exercises earlier this year, considered the possible options that could be applied in the years ahead. Discussion with the ALEOs (Sport Aberdeen, Aberdeen Sports Village and Aberdeen Performing Arts) has centred on a funding reduction scenario of 10%. Budget consultation exercises during 2025/26 have sought an understanding of the impact on funding reductions to these ALEOs.
- 6.4 The Health and Social Care Partnership IJB and the Grampian Valuation Joint Board (GVJB) have different legal constructs and therefore have a different financial relationship with the Council. The conditions of the Local Government Financial Settlement require the Council to 'maintain the recurring funding baseline and passport new monies' to the IJB, while the GVJB has the power to requisition the Council giving it the power to commit the Council to a funding level. This means proposals for these organisations are determined by external factors – the Local Government Settlement and the Budget decision of the GVJB, which took place on 30 January 2026.
- 6.5 The IJB meets on 17 March 2026 to consider its 2026/27 financial position and Medium-Term Financial Forecast. The Council will note the financial scenarios included earlier in the report.
- 6.6 During 2025/26 the baseline for the IJB has been revised to take account of additional funding that the Council has received from the Scottish Government to support the pay award for this year - £0.634m. Additional funding for 2026/27, so far, in the Council's General Revenue Grant that must be paid over to the IJB amounts to £5.873m, for an uplift in the cost of the Real Living Wage in commissioned services and the value of free personal and nursing care allowances. And due to the pay award for Council staff being in excess of 3%, 3.5%, with effect from 1 April 2026, a further sum of £0.279m is proposed to be passported to the IJB, being funding for the differential of 0.5% recognised in the overall 2026/27 Settlement from Scottish Government.
- 6.7 The value of funding provided to the IJB will rise during the year and the Council will comply with the terms of the Financial Settlement by passporting the appropriate level of funding to the IJB. As stated earlier the Cabinet Secretary for Finance announced on 12 February 2026 that £20m would be made available across Scotland for Health and Social Care. The distribution of this has not yet been confirmed.

Summary

- 6.8 The table below provides details of the funding levels currently included in the 2026/27 draft budget for these organisations, along with the values as presented by officers as part of the redesign plans for 2026/27:

Organisation	Funding 2025/26 £m	Budget Proposal 2026/27 £m	Funding Change from 2025/26 £m	Funding Change from 2025/26 %
Sport Aberdeen (S)	4.145	3.730	(0.415)	(10.0%)
Aberdeen Sport Village (JV) – (contract year 1 Aug to 31 Jul)	0.593	0.563	(0.030)	(5.0%)
Health & Social Care Partnership Integration Joint Board (JV)	<u>141.095</u> Core 136.895 Addn'l 4.200	<u>143.047</u> 143.047 0.000	<u>1.952</u> 6.152 (4.200)	4.5%
Bon Accord Care (S)	Aberdeen City IJB will decide 2026/27 funding			
Grampian Valuation Joint Board (A)	2.093	2.214	0.121	5.8%
(S) = Subsidiary; (JV) = Joint Venture; (A) = Associate				

7. CAPITAL INVESTMENT – GENERAL FUND

Capital Income – Scottish Government Grant

- 7.1 The level of General Capital Grant provided by the Scottish Government is advised through the Local Government Finance Settlement 2026/27 (Finance Circular No. 01/2026) dated 13 January 2026. The General Capital Grant for 2026/27 is £17.730m. Further Capital Grant distributions may be forthcoming for specific projects e.g. the second year of Climate Emergency funding, but amounts are still unconfirmed.
- 7.2 The core capital grant for 2026/27 is a reduction of £3.27m (19%) on a like for like basis with 2025/26 the reduction is primarily due to expiration of time-limited funding streams.
- 7.3 In relative terms, the continuing low level of capital grant underlines previous advice provided to Elected Members to consider very carefully the value of the capital programme and the sustainability of the revenue implications of borrowing more in future years. Approval of the Capital programme must be done in line with the CIPFA Prudential Code for Capital Finance, and its principles of capital spending being affordable, sustainable and prudent.

Capital Income – Borrowing

- 7.4 The Capital expenditure programme presented by Officers in this report amounts, over the next five years, to £766.804m (including forecast reprofiling of unspent budgets from 2025/26), with associated funding, excluding borrowing, of £132.039m. The balance of £634.765m will require to be funded by borrowing. The approximate revenue cost of servicing this additional level of borrowing, compared to the current year, would be c.£38m per annum by 2030/31, subject to the full deployment of the capital expenditure as profiled.

- 7.5 Borrowing commits the Council to ongoing revenue costs over many years, the future cost of which is expected to rise from a low inflation low interest rate environment. This directly reflects the increase to the Bank of England interest rates, while inflation impacts the cost of the Bond that the Council issued in 2016. Both of these elements mean the Council has to actively manage the timing of long-term borrowing and cashflow requirements and the Council must have due regard to the revenue capital repayment costs that arise from the capital programme.
- 7.6 Construction inflation and supply chain challenges have added cost to the delivery of capital projects since the beginning of the covid-19 pandemic in early 2020, and the various geopolitical events since then. The inflation now factored in will not disappear, and costs are now substantially higher than they have been in the past. This makes individual projects more expensive and the programme overall more expensive, with the higher cost likely to be funded through borrowing.

Capital Income – Developer Obligations

- 7.7 The construction industry, along with many other parts of the economy, have seen a severe impact on their cash flow and sales figures in recent years. Many of these developments obtain planning permission on the basis of making specific developer contributions to new or improved infrastructure (among other things). These are defined by legal agreements often referred to as a Section 75 Agreement³.
- 7.8 These developer contributions in some instances lead to a capital project being included within the Council's capital programme on the basis of receiving income (i.e., the developer contribution) with the net cost being met by the Council.
- 7.9 As noted in the last three years, these obligations have proved difficult for some developers to continue paying in light of market conditions, and officers continue to meet with developers to discuss these challenges as necessary. The matter of developer obligations continues to be identified as a contingent liability due to the potential additional cost that could arise from non-payment.

Capital Programme

- 7.10 The Council, through the approval of the Net Zero Vision and associated Infrastructure Plan in May 2020, has vital documents to assist the development of its capital programme, building on the examples of Energy from Waste project and the expansion of Electric Vehicle (EV) charging infrastructure projects.
- 7.11 Other focal points for the programme include the School Estate, noting that the Hazlehead/Countesswells Secondary school provision is included in the latest phase of the Scottish Government's Learning Estate Investment Programme (LEIP) – this provides future revenue funding, rather than any capital contribution, the value of which will not be absolutely certain until the school is open and means the Council has to fund the entire cost (less any developer contributions that can be applied) in the first instance.
- 7.12 Furthermore there remains substantial funding in respect of Aberdeen, the place, projects that cover transport infrastructure, the city centre and the beach.

³ Section 75 of the Town and Country Planning (Scotland) Act 1997 (as amended)

- 7.13 The General Fund Capital Programme for 2026/27 to 2030/31 (Appendix 4) is broken down into different sections for ease of understanding. It should be noted in general that expenditure is committed for a substantial number of projects, however flexibility in continuing with projects in the following sections provides Elected Members with an indication of where changes could be made:
- Partially Legally Committed Projects. These are projects where part of the budget has been legally committed but there would be scope to potentially reduce expenditure.
 - Projects with an indicative Budget. These are projects where a legal commitment has not yet been entered into, nor has the procurement exercise been completed. Hence, the figures provided are indicative until such time as market pricing has been received.
- 7.14 Projects in both of these sections still have business case gateways to complete. The Chief Officer – Capital has engaged project managers on the latest position with each project and reprofiled the capital programme to reflect the latest information, including forecasting the impact of underspending in 2025/26 on 2026/27 to 2030/31.
- 7.15 Officers have identified a range of new projects that are necessary based on the needs and demands of existing capital infrastructure. These points are expanded on in Appendix 7, and various supporting business cases and briefing notes have been circulated to Elected Members as part of the budget preparation process. They have been profiled and incorporated into the proposed Capital Programme, shown in Appendix 4.

Referrals to the Budget Process

- 7.16 A limited number of capital projects have been brought forward by referrals from committee for consideration as part of the budget setting process, with instructions given to Officers during the year. The detail on all of these has been provided to Elected Members in relation to the business cases and justification for considering them as part of the future capital investment in the city. Additional information on capital investment and a summary of the projects is included at Appendix 5.

IMPACT ON BALANCE SHEET OF BUDGET DECISIONS

- 8.1 The result of the decisions Council takes in setting its budget will be reflected in the Council's Balance and Reserves, and the proposals in this report reflect the following impact on the Council.

Use of Reserves & Funds	Projected Balance at 31 March 2026 £m	Assumed (Use) / Contribution to Reserves 2026/27 £m	Projected Balance at 31 March 2027 £m
<i>General Fund:</i>			
Earmarked	57.205	(12.756)	48.449
Uncommitted	12.153	0.000	12.153
<i>Housing Revenue Account:</i>			
Earmarked	3.601	2.500	3.801
Uncommitted	6.620	0.000	6.620
<i>Statutory Funds:</i>			
Capital Fund	33.443	(10.000)	24.443

Insurance Fund	3.442	0.000	3.442
City Improvement Fund	0.352	0.000	0.352
<i>Restricted Funds:</i>			
Capital Grants & Receipts Unapplied	0.000	0.000	0.000
Total	117.816	(25.256)	99.060

- 8.2 It should be noted that the projected balances in Reserves at 31 March 2026 are estimated based on the Quarter 3 financial reporting and are subject to change once all actual transactions have been recorded in the draft Annual Accounts. These projections emphasise the need for care when making budget decisions as the usable reserves (General Fund) are expected to reduce in future years.
- 8.3 Use of the General Fund reserves in 2026/27 is because of the progress of specific projects and statutory requirements, such as the use of the Affordable Homes earmarked reserve that is being used to assist in the funding of our new homes in the Housing Revenue Account. Similarly the ongoing progress of transformation will be funded by the Transformation Fund.
- 8.4 One specific Reserves that should be noted is the Capital Fund, a statutory fund that can only be used for particular purposes. At the Urgent Business Committee on 20 November 2025 F&C/25/28 a report was presented on RAAC this approved that the Capital Fund be used to fund up to £20.4m, to acquire and demolish the 138 RAAC properties, the expenditure expected to be spread across 2025/26 and 2026/27. A review was previously undertaken of the costs involved, the nature of the transaction and the future use of the properties the Chief Officer – Finance has determined having considered proper accounting practice that the costs will have to be transacted as Revenue Expenditure for accounting purposes and that they will be the sole responsibility of the General Fund.
- 8.5 The Capital Fund has other commitments in respect of capital assets, such as preparing for decommissioning costs that will arise for assets that have finite lives, for example, the Energy from Waste plant.
- 8.6 Lowering reserves reduce the Council's financial resilience and provide fewer opportunities to redirect or repurpose funding to support the unknown and unexpected financial implications of events out with Council control. Lower financial resilience and the degree of comfort that this provides may also result in the Council reconsidering its appetite for risk and become more cautious and averse to financial risks. Note the Financial Resilience content in Section 3 and Management of Risk, Section 12 for further information and analysis.

9. FINANCIAL IMPLICATIONS

- 9.1 The forecast level of useable reserves that the Council has at 31 March 2026 means that reserves will, in the context of contingent liabilities and the approved Reserves Policy, remain modest, however the Council should give special attention to the recommendations in the MTFs and Reserves Policy that the General Fund uncommitted balance should be 2-3% of General Fund Net Revenue, a sum of £13.7m as at the end of 2025/26. The balance at 31 March 2025 was £12.2m, and now only represents c1.8%, to increase this to the minimum of 2% the Council should add £1.5m.

- 9.2 Savings options totalling at least £15.639m, plus the opportunity to increase Council Tax, are presented for consideration by Council.
- 9.3 Council must approve savings or income generation options of £11.022m, as detailed in the report above, such that a balanced budget is at least achieved, while taking account of the revised Reserves Statement that recommends no less than £13.7m as an uncommitted General Fund Reserve at the end of the financial year.
- 9.4 Approval of options that exceed the 'balanced budget' position (where a surplus is planned) will have a positive impact on the Council by, (a) providing a buffer to mitigate the risk of further cost/demand pressures materialising; (b) providing a buffer to mitigate the risk of savings options not progressing as expected; and (c) assuming (a) and (b) do not materialise, by enabling the level of resources held to be increased which will improve overall financial sustainability.

10. LEGAL IMPLICATIONS

- 10.1 The Local Government Finance Act 1992 requires the Council to set its Council Tax for the next financial year before 11 March each year.
- 10.2 The Act provides that the Council Tax amount set shall be sufficient to meet total estimated expenditure. This means that having taking account of expenditure, agreed savings and income from other sources, the level of Council Tax must ensure that a balanced budget is set by the Council.
- 10.3 Section 149 of the Equality Act 2010 requires public authorities, in the exercise of their public functions, to have due regard to 1) eliminating unlawful discrimination (both direct and indirect), harassment and victimisation 2) advancing equality of opportunity between different groups and 3) fostering good relations between different groups. The Council also has a legal obligation to balance its budget. The budget options, and potential mitigations, prepared by officers are considered to be a reasonably necessary and proportionate means of achieving that aim. Members should consider the three parts of the duty, including the relationship between, and combination of, when considering the budget options being approved.

11. ENVIRONMENTAL IMPLICATIONS

- 11.1 The Council budget captures all of the revenue and capital expenditure and income that is generated for the General Fund and as a result it is certain that there will be aspects of the resource allocation that promotes an improvement in our environment, while other resources continue to impact on our environment. It is not possible to simply switch all of the budget decisions to be environment positive, the transition will take years.
- 11.2 Included on the agenda is a separate report on Carbon Budgeting presenting the latest information and making recommendations to advance the work on our carbon reduction action plan and reporting. The Council is asked to consider this report alongside the General Fund Revenue and Capital budgets.

12. MANAGEMENT OF RISK

- 12.1 The Audit Risk and Scrutiny Committee approved the revised Risk Appetite Statement (RAS) on 8 May 2025 (COM/25/087). The RAS sets out how the

Council will balance its risks and opportunities in pursuit of delivering the outcomes set out within the Local Outcome Improvement Plan and associated strategies.

12.2 The purpose of this report is to set a revenue and capital budget. In doing so, the Council should have regard to the approved RAS. In particular, it is worth noting that:

- The Council is averse to risks associated with impairing financial stewardship, internal controls, and financial sustainability.
- The Council has an open appetite for short-term risks that support financial performance and mitigate negative external factors; and
- It has a cautious appetite for longer term capital and financial investments provided that the risks are well managed and demonstrate realisable future benefits for delivering the Council's outcomes and commissioning intentions.

12.3 The recommendations and risk assessment carried out below are considered to be consistent with the Council's RAS. Should Council be minded to depart from the recommendations, it is important in doing so that the Council considers the potential impacts across the organisation and on the Council's pursuit of strategic outcomes.

Category	Risks	Primary Controls/Control Actions to achieve Target Risk Level	*Target Risk Level (L, M or H) <i>*taking into account controls/control actions</i>	*Does Target Risk Level Match Appetite Set?
Strategic	Use of the General Fund fails to achieve intended strategic objectives.	Commissioning approach and service design built around stretch outcomes in the LOIP.	L	Yes
Compliance	Not setting a balanced budget and setting council tax.	Scrutiny and checking of budget proposals by S.95 Officer, reports and budget pack prepared with appropriate detail to enable and support decision making.	L	Yes
	Not approving recommendations results in non-compliance with law or policy.	Commissioning approach provides information on the implications of savings, linked to the service standards and commissioning	L	Yes

	Approving recommendations without due regard to the Equality Act or Fairer Scotland Duty results in non-compliance with law or policy.	<p>intentions enables officers to highlight any changes that may be affected. Any changes to recommendations are considered in light of responses to questions and scrutiny by Elected Members and agreed by Officers as competent.</p> <p>Integrated Impact Assessments for all budget options provided by officers to ensure that due regard is given to the requirements.</p>	L	Yes
Operational	Demand pressures undermine budget assumptions on service delivery.	<p>Budget modelling includes assumptions about demand and is based on current cost experience. Scottish Government funding announced to date for 2026/27 to take account of certain demand pressures, such as school rolls and additional support needs.</p> <p>Contingencies exist within the budget to manage variations in demand and cost.</p>	M	Yes
Financial	Assumptions and judgements used for budget model and options are very different from what the Council faces in 2026/27 leading to additional action having	Highlighting the known financial risks, scenario planning them and providing advice on options to address them will lead to a resilient budget.	M	Yes

	to be taken during the year.	<p>Use of the latest and most up to date information to calculate and shape the budget model and will continue to be refined.</p> <p>Recommendation for the Chief Officer - Finance to monitor the situation and report.</p>		
	Poor financial sustainability	<p>Report recommends approval of recurring savings, avoiding the use of one-off funding to balance the budget; Process in place for regular updates of medium-term financial position including recognition of potential future liabilities.</p>	M	Yes
	Poor management of large and complex budgets.	<p>Regular review of financial information by services and corporately by Elected Members.</p>	M	Yes
	Non-delivery of savings options leading to overspends against budget.	<p>Savings options are assessed in terms of deliverability; increased scrutiny through ECMT.</p>	M	Yes
	Variation in tender prices for capital projects, following procurement against the costs assumed at the time of project approval.	<p>Use of suitably qualified staff or external body to quantify and review indicative project costs.</p>	M	Yes

	<p>Insufficient funding streams to pay for voluntary severance costs that are assumed.</p> <p>Anticipated income from planning agreements (e.g. section 75 agreements) are not received due to market conditions/economy meaning less resource available for infrastructure interventions.</p>	<p>Creating the Service Concession earmarked reserve has provided a source for funds to be drawn down.</p> <p>Regular monitoring of financial data.</p>	<p>L</p> <p>M</p>	<p>Yes</p> <p>Yes</p>
Reputational	<p>Failure to properly manage finances including the potential impact on the Council's credit rating.</p> <p>Focus on cuts may have a negative impact on citizens' view of service delivery</p>	<p>Regular review of financial information by services, CMT and Elected Members throughout the financial year.</p> <p>Highlight positive changes achieved despite financial constraints.</p>	<p>L</p> <p>M</p>	<p>Yes</p> <p>Yes</p>
Environment / Climate	<p>Failure to recognise the local vision and national targets and to make choices that support the delivery of target.</p>	<p>Service redesign work will consider, where appropriate, the environmental impact of changes.</p>	<p>M</p>	<p>Yes</p>

13. OUTCOMES

<p>Local Outcome Improvement Plan Themes – In addition to our contribution to the multi agency improvement projects outlined in the refreshed LOIP, Aberdeen City council, as a single agency, makes a contribution through its activities to the LOIP outcomes.</p>	
	<p>Impact of Report</p>
<p>Prosperous Economy</p>	<p>The Council's commissioning cycle specifically joins the allocation of resources, through the approval of the budget, with the intention to deliver on the LOIP. This is demonstrated in Appendix 11, Commissioning</p>

	Intentions, where it is described how the stretch outcomes intend to be achieved.
Prosperous People	The Council's commissioning cycle specifically joins the allocation of resources, through the approval of the budget, with the intention to deliver on the LOIP. This is demonstrated in Appendix 11, Commissioning Intentions, where it is described how the stretch outcomes intend to be achieved.
Prosperous Place	The Council's commissioning cycle specifically joins the allocation of resources, through the approval of the budget, with the intention to deliver on the LOIP. This is demonstrated in Appendix 11, Commissioning Intentions, where it is described how the stretch outcomes intend to be achieved.

14. IMPACT ASSESSMENTS

Assessment	Outcome
Equality & Human Rights	The Council must have due regard to the Public Sector Equality Duty under the Equality Act 2010. The budget proposals presented by officers in this report have been subject to an impact assessment by the relevant Chief Officers, including mitigations where protected characteristics groups are negatively impacted.
Data Protection Impact Assessment	Not required
Duty of Due Regard / Fairer Scotland Duty	The Fairer Scotland Duty places a legal responsibility on the Council to actively consider how inequalities of outcome, caused by socio-economic disadvantage, can be reduced. Budget proposals presented in this report have been subject to consideration of the Fairer Scotland Duty as part of the preparation of the integrated impact assessments.

15. BACKGROUND PAPERS

[Medium Term Financial Strategy for the Council's General Fund \(CORS/25/239\)](#)
[Medium Term Financial Strategy 2025](#)
[Local government finance circulars - gov.scot](#)
[Local government finance circular 1/2026: settlement for 2026 to 2027 - gov.scot](#)
[Local government finance circular 1/2025: settlement for 2025 to 2026 - gov.scot](#)
[Search Integrated Impact Assessments | Aberdeen City Council](#)

16. APPENDICES

Appendix 1 – Projected Balance Sheet as at 31 March 2026
 Appendix 2 – Financial Resilience Framework 2025

Appendix 3 – Prudential Indicators
Appendix 4 – General Fund Capital Programme 2026/27 to 2030/31
Appendix 5 – Capital items referred to the budget process
Appendix 6 – Reserves Statement 2026
Appendix 7 – Building the Budget
Appendix 8 – Revenue savings options
Appendix 9 – Fees and Charges Approved December 2025
Appendix 10 – Revenue items referred to the budget process
Appendix 11 – Commissioning Intentions & Service Standards
Appendix 12 – Medium-Term Financial Strategy assumptions
Appendix 13 – Contingent Liabilities
Appendix 14 – Cultural Investment Framework Funding Recommendations
Appendix 15 – Common Good Budget 2026/27
Appendix 16 – Council Tax Allowance Fund
Appendix 17 – Budget 2026/27 Consultation Feedback

17. REPORT AUTHOR CONTACT DETAILS

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31 March 2025 £'000	Aberdeen City Council Forecast Balance Sheet for year ending 31 March 2026	Forecast 31 March 2026 £'000
2,727,110	Property, Plant & Equipment	2,890,141
32,013	Property, Plant & Equipment ROU	32,013
208,982	Heritage Assets	208,982
86,203	Investment Property	86,203
45,200	Investment Property ROU	45,200
12,029	Intangible Assets	12,029
37,891	Long Term Investments	37,891
421	Long Term Debtors	386
3,149,849	Long Term Assets	3,312,846
70,367	Cash and Cash Equivalents	79,873
52	Short Term Investments	50
181,768	Short Term Debtors	196,374
4,537	Inventories	14,308
6,592	Assets Held for Sale	6,592
263,316	Current Assets	297,197
(439,352)	Short Term Borrowing	(466,578)
(175,371)	Short Term Creditors	(212,296)
(4,339)	Short Term Provisions	(3,876)
(4,179)	PPP Short Term Liabilities	(5,566)
(9,154)	Accumulated Absences Account	(9,154)
(3,563)	Grants Receipts in Advance - Revenue	0
(8,172)	Grants Receipts in Advance - Capital	(635)
(644,130)	Current Liabilities	(698,105)
(1,267,190)	Long Term Borrowing	(1,415,935)
(59,284)	Finance Lease	(58,765)
(2,024)	Long Term Creditors	(2,024)
(1,245)	Long Term Provisions	(1,245)
(128,620)	PPP Long Term Liabilities	(123,054)
(48,728)	Pension Liabilities	(50,728)
(1,507,091)	Long Term Liabilities	(1,651,751)
1,261,944	Net Assets	1,260,187
	Usable Reserves:	
(93,071)	General Fund Balance	(69,358)
(10,889)	Housing Revenue Account	(10,221)
(49,237)	Statutory and Other Reserves	(38,237)
(410)	Capital Grants and Receipts Unapplied	0
(1,108,337)	Unusable Reserves	(1,142,371)
(1,261,944)	Total Reserves	(1,260,187)

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6. RESERVES AND FINANCIAL RESILIENCE FRAMEWORK

Useable Reserves

- 6.1 Local authorities must consider the level of reserves needed to meet estimated future expenditure when calculating the budget requirement. The Chief Officer - Finance is required, as part of the budget setting process each year, to provide a statement on the adequacy of reserves that is subject to an external audit review to assess value for money and a going concern opinion.
- 6.2 The Council keeps a level of reserves to protect against the risk of any uncertainties or unforeseen expenditure. This is considered best practice and demonstrates sound financial planning. Much like using savings to offset monthly household bills the use of financial reserves cannot solve a budget problem outright but allows for smoothing of impacts or allows the Council time to ride any short-term situations before returning to normal.
- 6.3 Therefore, reserves are mainly available to;
- ✓ Manage the impact of cuts over a longer period;
 - ✓ Invest in schemes that allow services to be delivered cheaper;
 - ✓ Take “one-off hits” for the council as a whole without the need to further reduce service budgets;
 - ✓ Provide capacity to absorb any non-achievement of planned budget reductions in each year;
 - ✓ To temporarily roll over unused portions of grants that can legally be used at a later date;
 - ✓ To insure against major unexpected events (such as flooding);
 - ✓ To guard against general risk (such as changes in contingent liabilities);
 - ✓ To guard against emergent specific risks (such as Covid-19).
- 6.4 The likelihood of these risks arising is predicted to continue to increase.

Reserves Statement²

- 6.5 The council’s policy on reserves is outlined within the MTFS principles as follows:
- The council will maintain its general reserve at a minimum of £12m to cover any major unforeseen expenditure. The council will aim to balance its revenue budget over the period of the MTFS without reliance on the use of the unearmarked General Fund Reserve.
 - The council will maintain earmarked reserves for specific purposes which are consistent with achieving its key priorities. The use and level of earmarked reserves will be reviewed annually.

¹ Extract from Medium Term Financial Strategy 2025, Finance & Resources Committee, 5 November 2025

² [Council Reserves Statement, March 2025, Report Number 2, Appendix 6](#)

- The council's general reserve is available to support budget setting over the period of the MTFS and usage should be linked to the achievement of financial sustainability over the medium term.

Review of Reserves

- 6.6 A review of reserves is undertaken twice a year and covers:
- The purpose for which the reserve is held,
 - An assessment of the appropriate level of the reserve to meet potential future liabilities, in line with the Council's reserves policy and aligned to the risk management framework,
 - Procedures for the reserve's management and control,
 - A process and timescale for future reviews to ensure continuing relevance and adequacy.
- 6.7 The Audited Annual Accounts for 2023/24³ show the balance of General Fund usable reserves of £93m (including earmarked reserves of £81m).
- 6.8 An explanation of each earmarked reserve and values as at 31 March 2025 can be found in the council's audited annual accounts for 2024/25.
- 6.9 For financial resilience the council should consider use, replenishment and increase of the unearmarked General Fund Reserve over the MTFS period.
- 6.10 The overall level of financial resources available to the council is finite and therefore any continued use of reserves cannot be sustained in the longer term without placing the council's financial position at risk. The MTFS recognises that the council's financial reserves are maintained at a prudent level to protect present and future council services.
- 6.12 The council accepts that while balancing the annual budget by drawing on general reserves can be in certain circumstances a legitimate short-term option it is not considered good financial management to finance recurrent expenditure in this way. Where this approach is adopted, the council will be explicit as to how such expenditure will be funded in the medium to long term to achieve financial sustainability. The council recognises that usage of reserves is one-off in nature and must be linked with expenditure and income plans to support financial sustainability in the medium term.

Financial Resilience Framework

- 6.13. **Introduction**
- 6.14 For Local Authorities generally, the measure of financial resilience has been to rely on in-year contingencies and its Reserves Policy.
- 6.15 The Council acknowledged, in the reports to the Urgent Business Committee and City Growth and Resources Committee in 2020, that financial resilience was a crucial

³ [Urgent Business Committee, Audited Annual Accounts 2024/25, CORS/25/169](#)

aspect of financial management that became more important in times of crises, such as a global pandemic.

- 6.16 It was recognised that financial resilience was more than about its reserves and there was a need to be more comprehensive in the assessment of the measures of resilience. In the Medium Term Financial Strategy 2020, approved on 28 October 2020 it was agreed that the Council's approach to financial resilience was to be developed further.
- 6.17 While the Covid-19 pandemic brought a specific focus to the subject, it was not the sole reason for further work. The ongoing national debate on the financial sustainability of the local government sector in Scotland, the increasing number of local authorities in England in recent years that have found themselves in financial difficulty, resulting in Chief Financial Officers having to prepare formal s114 notices.⁴
- 6.18 There has been greater emphasis from external auditors on the assurance and demonstration of the concept of 'going concern' for local authorities and this being a key area of audit activity now.
- 6.19 All of this adds up to the need for greater attention to be paid to the financial resilience of the Council and to consider what financial resilience is, how it is defined and measured and what it leads us to do.
- 6.20 The development of a financial resilience framework to shape the Council's understanding of key aspects of financial strength is the starting point and to define the areas that are most appropriate to consider. Further work will be done to develop this further, to look at the comparators and where this applies, and to consider in more detail the exposure the Council has from its Group entities.
- 6.21 The framework is developing in terms of the data that we are collecting, and it will continue to be further developed to support our approach to financial resilience.
- 6.22 **Background**
- 6.23 The Council has always reviewed and paid attention to its usable reserves, those that it can draw on in a time of need. To this effect the Council has in place its Reserves Policy, which it reviews annually as part of the budget setting process. This is done in the context of assessing the level of reserves needed to meet estimated future expenditure when calculating the budget requirement. The Chief Officer - Finance is required, as part of the budget setting process each year, to provide a statement on the adequacy of reserves that is subject to an external audit review to assess value for money and a going concern opinion.
- 6.24 The Council keeps a level of reserves to protect against the risk of any uncertainties or unforeseen expenditure. This is considered best practice and demonstrates sound financial planning. Much like using savings to offset monthly household bills the use of financial reserves cannot solve a budget problem outright but allows for smoothing

⁴ Section 114 notices are the mechanism through which English local authorities report that they are unlikely to achieve a balanced budget for the financial year.

of impacts or allows the Council time to ride any short-term situations before returning to normal.

6.25 Therefore, reserves are mainly available to;

- ✓ Manage the impact of cuts over a longer period;
- ✓ Invest in schemes that allow services to be delivered at lower cost;
- ✓ Take “one-off hits” for the council as a whole without the need to further reduce service budgets;
- ✓ Provide capacity to absorb any non-achievement of planned budget reductions in each year;
- ✓ To temporarily roll over unused portions of grants that can legally be used at a later date;
- ✓ To insure against major unexpected events (such as flooding);
- ✓ To guard against general risk (such as changes in contingent liabilities);
- ✓ To guard against emergent specific risks (such as a pandemic or financial crisis).

6.26 The Council looks at financial resilience as a much wider subject as it is about our ability to anticipate, prepare for and respond to the changing financial environment, derived from internal decisions and external factors. To be financial resilient, is to know what would be available in the time of crisis, is to understand the exposure to loss of income, and commitment to expenditure, as well as understanding the flexibility the Council has in terms of accessing funds when they are needed.

6.27 In this strategy financial resilience has been broken into the following four areas:

- Review of the Council’s Balance Sheet
- Capital financing; investment, and borrowing
- Build financial resilience and independence
- Identify those that should pay by minimising fraud and avoidance

6.28 Maintaining a strong balance sheet provides the assurance that the Council can respond in the time of crisis, it can meet its obligations and provides confidence in the Council’s ability to participate with our full range of stakeholders. They include our external auditors, our bond holders, credit rating agency, contractors and suppliers, and ALEOs. Notably the Local Government Benchmarking Framework (LGBF), in the analysis of 2019/20 it started to incorporate financial sustainability information which is of a similar nature. This provides a Scotland wide comparison of some of the key elements that are included in the Council Framework.

6.29 Supporting our resilience in our balance sheet includes:

- In-year financial performance to manage the budget position, including cashflow;
- An annual review of the balance sheet by our treasury advisors, with a focus on capital financing requirement, liquidity and long-term borrowing;
- Regular review of usable reserves and the appropriateness of sums earmarked; and
- Regular review of provisions held.

6.30 Bringing all of this together to provide the information to the Council in a form that it can take account of in its decision making is an important next step. To inform that, further consideration has been given to the LGBF financial sustainability measures, CIPFA Resilience Index that has been prepared with English Local Authorities, Moody's credit rating assessment reports and careful thought about what is important to the resilience of the Council the areas will be refined to be more specific.

6.31 **Framework**

6.32 The framework has the following components:

- Council reserves and liquidity (*the availability of resources*);
 - Reserves
 - Net Worth
 - Liquidity
 - In this section further work is anticipated regarding the Council exposure to its Group
- Capital financing; investment, and borrowing (*the creation of resources and gearing*);
 - Capital Finance Requirement
 - Debt
 - Prudential indicators
 - Investment
- Build financial resilience and independence (*the longevity and trends in resources*);
 - Top income streams
 - Top expenditure commitments
 - Operational Cashflow understanding
 - Exposure to areas of high demand (e.g. Adult and Children Social Care, Education), with consideration also to be given to the proposals for a National Care Service in Scotland
 - In this section further work is anticipated regarding the Council exposure to its Group
- Identify those that should pay by minimising fraud and avoidance (*the security of resources*).
 - Counter fraud policy and procedure
 - Counter fraud resource
 - National Fraud Initiative
 - Internal and external audit assurance

6.33 The Council's financial resilience framework now sits within this document and has been populated based on the audited annual accounts up to 31 March 2025.

6.34 The framework uses relevant information to measure the Council finances using the Financial Statements and additional information obtained from the Annual Accounts. This provides the data to calculate a consistent set of relevant ratios that are important to measuring the strength and depth of the Council finances.

6.35 The intention is to go further and understand other aspects of the Council's financial position using trend data to consider the impact of history and where possible to look

forward based on Council approved plans and strategies. This remains work in progress with resources required to consider fully.

6.36 The relevance and purpose of ratios needs to be carefully considered as they should all have a purpose. The proposal is to avoid simply listing lots of calculations just because they can be calculated, they will have a defined purpose. Examples of the type of ratio that are likely to be included are:

Ratios/Measures	2020/21	2021/22	2022/23	2023/24	2024/25	
Availability of Resources						
Usable Reserves / Net Revenue inc. HRA (%)	16.4%	22.0%	25.0%	23.6%	25.1	☑
Usable Reserves - GF / Net Revenue (%)	14.2%	15.7%	16.4%	16.7%	15.2%	☑
Usable Reserves - HRA / HRA Revenue (%)	14.3%	14.7%	16.0%	13.5%	9.7%	☑
Reserves Sustainability Measure	100.0	100.0	100.0	100.0	100.0	☑
Level of Usable Reserves	16.4%	22.0%	25.0%	23.6%	21.2%	☑
Change in Usable Reserves	50.7%	128.5%	159.4%	59.6%	14.6%	☑
Council Tax Requirement / Net Revenue (%)	24.5%	25.5%	25.4%	25.0%	23.4%	☑
Unallocated Reserves	2.5%	2.4%	2.3%	2.1%	2.0%	☑
Earmarked Reserves	11.7%	13.3%	14.1%	14.5%	13.2%	☑
Change in Unallocated Reserves (over last 3 years)	10.0%	16.1%	0.8%	-2.9%	1.3%	☑
Change in HRA Reserves (over last 3 years)	24.6%	23.6%	22.7%	-3.6%	-28.4%	⚠
Current Ratio	81.6%	63.6%	49.7%	47.1%	40.9%	⚠
Working Capital	£0k	£0k	£0k	£0k	£0k	⚠
Creation of Resources & Gearing						
Net Worth / Net Direct & Indirect Debt (%)	101.8%	101.9%	97.4%	78.3%	66.5%	⚠
Net Direct & Indirect Debt / Net Revenue inc. HRA (%)	228.9%	235.8%	248.2%	256.7%	261.9%	⚠
Capital Financing Requirement / Total Gross Income (%)	115.8%	121.9%	142.2%	137.2%	150.7%	⚠
Short-Term Direct Debt / Direct Debt (%)	18.8%	17.6%	22.4%	26.3%	25.7%	⚠
Interest Payments - GF / Net Revenue (%)	7.9%	8.5%	9.7%	10.6%	10.7%	☑

Ratios/Measures	2020/21	2021/22	2022/23	2023/24	2024/25	
Interest Payments - HRA / HRA Revenue (%)	5.7%	6.5%	10.0%	13.3%	17.3%	⚠
Interest Payments / Net Revenue inc. HRA (%)	7.5%	8.1%	9.7%	11.1%	11.7%	✓
Net Worth	£1,413m	£1,461m	£1,501m	£1,350m	£1,262m	✓
Gross External Debt	£1,388m	£1,434m	£1,542m	£1,723m	£1,899m	⚠
Longevity & Trends in Resources						
Adult Social Care Ratio	18.7%*	20.9%	23.4%	21.4%	21.8%	⚠
Children Social Care Ratio	8.7*	8.7%	n/a	n/a	n/a	✓
Education Ratio	36.5%*	35.9%	n/a	n/a	n/a	⚠
<p>* Note: 2020/21 figures show the impact of increased government funding to support the Covid-19 pandemic, which means that Net Revenue for the year was increased beyond the approved Local Government financial settlement, money was received late in the financial year and remained unspent at 31 March 2021, also resulting in increased useable reserves. This should be considered when reviewing the indicators – 2020/21 was not a regular year.</p>						

- 6.37 The data on income and expenditure trends has been taken from audited Annual Accounts, budgets, CIPFA and Scottish Government returns, the contracts register and Scottish Government finance circulars.
- 6.38 For the purposes of materiality and relevance, we have focused on the highest value ‘top 20’ income streams and expenditure commitments that the Council has (Appendix 1).
- 6.39 Security of resources will rely on the three lines of defence in the Risk Assurance Maps, including findings and the opinion of internal and external auditors.
- 6.40 **Using the Financial Resilience Framework**
- 6.41 Financial resilience ratios, trends and data collated to support a comprehensive view of the Council is not about there being one answer, nor is about a statement of right or wrong. Instead, it is about providing context for decision making and planning. Through understanding other aspects of Council finance, it’s expected the Council can consider more than simply balancing the budget. This might include decisions to grow reserves or address an adverse trend in expenditure commitments or reduce borrowing. This will assist the Council to be well informed and can make the choices it is entitled to make.
- 6.42 Councils have a very long history and decisions have been taken at different times for different reasons both at a local and national government level that leaves each Council today in the situation it is. Therefore, every Council is in a different position, no two Councils will have experienced the same history and it is inevitable the financial resilience of all will be different.

- 6.43 The financial resilience framework is to be used as the basis for understanding the underlying financial position of the Council, from which decisions must be taken, to provide the basis for highlighting where action is required or where it should be considered. The opportunity to get an insight into aspects of Council finance that may only emerge over time and that on an annual cycle could be overlooked or not given sufficient consideration.
- 6.44 Some ratios having a direct impact on the short-term financial planning of the Council, while other being considered with aspiration and objectives stretching out over the medium to long term.
- 6.45 The data can act as triggers for action, with the final chosen ratios, where appropriate, to have in place some parameters to define or describe the urgency, scale and pace of action that is required. As the information accumulates then it can act as an early warning of emerging pressures.
- 6.46 Interpretation of the data has been indicated in the table at 6.36 and if the ratio appears to be stable or improving ☺ or if we should be watching it ☹.

Chief Officer – Finance : Summary

- 6.47 In relation to the “Availability of Resources” indicators there is an unnatural financial position created by the funding provided to support the Covid-19 pandemic as at the end of March 2021. Increased income was paid late in financial year 2020/21, resulting in large sums of funding being carried forward by the Council and this was replicated in all other Scottish Local Authorities. The indicators do show that the Council has maintained its strong reserves position going into subsequent financial years with healthy values of usable reserves and an appropriate sum uncommitted for specific purposes. Rising reserves in 2021/22 and again late funding in respect of resettlement programmes for Ukrainians in 2022/23 pushed reserves further upwards, as did a revaluation of long term investments and a recategorization of capital grants, which are all committed for future projects. Working capital values and the standard affordability test don’t present what would be seen as an ideal position (i.e. under 100%) but given the Council’s statutory position and treasury management strategy there are no concerns about being unable to meet short-term obligations.
- 6.48 The Council has maintained strong financial performance into 2025/26 and based on the assumptions within the Quarter 1 Financial Performance results, referred to earlier, the Council aims to maintain a balanced budget although this relies on continued delivery of the budgeted savings and no exposure to additional financial shocks or liabilities. At present use of earmarked reserves is limited to the purposes they are held for and the Council continues to hold uncommitted usable reserves, which it expected to be retained at the end of the financial year.
- 6.49 The ‘Creation of Resources & Gearing’ indicators show the cost of capital investment tracking upwards, with the cost of interest on both the General Fund and HRA borrowing now over 10% of net revenue. Upward pressure has also been applied from

the higher inflation levels in the last two years and this applying to financing arrangement such as the Bond where the additional cost, alongside rising interest rates has the effect of increasing the future Loans Fund pooled interest rate. This is important as this underpins the calculation of changes that the General Fund and HRA will have to fund in the future. The means of reducing this would be through reducing expenditure (reducing the capital programmes) increasing external grant funding or contributions from partners. The Council has applied all the most recent accounting policy options in respect of the capital financing costs and prudently extending the useful lives of assets to better reflect the actual consumption of the assets a few years ago.

- 6.50 The value of total external debt must be viewed in the context of the overall assets and resources of the Council as debt arises from investment in our assets. The Net Worth of the Council, after accounting for the debt owed, has reduced to £1.26bn at 31 March 2025. The value of debt has increased over the years in line with the capital programme decisions that have been made for both General Fund and Housing. Through reference to the approved Prudential Indicators, that accompanied the 2025/26 budget in March 2025, the capital financing requirement (CFR, as referenced in section 4) is planned to increase and there will be corresponding increases to the annual repayment values. These have been included in the financial scenario planning within this strategy. Changes in interest rates have also been factored into forward projections in the MTFs for the cost of financing debt however the cost of borrowing is continuing to increase and inflation impacts approximately 25% of the external debt, the remaining 75% being based on fixed interest agreements.
- 6.51 The longevity and trends in resources is the least developed currently, and while there is information available it requires further analysis before fully presenting it. That includes the schedule of most valuable income streams and highest value contractual obligations and have been updated to show 2024/25 as the base year. These are shown in Appendix 1.
- 6.53 An overview of the top 20 income streams shows a picture of generally increasing income on major areas of the budget. Notable however is the extent to which high value income is often associated directly with spend on specific functions and obligations, such as Housing Benefit (where the downward trend is to be expected due to the rollout of Universal Credit), and the Aberdeen Roads Ltd Contract payment, which matches the expenditure also incurred.
- 6.54 General Revenue Grant shows the impact of additional funding being provided and passported to the Health and Social Care Partnership through the financial settlement and direction of Scottish Government. There has also been funding to support pay awards now for the last three years, and expected for the confirmed 2026/27 pay awards, and this is making a difference. None of this represents an underlying increase in funding for core/current services making the analysis complex. Council Tax increases in recent years were showing as a positive development. The acceptance of the Council Tax freeze grant provided by Scottish Government for 2024/25 shifted the

emphasis towards reliance on Revenue Grant Funding to support services for that financial year, but the trend was restored for 2025/26 when the Council Tax Band D increase was approved at 9.85%

- 6.55 Over the 20 categories of income it represents over £900m of income to deliver the gross cost of Council services, showing how much the Council relies on these very specific funding streams.
- 6.56 Looking at the expenditure table, there is substantial fixed cost associated with the top 20 commitments, determined and influenced by national conditions, contractual obligations and statutory duties. Representing over £750m of expenditure it demonstrates the categories of spend that need to be influenced and changed to support major resource changes, savings and cost reductions.
- 6.57 As noted above there are many of these expenditure categories or contracts that need to be looked at as cost neutral as the income is funding the delivery of our services. The Council should continue to ensure that is the case and not commit additional expenditure/cost to these fully funded areas of spend.
- 6.58 Similar to the income the influence of potential change coming in the future from statutory or policy changes and review is an important factor, and the Council should use this as a means of determining how cost reduction can be incorporated alongside the changes.
- 6.59 **Future development**
- 6.60 As referred to above, the Council has group entities that are incorporated into its accounts and therefore holds risk and reward from the relationships that it has. Given the cost of living, inflation and supply chain challenges plus the legacy impact of the pandemic on the group entities, to work with them and analyse their balance sheets and income and expenditure sensitivities, will be an important next step in understanding the relevant exposure that the Council has to each and to document this in an appropriate way. Prioritisation of this work is required when resources allow. This is more important as the resources and demand for social care services continue to be under increased pressure and financial constraint.
- 6.62 The ambition is that with further development and engagement with stakeholders in Scotland this can become more meaningful. Work already published in the Local Government Benchmarking Framework (LGBF) from 2019/20 onwards shows the extent of variation in respect of some of the key indicators that support sustainability and care needs to be taken in interpreting the results, particularly differences between Councils where, for example, some no longer have Housing Revenue Accounts.
- 6.63 Further work will have to be done on appropriate comparison with other Councils to set the Aberdeen City data in context, rather than for direct comparison, as each Council is following a different strategic plan and are at different stages in those plans and by using information from a common data set, prepared using the same

accounting standards it gives the opportunity to compare the Council with its peers. Taking this forward, our Framework has been shared with the Director of Finance Section for Scottish Local Government and has been added to their work plan. Conclusions and recommendations from that work will be updated as part of future strategies.

Top 20 Income and Expenditure Categories

Top 20 Revenue Income Sources by Value 2024/25							
Title	Type of Income	2024/25 Actual Value £'000	last 3-year change (22/23) £'000	last 5-year change (20/21) £'000	Continues for at least 5 years?	Subject to regulation/ policy change in next 2 years?	Dependencies
1	GRG + NDR Distribution	469,337	79,324	89,644	Yes	Yes	Barclay review - Spending Review
2	Council Tax	143,678	10,541	20,277	Yes	Yes	SG / LG Fiscal Framework Outcomes
3	Building Services	55,114	7,841	24,690	Yes	No	HRA work programme
4	NHS Grampian	48,175	2,060	(3,277)	No	Yes	NCS (Scotland) Bill
5	AWPR / Aberdeen Roads Ltd	44,781	(1,005)	(4,770)	Yes	No	Contract terms and conditions
6	Housing Benefit	35,851	(509)	(8,610)	Yes	No	Universal Credit & Economic Conditions
7	Capital cluster - General Fund Capital	23,732	511	(6,043)	Yes	No	Capital programmes
8	Property Letting	20,495	(2,352)	7,290	Yes	Yes	Economic conditions in Aberdeen
9	Adult Social Care Residential	13,305	4,092	7,558	No	Yes	NCS (Scotland) Bill
10	Capital cluster - Housing Capital	9,328	3,218	7,668	Yes	No	Capital programmes
11	Parking Charges/Fines	9,803	5,524	6,216	Yes	No	Customer behaviour
12	Aberdeenshire Council Charges	7,913	(13,307)	(18,949)	Yes	No	Capital programmes
13	Common Good Charges	4,264	2,162	2,418	Yes	Yes	Council review of Common Good
14	Temporary Homeless Flats	3,692	1,257	177	Yes	No	Homeless numbers
15	Moray Council Charges	2,919	17	9,450	Yes	No	Capital programmes
16	NESPF Charges	2,161	227	580	Yes	Unknown	National LGPS Review in Scotland remains a commitment
17	Planning / Building Control Fees	2,146	(35)	407	Yes	Yes	Statutory basis, resourcing consultation summer 2024
18	Bereavement Services Fees	1,918	171	73	Yes	No	Competition
19	Secondary School Meals	1,586	625	1,151	Yes	Unknown	Competition/Scottish Government Policy
20	Childcare	837	249	666	Yes	No	Customer behaviour
		901,036	100,610	136,617			

Title	Type of Expenditure	2024/25 Actual Value £'000	last 3-year change (22/23) £'000	last 5-year change (20/21) £'000	Continues for at least 5 years?	Subject to regulation/ policy change in next 2 years?	Dependencies
1 Pay bill - non teachers	Staff	228,761	76,842	43,312	Yes	No	Local Terms & Conditions & National pay negotiations NCS (Scotland) Bill
2 Pay bill - teachers	Staff	134,360	21,226	34,828	Yes	No	National Terms & Conditions & pay negotiations
3 Care Home Placement - Adults	Contracts	67,177	11,288	15,456	No	Yes	NCS (Scotland) Bill
4 Capital Financing Costs	Capital Financing	60,101	23,017	26,090	Yes	Yes	Capital programme
5 AWPR / Aberdeen Roads Ltd	Contracts	44,842	(944)	(4,708)	Yes	No	Contract terms and conditions
6 Housing Benefits	Transfer	38,694	(388)	(7,701)	Yes	No	Universal Credit & Economic Conditions
7 Bon Accord Care - ALEO	Contracts	35,954	(2,217)	3,233	No	Yes	NCS (Scotland) Bill
8 Unitary Charge - Schools	Assets	22,262	2,088	2,930	Yes	No	Inflation & Number of Buildings
9 Utilities	Assets	21,436	2,029	11,288	Yes	No	Inflation
10 Waste Disposal Contracts	Contracts	18,968	(12)	1,076	No	Yes	Contract terms and conditions
11 Out of Authority - Children	Contracts	16,759	4,834	4,098	No	Yes	NCS (Scotland) Bill
12 Non-domestic Rates	Assets	14,889	754	4,911	Yes	Yes	Number & Value of Buildings
13 ELC Provider Payments	Contracts	12,343	2,013	507	Yes	Unknown	Living Wage & sustainable rate
14 External Rents	Assets	8,817	1,538	1,666	Yes	No	Contract terms and conditions
15 Fostering Payments - External	Contracts	8,768	(737)	(1,608)	No	Yes	NCS (Scotland) Bill
16 Software Licences	Contracts	7,848	1,823	4,095	Yes	No	Inflation
17 Hire of Vehicles	Contracts	5,606	704	1,558	Yes	Yes	Number of Employees
18 Sport Aberdeen - ALEO	Contracts	3,392	(1,423)	(1,277)	Yes	No	Budget decisions
19 Homeless - Hotel & B&B Charges	contracts	2,319	1,662	2,027	Yes	No	Rapid Re-housing programme
20 Provision for Bad Debt	Contracts	612	(2,714)	(2,912)	Yes	No	Collection levels
		753,907	141,382	138,869			

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ABERDEEN CITY COUNCIL
2024/25 to 2030/31

THE PRUDENTIAL CODE
For Capital Finance in Local Authorities

From 1 April 2004, Councils are required by Regulation to have regard to the Prudential Code (the Code) when carrying out their duties under Part 7 of the Local Government in Scotland Act 2003.

In setting the revenue and capital budgets, members will be aware that under the Prudential Code, the level of capital investment is determined locally. Therefore, these indicators will be reviewed on an ongoing basis to ensure that the Council does not breach the indicators it sets.

The key objectives of the Code are to ensure: -

- The Council's capital programmes are affordable, prudent and sustainable.
- Treasury management decisions are taken in accordance with good professional practice.

The Code also has the objectives of being consistent with and supporting local strategic planning, local asset management planning and proper option appraisal.

In setting the indicators, cognisance should be paid to the level of capital investment looking ahead for a five-year period, for both the housing and non-housing capital programmes that the Council wishes to embark upon. The Code also requires that the underlying requirement to finance PPP projects and finance leases be included when setting the indicators.

The Code requires the following Prudential Indicators to be set for the Council:

	Capital Expenditure						
	2024/25 £'000 Actual	2025/26 £'000 Estimate	2026/27 £'000 Estimate	2027/28 £'000 Estimate	2028/29 £'000 Estimate	2029/30 £'000 Estimate	2030/31 £'000 Estimate
Gen Fund	143,893	162,368	229,759	176,669	143,767	127,881	88,728
HRA	115,079	122,333	126,829	71,365	93,052	98,593	118,714

	Ratio of Financing Costs to Net Revenue Stream						
	2024/25 Actual	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate	2028/29 Estimate	2029/30 Estimate	2030/31 Estimate
Gen Fund	7.3%	9.5%	9.6%	9.9%	10.2%	10.8%	11.3%
HRA	17.6%	21.7%	22.5%	21.2%	21.0%	21.0%	18.9%

	Capital Financing Requirement						
	2024/25 £'000 Actual	2025/26 £'000 Estimate	2026/27 £'000 Estimate	2027/28 £'000 Estimate	2028/29 £'000 Estimate	2029/30 £'000 Estimate	2030/31 £'000 Estimate
Gen Fund	1,328,694	1,439,961	1,611,522	1,735,514	1,832,529	1,912,889	1,953,828
HRA	553,879	654,409	760,113	816,775	888,545	953,762	1,030,725
Total	1,882,573	2,094,370	2,371,635	2,552,289	2,721,074	2,866,651	2,984,553

	Gross Borrowing						
	2024/25 £'000 Actual	2025/26 £'000 Estimate	2026/27 £'000 Estimate	2027/28 £'000 Estimate	2028/29 £'000 Estimate	2029/30 £'000 Estimate	2030/31 £'000 Estimate
Borrowing	1,747,194	1,962,232	2,245,583	2,432,845	2,608,513	2,761,046	2,884,188

The Prudential Code states:

“In order to ensure that over the medium term net borrowing will only be for a capital purpose, the local authority should ensure that net external borrowing does not, except in the short term, exceed the total of the capital financing requirement in the preceding year plus the estimates of any additional capital financing requirement for the current and next two financial years.”

The Chief Officer - Finance reports that the Council can meet this requirement in 2024/25, and it is expected to do so for the future years, as outlined, taking into account current commitments, existing plans, and the assumptions in this report.

	Authorised Limit for External Debt					
	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000
Operational Boundary	2,131,401	2,408,667	2,589,320	2,758,106	2,903,682	3,021,584
10% Margin	213,140	240,867	258,932	275,811	290,368	302,158
Total	2,344,541	2,649,534	2,848,252	3,033,917	3,194,050	3,323,742

	Operational Boundary for External Debt					
	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000
Borrowing	1,962,232	2,245,583	2,432,845	2,608,513	2,761,046	2,884,188
Other Long-Term Liabilities	169,169	163,084	156,475	149,593	142,637	137,396
Total	2,131,401	2,408,667	2,589,320	2,758,106	2,903,682	3,021,584

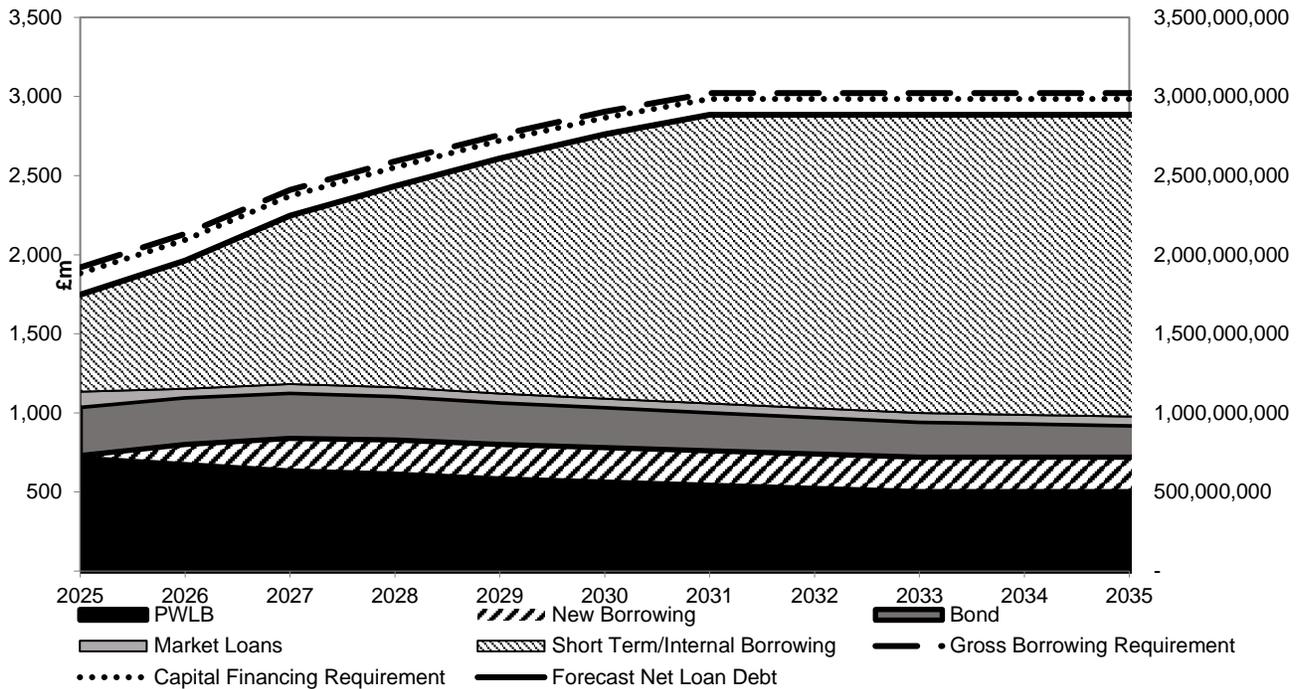
The latest version of the Prudential Code for Capital Finance in Local Authorities introduced a new indicator – the Ratio of Net Income from Commercial and Service Investments to Net Revenue Stream.

The Code defines Commercial Investments as investments taken or held primarily for financial return and not linked to treasury management activity and Service Investments as those directly involved in the delivery of a service, for example, loans to leisure providers, loans to trusts providing services, a shareholding in a shared service vehicle, and investments in local companies for regeneration.

As the Council has no investments that fall into these categories, there is no requirement to report this indicator.

The latest version of the CIPFA Treasury Management in the Public Services code requires the reporting of an additional treasury management indicator known as the Liability Benchmark.

The liability benchmark (shown below) is a comparison of existing borrowing levels against future capital financing requirements from both committed and planned future borrowing over the next ten years.



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Forecast			Budget	Budget	Budget	Budget	Budget	5 Year
Outturn	Updated General Fund Capital programme		2026/27	2027/28	2028/29	2029/30	2030/31	Total
2025/26	NHCP No.		£'000	£'000	£'000	£'000	£'000	£'000
Projects Recommended to be Paused								
0	883G	CCMP Phase 5: Union Street West and West End	0	0	0	0	0	0
0	883H	CCMP Phase 6: Market Street to Guild Street Phases 2 & 3	0	0	0	0	0	0
0	883J	Beach MasterPlan Phases B & C up to end of RIBA 4	0	0	0	0	0	0
0	919	HH1 Countesswells 2nd new Primary School	0	0	0	0	0	0
0	926	RC2 - Denominational Primary Schools Feasibility	0	0	0	0	0	0
0	928	NA2 - Bucksburn & Dyce secondary provision	0	0	0	0	0	0
0	929	N1 - Westpark & Heathryburn Schools increasing rolls	0	0	0	0	0	0
0	934	Options for New River Dee foot and cycle bridge	0	0	0	0	0	0
0	948	CCMP Phase 3: Schoolhill and Upperkirkgate	0	0	0	0	0	0
0			0	0	0	0	0	0
Projects Due for Completion in 2025/26								
0	838	Flood Prevention Measures: Millside & Paddock Peterculter	0	0	0	0	0	0
0	841	Greyhope School and Hub	0	0	0	0	0	0
20	848	JIVE (Hydrogen Buses Phase 2)	0	0	0	0	0	0
92	859	ICT: Human Capital Management System	0	0	0	0	0	0
206	887	Play Park Renewal Programme	0	0	0	0	0	0
0	888	Nature Restoration Fund	0	0	0	0	0	0
0	907	School Estate Plan - Feasibility Studies - <i>superseded by New Projects</i>	0	0	0	0	0	0
0	915	CA1 - Victorian School Buildings - <i>superseded by New Projects</i>	0	0	0	0	0	0
0	922	N2 - Northfield ASG Primary School Excess Capacity - <i>superseded by New Project</i>	0	0	0	0	0	0
0	923	NA1 - Grandhome / Oldmachar / Bridge of Don secondary provision - <i>superseded by New Project</i>	0	0	0	0	0	0
0	925	O3 - Oldmachar ASG Primary School Excess Capacity - <i>superseded by New Project</i>	0	0	0	0	0	0
0	947C	Council Climate Plan Increase natural grassland and wildflowers	0	0	0	0	0	0
0	947D	Council Climate Plan Community run greenspaces	0	0	0	0	0	0
0	947E	Council Climate Plan Increase food growing	0	0	0	0	0	0
0	947G	Council Climate Plan Climate Data Tool	0	0	0	0	0	0
(21)	949	Tillydrone Cruyff Court	0	0	0	0	0	0
0	952	Coastal Change Adaption Grant	0	0	0	0	0	0
0	953	Community Bus Fund	0	0	0	0	0	0
0	960	Refurbishment Business Case for Beach Ballroom	0	0	0	0	0	0
0	962	Bus Infrastructure Fund Tier 1	0	0	0	0	0	0
0	963	Recycling Improvement Fund - Re-Use Hubs	0	0	0	0	0	0
0	964	Bus Infrastructure Fund Tier 2	0	0	0	0	0	0
0	965	Hazlehead Heat Network Expansion	0	0	0	0	0	0
297			0	0	0	0	0	0
Rolling Programmes								
8,450	294	Corporate Property Condition & Suitability	8,845	8,750	8,750	8,750	8,000	43,095
0	551	Tier 1 Active Travel Infrastructure Fund (Cycling Walking Safer Streets)	1,660	0	0	0	0	1,660
1,000	765G	Nestrans Capital Grant	1,000	1,000	1,000	1,000	1,000	5,000
761	779	Private Sector Housing Grant (PSHG)	650	650	650	650	650	3,250
6,100	784	Fleet Replacement Programme	5,413	5,000	4,500	4,500	4,500	23,913
5,194	789	Planned Renewal & Replacement of Roads Infrastructure	5,636	4,952	4,700	4,000	9,000	28,288
950	789E	Street Lighting	1,209	919	800	800	800	4,528
220	789H	Coast Protection - Aberdeen Beach Seawall	2,500	2,500	780	0	0	5,780
696	861	Additional Investment in Roads	4,200	4,500	4,500	4,500	4,000	21,700
2,402	875	Investment in Digital Transformation	0	0	0	0	0	0
25,773			31,113	28,271	25,680	24,200	27,950	137,214
City Region Deal								
0	825	City Deal	20	0	0	0	0	20
0	845	City Deal: Strategic Transport Appraisal	500	0	0	0	0	500
0	847	City Deal: Digital Infrastructure	750	0	1,150	0	0	1,900
0	852	City Deal: City Duct Network	788	0	0	0	0	788
2,500	854	City Deal: Transportation Links to Bay of Nigg	14,000	6,198	0	0	0	20,198
500	909	City Deal: Wellington Road	0	0	0	0	0	0
650	957	City Deal: Aberdeen Rapid Transit	755	0	0	0	0	755
3,650			16,813	6,198	1,150	0	0	24,161
Fully Legally Committed Projects								
100	587	Access from the North / 3rd Don Crossing	570	0	0	0	0	570
1,161	810J	Bridge of Don Household Waste Recycling Centre (HWRC)	110	0	0	0	0	110
778	810K	Energy from Waste (EfW) Construction	0	0	0	0	0	0
2,197	810K	Torry Heat Network	0	0	0	0	0	0
279	819	Tillydrone Community Hub	200	0	0	0	0	200
36	824	City Centre Regeneration	2,813	0	0	0	0	2,813
2,950	840	Tillydrone Primary School	597	0	0	0	0	597
300	868	Car Parking Infrastructure	700	0	0	0	0	700
13,400	883A	City Centre and Beach Masterplans: Market Redevelopment	14,406	4,104	500	0	0	19,010
7,300	883B	City Centre and Beach Masterplans: Union Street Central	10,000	1,400	0	0	0	11,400
31,600	883C	City Centre and Beach Masterplans: Beachfront	16,000	0	0	0	0	16,000

3,466	883E	CCMP Phase 4: Castlegate	8,079	3,395	560	0	0	12,034
1,017	884	Torry Development Trust - Former Victoria Road School	0	0	0	0	0	0
491	885	Place Based Investment Fund	0	0	0	0	0	0
10,405	891	Aberdeen Hydrogen Hub (Joint Venture with bp)	1,387	0	0	0	0	1,387
3,325	894	Joint Integrated Mortuary	0	0	0	0	0	0
1,906	910	Inchgarth Community Centre	1,500	250	0	0	0	1,750
20	911	A5 - Review signage in all schools	0	0	0	0	0	0
2,777	916	H1 - Rubislaw & Harlaw Rd Sportsfields review	689	49	0	0	0	738
4,048	917	H2 School Estate Plan and Improvements	4,742	115	0	0	0	4,857
6,979	918	H3 - Ferryhill School Suitability Improvements	9,007	200	0	0	0	9,207
540	940	Bairns Hoose Business Case	29	0	0	0	0	29
1,914	954	Bucksburn Pool Refurbishment	700	80	0	0	0	780
2,645	958	Demolition of Beach Leisure Centre	0	0	0	0	0	0
0	998	Final Retentions & Snagging	2,790	0	0	0	0	2,790
99,634			74,319	9,593	1,060	0	0	84,972

Partially Legally Committed Projects

0	791	Strategic Land Acquisition	2,500	2,500	0	0	0	5,000
1,595	806B	CATI - Berryden Corridor (Combined Stages 1, 2 & 3)	5,000	12,000	22,500	16,303	800	56,603
850	806D	Berryden Corridor - Ashgrove Connects	2,000	5,000	5,000	3,000	0	15,000
0	808B	New Academy to the South - Infrastructure Improvements	0	280	0	0	0	280
101	836	Flood Prevention Measures: Flood Guards Grant Scheme	100	100	100	48	0	348
0	844	Sustrans Active Travel Infrastructure Fund	465	400	0	0	0	865
726	869	Safety and Security Measures (including CCTV)	216	0	0	0	0	216
942	872	Smart City	270	0	0	0	0	270
300	873	Queen Street Redevelopment (Phase 1) - Urban Park	0	0	0	0	0	0
0	874	B999 Shielhill Road Junction Improvements	2,400	500	20	0	0	2,920
1,200	881	Hydrogen Programme	1,036	1,036	0	0	0	2,072
8,058	883D	City Centre and Beach Masterplans: Other Projects & Grants	3,959	0	0	0	0	3,959
2,000	895	St Peters RC Primary Relocation	16,000	10,940	170	0	0	27,110
300	904	Photovoltaic Systems	300	0	0	0	0	300
1,000	908	Expansion of Free School Meals	2,172	0	0	0	0	2,172
750	913	B1 - Bucksburn Academy Extension	4,700	14,100	1,999	316	0	21,115
6,876	920	HH2 - Hazlehead / Countesswells Secondary Provision	43,000	43,000	26,000	3,293	1,000	116,293
989	927	S3 - St Machar Academy outdoor space improvements	0	0	0	0	0	0
200	930	Road Safety Fund	596	200	0	0	0	796
0	931	New Cycle Lockers	20	10	0	0	0	30
142	933	Installation of New Bus Shelters	175	175	0	0	0	350
350	935	Electric Vehicle Charging Network	863	0	0	0	0	863
150	937	Extend Aberdeen's district heating network - Market Street Link	400	1,300	21,650	25,012	0	48,362
3,413	939	Investment in Education ICT	0	0	0	0	0	0
663	943	Union Street Empty Shop Units	0	337	0	0	0	337
0	944	Asset Rationalisation - Site Preparation & Clearance	450	450	450	450	23	1,823
345	951	Den Burn Restoration	448	1,026	90	0	0	1,564
30,950			87,070	93,354	77,979	48,422	1,823	308,648

Projects with indicative budgets

0	883F	CCMP Phase 4: Union Street East & Justice Street	0	525	1,575	11,550	7,875	21,525
419	883K	Demolition for Former Police HQ Queen Street	5,000	3,500	0	0	0	8,500
0	912	AG1 - Aberdeen Grammar School increasing roll	145	5	0	0	0	150
0	914	B2 - Bucksburn / Newhills additional primary school	0	0	1,795	14,000	11,250	27,045
0	932	Expansion of mandatory 20mph limits in residential areas	554	400	400	0	0	1,354
50	936	Kittybrewster Feasibility and Condition Suitability	1,500	1,000	239	0	0	2,739
175	938	Play Park Maintenance and Investment	175	175	175	175	175	875
100	941	Burial Grounds	1,150	500	100	0	0	1,750
0	947A	Council Climate Plan Local Heat and Energy Efficiency Strategy	50	0	0	0	0	50
51	947B	Council Climate Plan Feasibility studies for net zero	300	300	244	249	0	1,093
52	947F	Council Climate Plan Redesign Car Club	0	0	0	0	0	0
0	955	Aberdeen City Heritage Trust	150	150	0	0	0	300
7	959	Kincorth Cruyff Court	720	23	0	0	0	743
1,210	961	Climate Emergency	0	0	0	0	0	0
0	999	Contingency	3,000	3,000	3,000	3,000	3,000	15,000
2,064			12,744	9,578	7,528	28,974	22,300	81,124

Proposed New Projects

0	924	Grandhome Primary - was previously O1 - Grandhome additional primary schools	100	0	0	0	0	100
0	921	Loirston Loch Primary Feasibility - was previously L1 - Loirston Loch additional primary provision	0	0	100	0	0	100
0	New	Northfield Community Campus	0	0	0	0	3,105	3,105
0	New	Oldmachar / Bridge of Don Feasibility	0	100	0	0	0	100
0	New	Operations Depots	0	100	100	0	0	200
0	New	Sclattie Waste Transfer Station	0	3,300	0	0	0	3,300
0	New	Victorian Schools Programme: Aberdeen Grammar	500	8,000	12,000	12,000	1,000	33,500
0	New	Victorian Schools Programme: Ashley Road	0	0	0	0	0	0
0	New	Victorian Schools Programme: Broomhill	0	0	0	0	0	0
0	New	Victorian Schools Programme: Culter	0	0	0	0	0	0
0	New	Victorian Schools Programme: Gilcomstoun	0	200	4,500	1,500	0	6,200
0	New	Victorian Schools Programme: Kittybrewster	0	0	0	0	0	0
0	New	Victorian Schools Programme: Skene Square	0	0	0	525	9,450	9,975
0	New	Victorian Schools Programme: St Josephs	0	0	0	0	0	0
0	New	Victorian Schools Programme: Sunnybank	0	0	0	0	0	0
0	New	Victorian Schools Programme: Woodside	0	0	0	105	3,675	3,780

0	New	Alternative Delivery Model	0	0	0	0	0	0
0	New	Archives	0	0	220	330	5,500	6,050
0	New	Aberdeen Rapid Transit (ART) Corridors	0	0	0	0	0	0
0	New	Beach Ballroom (CCMP Beach Phase 2)	0	0	0	0	0	0
0	New	Denburn Car Park	500	1,600	0	0	0	2,100
0	New	Finance System Refresh ICT	1,500	3,000	1,000	0	0	5,500
0	New	Investment in Digital Transformation 2	3,000	4,500	5,750	5,750	5,750	24,750
0	New	Investment in Education ICT 2	1,000	2,250	3,500	3,500	3,500	13,750
0	New	Net Zero Buildings Efficient Lighting	500	1,000	1,000	1,000	1,000	4,500
0	New	Net Zero Buildings Energy Efficiency	0	525	1,575	1,575	1,575	5,250
0	New	Net Zero Buildings Energy Generation	0	0	0	0	2,100	2,100
0	New	Operators Licence Fleet Compound	500	0	0	0	0	500
0	New	Town House Feasibility	0	0	100	0	0	100
0	New	West North Street Car Park	100	3,000	0	0	0	3,100
0	New	Westburn Tennis Centre	0	2,100	525	0	0	2,625
0			7,700	29,675	30,370	26,285	36,655	130,685
162,368		Totals	229,759	176,669	143,767	127,881	88,728	766,804

Forecast			Budget	Budget	Budget	Budget	Budget	5 Year
Outturn	Updated General Fund Capital programme		2026/27	2027/28	2028/29	2029/30	2030/31	Total
2025/26			£'000	£'000	£'000	£'000	£'000	£'000
£'000	NHCP No.							
0	587 Access from the North / 3rd Don Crossing		(570)	0	0	0	0	(570)
(850)	806D Berryden Corridor - Ashgrove Connects		0	0	0	0	0	0
0	825 City Deal		(20)	0	0	0	0	(20)
(80)	836 Flood Prevention Measures: Flood Guards Grant Scheme		(80)	(80)	(80)	(37)	0	(277)
0	845 City Deal: Strategic Transport Appraisal		(500)	0	0	0	0	(500)
0	847 City Deal: Digital Infrastructure		(750)	0	(1,150)	0	0	(1,900)
(10)	848 JIVE (Hydrogen Buses Phase 2)		0	0	0	0	0	0
0	852 City Deal: City Duct Network		(788)	0	0	0	0	(788)
(2,500)	854 City Deal: Transportation Links to Bay of Nigg		(14,000)	(6,198)	0	0	0	(20,198)
0	874 B999 Shielhill Road Junction Improvements		(317)	0	0	0	0	(317)
(1,017)	884 Torry Development Trust - Former Victoria Road School		0	0	0	0	0	0
(491)	885 Place Based Investment Fund		0	0	0	0	0	0
(2,863)	894 Joint Integrated Mortuary		0	0	0	0	0	0
(500)	909 City Deal: Wellington Road		0	0	0	0	0	0
(1,456)	910 Inchgarth Community Centre		0	0	0	0	0	0
0	913 B1 - Bucksburn Academy Extension		(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(5,000)
0	914 B2 - Bucksburn / Newhills additional primary school		0	0	(1,500)	(1,500)	(1,500)	(4,500)
0	920 HH2 - Hazlehead / Countesswells Secondary Provision		0	0	0	0	0	0
0	930 Road Safety Fund		(396)	0	0	0	0	(396)
(1,026)	932 Expansion of mandatory 20mph limits in residential areas		(400)	(400)	(400)	0	0	(1,200)
(519)	940 Bairns Hoose Business Case		0	0	0	0	0	0
0	951 Den Burn Restoration		(448)	(1,026)	(90)	0	0	(1,564)
(223)	954 Bucksburn Pool Refurbishment		0	0	0	0	0	0
(650)	957 City Deal: Aberdeen Rapid Transit		(755)	0	0	0	0	(755)
0	New Scattie Waste Transfer Station		0	(3,300)	0	0	0	(3,300)
(12,185)	1. Programme Funding Streams Sub-Total		(20,024)	(12,004)	(4,220)	(2,537)	(2,500)	(41,285)
(22,918)	2. Capital Grant		(17,730)	(18,000)	(18,000)	(18,512)	(18,512)	(90,754)
(127,265)	3. Borrowing		(192,005)	(146,665)	(121,547)	(106,832)	(67,716)	(634,765)
(162,368)	Sub-total		(229,759)	(176,669)	(143,767)	(127,881)	(88,728)	(766,804)
0	Net Position		0	0	0	0	0	0

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Capital Items Referred to the Budget Process

The following items have been referred to the budget process which the Council is asked to provide a decision on whether they wish to take these projects further:

Finance & Resources Committee – 6 November 2025

Northfield Area Asset Review – Strategic Outline Business Case F&C/25/233

“The Committee agreed to:

- (a) approve the Strategic Outline Case included at Appendix A of this report; and
- (b) note the decision of the Education and Children’s Services Committee on 16 September 2025, to:

- Instruct the Chief Officer – Corporate Landlord to develop an Outline Business Case, to present detailed options and costings for the creation of new community campus facilities to serve the Northfield Area, which would support the delivery of the Family Support Model in Northfield, allow for the reduction of excess school capacity, and provide opportunities for the consolidation of existing Council buildings in Northfield; and

- Instruct the Chief Officer – Corporate Landlord to **submit the completed Outline Business Case for approval to the budget setting process for 2026/27.”**

The Outline Business Case was completed in early 2026 and included within the information packs circulated to elected members as part of the budget preparation process.

The Project Overview in the Outline Business Case states:

“The current Northfield Academy is situated on approximately 3.60 hectares to the south of Cummings Park in Northfield, and is made up of several buildings constructed in the 1950’s, some of which are known to contain Reinforced Autoclaved Aerated Concrete (RAAC) roof panels.

The proposed project is to create a new Community Campus, at the heart of the local Northfield community, which will provide modern education facilities, recognising the central role which schools and learning play in the life of a community. The proposed 1,000 pupil capacity Northfield Campus will replace the existing Northfield Academy, providing secondary education for pupils from the Middlefield, Mastrick, Cummings Park, Northfield, and Heathryfold localities. In addition, a new primary school, providing up to 651 primary pupils places, will be included in the campus, allowing three existing primary schools in Northfield to be relocated into one modern primary school facility, which would help reduce excess pupil capacity and within the existing estate. The new campus will also create new flexible space for use by the wider community, to encompass the Future Libraries Model, and there will be opportunities for members of the community to contribute to the design and specification of this space.

The new campus will very much be an exemplar project in terms of net zero and green credentials, and it will embrace the Council’s Community Campus principles. In addition, it will provide a solution to the need to remove the RAAC present in the existing Northfield Academy in the long term, whilst also addressing rising backlog maintenance costs and ongoing concerns about the condition and suitability of both the primary and secondary school buildings which form the scope of this project.”

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Revenue and Capital Reserves Statement

Subject to approval by Council on 4 March 2026
Implementation date, 4 March 2026



Document Control

Approval Date	4 March 2026
Implementation Date	4 March 2026
Statement Author(s) and Owner	Jonathan Belford
Approval Authority	Council
Scheduled Review	March 2027
Changes	External links for reference added; Section 4 – Updated recommendation on Uncommitted Reserve to reflect 2%-3% of Net Revenue, instead of fixed sum, as per MTFS 2025; Section 7 – Risks updated to reflect latest operating environment and working assumptions.

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1. Purpose Statement

- 1.1 The reporting requirement and control of financial reserves is acknowledged in statute¹. The purpose of the statement document is to explain why reserves are retained and to quantify the value of reserves that the Council should retain, enabling stakeholders to understand the reasons for retaining reserves.
- 1.2 The objective of the statement is to provide a framework that the Council should measure itself against when setting the budget to satisfy itself that the retention and holding of reserves is appropriate to the operating environment and risks the Council faces.

2. Application and Scope Statement

- 2.1 All local authorities in Scotland have statutory² powers to establish funds and reserves for defined purposes. Separate reserves can be established in Scotland only where there are explicit statutory powers. Scottish local authorities may however ' earmark ' specific parts of the General Fund reserve.
- 2.2 There are other safeguards in place that help to prevent authorities over-committing themselves financially. These include:
- The balanced budget requirement (Local Government Finance Act 1992 s93);
 - Legislative requirements for each authority to arrange for the proper administration of their financial affairs and that the chief finance officer has responsibility for the administration of those affairs (s.95 of the Local Government (Scotland) Act 1973);
 - The requirements of the Prudential Code³;
 - Auditors will consider whether audited bodies have established adequate arrangements to ensure that their financial position is soundly based.
- 2.3 Whilst it is primarily the responsibility of the authority and its chief financial officer to maintain a sound financial position, external auditors will, as part of their wider responsibilities, consider whether audited bodies have established adequate arrangements to ensure that their financial position is soundly based. However, it is not the responsibility of auditors to prescribe the optimum or minimum level of reserves for individual authorities or authorities in general.
- 2.4 CIPFA's Prudential Code requires the chief finance officers in authorities to have full regard to affordability when making recommendations about the authority's future capital programme. Such consideration includes the level of long-term revenue commitments. Indeed, in considering the affordability of its capital plans, the authority is required to consider all of the resources available to it/estimated for the future, together with the totality of its capital plans and revenue forecasts for the forthcoming year and the following two years. There is a requirement for three-year

¹ [Section 93 of the Local Government Finance Act 1992](#) requires Scottish authorities, in calculating the council tax, to take into account 'any means by which those expenses may otherwise be met or provided for'. This includes reserves.

² [Schedule 3 of the Local Government \(Scotland\) Act 1975](#) permitting Scottish authorities to establish funds; [Part VII-93 of the Local government \(Scotland\) Act 1973](#) on the requirement for a General Fund

³ [The Prudential Code for Capital Finance](#)

revenue forecasts across all authorities and this is achieved through the 5-year financial model. This provides ability to focus on the levels of reserves and application of authority balances and reserves.

- 2.5 Within the existing statutory and regulatory framework, it is the responsibility of the chief financial officer to advise local authorities about the level of reserves that they should hold and to ensure that there are clear protocols for their establishment and use. Reserves should not be held without a clear purpose.
- 2.6 Authorities on the advice of their chief finance officers should make their own judgements on these matters taking into account all relevant local circumstances. Such circumstances will vary between authorities. In assessing the appropriate level of reserves, a well-managed authority will ensure that the reserves are not only adequate but also are necessary.
- 2.7 In order to secure strong governance for the Council and support a sustainable future, the assessment of financial risk must underpin the approach to reserves. Further, in order to secure the confidence of our Bond investors and to support our credit rating, the management of our reserves and balance sheet is an important check.

3. Responsibilities

- 3.1 The Chief Officer – Finance is responsible for managing this statement, including providing advice and guidance to the Extended Corporate Management Team (ECMT), Council and staff, in relation to the specific elements of the statement.
- 3.2 Breach or misuse of the statement is likely to have adverse consequences for financial planning in subsequent years and may require budget holders to adjust and adapt to revised financial controls during the year should the Chief Officer – Finance consider it necessary.
- 3.3 Non-compliance with the statement can be reported through service finance contacts, or directly to the Chief Officer – Finance.
- 3.4 If you have feedback or suggestions for improvement in this statement, then please contact the Chief Officer – Finance or Deputy Chief Finance Officer.

4. Supporting Procedures & Documentation

- 4.1 This document aims to provide an over-arching statement that is applicable to the year ahead and is included in the budget report for the purposes of being considered at the time of budget setting.
- 4.2 [Financial Regulations](#) must be read in conjunction with this statement.

The General Fund (excluding Housing Revenue Account Reserves)

- 4.3 The Medium Term Finance Strategy noted that the Financial Resilience Framework showed that the General Fund has underlying resilience of £12m (uncommitted reserves) which is a falling percentage of the net General Fund budget. Therefore the Council should determine during the 2026/27 budget setting process how this

aim is addressed. The aim is to move to a target range (2–3%) of Net Revenue Expenditure this is estimated to be, at 2%, a minimum of £13.7m in 2026/27 and should be reviewed annually based on risks and inflation.

- 4.4 The purpose of this reserve is to provide for any unexpected expenditure that cannot be managed within existing budgets. Such expenditure would be one-off and resulting from an extraordinary event. As set out in Section 8, the minimum amount for this reserve on a risk basis should be £13.7m, however there is sufficient risk in the financial environment that would not rule out increasing that reserve to £39m.
- 4.5 The General Fund should be set at a prudent and not excessive level, as holding high level of reserves can impact on resources and performance. It is important to regularly consider the level of risks that are known and consider the potential internal and external factors that may impact on the ability of the Council to delivery its strategic objectives, and to be financially prepared.
- 4.6 As the net budget position changes the level of General Reserve must be monitored to ensure the minimum level is maintained. This is particularly relevant where revenue carry forwards are identified as part of the year-end process.
- 4.7 Section 8, below, details the elements that make up the current General Fund uncommitted reserve and the levels of risk attached to each of these elements. These are indicative and may not be exhaustive as new risks emerge.

The General Fund - Earmarked Reserves

- 4.8 Unlike the General Fund uncommitted balance, earmarked reserves have been identified for specific areas of expenditure where there are anticipated costs that can only be estimated. It is therefore prudent for the authority to identify such areas of expenditure and set aside amounts that limit future risk exposure.
- 4.9 Such expenditure usually arises out of specific projects and work that continues over a period of more than one year, where identifiable risks exist, where a specific Council policy exists (such as the Devolved Education Management scheme) or where accounting treatment dictates that sums must be treated as such (for example unspent grants and contributions that have repayment conditions).
- 4.10 The annual budget report provides a summary of the earmarked reserves and the anticipated year-end balance.
- 4.11 Expenditure relating to earmarked reserves must specifically relate to the purpose of the reserve, and new earmarked reserves can be created, normally occurring at the end of the year as part of the year-end review processes or during the annual budget setting process.

The Housing Revenue Account (HRA)

- 4.12 The Council, as a social landlord, has a statutory⁴ duty to account for local authority housing provision.

⁴ As per [Housing \(Scotland\) Act 1987](#)

- 4.13 The uncommitted reserve held by the HRA is necessary for the purpose of managing the risks that exist in respect of the provision of social housing.
- 4.14 Failure to have reserves in the event of financial crisis or unplanned and unexpected expenditure being the responsibility of the HRA would mean that the Council's General Fund would be required⁵ to rebalance the HRA to ensure it was not in deficit.
- 4.15 In that event the impact on the HRA would be three-fold, (1) a requirement to immediately address spending to avoid a deficit in the following year(s); (2) rebuilding HRA reserves; and (3) creating a surplus for the repayment of the funding provided by the General Fund.
- 4.16 The recommended level of uncommitted reserve on the HRA is 10% of Gross Revenue.
- 4.17 The Council, in setting the 2026/27 HRA Budget⁶ agreed not to contribute to the reserves and therefore approved a lower level of reserves than recommended.

The Housing Revenue Account – Earmarked Reserves

- 4.18 Like the General Fund, it is common for specific activities to impose a financial commitment on the HRA. For this reason, the Council earmarks sums from within the HRA balances. These are often repairs based, where work has been ordered but not yet started. This ensures that the HRA meets the obligations.
- 4.19 Expenditure relating to earmarked reserves must specifically relate to the purpose of the reserve, and new earmarked reserves can be created, normally occurring at the end of the year as part of the year-end review processes or during the annual budget setting process.

5. Statement

- 5.1 This statement imposes on the Council the parameters in which reserves are to be managed, creating an understanding of the obligations that it has a duty to meet, and ensuring that the organisation is aware of and prepared for financial uncertainty that exists in operating a large complex Council.

6. Definitions

- 6.1 When reviewing the medium-term financial plans and preparing the annual budgets authorities should consider the establishment and maintenance of reserves. These can be held for four main purposes:
- A working balance to help cushion the impact of uneven cash flows and avoid unnecessary temporary borrowing – this forms part of general reserves.
 - A contingency to cushion the impact of unexpected events or emergencies – this also forms part of general reserves.

⁵ [Schedule 15, paragraph 9, Housing \(Scotland\) Act 1987](#)

⁶ [Council 3rd December 2025 HRA Budget 2627](#)

- A means of building up funds often referred to as earmarked reserves, to meet known or predicted requirements; earmarked reserves are accounted for separately but remain legally part of the general reserve.
 - The economic climate and the safety of the Council's financial assets. This would link closely with the Council Treasury Management and Prudential Code Strategies.
- 6.2 Authorities also hold other reserves that arise out of the interaction of legislation and proper accounting practice. These reserves, which are not cash-backed and cannot be used for any other purpose, are listed below:
- The Pensions Reserve
 - The Revaluation Reserve
 - The Capital Adjustment Account
 - The Available-for-Sale Financial Instruments Reserve
 - The Financial Instruments Adjustment Reserve
 - Accumulated Absences Adjustment Account
- 6.3 Other such reserves may be created in future where developments in local authority accounting result in timing differences between the recognition of income and expenditure under proper accounting practice and under statute or regulation, such as the Capital Grants Unapplied Account.
- 6.4 In addition, authorities may hold a Capital Fund. This reserve holds the proceeds from the sale of assets and can only be used for capital purposes in accordance with the regulations. The Council maintains a Capital Fund.
- 6.5 For each earmarked reserve held by the authority there should be a clear protocol setting out:
- The reason for/purpose of the reserve
 - How and when the reserve can be used
 - Procedures for the reserves management and control
 - A process and timescale for review of the reserve to ensure continuing relevance and adequacy
- 6.6 When establishing reserves, authorities need to ensure that they are complying with the Code of Practice on Local Authority Accounting and the need to distinguish between reserves and provisions.

7. Risk

- 7.1 Fundamentally this statement is designed to mitigate financial risk and the risk that the Council will have insufficient funds to meet expenditure that might arise.
- 7.2 Any Council recommendations that change the planned use of reserves reported within the Annual Budget will take account of the need for service delivery balanced against the need to retain prudent levels of reserves.

- 7.3 The significant risks that have been considered, but which will also be kept under review are:
- Supply chain volatility and inflation levels remaining higher for longer than previously expected continue to put sustained upward pressure on costs. These increased costs are now a matter of fact, and the ongoing pace of inflation is expected to further impact Council services at a time when resources available to the Council are reducing. The most recent CPI data shows that UK inflation stood at 3.4% in December 2025, having risen from 3.2% in November, and remaining above the Bank of England's target rate of 2% for an extended period.
 - Despite a 3 year settlement from the Scottish Government for Local Government the gap between inflationary pressures and real-terms growth remains. Increasing expectation to manage complex distributional changes within core funding.
 - The challenges of the current 5-Year financial model and the extent to which the redesign of services will have the desired impact on delivering a balanced and sustainable revenue budget position.
 - No reserves are now retained by the IJB, if the IJB does not achieve the savings of £14.3m by 31 March 2026, or if there are unplanned costs, such as from increased demand, then the Council (and NHS Grampian) will be required to fund a deficit position for the year to bring it back to a balanced position.
- 7.4 The level of Reserves must be kept under review. The Council receives reports on the levels of reserves as part of the annual budget setting process, the preparation of the annual accounts and at other times should circumstances require it.
- 7.5 The Council must balance the retention of reserves and absolute need for these with the retention of too high a value, potentially depriving services or available funding. This is considered as part of the annual budget setting process.
- 7.6 The strategy also mitigates compliance and reputational risks, in relation to the legal requirement to meet obligations to calculating and setting council tax, to establish and maintain specific reserves. Failure to do so will draw attention from auditors, stakeholders and other scrutiny bodies.
- 7.7 The strategy ensures that operational risk, in the event of extreme unplanned circumstances can be maintained to deliver vital services to the citizens of Aberdeen.

8. Strategy Performance

- 8.1 The strategy performance is determined by the Council's retention, accumulation and use of reserves. The Council holds reserves for both specific purposes and as a means of mitigating financial risk, particularly that which is unknown.
- 8.2 The financial risk matrix shown below provides the basis for measuring the Council performance on the management of uncommitted reserves in the General Fund. The range and recommended values provide the Council with a reference point when setting the budget for the year ahead.

Risk	Impact	Probability	Min	Max	Recom-
			£m	£m	ended £m
Major incident(s), Unbudgeted expenditure or lost income (e.g. pandemic)	Potential unplanned expenditure in support of specific circumstances	Single incident amounting to less than 1% of net budget – HIGH Single incident amounting to more than 1% of net budget - MEDIUM Multiple incidents amount to over 1% of net budget – LOW	5.8	18.0	5.8
Major disaster (e.g. natural)	Service delivery affected and resources diverted (e.g. through buildings being inaccessible and disaster recovery plan being actioned)	Based on historic experience & Bellwin Scheme, the Council must meet 0.2% of net expenditure before application – VERY LOW	1.0	4.0	1.0
Counterparty failure	If invested balances were tied up in a process to recover them there would be an immediate impact on the revenue budget as funds at additional cost were obtained.	Based on treasury policy and practices – VERY LOW	1.0	5.0	1.0
General financial climate	Wider knock-on effects of financial market changes, recession and / or lower growth and the consequential impact on UK and Scottish budgets.	High inflation, uncertainty over energy prices, uncertain future impact of devolved tax powers on Scottish Budget, unprotected nature of local government sector - MEDIUM	5.9	12.0	5.9
TOTAL			13.7	39.0	13.7

- 8.3 Reserves are monitored and reported as part of the quarterly financial performance reporting and included in both the budget setting reporting and annual accounts.

9. Design and Delivery

9.1 This strategy is aligned to the Target Operating Model (TOM1.2) and strategic objectives contained within the LOIP in the following ways:

- It supports the development and maintenance of a scheme of financial delegation, which is consistent with the commissioning model and increased community empowerment.
- It provides oversight of the stewardship of the council to ensure that the authority puts in place effective internal financial controls covering codified guidance, budgetary systems, supervision, management review and monitoring, physical safeguards, segregation of duties, accounting procedures, information systems and authorisation and approval processes, cash flows borrowings and investments and financial systems.
- It supports the Chief Officer – Finance in their role, responsible for the financial governance and scrutiny in the organisation

10. Housekeeping and Maintenance

10.1 This strategy will be reviewed annually.

10.2 During the year changes may occur in the 5-Year financial model, which affect this statement. Such changes will be monitored by the Chief Officer - Finance and reported to the Council.

10.3 The Council's financial systems hold details of the reserves and transactions will be applied with having due consideration of this statement.

11. Communication and Distribution

11.1 This statement is approved annually as part of the budget setting process and is circulated widely to finance staff and service staff through budget holder meetings and distribution of budget packs to budget holders.

12. Information Management

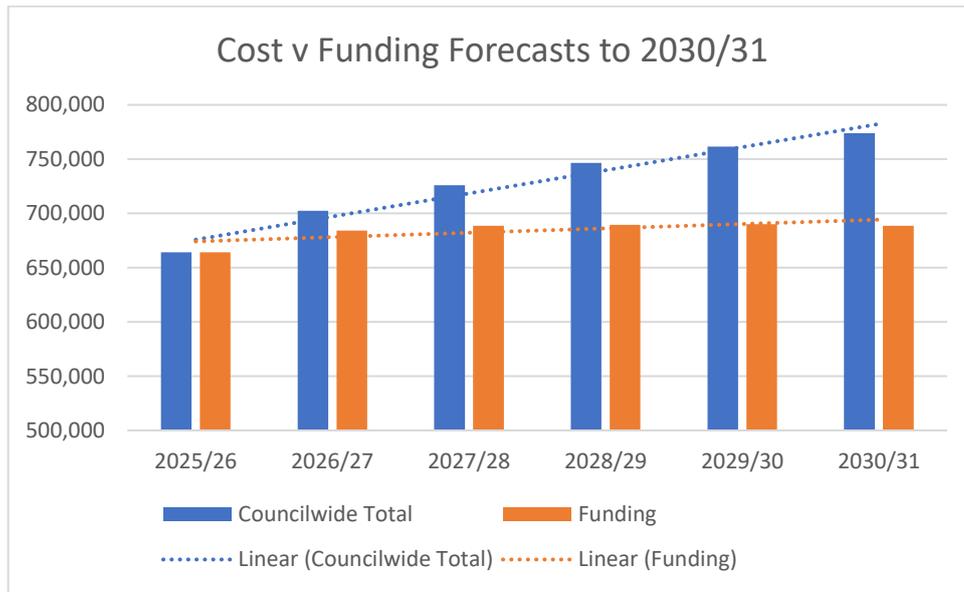
12.1 The information generated by the application of the statement will be managed in accordance with the Council's Corporate Information Policy and supporting Procedures.

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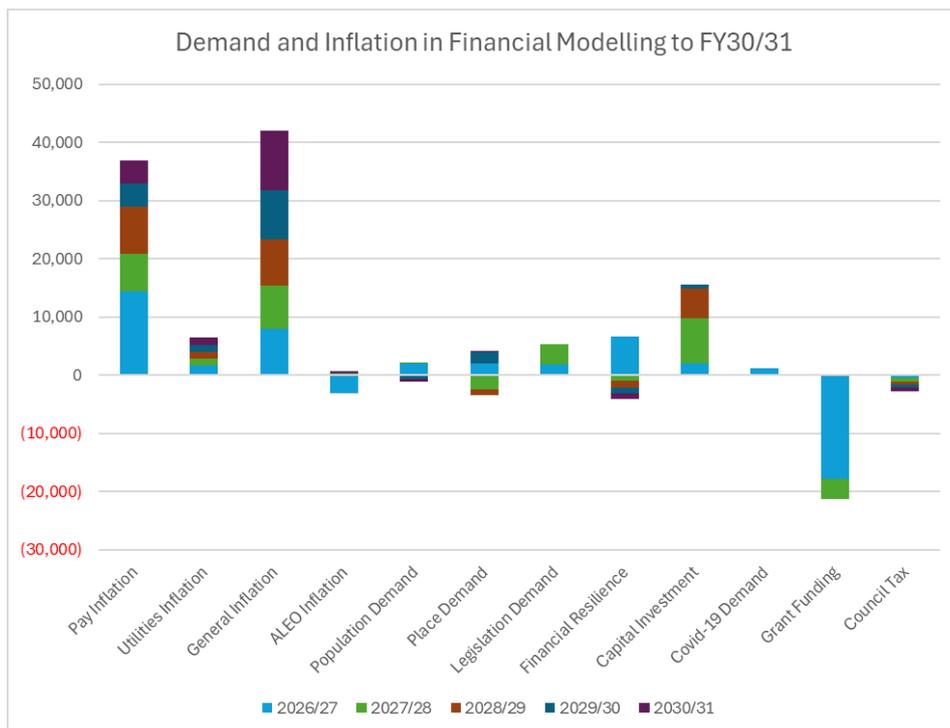
Building the Budgets

Building the Revenue Budgets and Implications for 2026/27

The financial model for 2026/27, as part of the Medium Term Financial Strategy anticipates a need to offset rising demand and costs where the income level is predominantly constant. The Potential Gap, reflects the overall (Gross) budget gap that is forecast to accumulate because of rising costs outstripping income.



The financial model for 2026/27 – 2030/31 including the focus on demand can be expressed as shown in the following graph.



The redesign of services must focus on core elements of the budget, namely Staff, Assets, Spend and Income, the total of which must be met by Scottish Government Grant (including Non-Domestic Rates) and Council Tax income.

Building the Budget:

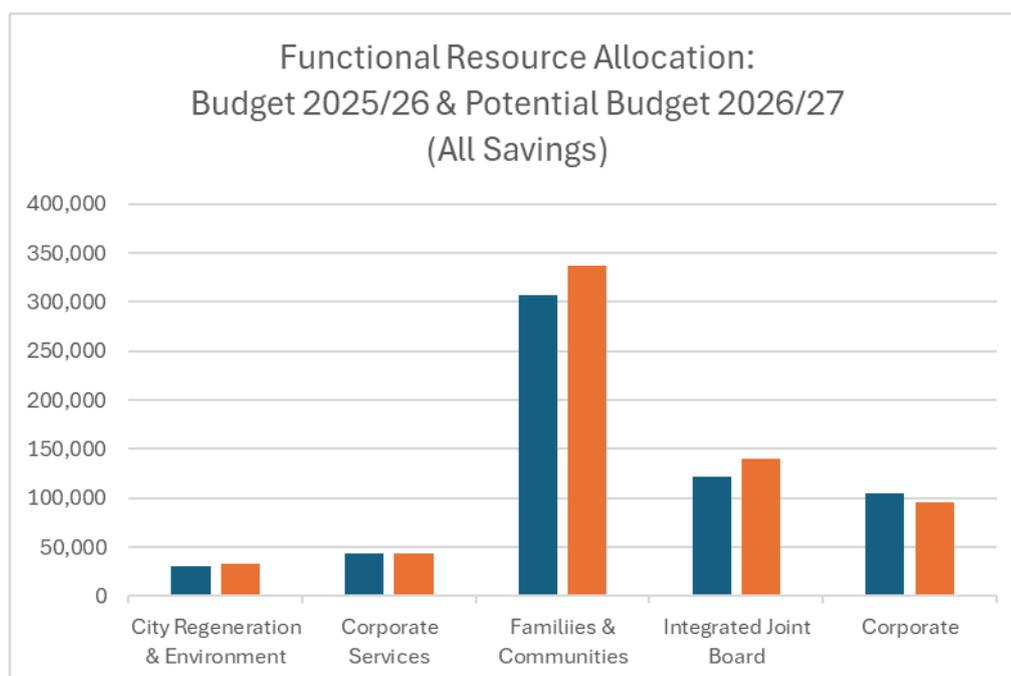
Chief Officers together have been asked to shape the budget based on the various factors that have been identified as part of the commissioning approach. This is expected to address identified demand and to be constrained by the overall financial resources available. Contingencies are included in the overall budget at a corporate level to help to address unknown demand and need.

Looking carefully at our statutory obligations and duties alongside the fixed cost nature of many of our services – whether that is buildings, staff or contracts – and in the context of the Local Government Settlement conditions in respect of teacher numbers, protection of funding for Health & Social Care Integration Joint Boards there is surprisingly little discretion and room for manoeuvre.

Inevitably there are some elements of the budget that need to reflect the uncertainty that exists, examples include where inflation will impact the Council utilities and pay awards; these are provided for at a corporate level. Although the 2026/27 pay awards are now agreed, the inclusion of a “re-opener clause in the SNCT agreement means there is still a degree of uncertainty on the amount due to be paid and as such significant provision / contingency is held in the Corporate ledgers at present.

The changing landscape of Health and Social Care financial pressures also increase uncertainty as we enter the budget setting process.

The purpose of all of this is to enable Chief Officers to construct a budget that meets the Council’s Commissioning Intentions, set out in the Council Delivery Plan, and their service redesign objectives, while fulfilling the overall requirement for balancing the budget. This helps to empower Chief Officers and supports accountability and responsibility, rather than having adjustments made from the ‘corporate centre’.



General Fund 2026/27

The Medium Term Financial Strategy report approved by Finance and Resources Committee in November 2025 included budget modelling for 2026/27 and future years:

General Fund	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000
City Regeneration & Environment	35,062	40,847	46,693	48,968	51,309	53,718
Corporate Services	46,994	49,608	48,732	50,083	52,481	54,927
Families & Communities	346,333	379,166	387,455	395,318	400,962	404,654
Integrated Joint Board	140,461	136,261	136,261	136,261	136,261	136,261
Corporate	95,300	96,539	106,959	115,874	120,397	122,617
Net Expenditure	664,151	702,421	726,101	746,504	761,410	772,178
Funded By						
General Revenue Grant	(306,025)	(321,866)	(325,332)	(325,332)	(325,332)	(325,332)
NNDR	(200,361)	(202,365)	(202,365)	(202,365)	(202,365)	(202,365)
Council Tax	(154,640)	(155,183)	(155,727)	(156,270)	(156,813)	(157,357)
Use of Reserves	(3,124)	(4,821)	(5,252)	(5,423)	(5,419)	(3,651)
Core Funding	(664,151)	(684,235)	(688,676)	(689,391)	(689,930)	(688,705)
Gap (cumulative)	0	18,186	37,425	57,114	71,480	83,473

Further information has become available since that model was drafted, including UK Government budget announcements at the end of October, and the Scottish Government's draft budget for 2026/27, as outlined in the main report.

Incorporating these updates in to the Council's budget assumptions for future years produces the following:

Budget Forecasts - General Fund	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
	£'000	£'000	£'000	£'000	£'000	£'000
City Regeneration & Environment	35,062	39,590	45,227	47,284	49,393	51,830
Corporate Services	46,994	49,230	48,579	49,242	51,623	54,052
Families & Communities	346,333	370,915	375,653	383,265	388,880	392,545
Integrated Joint Board	140,461	143,047	143,047	143,047	143,047	143,047
Corporate	95,300	94,412	104,861	113,733	118,211	122,163
Net Expenditure	664,151	697,195	717,367	736,570	751,154	763,636
Funded By						
General Revenue Grant	(306,025)	(293,763)	(293,763)	(293,763)	(293,763)	(293,763)
NNDR	(200,361)	(232,406)	(232,406)	(232,406)	(232,406)	(232,406)
Council Tax	(154,640)	(155,183)	(155,727)	(156,270)	(156,813)	(157,357)
Use of Reserves	(3,124)	(4,821)	(5,252)	(5,423)	(5,419)	(3,651)
Core Funding	(664,151)	(686,173)	(687,147)	(687,862)	(688,401)	(687,176)
Gap (cumulative)	0	11,022	30,219	48,708	62,753	76,460

The movement between budget models can be summarised as:

Budget Forecasts - General Fund 2026/27	Original	F&R 06/11/25 Tall Ships Sail Programme	Remove RCCT funding assumptions	Council 10/12/25 Approved Fees & Charges	Impact of Capital Programme	Estimate of EfW contract changes	Extended Producer Responsibility	Adjustments for SG Settlement	"Below the Line / Low" Options	2026/27 Modelling Adjustments	Updated
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
City Regeneration & Environment	40,847	30		(349)		2,600	(3,100)		(658)	221	39,590
Corporate Services	49,608				200				(1,260)	682	49,230
Families & Communities	379,166		(6,933)					1,441	(2,759)	(0)	370,915
Integrated Joint Board	136,261							6,786			143,047
Corporate	96,539							(1,224)		(902)	94,412
	702,421	30	(6,933)	(349)	200	2,600	(3,100)	7,003	(4,677)	0	697,195
Funded By											
General Revenue Grant	(321,866)		6,933					21,170			(293,763)
NNDR	(202,365)							(30,041)			(232,406)
Council Tax	(155,183)										(155,183)
Use of Reserves	(4,821)										(4,821)
	(684,235)	0	6,933	0	0	0	0	(8,871)	0	0	(686,173)
Gap (Cumulative)	18,186	30	0	(349)	200	2,600	(3,100)	(1,868)	(4,677)	0	11,022

Revising our services continues to impact on the way in which our services will be delivered, taking account of the continued aim to reduce the total workforce, implementation of the digital programme and switching focus to prioritising our outcomes and legal obligations.

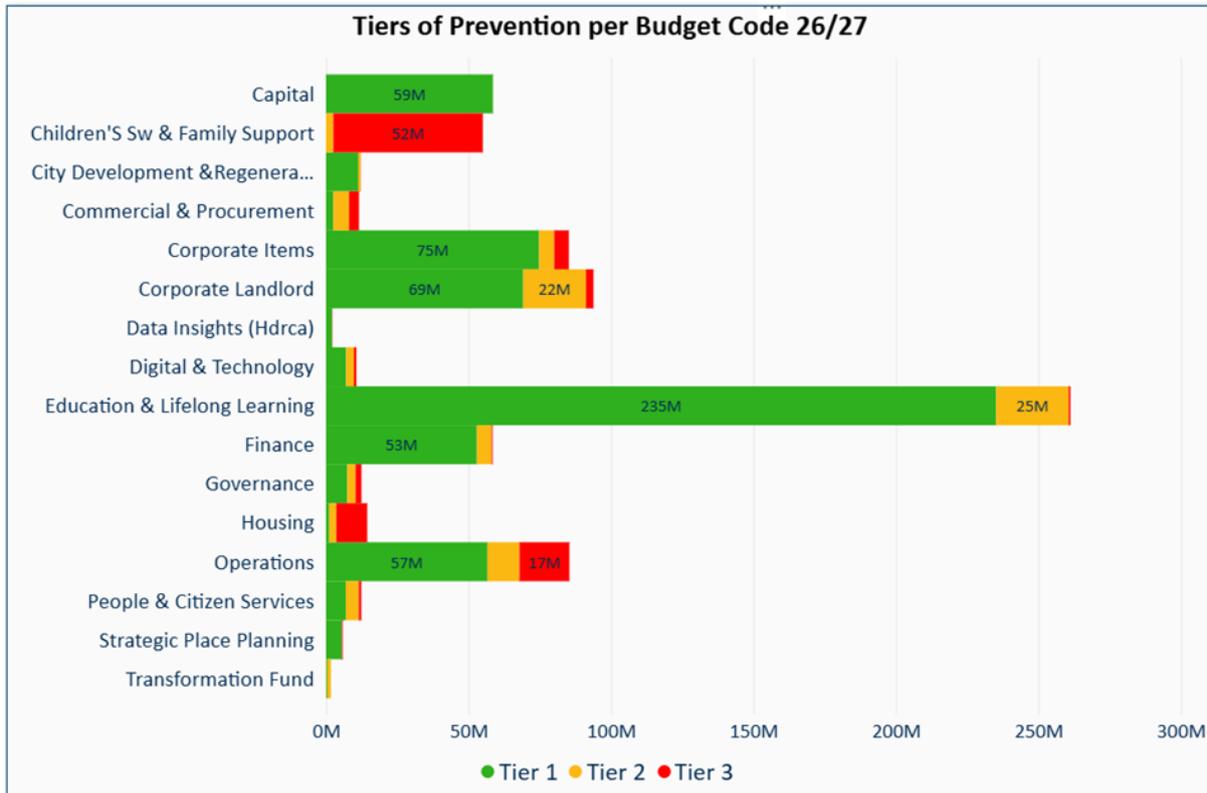
The wide-ranging implications of the redesigned services, which tackle demand and move the Council towards allocating resources for prevention and early intervention, must consider the financial sustainability of services and recognise areas where the Council should decommission.

Our corporate service design approach has included consideration of the following potential elements to ensure consistency and a comprehensive approach to building our services:

- **Staff:** recognising current and reducing staffing levels, identifying the opportunities within the Operating Model to consolidate, amalgamate or shift service areas to better meet the needs of our customers and enable the delivery of our outcomes.
- **Assets:** review the use of operational buildings, the need and suitability of the properties to deliver the services needed, consider the flexibility and alternative options for how we work, taking advantage of digital transformation, mobile and alternative locations.
- **Spend:** review the contract registers, consider duplication of commissioned services, review frameworks that could be used to replace existing contracts or to bring contract spend onto a framework agreement.
- **Fees and Charges:** understand the Service Income Policy and the relationship that the service has with charging, local discretion, national pricing, partial recovery and full cost recovery; consider the sustainability of services that can be charged for and think about the commercial opportunities to raise additional income that covers more than cost. The sustainability of charging to other Council accounts needs to be reviewed.
- **Ring-Fenced Grants:** this funding is not guaranteed, and costs must be contained within funding made available. A review of the recurring nature of this funding should be considered and the implications if it were to stop.
- **Net Zero Vision:** increasingly prominent in our work, the Council has set out its vision for contributing to the national targets and making that transition as a city. The design of our services has to factor in how they will contribute to the Council's net zero ambitions.

Prevention & Early Intervention

Using our 3 Tier framework for presenting the draft budget, having applied the savings that have been included in the budget report, the shape of the budget for 2026/27 can be shown in the following graphic, this work has been incorporated into the Council Delivery Plan 2026--2027, also on the agenda for the Council meeting.



The choice of savings to be applied to this baseline in order to balance the 2025/26 General Fund revenue budget will result in movement between Prevention (Tier 1), Early Intervention (Tier 2) and Response (Tier 3).

The table below summarises the efficiency and transformation changes that officers have planned for financial year 2026/27.

Cluster	Summary of Modelled Options	Saving 2026/27 (£000)	Saving 2027/28 (£000)	Saving 2028/29 (£000)	Saving 2029/30 (£000)	Saving 2030/31 (£000)
City Development and Regeneration	Review of existing funding arrangements	(422)	(245)	(255)	(265)	0
Commercial and Procurement	Review of Insurance Premiums	(100)	0	0	0	0
Corporate Landlord	Year 2 of approved Property and Assets Transformation programme	(763)	(117)	(13)	0	0
Data Insights	Year 2 of approved Cluster re-design	(23)	0	0	0	0
Digital and Technology	Review of Contract spend	(120)	0	0	0	0
Education and Lifelong Learning	Vacancy management and budget realignments	(582)	0	0	0	0
Finance	Year 2 of approved Cluster re-design	(40)	(120)	0	0	0
Governance	Year 2 of approved Cluster re-design	(456)	0	0	0	0
Housing	Budget realignments and recovery of costs	(1,414)	200	0	0	0
Operations	Review of staff recharge rates	(4)	(6)	0	0	0
People and Citizen	Budget realignments and updated income levels	(521)	(35)	(35)	0	0
Strategic Place Planning	Vacancy Management and budget realignment	(232)	0	0	0	0
Grand Total		(4,677)	(323)	(303)	(265)	0

Building the Capital Budget / Programme and Implications for 2026/27

Capital Investment in Scotland's Local Government Sector

Across Scotland, local government faces a pivotal moment in how it approaches capital investment. Decades of under-investment, rising demand for services, and the increasing impacts of climate change have placed significant pressure on councils' existing assets—schools, roads, housing, leisure facilities, digital infrastructure, and the wider public realm. As these essential assets age, the cost of maintaining them has grown sharply, while expectations from communities continue to evolve.

The immediate need for investment in existing infrastructure is driven by several intertwined challenges. Many school buildings require substantial refurbishment to meet modern education standards; roads and bridges are deteriorating faster than maintenance budgets have kept pace with; core public buildings suffer from outdated mechanical and electrical systems; and digital infrastructure often lacks the resilience and capacity needed to support modern service delivery. At the same time, statutory duties—especially around health and safety, accessibility, and carbon reduction—mean councils cannot defer investment indefinitely.

This situation is further compounded by Scotland's ambitious net-zero commitments. Local authorities hold a significant share of the public estate, and achieving national climate objectives requires major upgrades to existing buildings: improved energy efficiency, low-carbon heating, renewable generation, and adaptations to withstand extreme weather. Without sustained investment in the current asset base, the road to net-zero becomes significantly longer and more expensive.

Audit Scotland has repeatedly warned that Scotland's public estate faces significant and growing maintenance backlogs, made worse by reducing capital budgets, rising construction costs, and the complex requirements of meeting net-zero obligations. Audit Scotland¹ notes that it will be “extremely challenging” to retrofit public buildings to required standards and that failure to address backlog maintenance now risks future service disruption and higher costs. With councils already increasing their borrowing to keep buildings safe and operational — at a time when national capital funding is tightening — the public spending watchdog has made clear that prioritising renewal and maintenance of existing assets is essential to protecting frontline services and ensuring long-term financial sustainability.

Financial constraints present a major barrier. Years of fiscal pressure, rising construction costs, inflationary impacts on capital programmes, and the increasing complexity of regulatory requirements have eroded councils' ability to stretch capital budgets. As a result, difficult choices are now routine—prioritising statutory compliance over transformational projects, postponing renewal programmes, and managing assets closer to the point of failure.

Yet these challenges also create an opportunity. A renewed focus on capital investment can unlock long-term savings, reduce revenue pressures, and improve outcomes for communities. Investment in existing assets extends their life, reduces emergency repairs, lowers energy costs, and ensures that public facilities remain safe, accessible, and fit for purpose. Strategic, data-driven asset management—supported

¹ [230928 Scotlands infrastructure](#)

by digital tools and collaborative approaches—can help councils optimise limited resources and make informed decisions about what to invest in, repurpose, or rationalise.

In this environment, capital investment is not merely a technical requirement; it is an enabler of Scotland's wider ambitions. Whether revitalising town centres, improving connectivity, decarbonising public buildings, or supporting inclusive growth, the foundation is the same: resilient, well-maintained local infrastructure.

Ultimately, addressing the current needs of the Council's existing assets is the first and most essential step towards creating sustainable, future-ready communities. It ensures that every pound invested supports long-term resilience, better public services, and a fairer Scotland for generations to come.

In this context a more robust exercise has been conducted by officers to gather the needs and demands on the existing capital infrastructure:

School Estate; Operational Properties; Roads Infrastructure; Fleet Assets; and Digital and Technology.

This has resulted in identified needs for projects, not all of which can be done at the same time. The profile of suggested spending is prioritised on those that support transformation.

BUILDING THE CAPITAL BUDGET - NEED AND DEMAND ASSESSMENT								
Forecast								
Outturn	Updated General Fund Capital programme		Budget	Budget	Budget	Budget	Budget	5 Year
2025/26			2026/27	2027/28	2028/29	2029/30	2030/31	Total
£'000	NHCP No.		£'000	£'000	£'000	£'000	£'000	£'000
Proposed New Projects								
0	924	Grandhome Primary - was previously O1 - Grandhome additional primary schools	100	0	0	0	0	100
0	921	Loirston Loch Primary Feasibility - was previously L1 - Loirston Loch additional primary provision	0	0	100	0	0	100
0	New	Northfield Community Campus	0	0	0	0	3,105	3,105
0	New	Oldmachar / Bridge of Don Feasibility	0	100	0	0	0	100
0	New	Operations Depots	0	100	100	0	0	200
0	New	Sclattie Waste Transfer Station	0	3,300	0	0	0	3,300
0	New	Victorian Schools Programme: Aberdeen Grammar	500	8,000	12,000	12,000	1,000	33,500
0	New	Victorian Schools Programme: Ashley Road	0	0	0	0	0	0
0	New	Victorian Schools Programme: Broomhill	0	0	0	0	0	0
0	New	Victorian Schools Programme: Culter	0	0	0	0	0	0
0	New	Victorian Schools Programme: Gilcomstoun	0	200	4,500	1,500	0	6,200
0	New	Victorian Schools Programme: Kittybrewster	0	0	0	0	0	0
0	New	Victorian Schools Programme: Skene Square	0	0	0	525	9,450	9,975
0	New	Victorian Schools Programme: St Josephs	0	0	0	0	0	0
0	New	Victorian Schools Programme: Sunnybank	0	0	0	0	0	0
0	New	Victorian Schools Programme: Woodside	0	0	0	105	3,675	3,780
0	New	Alternative Delivery Model	0	0	0	0	0	0
0	New	Archives	0	0	220	330	5,500	6,050
0	New	ART Corridors	0	0	0	0	0	0
0	New	Beach Ballroom (CCMP Beach Phase 2)	0	0	0	0	0	0
0	New	Denburn Car Park	500	1,600	0	0	0	2,100
0	New	Finance System Refresh ICT	1,500	3,000	1,000	0	0	5,500
0	New	Investment in Digital Transformation 2	3,000	4,500	5,750	5,750	5,750	24,750
0	New	Investment in Education ICT 2	1,000	2,250	3,500	3,500	3,500	13,750
0	New	Net Zero Buildings Efficient Lighting	500	1,000	1,000	1,000	1,000	4,500
0	New	Net Zero Buildings Energy Efficiency	0	525	1,575	1,575	1,575	5,250
0	New	Net Zero Buildings Energy Generation	0	0	0	0	2,100	2,100
0	New	Operators Licence Fleet Compound	500	0	0	0	0	500
0	New	Town House Feasibility	0	0	100	0	0	100
0	New	West North Street Car Park	100	3,000	0	0	0	3,100
0	New	Westburn Tennis Centre	0	2,100	525	0	0	2,625
0		Total	7,700	29,675	30,370	26,285	36,655	130,685

Forecast								
Outturn	Updated General Fund Capital programme		Budget	Budget	Budget	Budget	Budget	5 Year
2025/26			2026/27	2027/28	2028/29	2029/30	2030/31	Total
£'000	NHCP No.		£'000	£'000	£'000	£'000	£'000	£'000
0	New	Sclattie Waste Transfer Station	0	(3,300)	0	0	0	(3,300)
0		1. Programme Funding Streams Sub-Total	0	(3,300)	0	0	0	(3,300)
0		2. Capital Grant	0	0	0	0	0	0
0		3. Borrowing	(7,700)	(26,375)	(30,370)	(26,285)	(36,655)	(127,385)
0		Sub-total	(7,700)	(29,675)	(30,370)	(26,285)	(36,655)	(130,685)
0		Net Position	0	0	0	0	0	0

Note: projects included above with “£0” against them are included based on reports and decisions previously taken, for example the School Estate Plan, Beach Masterplan and Aberdeen Rapid Transit and either the funding is not yet identified or the timescale goes beyond the next 5 years.

The impact on Borrowing and revenue effect of servicing that debt is estimated to be as follows:

	Budget	Budget	Budget	Budget	Budget	5 Year
	2026/27	2027/28	2028/29	2029/30	2030/31	Total
	£'000	£'000	£'000	£'000	£'000	£'000
Revenue Implication for Capital Financing Costs	462	1,583	1,822	1,577	2,199	7,643

National and local funding opportunities, business cases that show a return on investment, through the generation of savings has not yet been factored into the Medium Term Financial Strategy nor the Capital Programme (above) but as work is undertaken the cost and benefits will be captured and incorporated into our financial planning.

The reprofiling of the 2025/26 to 2029/30 approved Capital Programme has been carried out and is shown in Appendix 4, it should be noted that expenditure forecast for 2026/27, including the projects above amounts to £230m.

Previously planned expenditure plus reprofiled expenditure from this year's plan that is now expected to be spent next year amounts to £222m, plus the new projects, above, £8m, makes up the total for 2026/27.

Of that total £222m of current projects reprofiled for 2026/27, 10 projects make up two thirds, with contracts in place for the majority of these

	2026/27
26/27 Key Expenditure Deliverables:	
Nigg Link Road	£14m
Union St Central	£10m
Ferryhill School	£9m
Market Redevelopment	£14m
Beachfront	£16m
Castlegate	£8m
St Peters School	£16m
Hazlehead Academy	£43m
Property Condition & Suitability	£9m
Roads Infrastructure	£10m
Total Top 10 Projects	£149m (67% of total)

The overall impact on the General Fund revenue budget model for 2026/27 in respect the cost of servicing debt is as follows:

Budget Model 2026/27 impact of Reprofiling on Capital Financing Costs	Saving of £1.4m
Budget Model 2026/27 impact of Reprofiling and New Projects on Capital Finance Costs	Saving of £0.9m (-£1.4m+£0.5m)

Option No.	Cluster	Option narrative	Saving 2026/27 (£000)	Saving 2027/28 (£000)	Saving 2028/29 (£000)	Saving 2029/30 (£000)	Saving 2030/31 (£000)
DAT_11	Data Insights	Redesign of service staffing model with Data Insights (HDRCA) Cluster	(54)				
PC_11	People and Citizen	Remove financial element of the long service award	(30)				
PC_12	People and Citizen	Remove Essential Car User Allowance Scheme	(60)				
PC_04	People and Citizen	Recommission contract for security guards at Marischal College and Town House	(33)				
GOV_11	Governance	Stop webcasting Council and committee meetings	(30)				
GOV_12	Governance	Stop delivery of the Taxi Marshalls service	(70)				
CPS_11	Commercial and Procurement	Reduction in funding to Sport Aberdeen	(415)				
CPS_12	Commercial and Procurement	Reduction in funding to Aberdeen Sports Village	(30)				
FIN_11	Finance	Redesign of service staffing model within Finance cluster	(50)				
EDU_11	Education and Lifelong Learning	Reduce Creative Learning Team	(135)				
EDU_13	Education and Lifelong Learning	Review the School Librarian model	(210)				
EDU_14	Education and Lifelong Learning	Reduction in grants to leased community	(60)				
EDU_15	Education and Lifelong Learning	Reduction in funding provided to leased community centres in relation to energy costs	(205)				
CLL_11	Corporate Landlord	Removal of subsidy provided for the X14 bus service	(110)				
CDR_11	City Development & Regeneration	Review Cultural Investment Framework	(243)				
CDR_12	City Development & Regeneration	Reduction in overseas travel budget	(10)				
CDR_13	City Development & Regeneration	No overseas travel or trade missions	(23)				
CDR_14	City Development & Regeneration	Cancel World Energy Cities Partnership (WECP) Membership	(5)				
CDR_15	City Development & Regeneration	Reduce budget available for maintenance of the Art Gallery	(10)				
CDR_16	City Development & Regeneration	End the Art Gallery Picture Loan Scheme	(12)				
PC_06	People and Citizen	Review of working arrangements for Town House reception	(32)				
CSW-03	Children's Social Work and FS	Reduction of spend on care placement	(1,000)	(1,000)			
EDU_01	Education and Lifelong Learning	Reduce the Music Service by 50%	(708)				
EDU_02	Education and Lifelong Learning	Removal of Secondary School Counselling service	(233)				
DIG_01	Digital and Technology	Redesign of current public Wi-Fi service	(60)				
DIG_03	Digital and Technology	Redesign of service staffing model within Digital and Technology cluster	(90)				
CSW-01	Children's Social Work and FS	Redesign of children's services delivery models	(285)	(200)			
EDU_03	Education and Lifelong Learning	Redesign of support at Craigmylelea	(70)				
EDU_07	Education and Lifelong Learning	Reduction in the number of learning centres	(12)				
CLL_04	Corporate Landlord	Reduce levels of bus shelter maintenance	(25)				
CDR_22	City Development & Regeneration	Reduce budgets for promoting the city, tourism, and future major events	(10)				
CDR_23	City Development & Regeneration	Reduce Council participation in Exhibitions	(10)				

Option No.	Cluster	Option narrative	Saving 2026/27 (£000)	Saving 2027/28 (£000)	Saving 2028/29 (£000)	Saving 2029/30 (£000)	Saving 2030/31 (£000)
SPP_22	Strategic Place Planning	Removal of Environmental Projects	(44)				
CLL_21	Corporate Landlord	Introduce a staff and elected member parking charge to all city centre properties	(500)				
EDU_09	Education and Lifelong Learning	Redesign Curriculum Resource and Information Service (CRIS) for schools	(80)				
DAT_21	Data Insights	Further redesign of service staffing model with Data Insights (HDRCA) Cluster	(89)				
PC_22	People and Citizen	Reduce dedicated trade union facility time	(200)				
PC_24	People and Citizen	Stop personal support for Elected Members and the Extended Corporate Management Team	(228)				
PC_25	People and Citizen	Digital only access for non-emergency contact	(200)				
GOV_21	Governance	Review of committee structure	(130)				
CPS_21	Commercial and Procurement	Further reduction in funding to Sport Aberdeen	(415)				
CPS_22	Commercial and Procurement	Further reduction to Aberdeen Sports Village	(30)				
FIN_21	Finance	Further redesign of service staffing model within Finance cluster	(55)				
EDU_23	Education and Lifelong Learning	Reduce the provision of Primary Education from 25 hours to 22.5 hours per week	(1,800)	(2,000)			
EDU_24	Education and Lifelong Learning	Reduce the provision of secondary education from 27.5 to 25 hours per week	(1,700)	(1,481)			
EDU_26	Education and Lifelong Learning	Rationalisation of the Early Learning Childcare (ELC) estate	(125)				
EDU_28	Education and Lifelong Learning	Removal of the Music Service	(1,035)				
CLL_22	Corporate Landlord	10% reduction in school cleaning	(300)				
CDR_21	City Development & Regeneration	Reduce Visit Aberdeenshire Funding	(130)				
CDR_24	City Development & Regeneration	Reduce support provided to businesses	(406)				
SPP_21	Strategic Place Planning	Introduce a Workplace Parking Levy	0		(3,000)		
OPS_21	Operations	Dim or switch off street lights in certain areas	(1,200)				
OPS_24	Operations	Reduce the Grounds maintenance in cemeteries	(75)				
DIG_11	Digital and Technology	Further redesign of service staffing model within Digital and Technology cluster	(168)				
DIG_12	Digital and Technology	Azure Consolidation	(120)				
DIG_13	Digital and Technology	Review Core HR Licence	(70)				
EDU_16	Education and Lifelong Learning	Remove funding provided to leased community centres in relation to energy costs	(205)				
EDU_17	People and Citizen	Reduction in funding to the Fairer Aberdeen Fund	(767)	(767)			
EDU_19	Education and Lifelong Learning	Stop Easter, Summer, and Autumn of play activities	(100)				
EDU_04	Education and Lifelong Learning	Reduce our Additional Support Needs and Outreach service provision	(540)				
EDU_12	Education and Lifelong Learning	Reduce funding provided to the schools Associated School Group Partnership Forums	(600)				
			(15,639)	(5,448)	(3,000)	0	0

SCHEDULE OF CHARGES FROM 1 APRIL 2026

ALL CHARGES ARE EXCLUSIVE OF VAT, WHERE APPLICABLE

Activity	Unit	Current 2025/26 Charge	Proposed 2026/27 Charge	VAT Code Applicable	Approved Start Date	Comments
Housing Support Services						
Provision of temporary accommodation as per legislative duty	per property	£ 97.00	£ 101.00	C	Apr-26	
Service Charge for Hostel - West North Street	per week	£ 869.00	£ 848.00	C	Apr-26	
Service charge for supported flats	per week	£ 66.00	£ 66.00	C	Apr-26	
Service charge for hotels/B&B NEW	per week	£ 570.00	£ 572.00	C	Apr-26	
Clinterty	per pitch	£ 88.00	£ 101.00	C	Apr-26	
Furniture leasing scheme	Maximum payable	£13.95 single & £21.70 families	£13.95 single & £21.70 families	S	Apr-26	New Applicants only - To a maximum of £900 for single clients & £1,400 for families. (Charge is rounded to the nearest £100)
Creative Learning						
Classes - 10am – 2pm 3 days	per person	£ 78.00	£ 82.00	E	Apr-26	
Classes - half day	per person	£ 54.00	£ 57.00	E	Apr-26	
Classes - Short Course 8 weeks	per person	£98-£185	£103-194	E	Apr-26	
1-1 Session per hour	per person	£ 54.00	£ 57.00	E	Apr-26	
Libraries - loans						
DVD hire - adult	per item	£ 2.45	£ 2.57	C	Apr-26	
DVD hire - concessions card	per item	£ 1.30	£ 1.37	C	Apr-26	
DVD hire - child	per item	£ -	£ -	C	Apr-26	
DVD hire Box Sets (adult)	per item	£ 4.10	£ 4.31	C	Apr-26	
DVD hire Box Sets - concessions card	per item	£ 2.60	£ 2.73	C	Apr-26	
CD Hire - adult	per item	£ 1.05	£ 1.10	C	Apr-26	
CD Hire - concession card	per item	£ 0.55	£ 0.58	C	Apr-26	
Photocopying charge, A4 black & white	per copy	£ 0.17	£ 0.18	S	Apr-26	

SCHEDULE OF CHARGES FROM 1 APRIL 2026

ALL CHARGES ARE EXCLUSIVE OF VAT, WHERE APPLICABLE

Activity	Unit	Current 2025/26 Charge	Proposed 2026/27 Charge	VAT Code Applicable	Approved Start Date	Comments
Libraries - loans continued						
Photocopying charge, A3 black & white	per copy	£ 0.35	£ 0.37	S	Apr-26	
Photocopying charge, A4 colour	per copy	£ 0.45	£ 0.47	S	Apr-26	
Photocopying charges,A3 colour	per copy	£ 0.95	£ 1.00	S	Apr-26	
Sale of Withdrawn Items	per item	Cost of Post & Packaging	Cost of Post & Packaging	Z/S	Apr-26	VAT status: Books - Z; CDs & DVDs - S
Inter-library loans	per loan	£ 9.30	£ 9.77	C	Apr-26	
Inter-library loan renewals	per renewal	£ 4.70	£ 4.94	C	Apr-26	
Inter-library loans Orchestral Sets	per loan	£ 23.10	£ 24.26	C	Apr-26	
Inter-library loans Orchestral sets renewals	per renewal	£ 11.55	£ 12.13	C	Apr-26	
Libraries - overdue charges (adult) no charge children's	per week	15p per item per day to max £4.50	16p per item per day to max £4.75	C	Apr-26	
Libraries - meeting room hire, commercial	per hour	£38/£13/£5.80	£40/£13.65/£6.10	E	Apr-26	
Libraries - meeting room hire, community	per hour	£19.05/£6.90/£0	£20/£7.25/£0	E	Apr-26	
Libraries - research enquiry	Per hour	£ 17.30	£ 18.17	S	Apr-26	
Libraries - photographic reproduction images new photography fee	Per item	£5.80/£8.10/£11.50	£6.10/£8.50/£12.10	S	Apr-26	
Registrars						
Citizenship ceremonies	per adult	£ 83.00	£ 83.00	C	Apr-26	
Civil Marriage in Marischal College - Private Ceremony (up to 4 people), Monday - Thursday	per event	£ 155.00	£ 155.00	C	Apr-26	
Civil Marriage in Marischal College - Ceremony (5-10 people), Monday - Friday	per event	£ 225.00	£ 225.00	C	Apr-26	
Civil Marriage in Marischal College - Ceremony (5-50 people), Monday - Friday	per event	£ 320.00	£ 320.00	C	Apr-26	
Civil Marriage in Marischal College - Ceremony (<50 people), Saturday	per event	£ 452.00	£ 452.00	C	Apr-26	
Civil Marriage in the Town House - Ceremony (<10 people), Friday	per event	£ 265.00	£ 265.00	C	Apr-26	
Civil Marriage in the Town House - Ceremony (<room capacity), Friday	per event	£ 375.00	£ 375.00	C	Apr-26	

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SCHEDULE OF CHARGES FROM 1 APRIL 2026

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Activity	Unit	Current 2025/26 Charge	Proposed 2026/27 Charge	VAT Code Applicable	Approved Start Date	Comments
Registrars continued						
Civil Marriage in the Town House - Ceremony (with up to 60 persons, including the bride, groom and two witnesses) Saturday (in the St. Nicholas Room only)	per event	£ 507.00	£ 507.00	C	Apr-26	
Civil Marriages outside Registrar's Office in agreed places - Monday - Friday	per event	£ 458.00	£ 458.00	C	Apr-26	
Civil Marriages outside Registrar's Office in agreed places - Saturday	per event	£ 546.00	£ 546.00	C	Apr-26	
Civil Marriages outside Registrar's Office in agreed places - Sunday	per event	£ 623.00	£ 623.00	C	Apr-26	
Civil Marriages outside Registrar's Office in agreed places - Monday - Friday Evening	per event	£ 513.00	£ 513.00	C	Apr-26	
Civil Marriages outside Registrar's Office in agreed places - Saturday Evening	per event	£ 595.00	£ 595.00	C	Apr-26	
Civil Marriages outside Registrar's Office in agreed places - Sunday Evening	per event	£ 661.00	£ 661.00	C	Apr-26	
Civil Marriages outside Registrar's Office in agreed places - Public Holidays	per event	£ 733.00	£ 733.00	C	Apr-26	
Online replacement certificate request - priority same day/next day service	per item	£ 10.00	£ 10.00	C	Apr-26	
Online replacement certificate request standard postage - online ordering posted within 5 -7 days	per item	£ 1.10	£ 1.10	C	Apr-26	
Online replacement certificate request international postage - online ordering posted overseas	per item	£ 2.20	£ 2.20	C	Apr-26	
Civil Marriage Rehearsal outside Registrars Office in agreed venue Monday-Friday 5-8pm		£ 110.00	£ 110.00	S	Apr-26	

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SCHEDULE OF CHARGES FROM 1 APRIL 2026

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Electric Charging Points **						
Electric Charging Points	per kwh	Connection fee for each session 0p & 47p per Kwh with a minimum charge per connection of £1	Connection fee for each session 0p & 47p per Kwh with a minimum charge per connection of £1	S	Apr-26	
Electric Charging Points Over stay		Overstay is more than 2 hours, a charge of £1 per minute to a maximum of £60	Overstay is more than 2 hours, a charge of £1 per minute to a maximum of £60	S	Apr-26	

SCHEDULE OF CHARGES FROM 1 APRIL 2026

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Activity	Unit	Current 2025/26 Charge	Proposed 2026/27 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope Comments
HMO Fees						
HMO application fee for 3-5 tenants	Per annual license	£ 1,084.68	£ 1,193.15	C	Apr-26	Changed, in line with statutory guidance to recover costs
HMO application fee for 6-10 tenants	Per annual license	£ 1,576.51	£ 1,734.16	C	Apr-26	Changed, in line with statutory guidance to recover costs
HMO application fee for 11-20 tenants	Per annual license	£ 2,950.99	£ 3,246.09	C	Apr-26	Changed, in line with statutory guidance to recover costs
HMO application fee for 21-50 tenants	Per annual license	£ 5,511.17	£ 6,062.28	C	Apr-26	Changed, in line with statutory guidance to recover costs
HMO application fee for 51-100 tenants	Per annual license	£ 9,245.45	£ 10,169.99	C	Apr-26	Changed, in line with statutory guidance to recover costs
HMO application fee for 101-200 tenants	Per annual license	£ 14,937.12	£ 16,430.83	C	Apr-26	Changed, in line with statutory guidance to recover costs
HMO application fee for 201+ tenants	Per annual license	£ 15,192.14	£ 16,711.36	C	Apr-26	Changed, in line with statutory guidance to recover costs
HMO renewal fee for 3-5 tenants	Per annual license	£ 874.37	£ 961.80	C	Apr-26	Changed, in line with statutory guidance to recover costs
HMO renewal fee for 6-10 tenants	Per annual license	£ 1,092.96	£ 1,202.26	C	Apr-26	Changed, in line with statutory guidance to recover costs
HMO renewal fee for 11-20 tenants	Per annual license	£ 1,967.33	£ 2,164.06	C	Apr-26	Changed, in line with statutory guidance to recover costs
HMO renewal fee for 21-50 tenants	Per annual license	£ 3,278.88	£ 3,606.77	C	Apr-26	Changed, in line with statutory guidance to recover costs
HMO renewal fee for 51-100 tenants	Per annual license	£ 5,246.21	£ 5,770.83	C	Apr-26	Changed, in line with statutory guidance to recover costs
HMO renewal fee for 101-200 tenants	Per annual license	£ 8,015.04	£ 8,816.54	C	Apr-26	Changed, in line with statutory guidance to recover costs
HMO renewal fee for 201+ tenants	Per annual license	£ 8,743.68	£ 9,618.05	C	Apr-26	Changed, in line with statutory guidance to recover costs

SCHEDULE OF CHARGES FROM 1 APRIL 2026

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Activity	Unit	Current		Proposed		VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope Comments
		2025/26 Charge		2026/27 Charge				
Short Term Lets								
Home Sharing and/or Home Letting fee for 1-2 Guests	Per annual license	£ 420.00	£	£ 470.40		C	Jan-26	Changed, in line with statutory guidance to recover costs
Home Sharing and/or Home Letting fee for 3-4 Guests	Per annual license	£ 630.00	£	£ 705.60		C	Jan-26	Changed, in line with statutory guidance to recover costs
Home Sharing and/or Home Letting fee for 5-6 Guests	Per annual license	£ 840.00	£	£ 940.80		C	Jan-26	Changed, in line with statutory guidance to recover costs
Home Sharing and/or Home Letting fee for 7-8 Guests	Per annual license	£ 1,120.00	£	£ 1,254.40		C	Jan-26	Changed, in line with statutory guidance to recover costs
Home Sharing and/or Home Letting fee for 9-12 Guests	Per annual license	£ 1,490.00	£	£ 1,668.80		C	Jan-26	Changed, in line with statutory guidance to recover costs
Home Sharing and/or Home Letting fee for 13+ Guests	Per annual license	£ 2,980.00	£	£ 3,337.60		C	Jan-26	Changed, in line with statutory guidance to recover costs
Secondary Letting fee for 1-2 Guests	Per annual license	£ 440.00	£	£ 492.80		C	Jan-26	Changed, in line with statutory guidance to recover costs
Secondary Letting fee for 3-4 Guests	Per annual license	£ 660.00	£	£ 739.20		C	Jan-26	Changed, in line with statutory guidance to recover costs
Secondary Letting fee for 5-6 Guests	Per annual license	£ 880.00	£	£ 985.60		C	Jan-26	Changed, in line with statutory guidance to recover costs
Secondary Letting fee for 7-8 Guests	Per annual license	£ 1,170.00	£	£ 1,310.40		C	Jan-26	Changed, in line with statutory guidance to recover costs
Secondary Letting fee for 9-12 Guests	Per annual license	£ 1,565.00	£	£ 1,752.80		C	Jan-26	Changed, in line with statutory guidance to recover costs
Secondary Letting fee for 13+ Guests	Per annual license	£ 3,130.00	£	£ 3,505.60		C	Jan-26	Changed, in line with statutory guidance to recover costs
Licence transfer applications	Per annual license	£ 85.00	£	£ 95.20		C	Jan-26	Changed, in line with statutory guidance to recover costs

SCHEDULE OF CHARGES FROM 1 APRIL 2026

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Activity	Unit	Current 2025/26 Charge	Proposed 2026/27 Charge	VAT Code Applicable	Approved Start Date	Comments
Factoring						
Property Factoring	per annum	£ 105.00	£ 110.00	S	Apr-26	In line with statutory guidance to recover costs
Property Factoring - Maintenance	per annum	From £22.31 to £183.70	From £22.31 to £183.70	S	Apr-26	In line with statutory guidance to recover costs
Property Factoring - Clean & Inspect	per annum	From £121.72 to £407.38	From £121.72 to £407.38	S	Apr-26	In line with statutory guidance to recover costs
Property Factoring - Electricity	per annum	From £32.29 to £203.74	From £32.29 to £203.74	F	Apr-26	In line with statutory guidance to recover costs
City Development and Regeneration						
Events						
Hire of Parks & Open spaces - score 6 - 10	Per Event	£ 86.00	£ 90.00	E	Apr-26	
Hire of Parks & Open spaces - score 12 - 20	Per Event	£ 172.00	£ 181.00	E	Apr-26	
Hire of Parks & Open spaces - score 22 - 28	Per Event	£ 344.00	£ 361.00	E	Apr-26	
Hire of Parks & Open spaces - score 30 - 38	Per Event	£ 687.00	£ 721.00	E	Apr-26	
Hire of Parks & Open spaces - score 40 - 46	Per Event	£ 1,383.00	£ 1,452.00	E	Apr-26	
Art Gallery Large Spaces						
Sculpture Court - 4 hours	Mon-Fri	n/a	£ 2,000.00	S	Apr-26	The rates below are new for 26/27 therefore do not have comparable rates from 25/26
Sculpture Court Banqueting plus Atrium Reception - 4 hours	Mon-Fri	n/a	£ 3,000.00	S	Apr-26	
Remembrance Hall - 4 hours	Mon-Fri	n/a	£ 1,350.00	S	Apr-26	
Atrium Reception - 4 hours	Mon-Fri	n/a	£ 1,750.00	S	Apr-26	
Whole Building excl. Cowdray Hall - 4 hours	Mon-Fri	n/a	£ 4,000.00	S	Apr-26	
Whole Building inc. Cowdray Hall	Mon-Fri	n/a	£ 4,400.00	S	Apr-26	
Hourly from 22:00 hours	Mon-Fri	n/a	£ 400.00	S	Apr-26	
Sculpture Court - 4 hours	Sat/Sun	n/a	£ 2,400.00	S	Apr-26	
Sculpture Court Banqueting plus Atrium Reception - 4 hours	Sat/Sun	n/a	£ 3,600.00	S	Apr-26	
Remembrance Hall - 4 hours	Sat/Sun	n/a	£ 1,620.00	S	Apr-26	
Atrium Reception - 4 hours	Sat/Sun	n/a	£ 2,100.00	S	Apr-26	
Whole Building excl. Cowdray Hall - 4 hours	Sat/Sun	n/a	£ 4,800.00	S	Apr-26	
Whole Building inc. Cowdray Hall	Sat/Sun	n/a	£ 5,280.00	S	Apr-26	
Hourly from 22:00 hours	Sat/Sun	n/a	£ 480.00	S	Apr-26	

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SCHEDULE OF CHARGES FROM 1 APRIL 2026

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Activity	Unit	Current		Proposed		VAT Code Applicable	Approved Start Date	Comments
		2025/26 Charge		2026/27 Charge				
Cowdray Hall Hire			n/a			S	Apr-26	
Cowdray Hall - half day (4 hours)	Mon-Fri		n/a £	550.00		S	Apr-26	
Cowdray Hall - full day	Mon-Fri		n/a £	900.00		S	Apr-26	
Cowdray Hall - evening - 4 hours	Mon-Fri		n/a £	1,250.00		S	Apr-26	
PLUS Remembrance Hall (breakout space) per hour	Mon-Fri		n/a £	200.00		S	Apr-26	
Hourly from 22:00 hours	Mon-Fri		n/a £	300.00		S	Apr-26	
Cowdray Hall - half day (4 hours)	Sat/Sun		n/a £	660.00		S	Apr-26	
Cowdray Hall - full day	Sat/Sun		n/a £	1,080.00		S	Apr-26	
Cowdray Hall - evening - 4 hours	Sat/Sun		n/a £	1,500.00		S	Apr-26	
PLUS Remembrance Hall (breakout space) per hour	Sat/Sun		n/a £	240.00		S	Apr-26	
Hourly from 22:00 hours	Sat/Sun		n/a £	360.00		S	Apr-26	
Cowdray Hall Performance								
Cowdray Hall Daytime - Daytime rehearsal (hourly)	Mon-Fri		n/a £	75.00		S	Apr-26	
Cowdray Hall Performance - Daytime (4 hour call)	Mon-Fri		n/a £	550.00		S	Apr-26	
Cowdray Hall Performance - Evening (4 hour call)	Mon-Fri		n/a £	1,250.00		S	Apr-26	
Cowdray Hall Daytime - Daytime rehearsal (hourly)	Sat/Sun		n/a £	90.00		S	Apr-26	
Cowdray Hall Performance - Daytime (4 hour call)	Sat/Sun		n/a £	660.00		S	Apr-26	
Cowdray Hall Performance - Evening (4 hour call)	Sat/Sun		n/a £	1,500.00		S	Apr-26	
Gallery Meeting Spaces								
Seminar Room - half day (4 hours)	Mon-Fri		n/a £	250.00		S	Apr-26	
Seminar Room - full day	Mon-Fri		n/a £	400.00		S	Apr-26	
Seminar Room - evening - 4 hours	Mon-Fri		n/a £	750.00		S	Apr-26	
James McBey Library - half day	Mon-Fri		n/a £	150.00		S	Apr-26	
James McBey Library - full day	Mon-Fri		n/a £	250.00		S	Apr-26	
Hourly from 22:00 hours	Mon-Fri		n/a £	100.00		S	Apr-26	
Seminar Room - half day (4 hours)	Sat/Sun		n/a £	300.00		S	Apr-26	
Seminar Room - full day	Sat/Sun		n/a £	480.00		S	Apr-26	
Seminar Room - evening - 4 hours	Sat/Sun		n/a £	900.00		S	Apr-26	
James McBey Library - half day	Sat/Sun		n/a £	180.00		S	Apr-26	
James McBey Library - full day	Sat/Sun		n/a £	300.00		S	Apr-26	
Hourly from 22:00 hours	Sat/Sun		n/a £	120.00		S	Apr-26	

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SCHEDULE OF CHARGES FROM 1 APRIL 2026

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Activity	Unit	Current 2025/26 Charge	Proposed 2026/27 Charge	VAT Code Applicable	Approved Start Date	Comments
Maritime Museum						
Education Suite - half day (4 hours)	Mon-Fri	n/a	£ 250.00	S	Apr-26	
Education Suite - full day	Mon-Fri	n/a	£ 400.00	S	Apr-26	
Education Suite - evening - 4 hours	Mon-Fri	n/a	£ 750.00	S	Apr-26	
Education Suite + Map Gallery (breakout space) changed from half day/full day to per hour	Mon-Fri	n/a	£ 100.00	S	Apr-26	
Education Suite + Map Gallery - evening - 4 hours	Mon-Fri	n/a	£ 850.00	S	Apr-26	
Above Hourly from 22:00 hours	Mon-Fri	n/a	£ 100.00	S	Apr-26	
Whole building - evening - 4 hours	Mon-Fri	n/a	£ 1,750.00	S	Apr-26	
Hourly from 22:00 hours	Mon-Fri	n/a	£ 400.00	S	Apr-26	
Education Suite - half day (4 hours)	Sat/Sun	n/a	£ 300.00	S	Apr-26	
Education Suite - full day	Sat/Sun	n/a	£ 480.00	S	Apr-26	
Education Suite - evening - 4 hours	Sat/Sun	n/a	£ 900.00	S	Apr-26	
Education Suite + Map Gallery (breakout space) changed from half day/full day to per hour	Sat/Sun	n/a	£ 120.00	S	Apr-26	
Education Suite + Map Gallery - evening - 4 hours	Sat/Sun	n/a	£ 1,020.00	S	Apr-26	
Above Hourly from 22:00 hours	Sat/Sun	n/a	£ 120.00	S	Apr-26	
Whole building - evening - 4 hours	Sat/Sun	n/a	£ 2,100.00	S	Apr-26	
Hourly from 22:00 hours	Sat/Sun	n/a	£ 480.00	S	Apr-26	
Beach Ballroom						
Main Ballroom Concert Rates (Promoters & Agents)						
Standing Concert (unreserved) max 1050 plus balcony (seated max 135)	Mon-Fri	n/a	£ 2,100.00	S	Apr-26	
Theatre Style/Tables (unreserved) max 745 plus Balcony	Mon-Fri	n/a	£ 300.00	S	Apr-26	
Theatre Style/Tables (unreserved) max 745 plus Balcony	Mon-Fri	n/a	£ 2,500.00	S	Apr-26	
Theatre Styles (Reserved numbered seats) max 745 plus Balcony (max 135)	Mon-Fri	n/a	£ 300.00	S	Apr-26	
Theatre Styles (Reserved numbered seats) max 745 plus Balcony (max 135)	Mon-Fri	n/a	£ 2,800.00	S	Apr-26	
Standing Concert (unreserved) max 1050 plus balcony (seated max 135)	Mon-Fri	n/a	£ 300.00	S	Apr-26	
Standing Concert (unreserved) max 1050 plus balcony (seated max 135)	Sat/Sun	n/a	£ 2,900.00	S	Apr-26	
Theatre Style/Tables (unreserved) max 745 plus Balcony (max 135)	Sat/Sun	n/a	£ 300.00	S	Apr-26	
Theatre Style/Tables (unreserved) max 745 plus Balcony (max 135)	Sat/Sun	n/a	£ 3,300.00	S	Apr-26	
Theatre Style/Tables (unreserved) max 745 plus Balcony (max 135)	Sat/Sun	n/a	£ 300.00	S	Apr-26	

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Activity	Unit	Current 2025/26 Charge	Proposed 2026/27 Charge	VAT Code Applicable	Approved Start Date	Comments
Main Ballroom Concert Rates (Promoters & Agents) cont						
Theatre Styles (Reserved numbered seats) max 745	Sat/Sun	n/a £	3,600.00	S	Apr-26	
plus Balcony (max 135)	Sat/Sun	n/a £	300.00	S	Apr-26	
Earlier access		n/a £	250.00	S	Apr-26	
Late get out		n/a £	290.00	S	Apr-26	
Removal of PA from stage		n/a £	265.00	S	Apr-26	
Removal of lighting	cost to be agreed	n/a	tba	S	Apr-26	
Electricity supply car park	per vehicle	n/a £	50.00	S	Apr-26	
Extra Services: Staffing: Box Office preshow		n/a £	60.00	S	Apr-26	
Extra Services: Staffing: Merchandise Seller	per staff member	n/a £	75.00	S	Apr-26	
Extra Services: Staffing: Programme Seller	% of sales	n/a £	0.15	S	Apr-26	
Extra Services: Staffing: Security (Event will determin staffing levels)	per hour	n/a £	19.00	S	Apr-26	
Extra Services: Charges: Merchandise	percentage of sales	n/a £	0.15	S	Apr-26	
Extra Services: Charges: PRS	percentage of ticket sales	n/a £	0.04	S	Apr-26	
Extra Services: Charges: Event First Aiders	per staff member	n/a £	25.00	S	Apr-26	
Beach Ballroom						
The Boardroom	Mon-Fri, 8-5	n/a £	200.00	S	Apr-26	
The Promenade Suite	Mon-Fri, 8-5	n/a £	300.00	S	Apr-26	
The Star Ballroom	Mon-Fri, 8-5	n/a £	400.00	S	Apr-26	
The Northern Lights Room	Mon-Fri, 8-5	n/a £	400.00	S	Apr-26	
outwith hours	per hour	n/a £	50.00	S	Apr-26	
The Main Ballroom - use of soda bar area	Mon-Fri, 8-5	n/a £	1,800.00	S	Apr-26	
outwith hours	per hour	n/a £	250.00	S	Apr-26	
The Boardroom	Sat-Sun, 8-5	n/a £	250.00	S	Apr-26	
The Promenade Suite	Sat-Sun, 8-5	n/a £	400.00	S	Apr-26	
The Star Ballroom	Sat-Sun, 8-5	n/a £	500.00	S	Apr-26	
The Northern Lights Room	Sat-Sun, 8-5	n/a £	500.00	S	Apr-26	
outwith hours	per hour	n/a £	50.00	S	Apr-26	
The Main Ballroom - use of soda bar area	Sat-Sun, 8-5	n/a £	2,500.00	S	Apr-26	
outwith hours	per hour	n/a £	250.00	S	Apr-26	
Balcony extra	Sat-Sun, 8-5	n/a £	300.00	S	Apr-26	

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Activity	Unit	Current 2025/26 Charge	Proposed 2026/27 Charge	VAT Code Applicable	Approved Start Date	Comments
Beach Ballroom cont						
Full Building Hire	Mon-Fri 8-5	n/a	£ 3,000.00	S	Apr-26	
outwith hours	per hour	n/a	£ 350.00	S	Apr-26	
Full Building Hire	Sat-Sun, 8-5	n/a	on request	S	Apr-26	
outwith hours	per hour	n/a	on request	S	Apr-26	
AAGM Service						
Filming and Photography						
Filming, non-commercial	per hour, within opening hours	n/a	£ 150.00	S	Apr-26	
Photography, non-commercial	per hour, within opening hours	n/a	£ 50.00	S	Apr-26	
Filming, commercial	per hour, within opening hours	n/a	£ 250.00	S	Apr-26	
Photography, commercial	per hour, within opening hours	n/a	£ 100.00	S	Apr-26	
Filming, non-commercial	per hour, outwith opening hours	n/a	£ 350.00	S	Apr-26	
Photography, non-commercial	per hour, outwith opening hours	n/a	£ 250.00	S	Apr-26	
Filming, commercial	per hour, outwith opening hours	n/a	£ 450.00	S	Apr-26	
Photography, commercial	per hour, outwith opening hours	n/a	£ 300.00	S	Apr-26	
Talks						
within Aberdeen City		n/a	£ 80.00	S	Apr-26	
outwith Aberdeen City		n/a	£80 + travel	S	Apr-26	
Tours						
AMM Discovery Tour (curator led)	1hr - per person, max 12	n/a	£ 20.00	S	Apr-26	
	groups less that 6, flat fee	n/a	£ 120.00	S	Apr-26	

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Activity	Unit	Current 2025/26 Charge	Proposed 2026/27 Charge	VAT Code Applicable	Approved Start Date	Comments
Tours cont						
AAG Discovery Tour (curator led)	1hr - per person, max 12	n/a	£ 20.00	S	Apr-26	
	groups less than 6, flat fee	n/a	£ 120.00	S	Apr-26	
ATH Tour (curator led)	1 hr - per person, max 12	n/a	£ 20.00	S	Apr-26	
	groups less than 6, flat fee	n/a	£ 120.00	S	Apr-26	
Art Gallery - Scottish Art Tour	per group, 1 hour (12 max)	n/a	£ 245.00	S	Apr-26	
Art Gallery - Highlights Guided Tour	per group, 1.5 hours (12 max)	n/a	£ 360.00	S	Apr-26	
Art Gallery - Tipple at the Top	per group, 1.5 hours (12 max)	n/a	price on request	S	Apr-26	
Art Gallery - After Hours Experience	per group, 1 hour (25-200 min/max)	n/a	£ 1,000.00	S	Apr-26	
	additional hour	n/a	£ 600.00	S	Apr-26	
Maritime Museum - Tipple at the Top	per group, 1.5 hours (12 max)	n/a	price on request	S	Apr-26	
Maritime Museum - After Hours Experience	per group, 1 hour (25-200 min/max)	n/a	£ 1,000.00	S	Apr-26	
	additional hour	n/a	£ 600.00	S	Apr-26	
Provost Skene's - Express part-Guided Tour	per group, 1 hour (12 max)	n/a	£ 220.00	S	Apr-26	
Provost Skene's - After Hours Experience	per group, 1 hour (25-40 min/max)	n/a	£ 1,000.00	S	Apr-26	
	additional hour	n/a	£ 600.00	S	Apr-26	
Aberdeen Cultural Tour	per group, half-day (6-12 min/max)	n/a	price on request	S	Apr-26	

SCHEDULE OF CHARGES FROM 1 APRIL 2026

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Activity	Unit	Current 2025/26 Charge	Proposed 2026/27 Charge	VAT Code Applicable	Approved Start Date	Comments
Image Reproduction Service						
Supply of Digital Image, images 1-5	per image	n/a £	25.00	S	Apr-26	
Supply of Digital Image, images 6+	per image	n/a £	15.00	S	Apr-26	
New Scanning	per 30mins	n/a £	150.00	S	Apr-26	
New Photography	per image	n/a £	150.00	S	Apr-26	
Loans Fees						
New media file	per file	n/a £	40.00	S	Apr-26	
Local museum and heritage partners (Aberdeen City and Shire) up to 3 objects and /or media files		n/a	fee waived	S	Apr-26	
+4 objects/media files	per 30 minutes of staff time	n/a £	40.00	S	Apr-26	
Academic Research Loans (for requests out with AAGM's commitment to support one local academic partner project per year free of charge)	per 30 minutes of staff time	n/a £	40.00	S	Apr-26	
UK venues (no entry fee) object loans up to 3 objects/media files	fee waived for 3 requests per calendar year	n/a	fee waived	S	Apr-26	
4+ objects	per 30 minutes of staff time	n/a £	40.00	S	Apr-26	
additional venue	per 30 minutes of staff time	n/a £	40.00	S	Apr-26	
UK venues (entry fee) object loans	per 30 minutes of staff time	n/a £	40.00	S	Apr-26	
additional venue	per 30 minutes of staff time	n/a £	40.00	S	Apr-26	
International Object Loans	per 30 minutes of staff time	n/a £	40.00	S	Apr-26	
additional venue	per 30 minutes of staff time	n/a £	40.00	S	Apr-26	

VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope

SCHEDULE OF CHARGES FROM 1 APRIL 2026

ALL CHARGES ARE EXCLUSIVE OF VAT, WHERE APPLICABLE

Activity	Unit	Current 2025/26 Charge	Proposed 2026/27 Charge	VAT Code Applicable	Approved Start Date	Comments
Hire Charges						
UK	per item, in addition to loan fees @£40 per 30 mins	n/a	£ 2,500.00	S	Apr-26	
Europe	per item, in addition to loan fees @£40 per 30 mins	n/a	£ 5,000.00	S	Apr-26	
Rest of World	per item, in addition to loan fees @£40 per 30 mins	n/a	£ 10,000.00	S	Apr-26	
Touring Fees						
UK venues	per show, plus processing cost	n/a	negotiable	S	Apr-26	
European venues	per object, plus processing cost	n/a	negotiable	S	Apr-26	
International Venues	per object, plus processing cost	n/a	negotiable	S	Apr-26	
Information Access and Research Charging	30 mins free then £40 per 30 mins thereafter	n/a	free / £40.00	S	Apr-26	
Museum and Art Gallery Special Exhibition	per ticket	£ 10.00	£ 10.50	S	Apr-26	
Museum and Art Gallery Special Exhibition AAGM Friends and Concession	per ticket	£ 7.00	£ 7.35	S	Apr-26	
Museum and Art Gallery Special Exhibition Pass	Per pass	£ 14.00	£ 14.70	S	Apr-26	
Museum and Art Gallery Adults workshop 2hrs	per session	£ 22.00	£ 23.10	E/S	Apr-26	
Museum and Art Gallery Adults workshop 2 hrs CONC	per session	£ 18.00	£ 18.90	E/S	Apr-26	
Museum and Art Gallery Adults workshop 2hrs AAGM Friends	per session	£ 16.00	£ 16.80	S/E	Apr-26	
Museum and Art Gallery Adults workshop 4hrs	per session	£ 35.00	£ 36.75	S/E	Apr-26	
Museum and Art Gallery Adults workshop 4 hrs CONC	per session	£ 30.00	£ 31.50	S/E	Apr-26	
Museum and Art Gallery Adults workshop 4 hrs AAGM Friends	per session	£ 27.00	£ 28.35	S/E	Apr-26	
Museum and Art Gallery Children workshop single	per session	£ 8.00	£ 8.40	S/E	Apr-26	
Museum and Art Gallery Family workshop single	per session	£ 8.00	£ 8.40	S/E	Apr-26	

SCHEDULE OF CHARGES FROM 1 APRIL 2026

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Activity	Unit	Current 2025/26 Charge	Proposed 2026/27 Charge	VAT Code Applicable	Approved Start Date	Comments
Touring Fees cont						
Museum and Art Gallery Group ticket - family	per session	£ 15.00	£ 15.75	S/E	Apr-26	
Museum and Art Gallery COWDRAY HALL concert	per session	£ 16.00	£ 16.80	S	Apr-26	
Museum and Art Gallery COWDRAY HALL concert CONC	per session	£ 12.00	£ 12.60	S	Apr-26	
Museum and Art Gallery COWDRAY HALL concert	per session	£ 24.00	£ 25.20	S	Apr-26	
Museum and Art Gallery COWDRAY HALL concert CONC	per session	£ 20.00	£ 21.00	S	Apr-26	
Museum and Art Gallery Talk	per session	£ 10.00	£ 10.50	S	Apr-26	
Museum and Art Gallery Talk CONC	per session	£ 8.00	£ 8.40	S	Apr-26	
Business Growth						
Trade missions for businesses	per trade mission	Variable according to market	Variable according to market	S	Apr-26	
Planning and Sustainable Development						
Kingswells Park and Ride Car Park, community use	per hour	£ 115.82	£ 121.61	S	Apr-26	
Rail Station/ Park & Ride Cycle Locker Hire	per year per locker (deposit)	£ 35.00	£ 36.75	C	Apr-26	
Rail Station/ Park & Ride Cycle Locker Hire	per year per locker (annual fee)	£ 35.00	£ 36.75	S	Apr-26	
Traffic data and traffic models	variable	variable	variable	S	Apr-26	Variable dependent on scale, age and complexity of traffic data and models.
High Hedges	per application	£ 475.00	£ 500.00	C	Apr-26	

SCHEDULE OF CHARGES FROM 1 APRIL 2026

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Activity	Unit	Current 2025/26 Charge	Proposed 2026/27 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope Comments
Misc						
Pre- Application Advice: Householder Development		£ -	£ -	S	Apr-26	Development ancillary or related to an existing residential use (i.e. an extension or alteration to an existing dwelling)
Signage/Advertisement Proposal		£ -	£ -	S	Apr-26	Proposals solely concerning signage and advertisements
Local Development (1)		£ 208.33	£ 218.00	S	Apr-26	A one-for-one replacement of a dwelling, telecommunications developments, miscellaneous non-residential development with no new floorspace and no change of use, up to 199 sqm new development floorspace, change of use up to 199 sqm site area, or change of use of building up to 199sqm gross floor space'
Local Development (2)		£ 416.67	£ 438.00	S	Apr-26	The creation of an additional dwelling up to 4 residential dwellings, 200-999 sqm new development floorspace, change of use of land between 200-999 sqm site area, or change of use of building with 200-999sqm gross floor space
Local Development (3)		£ 833.33	£ 875.00	S	Apr-26	5-49 dwellings, 1,000-9,999 sqm Class 4/5/6 floorspace and site area less than 2 Hectares, or 1,000-4,999 sqm any other development floorspace and site area less than 2 Hectares, or energy generation and storage development below 20 megawatts
Major/National Development		£ 2,916.67	£ 3,062.00	S	Apr-26	50+dwellings, 10,000+sqm Class 4/5/6 floorspace or site area is or exceeds 2 Hectares, 5,000+sqm any other development floorspace, or site area is or exceeds 2 Hectares, or any other major/national development as defined by the Town and County Planning (Hierarchy of Development)(Scotland)Regulations 2009.

SCHEDULE OF CHARGES FROM 1 APRIL 2026

ALL CHARGES ARE EXCLUSIVE OF VAT, WHERE APPLICABLE

Activity	Unit	Current 2025/26 Charge	Proposed 2026/27 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope Comments
Building Standards						
Fees - Property Enquiry						
Property Enquiry Certificate	per application	£ 88.00	£ 88.00	S	Apr-26	
Fees - Property Enquiry continued						
Property History Report	per application	£ 88.00	£ 88.00	S	Apr-26	
Roads Adoption Plan	per application	£ 88.00	£ 88.00	S	Apr-26	
Copy documents	per document	Various please see ACC website for details	Various please see ACC website for details	S	Apr-26	
Planning applications: Scottish Government - online fee calculator						
For the full Planning Application fee structure, please see the following link:				C		https://www.eplanning.scot/ePlanningClient/custompages/feecalculator.aspx

SCHEDULE OF CHARGES FROM 1 APRIL 2026

ALL CHARGES ARE EXCLUSIVE OF VAT, WHERE APPLICABLE

Activity	Unit	Current 2025/26 Charge	Proposed 2026/27 Charge	VAT Code Applicable	Approved Start Date	Comments
Planning applications						
Surcharge on retrospective applications	per application	25% over and above the normal application fee	25% over and above the normal application fee	C	Apr-26	
Non-material variations	per application	£ 238.00	£ 238.00	C	Apr-26	
Confirmation for compliance with conditions	per application	£ 119.00	£ 119.00	C	Apr-26	
Operations						
Environmental Services						
Window Boxes	Per item	£ 79.00	£ 83.00	S	Apr-26	
Hanging Baskets	Per item	£ 79.00	£ 83.00	S	Apr-26	
Planters - Small	Per item	£ 20.00	£ 21.00	S	Apr-26	
Environmental Services continued						
Planters - Medium	Per item	£ 38.80	£ 40.70	S	Apr-26	
Planters - Large	Per item	£ 58.20	£ 61.10	S	Apr-26	
Sponsored Planters - Small	Per item	£ 1,031.10	£ 1,082.66	S	Apr-26	
Sponsored Planters - Large	Per item	£ 1,542.45	£ 1,619.57	S	Apr-26	
Countryside Rangers Service						
Non – curricular school visits/ community group visits.	Per hour per Ranger	£ 24.00	£ 25.00	E	Apr-26	
Presentations to community groups by invitation (Countryside Ranger)	Per presentation	£ 24.00	£ 25.00	E	Apr-26	
Presentations to community groups by invitation (Countryside Officer)	Per presentation	£ 36.00	£ 38.00	E	Apr-26	
Non Ranger Service organized event requiring Ranger Service Staff.	Per hour per Ranger	£ 24.00	£ 25.00	E	Apr-26	
Training for Teachers in outdoor learning skills, e.g. safe use of fire - four twilight sessions.	Per person 1 -5 people	£ 83.00	£ 87.00	E	Apr-26	
Training for Teachers in outdoor learning skills, e.g. safe use of fire - four twilight sessions.	Per person 6-10 people	£ 60.00	£ 63.00	E	Apr-26	

SCHEDULE OF CHARGES FROM 1 APRIL 2026

ALL CHARGES ARE EXCLUSIVE OF VAT, WHERE APPLICABLE

Activity	Unit	Current 2025/26 Charge	Proposed 2026/27 Charge	VAT Code Applicable	Approved Start Date	Comments
Countryside Rangers Service cont						
Training for Teachers in outdoor learning skills, e.g. safe use of fire - four twilight sessions.	Per person 11-20 people	£ 42.00	£ 44.00	E	Apr-26	
Pets Corner Adult	Per ticket	£ 4.20	£ 4.40	S	Apr-26	
Pets Corner Child	Per ticket	£ 1.30	£ 1.40	S	Apr-26	
Pets Corner Children Under 3	Per ticket	Free	Free	S	Apr-26	
Pets Corner Family	Per ticket	£ 7.90	£ 8.30	S	Apr-26	
Education Adult	Per ticket	£ 2.40	£ 2.50	S	Apr-26	
Education Child	Per ticket	£ 0.60	£ 0.63	S	Apr-26	
Hire of Education Room	Per Hour	£ 19.40	£ 20.40	E	Apr-26	
Hire of Education Room	Per Day	£ 96.60	£ 101.40	E	Apr-26	
Hire of Education Birthday Party	Per Party	£ 90.90	£ 95.50	S	Apr-26	
Season Family Pass	Per ticket	£ 48.50	£ 51.00	S	Apr-26	
Parks						
Memorial Trees	Per Tree	£ 290.00	£ 304.00	C	Apr-26	
Weddings						
Weddings - 1 hour	Per Hour	£ 120.00	£ 126.00	S	Apr-26	
Weddings - 1.5 hour	Per Hour and Half	£ 182.00	£ 191.00	S	Apr-26	
Weddings - 2 hours	Per 2 hours	£ 243.00	£ 255.00	S	Apr-26	
Weddings - Bandstand	Per Booking	£ 363.00	£ 381.00	S	Apr-26	
Photographs 30 Mins	Per 30 Mins	£ 48.00	£ 50.00	S	Apr-26	
Photographs 1 Hour	Per 1 Hour	£ 61.00	£ 64.00	S	Apr-26	
Photographs 2 hours	Per 2 Hours	£ 85.00	£ 89.00	S	Apr-26	
Photographs 1/2 day	Per Half Day	£ 120.00	£ 126.00	S	Apr-26	
Photographs Full Day	Per Day	£ 145.00	£ 152.00	S	Apr-26	
Small Group Bookings	Per Hour	£ 19.95	£ 20.95	S	Apr-26	
Ceremonies and photo sessions in other city parks	Per Booking	£ 270.00	£ 283.50	S	Apr-26	
Private functions held outwith David Welch Winter Gardens opening hours.	1 - 3 hours	£ 363.00	£ 381.00	S	Apr-26	
Private functions held outwith David Welch Winter Gardens opening hours.	3 - 6 hours	£ 728.00	£ 764.00	S	Apr-26	

SCHEDULE OF CHARGES FROM 1 APRIL 2026

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Activity	Unit	Current 2025/26 Charge	Proposed 2026/27 Charge	VAT Code Applicable	Approved Start Date	Comments
Photographs						
Photographs 30 Mins	Per 30 Mins	£ 48.00	£ 50.00	S	Apr-26	
Photographs 1 Hour	Per 1 Hour	£ 61.00	£ 64.00	S	Apr-26	
Photographs 2 hours	Per 2 Hours	£ 85.00	£ 89.00	S	Apr-26	
Photographs 1/2 day	Per Half Day	£ 120.00	£ 126.00	S	Apr-26	
Photographs Full Day	Per Day	£ 145.00	£ 152.00	S	Apr-26	
Weddings - 1 hour	Per Hour	£ 120.00	£ 126.00	S	Apr-26	
Weddings - 1.5 hour	Per Hour and Half	£ 182.00	£ 191.00	S	Apr-26	
Weddings - 2 hours	Per 2 hours	£ 243.00	£ 255.00	S	Apr-26	
Floral Decorations	Per Decoration	From £206	From £216	S	Apr-26	

SCHEDULE OF CHARGES FROM 1 APRIL 2026

ALL CHARGES ARE EXCLUSIVE OF VAT, WHERE APPLICABLE

Activity	Unit	Current 2025/26 Charge	Proposed 2026/27 Charge	VAT Code Applicable	Approved Start Date	Comments
Cremation & Burial Service						
Cremation - chapel service	person	£ 830.00	£ 871.00	E	Apr-26	
Cremation - chapel service Non Residents of Aberdeen City	person	£ 892.00	£ 936.00	E	Apr-26	
Cremation of any person whose age at the time of death was less than 18 years or a stillborn child		£ -	£ -	E	Apr-26	
Crematorium - No chapel service	person	£ 656.00	£ 689.00	E	Apr-26	
Crematorium - No chapel service - Non Residents of Aberdeen City	person	£ 754.00	£ 792.00	E	Apr-26	
Cremation - No chapel service, early morning slot at reduced charge.	person	£ 441.00	£ 463.00	E	Apr-26	
Storage of urn	urn	£ 119.00	£ 125.00	E	Apr-26	
Dispersion of ashes from another crematorium	urn	£ 105.00	£ 110.00	E	Apr-26	
Extended use of Chapel for a service	Occasion	£ 132.00	£ 139.00	E	Apr-26	
Use of Chapel for a Service only	Occasion	£ 198.00	£ 208.00	E	Apr-26	
Burial Lair Rights	lair	£ 1,212.00	£ 1,273.00	E	Apr-26	
Burial Lair Rights - Non Residents of Aberdeen City	lair	£ 1,950.00	£ 2,340.00		Apr-26	
Reservation fee for burial lair	lair	£ 100.00	£ 100.00	E	Apr-26	
Cremation Casket lair rights	lair	£ 940.00	£ 1,034.00	E	Apr-26	
Cremation Casket lair rights - Non Residents of Aberdeen City	lair	£ 1,410.00	£ 1,692.00		Apr-26	
Administration Fee		£ 61.00	£ 64.00	E	Apr-26	
Burial	person	£ 1,012.00	£ 1,063.00	C	Apr-26	
Burial - Non Residents of Aberdeen City	person	£ 2,100.00	£ 2,205.00	C	Apr-26	
Burial on a Saturday	person	£ 1,349.00	£ 1,416.00	C	Apr-26	
Burial on a Saturday - Non Residents of Aberdeen City	person	£ 2,600.00	£ 2,730.00	C	Apr-26	
Burial on a Sunday or Public Holiday	person	£ 1,518.00	£ 1,594.00	C	Apr-26	

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SCHEDULE OF CHARGES FROM 1 APRIL 2026

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Activity	Unit	Current 2025/26 Charge	Proposed 2026/27 Charge	VAT Code Applicable	Approved Start Date	Comments
Cremation & Burial Service continued						
Burial on a Sunday or Public Holiday - Non Residents of Aberdeen City	person	£ 2,850.00	£ 2,992.00	C	Apr-26	
Burial of a person whose age at the time of death was less than 18 years or a stillborn child		£ -	£ -	C	Apr-26	
Interment of Cremated Remains Casket(s)	interment	£ 353.00	£ 388.00	C	Apr-26	
Interment of Cremated Remains Casket(s) - Non Residents of Aberdeen City	interment	£ 660.00	£ 792.00	C	Apr-26	
Interment of Cremated Remains Casket(s) on a Saturday	interment	£ 490.00	£ 539.00	C	Apr-26	
Interment of Cremated Remains Casket(s) on a Saturday - Non Residents of Aberdeen City	interment	£ 950.00	£ 1,140.00	C	Apr-26	
Resting of a lair depth	occasion	£ 135.00	£ 142.00	C	Apr-26	
Disinterment of coffin	coffin	£ 1,449.00	£ 1,594.00	E/S	Apr-26	VAT status: E if it's linked to a subsequent burial S otherwise. Increase by 10%
Disinterment of casket of ashes	casket	£ 412.00	£ 453.00	E/S	Apr-26	VAT status: E if it's linked to a subsequent burial S otherwise. Increase by 10%
Transfer of lair rights	lair	£ 55.00	£ 58.00	C	Apr-26	
Duplicate lair certificate	certificate	£ 55.00	£ 58.00	S	Apr-26	
Search burial ground records	Per 15 mins	£ 16.00	£ 17.00	S	Apr-26	
Foundation for headstone	foundation	£ 122.00	£ 128.00	C	Apr-26	
Visual Tribute Services						
Subsequent Photos (first image no charge)	per item	£ 18.00	£ 20.00	S	Apr-26	
Slideshow/Video - provided by family	per item	£ 39.00	£ 43.00	S	Apr-26	
Slideshow - prepared by crematorium	per item	£ 49.00	£ 54.00	S	Apr-26	
Extra work	per item	£ 18.00	£ 20.00	S	Apr-26	
Physical copy of the slideshow	per item	£ 18.00	£ 20.00	S	Apr-26	
Webcast Services						
Live	per item	£ 61.00	£ 73.00	S	Apr-26	
Physical copy of recording of service	first copy	£ 48.00	£ 50.00	S	Apr-26	
Each extra Physical copy	per extra item	£ 24.00	£ 25.00	S	Apr-26	

SCHEDULE OF CHARGES FROM 1 APRIL 2026

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Activity	Unit	Current 2025/26 Charge	Proposed 2026/27 Charge	VAT Code Applicable	Approved Start Date	Comments
Book of Remembrance/Memorial Cards						
Book of Remembrance charge per line	line	£ 24.00	£ 25.00	S	Apr-26	
Book of Remembrance Motif	motif	£ 84.00	£ 88.00	S	Apr-26	
Memorial Cards - replica of above charge per line	line	£ 16.00	£ 17.00	S	Apr-26	
Memorial Cards - motif	motif	£ 66.00	£ 69.00	S	Apr-26	
Memorial Plaque						
Memorial Plaque - Wall - for 10 years	plaque	£ 404.00	£ 424.00	E	Apr-26	
Memorial Plaque - Wall - for 20 years	plaque	£ 553.00	£ 581.00	E	Apr-26	
Memorial Plaque - Wall - renewal 10 years	plaque	£ 157.00	£ 165.00	E	Apr-26	
Memorial Plaque - Wall - renewal 20 years	plaque	£ 261.00	£ 274.00	E	Apr-26	
Memorial Plaque - Additional inscription	plaque	£ 88.00	£ 92.00	E	Apr-26	
Dedicated bench including foundation if required	bench	£ 2,100.00	£ 2,600.00	C	Apr-26	
Babies Book of Remembrance charge per line	line	£ 8.13	£ 8.53	S	Apr-26	
Babies Book of Remembrance Motif	motif	£ 74.97	£ 78.72	S	Apr-26	
Babies memorial kerb - 3 lines	kerb	£ 210.00	£ 220.00	E	Apr-26	
Babies memorial headstone - 3 lines inscription	3 line inscription	£ 525.00	£ 551.00	E	Apr-26	
Babies memorial headstone - motif	motif	£ 102.00	£ 107.00	E	Apr-26	
Babies memorial headstone - 4th line	line	£ 21.00	£ 22.00	E	Apr-26	
Cremation of Body Parts (following original cremation)	Per body	£ 250.00	£ 300.00	E	Apr-26	
Burial of Body Parts	Per body	£ 250.00	£ 300.00	C	Apr-26	
Cremation of Body donated to Medical Research (Anatomical examination)	Per body	£ 250.00	£ 300.00	E	Apr-26	
Burial of Body donated to Medical Research (Anatomical examination)	Per body	£ 250.00	£ 300.00	C	Apr-26	

SCHEDULE OF CHARGES FROM 1 APRIL 2026

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Activity	Unit	Current 2025/26 Charge	Proposed 2026/27 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope Comments
Waste & Recycling						
Commercial Waste Collection Service s - 140 litre bin	per uplift of bin			S/C		Charges will be agreed under delegated authority VAT status: S if charged to another waste collection company C if charged directly to a business
Commercial Waste Collection Service s Ad-hoc Collection Admin Fee	annual fee in addition to cost of uplifts.			S/C		Charges will be agreed under delegated authority VAT status: S if charged to another waste collection company C if charged directly to a business
Commercial Waste Collection Service s - 240 litre bin	per uplift of bin			S/C		Charges will be agreed under delegated authority VAT status: S if charged to another waste collection company C if charged directly to a business
Commercial Waste Collection Service s - 360 litre bin	per uplift of bin			S/C		Charges will be agreed under delegated authority VAT status: S if charged to another waste collection company C if charged directly to a business
Commercial Waste Collection Service s - 400 litre bin	per uplift of bin			S/C		Charges will be agreed under delegated authority VAT status: S if charged to another waste collection company C if charged directly to a business

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Activity	Unit	Current 2025/26 Charge	Proposed 2026/27 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope Comments
Waste & Recycling continued						
Commercial Waste Collection Service s - 660 litre bin	per uplift of bin			S/C		Charges will be agreed under delegated authority VAT status: S if charged to another waste collection company C if charged directly to a business
Commercial Waste Collection Service s - 770 litre bin	per uplift of bin			S/C		Charges will be agreed under delegated authority VAT status: S if charged to another waste collection company C if charged directly to a business
Commercial Waste Collection Service s - 940 litre bin	per uplift of bin			S/C		Charges will be agreed under delegated authority VAT status: S if charged to another waste collection company C if charged directly to a business

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Waste & Recycling continued						
Commercial Waste Collection Service s - 1100 litre bin	per uplift of bin			S/C		Charges will be agreed under delegated authority VAT status: S if charged to another waste collection company C if charged directly to a business
Commercial Waste Collection Service s - 1280 litre bin	per uplift of bin			S/C		Charges will be agreed under delegated authority VAT status: S if charged to another waste collection company C if charged directly to a business
Commercial Waste Collection Service s - Street Bin Use				S/C		Charges will be agreed under delegated authority VAT status: S if charged to another waste collection company C if charged directly to a business
Commercial Waste Collection Service s - Street Bin Use	per bag of rubbish			S/C		Charges will be agreed under delegated authority VAT status: S if charged to another waste collection company C if charged directly to a business

SCHEDULE OF CHARGES FROM 1 APRIL 2026

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Activity	Unit	Current 2025/26 Charge	Proposed 2026/27 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope Comments
Waste & Recycling continued						
Commercial Dry Mixed Recycling Collection				S/C		Charges will be agreed under delegated authority VAT status: S if charged to another waste collection company C if charged directly to a business
Commercial Dry Mixed Recycling Collection - Bundle or box	per bundle/box			S/C		Charges will be agreed under delegated authority VAT status: S if charged to another waste collection company C if charged directly to a business
Commercial Dry Mixed Recycling Collection - 140 Litre bin	per uplift of bin			S/C		Charges will be agreed under delegated authority VAT status: S if charged to another waste collection company C if charged directly to a business
Commercial Dry Mixed Recycling Collection - 240 Litre bin	per uplift of bin			S/C		Charges will be agreed under delegated authority VAT status: S if charged to another waste collection company C if charged directly to a business

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Activity	Unit	Current 2025/26 Charge	Proposed 2026/27 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope Comments
Waste & Recycling continued						
Commercial Dry Mixed Recycling Collection - 360 Litre bin	per uplift of bin			S/C		Charges will be agreed under delegated authority VAT status: S if charged to another waste collection company C if charged directly to a business
Commercial Dry Mixed Recycling Collection - 660 Litre bin	per uplift of bin			S/C		Charges will be agreed under delegated authority VAT status: S if charged to another waste collection company C if charged directly to a business
Commercial Dry Mixed Recycling Collection - 770 Litre bin	per uplift of bin			S/C		Charges will be agreed under delegated authority VAT status: S if charged to another waste collection company C if charged directly to a business

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Activity	Unit	Current 2025/26 Charge	Proposed 2026/27 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope Comments
Waste & Recycling continued						
Commercial Dry Mixed Recycling Collection - 1280 Litre bin or Cage	per uplift of bin or cage			S/C		Charges will be agreed under delegated authority VAT status: S if charged to another waste collection company C if charged directly to a business
Commercial Glass Recycling Collection				S/C		Charges will be agreed under delegated authority VAT status: S if charged to another waste collection company C if charged directly to a business
Commercial Glass Recycling Collection - 1280 litre bin	per uplift of bin			S/C		Charges will be agreed under delegated authority VAT status: S if charged to another waste collection company C if charged directly to a business
Commercial Food Waste Recycling Collection				S/C		Charges will be agreed under delegated authority VAT status: S if charged to another waste collection company C if charged directly to a business

SCHEDULE OF CHARGES FROM 1 APRIL 2026

ALL CHARGES ARE EXCLUSIVE OF VAT, WHERE APPLICABLE

Activity	Unit	Current 2025/26 Charge	Proposed 2026/27 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope Comments
Waste & Recycling continued						
Commercial Food Waste Recycling Collection - Caddy 23L	per uplift of bin			S/C		Charges will be agreed under delegated authority VAT status: S if charged to another waste collection company C if charged directly to a business
Commercial Food Waste Recycling Collection - 140 Litre bin	per uplift of bin			S/C		Charges will be agreed under delegated authority VAT status: S if charged to another waste collection company C if charged directly to a business
Commercial Food Waste Recycling Collection - 240 Litre bin	per uplift of bin			S/C		Charges will be agreed under delegated authority VAT status: S if charged to another waste collection company C if charged directly to a business
Commercial Food Waste Recycling Collection - 550 Litre bin	per uplift of bin			S/C		Charges will be agreed under delegated authority VAT status: S if charged to another waste collection company C if charged directly to a business

SCHEDULE OF CHARGES FROM 1 APRIL 2026

ALL CHARGES ARE EXCLUSIVE OF VAT, WHERE APPLICABLE

Activity	Unit	Current 2025/26 Charge	Proposed 2026/27 Charge	VAT Code Applicable	Approved Start Date	Comments VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope
Waste & Recycling continued						
Commercial Garden Waste Recycling Collection - 240 litre bin	per uplift of bin			S/C		Charges will be agreed under delegated authority VAT status: S if charged to another waste collection company C if charged directly to a business
Hire of Commercial Wheeled Bins	Per Bin			S		Charges will be agreed under delegated authority
Sale of Commercial 40 litre bio liners roll of 30	per roll			S		Charges will be agreed under delegated authority
Sale of Commercial 30 litre pedal bins for food waste	per bin			S		Charges will be agreed under delegated authority
Commercial Waste Collection - Bulk Waste	per hour			S/C		Charges will be agreed under delegated authority, VAT status: S if charged to another waste collection company C if charged directly to a business
Domestic Waste Collection - Bulk Waste	per four items	£ 45.00	£ 47.00	C	Apr-26	
Domestic Waste Collection - House Clearances	per collection	£ 249.00	£ 261.00	C	Apr-26	
Domestic Waste Collection - Hourly rate	per hour	£ 145.00	£ 152.00	C	Apr-26	
Domestic household garden waste charge Permit for first bin	Per household	£ -	£ -	C	Apr-26	
Domestic household garden waste charge Permit for second and third bin	Per household	£ 30.00	£ 40.00	C	Apr-26	
Sale of 1280 litre bin to developer	per unit	£ 500.00	£ 525.00	C	Apr-26	
Sale of 660 litre bin to developer	per unit	£ 344.00	£ 361.00	C	Apr-26	
Sale of 180 litre bin to developer	per unit	£ 43.00	£ 45.00	C	Apr-26	
Sale of 240 litre bin to developer	per unit	£ 43.00	£ 45.00	C	Apr-26	
Sale of food waste bin housing to developer	per unit	£ 624.00	£ 655.00	C	Apr-26	
Charge for delivering 10 or fewer bins to developer	per delivery	£ 37.00	£ 39.00	C	Apr-26	
Admin fee for Transfer notes	per note			C	Apr-26	Charges will be agreed under delegated authority

SCHEDULE OF CHARGES FROM 1 APRIL 2026

ALL CHARGES ARE EXCLUSIVE OF VAT, WHERE APPLICABLE

Activity	Unit	Current 2025/26 Charge	Proposed 2026/27 Charge	VAT Code Applicable	Approved Start Date	Comments
Protective Services						
Fees - Street Traders Licence						
Street traders Licence - certificate of compliance	Per Certificate	£ 225.00	£ 236.00	C	Apr-26	
Street traders Licence - re-visit for non-compliance	Per Hour	£ 83.00	£ 87.00	C	Apr-26	
Animal Health & Welfare						
			£ -		Apr-26	
Licence for Breeding Establishment for Dogs	Per licence	£ 225.00	£ 236.00	C	Apr-26	
Licence for Breeding Establishment for Cats	Per licence	£ 225.00	£ 236.00	C	Apr-26	
Licence for Breeding Establishment for Rabbits	Per licence	£ 225.00	£ 236.00	C	Apr-26	
Licence to keep Dangerous Wild Animals	Per licence	£ 318.00	£ 334.00	C	Apr-26	
Licence for Animal Boarding Establishment	Per licence	£ 225.00	£ 236.00	C	Apr-26	
Animal Health & Welfare continued						
			£ -		Apr-26	
Licence for Riding Establishment	Per licence	£ 372.00	£ 390.00	C	Apr-26	
Licence to Sell Animals as Pets	Per licence	£ 225.00	£ 236.00	C	Apr-26	
Registration for Performing Animals	Per registration	£ 225.00	£ 236.00	C	Apr-26	
Licence for Animal Welfare Establishment	Per Licence	£ 225.00	£ 236.00	C	Apr-26	
Animal Rehoming Licence	Per Licence	£ 225.00	£ 236.00	C	Apr-26	
Licence to operate a Zoo	Per Licence	£ 372.00	£ 391.00	C	Apr-26	

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SCHEDULE OF CHARGES FROM 1 APRIL 2026

ALL CHARGES ARE EXCLUSIVE OF VAT, WHERE APPLICABLE

Activity	Unit	Current 2025/26 Charge	Proposed 2026/27 Charge	VAT Code Applicable	Approved Start Date	Comments
Housing Inspections						
Housing Inspection Report - inspection visit and issue of letter	Per visit	£ 170.00	£ 179.00	C	Apr-26	
Housing Inspection Report - amendment of letter within one month	Per amendment	£ 33.00	£ 34.50	C	Apr-26	
Fees - Weights & Measures Other						
Weights & Measures act Technical Officer (certified to trade)	Per hour	£ 59.00	£ 62.00	C	Apr-26	
Weights & Measures act Inspector (certified to trade tolerance)	Per hour	£ 96.00	£ 101.00	C	Apr-26	
Weights & Measures act Inspector (Public hols/weekends) (certified to trade tolerance)	Per hour	£ 144.00	£ 151.00	C	Apr-26	
Weights & Measures act Technical Officer (Public hols/weekends)	Per hour	£ 86.00	£ 90.30	C	Apr-26	
Provision of Calibration Certificate	Per Certificate	£ 66.00	£ 69.00	C	Apr-26	
Provision of contaminated land information (petrol storage)	Per hour	£ 89.00	£ 93.00	C	Apr-26	
Fees-Freezer Breakdown Inspt						
Inspection and Certification of unfit/ unmarketable foods as a result of a freezer or refrigerator breakdown or other incident - first hour	Per hour (first hour)	£ 204.00	£ 214.00	C	Apr-26	
Inspection and Certification of unfit/ unmarketable foods as a result of a freezer or refrigerator breakdown or other incident - every hour after the first one	Per hour	£ 81.00	£ 85.00	C	Apr-26	
Food premises yearbook	Per book	£ 33.00	£ 35.00	C	Apr-26	
Fees-Fish Export Certificate						
Fish Export Certificates (Monday to Friday 9am - 4pm) more than 24 hours notice	First hour	£ 81.00	£ 85.00	S	Apr-26	
Fish Export Certificates (Monday to Friday 9am - 4pm) more than 24 hours notice	Per hour for every hour since the first one	£ 81.00	£ 85.00	S	Apr-26	
Fish Export Certificates (Monday to Friday 9am - 4pm) less than 24 hours notice	First hour	£ 194.00	£ 204.00	S	Apr-26	
Fish Export Certificates (Monday to Friday 9am - 4pm) less than 24 hours notice	Per hour for every hour since the first one	£ 97.00	£ 102.00	S	Apr-26	
Fish Export Certificates (Monday to Friday after 4pm) more than 24 hours notice	First hour	£ 194.00	£ 204.00	S	Apr-26	

VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope

SCHEDULE OF CHARGES FROM 1 APRIL 2026

ALL CHARGES ARE EXCLUSIVE OF VAT, WHERE APPLICABLE

Activity	Unit	Current 2025/26 Charge	Proposed 2026/27 Charge	VAT Code Applicable	Approved Start Date	Comments VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope
Fees-Fish Export Certificate continued						
Fish Export Certificates (Monday to Friday after 4pm) more than 24 hours notice	Per hour for every hour since the first one	£ 97.00	£ 102.00	S	Apr-26	
Fish Export Certificates (Monday to Friday after 4pm) less than 24 hours notice	First hour	£ 262.00	£ 275.00	S	Apr-26	
Fish Export Certificates (Monday to Friday after 4pm) less than 24 hours notice	Per hour for every hour since the first one	£ 128.00	£ 134.00	S	Apr-26	
Fish Export Certificates weekends (9am - 4pm) more than 24 hours notice [notification received on a normal working day]	First hour	£ 261.00	£ 274.00	S	Apr-26	
Fish Export Certificates weekends (9am - 4pm) more than 24 hours notice [notification received on anormal working day]	Per hour for every hour since the first one	£ 128.00	£ 134.00	S	Apr-26	
Fish Export Certificate (public holidays 9am-4pm) more than 24 hours notice. Service not offered on Christmas Day, Boxing Day, New Years Day or Easter Sunday.	First hour	£ 261.00	£ 274.00	S	Apr-26	
Fish Export Certificate (public holidays 9am-4pm) more than 24 hours notice. Service not offered on Christmas Day, Boxing Day, New Years Day or Easter Sunday.	Per hour since the first hour	£ 128.00	£ 134.00	S	Apr-26	
Fish Export Certificate - 29th & 30th December, between 9am and 4pm, where Environmental Health is informed by 9am on 24th Dec.	First hour	£ 194.00	£ 204.00	S	Apr-26	
Fish Export Certificate - 29th & 30th December, between 9am and 4pm, where Environmental Health is informed by 9am on 24th Dec.	Per hour after the first hour	£ 128.00	£ 134.00	S	Apr-26	
Additional Export Health Certificate Certificates	For second and subsequent certificates issued at the same time as the initial certificate	Each additional certificate charged at 1/2 price of the first certificate	Each additional certificate charged at 1/2 price of the first certificate	S	Apr-26	

SCHEDULE OF CHARGES FROM 1 APRIL 2026

ALL CHARGES ARE EXCLUSIVE OF VAT, WHERE APPLICABLE

Activity	Unit	Current 2025/26 Charge	Proposed 2026/27 Charge	VAT Code Applicable	Approved Start Date	Comments
Fees-Fish Export Certificate continued						
Support Attestation	Per Attestation	£ 130.00	£ 136.50	C	Apr-26	
Additional Support Attestation	For second and subsequent certificates issued at the same time as the initial Support Attestation	£ 29.00	£ 30.50	C	Apr-26	
Legal, Unreported and Unregulated Fishing Regulation (LUU) - Port Health Charges for checking catch certificates	Per Certificate	£ 30.00	£ 31.50	C	Apr-26	
Food Hygiene Certs						
Sec 50 Food Hygiene Certificates	Per Certificate	£ 363.00	£ 381.00	C	Apr-26	
Advice to prospective/new business	Per enquiry	£ 81.00	£ 85.00	S	Apr-26	
Ship Sanitation Inspection Chg						
Ship inspection - up to 1,000 tonnes	Per inspection	£ 173.00	£ 182.00	C	Apr-26	
Ship inspection - 1,000 to 3,000 tonnes	Per inspection	£ 237.00	£ 249.00	C	Apr-26	
Ship inspection - 3,000 to 10,000 tonnes	Per inspection	£ 363.00	£ 381.00	C	Apr-26	
Ship inspection - 10,000 to 20,000 tonnes	Per inspection	£ 464.00	£ 487.00	C	Apr-26	
Ship inspection - 20,000 to 30,000 tonnes	Per inspection	£ 600.00	£ 630.00	C	Apr-26	
Ship inspection - 30,000 tonnes and over	Per inspection	£ 710.00	£ 745.00	C	Apr-26	
Ship inspection - 50 - 100 person capacity	Per inspection	£ 710.00	£ 745.00	C	Apr-26	
Ship inspection - over 1000 person capacity	Per inspection	£ 1,210.00	£ 1,270.00	C	Apr-26	
Extensions	Per extension	£ 118.00	£ 124.00	C	Apr-26	
Additional charge for ship inspections on Saturdays	Per hour	£ 191.00	£ 200.00	C	Apr-26	
Cancellation Charge Ship Inspections- applies to vessels that are not in port for the time the inspection has been arranged and/or less than 24 hours notice has been provided by the vessel/agent of the cancellation	Per inspection	£ 105.00	£ 110.00	C	Apr-26	

SCHEDULE OF CHARGES FROM 1 APRIL 2026

ALL CHARGES ARE EXCLUSIVE OF VAT, WHERE APPLICABLE

Activity	Unit	Current 2025/26 Charge	Proposed 2026/27 Charge	VAT Code Applicable	Approved Start Date	Comments
Fees - Water Sampling						
Chemical water samples on ships	Per sample	£ 262.00	£ 275.00	S	Apr-26	
Officer time -water samples on ships, in addition to sampling charges	Per hour	£ 81.00	£ 85.00	S	Apr-26	
Bacteriological water samples on ships	Per sample	£ 87.00	£ 91.00	S	Apr-26	
Legionella water samples on ships	Per sample	£ 213.00	£ 224.00	S	Apr-26	
Charges - Pest Control						
Pest control - Rodent infestation (domestic)	Per 5 visits	£ 273.00	£ 287.00	S	Apr-26	
Pest control - Rodent infestation (commercial)	Per visit	£ 107.00	£ 112.00	S	Apr-26	
Pest control - Bed bug infestation (1-2 rooms)	Per 4 visits	£ 357.00	£ 375.00	S	Apr-26	
Pest control - Bed bug infestation (3-4 rooms)	Per 4 visits	£ 462.00	£ 485.00	S	Apr-26	
Pest Control - Bed Bug Infestation (5 rooms or more)		Price determined on visit	Price determined on visit	S	Apr-26	
Charges - Pest Control continued						
Pest control - insect infestation (domestic)	Per visit	£ 112.00	£ 117.00	S	Apr-26	
Pest control - Insect infestation (commercial)	Per visit	£ 112.00	£ 117.00	S	Apr-26	
Pest Control - Insect Infestation (Cockroach)	Per 5 Visits	£ 399.00	£ 419.00	S	Apr-26	
Pest control - assessment visit	Per visit	£ 38.00	£ 40.00	S	Apr-26	
Pest control - Wasp infestation (domestic)	Per visit	£ 87.00	£ 91.00	S	Apr-26	
Pest control - Wasp infestation (commercial)	Per visit	£ 87.00	£ 91.00	S	Apr-26	
Dog Warden - dog uplift	Per dog	£ 87.00	£ 91.00	S	Apr-26	

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SCHEDULE OF CHARGES FROM 1 APRIL 2026

ALL CHARGES ARE EXCLUSIVE OF VAT, WHERE APPLICABLE

Activity	Unit	Current 2025/26 Charge	Proposed 2026/27 Charge	VAT Code Applicable	Approved Start Date	Comments
Permanent Residential Caravan Site Licence						
1-10 Residential Units. Cost of New (First) Application	Per application	£ 424.00	£ 445.00	C	Apr-26	
1-10 Residential Units. Cost of Renewal Application	Per application	£ 375.00	£ 394.00	C	Apr-26	
11-20 Residential Units. Cost of New (First) Application	Per application	£ 849.00	£ 891.00	C	Apr-26	
11-20 Residential Units. Cost of Renewal Application	Per application	£ 750.00	£ 787.00	C	Apr-26	
21-40 Residential Units. Cost of New (First) Application	Per application	£ 1,699.00	£ 1,784.00	C	Apr-26	
21-40 Residential Units. Cost of Renewal Application	Per application	£ 1,499.00	£ 1,574.00	C	Apr-26	
41-70 Residential Units. Cost of New (First) Application	Per application	£ 2,972.00	£ 3,121.00	C	Apr-26	
41-70 Residential Units. Cost of Renewal Application	Per application	£ 2,438.00	£ 2,560.00	C	Apr-26	
70+ Residential Units. Cost of New (First) Application	Per application	£ 4,246.00	£ 4,458.00	C	Apr-26	
70+ Residential Units. Cost of Renewal Application	Per application	£ 3,747.00	£ 3,934.00	C	Apr-26	
Other Income						
Provision of contaminated land information	Per hour	£ 94.00	£ 99.00	S	Apr-26	
Water testing						
Regulated supplies - collection of water sample	Per Water supply	£ 85.00	£ 89.00	S	Apr-26	
Regulated supplies - risk assessment/review	Per Water supply	£ 109.00	£ 114.00	S	Apr-26	
Regulated supplies - annual sample and analysis	Per Water supply	£ 350.00	£ 367.00	S	Apr-26	
Water testing continued						
Regulated supplies - annual sample and analysis (discounted rate)	Per Water supply	£ 240.00	£ 252.00	S	Apr-26	
Regulated supplies - annual sample and analysis with risk assessment (once every 5 years)	Per Water supply	£ 447.00	£ 469.00	S	Apr-26	
Regulated supplies - annual sample and analysis with risk assessment (once every 5 years) (discounted rate)	Per Water supply	£ 338.00	£ 355.00	S	Apr-26	
Regulated supplies - Additional parameter analysis identified by risk assessment	Per sample	At cost of analysis for identified parameters	At cost of analysis for identified parameters	S	Apr-26	

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SCHEDULE OF CHARGES FROM 1 APRIL 2026

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Activity	Unit	Current 2025/26 Charge	Proposed 2026/27 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope Comments
Water testing continued						
Regulated supplies - Sample and analysis following completion of improvement works	per sample	£84 plus cost of analysis (only parameters that failed original sample)	£88 plus cost of analysis (only parameters that failed original sample)	S	Apr-26	
Unregulated supplies - Sampling and bacteriological and chemical analysis (private and domestic water supply testing)	Per analysis	£ 165.00	£ 173.00	S	Apr-26	
Unregulated supplies - Sampling and lead analysis only (private and domestic water supply testing)	Per analysis	£ 154.00	£ 162.00	S	Apr-26	
Fleet MOT		£ 54.85	£ 54.85	C	Apr-26	This may be subject to change

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SCHEDULE OF CHARGES FROM 1 APRIL 2026

ALL CHARGES ARE EXCLUSIVE OF VAT, WHERE APPLICABLE

Activity	Unit	Current 2025/26 Charge	Proposed 2026/27 Charge	VAT Code Applicable	Approved Start Date	Comments
Car Parks						
Car Park Off Street Chg						
Off-street parking short stay 2 hrs Max (Broomhill Road & Fonthill Road)	Up to 1 hr	£ 1.50	£ 1.50	S	Apr-26	
Off-street parking short stay 2 hrs Max (Broomhill Road & Fonthill Road)	1 to 2hrs	£ 2.75	£ 2.75	S	Apr-26	
Off- street parking short stay- 4 hrs max (Frederick St (part) only)	Up to 1 hr	£ 1.50	£ 1.50	S	Apr-26	
Off- street parking short stay- 4 hrs max (Summer St, Greyfriars & Frederick St (part))	Up to 2 hrs	£ 3.50	£ 3.50	S	Apr-26	
Off- street parking short stay- 4 hrs max (Summer St, Greyfriars & Frederick St (part))	2 to 3hrs	£ 5.05	£ 5.05	S	Apr-26	
Off- street parking short stay- 4 hrs max (Summer St, Greyfriars & Frederick St (part))	3 to 4 hrs	£ 6.60	£ 6.60	S	Apr-26	
Off- street parking short stay- 4 hrs max (Marischal College Multi, Thu 6-8pm, Sat 8am-6pm and Sun 8am -5pm)	Up to 2 hrs	£ 3.50	£ 3.50	S	Apr-26	
Off- street parking short stay- 4 hrs max (Marischal College Multi, Thu 6-8pm, Sat 8am-6pm and Sun 8am-5pm)	2 to 3hrs	£ 5.05	£ 5.05	S	Apr-26	
Off- street parking short stay- 4 hrs max (Marischal College Multi, Thu 6-8pm, Sat 8am-6pm and Sun 8am-5pm)	3 to 4 hrs	£ 6.60	£ 6.60	S	Apr-26	
Off- street parking long stay-14 hrs max (Denburn & Frederick St)	Up to 1 hr	£ 1.50	£ 1.50	S	Apr-26	
Off- street parking long stay-14 hrs max (Chapel St, Denburn, Frederick St & West North St)	Up to 2 hrs	£ 3.05	£ 3.05	S	Apr-26	

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SCHEDULE OF CHARGES FROM 1 APRIL 2026

ALL CHARGES ARE EXCLUSIVE OF VAT, WHERE APPLICABLE

Activity	Unit	Current 2025/26 Charge	Proposed 2026/27 Charge	VAT Code Applicable	Approved Start Date	Comments
Car Park Off Street Chg continued						
Off- street parking long stay-14 hrs max (Chapel St, Denburn, Frederick St & West North St)	2 to 3 hrs	£ 4.30	£ 4.30	S	Apr-26	
Off- street parking long stay-14 hrs max (Chapel St, Denburn, Frederick St & West North St)	3 to 4 hrs	£ 5.80	£ 5.80	S	Apr-26	
Off- street parking long stay-14 hrs max (Chapel St, Denburn, Frederick St (part) & West North St)	4 to 5 hrs	£ 7.25	£ 7.25	S	Apr-26	
Off- street parking long stay-14 hrs max (Chapel St, Denburn, Frederick St (part) & West North St)	5 to 6 hrs	£ 8.60	£ 8.60	S	Apr-26	
Off- street parking long stay-14 hrs max (Chapel St, Denburn, Frederick St (part) & West North St)	6 to 10 hrs	£ 14.20	£ 14.20	S	Apr-26	
Off- street parking long stay-14 hrs max (Chapel St, Denburn, Frederick St (part) & West North St)	10 to 14 hrs	£ 17.35	£ 17.35	S	Apr-26	
Off- street Virginia Street car park	Up to 2 hours	£ 2.50	£ 2.50	S	Apr-26	
Off- street Virginia Street car park	2 to 3 hours	£ 3.80	£ 3.80	S	Apr-26	
Off- street Virginia Street car park	3 to 4 hours	£ 5.05	£ 5.05	S	Apr-26	
Off- street Virginia Street car park	4 to 5 hours	£ 6.30	£ 6.30	S	Apr-26	
Off- street Virginia Street car park	5 to 6 hours	£ 7.55	£ 7.55	S	Apr-26	
Off- street Virginia Street car park	6 to 10 hours	£ 12.70	£ 12.70	S	Apr-26	
Off- street Virginia Street car park	10 to 14 Hours	£ 17.35	£ 17.35	S	Apr-26	
Car Park Street Chg						
On-street parking inner central zones - 20 mins	20 mins	£ 1.60	£ 1.65	C	Apr-26	
On-street parking inner central zones - 40mins	40 mins	£ 3.05	£ 3.20	C	Apr-26	
On-street parking inner central zones - 1 hr	60 mins	£ 4.40	£ 4.60	C	Apr-26	
On-street parking inner central zones - 2 hrs 6pm to 8pm Mon-Sat	2 hrs after 6pm	£ 5.80	£ 6.05	C	Apr-26	

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SCHEDULE OF CHARGES FROM 1 APRIL 2026

ALL CHARGES ARE EXCLUSIVE OF VAT, WHERE APPLICABLE

Activity	Unit	Current		Proposed		VAT Code Applicable	Approved Start Date	Comments
		2025/26 Charge		2026/27 Charge				
Car Park Street Chg								
On-street parking outer central zones - 20 mins	20 mins	£ 1.50	£	1.55	£	C	Apr-26	
On-street parking outer central zones - 40mins	40 mins	£ 2.70	£	2.80	£	C	Apr-26	
On-street parking outer central zones - 1 hr	60 mins	£ 4.00	£	4.20	£	C	Apr-26	
On-street parking outer central zones - 2 hrs	2 hrs	£ 5.25	£	5.50	£	C	Apr-26	
On-street parking peripheral zones - 30 mins	30 mins	£ 0.95	£	1.00	£	C	Apr-26	
On-street parking peripheral zones - 1 hr	1 hr	£ 1.50	£	1.55	£	C	Apr-26	
On-street parking peripheral zones - 2 hrs	2 hrs	£ 2.75	£	2.85	£	C	Apr-26	
On-street parking peripheral zones - 3 hrs	3 hrs	£ 4.00	£	4.20	£	C	Apr-26	
Mon - Fri 1000-1600 - Bedford Rd only	4 hour	£ 5.05	£	5.30	£	C	Apr-26	
Mon - Fri 1000-1600 - Bedford Rd only	5 hour	£ 6.30	£	6.60	£	C	Apr-26	
Mon - Fri 1000-1600 - Bedford Rd only	6 hour max	£ 7.55	£	7.90	£	C	Apr-26	
Mon - Fri 1000 - 1600 - Foresterhill	Up to 2 Hours	£ 1.90	£	2.00	£	C	Apr-26	
Mon - Fri 1000 - 1600 - Foresterhill	2-6 Hours	£ 5.70	£	5.95	£	C	Apr-26	
Business Permits								
Business Exemption Permits	1 year	£ 643.00	£	707.00	£	S/C	Apr-26	VAT status: Off street only - S; On street only - C
Business Exemption Permits	6 months	£ 354.00	£	389.00	£	S/C	Apr-26	VAT status: Off street only - S; On street only - C
Business Exemption Permits	3 months	£ 176.00	£	194.00	£	S/C	Apr-26	VAT status: Off street only - S; On street only - C
Residential / Business parking permit request - priority same day/next day service	per item	£ 6.10	£	6.70	£	S/C	Apr-26	VAT status: Off street only - S; On street only - C
Online residential / business parking permit request standard postage - online ordering posted within 5 -7 days	per item	£ 1.21	£	1.35	£	S/C	Apr-26	VAT status: Off street only - S; On street only - C

SCHEDULE OF CHARGES FROM 1 APRIL 2026

ALL CHARGES ARE EXCLUSIVE OF VAT, WHERE APPLICABLE

Activity	Unit	Current 2025/26 Charge	Proposed 2026/27 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope Comments
Fixed Parking Permits/Flexible Permits						
Residential Exemption Permits - Fixed/Flexible	1 year - 1st permit	City Centre £220 Outer CC £165 Peripheral £110	City Centre £231 Outer CC £173 Peripheral £115	S/C	Apr-26	VAT status: Off street only - S; On street only - C
Residential Exemption Permits - Fixed/Flexible	6 months - 1st permit	City Centre £120 Outer CC £88 Peripheral £60	City Centre £126 Outer CC £92 Peripheral £63	S/C	Apr-26	VAT status: Off street only - S; On street only - C
Residential Exemption Permits - Fixed/Flexible	3 months - 1st permit	City Centre £66 Outer CC £49 Peripheral £32	City Centre £69 Outer CC £51 Peripheral £33	S/C	Apr-26	VAT status: Off street only - S; On street only - C
Residential Exemption Permits - Fixed/Flexible	1 year - 2nd permit	Outer CC £220 Peripheral £165	Outer CC £231 Peripheral £173	S/C	Apr-26	VAT status: Off street only - S; On street only - C
Residential Exemption Permits - Fixed/Flexible	6 months - 2nd permit	Outer CC £120 Peripheral £88	Outer CC £126 Peripheral £92	S/C	Apr-26	VAT status: Off street only - S; On street only - C
Residential Exemption Permits - Fixed/Flexible	3 months - 2nd permit	Outer £66 Peripheral £49	Outer £69 Peripheral £51	S/C	Apr-26	VAT status: Off street only - S; On street only - C
Residential / Business parking permit request - priority same day/next day service	per item	£ 5.50	£ 5.80	S/C	Apr-26	VAT status: Off street only - S; On street only - C
Online residential / business parking permit request standard postage - online ordering posted within 5 -7 days	per item	£ 1.10	£ 1.15	S/C	Apr-26	VAT status: Off street only - S; On street only - C
Monthly Parking Permits						
Monthly off-street parking permit	calendar month	£ 254.10	£ 280.00	S	Apr-26	
Monthly off-street parking permit - ACC staff	calendar month	£ 190.05	£ 209.00	S	Apr-26	
AA - permits	1 year	£ 242.55	£ 267.00	S	Apr-26	

SCHEDULE OF CHARGES FROM 1 APRIL 2026

ALL CHARGES ARE EXCLUSIVE OF VAT, WHERE APPLICABLE

Activity	Unit	Current 2025/26 Charge	Proposed 2026/27 Charge	VAT Code Applicable	Approved Start Date	Comments
Contractors Permits						
Contractors Permit	1 year	£ 703.00	£ 773.00	S/C	Apr-26	VAT status: Off street only - S; On street only - C
Contractors Permit	6 months	£ 386.00	£ 425.00	S/C	Apr-26	VAT status: Off street only - S; On street only - C
Contractors Permit	3 months	£ 193.00	£ 212.00	S/C	Apr-26	VAT status: Off street only - S; On street only - C
Contractors Permit	1 month	£ 72.00	£ 79.00	S/C	Apr-26	VAT status: Off street only - S; On street only - C
Public Infrastructure and Environment						
Footway crossing applications	per application	£ 74.50	£ 92.00	C	Apr-26	
Carriageway markings (H Marking)	per application	£ 223.60	£ 246.00	C	Apr-26	
Fibre Optic duct sharing fee	per metre	£ 1.25	£ 1.40	C	Apr-26	
Access to Fibre Optic duct network	per metre	£ 1.25	£ 1.40	C	Apr-26	
Bagging of Traffic Signals	Fixed Cost	£ 124.00	£ 136.00	C	Apr-26	
Permanent Traffic Regulation Orders (TROs)	per application	£ 3,150.00	£ 3,465.00	C	Apr-26	
Roads & Street work - Charges to Private Parties						
Temporary Traffic Restrictions (TTRO) - application received 28 days or more prior to Order coming into effect	per 21 day Order	£ 1,138.00	£ 1,252.00	C	Apr-26	
Temporary Traffic Restrictions (TTRO) - application received less than 28 days prior to Order coming into effect	per 21 day Order	£ 1,582.00	£ 1,740.00	C	Apr-26	
Temporary Traffic Restrictions (TTRO) - application received 28 days or more prior to Order coming into effect	Per Order lasting 21 days - 6 months	£ 2,237.00	£ 2,461.00	C	Apr-26	

SCHEDULE OF CHARGES FROM 1 APRIL 2026

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Activity	Unit	Current 2025/26 Charge	Proposed 2026/27 Charge	VAT Code Applicable	Approved Start Date	Comments VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope
Roads & Street work - Charges to Private Parties continued						
Temporary Traffic Restrictions (TTRO) - application received less than 28 days prior to Order coming into effect	Per Order lasting 21 days - 6 months	£ 2,650.00	£ 2,915.00	C	Apr-26	
TTRO - repeat posting of weekly/monthly notices during event	Per event	£ 221.00	£ 243.10	C	Apr-26	
Charge for late permit (TTRO)	Per permit	£ 4,125.00	£ 4,537.50	C	Apr-26	
Consent for Excavating in the Road under Section 56 or 61 of the Roads (Scotland) Act 1984 - Excavation not involving installation of private apparatus	Per excavation	£ 622.00	£ 684.20	C	Apr-26	
Consent for Excavating in the Road under Section 56 or 61 of the Roads (Scotland) Act 1984 - charge for late permit	Per permit	£ 1,881.00	£ 2,069.10	C	Apr-26	
Consent for Excavating in a Road under Section 109 of the New Roads & Street Works Act 1991 (NRSWA) - Charge for initial application and permission for works which are only one inspection unit	Per excavation	£ 622.00	£ 684.20	C	Apr-26	
Scaffold / Hoarding permits continuous period up to a month, under 25m in length	Per permit	£ 158.00	£ 173.80	C	Apr-26	
Scaffold / Hoarding permits continuous period up to a month, over 25m in length	Per permit	£ 286.00	£ 314.60	C	Apr-26	
Scaffold/ Hoarding permits for each subsequent month of original application - under 25m in length	Per permit	£ 158.00	£ 173.80	C	Apr-26	
Scaffold/ Hoarding permits for each subsequent month of original application - over 25m in length	Per permit	£ 279.00	£ 306.90	C	Apr-26	
Charge for late permit - Scaffold / Hoarding permits continuous period up to a month, under 25m in length	Per permit	£ 948.00	£ 1,042.80	C	Apr-26	
Charge for late permit - Scaffold / Hoarding permits continuous period up to a month, over 25m in length	Per permit	£ 1,074.00	£ 1,181.40	C	Apr-26	
Charge for late permit - Scaffold/ Hoarding permits for each subsequent month of original application - under 25m in length	Per permit	£ 948.00	£ 1,042.80	C	Apr-26	

SCHEDULE OF CHARGES FROM 1 APRIL 2026

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Activity	Unit	Current 2025/26 Charge	Proposed 2026/27 Charge	VAT Code Applicable	Approved Start Date	Comments VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope
Roads & Street work - Charges to Private Parties continued						
Charge for late permit - Scaffold/ Hoarding permits for each subsequent month of original application - over 25m in length	Per permit	£ 1,075.00	£ 1,182.00	C	Apr-26	
Mobile tower scaffolds - charge per day	Per day	£ 52.00	£ 57.00	C	Apr-26	
Mobile tower scaffolds - charge per week	Per week	£ 145.00	£ 160.00	C	Apr-26	
Mobile tower scaffolds - late permit per location	Per day	£ 476.00	£ 524.00	C	Apr-26	
Mobile tower scaffolds - late permit per location	Per week	£ 534.00	£ 587.00	C	Apr-26	
Crane, Hydraulic Platform Permits - charge for granting permission per site	Per day	£ 111.00	£ 122.00	C	Apr-26	
Crane, Hydraulic Platform Permits - charge for granting permission per site	Per week	£ 146.00	£ 161.00	C	Apr-26	
Crane, Hydraulic Platform Permits - Roaming permit (day permit for up to 5 sites, 90 mins per site)	Per permit	£ 171.00	£ 188.00	C	Apr-26	
Crane, Hydraulic Platform Permits - Charge for a late permit - day permit	Per permit	£ 782.00	£ 860.00	C	Apr-26	
Crane, Hydraulic Platform Permits - Charge for a late permit - week permit	Per permit	£ 846.00	£ 931.00	C	Apr-26	
Crane, Hydraulic Platform Permits - Roaming permit - charge for late fee (day permit for up to 5 sites, 90 mins per site)	Per permit	£ 872.00	£ 959.00	C	Apr-26	
Defect inspection of traffic management for Crane, Hydraulic Permits	Per permit	£ 52.00	£ 57.00	C	Apr-26	
Temporary Traffic Lights Permits - For a continuous period of up to one week, charge for granting permission	Per permit	£ 124.00	£ 136.00	C	Apr-26	
Temporary Traffic Lights Permits - Charge for a late permit	Per permit	£ 1,233.00	£ 1,356.00	C	Apr-26	
Skip permits - continuous period of 7 days	Per permit	£ 58.00	£ 64.00	C	Apr-26	
Skip permits - Fixed penalty notice	Per permit	£ 559.00	£ 615.00	C	Apr-26	
Additional charge for skip sited within a Pay & Display zone (Zones ABCEFG)	Per skip, per day	£ 46.00	£ 51.00	C	Apr-26	

SCHEDULE OF CHARGES FROM 1 APRIL 2026

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Activity	Unit	Current 2025/26 Charge	Proposed 2026/27 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope Comments
Roads & Street work - Charges to Private Parties continued						
Additional charge for skip sited within a Pay & Display zone (All zones excluding ABCEFG)	Per skip, per day	£ 27.00	£ 30.00	C	Apr-26	
Development / Construction – Occupation of Road Space	per sq. metre, per day	£ 2.86	£ 3.15	C	Apr-26	Area enclosed by the following: Holborn Street, Willowbank Road, Springbank Terrace, Wellington Place, South College Street, Guild Street, Regent Quay Virginia Street, Commerce Street, East North Street, West North Street, Mounthooly Roundabout, Gallowgate, Spring Garden, Maberly Street, Rosemount Place, Esslemont Avenue, Rose Street, Union Street and all traffic sensitive roads listed on the Scottish Street Works Register (data retained on the Street Works Gazetteer contact the Roadworks Co-ordination Unit for more information). Increased at UBC June 2020
Development / Construction - other	Per sq. metre, per day	£ 1.59	£ 1.75	C	Apr-26	Roads not included in above list. Increased at UBC June 2020

SCHEDULE OF CHARGES FROM 1 APRIL 2026

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Activity	Unit	Current		Proposed		VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope Comments
		2025/26 Charge		2026/27 Charge				
Roads & Street work - Charges to Private Parties continued								
Screened areas created for safe construction:	Per sq. metre, per week	£	2.86	£	3.15	C	Apr-26	Area enclosed by the following: Holburn Street, Willowbank Road, Springbank Terrace, Wellington Place, South College Street, Guild Street, Regent Quay Virginia Street, Commerce Street, East North Street, West North Street, Mounthooly Roundabout, Gallowgate, Spring Garden, Maberly Street, Rosemount Place, Esslemont Avenue, Rose Street, Union Street and all traffic sensitive roads listed on the Scottish Street Works Register (data retained on the Street Works Gazetteer contact the Roadworks Co-ordination Unit for more information). Increased at UBC June 2020
Screened areas created for safe construction:	Per sq. metre, per week	£	1.59	£	1.75	C	Apr-26	
Promotional events (commercial) minimum charge: £50 per day (up to 10sqm)	Per sqm, per day	£	382.00	£	420.00	C	Apr-26	
Promotional events (commercial) minimum charge: £50 per day (over 10sqm)	per sq. metre, per day	£	63.00	£	69.00	C	Apr-26	
Pavement Café licence - application for temporary tables and chairs on the footway	Per year	£	254.00	£	279.00	C	Apr-26	
Licenced hot/cold food units - use of road space	Per year	£	330.00	£	363.00	C	Apr-26	
Day rates for the use of the road space for commercial purposes, for profit. (minimum charge £10 per day)	Per sq. metre, per day	£	0.95	£	1.05	C	Apr-26	
School Catering								
Secondary School meals	Per meal	£	2.65	£	2.65	C/S	Apr-26	VAT status: Pupils - C; Adults/Staff - S
Primary School meals	Per meal	£	2.35	£	2.35	C/S	Apr-26	VAT status: Pupils - C; Adults/Staff - S

SCHEDULE OF CHARGES FROM 1 APRIL 2026

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Activity	Unit	Current		Proposed		VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope Comments
		2025/26 Charge		2026/27 Charge				
Public Transport Unit								
Community Transport Service	Single Journey	£ 4.50	£	5.00		Z/S	Apr-26	VAT status: 10+ seats - Z; Otherwise - S
Community Transport Service	Return journey	£ 7.00	£	7.50		Z/S	Apr-26	VAT status: 10+ seats - Z; Otherwise - S
Public Transport Unit continued								
Community Transport Service	10 journeys per bus (between 10am - 2pm only) (additional £10 if outwith City zone)	£ 30.00	£	35.00		Z/S	Apr-26	VAT status: 10+ seats - Z; Otherwise - S
Minibus Outings (Bus and Driver) (External Customers only)		£ 40.00	£	45.00		Z/S	Apr-26	VAT status: 10+ seats - Z; Otherwise - S
Minibus Hire (External Customers only)	replace fuel used	30.00 + replace fuel		35.0 + replace fuel		Z/S	Apr-26	VAT status: 10+ seats - Z; Otherwise - S
Minibus Assessment	per assessment	£ 50.00	£	50.00		S	Apr-26	

SCHEDULE OF CHARGES FROM 1 APRIL 2026

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Activity	Unit	Current 2025/26 Charge	Proposed 2026/27 Charge	VAT Code Applicable	Approved Start Date	Comments
Allotments						
Allotment full size plot	Per annum	£ 101.72	£ 106.81	C	Apr-26	
Allotment 3/4 size plot	Per annum	£ 76.25	£ 83.90	C	Apr-26	
Allotment ½ size plot	Per annum	£ 50.80	£ 61.00	C	Apr-26	
Allotment 130m2 plot	Per annum	£ 47.47	£ 57.00	C	Apr-26	
Allotment 110m2 plot	Per annum	£ 39.02	£ 46.82	C	Apr-26	
Allotment 100m2 plot	Per annum	£ 36.29	£ 43.55	C	Apr-26	
Allotment 80m2, 50m2, Micro plot	Per annum	£ 35.00	£ 42.00	C	Apr-26	
Allotment full size plot - Concession	Per annum	£ 76.29	£ 80.10	C	Apr-26	Concession (over 60 years old) changed to 75% instead of 50% in 2024-25
Allotment 3/4 size plot - Concession	Per annum	£ 57.19	£ 63.00	C	Apr-26	Concession (over 60 years old) changed to 75% instead of 50% in 2024-25
Allotment ½ size plot - Concession	Per annum	£ 38.10	£ 45.72	C	Apr-26	Concession (over 60 years old) changed to 75% instead of 50% in 2024-25
Allotment 130m2 plot - Concession	Per annum	£ 35.60	£ 42.72	C	Apr-26	Concession (over 60 years old) changed to 75% instead of 50% in 2024-25
Allotment 110m2 plot - Concession	Per annum	£ 35.00	£ 42.00	C	Apr-26	
Allotment 100m2 plot - Concession	Per annum	£ 35.00	£ 42.00	C	Apr-26	
Allotment 80m2, 50m2, Micro plot -Concession	Per annum	£ 35.00	£ 42.00	C	Apr-26	
Shed	Per annum	£ 11.49	£ 12.07	C	Apr-26	
Estates Team						
Property Enquiries	per enquiry	£ 388.00	£ 407.00	S	Apr-26	
Processing of Wayleave requests (admin fee)	per enquiry	£ 321.00	£ 337.00	S/E	Apr-26	VAT status: Property opted to tax - S, Otherwise - E
Processing of Servitude requests (admin fee)	per enquiry	£ 321.00	£ 337.00	S/E	Apr-26	VAT status: Property opted to tax - S, Otherwise - E
Licences for Temporary Access to Deeside and Formartine Walkways (admin fee)	per enquiry	£ 321.00	£ 337.00	S/E	Apr-26	VAT status: Property opted to tax - S, Otherwise - E

SCHEDULE OF CHARGES FROM 1 APRIL 2026

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Activity	Unit	Current 2025/26 Charge	Proposed 2026/27 Charge	VAT Code Applicable	Approved Start Date	Comments VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope
Planning and Environment						
Section 75 Agreements - Major Applications	per agreement	£ 2,782.00	£ 2,921.00	C	Apr-26	Major Applications – where, includes meetings and co-ordination of negotiations or if significantly complex, a fee based on time expended.
Section 75 Agreements - Residential Developments	per agreement	£ 1,732.00	£ 1,818.00	C	Apr-26	Residential Developments – where, includes negotiation and drafting of affordable housing provision. Depending on complexity financial contribution or straight forward non-financial obligation
Section 75 Agreements - others	per agreement	£ 825.00	£ 866.00	C	Apr-26	
Section 69 Agreements	per agreement	£ 630.00	£ 661.00	C	Apr-26	
Variations/amendments/S75A agreements	per agreement	£ 630.00	£ 661.00	C	Apr-26	
Discharges of section 75 Agreements	per agreement	£ 525.00	£ 551.00	C	Apr-26	
Variations/amendments/S75A agreements - individuals only	per agreement	£ 367.00	£ 385.00	C	Apr-26	only for LCHO residential owners who wish for s75 to be varied to allow them to sell to RSL
Marketing & Design						
Design work	per hour	£ 45.00	£ 45.00	S	Apr-26	
Photography	per hour	£ 45.00	£ 45.00	S	Apr-26	
Sponsorship of roundabouts	Dependent on site	£4,500 - £7,500	£4,500 - £7,500	S	Apr-26	
Licensing						
Boat Hire Licence	Grant - 1 year	£ 233.00	£ 245.00	C	Apr-26	Subject to statutory requirements
Boat Hire Licence	Renewal	£ 201.00	£ 211.00	C	Apr-26	Subject to statutory requirements
Boat Hire Licence	Temporary - 6 weeks	£ 132.00	£ 137.00	C	Apr-26	Subject to statutory requirements
Boat Hire Licence	Variation	£ 63.00	£ 66.00	C	Apr-26	Subject to statutory requirements
Boat Hire Licence	Consent for material alteration	£ 69.00	£ 72.00	C	Apr-26	Subject to statutory requirements
Indoor Sports Entertainment Licence	Grant - 3 years	£ 827.00	£ 868.00	C	Apr-26	Subject to statutory requirements
Indoor Sports Entertainment Licence	Renewal	£ 632.00	£ 663.00	C	Apr-26	Subject to statutory requirements
Indoor Sports Entertainment Licence	Consent for material alteration	£ 69.00	£ 72.00	C	Apr-26	Subject to statutory requirements

SCHEDULE OF CHARGES FROM 1 APRIL 2026

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Activity	Unit	Current		Proposed		VAT Code Applicable	Approved Start Date	Comments
		2025/26 Charge		2026/27 Charge				
Licensing continued								
Indoor Sports Entertainment Licence	Variation	£	378.00	£	397.00	C	Apr-26	Subject to statutory requirements
Indoor Sports Entertainment Licence	Temporary - 6 weeks	£	447.00	£	469.00	C	Apr-26	Subject to statutory requirements
Itinerant Metal Dealer Licence	Grant - 3 years	£	258.00	£	271.00	C	Apr-26	Subject to statutory requirements
Itinerant Metal Dealer Licence	Renewal	£	220.00	£	231.00	C	Apr-26	Subject to statutory requirements
Itinerant Metal Dealer Licence	Variation	£	113.00	£	119.00	C	Apr-26	Subject to statutory requirements
Itinerant Metal Dealer Licence	Temporary - 6 weeks	£	138.00	£	145.00	C	Apr-26	Subject to statutory requirements
Late Hours Catering Licence	Grant - 3 years	£	296.00	£	311.00	C	Apr-26	Subject to statutory requirements
Late Hours Catering Licence	Renewal	£	252.00	£	265.00	C	Apr-26	Subject to statutory requirements
Late Hours Catering Licence	Variation	£	138.00	£	145.00	C	Apr-26	Subject to statutory requirements
Late Hours Catering Licence	Consent for material alteration	£	69.00	£	72.00	C	Apr-26	Subject to statutory requirements
Late Hours Catering Licence	Temporary - 6 weeks	£	113.00	£	119.00	C	Apr-26	Subject to statutory requirements
Market Operators Licence	Grant - 3 years	£	453.00	£	476.00	C	Apr-26	Subject to statutory requirements
Market Operators Licence	Renewal	£	302.00	£	317.00	C	Apr-26	Subject to statutory requirements
Market Operators Licence	Variation	£	163.00	£	171.00	C	Apr-26	Subject to statutory requirements
Market Operators Licence	Consent for material alteration	£	69.00	£	72.00	C	Apr-26	Subject to statutory requirements
Market Operators Licence	Temporary - 6 weeks	£	389.00	£	408.00	C	Apr-26	Subject to statutory requirements

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ALL CHARGES ARE EXCLUSIVE OF VAT, WHERE APPLICABLE

Activity	Unit	Current 2025/26 Charge	Proposed 2026/27 Charge	VAT Code Applicable	Approved Start Date	Comments
Licensing continued						
Market Operators Licence	Discounted Grant (charities and community bodies)	£ 189.00	£ 198.00	C	Apr-26	Subject to statutory requirements
Market Operators Licence	Discounted Renewal	£ 189.00	£ 198.00	C	Apr-26	Subject to statutory requirements
Market Operators Licence	Discounted Temporary	£ 94.00	£ 99.00	C	Apr-26	Subject to statutory requirements
Metal Dealers Licence	Grant - 3 years	£ 258.00	£ 271.00	C	Apr-26	Subject to statutory requirements
Metal Dealers Licence	Renewal	£ 220.00	£ 231.00	C	Apr-26	Subject to statutory requirements
Metal Dealers Licence	Variation	£ 113.00	£ 119.00	C	Apr-26	Subject to statutory requirements
Metal Dealers Licence	Consent for material alteration	£ 69.00	£ 72.00	C	Apr-26	Subject to statutory requirements
Metal Dealers Licence	Temporary - 6 weeks	£ 138.00	£ 145.00	C	Apr-26	Subject to statutory requirements
Non-Domestic Knives & Swords Licence	Grant - 3 years	£ 302.00	£ 317.00	C	Apr-26	Subject to statutory requirements
Non-Domestic Knives & Swords Licence	Renewal	£ 264.00	£ 277.00	C	Apr-26	Subject to statutory requirements
Non-Domestic Knives & Swords Licence	Consent for material alteration	£ -	£ -	C	Apr-26	
Non-Domestic Knives & Swords Licence	Temporary - 6 weeks	£ 138.00	£ 145.00	C	Apr-26	Subject to statutory requirements
Public Entertainment Licence (Attendees <200)	Grant - 3 years	£ 789.00	£ 828.00	C	Apr-26	Subject to statutory requirements
Public Entertainment Licence (Attendees 200-1500)	Grant - 3 years	£ 903.00	£ 948.00	C	Apr-26	Subject to statutory requirements
Public Entertainment Licence (Attendees 1500+)	Grant - 3 years	£ 1,503.00	£ 1,578.00	C	Apr-26	Subject to statutory requirements
Public Entertainment Licence (Attendees <200)	Discounted Grant	£ 200.00	£ 210.00	C	Apr-26	Subject to statutory requirements
Public Entertainment Licence (Attendees 200-1500)	Discounted Grant	£ 227.00	£ 238.00	C	Apr-26	Subject to statutory requirements
Public Entertainment Licence (Attendees 1500+)	Discounted Grant	£ 227.00	£ 238.00	C	Apr-26	Subject to statutory requirements
Public Entertainment Licence (Attendees <200)	Renewal	£ 669.00	£ 702.00	C	Apr-26	Subject to statutory requirements
Public Entertainment Licence (Attendees 200-1500)	Renewal	£ 800.00	£ 840.00	C	Apr-26	Subject to statutory requirements
Public Entertainment Licence (Attendees 1500+)	Renewal	£ 1,335.00	£ 1,402.00	C	Apr-26	Subject to statutory requirements
Public Entertainment Licence (Attendees <200)	Discounted Renewal	£ 176.00	£ 185.00	C	Apr-26	Subject to statutory requirements
Public Entertainment Licence (Attendees 200-1500)	Discounted Renewal	£ 173.00	£ 182.00	C	Apr-26	Subject to statutory requirements
Public Entertainment Licence (Attendees 1500+)	Discounted Renewal	£ 173.00	£ 182.00	C	Apr-26	Subject to statutory requirements
Public Entertainment Licence (Attendees <200)	Variation	£ 359.00	£ 377.00	C	Apr-26	Subject to statutory requirements

SCHEDULE OF CHARGES FROM 1 APRIL 2026

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Activity	Unit	Current		Proposed		VAT Code Applicable	Approved Start Date	Comments
		2025/26 Charge		2026/27 Charge				
Licensing continued								
Public Entertainment Licence (Attendees 200-1500)	Variation	£	415.00	£	435.00	C	Apr-26	Subject to statutory requirements
Public Entertainment Licence (Attendees 1500+)	Variation	£	693.00	£	727.00	C	Apr-26	Subject to statutory requirements
Public Entertainment Licence (Attendees <200)	Discounted Variation	£	80.00	£	84.00	C	Apr-26	Subject to statutory requirements
Public Entertainment Licence (Attendees 200-1500)	Discounted Variation	£	92.00	£	97.00	C	Apr-26	Subject to statutory requirements
Public Entertainment Licence (Attendees 1500+)	Discounted Variation	£	92.00	£	97.00	C	Apr-26	Subject to statutory requirements
Public Entertainment Licence (Attendees <200)	Temporary	£	367.00	£	385.00	C	Apr-26	Subject to statutory requirements
Public Entertainment Licence (Attendees 200-1500)	Temporary	£	422.00	£	443.00	C	Apr-26	Subject to statutory requirements
Public Entertainment Licence (Attendees 1500+)	Temporary	£	703.00	£	738.00	C	Apr-26	Subject to statutory requirements
Public Entertainment Licence (Attendees <200)	Discounted Temporary	£	107.00	£	112.00	C	Apr-26	Subject to statutory requirements
Public Entertainment Licence (Attendees 200-1500)	Discounted Temporary	£	119.00	£	125.00	C	Apr-26	Subject to statutory requirements
Public Entertainment Licence (Attendees 1500+)	Discounted Temporary	£	119.00	£	125.00	C	Apr-26	Subject to statutory requirements
Second-Hand Dealer Licence	Grant - 3 years	£	289.00	£	303.00	C	Apr-26	Subject to statutory requirements
Second-Hand Dealer Licence	Renewal - 3 years	£	252.00	£	264.00	C	Apr-26	Subject to statutory requirements
Second-Hand Dealer Licence	Variation	£	151.00	£	158.00	C	Apr-26	Subject to statutory requirements
Second-Hand Dealer Licence	Consent for material alteration	£	69.00	£	72.00	C	Apr-26	Subject to statutory requirements
Second-Hand Dealer Licence	ID Badge	£	6.30	£	6.62	C	Apr-26	Subject to statutory requirements
Second-Hand Dealer Licence	Temporary - 6 weeks	£	138.00	£	145.00	C	Apr-26	Subject to statutory requirements
Sex shop licence	Grant - 1 year	£	441.00	£	463.00	C	Apr-26	Subject to statutory requirements
Sex shop licence	Renewal	£	276.00	£	290.00	C	Apr-26	Subject to statutory requirements
Sex shop licence	Consent for material alteration	£	69.00	£	72.00	C	Apr-26	Subject to statutory requirements
Tattooing & Skin Piercing Licence	Grant - 3 years	£	453.00	£	475.00	C	Apr-26	Subject to statutory requirements
Tattooing & Skin Piercing Licence	Renewal	£	384.00	£	403.00	C	Apr-26	Subject to statutory requirements
Tattooing & Skin Piercing Licence	Temporary	£	182.00	£	191.00	C	Apr-26	Subject to statutory requirements

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SCHEDULE OF CHARGES FROM 1 APRIL 2026

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Activity	Unit	Current 2025/26 Charge	Proposed 2026/27 Charge	VAT Code Applicable	Approved Start Date	Comments
Licensing continued						
Tattooing & Skin Piercing Licence	Consent for material alteration (change of manager)	£ 69.00	£ 72.00	C	Apr-26	Subject to statutory requirements
Taxi Booking Offices Licence	Grant - 3 years	£ 302.00	£ 317.00	C	Apr-26	Subject to statutory requirements
Taxi Booking Offices Licence	Renewal	£ 264.00	£ 277.00	C	Apr-26	Subject to statutory requirements
Taxi Booking Offices Licence	Temporary - 6 weeks	£ 138.00	£ 145.00	C	Apr-26	Subject to statutory requirements
Taxi Booking Offices Licence	Variation	£ 63.00	£ 66.00	C	Apr-26	Subject to statutory requirements
Taxi Booking Offices Licence	Consent for material alteration	£ 69.00	£ 72.00	C	Apr-26	Subject to statutory requirements
Window Cleaners Licence	Grant - 3 years	£ 231.00	£ 242.00	C	Apr-26	Subject to statutory requirements
Window Cleaners Licence	Renewal	£ 207.00	£ 217.00	C	Apr-26	Subject to statutory requirements
Window Cleaners Licence	Temporary - 6 weeks	£ 63.00	£ 66.00	C	Apr-26	Subject to statutory requirements
Window Cleaners Licence	ID Badge	£ 6.30	£ 6.62	C	Apr-26	Subject to statutory requirements
Cinemas Licence	Grant/Renewal - 1 year	£ 630.00	£ 661.00	C	Apr-26	Subject to statutory requirements
Cinemas Licence	Temporary - 1 month	£ 210.00	£ 220.00	C	Apr-26	Subject to statutory requirements
Cinemas Licence	Transfer	£ 126.00	£ 132.00	C	Apr-26	Subject to statutory requirements
Sexual Entertainment Venue	Grant	£ 441.00	£ 463.00	C	Apr-26	Subject to statutory requirements
Sexual Entertainment Venue	Renewal	£ 276.00	£ 290.00	C	Apr-26	Subject to statutory requirements
Sexual Entertainment Venue	Variation	£ 55.00	£ 58.00	C	Apr-26	Subject to statutory requirements
Sexual Entertainment Venue	Consent for material alteration	£ 60.00	£ 63.00	C	Apr-26	Subject to statutory requirements
Taxi/Private Hire Car Drivers Licence (Own Medical)	Grant - 3 years	£ 135.00	£ 142.00	C	Apr-26	Subject to statutory requirements
Taxi/Private Hire Car Drivers Licence (ACC Medical)	Grant - 3 years	£ 302.00	£ 317.00	C	Apr-26	Subject to statutory requirements
Taxi/Private Hire Car Drivers Licence (Own Medical)	Renewal - 3 years	£ 135.00	£ 142.00	C	Apr-26	Subject to statutory requirements
Taxi/Private Hire Car Drivers Licence (ACC Medical)	Renewal - 3 years	£ 302.00	£ 317.00	C	Apr-26	Subject to statutory requirements
Taxi/Private Hire Car Drivers Licence	Temporary - 6 weeks	£ 297.00	£ 312.00	C	Apr-26	Subject to statutory requirements
Taxi/Private Hire Operators (Including Tests) Licence	Grant - 1 year	£ 297.00	£ 312.00	C	Apr-26	Subject to statutory requirements
Taxi/Private Hire Car Licence	Renewal - 1 year	£ 297.00	£ 312.00	C	Apr-26	Subject to statutory requirements
Taxi/Private Hire Car Drivers Licence (Own Medical)	Temporary - 6 weeks	£ 135.00	£ 142.00	C	Apr-26	Subject to statutory requirements

SCHEDULE OF CHARGES FROM 1 APRIL 2026

ALL CHARGES ARE EXCLUSIVE OF VAT, WHERE APPLICABLE

Activity	Unit	Current 2025/26 Charge	Proposed 2026/27 Charge	VAT Code Applicable	Approved Start Date	Comments
Licensing continued						
Taxi/Private Hire Car Drivers Licence (ACC Medical)	Temporary - 6 weeks	£ 302.00	£ 317.00	C	Apr-26	Subject to statutory requirements
Taxi/Private Hire Car - Approval of type - wheelchair accessible vehicles		£ 270.00	£ 283.00	C	Apr-26	Subject to statutory requirements
Taxi/Private Hire Car variation - change zone (including new plate)		£ 93.00	£ 98.00	C	Apr-26	Subject to statutory requirements
Taxi/Private Hire Car variation - other		£ 76.00	£ 80.00	C	Apr-26	Subject to statutory requirements
Taxi/Private Hire Car - change of registration number		£ 93.00	£ 98.00	C	Apr-26	Subject to statutory requirements
Taxi/Private Hire Car - substitution of vehicle		£ 45.00	£ 47.00	C	Apr-26	Subject to statutory requirements
Taxi/Private Hire Car - non-attendance/cancellation		£ 42.00	£ 44.00	C	Apr-26	Subject to statutory requirements
Taxi/Private Hire Car - ID badges (including replacement badges)		£ 10.50	£ 11.00	C	Apr-26	Subject to statutory requirements
Taxi/Private Hire Car - Vehicle ID Plate - Replacement		£ 21.00	£ 22.00	C	Apr-26	Subject to statutory requirements
Street Traders Licence - Employers	Grant/Renewal	£ 245.00	£ 257.00	C	Apr-26	Subject to statutory requirements
Street Traders Licence - Employees	Grant/Renewal	£ 144.00	£ 151.00	C	Apr-26	Subject to statutory requirements
Street Traders Licence	Temporary - 6 weeks	£ 144.00	£ 151.00	C	Apr-26	Subject to statutory requirements
Street Traders Licence - additional vehicle		£ 81.00	£ 85.00	C	Apr-26	Subject to statutory requirements
Street Traders Licence	ID badge	£ 6.30	£ 6.62	C	Apr-26	Subject to statutory requirements
Street Traders Licence - variation of licence		£ 151.00	£ 158.00	C	Apr-26	Subject to statutory requirements
Street Traders Licence - advert (hot food)		£ 173.00	£ 182.00	C	Apr-26	Subject to statutory requirements
Sports Ground Safety Certificates	New Safety Certificate	£ 1,044.00	£ 1,096.00	C	Apr-26	
Sports Ground Safety Certificates	Amendment to certificate	£ 640.00	£ 672.00	C	Apr-26	
Sports Ground Safety Certificates	Special Safety Certificate	£ 624.00	£ 655.00	C	Apr-26	
Sports Ground Safety Certificates	Regulated Stand	£ 624.00	£ 655.00	C	Apr-26	
Sports Ground Safety Certificates	Transfer of certificate	£ 177.00	£ 185.00	C	Apr-26	
Sports Ground Safety Certificates	Ground Capacity Assessment	£ 262.00	£ 275.00	C	Apr-26	
Music Service/Music School						
Accommodation	per term	£ 636.00	£ 636.00	C	Aug-26	

SCHEDULE OF CHARGES FROM 1 APRIL 2026

ALL CHARGES ARE EXCLUSIVE OF VAT, WHERE APPLICABLE

Activity	Unit	Current		Proposed		VAT Code Applicable	Approved Start Date	Comments
		2025/26 Charge		2026/27 Charge				
Indoor spaces hourly rate								
Classroom - Community Reduced Rate	per hour	£	13.43	£	14.00	E	Aug-26	
Classroom - Community Concession Rate	per hour	£	6.71	£	7.04	E	Aug-26	Groups eligible for concession: children under 16, students ,over 60s,disability groups ,access to leisure members
Classroom - Standard Rate	per hour	£	26.84	£	28.18	E	Aug-26	
Size 1 Hall - Community Reduced Rate	per hour	£	16.25	£	17.06	E	Aug-26	
Size 1 Hall - Community Concession Rate	per hour	£	8.13	£	8.53	E	Aug-26	Groups eligible for concession: children under 16, students ,over 60s,disability groups ,access to leisure members
Size 1 Hall - Standard Rate	per hour	£	32.49	£	34.11	E	Aug-26	
Size 2 Hall - Community Reduced Rate	per hour	£	32.49	£	34.11	E	Aug-26	
Size 2 Hall - Community Concession Rate	per hour	£	16.25	£	17.06	E	Aug-26	Groups eligible for concession: children under 16, students ,over 60s,disability groups ,access to leisure members
Size 2 Hall - Standard Rate	per hour	£	64.97	£	68.22	E	Aug-26	
Size 3 Hall - Community Reduced Rate	per hour	£	48.73	£	51.15	E	Aug-26	
Size 3 Hall - Community Concession Rate	per hour	£	24.36	£	25.58	E	Aug-26	Groups eligible for concession: children under 16, students ,over 60s,disability groups ,access to leisure members
Size 3 Hall - Standard Rate	per hour	£	97.46	£	102.33	E	Aug-26	
Size 4 Hall - Community Reduced Rate	per hour	£	64.97	£	68.22	E	Aug-26	
Size 4 Hall - Community Concession Rate	per hour	£	32.49	£	34.11	E	Aug-26	Groups eligible for concession: children under 16, students ,over 60s,disability groups ,access to leisure members
Size 4 Hall - Standard Rate	per hour	£	129.93	£	136.43	E	Aug-26	

SCHEDULE OF CHARGES FROM 1 APRIL 2026

ALL CHARGES ARE EXCLUSIVE OF VAT, WHERE APPLICABLE

Activity	Unit	Current		Proposed		VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope Comments
		2025/26 Charge		2026/27 Charge				
Outdoor Space								
Large Artificial Pitch - Community Reduced Rate	per hour	£	60.72	£	63.76	C	Aug-26	ClubSport Aberdeen members also eligible for a discount of 10% (level 1 members) or 20% (level 2 members).
Large Artificial Pitch - Community Concession Rate	per hour	£	30.36	£	31.87	C	Aug-26	Groups eligible for concession: children under 16, students ,over 60s,disability groups ,access to leisure members. ClubSport Aberdeen members also eligible for a discount of 10% (level 1 members) or 20% (level 2 members).
Large Artificial Pitch - Standard Rate	per hour	£	121.43	£	127.50	C	Aug-26	ClubSport Aberdeen members also eligible for a discount of 10% (level 1 members) or 20% (level 2 members).
Large Grass Pitch - Community Reduced Rate	per hour	£	28.84	£	30.28	C	Aug-26	ClubSport Aberdeen members also eligible for a discount of 10% (level 1 members) or 20% (level 2 members).
Large Grass Pitch - Community Concession Rate	per hour	£	14.42	£	15.14	C	Aug-26	Groups eligible for concession: children under 16, students ,over 60s,disability groups ,access to leisure members. ClubSport Aberdeen members also eligible for a discount of 10% (level 1 members) or 20% (level 2 members).
Large Grass Pitch - Standard Rate	per hour	£	57.69	£	60.58	C	Aug-26	ClubSport Aberdeen members also eligible for a discount of 10% (level 1 members) or 20% (level 2 members).

SCHEDULE OF CHARGES FROM 1 APRIL 2026

ALL CHARGES ARE EXCLUSIVE OF VAT, WHERE APPLICABLE

Activity	Unit	Current		Proposed		VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope Comments
		2025/26 Charge		2026/27 Charge				
Outdoor Space continued								
Small Grass Pitch - Community Reduced Rate	per hour	£ 21.25	£	£ 22.31	£	C	Aug-26	ClubSport Aberdeen members also eligible for a discount of 10% (level 1 members) or 20% (level 2 members).
Small Grass Pitch - Community Concession Rate	per hour	£ 10.64	£	£ 11.17	£	C	Aug-26	Groups eligible for concession: children under 16, students ,over 60s,disability groups ,access to leisure members. ClubSport Aberdeen members also eligible for a discount of 10% (level 1 members) or 20% (level 2 members).
Small Grass Pitch - Standard Rate	per hour	£ 42.49	£	£ 44.62	£	C	Aug-26	ClubSport Aberdeen members also eligible for a discount of 10% (level 1 members) or 20% (level 2 members).
Small Artificial Pitch - Community Reduced Rate	per hour	£ 45.54	£	£ 47.82	£	C	Aug-26	ClubSport Aberdeen members also eligible for a discount of 10% (level 1 members) or 20% (level 2 members).
Small Artificial Pitch - Community Concession Rate	per hour	£ 22.76	£	£ 23.90	£	C	Aug-26	Groups eligible for concession: children under 16, students ,over 60s,disability groups ,access to leisure members. ClubSport Aberdeen members also eligible for a discount of 10% (level 1 members) or 20% (level 2 members).
Small Artificial Pitch - Standard Rate	per hour	£ 91.08	£	£ 95.63	£	C	Aug-26	ClubSport Aberdeen members also eligible for a discount of 10% (level 1 members) or 20% (level 2 members).

SCHEDULE OF CHARGES FROM 1 APRIL 2026

ALL CHARGES ARE EXCLUSIVE OF VAT, WHERE APPLICABLE

Activity	Unit	Current		Proposed		VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope Comments
		2025/26 Charge		2026/27 Charge				
Swimming pools hourly rates								
Small Swimming Pool hourly rates - Community Reduced Rate	per hour	£	23.83	£	25.02	C	Aug-26	club Sport Aberdeen members also eligible for a discount of 10% (level 1 members) or 20% (level 2 members).
Small Swimming Pool hourly rates - Community Concession Rate	per hour	£	11.92	£	12.52	C	Aug-26	Groups eligible for concession: children under 16, students ,over 60s,disability groups ,access to leisure members. ClubSport Aberdeen members also eligible for a discount of 10% (level 1 members) or 20% (level 2 members).
Small Swimming Pool hourly rates - Standard Rate	per hour	£	47.66	£	50.04	C	Aug-26	ClubSport Aberdeen members also eligible for a discount of 10% (level 1 members) or 20% (level 2 members).
Medium Swimming Pool hourly rates - Community Reduced Rate	per hour	£	47.66	£	50.04	C	Aug-26	club Sport Aberdeen members also eligible for a discount of 10% (level 1 members) or 20% (level 2 members).
Medium Swimming Pool hourly rates - Community Concession Rate	per hour	£	23.83	£	25.02	C	Aug-26	Groups eligible for concession: children under 16, students ,over 60s,disability groups ,access to leisure members. ClubSport Aberdeen members also eligible for a discount of 10% (level 1 members) or 20% (level 2 members).
Medium Swimming Pool hourly rates - Standard Rate	per hour	£	95.32	£	100.09	C	Aug-26	ClubSport Aberdeen members also eligible for a discount of 10% (level 1 members) or 20% (level 2 members).
Large Swimming Pool hourly rates - Community Reduced Rate	per hour	£	71.49	£	75.07	C	Aug-26	ClubSport Aberdeen members also eligible for a discount of 10% (level 1 members) or 20% (level 2 members).
Large Swimming Pool hourly rates - Community Concession Rate	per hour	£	35.74	£	37.53	C	Aug-26	Groups eligible for concession: children under 16, students ,over 60s,disability groups ,access to leisure members. ClubSport Aberdeen members also eligible for a discount of 10% (level 1 members) or 20% (level 2 members).

SCHEDULE OF CHARGES FROM 1 APRIL 2026

ALL CHARGES ARE EXCLUSIVE OF VAT, WHERE APPLICABLE

Activity	Unit	Current		Proposed		VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope Comments
		2025/26 Charge		2026/27 Charge				
Large Swimming Pool hourly rates - Standard Rate	per hour	£ 142.98	£	150.13	C	Aug-26	ClubSport Aberdeen members also eligible for a discount of 10% (level 1 members) or 20% (level 2 members).	

SCHEDULE OF CHARGES FROM 1 APRIL 2026

ALL CHARGES ARE EXCLUSIVE OF VAT, WHERE APPLICABLE

Activity	Unit	Current		Proposed		VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope Comments
		2025/26 Charge		2026/27 Charge				
Cricket Pitches								
Duthie Park Cricket Pitch - Standard rate	Flat rate	£ 127.48	£	£ 133.86		C	Aug-26	Flat rate charge equivalent to 3 times the hourly charge for a small grass pitch, regardless of the length of the match. Applies to organised cricket matches only.
Duthie Park Cricket Pitch - Community Rate	Flat rate	£ 63.76	£	£ 66.94		C	Aug-26	Flat rate charge equivalent to 3 times the hourly charge for a small grass pitch, regardless of the length of the match. Applies to organised cricket matches only.
Duthie Park Cricket Pitch - Community Concession Rate	Flat rate	£ 31.91	£	£ 33.50		C	Aug-26	Flat rate charge equivalent to 3 times the hourly charge for a small grass pitch, regardless of the length of the match. Applies to organised cricket matches only.
Other Cricket Pitches - Standard Rate	Flat rate	£ 173.06	£	£ 181.71		C	Aug-26	Flat rate charge equivalent to 3 times the hourly charge for a large grass pitch, regardless of the length of the match. Applies to organised cricket matches only.
All Other Cricket Pitches - Community Rate	Flat rate	£ 86.53	£	£ 90.86		C	Aug-26	Flat rate charge equivalent to 3 times the hourly charge for a large grass pitch, regardless of the length of the match. Applies to organised cricket matches only.
All Other Cricket Pitches - Community Concession Rate	Flat rate	£ 43.25	£	£ 45.41		C	Aug-26	Flat rate charge equivalent to 3 times the hourly charge for a large grass pitch, regardless of the length of the match. Applies to organised cricket matches only.

SCHEDULE OF CHARGES FROM 1 APRIL 2026

ALL CHARGES ARE EXCLUSIVE OF VAT, WHERE APPLICABLE

Activity	Unit	Current 2025/26 Charge	Proposed 2026/27 Charge	VAT Code Applicable	Approved Start Date	Comments
Child care services						
Breakfast Club	per session	£6.10	£ 6.40	C	Aug-26	
After School Club	per session	£15.80	£ 16.60	C	Aug-26	
ELC - Session	Half Day	£35.00	£ 36.75	C	Aug-26	
ELC - Session	Full Day	£70.00	£ 73.50	C	Aug-26	
Out of School Care Providers - Use of Building	per building	£500.00	£ 525.00	E	Aug-26	
Holiday Club Half Day	per session	£22.00	£ 23.00	C	Aug-26	
Holiday Club Full Day	per session	£37.00	£ 38.85	C	Aug-26	
IJB						
Day care	per day	£ 20.00	£ 21.00	C	Apr-26	
Day care	per 1/2 days	£ 10.00	£ 11.00	C	Apr-26	
Day care - meals	per meal	£ 4.80	£ 5.00	C	Apr-26	
Very sheltered housing - meals	per meal	£ 4.80	£ 5.00	C	Apr-26	
Community alarm	per week	£ 6.00	£ 6.30	C	Apr-26	
Sheltered housing support charge	per week	£ 16.30	£ 17.10	C	Apr-26	
Very Sheltered housing support charge	per week	£ 44.30	£ 46.50	C	Apr-26	
Supported Accommodation & Housing Support	per hour	£ 16.55	Based on actual charge	C	Apr-26	Dependent on implementation of individual budgets and the new contribution based charging policy for social care provided through self-directed support.
Self-funding rate for BAC Residential Care Home placement	per week	NCHC Residential rate	NCHC Residential rate	C	Apr-26	This reflects the National Care Home contract rate
Self-funding rate for BAC Nursing Care Home placement	per week	£ 957.57	£ 957.57	C	Apr-26	This reflects the National Care Home contract rate

The charges to be levied are the latest approved by the Aberdeen City Council. These may vary from the tables/links on the intranet as charges are updated throughout the year by the Council or by legislation.

Revenue Items Referred to the Budget Process

The following items have been referred to the budget process which the Council is asked to provide a decision on whether they wish to take these projects further:

Council – 2 July 2025

Aberdeen Local Development Plan – Evidence Report – CR&E/25/165

“The Council agreed to:

- (a) instruct the Chief Officer - Strategic Place Planning to submit the Evidence Report (Appendix 1), and appropriate supporting documentation, to Scottish Ministers, subject to any necessary minor drafting changes to satisfy the requirements of the Gate Check process;
- (b) note the outcome of the engagement undertaken on the Evidence Report Topic Papers and, in particular, the areas of agreement and the remaining disputes, as summarised in paragraphs 3.10 to 3.12 of the report and Sections 5 and 7 of Appendix 1;
- (c) instruct the Chief Officer - Strategic Place Planning to publish the Evidence Report (Appendix 1) and other technical background documents (subject to any necessary minor drafting changes) (Appendices 2 to 4) which would support the development of the Proposed Local Development Plan on the Council’s website as soon as practicable;
- (d) noting the content of Appendix 4 - Play Sufficiency Assessment, and recognising that play is not only important to children, but to well-being throughout life, instruct the Chief Executive to **refresh the existing Aberdeen Play Strategy 2018 to better emphasise the importance of play from birth to old age, and refer the draft objectives of the refreshed strategy to the 2026/27 budget setting process, alongside any other relevant information on open space provision;**
- (e) authorise the Chief Officer - Strategic Place Planning to respond to any requests for further information or clarification issued by the Planning and Environmental Appeals Division of the Scottish Government during the course of the Gate Check; and
- (f) authorise the Chief Officer - Strategic Place Planning to make any technical amendments to the Evidence Report and supporting documents as a result of the Gate Check process.

The Play Strategy information was completed in early 2026 and included within the information packs circulated to elected members as part of the budget preparation process.

Anti-Poverty and Inequality – 26 November 2025

Aberdeen City Council Response to the Scottish Women's Budget Group Study on Gender Inequality and Poverty

"The Committee agreed to:

- (a) note the Council's planned actions to be taken in response to the Scottish Women's Budget Group Study on Gender Inequality and Poverty in Aberdeen;
- (b) thank members of the Scottish Women's Budget Group Steering Group, Aberdeen Youth Movement and all other stakeholders who participated in the improvement action planning process; and
- (c) instruct the Executive Director of Corporate Services to provide an update on the 52 improvement actions presented in the report by December 2026."

Within the Financial implications section of this report stated:

"The financial implications arising from this report will be funded from existing service budgets. Where this is not possible, they will be **referred to the 2026/27 General Fund Budget Process in March 2026.**"

Therefore listed below are the recommendations which couldn't be funded from existing budgets:

No. 24, 28 Child Care

£32,000 per annum to cover the cost of the Low Income Family Tracker from March 2026 onwards.

No. 4 Welfare Benefits

There is a flexible support fund available through the Department for Work and Pensions for upfront childcare costs as well as ongoing and ability to utilise free hours. Locally, the Anti-Poverty and Inequality Committee allocated non-recurring funding for upfront childcare costs for families to support parents into work. £150,000 would support 150 parents.

No. 28 Child Care

The Financial Inclusion Team, in collaboration with Education, will carry out a data match using the Low Income Family Tracker Dashboard to identify families entitled to Free School Meals, School Clothing Grants, or Education Maintenance Allowance who are not currently claiming these benefits. Following this, we will auto award eligible households where possible and proactively contact families to request any required information, such as bank details, to ensure they receive their full entitlement. Potential pressure on areas such as School Clothing Grants.

Draft Commissioning Intentions 2026/27

Social Determinant of Health Theme	Strategic Priority	Commissioning Intention	Delivery Envelope	Deliverability Rating / Primary Constraint	Lead Cluster
Children, Education & Lifelong Learning	A healthy and skilled population (RES)	Design and implement targeted workforce development programmes aimed at engaging economically inactive individuals, equipping them with the skills and confidence needed to enter the job market.	Conditional	Funding	City Development & Regeneration
Children, Education & Lifelong Learning	A healthy and skilled population (RES)	Include a Specialist Employability Service (SES) following recommendations made by the Scottish Union of Supported Employment (SUSE).	Conditional	Funding	City Development & Regeneration
Children, Education & Lifelong Learning	A healthy and skilled population (RES)	Establish collaborative partnerships with educational institutions, local businesses to create clear pathways and training courses that facilitate transitions into the workforce.	Conditional	Funding	City Development & Regeneration
Children, Education & Lifelong Learning	A healthy and skilled population (RES)	Work with partners to maximise the use of all resources to increase the range of courses available to young	Conditional	Partners	Education & Lifelong Learning

		people in order to improve outcomes for young people.			
Children, Education & Lifelong Learning	A healthy and skilled population (RES)	Work with employers to support work placements for young people, with a particular focus on those with additional support needs.	Conditional	Partners	Education & Lifelong Learning
Children, Education & Lifelong Learning	Reduce child poverty	Continue to prepare for implementation of the Scottish Government commitment to expand free childcare services for 1 and 2 year olds to support families in SIMD 1 and 2 into employment when national plan is known.	Conditional	Funding	Education & Lifelong Learning
Children, Education & Lifelong Learning	Raise attainment	Award and commence construction at the new Hazlehead Academy.	Core	Workforce	Capital
Children, Education & Lifelong Learning	Raise attainment	Award and commence construction on the Bucksburn Academy extension.	Core	Workforce	Capital
Children, Education & Lifelong Learning	Raise attainment	Award and commence construction at the refurbished St Peters Primary.	Core	Funding	Capital
Children, Education & Lifelong Learning	Raise attainment	Complete new Harlaw playing fields pavilion.	Core	Workforce	Capital

Children, Education & Lifelong Learning	Raise attainment	Complete Harlaw Academy extension.	Core	Workforce	Capital
Children, Education & Lifelong Learning	Raise attainment	Complete refurbishment and extension of Ferryhill Primary	Core	Workforce	Capital
Children, Education & Lifelong Learning	Raise attainment	Utilise live pupil tracking data to help close the poverty related attainment gap and determine effectiveness in addressing variation at school and Local Authority level.	Core	Workforce	Education & Lifelong Learning
Children, Education & Lifelong Learning	Maximise the impact of Early Learning and Childcare	Maximise the uptake of 1140 hours of ELC for all eligible children, with a particular focus on eligible 2s (190 in 2023/24) and those currently in families living in SIMD 1.	Core	Workforce	Education & Lifelong Learning
Children, Education & Lifelong Learning	Support transition to positive destinations	Deliver a broader curriculum offer through digital and partnership delivery of Phase 4 of ABZ Campus to secure improvement in senior phase attainment.	Conditional	Partners	Education & Lifelong Learning
Children, Education & Lifelong Learning	Support transition to positive destinations	We will actively collaborate with the ACHSCP to deliver effective transition plans for children with complex needs that takes full account of the principles of the	Conditional	Workforce	Children's Social Work & Family Support

		<p>National Transitions to Adulthood Strategy. In doing so we will:</p> <ul style="list-style-type: none"> • Work to ensure all young people have a clear transition plan from the age of 15. • From S3, the Transitions Group will determine appropriateness & eligibility. • Outcomes will be communicated to parents/carers in a timely manner. 			
Children, Education & Lifelong Learning	Support transition to positive destinations	Work with Skills Development Scotland, NHS Grampian and other key partners to try to secure an increased allocation of foundation apprenticeships.	Conditional	Partners	Education & Lifelong Learning
Children, Education & Lifelong Learning	A healthy and skilled population	Refresh the Council's Play Strategy and extend the scope of the strategy to include adults.	Developmental	Funding	Education & Lifelong Learning Strategic Place Planning Operations

Children, Education & Lifelong Learning	A healthy and skilled population	Refurbishment / replacement of a number of amenity and HRA city play areas in 2026/27.	Core	Funding	Operations
Children, Education & Lifelong Learning	Prevent children & young people entering the criminal justice system & support those who do	<p>We will actively prepare for the implementation of the Children’s (Care & Justice) Act and consider the financial implications. In doing so we will:</p> <ul style="list-style-type: none"> - Work to ensure no child under 18 years enters an adult prison. - Ensure our systems and processes recognise the over representation of care experienced young people in the justice system. - Provide intensive support as an alternative to custody/secure care, dependent on Scottish Government funding - Co-design preventative whole family support approaches to supporting young people at risk of offending. - We will develop an enhanced model of support to protect those young people who are criminally exploited 	Core	Funding	Children's Social Work & Family Support/ Finance

Children, Education & Lifelong Learning	Support care experienced children and fulfil our role as corporate parents	We will work to improve the attainment of looked after children to enable them to fulfil their potential.	Core	Workforce	Education & Lifelong Learning / Children's Social Work Family Support
Economic Stability	A thriving innovation driven economy (RES)	Dependent on Scottish Government proposals, respond to options to implement a cruise ship levy.	Conditional	Legislative	City Development & Regeneration
Economic Stability	A thriving innovation driven economy (RES)	Award and commence construction of the Transportation Link to Bay of Nigg 2026/27.	Core	Workforce	Capital
Economic Stability	A thriving innovation driven economy (RES)	Enter the operational phase of £160m North East Scotland Investment Zone with a focus on Green Energy and Digital sectors.	Core	Funding	City Development & Regeneration
Economic Stability	A thriving innovation driven economy (RES)	Promote, develop and implement initiatives aimed at fostering growth, innovation, and sustainability within the offshore wind sector.	Conditional	Partner	City Development & Regeneration
Economic Stability	A thriving innovation driven economy (RES)	Open discussions with Governments for a second City Region Deal in	Conditional	Partner	City Development & Regeneration

		order to support priority growth sectors.			
Economic Stability	A thriving innovation driven economy (RES)	Support growth in the creative industries through the development of a Creative Industries Action Plan as part of the Regional Economic Strategy.	Developmental	Workforce	City Development & Regeneration
Economic Stability	A thriving innovation driven economy (RES)	Establish a framework for the successful implementation of the visitor levy in Aberdeen city; aimed at generating revenue to enhance the visitor economy and infrastructure.	Conditional	Funding	City Development & Regeneration/Finance
Economic Stability	An outstanding natural environment (RES)	Work in partnership with partners to develop and deliver Green Energy research and innovation interventions to attract investment and support job creation.	Conditional	Partner	City Development & Regeneration
Economic Stability	An outstanding natural environment (RES)	Continued investment in hydrogen to stimulate demand, address Net Zero and increase green energy employment opportunities through: - Continued delivery of H2 Buses Project	Conditional	Funding	City Development & Regeneration

		<ul style="list-style-type: none"> - Development of a 5 year programme to maximise hydrogen export opportunities (subject to approvals for H2 valley) - Support BP/ACC Joint Venture to move to Phase 2 to realise local job creation 			
Economic Stability	A healthy and skilled population (RES)	<p>Promote the establishment of community wealth building as a soon to be legislative framework, aimed at enhancing local economics, empowering communities and ensuring equitable distribution of resource.</p>	Developmental	Partner	Commercial & Procurement / City Development & Regeneration
Economic Stability	Increase the value of community benefits, including employability benefits	<p>Further actions to secure and support delivery of community benefits through major developments. Including:</p> <ul style="list-style-type: none"> • ETZ Jobs Plan • Hydrogen Hub JVP • City Centre and Beachfront Masterplan community benefits programme • Projects captured for progression within Capital Plan 	Conditional	Partner	Commercial & Procurement

Economic Stability	Increase the value of community benefits, including employability benefits	Community Benefits and Sustainable Procurement Policy <ul style="list-style-type: none"> • Refresh existing Policy and report to Committee • Agree implementation with Shared Service partners 	Conditional	Partner	Commercial & Procurement
Communities & Housing	Strong community & cultural identity (RES)	Design and deliver Aberdeen Events 365 Strategy through the Aberdeen Events 365 Plan 2026 - 2029, and support through targeted sponsorship and fundraising income, creating opportunities for the most vulnerable in the city	Conditional	Workforce	City Development & Regeneration
Communities & Housing	Strong community & cultural identity (RES)	Develop venues to provide best value cultural services and increase opportunities for cultural tourism: <ol style="list-style-type: none"> Tolbooth Maritime museum Art gallery Provost Skene's House Archives Glover House – investment plan Investigate an Arts Hub 	Conditional	Funding	City Development & Regeneration

Communities & Housing	Reduce child poverty	<p>Through the funded Fairer Future Partnership, continue the Partnership co-design and delivery of:</p> <ul style="list-style-type: none"> - co-ordinated and targeted whole family preventative services to reduce involvement with statutory services; and - the transition to a future libraries model <p style="text-align: center;">- roll out the second Request for Assistance process to help meet emerging demand across communities</p>	Conditional	Workforce	Education & Lifelong Learning
Communities & Housing	Reduce child poverty	Delivery of 'In the City Programmes' to those most likely to be impacted by poverty for easter, summer and autumn, subject to Council budget decision.	Conditional	Funding	Education & Lifelong Learning
Communities & Housing	Reduce child poverty	Work with Public Health Scotland, University College London (Institute of Health Equity) and local partners to implement the Collaboration for Health Equity in Scotland, focusing	Conditional	Partner	Data Insights (HDRCA)

		on the Northfield and Torry areas of the city.			
Communities & Housing	Housing needs analysis and delivery	Deliver the 7 agreed priorities within the Local Housing Strategy in collaboration with other Council Clusters and partners, and ensure delivery is proportionate to needs.	Core	Workforce	Housing
Communities & Housing	Housing needs analysis and delivery	We will review the SHIP once the resource planning assumptions have been issued by Scottish Government.	Conditional	Funding	Housing
Communities & Housing	Housing needs analysis and delivery	Implement the Housing Emergency Action Plan to help realise a reduction in the number of void Council houses and reduce the time people experiencing homelessness spend in temporary accommodation.	Core	Workforce	Corporate Landlord/Housing
Communities & Housing	Housing needs analysis and delivery	Implement the HRA Housing Asset Plan and keep it under annual review to inform subsequent HRA Business Plans.	Core	Workforce	Corporate Landlord/ Capital/ Housing

Communities & Housing	Housing needs analysis and delivery	Prepare a costed implementation plan for the implications of the anticipated Net Zero Standard for Social Housing.	Developmental	Workforce	Corporate Landlord/Finance
Communities & Housing	Housing needs analysis and delivery	Prepare a costed implementation plan for the implications of Housing Cladding Regulations Bill and Grenfell recommendations.	Core	Legislation	Corporate Landlord/Finance
Communities & Housing	Reduce homelessness and respond appropriately to those who do become homeless	Continue to prepare for the implications of the Housing (Scotland) Act, specifically in relation to Ask and Act, to strengthen our preventative arrangements in collaboration with the relevant partners, to prevent homelessness whenever reasonably possible.	Conditional	Partner	Housing
Communities & Housing		In collaboration and coordination with internal and external partners, we will support asylum seekers and resettlement individuals / households to foster strengthened community cohesion enabling	Conditional	Partner	Housing

		positive integration into Aberdeen's communities.			
Neighbourhood & Environment	A thriving innovation driven economy (RES)	Promote and secure development opportunities associated with the City Centre and Beach Masterplan including: <ul style="list-style-type: none"> a. Queen Street b. A new Aberdeen Market c. Beach Masterplan (Beach Park, Events Park and Broadhill – Phase A projects) d. City Centre Streetscape 	Core	Workforce	Corporate Landlord
Neighbourhood & Environment	A thriving innovation driven economy (RES)	Complete construction of Union Street Central.	Core	Workforce	Capital
Neighbourhood & Environment	A thriving innovation driven economy (RES)	Award and commence construction of Castlegate Streetscape.	Core	Workforce	Capital
Neighbourhood & Environment	A thriving innovation driven economy (RES)	In collaboration with partner organisations, implement the Union Street Empty Shops Plan and support the work of Our Union Street.	Conditional	Funding	City Development & Regeneration

Neighbourhood & Environment	A thriving innovation driven economy (RES)	Implement the refreshed Property Estate Strategy/Action Plan	Core	Workforce	Corporate Landlord
Neighbourhood & Environment	Reduce carbon emissions by increasing public transport	Subject to on-going external funding from Transport Scotland, respond to the Transport (Scotland) Act 2019 – provisions on buses which allows for direct service provision, partnership working and local franchising, including through the Bus Partnership Fund and Aberdeen Rapid Transit. Work in 2026/27 will focus on developing a Programme Level Outline Business Case for Aberdeen Rapid Transit. Funding to prepare the Programme Level Outline Business Case is currently in place via the City Region deal, but further funding will be required after March 2027 to move to the next stage.	Conditional	Funding	Strategic Place Planning
Neighbourhood & Environment	Reduce carbon emissions and support physical and mental wellbeing by	Update the Mobility Strategy for the city, linked to the development of the Local Development Plan and the ‘health in all policies’ approach.	Conditional	Legislative	Strategic Place Planning Capital

	increasing active travel	By linking the Mobility Strategy (/ Local Transport Strategy) to the Local Development Plan, delivery of the Strategy will be dependent on Scottish Minister's review of the Evidence Report and their timelines at the Gatecheck stage. This will likely be into 2027.			Operations
Neighbourhood & Environment	Reduce carbon emissions and support physical and mental wellbeing by increasing active travel	Work with stakeholders to maximise the opportunities for active travel as part of the beach and city centre masterplans. Deliverability of projects will be dependent on funding allocations.	Conditional	Funding	Strategic Place Planning Capital Operations
Neighbourhood & Environment	Reduce carbon emissions and support physical and mental wellbeing by increasing active travel	Progress project to install distance markers across popular walking and running routes, considering most appropriate locations. Funding has been allocated from the Bus Lane Enforcement Surplus. Officer resource will determine when in 2067/27 the project can be moved forward.	Conditional	Workforce	Strategic Place Planning Operations

Neighbourhood & Environment	Reduce carbon emissions and support physical and mental wellbeing by increasing active travel	Progress options appraisal to build a new foot and cycle bridge over the River Dee. Funding and officer resource required to move this project forward and to produce an Outline Business Case.	Conditional	Funding	Strategic Place Planning
Neighbourhood & Environment	Reduce carbon emissions from infrastructure	Work with Scottish Government and through the joint procurement pilot for the North of Scotland to increase installation of electric charging capacity and use renewable energy for these. In 2026/27 the intention is to continue the programme for roll out.	Conditional	Partner	Strategic Place Planning Commercial & Procurement
Neighbourhood & Environment	Reduce carbon emissions from infrastructure	Reduce energy consumption across the full council estate in line with the targets in the Council's Climate Change Plan(s) and Carbon Budget(s). New Council Climate & Nature Plan and projects programmed for 2026/27.	Core	Workforce	Strategic Place Planning Corporate Landlord All cluster input

Neighbourhood & Environment	Reduce carbon emissions from infrastructure	Award and commence construction of the B999 Shielhill Road Junction Improvement.	Core	Workforce	Capital
Neighbourhood & Environment	Increase the amount of land managed for nature to decrease flood risk management and increase access to and quality of green spaces	Continue work with external partners to deliver a refreshed Natural Environment Strategy in 2026/27 and subsequently a Spatial Delivery Plan – with a delivery focus towards better addressing socio-economic and environmental risks and inequalities. Delivery is partly dependent on partner capacity; the Council’s role is commissioning, collaboration, oversight, funding and escalation through governance routes.	Developmental	Partner	Strategic Place Planning Operations Capital
Neighbourhood & Environment	Increase the amount of land managed for nature to decrease flood risk management and increase access to and quality of green spaces	Ensure that public land is managed for nature / increase areas of naturalised grassland and wildflower meadow (e.g Denburn)	Core	Funding	Strategic Place Planning Operations

Neighbourhood & Environment	Increase the amount of land managed for nature to decrease flood risk management and increase access to and quality of green spaces	Identify suitable land and expand tree planting on council land.	Core	Funding	Operations Strategic Place Planning
Neighbourhood & Environment	Minimise the levels of waste created and optimise waste collection and disposal	Review Sclattie Household Waste Transfer Facility to determine how best to update the facility to meet current standards.	Core	Funding	Operations
Neighbourhood & Environment	Minimise the levels of waste created and optimise waste collection and disposal	Improve waste reduction and product lifespan through ACC procurements.	Core	Legislative	Strategic Place Planning Commercial and Procurement
Neighbourhood & Environment	Minimise the levels of waste created and optimise waste collection and disposal	Ensure alignment between the Waste Strategy and the Circular Economy (Scotland) Act 2024 and support Operations in relation to ongoing programmes to reduce	Conditional	Legislative	Strategic Place Planning Operations

		waste (including exploring opportunities for repair hubs).			
Neighbourhood & Environment	Minimise the levels of waste created and optimise waste collection and disposal	Work with the Scottish Government to co-design a Household Recycling Code of Practice and increase reuse and recycling.	Conditional	Legislative	Operations
Communities & Housing	Housing needs analysis and delivery	Demolition of Council owned properties in Balnagask in preparation for Masterplanning	Core	Workforce	Capital
Health & Social Care	Reduce child poverty	Maintain readiness to increase uptake of free school meals, responding, as appropriate, to any requirement to deliver free school breakfasts and lunches for all primary school pupils in keeping with Scottish Government policy.	Conditional	Workforce	Education & Lifelong Learning/ Corporate Landlord
Health & Social Care	Support improvement in the health & wellbeing of children and young people	Work with the ACHSPC to develop and test an approach to supporting those who are neurodiverse and awaiting an assessment.	Conditional	Workforce	Education & Lifelong Learning

Health & Social Care	Support improvement in the health & wellbeing of children and young people	Respond positively to changes in national guidance aligned to the Scottish Government 5 Point Plan to support a reduction in distressed behaviour in schools and work in partnership with Trade Unions to support the actions of the locally agreed action plan.	Core	Workforce	Education & Lifelong Learning
Health & Social Care	Support care experienced children and fulfil our role as corporate parents	Work with Partners to deliver on the second Promise Plan (24 - 30) and monitor progress in part through the Promise Board and Champions Board. We will actively plan for the development of the Children (Care, Care Experience and Services Planning) (Scotland) Bill and the associated policy and practice change this will require. The above will be contingent on adequate resource being made available from the SG via sustainable revenue funding.	Conditional	Partner	Children's Social Work & Family Support
Health & Social Care	Support multi-agency efforts to reduce domestic	We will continue to develop an integrated and multi-agency approach to supporting individuals	Conditional	Funding	ACHSCP; Housing & Children's

	<p>abuse and support victims</p>	<p>and families who have experienced domestic abuse. In doing so we will:</p> <ul style="list-style-type: none"> - continue to implement Equally Safe through a gendered lens across all public protection policy/practice areas. - Ensure our readiness for the implementation of the Domestic Abuse (Protection) (Scotland) Act 2021 including Domestic Abuse Protection Orders. - Ensure a strong emphasis on ‘prevention’ and the role of schools in tackling misogyny. (Aligned to the SG’s 5 Point Plan to support a reduction in distressed behaviour in schools.) - Explore the pathways between domestic abuse and homelessness, mitigating the need for women and children to present as homeless. - Ensure consistent application of the Domestic Abuse Council Housing Policy. - Ensure our readiness for the legislative requirement to undertake 			<p>Social Work & Family Support; Education & Lifelong Learning</p>
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		Domestic Homicide & Suicide Reviews			
Health & Social Care	Support improvement in the health & wellbeing of children and young people	Complete refurbishment of Bucksburn Pool.	Core	Workforce	Capital
Health & Social Care	Protect Children	<p>Review and refine the delivery of our Bairns Hoose model to ensure that young people, who have been harmed or who have harmed others are supported to give a high quality interview to mitigate the need to repeatedly retell their story and to receive effective health recovery support.</p> <p>Continue to work with NHS Grampian, Crown Office and Procurator Fiscal Service and Scottish Courts & Tribunal Service to fully realise the potential of our Bairns Hoose model.</p>	Conditional	Partner	Children's Social Work & Family Support

Enabling Services

Strategic Priority	Commissioning Intention	Delivery Envelope	Deliverability Rating / Primary Constraint	Lead Cluster
Corporate Governance & Democracy	Continue to strengthen the network of Community Councils through meaningful engagement with relevant points of contact across the organisation.	Core	Partners	Governance
Management of Risk	Oversee the development of plans for emergency response, incorporating recommendations arising from response reviews locally and nationally, including Grenfell, COVID and any other major incidents.	Core	Workforce	Governance
Increase the value of community benefits, including employability benefits	Support the development of an Aberdeen Community Wealth Building Action Plan to encompass key partners and look to maximise the local impact of procurement activity through leading on the Spend Pillar theme	Developmental	Partner	Commercial & Procurement
Use of digital technology to support the best possible service experience	Continued modernisation of citizen contact building on AI capabilities and enhanced life events service structure	Core	Funding	Digital & Technology

Use of digital technology to support the best possible service experience	Further development of HR self service capabilities to include other corporate systems and provide increased service capabilities.	Core	Funding	Digital & Technology
Use of digital technology to support the best possible service experience	Rationalisation of housing systems to improve support for tenants and support for housing strategy	Core	Workforce	Digital & Technology
Use of digital technology to support the best possible service experience	Initiate further work to modernise our educational digital offering, taking the opportunity to align schools, libraries and CLD settings.	Conditional	Funding	Digital & Technology
Use of digital technology to support the best possible service experience	Review our delivery of the democratic process and align with modern technologies to enhance the engagement with citizens.	Developmental		Digital & Technology
Use of digital technology to support the best possible service experience	Drive adoption of generative AI to release resource through automation of tasks allowing increased staff resource to focus on high value human interactions with those most in need.	Developmental	Funding	Digital & Technology
Use of digital technology to support	Retain PSN and Cyber Essentials Plus accreditations.	Core	Funding	Digital & Technology

the best possible service experience				
Support our Health and Social care Partnership in their use of digital technologies	Enable integration with existing council digital platform and development of innovative tools to release capacity within adult social care.	Conditional	Funding	Digital & Technology
Support and Develop Staff and the Organisation	We will complete implementation of a new HR / Payroll and Case Management System which will improve our efficiency by automating a number of our processes, improving our reporting functionality and our employee experience.	Core	Workforce	People & Citizen Services
Support and Develop Staff and the Organisation	With the Health Determinants Research Collaboration, we take deliberate actions which promote a research and evidence led culture throughout the Council and implement a programme to support the development if the necessary skills and knowledge.	Developmental	Workforce	People & Citizen Services
Support and Develop Staff and the Organisation	Deliver the Equality, Diversity and Inclusion action plans to align with our new employer and service provider equality outcomes for 2025-2029 to meet our Public Sector Equality Duty.	Core	Workforce	People & Citizen Services
Support and Develop Staff and the Organisation	We will actively prepare for the implementation of the Employment Rights Bill (UK) and the Equality (Race & Disability) Bill / Public Reforms, and consider the financial implications. In doing so we will:	Conditional	Legislative	People & Citizen Services

	<ul style="list-style-type: none"> • ensure compliance of all Council policies; • align changed reporting/monitoring demands around fair work and employment conditions; • amend data collection systems if required. 			
Reduction in avoidable contact to increase focus on those with most need	<p>We will modernise the Contact Centre and redesign the supporting operating model, to maximise efficiency and support for those most vulnerable, including:</p> <ul style="list-style-type: none"> • Transform our traditional contact centre into an interactive “omni-channel” • Further deploy the ‘Assisted Digital’ citizen delivery model to educate and drive up digital uptake • Expand the integrated access model and life events approach providing a single entry point for citizens to access Council and partner agency services. 	Core	Funding	People & Citizen Services
Undertake proactive citizen and community engagement	Continue to deliver services and initiatives that empower citizens and communities to participate in decision-making, foster inclusivity and build capacity to influence and shape local priorities in line with our Community Empowerment Strategy	Core	Workforce	People & Citizen Services
Support multi-agency efforts to increase benefits uptake	Maintain the Low Income Family Tracker and work with colleagues through the Fairer Futures Pathfinder, to support whole family early intervention and prevention services to increase benefits uptake and improve debt management.	Core	Partner	People & Citizen Services

Management of Council Finances	Further embed the 3 tier model of prevention as an enabler of rebalancing spend from reactive to early intervention and prevention.	Developmental	Workforce	Finance / Data Insights (HDRCA)
Management of Council Finances	Establish a longer term financial strategy to support the sustainable delivery of prevention and early intervention.	Developmental	Workforce	Finance
Data management for insights and improvement	Expand the use of the Council's Central Data Platform to improve speed and quality of insights to support policy making.	Core	Workforce	Data Insights (HDRCA)
Data management for insights and improvement	Work with local and national partners to promote and enable the effective sharing of data across organisational boundaries.	Developmental	Partner	Data Insights (HDRCA)
Data management for insights and improvement	Leverage the resources of the Health Determinants Research Collaboration (Aberdeen) to support understanding of the drivers of demand, the effectiveness of interventions and the evaluation of the public services.	Developmental	Workforce	Data Insights (HDRCA)

Draft Service Standards 2026/27

City Development and Regeneration

Service Standards		Availability	Responsive	Quality	Eligibility	Legislated for (L), prescribed (P) or not (N)	Last Actuals	Prevention and Early Intervention (Tier 1,2 or 3)	Risk
1.	We will, with partners, support established businesses through the Business Gateway service within 5 working days of approach.		✓	✓	✓	N	100%	Tier 1	
2.	We will, with partners, support new business start-ups in the city through the Business Gateway service within 5 working days of approach.		✓	✓	✓	N	100%	Tier 1	
3.	We will maintain Accreditation standards for the Art Gallery.	✓	✓	✓		P	100%	Tier 1	
4.	We will maintain Accreditation standards for Archives.	✓	✓	✓		P	100%	Tier 1	
5.	We will maintain Accreditation standards for Museums.	✓	✓	✓		P	100%	Tier 1	
6.	We will provide person centred employability support to those eligible with a particular focus on more vulnerable groups, and signpost those who are not eligible to alternative support within 5 working days.		✓	✓	✓	N	N/A	Tier 2	
7.	We will maintain or increase the number of external outdoor public events.	✓				N	N/A	Tier 1	

Capital

Service Standards		Availability	Responsive	Quality	Eligibility	Legislated for (L), prescribed (P) or not (N)	Last Actuals	Prevention and Early Intervention (Tier 1,2 or 3)	Risk
1.	We will ensure the specification on new construction projects meet the required environmental and building quality standards.			✓		N	100%	Tier 1	
2.	We will ensure all capital projects have gate stage reviews completed in accordance with our project management governance protocols.			✓		N	100%	Tier 1	

Strategic Place Planning

Service Standards		Availability	Responsive	Quality	Eligibility	Legislated for (L), prescribed (P) or not (N)	Last Actuals	Prevention and Early Intervention (Tier 1,2 or 3)	Risk
1.	We will, on average, determine householder planning applications within 10 weeks.		✓			L	82%	Tier 1	Yellow
2.	We will, on average, determine local non-householder planning applications within 12 weeks.		✓			L	80%	Tier 1	Yellow
3.	We will, on average, determine major planning applications within 30 weeks.		✓			L	N/A	Tier 1	Yellow
4.	We will respond to building warrant applications within 20 working days.		✓			L	90%	Tier 1	Yellow
5.	We will respond to building warrant approvals within 10 working days.		✓			L	85%	Tier 1	Yellow
6.	We will ensure that each existing Tree Preservation Order (TPO) is reviewed as fit for purpose at least once every 10 years.		✓		✓	L	N/A	Tier 1	Green
7.	We will, on average, determine applications for works to protected trees (under TPO and Conservation areas) within six weeks.		✓			L	N/A	Tier 1	Green
8.	We will maintain independent Customer Service Excellence accreditation.			✓		N	100%	Tier 1	Yellow

Operations

Service Standards		Availability	Responsive	Quality	Eligibility Legislated for (L), prescribed (P) or not (N)	Last Actuals	Prevention and Early Intervention (Tier 1,2 or 3)	Risk
Environmental Services								
1.	We will remove litter from adopted roads and pavements to a minimum of Grade B of the Keep Scotland Beautiful “Local Environmental Audit Management System” (LEAMS) standard.		✓	✓		P	90%	Tier 1
2.	We will maintain all parks and amenity open spaces to a minimum of Grade B of the Keep Scotland Beautiful “Land Audit Management System” (LAMS) standard.		✓	✓		P	100%	Tier 1
3.	We will complete all priority 1 amenity / street tree maintenance work (emergency work on dangerous trees) within 3 weeks.		✓			N	N/A	Tier 2
4.	We will inspect all amenities / street trees a minimum of once every 5 years.		✓			N	N/A	Tier 1
5.	We will visit, inspect and maintain outdoor amenity play areas (excludes education and community centre settings) on a fortnightly basis to national safety standards (BSEN 1177 for safety surfacing, BSEN 1176 for play equipment and BSEN 14974 for wheeled sports).		✓	✓		P	100%	Tier 1
6.	We will inspect lifebelts at the beach on a daily basis and twice weekly at other locations in keeping with the National Water Safety Strategy or ROSPA water safety guidance.		✓	✓		P	97%	Tier 1

7.	We will deliver Cremation Services to a standard that achieves a positive evaluation by the Inspector of Cremation.			✓		P	N/A	Tier 1	
8.	We will support the active participation of 150 partnership / community environmental groups.			✓		N	184	Tier 1	
9.	We will remove non offensive graffiti from public buildings and structures within 12 weeks, where resources allow.		✓			N	N/A	Tier 1	
10.	We will remove offensive graffiti from public buildings and structures within 10 days.		✓			N	N/A	Tier 3	
Fleet Services									
1.	We will achieve first time MOT pass for HGV's subject to a pre-check and then presented for annual test.			✓		N	100%	Tier 1	
2.	We will achieve first time MOT pass for Light vehicles when presented for annual test following a pre-test.			✓		N	94%	Tier 1	
3.	We will only provide vehicles which comply with ECO Stars scheme ratings Euro iv. v or vi.			✓		L	N/A	Tier 1	
4.	We will complete all Scheduled Safety inspections within 2 days.		✓	✓		N	100%	Prevention	
Waste Services									
1.	We will collect refuse, recycling, food and chargeable garden waste bins fortnightly for all individual household bins.			✓	✓	L	95%	Tier 1	
2.	We will respond to reported overflowing communal bins within two working days.		✓			N	95%	Tier 3	
3.	We will respond to fly-tipping enquiries relating to public places within 5 working days.		✓			N	100%	Tier 2	
4.	We will complete paid bulky uplift service requests within 10 working		✓		✓	L	100%	Tier 1	

5.	We will divert household waste from landfill to help limit the use of			✓		P	85%	Tier 1	
6.	We will recycle and compost household waste to help limit the use of landfill.			✓		P	50% B/Mark	Tier 1	
7.	We will provide services to non-domestic customers by mutual agreement.			✓	✓	L	100%	Tier 1	
Roads and Infrastructure									
1.	We will repair (High/Medium priority) carriageway / footway defects within 7 days.		✓			P	98%	Tier 2	
2.	We will complete road safety inspections within the set timeframe as set out in the Roads Inspection Manual.		✓			P	N/A	Tier 1	
3.	We will respond to general street lighting faults within 7 days.		✓			P	97%	Tier 2	
4.	Will complete General Inspections of all bridges/structures every two		✓			P	N/A	Tier 1	
5.	We will take preventative measures to reduce flooding by: - watercourse inspections and clearance of debris prior to storm events		✓	✓		L	100%	Tier 1	
6.	We will provide services which achieve a “Satisfactory” rating on the Scottish Roadworks Commissioner Annual Report.		✓	✓		P	Satisfactory	Tier 1	

Education and Lifelong Learning

Service Standards		Availability	Responsive	Quality	Eligibility	Legislated for (L),	Last Actuals	Prevention and Early Intervention (Tier 1, 2 or 3)	Risk
1.	We will meet all eligible requests for early learning and childcare placements within one month.		✓		✓	L	100%	Tier 1	Green
2.	We will meet all mainstream requests for a primary and secondary school placement within one month.		✓		✓	L	100%	Tier 1	Green
3.	We will work to ensure early learning and childcare settings meet the national standard.			✓		L	100%	Tier 1	Yellow
4.	We will ensure primary, secondary, and special schools achieve an average evaluation of 'good' or better in core Quality Indicators.			✓		N	80%	Tier 1	Yellow
5.	Provide CLD services to a level that achieves a rating of good or better through external inspection.			✓		N	N/A	Tier 1	Green
6.	We will process requests for additional support to meet the wellbeing needs of children and young people within 40 days.		✓			N	100%	Tier 2	Green
7.	We will work to ensure that Broad General Education Attainment at P1, P4, P7 and S3 is in line (within 1%) of the National Average.			✓		N	N/A	Tier 1	Green
8.	We will work to ensure that Senior Phase Attainment at Levels 4, 5 and 6 is in line with (within 1%) the National Average.			✓		N	N/A	Tier 1	Green
9.	We will flexibly respond to ensure that schools, ELC, CLD and library provisions remain open irrespective of staffing absence.	✓				N	98%	Tier 1	Green
10.	We will work to ensure that school attendance is as good or better than the national average.			✓		N	N/A	Tier 1	Green
11.	We will work to ensure that all young people in the senior phase have access to city wide courses through ABZ Campus.	✓		✓		N	N/A	Tier 1	Green

12.	We will meet those wishing to access CLD services from priority areas within 3 weeks (inclusive of Youth Work and Family Learning) to begin person centred planning.	✓	✓			N	N/A	Tier 1	
13.	We will ensure library item requests are satisfied within 21 days.	✓	✓			N	73%	Tier 1	

Children's Social Work and Family Support

Service Standards		Availability	Responsive	Quality	Eligibility	Legislated for (L),	Last Actuals	Prevention and Early Intervention (Tier 1,2 or 3)	Risk
1.	All initial screenings will be undertaken and action decided on new referrals within 7 days.		✓			N	97%	Tiers 2 and 3	
2.	We will hold initial Child Protection Planning Meetings within 28 days.		✓			L	71%	Tier 3	
3.	We will ensure care provided within Council children's homes achieve a care standard of good or better through regulatory inspections.			✓		P	100%	Tier 3	
4.	We will ensure care provided by the Council's fostering service achieves a care standard of good or better through regulatory inspections.			✓		P	100%	Tier 3	
5.	We will ensure care provided by the Council's adoption service achieves a care standard of good or better through regulatory inspections.			✓		P	100%	Tier 3	
6.	We will work to maintain or increase the current number of foster carers.			✓		N	N/A	Tier 3	
7.	We will undertake an initial age assessments within 2 weeks of unaccompanied asylum seeking individuals who identify as being under 18 years where there is a dispute to their age.		✓			L	N/A	Tiers 2 and 3	
8.	We will ensure that fewer than 5% of care experienced children and young people will have 3 or more placements in 12 months.			✓		P	1%	Tier 3	
9.	We will ensure care experienced children and young people have a pathway plan by the age of 15 years.			✓		L	68%	Tier 3	
10.	We will support, where safe to do so, more than 80% of the children and young people open to Children's Social Work live within their family network.	✓		✓		P	75%	Tier 3	

Housing

Service Standards		Availability	Responsive	Quality	Eligibility	Legislated for (L), prescribed	Last Actuals	Prevention and Early Intervention (Tier 1,2 or 3)	Risk
1.	We will assess all homeless applications within 28 days.		✓		✓	L	58%	Tier 2	
2.	We will ensure all homeless people secure a permanent tenancy within 100 days average.		✓		✓	L	140 days (B/m/1/2/10)	Tier 2	
3.	We will ensure a decision is made on all Tenancy Management actions (specifically Abandonment, Assignment, Joint Tenancy, Lodger, Single Abandonment, Single Termination, Sublet, Succession) as per statutory timescales.		✓			L	88%	Tier 2	
4.	We will incrementally reduce the length of the void path to 123 days	✓		✓		N	257 days	Tier 1	
5.	We will ensure that our support for people being liberated from prison meets the SHORE standards. SHORE Standards (sps.gov.uk)	✓		✓	✓	L	Yes	Tier 1	
6.	We will ensure that our support for New Scots displaced people is in accordance with the New Scots Refugee Integration Strategy 2024.	✓	✓	✓		P	N/A	Tier 3	

Corporate Landlord

Service Standards		Availability	Responsive	Quality	Eligibility	Legislated for (L),	Last Actuals	Prevention and Early Intervention (Tier 1,2 or 3)	Risk
1.	We will work to ensure that our public buildings, which have been awarded a dispensation, meet accessibility requirements under the Equality Act 2010.	✓		✓		L	82%	Tier 1	Yellow
2.	We will carry out condition surveys across 100% of public buildings on a 5-yearly cycle.		✓			P	N/A	Tier 1	Red
3.	We will work to ensure that our public buildings achieve a condition rating of C or better.			✓		P	92% (B)	Tier 1	Yellow
4.	We will work to ensure that our buildings achieve a suitability rating of C or better.			✓		P	77% (B)	Tier 1	Yellow
5.	We will work to ensure minimal disruption to schools and ELC provisions due to building defects/extreme weather (baseline from 2023/24 is 46 days lost).	✓		✓		N	46 lost days	Tier 1	Green
6.	We will complete statutory maintenance works on public buildings in accordance with the legal duties.		✓	✓		L	100%	Tier 2	Green
7.	We will complete statutory maintenance works on council houses in accordance with the legal duties.		✓	✓		L	99.6%	Tier 2	Green
8.	We will undertake Asset Valuations to meet Financial Regulations every year (investment assets) and every five years for all other asset types.		✓			N	N/A	Tier 1	Green
9.	We will work towards school occupancy at 80%-95% for primary schools and secondary schools.	✓				N	N/A	Tier 1	Green

10.	We will ensure that all surplus assets are taken to market within 4 months of being declared surplus.		✓			N	N/A	Tier 1	
11.	We will work towards all public buildings having an EPC rating of C or higher.			✓		P	N/A	Tier 1	
1.	We will make good or make safe emergency daytime housing repairs within 4 hrs.		✓	✓		N	97.5%	Tier 3	
2.	We will make good or make safe emergency out of hours housing repairs within 4 hrs.		✓	✓		N	95%	Tier 3	
3.	We will complete urgent housing repairs within 24 hours.		✓	✓		N	90%	Tier 3	
4.	We will complete high category housing repairs within 3 days.		✓	✓		N	90%	Tier 2	
5.	We will complete non-emergency housing repairs within 5 working days.		✓	✓		N	N/A	Tier 2	
6.	We will complete routine housing repairs within 10 working days.		✓	✓		N	N/A	Tier 2	
8.	We will complete repairs right first time.		✓	✓		N	91%	Tier 2	
9.	We will complete housing repairs pre-inspections within 20 days.		✓			N	80%	Tier 1	
10.	We will complete housing voids maintenance for each property to ensure the property meets the new letting standard.		✓	✓		N	N/A	Tier 2	
1.	(Catering) All meals served to children and young people in our schools will meet The Nutritional Requirements for Food and Drink in Schools (Scotland) Regulations 2020			✓		L	100%	Tier 1	

2.	(Cleaning) We will complete Void Housing and Response cleaning alerts within the following timescales: <ul style="list-style-type: none"> Emergency cleans within 4 working hours Urgent cleans within 24 hours (not including Saturday or Sunday) High priority cleans within 3 working days Non-Emergency cleans within 5 working days Routine priority cleans within 10 working days Planned cleans within either 24 days or 90 working days dependent on timescale given by requestor 		✓			L	98%	Tier 2 & 3	
3.	(Cleaning) We will respond to fly tipping alerts at multi-storey blocks within 60 working hours		✓			L	88%	Tier 3	
4.	(Cleaning) We will deliver 39 weeks contracted school cleaning to the standards set in our generic specification	✓				L	100%	Tier 1	
5.	(Cleaning) We will deliver cleaning services within all (non-school) operational properties to the standards set in our generic specification			✓		L	N/A	Tier 1	
6.	(Janitorial) We will provide janitorial support to every (non 3Rs) primary school for a minimum of 4 hours per day when the school is open to pupils.	✓				L	N/A	Tier 1	
7.	(Janitorial) We will provide janitorial support to every (non 3Rs) secondary school between 07:00 and 18:00 on each day when the school is open to pupils.	✓				L	N/A	Tier 1	
8.	(PTU) We will assess mainstream school transport applications for children and young people who live more than 2 (primary) or 3 (secondary) miles from their local school within 1 calendar week, from date of receipt.		✓		✓	L	100%	Tier 2	
9.	(PTU) We will assess ASN/Exceptional Circumstances school transport applications within 1 calendar week, from date of receipt.		✓		✓	N	100%	Tier 1	
10.	(PTU) We will undertake spot checks on at least 50% of all school transport contracts over the course of the Academic year.			✓		N	46%	Tier 1	

11.	(PTU) We will review and respond to local bus service registration changes within the prescribed 28-day period.					L	100%	Tier 2	
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Governance

Service Standards		Availability	Responsiveness	Quality	Eligibility	Legislated for (L),	Last Actuals	Prevention and Early Intervention (Tier 1,2 or 3)	Risk
1.	We will acknowledge requests for review within 14 days (Local Review Body).		✓			L	100%	Tier 1	
2.	We will hear School Placing and Exclusion hearings within 28 days of request.		✓			L	100%	Tier 1	
3.	We will determine Civic License applications within 9 months of a valid application.		✓			L	100%	Tier 1	
4.	We will hold all hearings to determine a Premises License application or Variation application within 119 days of the last date for representations.		✓			L	100%	Tier 1	
5.	We will issue decision letters for alcohol applications within 7 days of Board meeting.		✓			L	100%	Tier 1	
6.	We will acknowledge Civic licensing complaints within 24 hours.		✓			N	100%	Tier 2	
7.	We will investigate Civic licensing complaints within 10 days.		✓			N	96%	Tier 2	
8.	We will investigate and respond to reports of persistent Anti-Social Behaviour within 60 working days.	✓	✓	✓		N	100%	Tier 2	
Protective Services									
1.	We will visit 20% of all registered tobacco and nicotine vaping products retailers yearly to give business advice on compliance with legislation.	✓		✓		P	45%	Tier 1	
2.	We will undertake test purchasing of registered tobacco and nicotine vaping products in 10% of retailers yearly to test retailer compliance with age restrictions.			✓		P	16%	Tier 1	

3.	We will deal with requests for business advice within 14 days.		✓			L	N/A	Tier 1	
4.	We will respond to initial non-domestic noise nuisance requests within 5 days.		✓			L	82% (2 days)	Tier 2	
5.	We will respond to initial pest control requests within 2 days for high priority infestations and 5 days for low priority infestations.		✓			N	89%	Tier 2	
6.	We will respond to initial public health requests within 2 days for high priority cases.		✓			N	87%	Tier 3	
7.	We will respond to initial public health requests within 5 days for low priority cases.		✓			N	N/A	Tier 2	
8.	We will respond to dog incident requests within 5 days.		✓			N	68% (2 days)	Tier 2	
9.	All scheduled food service premises inspections (where access was possible) will be carried out on time, in line with Food Regulatory Service Plan.		✓			P	N/A	Tier 1	
10.	The Scientific Laboratories will examine /analyse and report food and environmental samples within specified turnaround times agreed with partners/customers.		✓			N	75%	Tier 2 and 3	

Commercial & Procurement

Service Standards		Availability	Responsive	Quality	Eligibility	Legislated for (L),	Last Actuals	Prevention and Early Intervention (Tier 1,2 or 3)	Risk
1.	We will quality assure Cluster commissioning to ensure demand management is embedded for all revenue contracts above £50K contracts at strategy stage and throughout life of contract to ensure that the quantity			✓		P	100%	Tier 1	
2.	A two year contract pipeline will be published online as part of the annual procurement report.	✓				N	100%	Tier 1	
3.	We will quality assure Cluster commissioning through sample testing to ensure that all contracts above £50K in value are tracked to show community local economic and environmental benefits.			✓		P	95%	Tier 1	
4.	We will ensure that all contracts above £50K have standard clauses to require providers to demonstrate commitments towards carbon reduction				✓	P	75%	Tier 1	
5.	We will monitor compliance, every six months and escalate non-compliance as required and ensure that all delegated procurers have undertaken the necessary procurement training.			✓		N	100%	Tier 2	
6.	We will provide procurement compliance reports to the Risk Board every six months, reporting any exceptions and corrective actions taken.			✓		N	90%	Tier 1	

Digital and Technology

Service Standards		Availability	Response	Quality	Eligibility	Legislated for (L), prescribed	Last Actuals	Prevention and Early Intervention	Risk
1.	We will ensure calls to the IT Service Desk are dealt with right first time.		✓	✓		N	78%	Tier 2	
2.	We will ensure critical systems are continuously available.	✓	✓	✓		N	99.5%	Tier 1	
3.	We will resolve Priority 1 incident calls within 4 working hours.		✓	✓		N	N/A	Tier 2	
4.	We will resolve Priority 2 incident calls within 8 working hours.		✓	✓		N	N/A	Tier 2	
5.	We will resolve Priority 3 incident calls within 3 working days.		✓	✓		N	N/A	Tier 2	
6.	We will resolve Priority 4 incident calls within 5 working days.		✓	✓		N	N/A	Tier 2	
7.	We will resolve Priority 5 Incident calls within 30 working days.		✓	✓		N	N/A	Tier 1	
8.	Digital & Technology Services will be available as follows: <ul style="list-style-type: none"> • Service Desk Phone Support Hours: Mon – Fri (08:30-16:00) • Self Service Portal (24/7) • Emergency Support (24/7) 	✓				N	100%	Tier 1	

People & Citizen Services

Service Standards		Availability	Responsive	Quality	Eligibility	Legislated for (L), prescribed (P) or not (N)	Last Actuals	Prevention and Early Intervention (Tier 1,2 or 3)	Risk
1.	We will complete evaluation panels upon receipt of all completed and verified documentation within 15 working days for each individual job, in relation to Job Evaluation.		✓			N	100%	Tiers 1 &2	
2.	We will allocate an investigating officer, when required, within 5 days of P&OD receiving complete paperwork from the commissioning manager.		✓			N	N/A	Tiers 1 &2	
3.	We will allocate a People and Organisation advisor to formal casework within 5 working days.	✓		✓		N	74%	Tier 2	
4.	All People Development courses will operate at 80% occupancy or above.	✓				N	94%	Tier 1	
5.	We will make initial contact with redeployees within 5 working days of redeployment confirmation.			✓		N	100%	Tiers 1 &2	
6.	We will pay our people correctly and on time, in line with notifications of changes received within deadlines.			✓		N	99.9%	Tier 1	
7.	We will refresh our Employer, Service Provider, Education, Licensing Equality Outcomes every 4 years, and comply with requirements of the Public Sector Equality Duty and its Scottish Specific Duties.			✓		L	Y	Tier 1	

8.	We will update our Gaelic Language Plan every 5 years, providing Monitoring Reports to the Gaelic Board on an annual basis. We will promote the GLP internally and externally in line with Scottish Government requirements: https://www.gov.scot/publications/scottish-governments-gaelic-language-plan-2022-2027/			✓		L	Y	Tier 1	
9.	We will update our British Sign Language Plan every 6 years and deliver the actions required by the Scottish Government British Sign Language (BSL): national plan 2023 to 2029 - gov.scot (www.gov.scot)			✓		L	Y	Tier 1	
Registrars – Births, Deaths and Marriages									
10.	We will ensure accurate Registration of all Births, Deaths and Marriages.			✓		P	99%	Tier 1	
11.	We will issue copy birth, death, marriage and civil partnership certificates within 7 days of the request being received.			✓		N	99%	Tier 1	
Customer Service									
12.	We will answer Contact Centre calls within an average of 5 minutes.		✓			N	4 mins 17 secs	P / EI / H	

Finance

Service Standards		Availability	Responsive	Quality	Eligibility	Legislated for (L),	Last Actuals	Prevention and Early Intervention (Tier 1,2 or 3)	Risk
Accounting:									
1.	We will deliver all relevant statutory financial reporting and returns.		✓	✓		L	100%	Tier 1	
2.	We will provide budget holder meetings across all Council service areas no less than once a quarter (no to be determined based on risk).	✓	✓	✓	✓	N	100%	Tier 2	
3.	We will ensure that the treasury strategy is prepared and implemented annually to comply with statutory requirements and credit rating updated annually.		✓	✓		L	100%	Tier 1	
4.	We will provide all LSE announcements in line with established	✓	✓			P	100%	Tier 1	
Process and controls:									
5.	We will process care income assessments within 40 days once all relevant information is received from Care Management.		✓	✓	✓	N	97% (99 days)	Tier 1	
Financial transactions/Business services – shared with Customer Cluster:									
6.	We will pay creditor invoices within 30 days.		✓	✓		P	95%	Tier 1	
7.	We will ensure that 1% of the Council's annual revenue budget is subject to budgeting.	✓				P	100%	Tier 1	
8.	We will send outstanding debt details to the Sheriff Officer no less than quarterly, once our internal collection processes have been exhausted.		✓	✓		N	N/A	Tier 1	
Revenues and Benefits									
9.	We will process all new housing benefit and Council Tax Reduction claims within 35 calendar days on average.		✓			N	32	Tier 1	
10.	We will process change of circumstances in relation to housing benefit and Council Tax Reduction within 5 calendar days on average.		✓			N	4.45	Tier 1	

11.	We will process Crisis Grant applications within 2 working days.		✓			L	98.4%	Tier 3	
12.	We will pay the correct amount of housing benefit and Council Tax Reduction to customers.			✓		N	96%	Tier 1	
13.	We will process Community Care Grant applications within 15 working days.		✓			L	73%	Tier 1	

Data Insights (HDRCA)

Service Standards		Availability	Responsive	Quality	Eligibility	Legislated for (L),	Last Actuals	Prevention and Early Intervention (Tier 1,2 or 3)	Risk
1.	We will ensure reported data protection related incidents receive an initial response within 24 hours (weekdays).	✓	✓			L	100%	Tier 3	
2.	We will make relevant and up to date data, information and insights permanently available to stakeholders through our online Aberdeen Outcomes Framework, Aberdeen City Data Observatory; Aberdeen City Council's Public Performance Reporting arrangements; and internal performance portals and dashboards available as per agreed schedules.	✓		✓		L	100%	Tier 1	
3.	We will provide school roll forecasts every two years.		✓	✓		P	100%	Tier 1	
4.	We will schedule monthly data forums with Council colleagues and deliver data products in line with timeframes agreed by the Forums.	✓	✓			N	100%	Tier 1	

All Cluster Service Standards

Ref		Availability	Responsive	Quality	Eligibility	Legislated for (L), prescribed (P) or not (N)	Last Actuals	Prevention and Early Intervention (Tier 1,2 or 3)	Risk
Complaints and Access to Information									
1.	Corporate - We will respond to Stage 1 complaints within 5 working days or within timescales agreed with the complainant.		✓			L	69%	Tier 3	
2.	Corporate - We will respond to Stage 2 complaints within 20 working days or within timescales agreed with the complainant.		✓			L	70%	Tier 3	
3.	Corporate - We will respond to escalated stage 2 complaints within 20 working days or within timescales agreed with the complainant.		✓			L	59%	Tier 3	
4.	Corporate - We will respond to Freedom of Information requests within 20 working days.		✓			L	82%	Tier 3	
5.	Corporate - We will respond to Environmental Information Regulation Requests within 20 working days.		✓			L	72%	Tier 3	
6.	Corporate - We will respond to non complex Subject Access Requests within 1 month and respond to complex Subject Access Requests within 3 months (as per the ICO definition of a complex Subject Access Request)		✓			L	89%	Tier 3	
7.	Corporate - We will respond to Access to School Records requests within 15 school days.		✓			L	100%	Tier 3	
8.	Corporate - We will respond to Data Protection Right requests within 1 month.		✓			L	100%	Tier 3	

9.	Corporate - We will respond to Members enquiries submitted via our online portal within 15 working days or within timescales agreed with the Member.		✓			N	76%	Tier 3	
Equalities									
10.	We will complete an Integrated Impact Assessment for committee reports which include proposals which impact on people with protected characteristics.		✓	✓		Y	100%	Tier 1 &2	

**Aberdeen City Council
Budget 2026/27**

MEDIUM TERM FINANCIAL STRATEGY 2025, ASSUMPTIONS

Financial Model

Key assumptions, updated where necessary, are as follows:

Income

Source	Description	Upside Scenario	Central Scenario	Downside Scenario
Scottish Government Revenue Grant	Combined grant income from General Revenue Grant and Non-Domestic Rates.	Year 1- 5 1.5%	Year 1 – 5 1.0%	Year 1 – 5 -0.2%
Council Tax	Increasing the rate is a council decision made at budget setting time, the Band D rate has therefore not been increased in any scenario. The budget decision will provide a solution to address the scenarios. (For 2025/26 the approved increase was 9.85%). It is expected that Council Tax income will be increased in 2026/27 to reflect a real terms increase, and while there is no imposed Council Tax cap now applied to the rate by Scottish Government, this support the funding of the rising cost of services and inflation in pay and prices that cannot be absorbed by the Council.			
Council Tax	Tax base increase from additional chargeable properties.	Year 1-5 total 2,850 properties	Year 1-5 total 2,345 properties	Year 1-5 total 1,290 properties
Fees, Charges and Other Income	External income raised from customers. Approval for rate increases is a council decision, therefore rates charged in 2025/26 have continued to be applied to each scenario. The budget decision will provide a solution to address the scenarios. Similar to Council Tax, careful consideration of the full cost recovery, the impact that inflation is having on the cost of delivering chargeable services must be taken into account when setting annual charges across the MTFS period.			
Fees, Charges and Other Income	External income changes due to economic conditions.	Year 1 -5 Additional £2.5m	Year 1 Stable income	Year 1 £6m loss & return to current over 8 years
One-off funding streams	2025/26 Budget made use of Balance Sheet resources and one-off funding streams these must be replaced as they are non-recurring.			

Expenditure (percentages are shown in cash terms)

Source	Description	Upside Scenario	Central Scenario	Downside Scenario
Inflation	Pay (The 2026/27 Pay award is already agreed for some pay groups, otherwise the Upside scenario would be lower).	Year 1 3.5% ; Year 2-5 2% Pay award funded by SG grant if greater than assumptions	Year 1 3.5% ; Year 2-5 2% Pay award funded by SG grant if greater than assumptions	Year 1-3 4% ; Year 4-5 3.0% Pay award funded by SG grant if greater than assumptions
Government Policy	National Insurance	Year 1-5 0% No further increases beyond 2025/26	Year 1-5 0% No further increases beyond 2025/26	Year 1-5 0% No further increases beyond 2025/26
Inflation	Price – including contracts, grants and ALEOs	Year 1 – 5 1.0%	Between 2.7% and 2% p.a.	Year 1 – 5 3.0% .
Inflation	Utilities, including Gas, Electric, Heating Oil, Water	Gas 1.0% Electricity 1.0%	Gas 1% Electricity 1% rising to 5.7%	Gas 6.0% Electricity 6.0%
Population Demand	Children, schools impact	School roll slower	Total Year 1-5 Stable	School roll increases
Capital Investment Demand	Capital Financing	Year 1 3% Year 2 3% Year 3 3% Year 4 0.5% Year 5 0.5%	Year 1 3% Year 2 10% Year 3 7% Year 4 1% Year 5 0%	Year 1 7% Year 2 14% Year 3 10% Year 4 5% Year 5 5%
Capital Investment – Local Policy	Loans Fund Repayment		Asset Useful Life = Average 40 years; and Interest Rate = Average 5%	

Contingent Liabilities

The Council is aware of the following contingent liabilities at 31 December 2025:

Guarantees

Sport Aberdeen

The Council agreed to provide a bank guarantee to Sport Aberdeen up to a maximum of £5 million as approved at the 7 June 2016 Finance, Policy and Resources Committee. There is currently a Revolving Credit Facility for £1.4 million in place.

External Organisations - Guarantor in relation to North East Scotland Pension Fund (NESPF)

As the administering authority, the Council may admit a body to the Pension Fund as an 'admitted body' provided (i) the organisation can confirm they have sufficient links with a Scheme employer for the body and the Scheme employer to be regarded as having a community of interest; and (ii) the Scheme employer is prepared to act as guarantor in the event the admitted body should cease to exist. If this situation was to occur and staff made redundant the staff over 50 years old would become entitled to immediate payment of their pension benefits. The Council has agreed several such guarantees to organisations that include Aberdeen Sports Village, Sport Aberdeen, Aberdeen Performing Arts, Aberdeen Heat and Power, Bon Accord Support Services and Bon Accord Care Ltd. The potential values guaranteed are subject to a range of actuarial assumptions.

SEEMIS Group LLP

The Council has agreed to fund any additional pension liability payments arising from its membership of the SEEMIS organisation (the provider of our schools' Management Information System). To date there has been no call on the guarantee.

Integration Joint Board (IJB)

The IJB is responsible for the strategic planning of the functions delegated to it by Aberdeen City Council and NHS Grampian. The Aberdeen City IJB Integration Scheme provides the framework in which the IJB operates including information on funding and what should happen if the IJB is projecting to overspend its budget at the year-end. Whilst steps will be taken to address this (through a Recovery Plan), ultimately the parties to the arrangement may be potentially liable should the IJB overspend.

Contractual

Waste Disposal

The Council has a long-term contract with an external contractor for the disposal of all relevant waste arising in the City and the operation and maintenance of waste transfer stations, recycling facilities and landfill sites. The contract commenced in September 2000 and is due to run until April 2029.

The fire at Altens East Recycling and Resource Facility on 8 July 2022 has resulted in business continuity plans being implemented and changes made to the processing of some waste streams. There have therefore been a wide range of the implications arising from the events. There will remain contractual matters to be addressed that will

take time and the Council continues to work closely with the Contractor and representatives to determine the full extent and cost of these.

Energy from Waste - Decommissioning costs

The inter-authority agreement covering the EfW plant states that the parties will share any decommissioning costs not taken by the contractor at the end of the project in accordance with their project share percentages. The Council is currently seeking specialists to provide a valuation for these costs which will result in a future financial liability.

Energy from Waste – General

Due to a material breach of contract by the operator notice of termination was issued by the Council to the operator. The termination took effect in December 2025. Responsibility for the current running and operation of the plant has been transferred to a new operator whilst plans for the long-term operation of the plant are finalised. The Council shall be seeking damages from the terminated operator, these are yet to be fully quantified. As such it is likely that the terminated operator shall likewise seek damages from the Council which will be contested.

Landfill Allowance Scheme (LAS)

The Scottish Government had previously introduced a scheme under which Local Authorities were to be penalised for exceeding landfill tonnage targets. The Landfill Allowance Scheme in Scotland is currently suspended, and it is expected that the Waste (Scotland) Regulations 2012 will take over the requirement for the control of landfilling biodegradable municipal waste. However, until such a repeal is formalised there remains a potential liability on the Council.

Section 75 agreements

Section 75 agreements (developer obligations) are frequently sought by the Council in relation to the award of planning permission. The possibility of liabilities arises in cases where the developer is not adhering to the agreed payment schedule and the Council elects to proceed with a project where that developer obligation funding is due. In these cases, unless a resolution can be found with the developer, the Council may be exposed to additional costs due to higher levels of borrowing than originally anticipated to “cashflow” a legally committed project. Costs could apply to the short, medium, or long-term depending on the circumstances.

The Council’s Risk Board agreed that the Developer Obligations working group would escalate to Corporate Management Team any developers who fall behind on payments, and where necessary this will be reported to Finance & Resources Committee. This is a risk which may crystalize in the current housing market conditions due to high supply costs and reduced supply of labour.

The inherent risk with all developer obligation funded projects is whether the build rate of the development is triggering financial contributions at the rate required to fund the Council projects involved. Where the Council project advances more quickly than the development, the Council may have to step in to “cashflow” the necessary funding requirement. Where a project has not been legally committed, a failure to receive the supporting developer obligation funding may require a discussion to determine

whether the project should be paused, or even stopped completely. Continued detailed monitoring is therefore required by the Planning service to forecast expected build rates on developments and map out the timelines of expected trigger points for release of funding.

Market conditions, supply chain and inflation exposure

The UK has moved on from the extreme price shocks experienced during the post-pandemic period, but the construction sector continues to operate in a volatile environment. After reaching the highest inflation levels in over 30 years, cost pressures have eased significantly, with overall CPI inflation projected to stabilise around 3.6% in 2025, trending toward 2.8–3.2% in 2026. Construction-specific inflation has also moderated, with Building Cost Information Service (BCIS) and Department of Business and Trade (DBT) data showing more modest annual materials price increases through 2025, following a period of sustained downward movement in 2023–24. Industry forecasts suggest that although building cost inflation is no longer surging, labour shortages, wage pressures and elevated input costs remain persistent, contributing to ongoing uncertainty for project viability.

This reduction in volatility has provided some stability, but risks to capital programmes remain. Output growth across the construction industry is projected to be subdued in 2025 before strengthening in 2026, with tender prices and project costs continuing to rise at moderate levels. Consequently, the need to review project delivery timelines, reassess financial viability and monitor supply-chain exposure remains essential, with updates reported through appropriate governance channels as programme risks evolve.

More recently, however, the external risk environment has intensified. The escalation of US-driven tariff measures in 2025 has triggered what many analysts now describe as the early phases of a global trade war, reshaping supply chains, increasing costs and creating unprecedented volatility across global markets. UNCTAD and other international bodies are now highlighting rising protectionism, slower global growth and continued fragmentation of trade flows into 2026, contributing further uncertainty to commodity pricing and availability in construction-critical materials such as steel and timber.

Although the full impact of these geopolitical developments is still emerging, early indications suggest that if tariff escalation continues, the consequences will be far-reaching—potentially affecting procurement strategies, supplier resilience, materials lead times and the long-term financial planning of capital programmes.

Reinforced Autoclaved Aerated Concrete (RAAC)

Following a published update regarding the risk of failure with Reinforced Autoclaved Aerated Concrete (RAAC) Planks, the Council initially carried out and completed its review of its public buildings where the presence of RAAC has been identified. RAAC was found in a small number of them, and mitigation is now in place.

Similarly, as reported previously a programme of work was conducted across the whole Council housing stock and this work is now complete. The outcome of this review across the whole housing stock has resulted in the identification of a housing type with RAAC, located to the south of the city in the Balnagask area.

The outcome of the above has been reported to Council and an options appraisal for the affected housing at Balnagask is now ongoing. This appraisal will consider mitigation options such as remedial works or demolition. At a meeting of Council on 21 August 2024, demolition followed by a rebuilding programme was approved as the preferred option. Communities, Housing and Public Protection Committee on 11 March 2025 approved the indicative demolition proposals and sequence of phasing, noting that only vacant terraces/blocks will be demolished. In addition, a further report went to Communities, Housing and Public Protection Committee on 27 May 2025 detailing the outcomes of the viability of the alternative options presented by the Torry RAAC Campaign Group Management Committee. The Committee instructed the Chief Officer – Corporate Landlord to write to all homeowners to advise them of the alternative options presented, and ask homeowners, having considered the information, to formally identify by the end of June 2025 which option they would be willing to consider.

The update was reported back to Communities, Housing and Public Protection on 26 August 2025. This noted the outcome of the engagement with home owners in June 2025, the next steps for property swaps withdrew option 3 “roof on – roof off” and continued engagement with homeowners regarding Voluntary Acquisition was instructed, with a review and report back to the Committee in early 2026 on whether this option should remain open for future financial years. Chief Officer – Capital was instructed to recommence planning, preparation, engagement, and mitigation works for demolition with immediate effect . The Chief Officer – Corporate Landlord was instructed to progress master planning for the site, considering both a fully cleared site and alternative scenarios.

At a meeting of the Urgent Business Committee on 20 November 2025 the Chief Officer Corporate Landlord was instructed to formally advise all RAAC affected homeowners of a revised Voluntary Acquisition proposal in which the Council will make a payment to voluntary acquire properties on the basis of market value of the property, payment of all reasonably and properly incurred professional fees, and an additional discretionary payment based on number of bedrooms. This will give rise to a future financial liability

Legal

Scottish Child Abuse Inquiry

The Redress for Survivors (Historical Child Abuse in Care) (Scotland) Act 2021 opened on 8 December 2021 to provide financial and non-financial redress to survivors of historical child abuse in care in Scotland. Fair and meaningful financial contributions are made from organisations historically involved in the care of children, where abuse was perpetrated. The local government contribution is made on the basis that payments are made to survivors who enter into a waiver which means that litigation cannot then be pursued as a separate matter. The scheme is delivered by Redress Scotland and the Scottish Government (SG).

Following negotiation between the COSLA Resources Spokesperson and the now First Minister Mr Swinney MSP, in October 2021 Leaders agreed Local Authorities will contribute £100m to the cost of the Redress Scheme over a 10-year period. A further

£50m uplift has now been agreed by Leaders and the Deputy First Minister and Cabinet Secretary for Economy and Gaelic. The Local Government contribution is capped at £150m, with this going towards relevant payments and any surplus to be put towards running costs.

Civil Litigation claims continue, both as lead authority to the former Grampian Regional Council and Aberdeen District Council as well as claims solely against Aberdeen City Council. Any uninsured claims or associated costs in respect of these require to be met by Aberdeen City Council. The costs of these are unquantifiable at this time but will give rise to a future financial liability.

Litigation against APSE (Association for Public Sector Excellence)

This Council is a member of APSE. Thurrock Council has raised a Court action against 23 member Councils seeking damages in respect of their reliance on APSE advice which they say led to significant losses. Whilst no Scottish Councils are involved in the Court Action there is a potential risk that all Members will become involved in the dispute with a potential liability per Council of up to £200,000. The court case against the 23 Councils has been stayed (suspended) pending the outcome of a separate case. This has withdrawn any immediacy of any litigation risk against other APSE members.

Litigation in connection with an Experimental Traffic Regulation Order

A statutory appeal has been raised against the Council in connection with an Experimental Traffic Regulation Order being made permanent. The appeal will be heard in Court in November. Following ongoing advice from Senior Counsel the Council remains comfortable with its position, however, if the Council is unsuccessful in defending the appeal, repayment of fines seems a low likelihood, but this could have a high impact if required.

ACC V Aecom

This is a case raised by the Council in the Court of Session in which the Council is seeking damages in connection with the design and construction of the Diamond Bridge/Third Don crossing. If the Council is unsuccessful the Court may award expenses in favour of Aecom which may amount to a significant sum given the costs of expert reports and expert evidence. The costs of these are unquantifiable at this time but may give rise to a future financial liability.

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Culture Investment Framework

2026/27 Recommendations

This appendix presents the recommended awards for 2026/27 Culture Investment and in-principle recommendations for 2027/28.

At the meeting of the Finance and Resources on the 7th August 2024, the Committee approved the establishment of a new Culture Investment Framework, replacing previous grant schemes and arrangements for supporting externally delivered cultural services. The Committee also approved that from 2025 onwards, any Common Good proposals for non-capital creative projects and cultural funding support are directed through the Culture Investment Programme (The Programme).

In total there are four programmes provide flexible entry points for organisations:

- **Acorn** (£500–£2,500): Seed funding for pilots/small projects.
- **Catalyst** (£5,000–£15,000): Project and festival funding.
- **Cultivate** (£15,000–£100,000): Year-round cultural programmes.
- **Cornerstone** (£100,000+): Large-scale organisations/consortia.

Investment Priorities & Criteria

- Open to Aberdeen-based, not-for-profit groups delivering cultural activities for residents.
- Must meet criteria on quality, safeguarding, equal opportunities, financial sustainability, and environmental policy.
- Funding caps: Council investment ≤25% of annual income for >£15,000 awards, ≤10% for >£100,000 awards.

Culture Investment Allocations and Applications 2026/27

In accordance with the approved Framework criteria, Cornerstone and Cultivate are open every three years, therefore the recommendations for support set out in Table 1, are based on successful applications to the 2025/26 programme and the in-principle allocation for 2026/27.

The 25/26 programme applicants are required to submit progress reports and supporting documentation which have informed the recommendations for 2026/27 (there is some modest reductions to 3 organisations and Aberdeen Inspired are not receiving funding for Nuart as the move to biannual model). All applicants will be required to submit final end of year reports and performance impact evaluations for April 2026 prior to any new grant letters being issued. Where there is any concern on compliance or deviation from terms a new 2026/27 grant will not be issued (as per the criteria and funding agreement).

Cultivate and Cornerstone in principle recommendations

Table 1

	Organisation	FTPP Check	CG Criteria	Awarded 2025/26	Recommendation 2026/27	In principle 2027/28
1	Aberdeen Mela	Yes	Yes	£15,000	£15,000	-
2	Citymoves Dance Agency SCIO	yes	yes	£100,000	£98,000	£95,000
3	Grampian Hospital Art Trust	yes	no	£20,000	£20,000	£20,000
4	Sound Festival	yes	yes	£20,000	£19,000	£18,000
5	Open Road	yes	yes	£16,000	£16,000	£16,000
6	Belmont Community Cinema	yes	yes	£40,000	£40,000	£40,000
7	Jazz Scotland	yes	yes	£16,000	£16,000	£16,000
8	Aberdeen Inspired (Nuart)	yes	yes	£88,000	-	-
9	Peacock Visual Arts	yes	yes	£50,000	£50,000	£50,000
10	Aberdeen Performing Arts	yes	yes	£961,000	£941,000	£865,000
	totals			£1,326,000	£1,215,000	£1,120,000

The 2026/27 Catalyst programme was opened to applications in September 2025, closing in November the same year. Following initial checks, completed applications were assessed through panel meetings consisting of relevant Council Officers, Community representatives and independent cultural professionals. All applications were assessed based on the published criteria and using a scoring matrix template. Applications were also reviewed against the Common Good criteria and the Following the Public Pound checklist.

Table 2 provides the recommendations from the Catalyst application round for 2026/27, including panel scores.

Table 2: Catalyst Applications 2026/27

	Organisation	Amount Requested 2026/27	Panel Score (max 32)	Following Public Pound Check	Common Good Criteria	Rec award 2026/27
11	Black and Scots	£9,000	17	No	-	£0
12	CFINE	£11,250	22	Yes	Yes	£10,000
13	Dunami - Movement Arts Wellbeing CIC	£12,000	13	No	-	£0
14	Ferryhill Railway Trust	£15,000	22	Yes	Yes	£14,000
15	Friends of Elphinstone	£15,000	26	Yes	Yes	£14,000
16	Mamacita Foundation	£11,250	17.5	Yes	Yes	£6,000
17	Middlefield Community Project	£4,869	22	Yes	No	£0
18	Polish Association	£15,000	21	Yes	No	£0
19	Raven Afrikulture Ltd.	£15,000	14	No	-	£0
20	Touch of Love	£8,593	24	Yes	Yes	£8,593
	Total	£101,962				£52,593

Based on the Catalyst application outputs and inputs this investment of £52,593 will deliver:

- 21,770 audience engagement opportunities
- 3,840 participation opportunities
- 123 performances, exhibitions, workshops
- 178 volunteer opportunities
- 176 artist employment opportunities
- £438,442 match funding/income generation leveraged

Summaries of each application and rationale for recommendations are also provided below.

Note 1 Aberdeen Multicultural Centre /Aberdeen Mela, £15,000

This represents funding to deliver the 2026 annual edition of the Aberdeen Mela festival, showcasing the diversity of cultures living in Aberdeen through music, dance, food, dress, crafts, and more in setting of Union Terrace Gardens.

Note 2 Citymoves Dance Agency SCIO, £98,000

This request represents core funding for the delivery of annual programme of dance activity, including over 10,000 participant opportunities, including activities in schools, care homes and community settings. Investment will also support the delivery of Dancelive Festival and the Spring Show.

Note 3 Grampian Hospital Art Trust, £20,000

This request represents core funding support towards the Artroom Programme, underpinning social prescribing of cultural activity for health, recovery and wellbeing,

Note 4 Sound Festival, £19,000

This request represents support towards a year-round programme of new music development including engagement activities with communities, a composer development programme, children's music workshops and the annual Sound Festival.

Note 5 Open Road, £16,000

This requests represents support to develop new productions inspired by the history and stories of Aberdeen and the North East, as well as delivering programmes of community cultural activities, including participation in the Festival of the Sea.

Note 6 Belmont Community Cinema, £40,000

This request represents support to develop new programmes of education and community engagement as part of the venue relaunch, from introductory workshops for young children to accredited qualifications and industry-linked training for older youth and adults toward careers within the screen industry. Funding conditional on reopening date.

Note 7 Jazz Scotland, £16,000

This request represents core support to the delivery of the Aberdeen Jazz Festival, Jazz education programme and range of artists and community events.

Note 8 Aberdeen Inspired /Nuart

Aberdeen Inspired was awarded £88,000 to deliver Nuart in 2025. Following discussions with organisers and partners, the event has been rescheduled for 2026, and the funding originally allocated for 2025 will now support delivery of the 2026 event.

Note 9 Peacock Visual Arts, £50,000

This Request represents support to deliver open access print making studio and a year-round programme exhibitions and events and communities printmaking education.

Note 10 Aberdeen Performing Arts, £941,000

This request represents support for the core programming operations across His Majesty's Theatre, Aberdeen Music Hall and Lemon Tree, delivery of signature events and festivals, production development and creative engagement programme.

Note 11 Black and Scots, £0 (request £9,000)

This request represents support to deliver a pilot project showcasing Aberdeen's heritage, amplify Black and African diasporic voices, and position the city as an inclusive cultural destination. Proposal does not meet Following the Public Pound requirements or investment priorities.

Note 12 CFINE, £10,000 (request £11,250)

This request represents support for the Growing Connections project, bringing Aberdeen's community gardens to life with inclusive music events, workshops, and stalls to connect people through culture and green spaces.

Note 13 Dunami - Movement Arts Wellbeing CIC, £0 (request £12,000)

This request represents support to set up a soft-floored studio and purchase special movement bags for Dunami CIC, to run community wellbeing sessions and paid workshops for artists. Proposal does not meet Following the Public Pound requirements or investment priorities.

Note 14 Ferryhill Railway Trust, £14,000 (request £15,000)

This request represents support restored 1850s railway building to open as a museum showcasing Aberdeen's historic railway artefacts with volunteer-led interpretation and curated displays.

Note 15 Friends of Elphinstone, £14,000 (request £15,000)

This is a request for support for the North Atlantic Fiddle Convention, celebrating Scotland and North Atlantic music traditions through concerts, workshops, and community events, with new strands giving local young people international collaboration opportunities and hosting a large gathering to share music and dance.

Note 16 Mamacita Foundation, £6,000 (request £11,250)

This is a request to support delivery of a family-friendly "Aberdeen Culture & Laughter Night" featuring comedy, music, and dance to celebrate diversity, support wellbeing, and give underrepresented local artists an inclusive platform.

Note 17 Middlefield Community Project, £0 (request £4,869)

This request is to support Middlefield Community Project to build on its live jazz sessions by adding wellbeing checks, free food bags, and links to local support services, helping families in poverty access music and education. Proposal does not meet investment criteria and proposed activity is scheduled to take place before April 2026.

Note 18 Polish Association, £0 (request £15,000)

This request is to support The Polish-Scottish Mini Festival 2026 will showcase Polish and Scottish culture through concerts, films, workshops, and community events that

celebrate shared heritage and promote integration. Proposal does not meet investment criteria and proposed activity is scheduled to take place before April 2026.

Note 19 Raven Afrikulture Ltd, £0 (request £15,000)

This is a request to support the launch an Afro Indie songwriting studio and workshops, pairing an international artist with local musicians to co-create music, share skills, and celebrate Aberdeen's cultural diversity. Proposal does not meet Following Public Pound and Investment priorities.

Note 20 Touch of Love Outreach, £8,593 (request £8,593)

This request is to support 'Beats of Belonging', free weekly Afrodance and hip hop sessions for minority young people in Aberdeen, building confidence, wellbeing and cultural expression through dance and community events.

Officers would recommend a further £40,000 is budgeted for 2026/27 to make grants through the Acorn programme to support pilot projects by community groups and individual creatives. The 2025 Acorn programme supported nine community organisations and a further nine creative practitioners to deliver pilots and community projects across Aberdeen's priority localities and beyond.

Movement from the recommended award in principle made in 2025/26 budget to the recommendations in the 2026/27 Budget**Mela (difference of £15,000)**

Mela was recommended for in-principle funding for the 2026/27 period in the March 2025 budget paper. The shift to Cultivate is primarily for consistency in presentation and monitoring, all the other 2025/26 catalyst award recipients, were all one-off funded activities within that financial year. All new catalyst recommendations are for one-off activities in 2026/27. They can still be referred to as Catalyst as there is no material difference since they have no recommendation for funding in 2027/28 and will need to apply for any further support. The approved framework permitted funding for up to 2 years through Catalyst funding but they are the only organisation where that has been applicable.

Aberdeen Performing Arts (APA) (increase of £28,000)

This adjustment was based on their progress report and financial information. For Aberdeen Performing Arts, a 3.1% variation from the in-principle recommendation (from £913k to £941k) has been suggested. This helps protect the youth and inclusion outcomes of the Light the Blue programme as AIYF reserves wind down and leverage in new funding (APA are applying for additional funding for Light the Blue for 2027). It also cushions unavoidable cost shocks (especially the NI increase and energy) without transferring costs to audiences and sustains venue improvements and decarbonisation planning, reducing long-term operating risk.

Sound Festival (increase of £1,000)

This adjustment was based on their progress report and financial information. A 5.6% variation from the in-principle recommendation (from £18k to £19k) is proposed. This secures participation growth and shores up a small but significant funding gap to ensure the continued delivery levels for the Get Creative activity across the city. It

also supports primary and secondary school tasters and ensemble sessions, which have engaged well over 300 young people in Aberdeen

Financial Implications

- Total recommended investment for 2026/27: £1,307,593 (£1,425,000 in 2025/26)
 - Request to Common Good: £1,191,000
 - General revenue budget: £116,593
- Future support for festivals/events may come from the Aberdeen Visitor Levy.
- The recommended investment will generate a saving of £117,407, detailed in the picklist is a saving (CDR-11) of £243,000 for 2026/27, therefore if this option is chosen saving of £125,593 would need to be found in the above recommendations.
- Council may face additional liabilities (e.g., Non-Domestic Rates) if cultural partner buildings revert to Council control.

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Common Good

Projected Out-turn 2025/26

Operationally the Common Good is forecast to be over budget by £35k as at 31 December 2025 with events proceeding as expected this year, and grants payable throughout the year to the wide range of approved organisations. The higher spend has been due to the £35k spent on the AFC Scottish Cup winners parade in May last year.

Budget 2026/27

Income

The Common Good is a highly valuable asset for Aberdeen City. The value of the Common Good is based predominantly on land and buildings, the history of which dates back to King Robert the Bruce.

Today the asset portfolio comprises land, buildings and cash. The position at the start of the year (31 March 2025) was as follows:

	£'000
Land and Buildings	61,632
Investment in ACC Loans Fund	18,916
Long Term Investments	23,440
Total Long-Term Assets	103,988

The income generated from these assets is the basis of expenditure that can be incurred by the Common Good annually. The ground rents, lease income and cash investment returns generate in excess of £5 million per annum in income, which is used to fund a wide range of organisations and their activities in the City of Aberdeen, and this includes some activities undertaken by the Council itself. Further details are shown below.

Cash balances have increased in recent years due to the sale of land for development, and this can reduce annual income. The cash balances are generally set aside to help maintain annual income levels, through investment income, rather than being used to fund expenditure. Cash balances must be maintained for Common Good resilience and operational reasons – ensuring it has access to cash to smooth out in-year income.

In preparing the 2026/27 Common Good budget the assumption is that no additional one-off funding will be withdrawn from the assets it holds.

The multi-asset income fund, approved by Council on 10 March 2021 was implemented during financial year 2021/22. The value of the investment over the four years has risen as well as fallen, this has been reported quarterly. As at 31 December 2025 the value of the investments was £24.283m. The investment with Fidelity remains a long-term investment and should be measured over medium term.

Income from the multi-asset income fund has been made based on previous receipts.

Rental income is received by the Common Good for predominantly ground rent and leases that are in place and is based on projections provided by the Chief Officer - Corporate Landlord. The analysis shows that income is forecast to be stable for the Common Good in 2026/27.

From the minutes of Finance & Resources Committee of 5th November 2025 for the Council Financial Performance – Quarter 2, 2025/26 - CORS/25/243 –

The Committee resolved:-

(ii) to instruct the Chief Officer - Finance as part of the budget process to provide a timeline to Councillors for delivering a review of the long-term assets and investments held by the Common Good.

A full review of the long term assets and investments will be undertaken during 2026/27 and reported back to Council as part of the 2027/28 Budget setting process.

Expenditure

A significant proportion of the expenditure annually is on recurring activities and outcomes and therefore these recurring elements are a continuing feature in building the 2026/27 budget.

The analysis provides a breakdown of the various categories of expenditure that have been included in the draft budget for 2026/27. The recurring nature of a range of activities and outcomes, to support external organisations and the work of the Council is included in these.

As the assets of the Common Good include land and buildings, there are times when expenditure on those assets must be incurred. Continuing investment in its assets is included in the first section of the budget, General Property and Estates, where the core costs of insurance and necessary repair and maintenance are included.

The recurring nature of many of the projects and activities that the Common Good funds means that assumptions have to be included about what their future cost might be. Note that the recurring funding provided by the Common Good is subject to an annual review. The budget includes the impact of inflation based assumptions on pay and prices to provide an insight to the sustainability of the Common Good. An explanation of the various categories of spend has been detailed further in the appendix.

Net Budget

The 2026/27 Net Budget shows that, taking account of the total income that it can reasonably expect, and an estimate of the recurring expenditure that must be met there is a balanced budget. Due to the overall position of the draft budget for 2026/27 we have not sought applications from interested groups/organisations.

<u>Common Good Fund Draft Budget</u>	Draft		Notes
	2025/26	2026/27	
	Budget	Budget	
	£'000	£'000	
<u>General Properties/Estates</u>			
Insurance Costs	18	37	1
Repairs and Maintenance	199	203	2
	217	240	
<u>Grants & Contributions to External Organisations</u>			
Aberdeen Citizen's Advice Bureau	337	337	3
Cultural Investment Framework	1,191	1,191	4
	1,528	1,528	
<u>External Organisations Rents - Paid internally</u>			
			5
Arts Centre Rent	8	8	
Lemon Tree Rent	36	36	
Lemon Tree Office Rental	10	10	
Charity Shop	15	15	
Aberdeen Science Centre	42	42	
	111	111	
<u>Promoting Aberdeen</u>			
			6
Events			
- Armed Forces Day	13	13	
- Celebrate Aberdeen	11	11	
- Fireworks	49	49	
Highland Games	110	110	
Site & Equipment Hire	10	10	
Christmas & Hogmanay Celebrations		0	
- Christmas Village	150	150	
- Sculpture Trail Storage	5	5	
- Stravanger Christmas Tree	3	3	
- Nativity	3	3	
Christmas Illuminations and Festivals	96	96	
Provision for Parades & Marches	35	35	
	485	485	
<u>Grants/Services Provided by Aberdeen City Council</u>			
			7
Youth Activities Small Grant Funding	50	50	
Small Financial Assistance Grants	24	24	
Community Galas	10	10	
Festive Community Grants	25	25	
Maintenance in Parks & Shrubs inc Union Terr Gdns	1,572	1,627	
	1,681	1,736	
<u>Civic Service Funding</u>			
			8
St Nicholas Carillon	6	6	
Armistice Day Expenses	9	9	
Fund Public Clocks	10	10	
Civic Support	231	239	
Civic Support to Burgesses	10	10	
Civic Receptions	100	100	
Civic Hospitality - visitors	5	5	
Civic Hospitality - promoting	4	4	
Archivist Unit	305	316	
Central Support Services	456	472	
Civic Gift Fund	2	2	
Lord Provost & Lord Lieutenant Travel	5	5	
Lord Lieutenancy and other duties	4	4	
Lord Provost Portrait	0	0	
	1,145	1,180	

		Draft	
	2025/26	2026/27	
	Budget	Budget	
	£'000	£'000	
Duthie Park HLF			9
Duthie Park Capital Charges	56	74	
Recurring Expenditure	5,223	5,354	
Specific Projects			10
Aberdeen Street Pastors	20	0	
Home Start	43	0	
We Too - Tall Ships	39	0	
Cults Library	10	0	
Techfest	35	0	
Specific Projects	147	0	
Non Recurring Expenditure	147	0	
Total Expenditure	5,370	5,354	
Income from Properties and Estates	(3,250)	(2,913)	11
Interest on Invested Funds	(1,550)	(1,445)	12
Interest on Reserve Funds	(500)	(868)	13
Lands of Skene/Torry (Share of Surplus)	(70)	(128)	14
Burgesses of Guild and Trade	0	0	
Growth/Impairment on Invested Funds	0	0	
ORDINARY INCOME	(5,370)	(5,354)	
Net (Surplus)/Deficit	0	(0)	15

Notes to accompany the Common Good Budget 2026/27

Note 1

This budget is used to insure properties owned by the Common Good.

Note 2

This is a budget for repairs and maintenance costs for properties owned by the Common Good to meet legislative standards.

Note 3

This represents the current contribution towards the core funding for Aberdeen Citizen's Advice Bureau.

Note 4

This represents funding for the Cultural Investment Framework this is separately detailed in the Budget Pack.

Note 5

This is a grant to cover the cost of rental of various premises from Aberdeen City Council for external organisations. The external organisations do not receive the money as these are Council Properties therefore there is an internal transfer of funds within the financial ledger.

Note 6

This is funding towards the costs of organising specific events as detailed in the events programme that promote the City as a visitor destination.

Note 7

This funding is for the provision of grants and services administered by the City Council.

Note 8

This is funding for the Civic Services that support the Civic functions within the City Council and services to the citizens of Aberdeen.

This includes grant funding to support the Lord Dean and the Burgesses of Guild.

Note 9

This is a budget for the servicing of the capital debt for the upgrade to Duthie Park.

Note 10

These items are one-off items approved by Council for expenditure in 2025/26.

Note 11

Around 100 properties have registerable leases on land owned by the Common Good. In addition to this, the Common Good owns land at Brimmond Hill, Hazlehead, Hilton, Hillhead of Pitfodells, Kincorth, Kepplehills, Tullos and Mastrick, all of which generate income for the Common Good and which is reflected in this budget.

Note 12

This is a budget for income received on invested funds based on the actual income received in 2024/25 from the Multi Asset Income Fund.

Note 13

This is a budget for income for interest on reserve funds.

Note 14

The Common Good receives 51% of the Lands of Torry Trust and 30% of the Lands of Skene Trust income. These trusts earn income in rents and interest from investment.

Note 15

Due to the forecast position of the 2026/27 budget we took the decision not to ask external organisations to apply for funding. If Council were to decide not to fund specific events or organisations this would free up potential funding and the application process could be opened up at the start of 2026/27.

Tiered trend analysis

Detailed below is the tiered trend analysis for the recurring Budgeted expenditure in the Common Good Budget 2026/27-

Common Good Fund Budget 2026/27	Tiers		
	1	2	3
	£'000	£'000	£'000
General Properties/Estates	240	-	-
Aberdeen Citizen's Advice Bureau	175	115	47
Cultural Investment Framework	1,072	119	-
External Organisations Rents	100	11	-
Promoting Aberdeen	436	48	-
Small Grant Funding	-	109	-
Maintenance in Parks & Shrubs inc Union Terr Gdns	1,191	340	170
Civic Service Funding	1,120		
Total	4,334	742	217

Summary of the tiers

1 – Prevention -Taking action to prevent the occurrence of harm through universal measures

2 - Early intervention - Interventions that ward off the initial onset of harm and create empowered resilient communities and staff (human demand) Intervening before further harm takes place in a way that avoids the later costs in both human and financial terms of handling the consequences of that harm (resource demand)

3 – Response - "Significant harm has occurred or is assessed as being imminent, significant resource is required to provide specialist and / or intensive support to reduce harm and demand.

As you will see above the majority of the expenditure sits within tier 1, with a smaller proportion aligned to both tiers 2 and 3 in the analysis.

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CRITERIA AND MANAGEMENT OF THE ABERDEEN CITY COUNCIL PILOT COUNCIL TAX ALLOWANCE (CTA) SCHEME

1. Introduction

The Aberdeen City Council Pilot Council Tax Allowance (CTA) Scheme aims to support residents experiencing severe and sustained financial hardship where Council Tax arrears are assessed as unlikely to be recoverable and continued pursuit would exacerbate poverty.

The scheme recognises that, in some circumstances, enforcement and recovery action can be counter-productive, increasing financial hardship, worsening health and wellbeing, and reducing engagement with current Council Tax liabilities.

The CTA Scheme will operate as a pilot, with learning used to inform the Council's longer-term approach to managing Council Tax arrears through a prevention-focused, trauma-informed, and anti-poverty lens.

The scheme is designed to operate as a last-resort intervention, used only after all reasonable debt options have been fully explored through recognised Money Advice services.

For the avoidance of doubt, a Council Tax Allowance under this scheme refers to a discretionary, one-off write-off of Council Tax arrears applied to the Council Tax account. It does not constitute an ongoing reduction, entitlement, payment, or benefit.

2. Purpose and Objectives

The Council Tax Allowance scheme aims to:

- Prevent escalation of unmanageable debt and associated hardship.
- Encourage engagement and maintenance of current Council Tax liabilities.
- Support the Council's wider anti-poverty, child poverty, and financial inclusion objectives.
- Reduce financial pressure on households and support engagement with current Council Tax liabilities
- Operate as a last-resort intervention, used only after all reasonable debt options have been fully explored through Money Advice.

3. Defining Financial Hardship

For the purposes of the CTA Scheme, financial hardship is defined as a situation where a resident is willing but unable to repay Council Tax arrears because their income is insufficient to meet essential living costs.

Financial hardship may arise from a range of circumstances, including but not limited to:

- Long-term illness, disability, or terminal illness
- Sustained low income, including low-paid or insecure employment
- Households with children facing high living or childcare costs
- Increased costs related to disability or caring responsibilities
- The ongoing impact of the cost-of-living crisis
- Domestic or financial abuse
- Periods of crisis, safeguarding concerns, or reduced capacity to engage

Applicants must demonstrate financial hardship through a full income and expenditure assessment completed by a recognised Money Advice service, showing that no meaningful payment towards Council Tax arrears can be made without causing further hardship.

4. Scope and Referral Pathways

4.1 Access to the Scheme

Applications to the CTA Scheme will be accepted only from recognised Money Advice agencies, including:

- Aberdeen City Council Financial Inclusion Team
- Aberdeen Citizens Advice Bureau (CAB)
- Grampian Housing Association SMART

The scheme is not open to self-referral by the public.

4.2 Role of Other Services

Other statutory and third-sector services (including Welfare Rights, Housing Support, Homelessness Prevention, Family Support, Health and community-based services) may:

- Identify households experiencing severe financial hardship
- Provide ongoing support and engagement
- Make supported referrals into recognised Money Advice services

Non-Money Advice services may not apply directly to the CTA Scheme.

This ensures consistent assessment, robust governance, and manageable demand.

5. Mandatory Money Advice Requirement

All applicants must have completed a full Money Advice appointment before a CTA application can be submitted.

The Money Advice appointment must include:

- A full income and expenditure assessment
- Consideration of all appropriate statutory and non-statutory debt options (e.g. budgeting support, payment arrangements, DAS, bankruptcy where applicable)
- Assessment of affordability, sustainability, and likely outcomes
- Consideration of all relevant Council Tax exemptions, discounts, and reductions

The Money Advice provider must confirm, using a standardised format, that:

- All reasonable debt options have been explored
- These options are unsuitable, unaffordable, or inappropriate
- The CTA Scheme is being recommended as a last resort

Completion of a Money Advice appointment does not guarantee an award.

6. Eligibility Criteria

Each case will be considered on its own merits by a multi-disciplinary panel.

To be eligible, all the following criteria must be met at referral or by the date of award:

- The applicant has current liability for Council Tax within Aberdeen City, or will have liability once rehoused from temporary accommodation
- Ongoing Council Tax liability is being maintained (e.g. regular payments or deductions from benefits)
- An income and expenditure assessment shows the applicant is unable to make payments towards Council Tax arrears
- A full Money Advice assessment has been completed and CTA identified as a last-resort option
- The applicant's circumstances are unlikely to improve sufficiently to address arrears going forward

7. Additional Considerations (Panel must review):

- Is the applicant in receipt of Council Tax Reduction (CTR) or would have been eligible but did not apply (with supporting evidence)?
- Whether reasonable efforts have been made to maintain the ongoing Council Tax account, applying flexibility where vulnerability exists.
- The presence of dependent children, and whether clearing Council Tax arrears would materially reduce child poverty or financial stress.

- Sole occupants qualifying for Severe Mental Impairment (SMI) exemption, unable to pay arrears.
- Applicants with terminal illness, severe disability, or long-term health conditions.
- Does the applicant have negative income, making the debt unrecoverable? Would pursuing the debt worsen poverty, especially during the cost-of-living crisis?
- Consideration of joint debts, previous joint liabilities, and the impact of domestic or financial abuse.
- Applicants liable for or will be due to being in temporary accommodation for Council Tax (not historic-only cases), to keep the scheme manageable and focused on ongoing engagement.

8. Engagement and Capacity to Engage

Engagement will be considered in the context of the applicant's circumstances and capacity, recognising that completion of a Money Advice appointment confirms assessment readiness but does not, on its own, evidence ongoing engagement.

The panel may recognise engagement through:

- Direct contact with Council Tax or Revenues services
- Supported engagement via Money Advice or other support services
- Engagement facilitated through third parties where appropriate

The panel will apply proportionate flexibility where barriers to engagement exist due to:

- Mental health conditions
- Neurodivergence
- Domestic or financial abuse
- Crisis or safeguarding concerns

Apparent non-engagement must be assessed contextually and supported by evidence.

9. Exclusions

- Cases where bankruptcy or another statutory debt solution is viable or imminent.
- Cases where a full Money Advice assessment has not been completed.
- Applicants who are not engaging, without evidence of vulnerability or mitigating circumstances.
- Cases where arrears clearly arise from deliberate non-payment, following a contextual, trauma-informed assessment.

10. Decision-Making Process

Decisions will be made through a Council-led, multi-disciplinary panel, ensuring appropriate professional input, consistency, and auditability, with final approval exercised in line with delegated financial authority.

10.1 Panel Composition

The CTA Panel will comprise **four officers**:

- Financial Inclusion Team Leader
- Corporate Debt Manager
- Revenue Operations Manager
- Benefits Operations Manager

All four panel members should normally be present. A minimum of three members must be present for the panel to make a recommendation.

Panel members must declare any actual or perceived conflict of interest and withdraw from discussion and recommendation where applicable.

10.2 Panel Recommendation

- The panel will consider each case on its individual merits against the scheme criteria.
- The panel will seek to reach a majority recommendation on whether a Council Tax Allowance should be applied to the Council Tax account and the value of that allowance.
- Where the panel is unable to reach a majority recommendation, the case will be referred for senior officer consideration.

10.3 Final Approval and Delegated Authority

Council Tax Allowance up to £10,000

- Where the panel recommends a Council Tax Allowance write-off of up to £10,000, final approval will be given by the Service Lead – Finance Service, in line with delegated authority arrangements.

Council Tax Allowances over £10,000

- Where the recommended write-off exceeds £10,000, the panel recommendation must be approved by the relevant Chief Officer, in consultation with the Service Lead – Finance Service, in line with delegated financial authority.

10.4 Review

There is no formal right of appeal; however:

- All refusals will be accompanied by clear written reasons
- Cases may be reconsidered where new, material evidence becomes available

11. Application of Council Tax Allowances

- All Council Tax Allowances will be applied directly to the Council Tax account as a discretionary write-off of arrears
- No payments will be made to the applicant or to third parties
- The value of any write-off will be limited to the level approved through the decision-making process.

12. Reporting and Monitoring

Monitoring reports will be produced on a regular basis, including:

- Total value of Council Tax arrears written off
- Number of cases considered and approved
- Household characteristics (including presence of children, disability, and employment status)
- Reasons for refusals
- Learning from panel decisions

This will support transparency, audit, and continuous improvement.

13. Outcomes and Evaluation

The Council Tax Allowance (CTA) pilot will be monitored and evaluated using a proportionate framework focused on financial control, decision quality, and prevention.

The pilot seeks to:

- Ensure Council Tax arrears are written off only where recovery is unlikely and continued pursuit would exacerbate hardship
- Support engagement with ongoing Council Tax liability following write-off.
- Reduce repeat enforcement or recovery action for households supported through the scheme; and
- Ensure eligibility criteria and governance arrangements are applied consistently and transparently.

13.1 Monitoring and Reporting

Quarterly monitoring will be provided to the Chief Officer – Finance and will report on:

- Number of cases considered, approved, and refused.
- Total and cumulative value of Council Tax arrears written off.
- Distribution of write-offs by value band.
- Whether, before a CTA application was progressed, the debt was already considered unlikely to be recoverable
- Early indicators of sustainability, including whether arrangements are in place to maintain current liability; and
- Aggregate profile information to support equality monitoring.

A **12-month evaluation** will be reported to the relevant Committee and will consider:

- Overall financial impact of the scheme.
- Repeat enforcement or recovery action following write-off.
Maintenance of ongoing Council Tax liability.
- Effectiveness of the last-resort test and diversion through Money Advice.
- Consistency of decision-making and governance; and
- Alignment with anti-poverty and child poverty priorities.

As the scheme is being delivered as a pilot, the outcomes and evaluation framework will be reviewed following the 12-month evaluation.

Evaluation will focus on objective, system-level and administrative outcomes within the Council's control. It will not seek to measure individual wellbeing or health outcomes, household spending decisions, or attribute wider poverty reduction impacts directly to the scheme.

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Budget Consultation 2026/27

Summary of Key Issues From the 2026/27 Budget Consultation

The public consultation on Aberdeen City Council's 2026/27 budget proposals generated a high level of engagement across a wide range of service areas. Across almost every proposal - whether relating to culture, sport, community services, education, transport, or environmental services - respondents consistently expressed concern about the cumulative impact of service reductions on the city's most vulnerable residents.

A central narrative emerged: residents believe that cuts to preventative, community-based, and educational services will create higher long-term social, health, and economic costs. Many comments highlight the risk that short-term financial savings will be outweighed by longer-term pressures on the NHS, social work, policing, and the wider local economy.

While many themes recurred, several issues stand out due to their frequency, intensity, and cross-cutting impact:

1. Protection of Vulnerable Groups

The strongest, most consistent theme. Cuts to ASN support, school counselling, community centres, play schemes, and sports facilities are widely seen as directly harming the most vulnerable.

2. Long-Term Costs vs Short-Term Savings

Respondents repeatedly warned that reductions in preventative services—education, youth support, mental health, social inclusion programmes—will increase the long-term cost to the Council and wider public services.

3. Education and Children's Services

Education-related proposals consistently generated high levels of concern, especially those affecting:

- Additional Support Needs
- School counselling
- Learning provision reductions
- Music and creative learning
- School hours

This is viewed as undermining the city's future workforce, wellbeing, and attainment.

4. Mental Health Risks

The potential loss of counselling, play schemes, community centres, and youth/sporting activities was strongly associated with increased mental health pressures, particularly in young people.

5. Social Isolation and Community Safety

Concerns about street lighting, removal of bus services, and reduced community spaces highlight fears of increased isolation, reduced mobility, and diminished safety, especially for the elderly.

6. Economic Competitiveness and City Reputation

Cuts to cultural events, tourism promotion, and environmental improvements raise concerns about Aberdeen's ability to:

- attract visitors
- diversify its economy
- maintain civic pride
- retain skilled workers

7. Digital Exclusion

Digital-only access is seen as a major barrier that could cut off entire groups from essential services, rather than delivering efficiencies.

Detailed Thematic Analysis by Service Area

1. Culture, Sport and Leisure

Key Themes

- Health and wellbeing prevention
- Accessibility and affordability
- Community cohesion and inclusion
- False economy of disinvestment

Analysis

Respondents consistently view investment in sport, leisure, and culture as preventative public health spending. Reductions to Sport Aberdeen, Aberdeen Sports Village, cultural investment, and arts infrastructure were widely seen as undermining physical and mental wellbeing, particularly for children, older people, disabled residents, and those on low incomes.

There is strong concern that reduced funding will increase costs elsewhere - particularly the NHS - through poorer health outcomes and reduced opportunities for early intervention. Cultural assets such as the Art Gallery and citywide events are also viewed as central to civic pride, tourism, and Aberdeen's reputation.

Critical Issues

- Loss of affordable access for vulnerable groups
- Increased health inequalities
- Long-term economic and reputational damage
- Reduced participation leading to social isolation

2. Communities and Community Centres

Key Themes

- Community centres as lifeline services
- Disproportionate impact on vulnerable populations
- Risk of closure and service withdrawal
- Energy costs as a systemic issue

Analysis

Community centres are repeatedly described as essential local infrastructure, often providing services the Council no longer delivers directly. Reductions or removal of energy support and grants were seen as likely to lead to closures, higher charges, or reduced opening hours.

Respondents emphasised the importance of these spaces for social connection, mental wellbeing, youth activities, older people, and marginalised groups. The loss of centres is viewed as weakening community resilience and increasing isolation.

Critical Issues

- High risk of centre closures
 - Loss of safe, affordable local spaces
 - Increased isolation and mental health pressures
 - Knock-on demand for statutory services
-

3. Citizen Services and Access

Key Themes

- Digital exclusion
- Transparency and democratic participation
- Safety and public reassurance
- Accessibility of council services

Analysis

Proposals to move to digital-only contact and reduce access to online committee broadcasts raised significant concerns about exclusion, particularly for elderly residents, disabled people, those without internet access, and individuals with low digital literacy.

Stopping taxi marshals and reviewing security provision generated mixed views, but safety - especially for women and vulnerable people - was a dominant concern.

Online access to meetings was strongly associated with transparency, trust, and democratic accountability.

Critical Issues

- Risk of excluding vulnerable residents from services
 - Reduced transparency and public trust
 - Perceived erosion of public safety
 - Increased pressure on frontline staff
-

4. Education and Children's Services

Key Themes

- Early intervention and prevention
- Protection of Additional Support Needs (ASN)
- Mental health and wellbeing
- Long-term educational and social outcomes

Analysis

Education-related proposals attracted some of the strongest and most emotive responses. Cuts to ASN services, school counselling, learning centres, music tuition, librarians, and creative learning were widely viewed as undermining children's wellbeing, attainment, and future opportunities.

Respondents stressed that removing support services places additional strain on mainstream schools and teachers, increases behavioural challenges, and risks widening attainment gaps—particularly for vulnerable learners.

Critical Issues

- Disproportionate impact on children with ASN
- Increased mental health risks for young people
- Long-term educational and economic consequences
- Increased pressure on teachers and schools

5. Childcare and Early Years

Key Themes

- Access to childcare enabling employment
- Early development and socialisation
- Equity and affordability
- Questionable financial assumptions

Analysis

Rationalisation of Early Learning and Childcare (ELC) and reductions to holiday play schemes were seen as creating barriers for working parents—particularly low-income families—and undermining early childhood development.

Respondents expressed concern that changes would reduce children’s socialisation opportunities and increase family stress, potentially leading to higher future costs for education and social services.

Critical Issues

- Reduced ability for parents to work
- Negative impact on child development
- Increased inequality
- Risk of higher long-term public costs

6. Transport and Mobility

Key Themes

- Access to healthcare and essential services
- Social isolation
- Contradictions with climate objectives
- Equity of access

Analysis

The proposed removal of the X14 bus subsidy was strongly opposed due to its role in enabling access to healthcare, employment, and social participation. Respondents warned that reduced public transport would disproportionately affect elderly, disabled, and low-income residents.

Transport cuts were also viewed as counterproductive to climate goals, likely increasing car dependency and emissions.

Critical Issues

- Reduced access to healthcare (notably ARI)
- Increased isolation and inequality
- Environmental contradictions
- Reduced mobility for non-drivers

7. Roads, Environment and Public Realm

Key Themes

- Safety and dignity
- Civic pride
- Environmental responsibility
- False savings

Analysis

Cuts to cemetery maintenance, bus shelters, street lighting, and environmental projects were widely criticised as undermining safety, dignity, and the appearance of the city. Respondents emphasised that poorly maintained environments reduce civic pride and can increase fear of crime and antisocial behaviour.

Environmental projects were strongly linked to long-term cost avoidance, climate resilience, and community wellbeing.

Critical Issues

- Safety risks (lighting, shelters, cemeteries)
- Damage to city image and morale
- Long-term environmental and financial costs
- Reduced community engagement

8. Economy, Tourism and Business Support

Key Themes

- Economic diversification
- City identity and reputation
- Support for local businesses
- Value of preventative investment

Analysis

Reductions in tourism promotion, cultural events, and business support were seen as risking Aberdeen's economic recovery and diversification, particularly in the context of decline in oil and gas employment.

Respondents argued that investment in place-making, tourism, and small businesses generates wider economic returns and supports employment, footfall, and confidence.

Critical Issues

- Undermining economic diversification
 - Reduced visitor numbers and spend
 - Weakened city identity and morale
 - Lost opportunities for regeneration
-

9. Council Tax

Key Themes

- Affordability and cost-of-living pressures
- Fairness and value for money
- Protection of essential services

Analysis

Views on Council Tax increases were mixed, but strong concerns were raised about affordability for low-income households and pensioners. Many respondents were more willing to consider tax increases than service cuts if the revenue clearly protected essential services and vulnerable groups.

Critical Issues

- Regressive impact on fixed-income households
 - Need for transparency and accountability
 - Public resistance to cuts to frontline services
-

Overall Cross-Cutting Observations

Across all service areas, four consistent messages emerge:

1. **Protect vulnerable groups**
2. **Avoid false economies**
3. **Prioritise prevention and early intervention**
4. **Maintain trust, access, and inclusion**

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ABERDEEN CITY COUNCIL

COMMITTEE	Council
DATE	4 March 2026
EXEMPT	No
CONFIDENTIAL	No
REPORT TITLE	Carbon Budget 2026/27
REPORT NUMBER	CR&E/26/054
EXECUTIVE DIRECTOR	Gale Beattie
CHIEF OFFICER	David Dunne
REPORT AUTHOR	Alison Leslie
TERMS OF REFERENCE	2

1. PURPOSE OF REPORT

- 1.1 This report seeks approval for the Council Carbon Budget for the financial year 2026/27, to support the Council Climate Change Plan.

2. RECOMMENDATIONS

That Council:-

- 2.1 Approve the Council Carbon Budget 2026/27 including carbon target for 2026/27 of 20,714 tonnes of carbon dioxide equivalent (tCO₂e) and note the provisional 5 year carbon budget forecast to 2030/31 (as detailed in Figure 1).
- 2.2 Instruct the Chief Officer - Strategic Place Planning to update the carbon budget forecast position, where required, following publication of UK Government Greenhouse Gas reporting conversion factors, around June 2026.
- 2.3 Note the indicative allocation of carbon emissions by Function/ Cluster, as shown at Figure 3.
- 2.4 Instruct the Chief Officer - Strategic Place Planning to liaise with relevant Chief Officers, to realign the allocation of carbon emissions where required by changes to services or as a result of final budget decisions made at the Council budget meeting.
- 2.5 Note that Scottish Government has introduced a carbon budget approach and in 2025, set the levels for five-yearly carbon budgets covering 2026-2045, which limit the amount of greenhouse gases that can be emitted in Scotland.
- 2.6 Instruct the Chief Officer – Strategic Place Planning to incorporate the requirements of forthcoming change (as indicated in paragraph 3.27), where applicable, in the refresh of the Council Climate Change Plan.

3. CURRENT SITUATION

- 3.1 Section 44 of the Climate Change (Scotland) Act 2009 (“the 2009 Act”) requires the Council, in its exercising functions, to act:
- In the way best calculated to contribute to the delivery of the targets set in or under Part 1 of the 2009 Act.
 - In the way best calculated to help deliver any programme laid before the Scottish Parliament under section 53 of the 2009 Act; (this is the Scottish National Adaptation Plan); and
 - In a way that it considers is most sustainable.
- 3.2 The duty to contribute to the delivery of national greenhouse gas emission targets encompasses Scotland’s carbon budgets.
- 3.3 Scotland’s carbon budget framework was introduced by the Climate Change (Emissions Reduction Targets) (Scotland) Act 2024. In 2025, the target levels for multi-year carbon budget periods up to the net-zero year of 2045 were set for Scotland. The carbon budgets set limits on Scotland’s greenhouse gas emissions within each carbon budget period, as below:
- First Carbon Budget (2026-2030): 43%
 - Second Carbon Budget (2031-2035): 31%
 - Third Carbon Budget (2036-2040): 20%
 - Fourth Carbon Budget (2041-2045): 6%
- The carbon budgets replace the previous annual and interim emission reduction targets for Scotland.
- 3.4 Under the Climate Change (Duties of Public Bodies: Reporting Requirements)(Scotland) Order 2015 the Council must include narrative in annual statutory climate reporting on how it will align its spending plans and use of resources to contribute to reducing emissions.
- 3.5 Council commitment to tackling climate change and biodiversity loss is stated through the Council Climate and Nature Emergency Declaration (March 2023).

About the carbon budget

- 3.6 The Council Climate Change Plan was approved in 2021. It sets a target of net zero emissions by 2045, from Council assets and operations and covers a reporting boundary of energy and water use in Council buildings, fleet, street lighting, staff travel and internal waste.
- 3.7 The carbon budget sets the maximum tonnes of carbon dioxide equivalent (tCO₂e) that the Council can emit from our own managed assets and operations in a given period. It requires sustained annual carbon reductions to keep on track with the net zero target.
- 3.8 An annual carbon budget monitoring cycle is in place, this includes: annual carbon budget setting at Council; quarterly data updates in the Net Zero, Environment & Transport (NZET) Committee, Performance Report; as well as regular reporting to the internal Climate Oversight Group and relevant Boards.
- 3.9 Annual carbon data is included in the statutory public bodies climate change report submitted to Scottish Government. Data gathered through the Council carbon budget cycle has enhanced population of a number of the sections of the report in 2025.

Current position

- 3.10 Emissions are classed under the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard as; Scope 1 (direct emissions), Scope 2 (from purchased electricity and heat) and Scope 3 (indirect external activities). The Council has greatest influence on Scope 1 and 2 emissions.
- 3.11 By 31 March 2025, Council emissions had reduced by 48% against the 2015/16 baseline year. However, carbon accounting indicates reduction rates have been slowing in recent years. This is particularly from Scope 1 emissions, which cover gas, diesel and oil use in Council buildings and fleet vehicles.

	Actual 15/16	Actual 24/25	Reduction by 24/25
	tCO2e	tCO2e	%
Scope 1	22,020	15,664.8	29%
Scope 2	21,664	8,568.5	60%
Scope 3	2,687	1,737.7	35%

- 3.12 Although the Council was on track with emission reductions at the end of quarter 2, 2025/26, the risk of exceedance on the year end position remains. This is due to factors including recent cold winter weather, additions to estate and temporary waste management changes. Any budget exceedance will be carried to following years increasing the levels of reduction required in future.
- 3.13 The Council uses a fixed baseline year of 2015/16, to track carbon reductions. Information on baseline setting is set out in national and international guidance and has been incorporated into the Council carbon budget setting process. In recent years, additions to data including from homeworking and district heating have increased reported emissions. At this time these additions do not meet the threshold to require a reset of the baseline. This continues to be monitored.
- 3.14 In 2025, the carbon budget guidance was updated for staff. A section on operational carbon impacts was added to the capital projects business case template. Following an internal audit on carbon budgeting, the carbon budget setting process was documented and this information is being consolidated with the guidance to outline the process, approach, roles and responsibilities.

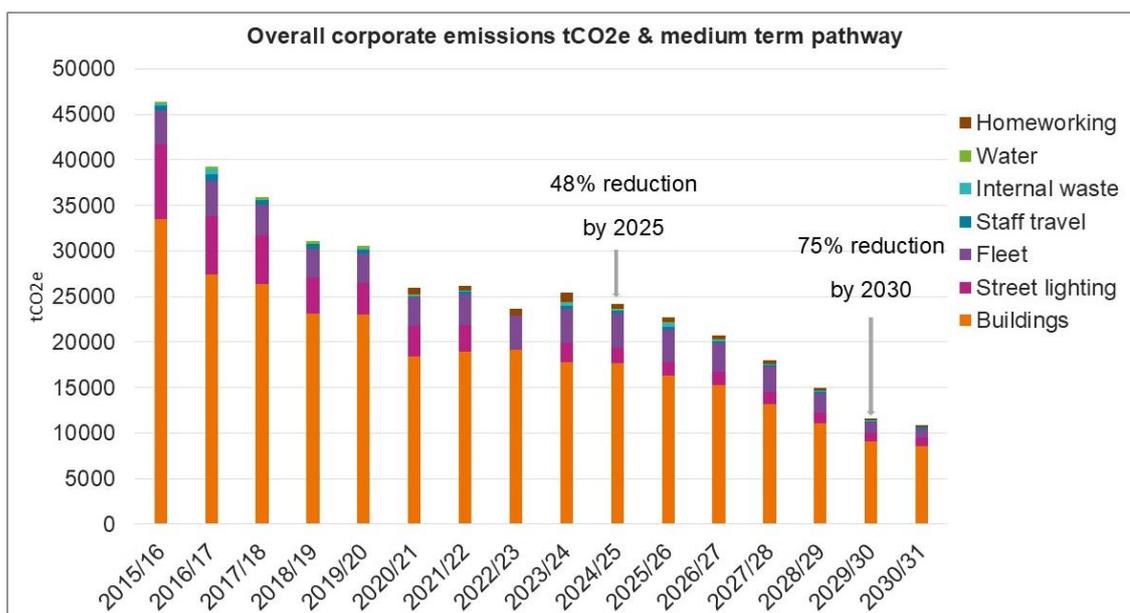
Carbon Budget 2026-27 and 5 year forecast

- 3.15 The Council Climate Change Plan set an interim target of a 75% reduction by 2030. At this time the Council carbon budget remains aligned to this interim target. Any change to the pace of the pathway to net zero by 2045 will be informed by the approach and interventions identified in refresh of the Council Climate Change Plan which is taking place in 2026.
- 3.16 The carbon budget for the financial year 2026/27 proposes a maximum cap on carbon emissions of 20,714 tCO2e. This is set out in Figure 1, alongside a forecast of the carbon budget targets to 2030/31. The projected 5 year emissions cap of 76,120 tCO2e represents a significant level of year to year emission reductions and a challenging pathway.

Figure 1: Council Carbon Budget 2026/27 and medium term projections

	Baseline	Actual	Maximum	Forecast	Forecast	Forecast	Forecast
Year	15/16	24/25	26/27	27/28	28/29	29/30	30/31
Unit	tCO2e						
Buildings energy	33,546	17,650	15,305	13,220	11,073	9,055	8,567
Fleet	3,775	3,722	3,125	2,715	2,094	1,094	961
Street lighting	8,150	1,751	1,404	1,306	1,213	1,027	974
Staff travel	469	368	291	233	175	117	109
Internal waste	213	103	97	82	68	53	50
Water	218	51.5	51	50	49	48	47
Homeworking	-	522	441	360	279	198	189
Total pathway	46,371	24,167	20,714	17,966	14,951	11,592	10,897
Linear pathway		24,113	20,078	17,250	14,421	11,592	10,897
		Actual					
District heating	-	1,804	1,708				

	tCO2e
Estimated emissions cap 2026/27 - 2030/31	76,120



3.17 In setting the annual carbon budget target a review of relevant approved and committed capital projects and programmes is undertaken, including those for; fleet management, condition and suitability, (mechanical and electrical/ external fabric repair workstreams); and projects underway through the Council Climate Change Plan. A summary of the estimated carbon saving potential for 2026/27 is indicated in Figure 2, this information also includes estimates on the potential savings by consumption for several of the emission sources.

Figure 2: Council Carbon Budget - projected savings required 2026/27

	Baseline Year 15/16	Actual 24/25	Projected 25/26 ¹	Budget cap 26/27	Projected saving required 26/27	Estimated saving potential 26/27 ²
	tCO2e	tCO2e	tCO2e	tCO2e	tCO2e	tCO2e
Buildings	33,546	17,650	16,312	15,305	1,007	533
Fleet	3,775	3,722	3,528	3,125	403	317
Street Lighting	8,150	1,751	1,489	1,404	85	55
Staff Travel	469	368	349	291	58	35
Internal Waste	213	103	342	97	245	245
Water	218	51.5	55	51	4	4
Home working	-	522	493	441	52	52
Total	46,371	24,167	22,568	20,714	1,854	1,241
District heating	-	1,804	1,764	1,648	116	99.9
Total	46,371	25,971	24,332			1,341

Breakdown of estimated carbon saving potential 26/27 (approved actions)²	tCO2e
Condition & Suitability - ventilation & lighting upgrades	54.9
Condition & Suitability - boiler replacement, upgrade, energy efficiency measures	51
Low and zero carbon energy installations/ operations ie solar photovoltaic (PV)	62.3
District heating - connections, upgrades	99.9
Energy efficiency equipment office and catering	6.5
Asset optimisation	260
Energy efficiency, reduce energy demand	150.4
Zero/ low carbon fleet transition	299.5
Expanding fleet vehicle low carbon charging infrastructure (relates to above line)	-
Fleet optimisation	17
Energy efficient equipment - landscaping	0.5
Staff travel policy & plan – active, sustainable travel measures, including Car Club	35
Lighting efficiencies	55
Water efficiencies and upgrades	4
Full year energy from waste	245
Total – savings (approved projects)	1,341
Addressing the gap	
Operational efficiencies, avoidance and behaviour change	184
Estimate UK grid decarbonisation ³	329
Council Climate Change Plan refresh, June 2026	tbc
Subject to decisions from the budget setting meeting, there is potential for further carbon savings including from street lighting efficiencies and any reduction in assets	tbc
Total - overall	1,854

Estimated saving potential 2026/27 (by unit)			
Electricity	2,160,998	kWh	Update when UK emission conversion factors are published around June 2026 (as indicated in 3.28).
Gas	1,402,291	kWh	
Diesel	115,046	litres	
Water	16,000	m ³	

¹ Projected tCO2e 25/26 – is based on available data at time of reporting, this will include some provisional data which may be subject to change.

² Estimated carbon savings will be updated if relevant, depending on outcomes of the budget meeting or where there are changes to project details.

³ Estimate based on carbon intensity of electricity.

- 3.18 Achieving the estimated carbon savings is dependent on a complex range of internal and external factors including market and infrastructure availability, maturity of technology, changes to project specifications and completion dates, supply chain constraints, funding mechanisms, capacity and resources.
- 3.19 Operational efficiencies, avoidance and behaviour change remain important in addressing the gap between operational carbon costs and projected carbon savings. Further carbon savings are subject to final budget outcomes and external factors including UK grid decarbonisation.
- 3.20 Emission savings are generated at project end or when technology is fully operational. As such, the estimated carbon saving potential for 2026/27 does not reflect carbon savings from multi-year projects currently in development.
- 3.21 To support emissions management, an indicative break down of operational emissions by Function/ Cluster level is set out in Figure 3. This breakdown may need to be reviewed and realigned where there are changes to services, operations, plans or by wider changes to legislation and/or methodology.

Figure 3: Indicative allocation of carbon emissions 2026/27, by Function/Cluster

Function/ Cluster	Building tCO2e	Fleet tCO2e	Street Lighting tCO2e	Staff travel tCO2e	Internal Waste tCO2e	Water tCO2e	Total tCO2e
Corporate Services	0	32	0	23	1	0	56
Commercial & Procurement	0	0	0	0	0.7	0	
Governance	0	0.6	0	12	0	0	
Digital & Technology	0	31.4	0	4	0.3	0	
Finance	0	0	0	0	0	0	
People & Citizen Services	0	0	0	4	0	0	
Data Insights	0	0	0	3	0	0	
City Regeneration & Environment	1,625	2,997	1,404	51	23	10	6,110
Strategic Place Planning	0	0	0	7	0	0	
City Development & Regeneration	623	27	0	12	1	5	
Operations	1,002	2,961	1,404	21	22	5	
Capital	0	9	0	11	0	0	
Families & Communities	13,644	96	0	142	72	40	13,994
Education & Lifelong learning	9,199	71	0	26	57	37	
Children's Social Work	282	19	0	61	4	0	
Corporate Landlord	4,161	6	0	37	11	3	
Housing*	2	0	0	18	0	0	
Aberdeen H&SCP*	36	0	0	75	1	1	113
Total (allocated)	15,305	3,125	1,404	291	97	51	20,273
Homeworking							441
Total (incl homeworking)							20,714

H&SCP – Health and Social Care Partnership

* Data does not include residential and Council housing premises

- 3.22 The General Fund Revenue Budget and Capital Programme indicates a range of investment contributing to the wider delivery of the Net Zero Aberdeen Routemap and a net zero city by 2045. These include the development of heat networks, renewable energy and sustainable transport infrastructure. Although carbon savings from these actions are not included in the Council carbon budget at this time, the activity is monitored, reported and forms part of wider city climate planning.

- 3.23 The carbon budget data does not include Council housing emissions which are tracked separately and reflected in city wide emissions for the domestic sector.
- 3.24 An ongoing improvement approach is being taken to project monitoring, climate planning and scenario modelling. This includes population of the ClimateView data and modelling platform to help inform the scale and pace of action required in the forthcoming revisions to city and council climate plans.

Implications for emissions by sector

- 3.25 Key Council emission sources include Scope 1 and 2 emissions:
- Buildings (75% of emissions): the main source is gas consumption, with schools the highest emitting property type. Priorities include transitioning to low and zero emission heat and power, alongside building upgrades. Additions to estate are the main pressure on this sector. Cold weather energy demands will cause short term fluctuations in emissions. Over the medium term further changes to legislative requirements for heat in buildings are anticipated.
 - Fleet (14% of emissions): 98% of emissions are from diesel-powered vehicles. The majority of diesel fleet are Euro 6 standard. Priorities are fleet optimisation and further transition to alternatively fuelled vehicles, including electric, hydrogen, or hybrid vehicles. This is subject to market conditions and requires the enabling infrastructure to be in place.
 - Street Lighting (7% of emissions): following the light-emitting diode (LED) replacement programme continued efficiency improvements would contribute to further reductions.
- 3.26 The remainder of Council emissions are classed as Scope 3. This includes homeworking, water, staff travel, internal waste.

External influencing factors

There are a number of external factors that influence carbon budget setting including:

- 3.27 Additional, national policy, guidance and standards, due to come forward:
- Final Statutory Guidance for the public sector on meeting climate duties. This is due to be published in 2026.
 - Scotland's Climate Change Plan is due to be published in 2026. This will set costed proposals and policies to meet Scotland's carbon budgets. Final information on any enabling supply chains, national infrastructure, funding mechanisms and timescales relevant to local climate planning are still to be confirmed at time of reporting.
 - Mandatory requirements and standardised methodology for Local Authority reporting on Scope 3 categories. The Council already report on 4 (out of the 15) Scope 3 categories. Additional categories will result in large scale additions to local authority carbon accounting.
 - The Scottish Climate Intelligence Service, is progressing national work to standardise methodology for quantifying carbon savings; and supporting local authorities with data and tools for local authority area climate planning.
 - The emerging Environmental Standards Scotland (ESS) Strategy (2026-31), which underwent further consultation in December 2025. This indicates ESS

will commence new aspects of scrutiny including on local authority delivery and reporting of statutory climate change duties.

- 3.28 Carbon emissions are calculated using UK Government annual greenhouse gas (GHG) reporting conversion factors, applied to data, including utility and fuel consumption. The UK GHG reporting conversion factors for 2026 will be published around June 2026. When published, any variation in emission conversion factors from the previous year will be documented in the carbon budget setting process and the carbon budget forecast position will be updated based on any identified changes.

4. FINANCIAL IMPLICATIONS

- 4.1 There are no direct financial implications arising from the recommendations of this report.
- 4.2 The carbon budget is not a direct analysis of the carbon impact of financial spend under the General Fund Revenue Budget and Capital Programme. However, it does examine the approved projects under the Capital Programme relevant to net zero.
- 4.3 Integrated Impact Assessment (IIA) is carried out for relevant budget options under the 2026/27 financial budget. The IIA process can help to identify the positive, neutral or negative impact on greenhouse gas emissions.
- 4.4 It is recognised that the net zero transition by 2045 will have significant long term implications on resources and require a blend of ongoing investment. The Council continues to seek external funding and opportunities for funding mechanisms, where these are available.

5. LEGAL IMPLICATIONS

- 5.1 The Council, along with other public bodies, has a statutory duty under the Climate Change (Scotland) Act 2009 to act in the way best calculated to contribute to the delivery of the targets set in or under Part 1 of the 2009 Act. These targets include net-zero emissions by 2045. The approval of the carbon budget for the financial year 2026-27 will support the Council Climate Change Plan and contribute to the delivery of the 2009 Act's emissions reduction targets.

6. ENVIRONMENTAL IMPLICATIONS

- 6.1 The carbon budget is a mechanism to support decision making and aims to increase accountability and improve monitoring of activity against approved commitments relating to the Council Climate Change Plan. Information on the carbon budget and medium term forecast seeks to inform the delivery of sustained emission reductions, in-line with Council net zero targets. This has the potential to bring positive environmental impacts.

7. RISK

7.1 The assessment of risk contained within the table below is considered to be consistent with the Council's Risk Appetite Statement. Climate change is integrated in the Council risk hierarchy, including place based climate risk at corporate level; climate and nature compliance at Cluster level; as well as integrated where relevant in wider and Cluster and Operational risks.

Category	Risks	Primary Controls/Control Actions to achieve Target Risk Level	*Target Risk Level (L, M or H) <small>*taking into account controls/control actions</small>	*Does Target Risk Level Match Appetite Set?
Strategic Risk	Failure to track, forecast carbon emissions. Risk to Council net zero targets.	Annual carbon budget. Monitoring/ data improvements. Climate change embedded into decision making. Refresh of Council Climate Change Plan.	M	Yes
Compliance	Risk to compliance climate duties	Implement the carbon budget to support target setting, data improvements and monitoring.	L	Yes
Operational	Failure to deliver carbon savings. Inefficient data capture.	Use of up to date emission factors. Improvements to data collation & modelling. Guidance, awareness, training.	M	Yes
Financial	Lack of investment to deliver carbon savings.	Guidance to officers. Refining processes. External funding bids. Governance systems.	M	Yes
Reputational	Failure to meet Council net zero commitments	Carbon budget monitoring cycle. Annual returns to Scottish Government.	M	Yes
Environment/ Climate	Failure to reduce carbon. Non delivery carbon savings.	Monitoring of carbon data. Annual carbon budget setting. Guidance to officers.	M	Yes

8. OUTCOMES

Council Delivery Plan 2024	
	Impact of Report
Aberdeen City Council Policy Statement Working in Partnership for Aberdeen	The proposals within this report support the delivery of the following aspects of the policy statement:- Commit to providing an annual carbon budget alongside the council's annual budget and providing CO2 emission statements as part of the Annual Accounts of the Council.
Local Outcome Improvement Plan 2016-2026	
Prosperous Place Stretch Outcomes	The proposals within this report support the delivery of LOIP Stretch Outcome 13. Addressing climate change by reducing Aberdeen's carbon emissions by at least 61% by 2026 and adapting to the impacts of our changing climate.
Regional and City Strategies	The proposals within this report support Council plans and strategies including the Council Climate Change Plan, the Council Delivery Plan, the Estates and Assets Strategy, the School Estates Plan. Council actions to reduce operational emissions can contribute to city wide emissions reductions including the Net Zero Aberdeen Routemap.

9. IMPACT ASSESSMENTS

Assessment	Outcome
Integrated Impact Assessment	New Integrated Impact Assessment has been completed
Data Protection Impact Assessment	Not required
Other	No additional impact assessments have been completed for this report.

10. BACKGROUND PAPERS

- Carbon Budget 2025-26 (CR&E/25/037), [Council March 2025](#).
- Climate Change Report 2024-25 (CR&E/25/250), [Net Zero, Environment and Transport Committee, November 2025](#).
- Condition & Suitability 3 year Programme (F&C/25/232), [Finance and Resources Committee, November 2025](#).
- Council Climate Change Plan 2021-25 (COM/21/047), [Council March 2021](#).
- Medium Term Financial Strategy for the Council's General Fund 2025 (CORS/25/239), [Finance and Resources Committee, November 2025](#).

11. APPENDICES

11.1 None

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ABERDEEN CITY COUNCIL

COMMITTEE	Council
DATE	4 March 2026
EXEMPT	No
CONFIDENTIAL	No
REPORT TITLE	Council Delivery Plan 2026/27
REPORT NUMBER	CORS/26/046
DIRECTOR	Andy McDonald
CHIEF OFFICER	Martin Murchie
REPORT AUTHORS	Martin Murchie (Chief Officer – Data Insights, HDRCA)
TERMS OF REFERENCE	13

1. PURPOSE OF REPORT

- 1.1 This report presents the Council Delivery Plan for 2026/27. The Plan summarises the key improvement and delivery commitments for the year ahead, aligned to available resources, the Population Needs Assessment, the Local Outcome Improvement Plan, the Council’s policy framework, national and regional strategy, and emerging legislative duties.

2. RECOMMENDATIONS

That Council:-

- 2.1 Approves the Council Delivery Plan 2026/27 as detailed in Appendix 1;
- 2.2 Instructs the Chief Executive to realign Delivery Plan commitments where necessary to reflect Council budget decisions for 2026/27; and
- 2.3 Instructs all Chief Officers to report performance improvement priorities for 2026/27 and implementation of the Delivery Plan, including areas where constraints are impacting progress and standards, through the Performance Management Framework.

3. CURRENT SITUATION

Our Commissioning Led Approach to Financial Planning 2026/27

- 3.1 The Council's approved strategic commissioning approach provides the basis for the development of the Council's planning and budgeting. Strategic commissioning includes assessing and forecasting needs; linking investment to agreed outcomes; considering options; planning the nature, range and quality of future services; and putting these services in place. For Aberdeen City Council, this is reflected in the key elements of a commissioning led approach to planning and budgeting, shown in the figure below.



- 3.2 Adopting this commissioning led cycle ensures that:

- agreed outcomes, and the strategies for delivering those outcomes, are addressing the needs of the city; (Population Needs Assessment (**PNA**), Local Outcome Improvement Plan (**LOIP**), Strategy Suite)
- annual planning and commissioning intentions focus on implementing our strategic priorities; (**Council Delivery Plan, Commissioning Intentions**)
- the agreed levels of service to be delivered are affordable and reflect the demand for those services; (**Service Standards**)
- a balanced budget is set which aligns to those commissioning intentions and service standards (**Budget**)

- 3.3 The drivers of demand for the Council and its responsibilities to prevent harm are very broad, and incorporate support for and protection of children, young people and adults; the maintenance and protection of the environment; providing the tools and an environment which support the council's workforce; and stewardship of the council's and the city's assets. Further development of

the commissioning cycle has formalised and implemented a tiered analysis of resource allocation, providing the analysis to support a deliberate shift to prevention of demand and harm as an integral part of our commissioning and budgeting cycle.

3.4 The Delivery Plan brings together commitments from a range of sources, including legislation, Governments' policy programmes, Council Policy, the Local Outcome Improvement Plan (LOIP), Council Strategy and the Council's Budget process. Stakeholder engagement, therefore, is undertaken as appropriate through many complementary processes. The Council Delivery Plan sets out the Council's contribution to:

- Aberdeen City's Local Outcome Improvement Plan
- The Council's Policy Statement
- National, Regional and City Strategy
- New & emerging legislative duties

Each of these establishes a range of commitments and requirements and the Council Delivery Plan identifies how the Council will meet these for 2026/27.

The Council Delivery Plan

3.5 The Delivery Plan is presented at the Council Budget meeting to take account of both agreed strategy and the funding available in planning work for the year ahead. Delivery of the Plan and performance against service standards are then monitored and reported throughout the year to enable the Council's committees to scrutinise performance on a regular basis. Officer groups, such as the Performance Board, lead on the development of service standards and meet on a monthly basis to identify any emerging trends that might indicate performance issues so that proactive action can be taken.

3.6 The Delivery Plan continues to reflect a focus on the tackling the determinants of health and the priorities identified throughout are designed to positively impact those determinants. The Plan describes a series of drivers and tools which have been applied to shape the priorities. These include:

- i. the draft refreshed Local Outcome Improvement Plan priorities;
- ii. the priorities contained within the Council's policy statement;
- iii. the social determinants of health
- iv. the 3-tier model of prevention and early intervention to categorise demand and spend across all Council services;
- v. a focus on targeted support to communities and localities most in need;
- vi. an assessment of internal and external resources available and required to deliver commitments.

3.7 Prioritising scarce financial resources inevitably means that some of the activity reduces or stops in order to free up capacity to drive other targeted

support. In acknowledging this, the Accounts Commission in their “Local Government in Scotland: Financial bulletin 2024/25”, published in January 2026 state:

“Despite increased funding and income, councils are struggling to cope with the financial pressures they face. A growing gap between costs to deliver services and funding available is risking the financial sustainability of councils. We’re already seeing the impact on services – the pace of improvement is slowing, some services are being cut or are harder to access and there are growing levels of dissatisfaction from communities. Councils must fundamentally reconfigure how they operate and deliver services.”

Accounts Commission, January 2026

3.8 The commissioning intentions included within the Plan represent significant commitments and, given the context highlighted at 3.7 above, are presented with a number of assessments which relate to their focus and deliverability:

Delivery Envelope

The Delivery Envelope is a framework that distinguishes what the Council will deliver, what it will seek to deliver subject to conditions, and what activity is developmental or longer-term in nature. Its purpose is to ensure the Delivery Plan is risk adjusted rather than an aspirational statement of intent.

The framework categorises every commissioning intention into three groups:

1. **Core Commitments (Must-Do / Funded / In Council Control)** - These are statutory duties, core funded services, and activity that the Council has the governance, workforce and budgetary control to deliver reliably.
2. **Conditional Commitments (Delivery Dependent on External Factors)** - These are commitments that rely on funding, legislative or policy decisions, partner capacity or workforce availability. These activities will progress where enabling conditions are met.
3. **Developmental or Aspirational Activity (Long-Term System Change)** - This includes policy development, pilots, system redesign, and early-stage reform that contributes to long-term sustainability.

Each Commissioning Intention also includes a deliverability rating and a statement of the Primary Constraint (Workforce, Funding, Partner, Legislative).

RAG Deliverability Rating		Primary Constraint
Green	In control, funded, deliverable	Workforce; or Funding; or Partner; or Legislative
Amber	Deliverable with active mitigation	
Red	High risk/outside direct control	

In support of prioritization and deliverability, each Cluster section also outlines where it will be ceasing or scaling back activity.

Proportionate Universalism

Proportionate Universalism is a public service principle that combines universal provision with targeted investment. The term was advanced in the 2010 UK Government commissioned report “Fair Society, Healthy Lives (The Marmot Review)”, authored by Professor Sir Michael Marmot. Aberdeen is one of three areas in Scotland working with Prof. Marmot’s Institute of Health Equity (University College London) and Public Health Scotland in the “Collaboration for Health Equity in Scotland”. Through this collaboration a proportionate universalism lens has been applied to the Delivery Plan. Proportionate universalism recognises that:

- Everyone should have access to core services.
- Additional support must be provided at greater scale and intensity for those with the greatest needs.

In practice, this means:

- **Universal commitments** remain in place for all residents.
- **Targeted interventions** are prioritised for communities and groups experiencing disadvantage.
- **Resource allocation** is scaled proportionately to need rather than equally across the population.

This approach is essential to reducing inequalities and improving outcomes across the city. All commissioning intentions have been reviewed to determine whether:

1. they already reflect a proportionate universalism approach
2. the intention can be amended and services designed to incorporate a proportionate universalism approach
3. the intention is wholly universal

- 3.9 The Performance Board has co-ordinated a review of service standards for 2026/27, focusing on their deliverability within available resources, as well as the extent to which they enable all stakeholders to effectively understand and improve performance. In response to continuing fiscal pressures the Establishment Control Board maintains its scrutiny and governance role of the management of staff cost, including headcount, overtime, agency and implementation of a 35 hour week. The Council’s workforce is a key constraint on the level of service standards which can be delivered and, whilst each cluster is focused on prioritised areas for improvement, service standards, overall, have been set which are deliverable within available resources.

3.10 Standards are presented within the Plan with:

- a note which identifies if the standard has a legislative or other prescribed basis (e.g. national policy). This indicates the level of discretion available to amend or stop any standard;
- a classification of prevention, early intervention or harm, indicating how services help the Council take a more preventative approach and support longer term decision making;
- a link to nationally or locally agreed standards / specifications where these are referenced.

3.11 The 2026/27 Delivery Plan introduces a new Quality Improvement Framework (QIF) in support of the Council's Performance Management arrangements. The QIF is a unified framework to help secure and improve service quality across all council functions and clusters, aligning with national efforts to enhance self-evaluation and reduce audit burdens. It responds to the complex landscape of scrutiny, reporting, and regulatory requirements faced by local authorities, aiming to bring coherence to governance, performance improvement, and audit activities.

3.12 Following consideration by the Council, the Delivery Plan and the revised Service Standards will be publicly communicated to all stakeholders.

4. FINANCIAL IMPLICATIONS

4.1 The Council Delivery Plan is presented to the Council with the General Fund and Common Good 2026/27 budgets. The Housing budget for 2026/27 was approved by Council in December 2025. The commitments laid out in the Plan will be subject to the budget decisions made by Council on 4 March 2026.

5. LEGAL IMPLICATIONS

5.1 The Council Delivery Plan details new and emerging statutory duties that may impact the Council during 2026/27. In preparation for the imminent Consumer Duty, regard has been given to the impact of the Delivery Plan on consumers in Scotland.

6. ENVIRONMENTAL IMPLICATIONS

6.1 The alignment of the Council Delivery Plan with legislative, strategic and operational imperatives will have significant positive impact through the co-ordinated delivery of these.

7. RISK

7.1 The Council approved a Risk Appetite Statement (RAS) on 9 December 2020. The RAS sets out how the Council will balance its risks and opportunities in pursuit of delivering the outcomes set out within the Local Outcome

Improvement Plan and associated strategies. The content of the plan and the risk assessment below is considered to be consistent with the RAS.

Category	Risk	Low (L) Medium (M) High (H)	Mitigation
Strategic	None. This report presents the plan for the delivery of the Council's strategic objectives and outcomes	L	None required
Compliance	None. This Council Delivery Plan includes details of new and emerging legislative duties in order to ensure that statutory responsibilities are met	L	None required
Operational	None. The Council Delivery Plan is developed through the Council's commissioning approach which, through service design, aligns resources and processes with the strategic priorities and outcomes of the Council.	L	None required
Financial	Budget decisions made by Council on 4 th March may impact the commitments set out in the Delivery Plan	M	Recommended instruction to the Chief Executive to amend the Council Delivery Plan commitments to align with decisions of the Council.
	The financial challenges facing local government are significant. The Delivery Plan aims to	M	Regular review of programme risk registers and performance indicator data

	identify what services, actions and standards are achievable within available resources. The financial risks associated with the individual delivery commitments contained within the plan have been identified and are managed within delivery programme risk registers and performance measures.		
Reputational	Reputational damage from risks identified in all areas resulting in delivery commitments not being achieved.	M	As set out within mitigation throughout the Plan including performance management arrangements
Environment / Climate	Non-compliance with environmental legislation and failure to achieve or deliver environmental targets and commitments contained within the plan.	M	Monitoring of environmental risks captured within delivery programmes Monitoring of environmental performance monitoring data

8. OUTCOMES

Council Delivery Plan	
	Impact of Report
Aberdeen City Council Policy Statement <u>Working in Partnership for Aberdeen</u>	This report presents the Council Delivery Plan for the Council's consideration.
Local Outcome Improvement Plan Themes	
	Impact of Report
Prosperous Economy Prosperous People	The alignment of the Council Delivery Plan to Aberdeen City's Community Planning Partnership's Local Outcome Improvement Plan will have significant

	positive effects for the delivery of the Partnership's vision. The Council Delivery Plan has been aligned to support the delivery of all stretch outcomes in the LOIP.
Prosperous Place	
Regional and City Strategies	The Council Delivery Plan is informed by Regional and City strategies and sets the Council's commitments in the context of those strategies.
UK and Scottish Legislative and Policy Programmes	The Council Delivery Plan identifies new and proposed legislation and sets the Council's commitments in that context.

9. IMPACT ASSESSMENTS

Assessment	Outcome
Integrated Impact Assessment	An integrated impact assessment has been completed. Significant changes highlighted in the Plan describe existing strategy and policy of the Council which are subject to specific and individual integrated impact assessments.
Data Protection Impact Assessment	Programmes of work within the Council Delivery Plan which require DPIAs have, or will, be completed as necessary.

10. BACKGROUND PAPERS

- [Council Delivery Plan 2025/26](#) – COM/25/038
- Partnership Agreement [“Working in Partnership for Aberdeen”](#) 18th May 2022
- [Council Target Operating Model](#) - OCE/17/024
- [Council Target Operating Model](#) (TOM) 1.2 - CUS/22/171
- [Council Target Operating Model](#) - CUS/24/043
- [Commissioning Approach](#) - COM 18/292 & COM 19/329
- [Refreshed Aberdeen City Local Outcome Improvement Plan 2016-26](#) - CUS/21/226
- [Strategy Framework](#) – GOV/19/413
- Guiding Principles – RES/19/12
- [Performance Management Framework](#) – CORS/25/189
- [Population Needs Assessment](#) – CORS/25/162

11. APPENDICES

Appendix 1 Council Delivery Plan 2026/27

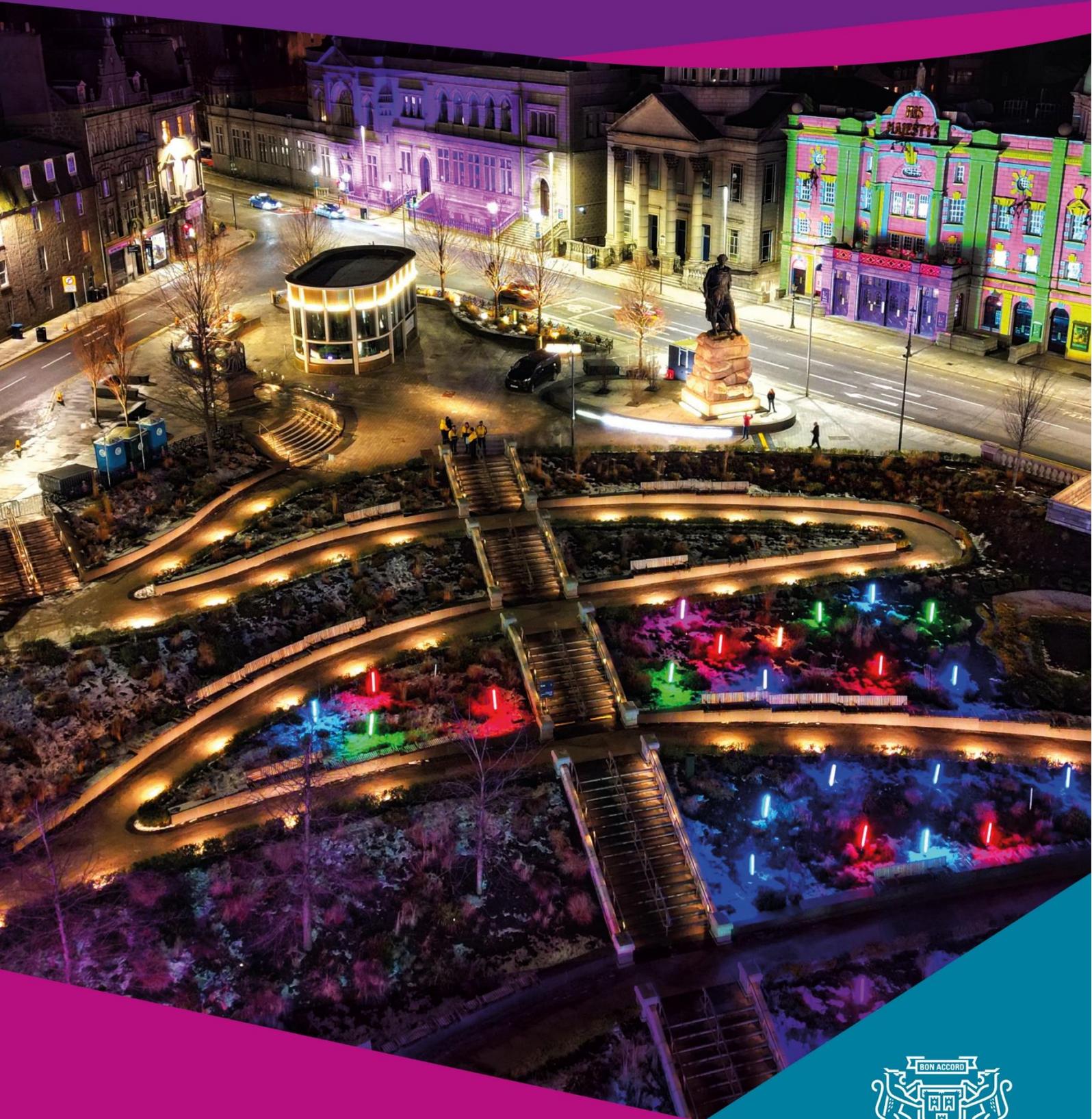
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Aberdeen - A place where all people can prosper

COUNCIL DELIVERY PLAN 2026-2027



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SECTION 1: CHIEF EXECUTIVE'S INTRODUCTION

This Council Delivery Plan ('the Plan') forms part of our strategic planning approach. The Plan sets out our contribution to Aberdeen City's Local Outcome Improvement Plan (LOIP) and the Council's Partnership Agreement, Strategy Framework and Legislative Duties and, in doing so, details the Council's key priorities for the year ahead through Commissioning Intentions. These intentions are presented within a broader context of investment and collaboration across the wider Aberdeen City Council "group" of arm's length external organisations (ALEOs). Service Standards, which reflect current performance; the resource available to each Cluster; and planned transformational activity, outline the levels of planned service delivery for each Cluster. These Standards form part of the suite of measures that are reported to Council Committees to enable Elected Members to maintain effective oversight.

Operating Environment

This Delivery Plan is set within the most challenging operating environment local government has faced since the establishment of the Scottish Parliament. Demand for public services continues to rise, driven by demographic change, cost-of-living pressures and deep-rooted inequalities, while the resources available to respond to this demand are increasingly constrained.

The Scottish Fiscal Commission's Fiscal Sustainability Report published in April 2025 projected a long-term gap between Scotland's spending and funding, without reform and preventative strategies. It highlighted the demographic pressures from Scotland's aging population as likely to increase demand for health and social care services and place severe strain on public finances. Improving population health was described as critical to ease fiscal pressures.

"Improving Scotland's health is essential to our economic future. A healthier population supports higher employment and productivity, reducing pressure on public services and strengthening the sustainability of the public finances."

Scottish Fiscal Commission, Fiscal Sustainability Report, April 2025

With that context, this Plan is structured around the social determinants of health and the role of local authorities in supporting health and well-being, and within constrained resources the Plan should be read as a managed response to systemic pressure, rather than as a statement that all activity can expand or be sustained at historical levels. It reflects a deliberate shift in how the Council leads, prioritises and accounts for delivery in 2026/27.

Our primary objective for the year ahead is to protect statutory duties, safeguard vulnerable people, and maintain the integrity of essential services, while accelerating the longer-term shift towards prevention and early intervention. Achieving this requires disciplined prioritisation and difficult choices.

There is an increasing expectation on councils to absorb risk created elsewhere in the system. This Plan takes a different approach. It does not seek to displace or obscure risk, but

to identify and manage it openly, so that there is a clear and shared understanding of the Council's operating reality. Where ambitions exceed current capacity, particularly in areas of workforce availability, affordability or partnership dependency, this is acknowledged explicitly. Delivery in these areas will be phased, adapted or re-prioritised as conditions evolve, and progress will be reported transparently through our performance and governance arrangements.

The ability to deliver any plan ultimately rests on our workforce. The actions set out in this Plan are therefore underpinned by a clear recognition of workforce capacity as a finite resource. Protecting staff wellbeing, stabilising critical services, and avoiding unsustainable change overload are not optional considerations; they are prerequisites for safe and effective delivery. This means that in some areas, activity will reduce, stop or change to release capacity for higher-impact, preventative and statutory work.

We will judge success in 2026/27 not by the volume of activity undertaken, but by whether we have acted responsibly, protected the most vulnerable, and positioned the organisation for medium-term stability.

This Delivery Plan represents a Council that understands the scale of the challenge it faces and is responding with realism, integrity and care. It is an honest plan for a difficult year. Our commitment is not to do everything, but to do the right things, in the right way, with the resources entrusted to us.

SECTION 2: OUR PURPOSE

i. Our Vision

Our vision, as set out in the Local Outcome Improvement Plan for the city, remains:

“Aberdeen is a place where all people can prosper.”

This means all people being able to access the opportunities available in our City, regardless of their background or circumstances. This reflects our desire to help all people, families, businesses and communities to do well, succeed and flourish in every aspect. To achieve this vision we are committed to tackling the issues that exist in our society which prevent equal opportunity for all to lead a happy and fulfilling life.

Despite the relative prosperity that Aberdeen has enjoyed compared to other areas of Scotland, there are problems faced by our City which have endured for decades and have been stubbornly resistant to improvement. Our evidence confirms what we already know; that inequalities in health, education and employment opportunities continue to exist in some communities and that this is most acute for those families living under the grip of poverty.

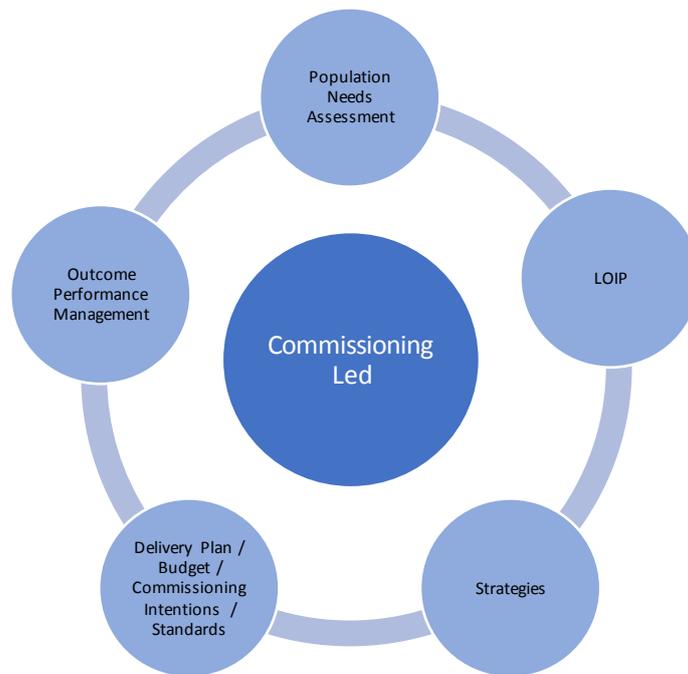
Through early intervention and prevention, we aim to create the conditions for prosperity and support future generations to be prepared and made ready for school, for work, for adulthood and for life itself.

ii. Strategic Commissioning Cycle

The Council’s approved strategic commissioning approach continues to underpin the development of the Council’s annual planning and budgeting. The approach is designed to align the use of resources with assessed needs, requirements and commitments. Specifically, strategic commissioning includes:

- assessing and forecasting needs;
- linking investment to agreed outcomes;
- considering options;
- planning the nature, range and quality of future services;
- putting these services in place; and
- evaluating the impact of those services.

For Aberdeen City Council, this is reflected in the key elements of a commissioning led approach to planning and budgeting, shown in the figure below.

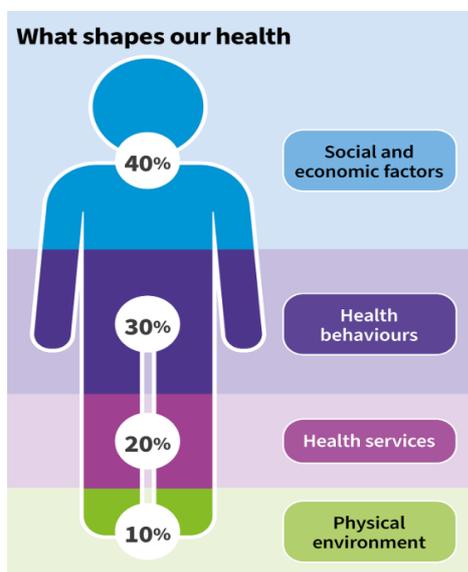


Adopting this commissioning led cycle ensures that:

- agreed outcomes, and the strategies for delivering those outcomes, are addressing the needs of the city; (PNA, LOIP, Strategies)
- annual planning and commissioning intentions focus on implementing our strategic priorities; (Council Delivery Plan, Commissioning Intentions)
- the agreed levels of service to be delivered are affordable and reflect the demand for those services; (Service Standards)
- a balanced budget is set which aligns to those commissioning intentions and service standards (Budget)
- the impact of the services we commission on outcomes is monitored, understood and drives future improvement and planning (Outcome Performance Management)

iii. Population Needs in Aberdeen and the Social Determinants of Health

As with the 2025/26 Plan, this Delivery Plan is structured around 5 themes which reflect the Social Determinants of Health. Those are all the non-clinical factors that influence people’s health and well-being.



We know that multiple factors can shape our health, but the most significant of these are social and economic factors such as poverty, employment and education. It is estimated that these relate to 40% of what shapes our health outcomes. This is more than any individual lifestyle choices such as alcohol consumption, diet, smoking or any other factor that people can control. In addition, these individual health behaviours themselves are also shaped by the places and environments in which we live.

Local authorities have a major role to play in supporting people and creating the conditions for improving health and well-being. This role is seen in the range of services for children and young people; through housing; in the work done to maintain and improve the physical environment of the city; in our support for the local economy; and in many other ways. These social determinants of health are summarised under the 5 themes below.



Social Determinants

Children, Families & Lifelong Learning

Economic Stability

Communities & Housing

Neighbourhood & Environment

Health & Social Care

Throughout this Plan, the 5 themes of the social determinants of health are used to inform priorities, activity and the use of resources in 2026/27.

A deliberate data and evidence led approach has been taken to understand the current strengths and risks within each theme. Our evidence base includes a Population Needs Assessment (PNA) updated in 2025 which brings together a very broad range of data covering the people, place and economy of Aberdeen and explores how these can be related to the services and interventions that are being provided by the Council and its partners.

At a headline level the PNA tells us that whilst the long-term trends in some factors relating to the determinants of health and wellbeing have been positive, the impact of increases in the cost of living has been, and will continue to be, felt unequally across the City, contributing to levels of poverty, inequality and associated vulnerabilities. It also tells us that there is a projected fall in the number of younger people in the city, with the largest projected population increase being for men aged 75+. The city is also projected to have slow economic growth compared to other UK cities, with an average annual GVA growth of less than 1. However, the city has many strengths and benefits from strong economic foundations and is supported by investment in key infrastructure and a focus on skills, energy transition and diversification.

A summary of some of the central data for each social determinant of health theme is set out below.

Theme 1: Children, Education & Lifelong Learning

Ensuring that a child's life starts well and is supported as they develop into young people, is essential in creating good population health and wellbeing throughout life. Early support to the child – and to their families or principal care givers – will have a direct impact on the future and lifelong physical and emotional health and wellbeing of children and young people. Early action can help to reduce health inequality.

What is getting better?

The % of 16-19 year olds in an annual participation destination in 2024/25 was improved at 91.9%. This is lower than the national figure of 93.3%.



The proportion of eligible 2 year-olds attending Early Learning & Childcare provision in 2024/25 was 48%. In 2023/24 this figure was 38%.



In 2024/25, the total tariff point scores of our overall senior phase pupil cohort had risen from 892 to 919, matching the national figure, with material gains at SIMD 2 and 3.



The proportion of Early Learning & Childcare settings with positive assessments at inspection across the Quality Indicator suite rose to 95.6%. In 2023/24, this figure was 83.2%

What has stayed the same?

The proportion of Looked After Children and Young people being cared for in a home setting in 2024/25 was similar to that in the previous year at 13.2%.



The percentage of city schools which were evaluated as being in Good or Satisfactory condition was unchanged from 2023/24 at 96.7, but higher than the national average of 92%.



In primary schools, Curriculum for Excellence measures across P1,4, and 7 combined have remained stable in comparison with 2023/24 outcomes, and with the national trend.



On average, the number of Looked After Children and Young People cared for in a residential setting was 62 in 2024/25. This is the same as the figure for 2023/24.

What has declined?

In 2023/24 the percentage of children with a developmental concern at 27-30 month reviews increased to 13.7% from 10.5% in the previous year. This is lower than the Scotland figure of 16.7%.



The proportion of Looked After Children and Young People being cared for in a kinship setting has, on average, fallen from the 2023/24 high of 23.9% to 20.7% in 2024/25.



The percentage of Primary 1 children recorded as having a healthy weight in 2023/24 reduced from 78.4% to 77.3%. This was just above the Scotland level of 76.5%.



The level of adults in the community expressing satisfaction with schools, had reduced year-on-year to 66.7% from 69.0%. This is marginally below the Scotland level (69.0%) which has also fallen.

The PNA includes a wide range of indicators covering the physical health and mental wellbeing of children and young people. Early childhood experiences set the foundation for future health outcomes. Aberdeen performs well in early years engagement, but socio-

economic disparities continue to influence outcomes, particularly for children from low-income households. These inequalities are often seen in poorer nutrition, limited access to extracurricular activities, and exposure to adverse childhood experiences, all of which can have lasting effects on physical and mental health.

School environments are key settings for promoting health and wellbeing. Initiatives that integrate mental health support, physical activity, and healthy eating into the curriculum are essential for reducing health inequalities. Children living in deprived areas are more likely to experience educational disadvantage, which impacts health behaviours and outcomes later in life. Addressing these issues requires a holistic approach that combines educational improvement with targeted social support, ensuring that every child has the opportunity to thrive.

Steady improvement has been made in educational outcomes and gains too in children and young people securing positive destinations, however, there are clear differences across geographical areas, with fewer school leavers in the most deprived areas having a positive destination.



Theme 2: Economic Stability

A healthy economy is an inextricable link to a healthy population. It is clear that the ways in which economic circumstances affect people can both enhance or reduce their health and wellbeing. Simply put, people who experience economic inequalities have poorer health and wellbeing. People who are economically secure, have better health and wellbeing.

What is getting better?

The % of vacant commercial units within the city centre has improved in 2024/25 to 18.4% from 20.7%. This is above the national figure of 11.4%, which also experienced a year-on-year improvement.



The proportion of children living in relative poverty after housing costs has reduced from 21.8% in 2022/23 to 19.1% in the most recent year. Nationally, this figure was 20.7% with a growing negative gap to the city outcome.



Gross weekly pay in Aberdeen for full time employment has risen to a new measured high of £834 in 2025 from £804 in 2024. The Scottish average has risen by the same amount but is lower at £773.



The percentage of properties with access to the superfast broadband network in 2024/25 was 98.5% in comparison with 97.6% in 2023/24. The national figure in 2023/24 was 97.1%.

What has stayed the same?

The claimant count, as a % of the working age population, has remained stable between 2023/24 and 2024/25 at 3.2%, with a small reduction in the number of claimants. This is in line with the national figure and trend.



The % of those economically active who were in self-employment as at the rolling annual period in June 2025 (3.8%) is similar to that in the same period in 2024 although with a reduction in overall numbers.



In Aberdeen, the total of employee jobs in 2024, and for each of the previous four years, is comparatively unchanged at 158,000



The number of planning applications submitted in 2024/25 was 713 similar to that in 2023/24 (728 applications).

What has declined?

The proportion of people earning less than the Living Wage increased from 8.4% to 9.3%, although the city remains amongst the best performing local authorities. The Scotland figure in 2024/25 was 11.3%.



The number of local business units in Aberdeen in 2025 have fallen by 215 on 2024 to 10,240 after a significant year-on-year rise in the previous year.



In the year to June 2025, 21.4% of Aberdeen's working age population (16-64) were economically inactive compared to the 20.1% recorded between July 2023 and June 2024. The national outcome for this period was 23.1%.



The number of Business Gateway Start-ups had fallen in 2024/25 from 17.1 per 10,000 of population to 12.9 which is in line with the national figure. Consistently, the city has previously performed at levels above the Scotland outcome.

Economic stability remains a cornerstone of health outcomes in Aberdeen. Economic insecurity often correlates with stress, poor mental health, and reduced capacity to engage in preventative health behaviours. Wage levels directly influence access to nutritious food, quality housing, and overall living standards, which in turn impact health and outcomes.

Aberdeen's economy reflects an area that is experiencing an economic transition toward a low-carbon economy and the city is well placed to manage that transition, focusing on developing greater diversity in our business sectors. The PNA though highlights persistent inequalities in income and employment, though some progress has been made in measures of childhood poverty and in narrowing the gender pay gap.

Employment opportunities remain similar to the previous year. Although there was a slight increase in economic inactivity, this remains below the Scottish average and whilst the wealth gap between the region and Scotland as a whole is narrowing, people in the city still earning more per head of population than across Scotland overall.



Theme 3: Communities & Housing

The “place” of Aberdeen is both the buildings, streets and spaces that make up the physical environment around us, and our “communities”, the people, social groups, and the support networks that make up our social environment. The council is one of the largest social landlords in Scotland and has a key role in directly supporting tens of thousands of Aberdonians with homes which are affordable, warm, and secure.

What is getting better?

The number of recorded incidents of crime fell from 967 per 10,000 of population in 2023/24 to 921. Aberdeen City has the lowest crude crime rate of the four major city authorities.



Council tenants experienced an improvement in times taken for non-emergency repairs from 8.5 days in 2023/24 to just under 7.5 days in 2024/25, extending the distance to an increasing national response rate.



The incidence of threatening and abusive behaviour recorded in the city has fallen from 68.9 per 10,000 per population to 63.6. This is well below the National figure of 77.8.



In 2024/25, the value of funding available to residents through the Scottish Welfare funding, administered, and supported, by Aberdeen City Council, rose by 12.7% to £1.58m from £1.40m.

What has stayed the same?

The proportion of rent arrears due from all Council tenancies was similar to 2024/25 at 17.9% in comparison with 18.2% in 2023/24. At Scotland level, the % was just under half of this figure at 8.6%.



New homeless presentations that sustained a tenancy for more than a year in 2024/25 was 86.6% in comparison with 86.7% in the prior year and has been constant over 3 years.



Funding provided through Discretionary Housing Payments, providing additional financial support for those in receipt of certain state benefits, was largely constant in 2024/25 at £2.70m. In 2023/24, the figure was £2.64m.



Incident rates where children were referred to the Scottish Children's Reporter for offenses has remained constant for a third consecutive year at 6.3 per 1,000 of 8 to 15 year olds in 2024/25.

What has declined?

In 2024, 8.9% of City Voice respondents stated that they experienced hunger in the course of the last 12 months but did not eat, in part, as a result of financial or availability obstacles. This was a 3% increase on the 2022 survey outcome.



In the most recent City Voice survey, 5.5% of respondents recorded that they were seeking support for the meeting of heating costs. This is an increase from 4.7% in the previous survey in 2022.



A reduced proportion of Community Care Grant applications submitted to address non-urgent needs were decided within 15 days. In 2023/24, this was 78.1% and in 2024/25 it was 66.7%. Application levels were constant, but well above benchmarks.



Social relationships and community cohesion are vital for mental and physical health and Aberdeen enjoys strong community networks and cultural engagement. Feeling safe within your place and your community are important factors in wellbeing. The rate of crime varies across the City and is relatively low in most areas. Further improvements have been seen in overall crime rates this year, however, as with many indicators, crime rates vary significantly across the city between a range of 4 (per 1,000 population) in Braeside, Mannofield, Broomhill & Seafield South to 247 in City Centre East.

There are consistently high numbers of homeless presentations. This, together with ongoing challenges in repairing and filling empty properties and the need to accommodate peoples arriving in the city, puts significant pressure on the available housing stock, however, improvements have been made for response repairs.

Residents in all types of tenures are experiencing fuel poverty as energy costs continue to increase and it remains important that a focus remains on mitigating this through both infrastructure improvements and financial support, including ensuring that all residents are accessing the benefits to which they are entitled.



Theme 4: Neighbourhood & Environment

Both the very local and the wider physical environment are important in creating health and sustaining wellbeing for individuals, for families and for communities. Local issues which impact on health include, air quality; the location, quality and accessibility of green spaces; walkability and transport, particularly in support of active travel; and the physical appearance of localities, such as litter and poor or derelict buildings, which can impact on mental health. Climate change will continue to impact our communities through direct effects including increased mortality and ill-health associated with excess heat and cold and loss associated with flooding and other extreme weather events.

What is getting better?

The % of Household Waste that was recycled in 2024/25 was 43.1%, higher than in both 2023/24 and 2022/23 where it was 41.8%. Nationally, the average figure was 44.3%.



The proportion of those surveyed in 2024 who stated that they actively travelled to work (walking / wheeling) increased by 1% on 2023 to 14%. The national level was 14.2% having fallen slightly on the previous year.



In 2024, the % of Scottish Household Survey respondents indicating that they were within 5 minutes walking distance of a blue/green space rose by 2% to 61%, matching the large city average for the first time in five years.



The number of recorded incidents of vandalism per 10,000 of population reduced from 64.3 in 2023/24 to 58.3 in 2024/25.

What has stayed the same?

The amount of household waste generated in 2024 was 89,333 tonnes, almost identical to the 2023 figure of 89,314 tonnes. This was against a background of rising population and household numbers.



The percentage of population indicating that their main mode of travel was by cycle in 2024 was unchanged from 2023 at 1%.



The LEAMS Street Cleanliness Score for Aberdeen has remained largely unchanged from 2022/23 to 2024/25 at over 89%, just below the national figure in each year.



Carbon emissions related to local authority operations were stable in 2024/25 at 25,971 tCO₂e in comparison with 27,636 tCO₂e in 2023/24, against a background of an expanded measure scope.

What has declined?

Contacts related to reporting of anti-social behaviour had increased in 2024/25 to 4,140 from 3,542 in 2023/24. This latter figure represented a measured lifetime low for the city.



In 2024, 25% of people walked as their main mode of travel, down from 30% in 2023.



The proportion of adults expressing satisfaction with parks and open spaces in 2024/25 fell by 2.7 p.p. to 79.3%. This is the lowest level recorded in SHS surveying of city residents to date.



Efforts to reduce pollution locally, which now includes the Low Emissions Zone, continue through promotion of public transport and cycling. Mixed results were seen in the last year with some improvement in those stating that they actively travel to work, whilst fewer people say that walking was their main mode of travel.

Access to parks and natural areas encourages physical activity, reduces stress, and improves mental health. Green spaces also provide opportunities for social interaction and community building. The percentage of residents satisfied with parks and greenspaces fluctuates, and decreased in the last period.

How a particular community area looks can have a significant impact on the health and wellbeing of people. Whilst the condition of local roads in Aberdeen is consistently above the national average, street cleanliness measures are marginally below national comparators.

Theme 5: Health & Social Care

What is getting better?

The % of women in the city smoking during pregnancy fell from 9.6% to 9.1% for the period to 2024. This is below the Scotland average of 9.6% which also fell.



Alcohol related hospital admissions fell from 546 per 100K population to 539 in the most recent period. This is slightly better than the Scottish average.



Deaths recorded as drug related for males has fallen in each of the last 2 reported periods (most recent 2019 to 2023 32.1 per 100k population). This is a similar pattern to Scotland, which now has a slightly higher rate.



The % of carers who feel supported to continue in their caring role has risen from 32.4% in 2021/22 to 37.1% on 2023/24. Higher than the Scotland average of 31.2%.

What has stayed the same?

Deaths from suicide for those aged over 16 has remained stable over the last 5 years. This was 14.4 per 100k population in the period 2020 to 2024, below the Scotland rate of 16.8.



The rate of patients hospitalised for chronic obstructive pulmonary disease increased slightly to 185 per 100k population, but remains lower than recent years and lower than the Scotland figure.



The rate of reported domestic abuse remained similar in the period to 2023/24 to previous years at 110 per 10k population. Slightly below the Scotland figure.



Adults assessing their general health as good or very good remained unchanged in the period 2019 to 2023 at 78%. Significantly above the Scottish average of 72%.

What has declined?

Patients hospitalised for asthma rose for the second period in a row in the period to 2023/24. This upward movement was seen nationally too, with Aberdeen figures slightly below Scotland.



In 2023/24, 17% of people were prescribed drugs for anxiety, depression or psychosis. Whilst similar to the previous period and lower than Scotland, the rate has been increased over recent years.



The rate of patients with emergency hospitalisations in Aberdeen increased slightly to 6,490 per 100k population, but there is a long term downward trend. This is lower than the Scotland figure of 7,243.



Maternal obesity increased from 21% in the three years ending 2021 to 25% in the three years ending 2024. Those living in more deprived areas have higher than average levels. Lower than the rate for Scotland of 27.5%.

The PNA focusses on a number of indicators of health behaviours including smoking, obesity, and being physically active. Given that over half of the deaths in Aberdeen City are associated with cancers and circulatory diseases, for which smoking, obesity, and physical inactivity are risks, it is clear that there is still work to be done in promoting healthier lifestyles.

The PNA highlights that whilst most people are not experiencing poor mental health or loss of mental wellbeing, around 1 in 5.5 adults self-report dissatisfaction with their mental health and around 1 in 7 could be at risk of suffering a mental illness. Against this background, health indicators for the City suggest that more people are being prescribed drugs for anxiety and depression. Though lower than the Scotland figure and below the rate of the last decade, the rate of deaths from suicides remains concerning.

Domestic abuse remains concerning. In 2023–24, there were 2,512 recorded incidents of domestic abuse, equating to a rate of 110 per 10,000 population—slightly below the Scottish average but still significant.

Some measures for substance misuse improved, including hospitalisations for alcohol related disease and deaths recorded as drugs related, however, other health measures such as emergency hospitalisations and those for asthma rose.

There is unlikely to be a single cause of these health inequalities and we need to understand that such health inequalities happen as a result of wider inequalities experienced over time. As a result, these types of health inequality are challenges not only for treatment here and now, but reflect a need to place a greater emphasis on prevention.

iv. Delivery Envelope Framework

The Delivery Envelope is a framework that distinguishes what the Council will deliver, what it will seek to deliver subject to conditions, and what activity is developmental or longer-term in nature. Its purpose is to ensure the Delivery Plan is risk-adjusted rather than an aspirational statement of intent.

The framework categorises every commissioning intention into three groups:

1. **Core Commitments (Must-Do / Funded / In Council Control)** - These are statutory duties, core funded services, and activity that the Council has the governance, workforce and budgetary control to deliver reliably.
2. **Conditional Commitments (Delivery Dependent on External Factors)** - These are commitments that rely on funding, legislative or policy decisions, partner capacity or workforce availability. These will progress where enabling conditions are met.
3. **Developmental or Aspirational Activity (Long-Term System Change)** - This includes policy development, pilots, system redesign, and early-stage reform that contributes to long-term sustainability.

Each intention also includes a deliverability rating and statement of the Primary Constraint.

RAG Deliverability Rating		Primary Constraint
Green	In control, funded, deliverable	Workforce, Funding, Partner, Legislative
Amber	Deliverable with active mitigation	
Red	High risk/outside direct control	

In support of prioritization and deliverability, each Cluster section also outlines where it will be ceasing or scaling back activity.

Proportionate Universalism

Proportionate Universalism is a public service principle that combines universal provision with targeted investment. An assessment for proportionate universalism has been applied to the commissioning intentions in Section V of this Plan. Proportionate universalism recognises that:

- Everyone should have access to core services.
- Additional support must be provided at greater scale and intensity for those with the greatest needs.

In practice, this means:

- **Universal commitments** remain in place for all residents.
- **Targeted interventions** are prioritised for communities and groups experiencing disadvantage.
- **Resource allocation** is scaled proportionately to need rather than equally across the population.

All commissioning intentions in Section V have been reviewed to determine whether:

1. they already reflect a proportionate universalism approach (X)
2. the intention can be amended and services designed to incorporate a proportionate universalism approach (C)
3. the intention is wholly universal (NA)

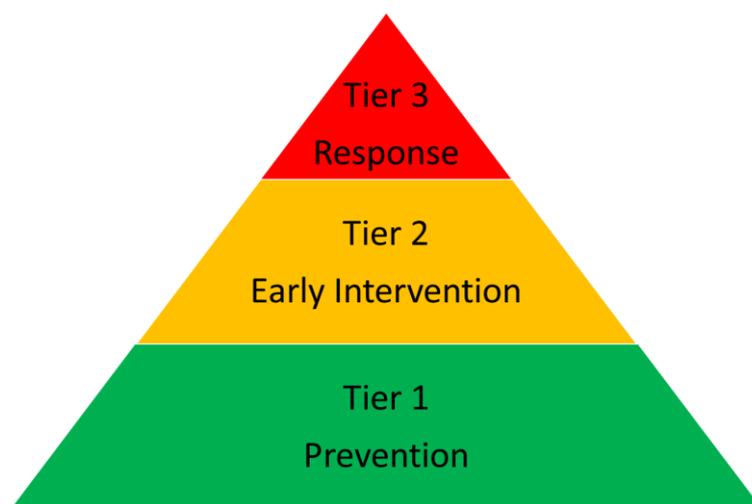
v. Prevention and Early Intervention

The challenges summarised above, make it imperative that we act to prevent demand, where possible, and take targeted action to avoid the escalation of both harm and costs through early intervention.

In 2011, the Commission on the Future Delivery of Public Services (the Christie Commission) identified the importance of a deliberate shift to preventative services and spending based on the rising demand on public services, and the scale of reactive spending, specifically the targeting of resources at short term and immediate responses rather than long term planning to reduce demand and spend. This supported the findings of the Marmot review in 2010 which proposed an evidence based strategy to address the social determinants of health, the conditions in which people are born, grow, live, work and age and which can lead to health inequalities, highlighting the links between socio-economic inequalities and poorer life outcomes. During 2026/27 the Council will continue working with University College London (Institute of Health Equity), Public Health Scotland and NHS Grampian through the “Collaboration for Health Equity” to further embed the principles of the Marmot review across the city.

In the face of recent, current and future stresses, the fragility of existing public services is evident. It is vital that we continue to reinvent and redesign public services to better support good population health in our targeted communities. This will be done through the transformational work of specific programmes of work, such as the Scottish Government funded Fairer Futures Pathfinder, but crucially, early intervention and prevention can't be viewed as solely something that is over and above what we already do. Rather it must be a deliberate shift across the whole system to resourcing upstream activity that supports the communities that most need it to secure more equitable outcomes in the longer term. This inevitably means that some of the activity the Council has previously undertaken will have to stop in order to free up capacity to drive more impactful preventative and targeted activity.

To support this, the Council's Prevention and Early Intervention Strategy sets out a tiered model to understand demand and prevention (see figure below).



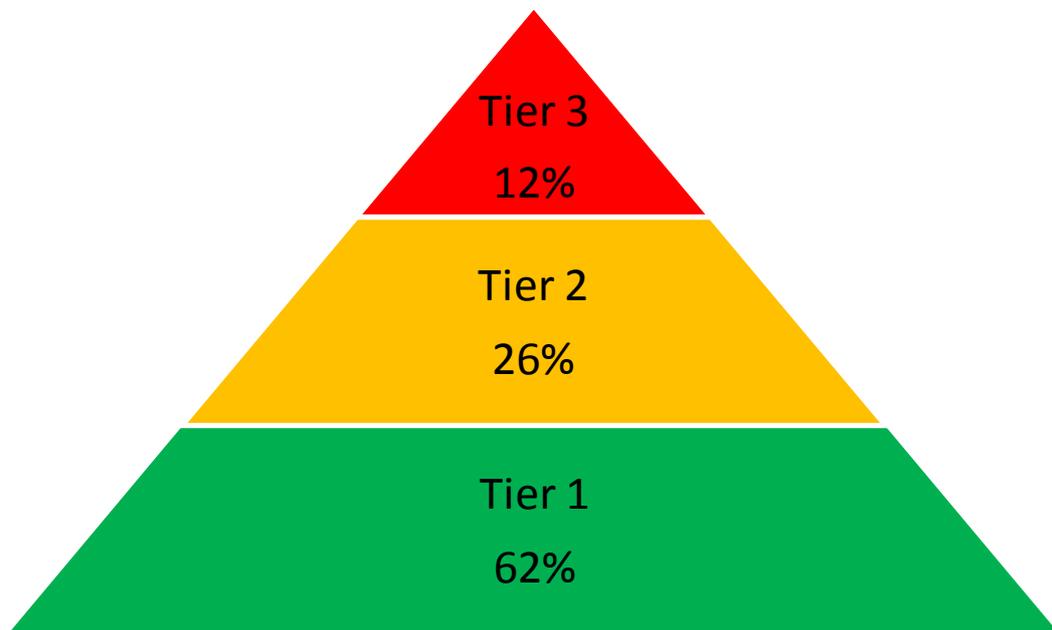
During 2025/26, this tiered model has been applied to a number of strategies and plans as well as the allocation of resources. In developing this Delivery Plan, and in advance of the Council agreeing a 2026/27 budget, we have applied this 3 tier model to:

- i. categorise demand and spend across all Council services. This provides a baseline and a method to capture measurable change towards prevention and early intervention
- ii. categorise Local Outcome Improvement Plan priorities
- iii. categorise the priorities listed throughout this report
- iv. complete an assessment of the impact of all budget savings options considered throughout the 26/27 budget process to understand potential impact
- v. undertaken an assessment of tiered resource allocation across the Aberdeen City Council family group

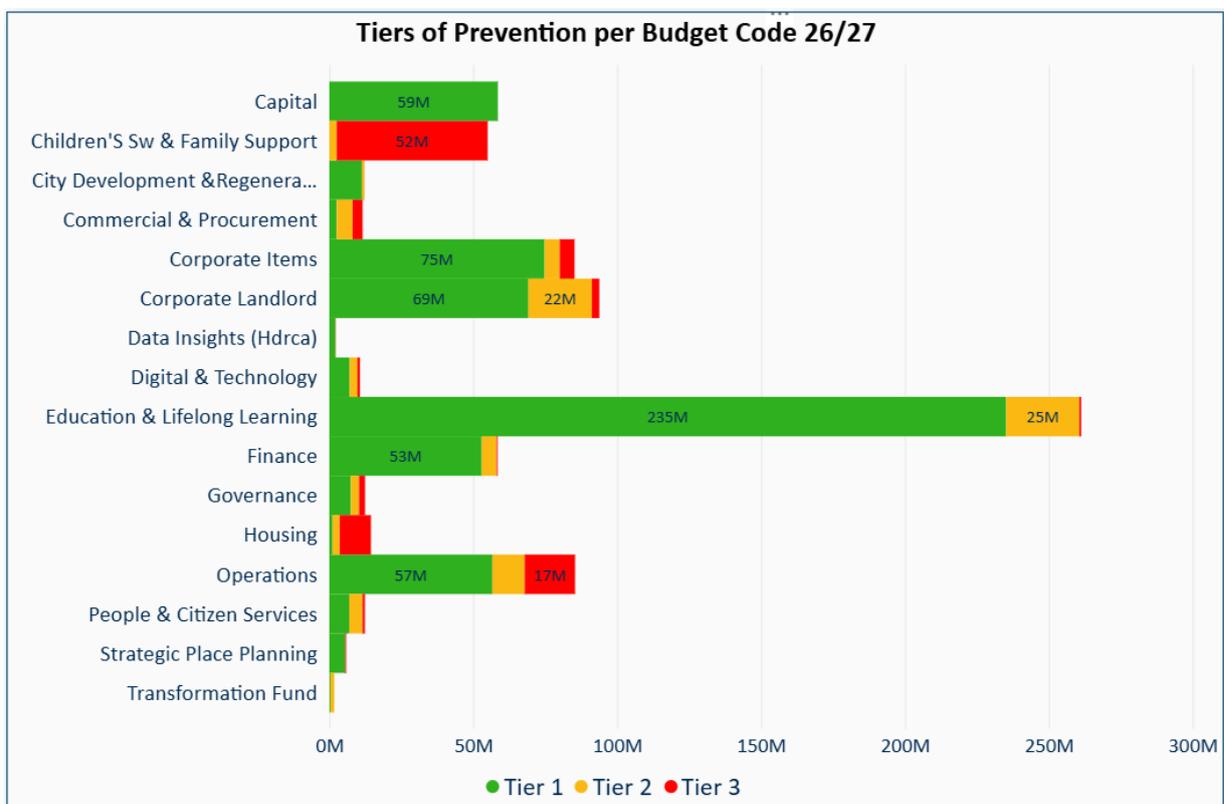
In applying the model the following definitions have been used.

Category	Definition	Origin of demand
Tier 1 Prevention	Taking action to prevent the occurrence of harm through universal measures	Human and Resource
Tier 2 Early Intervention	Interventions that ward off the initial onset of harm and create empowered resilient communities and staff	Human demand
Tier 2 Early Intervention	Intervening before further harm takes place in a way that avoids the later costs in both human and financial terms of handling the consequences of that harm	Resource demand
Tier 3 Harm	A negative impact on humans, the institution or resources available	Human and Resource

The application of this model to both the 2026/27 commissioning intentions and the draft 2026/27 general revenue budget is shown below and confirms that the majority of activity and spend is preventative in nature, but that the costs of avoidable demand remain significant.



%age of 2026/27 Commissioning Intentions Identified by Prevention and Early Intervention Tier



Value of 2026/27 General Revenue Budget by Cluster by Prevention and Early Intervention Tier

vi. Strategic Alignment

Alignment of High Level Priorities with the Social Determinants of Health

Theme	Strategic Priorities
Education, Children & Lifelong Learning	Maximise the impact of Early Learning and Childcare
	Support improvement in the health & wellbeing of children and young people
	Support care experienced children and fulfil our role as Corporate Parents
	Raise attainment and achievement
	Support transition to positive destinations
	Prevent children & young people from entering the criminal justice system and support those who do
	Protect children from harm
Economic Stability	A thriving innovation driven economy
	A Healthy and Skilled Population
	A Strong Community and cultural identity
	An outstanding Natural Environment
	Reduce child poverty
	Increase the value of community benefits, including employability benefits
	Support mitigation of fuel poverty
Communities & Housing	Support multi-agency efforts to increase benefits uptake and improve debt management
	Support multi-agency efforts to reduce anti-social behaviour
	Support multi-agency efforts to reduce domestic abuse and support victims
	Protect citizens through enforcement and protective services
	Support Council tenants
	Housing needs analysis and delivery
	Reduce homelessness and respond appropriately to those who do become homeless
Neighbourhood & Environment	Improve the quality, efficiency and suitability of Council property
	Reduce carbon emissions by increasing public transport
	Minimise the levels of waste created
	Reduce carbon emissions and support physical and mental wellbeing by increasing active travel
	Reduce carbon emissions from transport infrastructure
	Reduce carbon emissions through travel to and within the city
	Increase the amount of land managed for nature and increase access to and quality of green spaces
Health & Social Care	An outstanding Natural Environment
	Maintain the City's green space environment, local road and pavement network
	Support improvement in the health & wellbeing of children and young people
	Support multi-agency efforts to reduce domestic abuse and support victims

vii. Aberdeen City Council Commissioning Intentions 2026/27

The following table sets out the 2026/27 commissioning intentions, which describes the Council's response to the assessment of needs, statutory obligations and operating environment.

Social Determinant of Health Theme	Strategic Priority	Commissioning Intention	Delivery Envelope	Deliverability Rating / Primary Constraint	Lead Cluster
Children, Education & Lifelong Learning	A healthy and skilled population (RES)	Design and implement targeted workforce development programmes aimed at engaging economically inactive individuals, equipping them with the skills and confidence needed to enter the job market.	Conditional	Funding	City Development & Regeneration
Children, Education & Lifelong Learning	A healthy and skilled population (RES)	Include a Specialist Employability Service (SES) following recommendations made by the Scottish Union of Supported Employment (SUSE).	Conditional	Funding	City Development & Regeneration
Children, Education & Lifelong Learning	A healthy and skilled population (RES)	Establish collaborative partnerships with educational institutions, local businesses to create clear pathways and training courses that facilitate transitions into the workforce.	Conditional	Funding	City Development & Regeneration
Children, Education & Lifelong Learning	A healthy and skilled population (RES)	Work with partners to maximise the use of all resources to increase the range of courses available to young	Conditional	Partners	Education & Lifelong Learning

		people in order to improve outcomes for young people.			
Children, Education & Lifelong Learning	A healthy and skilled population (RES)	Work with employers to support work placements for young people, with a particular focus on those with additional support needs.	Conditional	Partners	Education & Lifelong Learning
Children, Education & Lifelong Learning	Reduce child poverty	Continue to prepare for implementation of the Scottish Government commitment to expand free childcare services for 1 and 2 year olds to support families in SIMD 1 and 2 into employment when national plan is known.	Conditional	Funding	Education & Lifelong Learning
Children, Education & Lifelong Learning	Raise attainment	Award and commence construction at the new Hazlehead Academy.	Core	Workforce	Capital
Children, Education & Lifelong Learning	Raise attainment	Award and commence construction on the Bucksburn Academy extension.	Core	Workforce	Capital
Children, Education & Lifelong Learning	Raise attainment	Award and commence construction at the refurbished St Peters Primary.	Core	Funding	Capital
Children, Education & Lifelong Learning	Raise attainment	Complete new Harlaw playing fields pavilion.	Core	Workforce	Capital
Children, Education & Lifelong Learning	Raise attainment	Complete Harlaw Academy extension.	Core	Workforce	Capital
Children, Education & Lifelong Learning	Raise attainment	Complete refurbishment and extension of Ferryhill Primary	Core	Workforce	Capital

Children, Education & Lifelong Learning	Raise attainment	Utilise live pupil tracking data to help close the poverty related attainment gap and determine effectiveness in addressing variation at school and Local Authority level.	Core	Workforce	Education & Lifelong Learning
Children, Education & Lifelong Learning	Maximise the impact of Early Learning and Childcare	Maximise the uptake of 1140 hours of ELC for all eligible children, with a particular focus on eligible 2s (190 in 2023/24) and those currently in families living in SIMD 1.	Core	Workforce	Education & Lifelong Learning
Children, Education & Lifelong Learning	Support transition to positive destinations	Deliver a broader curriculum offer through digital and partnership delivery of Phase 4 of ABZ Campus to secure improvement in senior phase attainment.	Conditional	Partners	Education & Lifelong Learning
Children, Education & Lifelong Learning	Support transition to positive destinations	We will actively collaborate with the ACHSCP to deliver effective transition plans for children with complex needs that takes full account of the principles of the National Transitions to Adulthood Strategy. In doing so we will: <ul style="list-style-type: none"> • Work to ensure all young people have a clear transition plan from the age of 15. • From S3, the Transitions Group will determine appropriateness & eligibility. 	Conditional	Workforce	Children's Social Work & Family Support

		<ul style="list-style-type: none"> Outcomes will be communicated to parents/carers in a timely manner. 			
Children, Education & Lifelong Learning	Support transition to positive destinations	Work with Skills Development Scotland, NHS Grampian and other key partners to try to secure an increased allocation of foundation apprenticeships.	Conditional	Partners	Education & Lifelong Learning
Children, Education & Lifelong Learning	A healthy and skilled population	Prepare for potential requirements of the Schools (Residential Outdoor Education) (Scotland) Bill	Conditional	Legislative	Education & Lifelong Learning
Children, Education & Lifelong Learning	A healthy and skilled population	Refresh the Council's Play Strategy and extend the scope of the strategy to include adults.	Developmental	Funding	Education & Lifelong Learning Strategic Place Planning Operations
Children, Education & Lifelong Learning	A healthy and skilled population	Refurbishment / replacement of a number of amenity and HRA city play areas in 2026/27.	Core	Funding	Operations
Children, Education & Lifelong Learning	Prevent children & young people entering the criminal justice system & support those who do	<p>We will actively prepare for the implementation of the Children's (Care & Justice) Act and consider the financial implications. In doing so we will:</p> <ul style="list-style-type: none"> - Work to ensure no child under 18 years enters an adult prison. - Ensure our systems and processes recognise the over representation of care 	Core	Funding	Children's Social Work & Family Support/ Finance

		<p>experienced young people in the justice system.</p> <ul style="list-style-type: none"> - Provide intensive support as an alternative to custody/secure care, dependent on Scottish Government funding - Co-design preventative whole family support approaches to supporting young people at risk of offending. - We will develop an enhanced model of support to protect those young people who are criminally exploited 			
Children, Education & Lifelong Learning	Support care experienced children and fulfil our role as corporate parents	We will work to improve the attainment of looked after children to enable them to fulfil their potential.	Core	Workforce	Education & Lifelong Learning / Children's Social Work Family Support
Economic Stability	A thriving innovation driven economy (RES)	Dependent on Scottish Government proposals, respond to options to implement a cruise ship levy.	Conditional	Legislative	City Development & Regeneration
Economic Stability	A thriving innovation driven economy (RES)	Award and commence construction of the Transportation Link to Bay of Nigg 2026/27.	Core	Workforce	Capital
Economic Stability	A thriving innovation driven economy (RES)	Enter the operational phase of £160m North East Scotland Investment Zone with a focus on Green Energy and Digital sectors.	Core	Funding	City Development & Regeneration

Economic Stability	A thriving innovation driven economy (RES)	Promote, develop and implement initiatives aimed at fostering growth, innovation, and sustainability within the offshore wind sector.	Conditional	Partner	City Development & Regeneration
Economic Stability	A thriving innovation driven economy (RES)	Open discussions with Governments for a second City Region Deal in order to support priority growth sectors.	Conditional	Partner	City Development & Regeneration
Economic Stability	A thriving innovation driven economy (RES)	Support growth in the creative industries through the development of a Creative Industries Action Plan as part of the Regional Economic Strategy.	Developmental	Workforce	City Development & Regeneration
Economic Stability	A thriving innovation driven economy (RES)	Establish a framework for the successful implementation of the visitor levy in Aberdeen city; aimed at generating revenue to enhance the visitor economy and infrastructure.	Conditional	Funding	City Development & Regeneration/ Finance
Economic Stability	An outstanding natural environment (RES)	Work in partnership with partners to develop and deliver Green Energy research and innovation interventions to attract investment and support job creation.	Conditional	Partner	City Development & Regeneration
Economic Stability	A healthy and skilled population (RES)	Promote the establishment of community wealth building as a soon to be legislative framework, aimed at enhancing local economics, empowering communities and ensuring equitable distribution of resource.	Developmental	Partner	Commercial & Procurement / City Development & Regeneration

Economic Stability	Increase the value of community benefits, including employability benefits	Further actions to secure and support delivery of community benefits through major developments. Including: <ul style="list-style-type: none"> • ETZ Jobs Plan • City Centre and Beachfront Masterplan community benefits programme • Projects captured for progression within Capital Plan 	Conditional	Partner	Commercial & Procurement
Economic Stability	Increase the value of community benefits, including employability benefits	Community Benefits and Sustainable Procurement Policy <ul style="list-style-type: none"> • Refresh existing Policy and report to Committee • Agree implementation with Shared Service partners 	Conditional	Partner	Commercial & Procurement
Communities & Housing	Strong community & cultural identity (RES)	Design and deliver Aberdeen Events 365 Strategy through the Aberdeen Events 365 Plan 2026 - 2029, and support through targeted sponsorship and fundraising income, creating opportunities for the most vulnerable in the city	Conditional	Workforce	City Development & Regeneration
Communities & Housing	Strong community & cultural identity (RES)	Develop venues to provide best value cultural services and increase opportunities for cultural tourism: <ol style="list-style-type: none"> a. Tolbooth b. Maritime museum c. Art gallery d. Provost Skene's House e. Archives 	Conditional	Funding	City Development & Regeneration

		f. Glover House – investment plan g. Investigate an Arts Hub			
Communities & Housing	Reduce child poverty	Through the funded Fairer Future Partnership, continue the Partnership co-design and delivery of: - co-ordinated and targeted whole family preventative services to reduce involvement with statutory services; and - the transition to a future libraries model - roll out the second Request for Assistance process to help meet emerging demand across communities	Conditional	Workforce	Education & Lifelong Learning
Communities & Housing	Reduce child poverty	Delivery of 'In the City Programmes' to those most likely to be impacted by poverty for easter, summer and autumn, subject to Council budget decision.	Conditional	Funding	Education & Lifelong Learning
Communities & Housing	Reduce child poverty	Work with Public Health Scotland, University College London (Institute of Health Equity) and local partners to implement the Collaboration for Health Equity in Scotland, focusing on the Northfield and Torry areas of the city.	Conditional	Partner	Data Insights (HDRCA)
Communities & Housing	Housing needs analysis and delivery	Deliver the 7 agreed priorities within the Local Housing Strategy in collaboration with other Council	Core	Workforce	Housing

		Clusters and partners, and ensure delivery is proportionate to needs.			
Communities & Housing	Housing needs analysis and delivery	We will review the SHIP once the resource planning assumptions have been issued by Scottish Government.	Conditional	Funding	Housing
Communities & Housing	Housing needs analysis and delivery	Implement the Housing Emergency Action Plan to help realise a reduction in the number of void Council houses and reduce the time people experiencing homelessness spend in temporary accommodation.	Core	Workforce	Corporate Landlord/ Housing
Communities & Housing	Housing needs analysis and delivery	Implement the HRA Housing Asset Plan and keep it under annual review to inform subsequent HRA Business Plans.	Core	Workforce	Corporate Landlord/ Capital/ Housing
Communities & Housing	Housing needs analysis and delivery	Prepare a costed implementation plan for the implications of the anticipated Net Zero Standard for Social Housing.	Developmental	Workforce	Corporate Landlord/ Finance
Communities & Housing	Housing needs analysis and delivery	Prepare a costed implementation plan for the implications of Housing Cladding Regulations Bill and Grenfell recommendations.	Core	Legislation	Corporate Landlord/ Finance
Communities & Housing	Reduce homelessness and respond appropriately to those who do become homeless	Continue to prepare for the implications of the Housing (Scotland) Act, specifically in relation to Ask and Act, to strengthen our preventative arrangements in collaboration with	Conditional	Partner	Housing

		the relevant partners, to prevent homelessness whenever reasonably possible.			
Communities & Housing		In collaboration and coordination with internal and external partners, we will support asylum seekers and resettlement individuals / households to foster strengthened community cohesion enabling positive integration into Aberdeen's communities.	Conditional	Partner	Housing
Neighbourhood & Environment	A thriving innovation driven economy (RES)	Promote and secure development opportunities associated with the City Centre and Beach Masterplan including: a. Queen Street b. A new Aberdeen Market c. Beach Masterplan (Beach Park, Events Park and Broadhill – Phase A projects) d. City Centre Streetscape	Core	Workforce	Corporate Landlord
Neighbourhood & Environment	A thriving innovation driven economy (RES)	Complete construction of Union Street Central.	Core	Workforce	Capital
Neighbourhood & Environment	A thriving innovation driven economy (RES)	Award and commence construction of Castlegate Streetscape.	Core	Workforce	Capital
Neighbourhood & Environment	A thriving innovation driven economy (RES)	In collaboration with partner organisations, implement the Union Street Empty Shops Plan and	Conditional	Funding	City Development

		support the work of Our Union Street.			& Regeneration
Neighbourhood & Environment	A thriving innovation driven economy (RES)	Implement the refreshed Property Estate Strategy/Action Plan	Core	Workforce	Corporate Landlord
Neighbourhood & Environment	Reduce carbon emissions by increasing public transport	Subject to on-going external funding from Transport Scotland, respond to the Transport (Scotland) Act 2019 – provisions on buses which allows for direct service provision, partnership working and local franchising, including through the Bus Partnership Fund and Aberdeen Rapid Transit. Work in 2026/27 will focus on developing a Programme Level Outline Business Case for Aberdeen Rapid Transit. Funding to prepare the Programme Level Outline Business Case is currently in place via the City Region deal, but further funding will be required after March 2027 to move to the next stage.	Conditional	Funding	Strategic Place Planning
Neighbourhood & Environment	Reduce carbon emissions and support physical and mental wellbeing by increasing active travel	Update the Mobility Strategy for the city, linked to the development of the Local Development Plan and the 'health in all policies' approach. By linking the Mobility Strategy (/ Local Transport Strategy) to the Local Development Plan, delivery of the Strategy will be dependent	Conditional	Legislative	Strategic Place Planning Capital Operations

		on Scottish Minister's review of the Evidence Report and their timelines at the Gatecheck stage. Progress with continue in 2026, with publication of the updated Strategy expected in 2027.			
Neighbourhood & Environment	Reduce carbon emissions and support physical and mental wellbeing by increasing active travel	Work with stakeholders to maximise the opportunities for active travel as part of the beach and city centre masterplans. Deliverability of projects will be dependent on funding allocations.	Conditional	Funding	Strategic Place Planning Capital Operations
Neighbourhood & Environment	Reduce carbon emissions and support physical and mental wellbeing by increasing active travel	Progress project to install distance markers across popular walking and running routes, considering most appropriate locations. Funding has been allocated from the Bus Lane Enforcement Surplus. Officer resource will determine when in 2067/27 the project can be moved forward.	Conditional	Workforce	Strategic Place Planning Operations
Neighbourhood & Environment	Reduce carbon emissions and support physical and mental wellbeing by increasing active travel	Progress options appraisal to build a new foot and cycle bridge over the River Dee. Funding and officer resource required to move this project forward and to produce an Outline Business Case.	Conditional	Funding	Strategic Place Planning

Neighbourhood & Environment	Reduce carbon emissions from infrastructure	Work with Scottish Government and through the joint procurement pilot for the North of Scotland to increase installation of electric charging capacity and use renewable energy for these. In 2026/27 the intention is to continue the programme for roll out.	Conditional	Partner	Strategic Place Planning Commercial & Procurement
Neighbourhood & Environment	Reduce carbon emissions from infrastructure	Reduce energy consumption across the full council estate in line with the targets in the Council's Climate Change Plan(s) and Carbon Budget(s). New Council Climate & Nature Plan and projects programmed for 2026/27.	Core	Workforce	Strategic Place Planning Corporate Landlord All cluster input
Neighbourhood & Environment	Reduce carbon emissions from infrastructure	Award and commence construction of the B999 Shielhill Road Junction Improvement.	Core	Workforce	Capital
Neighbourhood & Environment	Increase the amount of land managed for nature to decrease flood risk management and increase access to and quality of green spaces	Continue work with external partners to deliver a refreshed Natural Environment Strategy in 2026/27, and subsequently a Spatial Delivery Plan – with a delivery focus towards better addressing socio-economic and environmental risks and inequalities. Delivery is partly dependent on partner capacity; the Council's role is commissioning, collaboration,	Developmental	Partner	Strategic Place Planning Operations Capital

		oversight, funding and escalation through governance routes.			
Neighbourhood & Environment	Increase the amount of land managed for nature to decrease flood risk management and increase access to and quality of green spaces	Ensure that public land is managed for nature / increase areas of naturalised grassland and wildflower meadow (e.g Denburn)	Core	Funding	Strategic Place Planning Operations
Neighbourhood & Environment	Increase the amount of land managed for nature to decrease flood risk management and increase access to and quality of green spaces	Identify suitable land and expand tree planting on council land.	Core	Funding	Operations Strategic Place Planning
Neighbourhood & Environment	Minimise the levels of waste created and optimise waste collection and disposal	Review Sclattie Household Waste Transfer Facility to determine how best to update the facility to meet current standards.	Core	Funding	Operations
Neighbourhood & Environment	Minimise the levels of waste created and optimise waste collection and disposal	Improve waste reduction and product lifespan through ACC procurements.	Core	Legislative	Strategic Place Planning Commercial and Procurement

Neighbourhood & Environment	Minimise the levels of waste created and optimise waste collection and disposal	Ensure alignment between the Waste Strategy and the Circular Economy (Scotland) Act 2024 and support Operations in relation to ongoing programmes to reduce waste (including exploring opportunities for repair hubs).	Conditional	Legislative	Strategic Place Planning Operations
Neighbourhood & Environment	Minimise the levels of waste created and optimise waste collection and disposal	Work with the Scottish Government to co-design a Household Recycling Code of Practice and increase reuse and recycling.	Conditional	Legislative	Operations
Communities & Housing	Housing needs analysis and delivery	Demolition of Council owned properties in Balnagask in preparation for Masterplanning	Core	Workforce	Capital
Health & Social Care	Reduce child poverty	Maintain readiness to increase uptake of free school meals, responding, as appropriate, to any requirement to deliver free school breakfasts and lunches for all primary school pupils in keeping with Scottish Government policy.	Conditional	Workforce	Education & Lifelong Learning/ Corporate Landlord
Health & Social Care	Support improvement in the health & wellbeing of children and young people	Work with the ACHSPC to develop and test an approach to supporting those who are neurodiverse and awaiting an assessment.	Conditional	Workforce	Education & Lifelong Learning
Health & Social Care	Support improvement in the health & wellbeing of children and young people	Respond positively to changes in national guidance aligned to the Scottish Government 5 Point Plan to support a reduction in distressed behaviour in schools and work in	Core	Workforce	Education & Lifelong Learning

		partnership with Trade Unions to support the actions of the locally agreed action plan.			
Health & Social Care	Support care experienced children and fulfil our role as corporate parents	Work with Partners to deliver on the second Promise Plan (24 - 30) and monitor progress in part through the Promise Board and Champions Board. We will actively plan for the development of the Children (Care, Care Experience and Services Planning) (Scotland) Bill and the associated policy and practice change this will require. The above will be contingent on adequate resource being made available from the SG via sustainable revenue funding.	Conditional	Partner	Children's Social Work & Family Support
Health & Social Care	Support multi-agency efforts to reduce domestic abuse and support victims	We will continue to develop an integrated and multi-agency approach to supporting individuals and families who have experienced domestic abuse. In doing so we will: - continue to implement Equally Safe through a gendered lens across all public protection policy/practice areas. - Ensure our readiness for the implementation of the Domestic Abuse (Protection) (Scotland) Act 2021 including Domestic Abuse Protection Orders.	Conditional	Funding	ACHSCP; Housing & Children's Social Work & Family Support; Education & Lifelong Learning

		<ul style="list-style-type: none"> - Ensure a strong emphasis on 'prevention' and the role of schools in tackling misogyny. (Aligned to the SG's 5 Point Plan to support a reduction in distressed behaviour in schools.) - Explore the pathways between domestic abuse and homelessness, mitigating the need for women and children to present as homeless. - Ensure consistent application of the Domestic Abuse Council Housing Policy. - Ensure our readiness for the legislative requirement to undertake Domestic Homicide & Suicide Reviews 			
Health & Social Care	Support improvement in the health & wellbeing of children and young people	Complete refurbishment of Bucksburn Pool.	Core	Workforce	Capital
Health & Social Care	Protect Children	Review and refine the delivery of our Bairns Hoose model to ensure that young people, who have been harmed or who have harmed others are supported to give a high quality interview to mitigate the need to repeatedly retell their story and to receive effective health recovery support.	Conditional	Partner	Children's Social Work & Family Support

		Continue to work with NHS Grampian, Crown Office and Procurator Fiscal Service and Scottish Courts & Tribunal Service to fully realise the potential of our Bairns Hoose model.			
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SECTION 3: How We Do Business

The Council's environment continues to be extremely complex and multi-dimensional, with significant demand and a high ambition for improvement. This places pressure on how we resource all elements of Council activity to the desired level and where funds are deployed for best value.

The key strategic linkages to create a future environment for the way in which we will operate can be summarised in the following themes:

- **The nature of our work (why we work)** - we work to prevent our citizens from experiencing negative and harmful outcomes and increasingly will be providing less direct service delivery and focusing more on helping our citizens, families, and communities to be empowered to help themselves and each other.
- **Building our 'Workforce' of the future (how we work and how we behave)** - enabled by technology, the public sector and partner organisations have, and will increasingly make use of, more varied work arrangements, accessing more diverse pools of skills and capabilities, both inside, outside and across organisational boundaries. As a result of the next phase of our digital maturity journey, our staff will undertake less and less transactional work, thereby creating more capacity for our workforce to focus on building relationships with citizens and supporting community capacity building. We will work with a singular focus on outcomes, working as groups of staff to make our contribution to those outcomes. And as teams, we will enjoy increased empowerment and flexibility.
- **Re-imagining our 'Workplace' of the future (where we work)** - technology, and new models for employing talent, are starting to redefine the workplace and its organisational supports. These changes have and will continue to impact physical workspaces (including remote and hybrid work) along with policies that promote employee well-being. We will no longer define our workplace by a defined building and instead will view our workplace as wherever we can best serve our citizens.

The tables below set out our strategic priorities and further 2026/27 commissioning intentions that are designed to support the implementation of the above themes.

THEME		
The nature of our work (why we work)	Building our 'Workforce' of the future (how we work and how we behave)	Re-imagining our 'Workplace' of the future (where we work)
Strategic Priorities		
Corporate Governance & Democracy		
Management of Risk		
Increase the value of community benefits, including employability benefits		
Use of digital technology to support the best possible service experience		
A Modern and Effective School Digital Estate		
Support and Develop Staff and the Organisation		
Reduction in avoidable contact to increase focus on those with most need		
Undertake proactive citizen and community engagement		
Support multi-agency efforts to increase benefits uptake		
Management of Council Finances		
Data management for insights and improvement		

Strategic Priority	Commissioning Intention	Delivery Envelope	Deliverability Rating / Primary Constraint	Lead Cluster
Corporate Governance & Democracy	Continue to strengthen the network of Community Councils through meaningful engagement with relevant points of contact across the organisation.	Core	Partners	Governance
Management of Risk	Oversee the development of plans for emergency response, incorporating recommendations arising from response reviews locally and nationally, including Grenfell, COVID and any other major incidents.	Core	Workforce	Governance
Increase the value of community benefits, including employability benefits	In line with the Community Wealth Building (Scotland) Bill, support the development of an Aberdeen Community Wealth Building Action Plan to encompass key partners and look to maximise the local impact of procurement activity through leading on the Spend Pillar theme	Developmental	Partner	Commercial & Procurement
Use of digital technology to support the best possible service experience	Continued modernisation of citizen contact building on AI capabilities and enhanced life events service structure	Core	Funding	Digital & Technology
Use of digital technology to support the best possible service experience	Further development of HR self service capabilities to include other corporate systems and provide increased service capabilities.	Core	Funding	Digital & Technology
Use of digital technology to support the best possible service experience	Rationalisation of housing systems to improve support for tenants and support for housing strategy	Core	Workforce	Digital & Technology
Use of digital technology to support the best possible service experience	Initiate further work to modernise our educational digital offering, taking the opportunity to align schools, libraries and CLD settings.	Conditional	Funding	Digital & Technology

Use of digital technology to support the best possible service experience	Review our delivery of the democratic process and align with modern technologies to enhance the engagement with citizens.	Developmental		Digital & Technology
Use of digital technology to support the best possible service experience	Drive adoption of generative AI to release resource through automation of tasks allowing increased staff resource to focus on high value human interactions with those most in need.	Developmental	Funding	Digital & Technology
Use of digital technology to support the best possible service experience	Retain PSN and Cyber Essentials Plus accreditations.	Core	Funding	Digital & Technology
Support our Health and Social care Partnership in their use of digital technologies	Enable integration with existing council digital platform and development of innovative tools to release capacity within adult social care.	Conditional	Funding	Digital & Technology
Support and Develop Staff and the Organisation	We will complete implementation of a new HR / Payroll and Case Management System which will improve our efficiency by automating a number of our processes, improving our reporting functionality and our employee experience.	Core	Workforce	People & Citizen Services
Support and Develop Staff and the Organisation	With the Health Determinants Research Collaboration, we take deliberate actions which promote a research and evidence led culture throughout the Council and implement a programme to support the development if the necessary skills and knowledge.	Developmental	Workforce	People & Citizen Services
Support and Develop Staff and the Organisation	Deliver the Equality, Diversity and Inclusion action plans to align with our new employer and service provider equality outcomes for 2025-2029 to meet our Public Sector Equality Duty.	Core	Workforce	People & Citizen Services
Support and Develop Staff and the Organisation	We will actively prepare for the implementation of the Employment Rights Act 2025 (UK) and the Equality (Race & Disability) Bill / Public Reforms,	Conditional	Legislative	People & Citizen Services

	<p>and consider the financial implications. In doing so we will:</p> <ul style="list-style-type: none"> • ensure compliance of all Council policies; • align changed reporting/monitoring demands around fair work and employment conditions; • amend data collection systems if required. 			
Reduction in avoidable contact to increase focus on those with most need	<p>We will modernise the Contact Centre and redesign the supporting operating model, to maximise efficiency and support for those most vulnerable, including:</p> <ul style="list-style-type: none"> • Transform our traditional contact centre into an interactive “omni-channel” • Further deploy the ‘Assisted Digital’ citizen delivery model to educate and drive up digital uptake • Expand the integrated access model and life events approach providing a single entry point for citizens to access Council and partner agency services. 	Core	Funding	People & Citizen Services
Undertake proactive citizen and community engagement	<p>Continue to deliver services and initiatives that empower citizens and communities to participate in decision-making, foster inclusivity and build capacity to influence and shape local priorities in line with our Community Empowerment Strategy</p>	Core	Workforce	People & Citizen Services
Support multi-agency efforts to increase benefits uptake	<p>Maintain the Low Income Family Tracker and work with colleagues through the Fairer Futures Pathfinder, to support whole family early intervention and prevention services to increase benefits uptake and improve debt management.</p>	Core	Partner	People & Citizen Services

Management of Council Finances	Further embed the 3 tier model of prevention as an enabler of rebalancing spend from reactive to early intervention and prevention.	Developmental	Workforce	Finance / Data Insights (HDRCA)
Management of Council Finances	Establish a longer term financial strategy to support the sustainable delivery of prevention and early intervention.	Developmental	Workforce	Finance
Data management for insights and improvement	Expand the use of the Council's Central Data Platform to improve speed and quality of insights to support policy making.	Core	Workforce	Data Insights (HDRCA)
Data management for insights and improvement	Work with local and national partners to promote and enable the effective sharing of data across organisational boundaries.	Developmental	Partner	Data Insights (HDRCA)
Data management for insights and improvement	Leverage the resources of the Health Determinants Research Collaboration (Aberdeen) to support understanding of the drivers of demand, the effectiveness of interventions and the evaluation of the public services.	Developmental	Workforce	Data Insights (HDRCA)

Transformation Programme

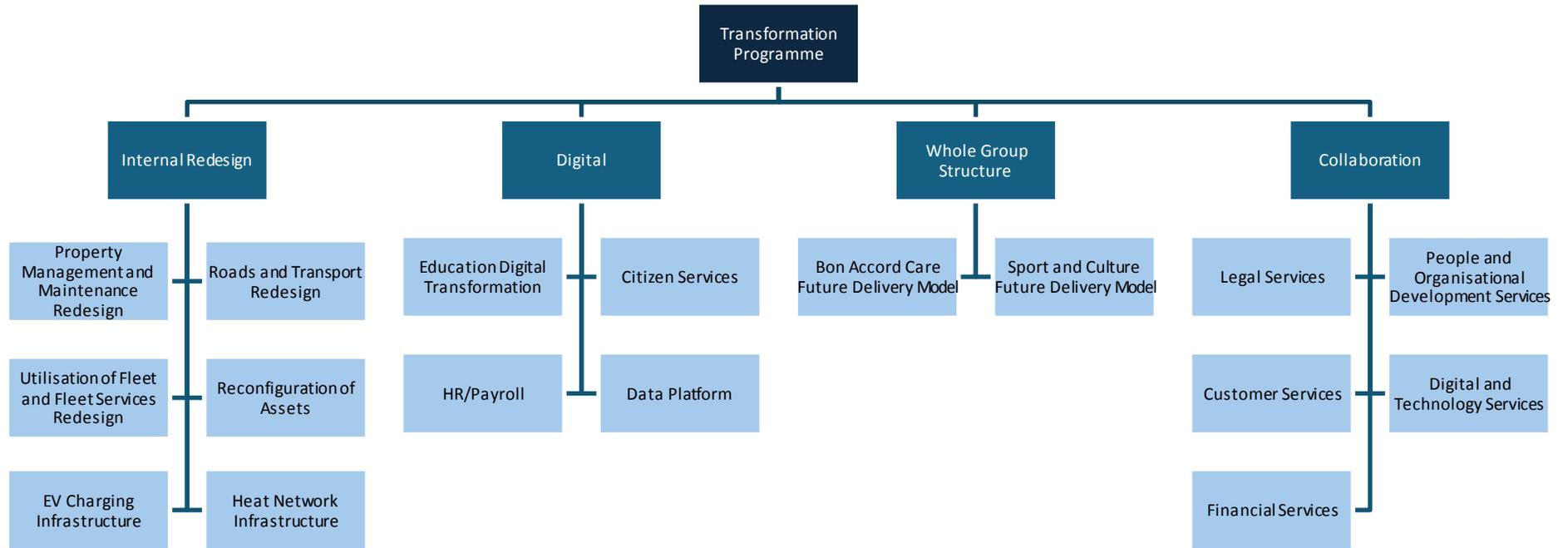
In addition to these commissioning intentions, there are actions and programmes of work which support “How we do business”.

The delivery of transformational change will always be flexible depending on the changing demand and delivery of the desired benefits. The foundation for the Council’s transformation remains our collective vision for the future of Aberdeen and our understanding of the strategic outcomes we need to address, as articulated in our strategies, the Local Outcome Improvement Plan (LOIP) and the Council Delivery Plan.

The Transformation Programme considers all internal and external factors to the Council, as outlined in the Medium-Term Financial Strategy (MTFS), to fully understand the current and future environment and its potential impact on the Council. In response to these internal and external factors, the Programme considers future operating models, both within council, its group structure, and our partners, as well as commercial opportunities, to maximise income and efficiency savings, aligned as appropriate to the budget setting process.

In doing so, the Programme will ensure the Council is a digitally enabled authority with an effective operating model that ensures the Council contributes to the outcomes in the Local Outcome Improvement Plan (LOIP) and our enabling strategies.

The programme is structured around 4 strategic themes, and associated projects, which are a combination of specific business area redesigns and commercial opportunities.

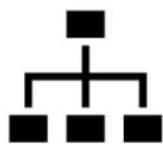


SECTION 4: How We Behave

Delivery of our strategic purpose and programme of modernisation and transformation is underpinned and enabled by how we behave as an organisation – our culture.

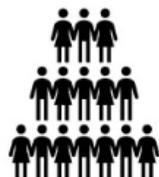
The Strategic Workforce Outcomes outlined in TOM 1.2, and the supporting [Workforce Delivery Plan \(2023\)](#) provide a clear vision and route map for the necessary evolution of our culture and support for our employees during rapid change. Our Guiding Principles, designed by colleagues, remain the backbone of organisational culture – and inspire the strategic outcomes and delivery plan for what success looks like.

In order to deliver the workforce strategic outcomes, the Workforce Delivery Plan is structured into five key areas of work, along with specific objectives and projected timeline for delivery:



Right Structures

Setting up our council in a way that supports our cultural aspirations



Right People

Building our capacity through attracting, recruiting, moving talent



Right Skills

Building capability through awareness, desire, knowledge and ability



Right Place

Working where and when is best for the work and the customer



Right Support

Supporting employees to thrive, personally and professionally

Significant progress has been made towards the objectives in these five key areas of work in the past two years. There remains work to be done to embed and fully deliver some of these objectives, this will be reflected as the Workforce Delivery Plan is revised and refreshed during 2026 to align with our ongoing transformation goals and evolving drivers and context both locally and nationally.

Drivers for Change

With the rapid pace of change locally and nationally, our Workforce Delivery Plan continues to respond to new and emerging challenges since 2023 that inform how we need to behave.

- Budget pressures
- Reduced workforce capacity
- Health and wellbeing
- Nationally hard to fill roles
- Commissioning Intentions and Service Standards
- The need to be research and evidence based
- A focus on the social determinants of health
- AI and opportunities arising from digital technology
- Legislative changes
- Equality Outcomes and Mainstreaming Report (2025-2029)

With these drivers for continued change and adaptation, what is the state of readiness within our workforce to adapt to this?

Employee engagement is fundamental for successful organisations – in facilitating a thriving workforce supporting productivity at the best of times; and maintaining motivation and goodwill during times of change. Workforce innovation is critical to success as we progress – and without engagement there will be no commitment to innovation. So as we move through the financial and resource challenges ahead – it is important that we pay attention to and respond to the prevailing mood of the workforce, and strive to put in place mechanisms to ensure they understand the drivers for change, are committed to our overarching purpose and play their part in the innovation and adaptiveness that is required to support the changes, are equipped with the knowledge, skills and ability to work in required new ways, and are supported and coached by their peers and managers throughout.

In 2020 we undertook an organisation-wide analysis of the employee experience through our Future of Work Survey. Alongside specific questions to understand how the world of work had changed as a result of the pandemic, more general questions sought to understand our cultural position at the time. The results of this survey helped shape the Workforce Delivery Plan in 2023 by identifying priority areas for development.

In preparation for a refreshed Workforce Delivery Plan and to help shape ongoing and future workforce initiatives, in winter 2024/25 we repeated the organisation-wide employee experience survey and through the analysis of this we will identify new priority areas for focus as we progress on our journey of change. Having analysed and reported on the results, these improvement priorities, alongside outstanding strategic objectives from the current Workforce Delivery Plan will be reflected in the refresh.

SECTION 5: Delivery through our Organisational Structure

CITY REGENERATION & ENVIRONMENT FUNCTION

This function leads our work to improve the economic and environmental performance of the city and ensure that decisions taken around neighbourhoods and our built environment take account of the conditions required to improve population health, including driving our work towards net zero. The function will oversee all place-based capital investment from inception through to delivery, as well as delivering our planning and building standards services, economic development, cultural services and operational services. The City Regeneration and Environment Function works closely with the Families and Communities Function in order to ensure that our collective activity is sufficiently and appropriately targeted to support an improvement in outcomes for targeted communities. The Function is enabled and supported by the Corporate Services Function who help ensure the sound governance of the Function.

City Development and Regeneration

Role of the Cluster

The City Development and Regeneration cluster represents the Council and the city of Aberdeen on local, regional, national, and international stages. It operates a council budget of £12M, with built assets totalling c£70m+, collection assets c£200m+ and an income of £6M. The cluster employees c200 staff and works with an extensive list of partners and stakeholders.

Key responsibilities of the cluster include:

Aberdeen Archives, Gallery and Museums (AAGM) and the legal, statutory and ethical duties associated with this heritage services including the Unesco-designated Archives, Art Gallery, Provost Skene's House, Tolbooth and Maritime Museums. The service manages the shops and ensures safe and accessible venues (venues are recognised as both "Warm and Safe Space"). This year the Service will oversee the Aberdeen City and Aberdeenshire Archives' re-location, and the management of the Beach Ballroom, which includes civic catering,

Economic Development includes supporting the delivery of the Regional Economic Strategy, Aberdeen City Region Deal (ACRD), North East Scotland Investment Zone proposal and North East Performs. The Service includes External Funding and sponsorship, employability and skills

activities, including ABZWorks and supporting Corporate Programme Management. The team also oversees the Business Gateway delivery with Aberdeenshire Council and works with local and national partners and networks including Aberdeen Inspired, Our Union Street, and the Scottish Cities Alliance to support city centre regeneration.

City Promotion includes the Council's Events 365 programme, and Culture and Visitor Strategy with key delivery partnerships such as Visit Aberdeenshire, convention bureau and P&J Live.

The Cluster supports International Trade including inward and outward delegations and Aberdeen City Councils membership of the World Energy Cities Partnership. Invest Aberdeen, a shared service with Aberdeenshire collaborates with partners to create investor proposals and through Partnerships with the Scottish Cities Alliance, Scottish and UK Government supporting development of proposals in line with the UK Industrial Strategy and SG Economic Strategy.

Resources 5 Year Trends



To address financial challenges the Cluster seeks to reduce reliance on revenue funding through partnership working and increasing income via commercial activity in managed venues, ticketed events, shared income models, venue hire, public donations, bequests, sponsorship, grants and other fundraising activity.

The overall staff resource of the Cluster therefore expands and contracts in response to external funding, inward investment and the delivery of key capital and other programmes of work such as, Events and governmental initiatives. Whilst there is an overall trend of reduction of permanent contracted staff, there will always be a need to consider best value delivery of short-term projects through fixed term posts, secondments or third party/partner delivery mechanisms.

Performance Highlights in 2025/26

The proportion of properties in the city receiving superfast broadband increased from 97.6% in 2023/24 to 98.5% in 2024/25, which is above the Scottish average of 97.1%.



The cost of a museum visit has reduced from £3.66 in 2023/24 to £3.08 in 2024/25. This is below the national average.



Satisfaction with museums and galleries has fell from 76.7% in 2023/24 to 73.7% in 2024/25. Whilst this is slightly down on the previous year, it remains better than the national average of 67%.



The claimant count as a % of the working age population remained virtually unchanged at 3.3% in 2024/25. This is similar to the Scottish average of 3%.



The claimant count as a % of the population aged 16-24 increased from 3.0% in 2023/24 to 3.3% in 2024/25. This is the same as the Scottish average.



Improvement Priorities	Justification
Increase the number of people being supported into the workplace	Whilst unemployment in the city fell, the % of people supported into employment from Council funded programmes reduced in 2023/24 reflecting case complexity. Improvement activity will be linked to the evaluation of employability services detailed below.

Evaluation Opportunities	Justification	Scope / Approach
Evaluate the impact of the employability programmes on longer term outcomes	The Council has a key role in supporting people into employment. This evaluation will review the operation and effectiveness of a number of programmes and governance arrangements.	This evaluation will be conducted with support from the Improvement Service.

The latest published risk register is linked [here](#)

Priorities

In the context of workforce capacity and financial constraint, this cluster will prioritise the promotion, develop and implementation of initiatives aimed at fostering growth, innovation, and sustainability; working with our partners to implement targeted workforce development programmes; and maintaining and delivering Aberdeen Events 365 Strategy and venues to provide best value cultural services and increase opportunities for cultural tourism.

Ceasing or Scaling Back Activity: Given the scale of demand and finite workforce capacity, intentions for 2026/27 below are dependent on the availability of external funding. Scale and pace of delivery will be revised to reflect funding constraints.

Social Determinant of Health Theme	Strategic Priority	Commissioning Intention	Prevention & Early Intervention	Deliverability Rating / Primary Constraint	PU
Economic Stability	A thriving innovation driven economy (RES)	Dependent on Scottish Government proposals, respond to options to implement a cruise ship levy.	T1	Legislative	NA

Economic Stability	A thriving innovation driven economy (RES)	Enter the operational phase of £160m North East Scotland Investment Zone with a focus on Green Energy and Digital sectors which benefit regeneration.	T1	Funding	X
Economic Stability	A thriving innovation driven economy (RES)	Promote, develop and implement initiatives aimed at fostering growth, innovation, and sustainability within the offshore wind sector.	T1	Partner	X
Neighbourhood & Environment	A thriving innovation driven economy (RES)	In collaboration with Strategic Place Planning and partner organisations, implement the Union Street Empty Shops Plan and support the work of Our Union Street.	T2	Funding	NA
Economic Stability	An outstanding natural environment (RES)	Work with partners to develop and deliver Green Energy research and innovation interventions to attract investment and support job creation.	T1	Partner	NA
Children, Education & Lifelong Learning	A healthy and skilled population (RES)	Design and implement targeted workforce development programmes aimed at engaging economically inactive individuals, equipping them with the skills and confidence needed to enter the job market.	T1 & T2	Funding	X
Children, Education & Lifelong Learning	A healthy and skilled population (RES)	Establish collaborative partnerships with educational institutions, local businesses to create clear pathways and training courses that facilitate transitions into the workforce.	T1 & T2	Funding	X
Children, Education & Lifelong Learning	A healthy and skilled population (RES)	Include a Specialist Employability Service (SES) following recommendations made by the Scottish Union of Supported Employment (SUSE)	T1	Funding	X
Economic Stability	A thriving innovation driven economy (RES)	Open discussions with Governments for a second City Region Deal in order to support inclusive economic growth.	T1&2	Partner	C

Economic Stability	A thriving innovation driven economy (RES)	Support growth in the creative industries through the development of a Creative Industries Action Plan as part of the Regional Economic Strategy.	T1&2	Workforce	NA
Communities & Housing	Strong community & cultural identity (RES)	Design and deliver Aberdeen Events 365 Strategy through the Aberdeen Events 365 Plan 2026 - 2029, and support through targeted sponsorship and fundraising income, creating opportunities for the most vulnerable in the city.	T1	Workforce	C
Communities & Housing	Strong community & cultural identity (RES)	Develop venues to provide best value cultural services and increase opportunities for cultural tourism. a. Tolbooth b. Maritime museum c. Art gallery d. Provost Skene's House e. Archives f. Glover House g. Investigate an Arts Hub	T1	Funding	NA
Economic Stability	A thriving innovation driven economy (RES)	Establish a framework for the successful implementation of the visitor levy in Aberdeen city; aimed at generating revenue to enhance the visitor economy and infrastructure.	T1	Funding	NA

Service Standards		Availability	Responsive	Quality	Eligibility	Legislated for (L), prescribed (P) or not (N)	Last Actuals	Prevention and Early Intervention (Tier 1,2 or 3)	Risk
1.	We will, with partners, support established businesses through the Business Gateway service within 5 working days of approach.		✓	✓	✓	N	100%	Tier 1	

2.	We will, with partners, support new business start-ups in the city through the Business Gateway service within 5 working days of approach.		✓	✓	✓	N	100%	Tier 1	
3.	We will maintain Accreditation standards for the Art Gallery. UK Museum Accreditation Scheme	✓	✓	✓		P	100%	Tier 1	
4.	We will maintain Accreditation standards for Archives. Archive Service Accreditation	✓	✓	✓		P	100%	Tier 1	
5.	We will maintain Accreditation standards for Museums. UK Museum Accreditation Scheme	✓	✓	✓		P	100%	Tier 1	
6.	We will provide person centred employability support to those eligible with a particular focus on more vulnerable groups, and signpost those who are not eligible to alternative support within 5 working days.		✓	✓	✓	N	N/A	Tier 2	
7.	We will maintain or increase the number of external outdoor public events.	✓				N	N/A	Tier 1	

Capital

Role of the Cluster

The Capital cluster creates the physical architecture which enables the provision of services as well as contributing to improvements in the neighbourhood and built environment to support good population health. The cluster provides professional technical design, construction and contractual expertise to deliver the Council's Capital Plan. It primarily consists of individuals with professional disciplines that deal with the design, planning, construction and management of capital funded construction projects. These projects include delivery of the city centre masterplan, the city region investments, the school estate strategy, roads infrastructure, housing and all aspects of our current general fund capital programme.

Resources 5 Year Trends



The staffing levels reflect the necessary resources required to deliver the full programme of projects within the approved Capital Plan, in accordance with each project's timeline and spend profile. With regard to the 'Assets' and 'Contracts', the values intimated are primarily driven by two distinct projects; the Aberdeen Western Peripheral Route (AWPR) and the recently delivered 'Energy from Waste' (EfW) facility at Torry. Both projects involve periods of operation (30 years and 20 years respectively) post opening. It should be noted that, though managed by the Capital Cluster, this is revenue spend. Consideration of the income demonstrates that the cluster continues to perform well and achieve its income goals. Projects are inevitably planned and programmed to be delivered over a number of years, and the cluster remains future focussed to help manage all four depicted trends.

Performance Highlights in 2025/26

'Financial Close' has been achieved and works are underway for a small number of significant large projects; Harlaw Academy Extension; Ferryhill Primary School; Beach Pedestrian Spine



The cluster is targeting to deliver a spend rate of 65% against the approved General Fund Capital Programme budget. There is always some slippage due to external factors which impact on the delivery of capital funded programmes and projects.



25/26 has been a challenging year for the delivery of projects with a mixed success rate. Where there has been a need to vire any additional funds, it has been contained within Contingencies limits. Where target dates have not been achieved, the cluster continues to progress the project delivery in line with the commissioning intentions.

The delivery timeline for a small number of projects has not gone as well as planned. This is not always directly due to a failure within the cluster, for example where external organisations have not performed. Lessons learned will be captured to improve future project delivery forecasts.

The Cluster is forecasting a spend of 65% against the approved General Fund Capital Programme budget. As highlighted above work is now underway on a number of significant large projects and their delivery is expected over the next couple of years. Other projects, whose timeline has slipped are due to be delivered in through the course of 26/27, such as Union Street Central and Ferryhill Primary School. There is significant levels of design work underway for a number of key projects; which are related to our roads infrastructure, school and housing estate.

Improvement Priorities	Justification
Future focus on the prioritisation of capital funded projects.	Balancing the overall Council budget is becoming more challenging and this is leading to funding pressures across all areas of the Council. It is clear that there will be challenging demands for what may be a limited, possibly reducing capital budget.
Better budget forecasting.	There have been pressures throughout the year to deliver projects within their allocated budget. External factors, and inflation across the construction sector.
Communication across clusters and teams.	26/27 has highlighted a small number of projects where cross-cluster working arrangements and collaboration could be improved to achieve a better outcome.

Evaluation Opportunities	Justification	Scope / Approach
Cluster Redesign	With budget pressures there is a need to review the level and balance of professional skills and resources within the current cluster.	Align the 'new redesign' in discussion with developing structures in other clusters to improve communication and project delivery.

The latest published risk register is available [here](#).

Priorities

2026/27 priorities have been written to reflect the reprofiling of the capital programme as a result of construction inflation and project slippage. In the context of workforce capacity and financial constraint, the cluster will prioritise delivery of current in contract works to time & cost; awarding the main works contract award for Hazlehead Secondary School, Berryden Corridor and South Harbour Link Road projects; and progressing redesign of the service to ensure it is equipped to deliver projects on time and within budget.

Ceasing or Scaling Back Activity: Given the scale of demand and finite workforce capacity, the delivery of smaller scale projects will be conditional on resources.

Social Determinant of Health Theme	Strategic Priority	Commissioning Intention	Prevention & Early Intervention	Deliverability Rating / Primary Constraint	PU
Neighbourhood & Environment	A thriving innovation driven economy (RES)	Complete construction of Union Street Central.	T1	Workforce	NA
Children, Education & Lifelong Learning	Raise attainment	Award and commence construction at the new Hazlehead Academy.	T1	Workforce	X
Children, Education & Lifelong Learning	Raise attainment	Award and commence construction on the Bucksburn Academy extension.	T1	Workforce	X
Children, Education & Lifelong Learning	Raise attainment	Award and commence construction at the refurbished St Peters Primary.	T1	Funding	X
Children, Education & Lifelong Learning	Raise attainment	Complete new Harlaw playing fields pavilion.	T1	Workforce	X
Children, Education & Lifelong Learning	Raise attainment	Complete Harlaw Academy extension.	T1	Workforce	X
Children, Education & Lifelong Learning	Raise attainment	Complete refurbishment and extension of Ferryhill Primary	T1	Workforce	X

Neighbourhood & Environment	Reduce carbon emissions from infrastructure	Award and commence construction of the B999 Shielhill Road Junction Improvement.	T1	Workforce	NA
Economic Stability	A thriving innovation driven economy (RES)	Award and commence construction of the Transportation Link to Bay of Nigg 2026/27.	T1	Workforce	X
Health & Social Care	Support improvement in the health & wellbeing of children and young people	Complete refurbished Bucksburn Pool.	T1	Workforce	X
Neighbourhood & Environment	A thriving innovation driven economy (RES)	Award and commence construction of Castlegate Streetscape.	T1	Workforce	NA
Communities & Housing	Housing needs analysis and delivery	Demolition of Council owned properties in Balnagask in preparation for Masterplanning	T1	Workforce	NA

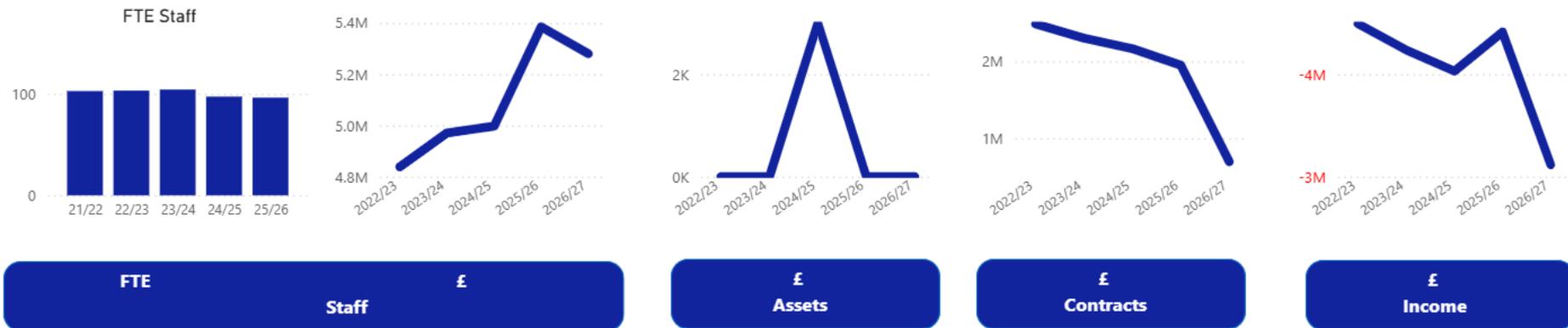
Service Standards		Availability	Responsive	Quality	Eligibility	Legislated for (L), prescribed (P) or not (N)	Last Actuals	Prevention and Early Intervention (Tier 1,2 or 3)	Risk
1.	We will ensure the specification on new construction projects meet the required environmental and building quality standards.			✓		N	100%	Tier 1	
2.	We will ensure all capital projects have gate stage reviews completed in accordance with our project management governance protocols.			✓		N	100%	Tier 1	

Strategic Place Planning

Role of the Cluster

The Strategic Place Planning cluster works to support the Council and city’s ambitions to address the climate and nature emergency, including shaping and delivering strong governance and collaborative action with partner agencies. The cluster supports improvements in the neighbourhood and built environment in order to realise the conditions required to support improvement across all of the determinants of good health. As a result, the cluster works to ensure that physical, social and economic activities are used to maintain, regenerate and strengthen the place of Aberdeen - seeking to strike the balance across economic, social and environmental outcomes as stated in the LOIP. The focus is to enable, facilitate and deliver Strategic Place Planning. This includes all transport, environment, climate change (incl. net zero) and planning strategies, development management and building standards in order to help deliver major infrastructure projects; meeting the outcomes in the Local Outcome Improvement Plan and advancing sustainable city growth.

Resources 5 Year Trends



The graphs above show 5 year positions in relation to staffing, assets, contracts and income. Changes in staffing (FTE) reflect changes to the structure as a result of the Council’s updated Target Operating Model, and the resulting move of the Housing Strategy team out of Strategic Place Planning and into Housing. Changes to staff costs reflect the change in National Insurance payment and the costs associated with changing to a 35 hour week. In terms of assets, the service generally has no assets to report on, with the £3,000 shown in 2024/25 relating to an external funding award which was used to clean the wayfinding totems in the city centre. The contacts figure shown reflects that, for the

year to come, the Council's annual grant to Nestrans has not been included, as this will be subject to approval by both Council and Nestrans Board. The request from Nestrans is as per previous years meaning that, if approved, the contract figure for 2026/27 will increase from the level currently shown on the graph above. Finally, in terms of income, this graph primarily reflects fee income into the service, for instance from fees related to planning applications and building warrants. The income shown includes 'actual' figures for the years 2022/23 – 2024/25, a projected figure for the current financial year, and the 'target' figure for 2026/27, which the service would hope to meet or exceed, but which will be heavily dependent on external factors in the construction industry over which we have no control.

Performance Highlights in 2025/26

The average time to complete business & industry planning applications fluctuates due to the nature of applications. Whilst the figure rose in 2024/25 to 12.8 weeks, this is below the figure for 2020/21 and similar to the national average of 11.7 weeks.



In the last 12 months the % of building warrant applications issued within 10 working days rose from 83% to 87.5%. This compares to an agreed target of 80%.



The cost of planning, and building standards per planning application, decreased from £8,948 in 2023/24 to £7,416 in 2024/25. This is below the average for similar councils.



Improvement Priorities	Justification
<p>Planning Performance and service delivery.</p>	<p>The Planning (Scotland) Act 2019 states that planning authorities must prepare a report on their performance on an annual basis. A new approach to meet this requirement was piloted by the Improvement Service in 2024/25. The Council's new National Planning Improvement Framework (NPIF) was prepared in 2025, and subsequently agreed with the National Planning Improvement Champion. The NPIF is supported by an Improvement Action Plan, progress on which will be reviewed annually, and reported to the Council's Planning Development Management Committee via Service Update. Copies of the NPIF, the Action Plan and the annual Progress Updates are available via the Improvement Service website.</p>

Evaluation Opportunities	Justification	Scope / Approach
Cost of undertaking planning applications	Although the relative cost of undertaking planning applications is reducing, we believe there may still be opportunities for improvement.	This evaluation will review the differences between Aberdeen City and other selected Councils. It will use benchmark data on the volume and nature of applications, respective processes and cost data from the local financial return.

The latest published risk register is available [here](#).

Priorities

In the context of workforce capacity and financial constraints, in 2026/27 this cluster will (in addition to its regulatory role) prioritise focus on net zero, transport and the natural environment. In particular, projects focusing on reducing emissions in the most impactful categories (e.g. from buildings and transportation) and to alleviate some of the challenges for the council and city in terms of adaptation and resilience (e.g. nature based solutions). This will require close cross service working with a strong focus on outcomes particularly in the areas of *Just Transition* to help alleviate fuel, transport and nature poverty which impact on the most vulnerable in our society. Success year on year will show continued progress in meeting our strategic priorities.

Our 'Top 3' delivery priorities for 2026/27 will be: 1) cross Council collaboration to develop and approve a new Council Climate & Nature Plan 2026-30; 2) cross city collaboration to refresh the Net Zero Aberdeen Routemap & strategies, including the Natural Environment Strategy; and 3) developing the Aberdeen Rapid Transit Programme Level Outline Business Case (and related work on a new Mobility Strategy).

Ceasing or Scaling Back Activity: Given the scale of demand and finite workforce capacity, coupled with the increasingly difficult picture in relation to securing additional external funding, activity on some projects will have to be scaled back. Some examples of this include the installation of distance markers across popular walking and running routes, work on which will progress once sufficient officer resource is available to move forward in a meaningful way with communities. Other projects currently scaled back include School Travel Planning (beyond I Bike and School Streets) and work to progress an options appraisal to build a new foot and cycle bridge over the River Dee.

Social Determinant of Health Theme	Strategic Priority	Commissioning Intention	Prevention & Early Intervention	Deliverability Rating / Primary Constraint	PU
Neighbourhood & Environment	Reduce carbon emissions by increasing public transport	<p>Subject to on-going external funding from Transport Scotland, respond to the Transport (Scotland) Act 2019 – provisions on buses which allows for direct service provision, partnership working and local franchising, including through the Bus Partnership Fund and Aberdeen Rapid Transit.</p> <p>Work in 2026/27 will focus on developing a Programme Level Outline Business Case for Aberdeen Rapid Transit. Funding to prepare the Programme Level Outline Business Case is currently in place via the City Region deal, but further funding will be required after March 2027 to move to the next stage.</p>	T1	Funding	X
Neighbourhood & Environment	Reduce carbon emissions and support physical and mental wellbeing by increasing active travel	<p>Update the Mobility Strategy for the city, linked to the development of the Local Development Plan and the 'health in all policies' approach.</p> <p>By linking the Mobility Strategy (Local Transport Strategy) to the Local Development Plan, delivery of the Strategy will be dependent on Scottish Minister's review of the Evidence Report and their timelines at the Gatecheck stage. Progress with continue in 2026, with publication of the updated Strategy expected in 2027.</p>	T1	Legislative	X
Neighbourhood & Environment	Reduce carbon emissions and support physical and mental wellbeing by	<p>Work with stakeholders to maximise the opportunities for active travel as part of the beach and city centre masterplans.</p> <p>Deliverability of projects will be dependent on funding allocations.</p>	T1	Funding	X

	increasing active travel				
Neighbourhood & Environment	Reduce carbon emissions and support physical and mental wellbeing by increasing active travel	Progress project to install distance markers across popular walking and running routes, considering most appropriate locations. Funding has been allocated from the Bus Lane Enforcement Surplus. Officer resource will determine when in 2067/27 the project can be moved forward.	T1	Workforce	X
Neighbourhood & Environment	Reduce carbon emissions and support physical and mental wellbeing by increasing active travel	Progress options appraisal to build a new foot and cycle bridge over the River Dee. Funding and officer resource required to move this project forward and to produce an Outline Business Case.	T1	Funding	X
Neighbourhood & Environment	Reduce carbon emissions from infrastructure	Work with Scottish Government and Commercial & Procurement through the joint procurement pilot for the North of Scotland to increase installation of electric charging capacity and use renewable energy for these. In 2026/27 the intention is to continue the programme for roll out.	T1	Partner	X
Neighbourhood & Environment	Increase the amount of land managed for nature to decrease flood risk management and increase access to and	Continue work with external partners to deliver a refreshed Natural Environment Strategy in 2026/27 and subsequently a Spatial Delivery Plan – with a delivery focus towards better addressing socio-economic and environmental risks and inequalities. Delivery is partly dependent on partner capacity; the Council's role is commissioning, collaboration, oversight,	T1	Partner	C

	quality of green spaces	funding and escalation through governance routes.			
Neighbourhood & Environment	Reduce carbon emissions from infrastructure	Reduce energy consumption across the full council estate in line with the targets in the Council's Climate Change Plan(s) and Carbon Budget(s). New Council Climate & Nature Plan and projects programmed for 2026/27.	T1	Workforce	X
Neighbourhood & Environment	Minimise the levels of waste created and optimise waste collection and disposal	In collaboration with Commercial and Procurement, improve waste reduction and product lifespan through ACC procurements.	T1	Legislative	NA
Neighbourhood & Environment	Minimise the levels of waste created and optimise waste collection and disposal	Work with Operations to ensure alignment between the Waste Strategy and the Circular Economy (Scotland) Act 2024 and support Operations in relation to ongoing programmes to reduce waste (including exploring opportunities for repair hubs).	T1	Legislative	X

As noted above, the Commissioning Intentions listed in this section will be progressed by the service in addition to our regulatory roles as Local Planning Authority and Local Authority Building Standards team. The Service Standards outlined below provide a way to measure our regulatory performance, in addition to the reporting requirements that the service has to the Scottish Government. For planning these are reported nationally [here](#) and, for building standards, [here](#).

Service Standards		Availability	Responsive	Quality	Eligibility	Legislated for (L), prescribed (P) or not (N)	Last Actuals	Prevention and Early Intervention (Tier 1,2 or 3)	Risk
1.	We will, on average, determine householder planning applications within 10 weeks.		✓			L	82%	Tier 1	
2.	We will, on average, determine local non-householder planning applications within 12 weeks.		✓			L	80% N/A	Tier 1	
3.	We will, on average, determine major planning applications within 30 weeks.		✓			L	N/A	Tier 1	
4.	We will respond to building warrant applications within 20 working days.		✓			L	90%	Tier 1	
5.	We will respond to building warrant approvals within 10 working days.		✓			L	85%	Tier 1	
6.	We will ensure that each existing Tree Preservation Order (TPO) is reviewed as fit for purpose at least once every 10 years.		✓		✓	L	N/A	Tier 1	
7.	We will, on average, determine applications for works to protected trees (under TPO and Conservation areas) within six weeks.		✓			L	N/A	Tier 1	
8.	We will maintain independent Customer Service Excellence accreditation.			✓		N	100%	Tier 1	

Operations

Role of the Cluster

The Operations cluster makes a significant contribution to the neighbourhood and built environment. The cluster is responsible for the delivery of frontline services related to green space environment, local road and pavement network, domestic waste collection and recycling including the NESS Energy from waste facility. The work of the cluster is increasingly aligned with the city's Net Zero Routemap and Enabling Strategies as well as being a major contributor to Aberdeen Adapts, the Framework for responding to the harm created through climate change. The cluster manages the Council's fleet of vehicles and has a key role in ensuring operational health and safety and fleet compliance requirements are met in accordance with legislation.

Resources 5 Year Trends



The overall decrease in staff numbers is due to reorganisation of Council structures. The overall resource of the Cluster has changed significantly through service transformation and redesign. Whilst there is an overall trend of staff reduction, there is a focus on maintaining assets and service delivery whilst trying to reduce costs overall. Costs of goods, materials, and contracts continue to increase, and the services try to mitigate these, where possible, through redesigning service delivery. Climate change is increasing the demand on the Cluster, through the need to respond to the impacts of adverse weather and other environmental impacts. The Cluster seeks to increase income through increasing partnership working and seeking opportunities for increasing external income.

Performance Highlights in 2025/26

The net cost per waste disposal per premises increased slightly from £105.14 per premises in 2023/24, to £114.4 in 2024/25. Above the national average of £105.19.



The % of adults satisfied with street cleaning have remained almost unchanged in 2024/25 at 56.3%. This is only slightly above the national average of 57%.



The net cost of street cleaning has fallen from £12,438 per 1,000 population in 2022/23 to £9,125 in 2024/25. This is significantly lower than the national average of £17,616.



The proportion of household waste that has been recycled increased from 41.8% in 2023/24 to 43.1% in 2024/25. Slightly below the national average of 43.1%.



The street cleaning score for the city was 89.3% in 2024/25. A slight decrease from 89.7% the previous year. This is lower than the national average of 91.7%.



The net cost per waste collection per premises has fell ed from £63.95 per premises in 2023/24, to £57.72 in 2024/25. This is lower than the national average of £77.81.



Improvement Priorities	Justification
Waste management	Against the backdrop of a national route-map to accelerate the pace, and the impact of the pandemic and then a fire which destroyed Altens East recycling facility and transfer station, there is a need to increase the volumes of waste which is recycled. Officers are researching good practice from across the country and will instigate improvement actions locally.

Staff attendance	Sickness absence in some parts of the cluster are higher than the average across Council services. To address this, interventions have been developed to better support operational services to manage and reduce levels of absences.
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Evaluation Opportunities	Justification	Scope / Approach
The impact of road maintenance on insurance claims	With pressure on budgets there is a need to understand the relationship between reducing road repairs and the potential liability risk and insurance impact.	An exercise will take place to review claims defended based on any performance reduction of maintenance to draw any link between the data sets.
Evaluate the impact of gulley maintenance on flooding, risk and mitigation	To review any impact of known flood reports/risk whereby gulley cleaning has been targeted.	Use flood risks data and flooding incidents to examine the impact of gulley cleaning and identify the most effective preventative approach within available resources.

The latest published risk register is available [here](#)

Priorities

In the context of workforce capacity and financial constraint, this cluster will prioritise the refurbishment of Sclattie Household Waste Transfer Facility, recommissioning of Altens Material Recycling Facility, and supporting the Council in developing the infrastructure to enable the move from carbon based to alternative fuelled fleet.

Ceasing or Scaling Back Activity: Services in Operations have finite resources and service standards are based on the budget allocated. Many of the operational services have statutory functions which is required to be delivered. Given the scale of demand on these services and the finite workforce capacity and budget any additional works have to be prioritised and this may mean that non-statutory service functions will be affected and /or limited to existing budgets. This may have an impact on supporting events and / or delivery of council aspirations.

Social Determinant of Health Theme	Strategic Priority	Commissioning Intention	Prevention & Early Intervention	Deliverability Rating / Primary Constraint	PU
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Children, Education & Lifelong Learning	A healthy and skilled population	Refurbishment / replacement of a number of amenity and HRA city play areas in 2026/27, focusing on areas of highest need.	T1	Funding	C
Neighbourhood & Environment	Minimise the levels of waste created and optimise waste collection and disposal	Review Sclattie Household Waste Transfer Facility to determine how best to update the facility to meet current standards.	T2	Funding	NA
Neighbourhood & Environment	Minimise the levels of waste created and optimise waste collection and disposal	Work with the Scottish Government to co-design a Household Recycling Code of Practice and increase reuse and recycling.	T1	Legislation	NA
Neighbourhood & Environment	Increase the amount of land managed for nature to decrease flood risk management and increase access to and quality of green spaces	Ensure that public land is managed for nature / increase areas of naturalised grassland and wildflower meadow (e.g Denburn)	T1	Workforce	NA
Neighbourhood & Environment	Increase the amount of land managed for nature to decrease flood	Identify suitable land and expand tree planting on council land.	T1	Workforce	NA

	risk management and increase access to and quality of green spaces				
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Service Standards						Availability	Responsive	Quality	Eligibility	Legislated for (L), prescribed (P) or not (N)	Last Actuals	Prevention and Early Intervention (Tier 1,2 or 3)	Risk
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Environmental Services

1.	We will remove litter from adopted roads and pavements to a minimum of Grade B of the Keep Scotland Beautiful “Local Environmental Audit Management System” (LEAMS) standard.		✓	✓		P	90%	Tier 1	
2.	We will maintain all parks and amenity open spaces to a minimum of Grade B of the Keep Scotland Beautiful “Land Audit Management System” (LAMS) standard.		✓	✓		P	100%	Tier 1	
3.	We will complete all priority 1 amenity / street tree maintenance work (emergency work on dangerous trees) within 3 weeks.		✓			N	N/A	Tier 2	
4.	We will inspect all amenities / street trees a minimum of once every 5 years.		✓			N	N/A	Tier 1	
5.	We will visit, inspect and maintain outdoor amenity play areas (excludes education and community centre settings) on a fortnightly basis to national safety standards (BSEN 1177 for safety surfacing, BSEN 1176 for play equipment and BSEN 14974 for wheeled sports).		✓	✓		P	100%	Tier 1	
6.	We will inspect lifebelts at the beach on a daily basis and twice weekly at other locations in keeping with the National Water Safety Strategy or ROSPA water safety guidance.		✓	✓		P	97%	Tier 1	

7.	We will deliver Cremation Services to a standard that achieves a positive evaluation by the Inspector of Cremation.			✓		P	N/A	Tier 1	
8.	We will support the active participation of 150 partnership / community environmental groups.			✓		N	184	Tier 1	
9.	We will remove non offensive graffiti from public buildings and structures within 12 weeks, where resources allow.		✓			N	N/A	Tier 1	
10.	We will remove offensive graffiti from public buildings and structures within 10 days.		✓			N	N/A	Tier 3	
Fleet Services									
1.	We will achieve first time MOT pass for HGV's subject to a pre-check and then presented for annual test.			✓		N	100%	Tier 1	
2.	We will achieve first time MOT pass for Light vehicles when presented for annual test following a pre-test.			✓		N	94%	Tier 1	
3.	We will only provide vehicles which comply with ECO Stars scheme ratings Euro iv, v or vi.			✓		L	N/A	Tier 1	
4.	We will complete all Scheduled Safety inspections within 2 days.		✓	✓		N	100%	Tier 1	
Waste Services									
1.	We will collect refuse, recycling, food and chargeable garden waste bins fortnightly for all individual household bins.			✓	✓	L	95%	Tier 1	
2.	We will respond to reported overflowing communal bins within two working days.		✓			N	95%	Tier 3	
3.	We will respond to fly-tipping enquiries relating to public places within 5 working days.		✓			N	100%	Tier 2	
4.	We will complete paid bulky uplift service requests within 10 working days.		✓		✓	L	100%	Tier 1	
5.	We will divert household waste from landfill to help limit the use of landfill.			✓		P	85%	Tier 1	
6.	We will recycle and compost household waste to help limit the use of landfill.			✓		P	50% B/Mark 42.3%	Tier 1	
7.	We will provide services to non-domestic customers by mutual agreement.			✓	✓	L	100%	Tier 1	

Roads and Infrastructure									
1.	We will repair (High/Medium priority) carriageway / footway defects within 7 days.		✓			P	98%	Tier 2	
2.	We will complete road safety inspections within the set timeframe as set out in the Roads Inspection Manual.		✓			P	N/A	Tier 1	
3.	We will respond to general street lighting faults within 7 days.		✓			P	97%	Tier 2	
4.	Will complete General Inspections of all bridges/structures every two years.		✓			P	N/A	Tier 1	
5.	We will take preventative measures to reduce flooding by: - watercourse inspections and clearance of debris prior to storm events - biannual cyclical gulley maintenance		✓	✓		L	100%	Tier 1	
6.	We will provide services which achieve a “Satisfactory” rating on the Scottish Roadworks Commissioner Annual Report.		✓	✓		P	Satisfactory	Tier 1	

FAMILIES AND COMMUNITIES FUNCTION

This Function leads our work to use social and community capital and education to improve outcomes for citizens over the longer term. The function leads on the development of a partnership Family Support Model that takes full account of the various influences on population health, including housing, education and community based support systems. As a result, the Function plays a key role in delivering on the child poverty agenda. The function oversees the provision of supports for children, young people and families at community level, by working with communities to understand what matters to them, and reshaping council services to better address the complex situations many face. The Families and Communities Function works closely with the City Regeneration and Environment Function to ensure that our collective activity is sufficiently and appropriately targeted to support an improvement in outcomes for targeted communities. The Function is enabled and supported by the Corporate Services Function who help ensure the sound governance of the Function.

Education and Lifelong Learning

Role of the Cluster

The Education & Lifelong Learning cluster works in partnership with others to reduce inequalities in educational outcomes and raise attainment given the key role education plays in long term outcomes. The cluster supports lifelong learning to enable and empower the people of Aberdeen to fulfil their potential and contribute to the social, cultural and economic prosperity of our city. The cluster oversees all funded Early Learning and Childcare settings (including funded childminders), out of school care provision, schools (primary, secondary and special), library and community learning provision as well as a range of support services.

Resources 5 Year Trends



The increases in staff numbers reflect the delivery of 1140 hours of Early Learning and Childcare (ELC) and recent increase in school roll. Pay uplifts continue to be mitigated where possible through the redesign of services. The service continues to engage with other Clusters and partners to co-locate services to reduce costs and improve access to services. Variation in assets is directly linked to the ELC expansion and wider school estate programme, with all assets currently incurring increased utility costs. The peak in contract costs is directly linked to the ELC expansion, it is anticipated that these will now reduce. The income listed is largely from national grants.

Performance Highlights in 2025/26

The cost of a pre-school, primary and secondary school pupil has reduced steadily over recent years. The city is now consistently in the top (i.e. least costly) quintile across all Scottish Councils.



The numeracy attainment gap at P1,4 and 7 has reduced in each of the last 5 years. Whilst the gap in literacy has increased marginally over the past two years from 22.8% to 23.7%.



The proportion of eligible 2 year-olds attending Early Learning & Childcare provision in 2024/25 was 48%, In 2023/24 this figure was 38%.



The proportion of adults satisfied with local schools decreased in 2024/25 to 66.7%, slightly below the Scottish average figure of 69%.



Satisfaction with local libraries in 2024/25 sits at 65.7%, slightly down from the previous year, but higher than the Scottish average.



The overall average tariff score for all pupils at S4 had risen from 885 in 2022/23 to 919 in 2024/25 and is now at the same level as the Scottish average.



In 2025, city-wide Early Learning and Childcare provision achieved an average grading, through Care Inspection evaluations, that exceeded the National Standard for a first time since the Standard's introduction in 2022.



In 2024/25, the % of pupil school leavers in a positive destination was 93.6, unchanged from the previous year, but below the Scottish average of 95.7%.



The average total tariff Score of S4 pupils from the most deprived areas of the city increased from 486 to 541 in 2024/25, compared to a Scottish average of 655. This remains a priority for Aberdeen.



Improvement Priorities	Justification
Improve attainment in the senior phase for those living in SIMD 1 & 2	Data shows that in Aberdeen, attainment of school leavers living in quintiles 1 and 2 is lower than both the National average and the Council's family group.
Improvement in school inspection outcomes	Although systems in place are reporting improvement in ELC inspections there is still variability in both primary and secondary school inspection outcomes with a small number requiring a return visit.
Positive and sustained destinations	The percentage of school leavers in a positive destination remains below the Scottish average and unchanged for the last 2 years. There is a need to work with partners to address gaps and improve tracking of young people.

Evaluation Opportunities	Justification	Scope / Approach
Fairer Family Pathfinder	Focussing on prevention, early intervention and long term sustainability, the Fairer Family Pathfinder will implement interconnected workstreams and empower multi-disciplinary locality based teams to help find more person-centred ways of addressing the challenges facing our citizens, families and communities. This aims to be innovative and transformational change and evaluation is a key requirement.	The Pathfinder is funded by the Scottish Government and, as part of the initiative, national evaluation of the implementation and impact will be conducted. Additional, local evaluation will be scoped and delivered with support of the Health Determinants Research Collaboration.
Longitudinal evaluation of the impact of 1140 hours of early learning and childcare	The expansion of early learning and childcare is a significant policy change and investment. The impact of this requires strong evaluation.	The expansion of early learning and childcare by the Scottish Government is the subject of ongoing national evaluation, however, longitudinal evaluation will be undertaken locally with support of the Health Determinants Research Collaboration.
Test of change at Riverbank School	This project takes an Early Intervention approach, which mirrors arrangements in our Language Units and supports the positive return to mainstream school, for our youngest learners in primary school following a period of intensive support.	The evaluation will assess the implementation of the project against its plan and the impact of the intervention for children and staff.

Test of change for secondary pupils	This project will look at support offered to secondary pupils who are struggling to engage in the formal offer with strategies to allow them to reengage with their home school.	The evaluation will be undertaken by the educational psychology team and assess the implementation of the project against its plan and the impact of the intervention for children and staff.
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The last published risk register is published [here](#)

Priorities

In the context of workforce capacity and financial constraint, this cluster will prioritise addressing the variation in inspection outcomes through focusing on learning, teaching and assessment as well as leadership.

Current data guides us to increase focus on those communities with high numbers of families living in SIMD 1 as we work to address child poverty, this targeting has been reflected in the priorities. The need to focus on addressing variation across Early Learning and Childcare and school settings has been embedded alongside the need to consider how all services supporting families can work together to promote literacy. Priorities for the year will be to continue to broaden the curriculum across our secondary schools to ensure all young people engage with an employability pathway being planned and delivered for the start of 27/28. Delivery of a 0 – 99 play strategy will support communities to be active and engage positively with their environments.

Given the scale of demand and finite workforce capacity, new initiatives will be limited and only statutory asks will be progressed.

Social Determinant of Health Theme	Strategic Priority	Commissioning Intention	Prevention & Early Intervention	Deliverability Rating / Primary Constraint	PU
Children, Education & Lifelong Learning	A healthy and skilled population (RES)	Work with partners to maximise the use of all resources to increase the range of courses available to young people in order to improve outcomes for young people.	T1 & T2	Partners	X

Children, Education & Lifelong Learning	A healthy and skilled population (RES)	Work with employers to support work placements for young people, with a particular focus on those with additional support needs	T1 & T2	Partners	X
Children, Education & Lifelong Learning	Reduce child poverty	Continue to prepare for implementation of the Scottish Government commitment to expand free childcare services for 1 and 2 year olds to support families in SIMD 1 and 2 into employment when national plan is known.	T1 & T2	Funding	X
Communities & Housing	Reduce child poverty	Through the funded Fairer Future partnership, continue to co-design and deliver: - co-ordinated and targeted whole family preventative services to reduce involvement with statutory services; and - the transition to a future libraries model	T1 & T2	Workforce	X
Communities & Housing	Reduce child poverty	Delivery of 'In the City Programmes' to those most likely to be impacted by poverty for easter, summer and autumn, subject to Council budget decision.	T1	Funding	X
Health & Social Care	Reduce child poverty	Maintain readiness to increase uptake of free school meals, responding, as appropriate, to any requirement to deliver free school breakfasts and lunches for all primary school pupils in keeping with Scottish Government policy.	T1	Workforce	X
Children, Education & Lifelong Learning	Raise attainment	Utilise live pupil tracking data to help close the poverty related attainment gap and determine effectiveness in addressing variation at school and Local Authority level.	T1	workforce	X
Children, Education & Lifelong Learning	Maximise the impact of Early Learning and Childcare	Maximise the uptake of 1140 hours of ELC for all eligible children, with a particular focus on eligible 2s (190 in 2023/24) and those currently in families living in SIMD 1.	T1	Workforce	X

Communities & Housing	Maximise the impact of Early Learning and Childcare	Roll out the second Request for Assistance process to help meet emerging demand across communities.	T2 & T3	Workforce	X
Health & Social Care	Support improvement in the health & wellbeing of children and young people	Respond positively to changes in national guidance aligned to the Scottish Government 5 Point Plan to support a reduction in distressed behaviour in schools and work in partnership with Trade Unions to support the actions of the locally agreed action plan.	T2 & T3	workforce	X
Children, Education & Lifelong Learning	Support transition to positive destinations	Deliver a broader curriculum offer through digital and partnership delivery of Phase 4 of ABZ Campus to secure improvement in senior phase attainment.	T1	Partners	X
Children, Education & Lifelong Learning	Support transition to positive destinations	Work with Skills Development Scotland, NHS Grampian and other key partners to try to secure an increased allocation of foundation apprenticeships.	T1	Partners	X
Children, Education & Lifelong Learning	A healthy and skilled population	Prepare for potential requirements of the Schools (Residential Outdoor Education) (Scotland) Bill	T1	Legislative	NA
Children, Education & Lifelong Learning	Support care experienced children and fulfil our role as corporate parents	We will work to improve the attainment of looked after children to enable them to fulfil their potential.	T1 & T2	workforce	X
Health & Social Care	Support improvement in the health & wellbeing of	Work with the ACHSPC to develop a test an approach to supporting those who are neurodiverse and awaiting an assessment.	T2	Workforce	X

	children and young people			
Children, Education & Lifelong Learning	A healthy and skilled population	Refresh the Council's Play Strategy and extend the scope of the strategy to include adults.	T1	Funding X

Service Standards		Availability	Responsive	Quality	Eligibility	Legislated for (L), prescribed (P) or not (N)	Last Actuals	Prevention and Early Intervention (Tier 1,2 or 3)	Risk
1.	We will meet all eligible requests for early learning and childcare placements within one month.		✓		✓	L	100%	Tier 1	
2.	We will meet all mainstream requests for a primary and secondary school placement within one month.		✓		✓	L	100%	Tier 1	
3.	We will work to ensure early learning and childcare settings meet the national standard.			✓		L	100%	Tier 1	
4.	We will ensure primary, secondary, and special schools achieve an average evaluation of 'good' or better in core Quality Indicators.			✓		N	80%	Tier 1	
5.	Provide CLD services to a level that achieves a rating of good or better through external inspection.			✓		N	N/A	Tier 1	
6.	We will process requests for additional support to meet the wellbeing needs of children and young people within 40 days.		✓			N	100%	Tier 2	
7.	We will work to ensure that Broad General Education Attainment at P1, P4, P7 and S3 is in line (within 1%) of the National Average.			✓		N	N/A	Tier 1	
8.	We will work to ensure that Senior Phase Attainment at Levels 4, 5 and 6 is in line with (within 1%) the National Average.			✓		N	N/A	Tier 1	

9.	We will flexibly respond to ensure that schools, ELC, CLD and library provisions remain open irrespective of staffing absence.	✓				N	98%	Tier 1	
10.	We will work to ensure that school attendance is as good or better than the national average.			✓		N	N/A	Tier 1	
11.	We will work to ensure that all young people in the senior phase have access to city wide courses through ABZ Campus.	✓		✓		N	N/A	Tier 1	
12.	We will meet those wishing to access CLD services from priority areas within 3 weeks (inclusive of Youth Work and Family Learning) to begin person centred planning.	✓	✓			N	N/A	Tier 1	
13.	We will ensure library item requests are satisfied within 21 days.	✓	✓			N	73%	Tier 1	



Children’s Social Work and Family Support

Role of the Cluster

The Children’s Social Work & Family Support Cluster works with children, young people and families, other Clusters and multi-agency partners to support children, young people and families identified as being at risk of harm. Additionally, it seeks to prevent children entering the care and justice systems by offering preventative intervention and support in line with the statutory framework in which social work operates. Working with partners we will continue to ensure children remain within their family network where it is safe for them to do so. Where children cannot remain in their family network alternative care arrangements will be designed to meet their needs. The Chief Officer will continue to oversee the redesign of children’s social work as we transform delivery models to better reflect the intentions of The Promise. The Cluster takes a lead role in ensuring that the Council complies with its Corporate Parenting and child protection responsibilities and leads the coordination of the multi-agency model of Family Support.

Resources 5 Year Trends



The overall resource of the Cluster has seen changes across all domains. In relation to staff, the reduction reflects the challenges recruiting social workers. In line with the commissioning intention to explore colocation opportunities, the number of physical assets has reduced although the cost of running these have increased. The increase in contract spend reflects inflationary increases particularly in relation to the placement of young people in out of authority placements. Income fluctuations reflect ring fenced grant funding from Scottish Government to fund national priorities.

Performance Highlights in 2025/26

The cost of children looked after in residential care remained similar to the previous year at £4,146. This is below similar councils' average of £5,936. The cost of those looked after in a community setting increased slightly to £711 and is above other councils' £609.



The proportion of children re-registering on the Children Protection Register within 18 months of being taken off the register reduced to 2.3%. Below the Scottish average of 5.8%.



The % of Looked After and Accommodated children who have had more than 1 placement in the last year has remained stable over the last 4 years around 20% and is marginally below the average for similar councils.



Improvement Priorities	Justification
<p>Improve the balance of care to ensure more children remain in their communities</p>	<p>ACC's % of looked after children aligns to the national position. However, the breakdown of placement type has variability. We have a lower % of looked after children living within their family network and higher % of looked after children in care settings out of the city. As a consequence, they are more likely to experience dislocation from family, their community and makes their transition to adulthood more challenging. These placements also come at a significant financial cost. Change is complex and multi-faceted and requires a sustained commitment from multi-agency partners. Without this there are limits what CSW can achieve on its own. Identified change includes:</p> <ul style="list-style-type: none"> • Enhanced community based support to keep looked after children in their family network • A continuing focus on developing the capacity of our fostering service • Exploring opportunities to develop the capacity of local residential care. • Enhanced health and care provision to meeting the needs of looked after children in local care settings. • Work with Education partners to explore the development of local provision to support young people who are disconnected from education. • Explore the development of intensive support for 16/17 year olds who are in conflict with the law to mitigate risk of secure care.

Initial Child Protection Planning Meetings (CPPM) within 28 days	The National Child Protection Guidance requires CPPM's to be held within 28 days from the IRD decision. Performance over the past year has been below what we would want. As a Child Protection Partnership we are undertaking a deeper dive to better understand the reasons for delays in cases coming to a Child Protection Planning meeting. Findings of the deeper dive will feed into the Child Protection Committee's performance and quality assurance activity.
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Evaluation Opportunities	Justification	Scope / Approach
Evaluate the impact of the IRD process	<ul style="list-style-type: none"> Locally there is evidence of a variable understanding of "risk of significant harm". This can result in children being unnecessarily referred into the IRD process. Changes to the IRD process was flagged in the SCIM implementation review (2024). Aligned to delivering our Bairns Hoose we want to ensure a stronger connection to the commencement of recovery support with the IRD process, resulting in fewer children needing to be considered at a CPPM. 	<p>There is alignment across the North East of the IRD process. A test of change has begun, to explore improvement in relation to reconvening the IRD after the JII has been concluded to affirm the need for a CPPM.</p> <p>We will continue to support the understanding of the concept of significant harm across the multi-agency workforce.</p>
Fairer Futures Partnership	<p>The Fairer Futures Pathfinder is a change programme funded by the Scottish Government and runs over 2025/26 and 2026/27. It is focusing on integration of services and support around communities and families. National and local evaluation of the programme will be undertaken.</p> <p>Development of a Family Support Model will be core to the change programme and will align to our commitment to deliver The Promise by 2030.</p>	Evaluation of implementation and impact will be co-ordinated between Council services, local partners, the Scottish Government and CELCIS.
Bairns Hoose in collaboration with the University of Edinburgh	Aberdeen City's Child Protection Partnership is a Scottish Government pathfinder for the Bairns Hoose policy. The Pathfinder phase will run from 1/4/2024 to 31/3/2027. We have partnered with the University of Edinburgh to support	Our partnership with the University of Edinburgh currently runs until 30/9/25. Consideration is being given to extending this in line with the extension to the pathfinder phase, dependent upon SG funding.

	our evaluation of establishing a Bairns Hoose and the impact of this on children, young people and families.	In partnership with Children First we will continue to ensure we capture and utilise the voice of children and young people to further develop recovery support from our Bairns Hoose. The University of Edinburgh will provide reports to support our iterative development of our Bairns Hoose.
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The last published risk register is linked [here](#)

Priorities

In the context of workforce and financial constraints, this cluster will prioritise referrals and activities focused on protecting children and young people at risk of significant harm, fulfilling our corporate parenting duties, and supporting families on the edges of care. Ongoing capacity and resource constraints will continue to affect our ability to meet the full level of demand, requiring us to target support based on assessed risk. While proposed policy and legislative changes are welcome, they must be adequately resourced to ensure expectations remain achievable. Central to delivering our priorities is sustaining an engaged, skilled workforce capable of supporting children, young people and families whose needs are increasingly complex and shaped by the multifaceted impacts of poverty.

2026/27 priorities have been updated to better reflect the work of the cluster and the Cluster's continuing focus as we work to deliver The Promise. These changes in national policy have seen the addition of work to keep siblings together and increased support for kinship carers to further improve support available across our communities. Our on-going development of a local model of Family Support will help mitigate risks to children and will continue to be prioritised.

The considerable demand to deliver age assessments for Unaccompanied Asylum Seeking Children (UASC) is now reflected in the priorities, as are changes in legislation anticipated through implementation of the Children (Care and Justice) (Scotland) Act 2024. On-going work to transform how services are delivered are reflected more fully for session 2024/25.

Ceasing or Scaling Back Activity: Given the scale of demand and finite workforce capacity, children’s services will continue to prioritise support based on risk and need. This means some support that families would like may not be provided. We will focus on helping children stay safely within their communities, reducing the need for out-of-authority placements, while continuing to meet all legal requirements.

Social Determinant of Health Theme	Strategic Priority	Commissioning Intention	Prevention & Early Intervention	Deliverability Rating / Primary Constraint	PU
Children, Education & Lifelong Learning	Support transition to positive destinations	<p>We will actively collaborate with the ACHSCP to deliver effective transition plans for children with complex needs that takes full account of the principles of the National Transitions to Adulthood Strategy. In doing so we will:</p> <ul style="list-style-type: none"> • Work to ensure all young people have a clear transition plan from the age of 15. • From S3, the Transitions Group will determine appropriateness & eligibility. • Outcomes will be communicated to parents/carers in a timely manner. 	T2 & T3	Workforce	X
Health & Social Care	Support care experienced children and fulfil our role as corporate parents	<p>Work with Partners to deliver on the Promise Plan (24 - 30) and monitor progress in part through the Promise Board and Champions Board. We will actively plan for the development of the Children (Care, Care Experience and Services Planning) (Scotland) Bill and the associated policy and practice change this will require.</p> <p>The above will be contingent on adequate resource being made available from the SG via sustainable revenue funding.</p>	T2 & T3	Partner	X

Health & Social Care	Support multi-agency efforts to reduce domestic abuse and support victims	<p>We will continue to develop an integrated and multi-agency approach to supporting individuals and families who have experienced domestic abuse. In doing so we will:</p> <ul style="list-style-type: none"> • continue to implement Equally Safe through a gendered lens across all public protection policy/practice areas. • Ensure our readiness for the implementation of the Domestic Abuse (Protection) (Scotland) Act 2021 including Domestic Abuse Protection Orders • Review the delivery of our MARAC (Multi-Agency Risk Assessment Conference) processes to ensure victims of domestic abuse are supported timeously and effectively. • Ensure a strong emphasis on 'prevention' and the role of schools in tackling misogyny. (Aligned to the SG's 5 Point Plan to support a reduction in distressed behaviour in schools.) • Explore the pathways between domestic abuse and homelessness, mitigating the need for women and children to present as homeless. • Ensure consistent application of the Domestic Abuse Council Housing Policy. • Ensure our readiness for the legislative requirement to undertake Domestic Homicide & Suicide Reviews 	T1, T2 & T3	Funding	X
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Children, Education & Lifelong Learning	Prevent children & young people entering the criminal justice system & support those who do	<p>We will actively prepare for the implementation of the Children's (Care & Justice) Act and consider the financial implications. In doing so we will:</p> <ul style="list-style-type: none"> • Work to ensure no child under 18 years enters an adult prison. • Ensure our systems and processes recognise the over representation of care experienced young people in the justice system. • Provide intensive support as an alternative to custody/secure care, dependent on Scottish Government funding • Co-design preventative whole family support approaches to supporting young people at risk of offending. • We will develop an enhanced model of support to protect those young people who are criminally exploited. 	T2 & T3	Funding	X
Health & Social Care	Protect Children	<p>Review and refine the delivery of our Bairns Hoose model to ensure that young people, who have been harmed or who have harmed others are supported to give a high quality interview to mitigate the need to repeatedly retell their story and to receive effective health recovery support.</p> <p>Continue to work with NHS Grampian, Crown Office and Procurator Fiscal Service and Scottish Courts & Tribunal Service to fully realise the potential of our Bairns Hoose model.</p>	T2 & T3	Partner	X

Service Standards		Availability	Responsive	Quality	Eligibility	Legislated for (L), prescribed (P) or not (N)	Last Actuals	Prevention and Early Intervention (Tier 1,2 or 3)	Risk
1.	All initial screenings will be undertaken and action decided on new referrals within 7 days.		✓			N	97%	Tiers 2 and 3	
2.	We will hold initial Child Protection Planning Meetings within 28 days.		✓			L	71%	Tier 3	
3.	We will ensure care provided within Council children's homes achieve a care standard of good or better through regulatory inspections.			✓		P	100%	Tier 3	
4.	We will ensure care provided by the Council's fostering service achieves a care standard of good or better through regulatory inspections.			✓		P	100%	Tier 3	
5.	We will ensure care provided by the Council's adoption service achieves a care standard of good or better through regulatory inspections.			✓		P	100%	Tier 3	
6.	We will work to maintain or increase the current number of foster carers.			✓		N	N/A	Tier 3	
7.	We will undertake an initial age assessments within 2 weeks of unaccompanied asylum seeking individuals who identify as being under 18 years where there is a dispute to their age.		✓			L	N/A	Tiers 2 and 3	
8.	We will ensure that fewer than 5% of care experienced children and young people will have 3 or more placements in 12 months.			✓		P	1%	Tier 3	
9.	We will ensure care experienced children and young people have a pathway plan by the age of 15 years.			✓		L	68%	Tier 3	
10.	We will support, where safe to do so, more than 80% of the children and young people open to Children's Social Work live within their family network.	✓		✓		P	75%	Tier 3	

Housing

Role of the Cluster

The Housing cluster plays a key role in supporting one of the key determinants of population health – having shelter and hopefully a home. The cluster delivers housing strategy and services for individuals and families and aims to reduce inequalities by providing affordable housing which meets the Scottish Housing Regulator housing standards. The cluster has a key role in understanding community need, increasing community capacity and resilience, and working with partners to tackle the cause rather than the consequences of failure demand. Key areas of responsibility include: Housing Strategy & Operational Improvement, Housing Services, Housing Options, Homelessness & Resettlement. The cluster makes a significant contribution to our dispersal and asylum support, helping to coordinate the work of other Clusters to ensure a coordinated response.

Resources 5 Year Trends



The graphs above show 5 year positions in relation to staffing, assets, contracts and income. The overall fluctuations in staffing across the cluster reflects the changes through service transformation and design (e.g. implementation of the Housing & Support model which resulted in a realignment of resource to the Housing Revenue Account in 2022/2023), in addition to fluctuations in demand and fixed term arrangements. The position in the past couple of years has remained relatively stable, with permanent appointments now being made to resolve interim arrangements that have been in place. The ongoing use of hotels to meet temporary accommodation needs is reflected in the contract

expenditure. Whilst a decrease was observed in 2024/2025 and 2025/ 2026, the position is uncertain against a sustained increase in demand that has been experienced and is anticipated to continue in 2026/2027. The increase in assets in 2025/26 is largely due to an increase in our temporary accommodation stock.

Performance Highlights in 2025/26

73.3% of our Council housing met the Scottish Housing Quality Standard in 2021/23. This increased to 88.6% in 2024/25. This is significantly above the Scottish average of 82.9%.



In 2024/25 the percentage of rent due that was lost due to Voids (empty properties) was 8.0%, similar to the previous year, but higher than the 2.3% for similar councils.



The average length of journey in days for applicants assessed as unintentionally homeless has fallen from 161 to 115 over the last 2 years.



The average length of journey in days for applicants assessed as unintentionally homeless as at Quarter 3 2025/26 was 116. This compares with 139 days for the same period in 2024/25 and a national average of c. 340.



At the end of December 2025, 90.9% of tenancies have been sustained for more than a year, evidencing an improvement from our reported position of 90.26% in 2024/25.



In 2025 the Satisfaction with Aberdeen City Council's overall service was 81%. This is aligned with the Scottish average of 81.2% and an improvement from our reported positions of 39.9% in 2024 and 62.3% in 2021.



Improvement Priorities	Justification
In line with the approved Housing Emergency Action Plan and in collaboration with Corporate Landlord, we will reduce the number of voids (empty Council properties) and decrease the average time to let a property.	The current percentage of void properties is significantly above the Scottish average, impacting on opportunities to rehouse people who have a housing need and limiting the potential rental income that could be invested in tenants' homes. There are numerous drivers for voids including the demand for the properties which become available, the condition of some properties returned to the Council and the effectiveness of repairs and letting processes. Building on improvement actions already underway as part of the Housing Emergency Action Plan, we will accelerate efforts to reduce voids and streamline re-letting. These actions will ensure homes are brought back into use promptly, improving housing outcomes and financial sustainability.
Reduce the homeless journey	The increase in the number of homeless applications received by the Council continues to be a challenge. The homeless journey has reduced over the course of 25/26, there remains an ambition for this to reduce further recognising the importance of people being in secure settled accommodation. The impact of increasing applications and an increasing level of need for temporary accommodation has led to the Council breaching the unsuitable accommodation order due to reliance on hotel accommodation, to supplement the temporary furnished accommodation. Our Housing Emergency Action Plan highlights our priority focus areas of reducing the journey time to 100 days and eliminating our breaches of the unsuitable accommodation order. Our improvements in these areas are focused both in the single system across voids and our homeless processes. Our work to reduce the demand will continue to focus on our activity in a collaborative plan through the Homewards collaboration and Partnership with The Royal Foundation.
Housing Support and Tenant Participation	Following the feedback from the Tenant Satisfaction Survey carried out in 2025, which identified a relatively low level of contact with their Housing & Support Officer, activity will be undertaken to enhance the contact and relationship between & Support staff and our tenants, creating opportunities for a more visible presence within local communities. A refined model of tenant participation is being developed and implemented in Spring 2026.

Evaluation Opportunities	Justification	Scope / Approach
Housing Policy	Through the continued exploration of data and other insights at the Housing Board and our self-evaluation	

	activity through the Quality Improvement Framework we will identify potential areas(s) for evaluation.	The approach used follows an agreed “ACC Approach to Evaluation”, developed with the Health Determinants Research Collaborative.
Rent Assistance Fund (in collaboration with People & Citizen Services)	Aberdeen Centre For Evaluation at the University of Aberdeen will undertake the next evaluation of the Rent Assistance Fund. This work will commence in 2026/27 for reporting to Communities, Housing & Public Protection Committee in 2027/2028. This further evaluation of its implementation and impact will be important in planning future options.	

The last published risk register is linked [here](#)

Priorities

In the context of workforce capacity and financial constraint, in 2026/27 this cluster will prioritise the delivery of the priorities within the Local Housing Strategy, in particular, reducing empty properties, speeding up the letting times and maximise opportunities for rehousing, particularly for communities at higher risk of homelessness or with complex needs; strengthening preventative support to improve outcomes for our most vulnerable citizens, including those seeking asylum or resettlement; and building resilient and cohesive communities.

Ceasing or Scaling Back Activity: Given the scale of demand and finite workforce capacity, new initiatives will be limited and only statutory asks will be progressed, during periods of high demand this will lead to our prioritisation of people within vulnerable groups.

Social Determinant of Health Theme	Strategic Priority	Commissioning Intention	Prevention & Early Intervention	Deliverability Rating / Primary Constraint	PU
Communities & Housing	Housing needs analysis and delivery	Deliver the 7 agreed priorities within the Local Housing Strategy in collaboration with other Council Clusters and partners, and ensure delivery is proportionate to needs.	T1, T2 & T3	Workforce	C
Communities & Housing	Reduce homelessness and respond appropriately to those who do become homeless	Continue to prepare for the implications of the Housing (Scotland) Act, specifically in relation to Ask and Act, to strengthen our preventative arrangements in collaboration with the relevant partners, to prevent homelessness whenever reasonably possible.	T1, T2 & T3	Partner	X
Communities & Housing	Housing needs analysis and delivery	We will review the SHIP once the resource planning assumptions have been issued by Scottish Government.	T1	Funding	X
Communities & Housing	Asylum and Resettlement	In collaboration and coordination with internal and external partners, we will support asylum seekers and resettlement individuals / households to foster strengthened community cohesion enabling positive integration into Aberdeen's communities.	T2 & T3	Partner	X

Service Standards		Availability	Responsive	Quality	Eligibility	Legislated for (L), prescribed (P) or not (N)	Last Actuals	Prevention and Early Intervention (Tier 1,2 or 3)	Risk
1.	We will assess all homeless applications within 28 days.		✓		✓	L	58%	Tier 2	

2.	We will ensure all homeless people secure a permanent tenancy within 100 days average.		✓		✓	L	140 days (B/mark 340)	Tier 2	
3.	We will ensure a decision is made on all Tenancy Management actions (specifically Abandonment, Assignment, Joint Tenancy, Lodger, Single Abandonment, Single Termination, Sublet, Succession) as per statutory timescales.		✓			L	88%	Tier 2	
4.	We will incrementally reduce the length of the void path to 123 days	✓	✓			N	257 days	Tier 1	
5.	We will ensure that our support for people being liberated from prison meets the SHORE standards. SHORE Standards (sps.gov.uk)	✓		✓	✓	L	Yes	Tier 1	
6.	We will ensure that our support for New Scots displaced people is in accordance with the New Scots Refugee Integration Strategy 2024.	✓	✓	✓		P	N/A	Tier 3	



Corporate Landlord

Role of the Cluster

The Corporate Landlord cluster makes a key contribution to neighbourhoods, the built environment and the social and community context in order to improve population health. The cluster consolidates all our property activities within one cluster, including health and safety activities, and is responsible for the management of commercial and non-commercial land and property assets, hard facilities management, asset and contract management across the council stock.

Resources 5 Year Trends



The overall increase in staff numbers is due to reorganisation of Council structures. Staffing costs include salary uplifts and reflects budget re-alignments and includes a significant number of posts that have remained vacant due to particular challenges in recruiting technical and professional skills sets (Chartered Surveyors/ asbestos officers etc). Spend on assets (public buildings) repair and maintenance remains restricted to essential works although there are significant pressures on estate costs with utilities and construction cost inflation. Income also shows pressure due to the impact of utility costs on key assets and limited demand and growth in the commercial property market.

Performance Highlights in 2025/26

In 2023/24 the average time taken to complete a non-emergency housing repair was 8.5 days. This fell to 7.4 days in 2024/25. This remains below the Scottish average of 10 days.



The % of operational buildings that were suitable for their use has improved from 75.4% in 2018/19 to 76.7% in 2024/25. This compares to a Scottish average of 85.7%.



91.2% of our properties are currently in a satisfactory condition, the same number as the previous year. Whilst this is above the Scottish average, it is likely to come under pressure in coming years as available budgets restrict maintenance work.



Improvement Priorities	Justification
In collaboration with Housing, we will decrease the number of voids (empty Council properties)	The percentage of void properties is significantly above the Scottish average. This both reduces the opportunities to rehouse people who have housing needs and limits the potential rental income, with which the Council can invest in tenants' homes. There are numerous drivers for voids including the demand for the properties which become available, the condition of some properties returned to the Council and the effectiveness of repairs and letting processes. Improvement actions are a collaborative effort and already underway.
In collaboration with Housing, we will decrease the average time to let a property	The length of time taken to relet properties relates to the improvement action to reduce void properties detailed above. Following evaluations in 2024 of policies relating to minimum letting standards and choice based letting, additional actions are being taken to more quickly allow tenants to be matched and move into council homes.

Evaluation Opportunities	Justification	Scope / Approach
Fire Safety in multi-story properties	This evaluation is reflective of risk of multi-story building and will inform future service design and resource investment.	The evaluation will review process, procedures and gaps.

The latest published risk register is linked [here](#)

Priorities

In the context of workforce capacity and financial constraint, this cluster will prioritise a reduction in the number of void Council houses; development and implementation of a refreshed Property Estate Strategy and Action Plan; and reduce the time people experiencing homelessness spend in temporary accommodation; preparation of a costed implementation plan for the implications of the anticipated Net Zero Standard for Social Housing.

Ceasing or Scaling Back Activity: Given the scale of demand and finite workforce capacity, the Cluster is likely to experience pressure in the sale and letting of commercial properties, lease and rent review be agreed timeously. Given previous budget challenges standards are reducing across elements of soft facilities management such as cleaning.

Social Determinant of Health Theme	Strategic Priority	Commissioning Intention	Prevention & Early Intervention	Deliverability Rating / Primary Constraint	PU
Neighbourhood & Environment		Develop and implement the refreshed Property Estate Strategy/Action Plan focusing on investment in those areas and groups of the City most in need.	T1	Workforce	C
Neighbourhood & Environment	A thriving innovation driven economy (RES)	Promote and secure development opportunities associated with the City Centre and Beach Masterplan including: <ul style="list-style-type: none"> a. Queen Street b. A new Aberdeen Market c. Beach Masterplan (Beach Park, Events Park and Broadhill – Phase A projects) d. City Centre Streetscape 	T1	Workforce	NA
Communities & Housing	Housing needs analysis and delivery	Implement, in collaboration with Housing, the Housing Emergency Plan to help realise a reduction in the number of void Council houses and reduce the time people experiencing homelessness spend in temporary accommodation.	T2 & T3	Workforce	X

Communities & Housing	Housing needs analysis and delivery	Implement, in collaboration with Capital and Housing, the HRA Housing Asset Plan and keep it under annual review to inform subsequent HRA Business Plans.	T2	Workforce	X
Communities & Housing	Housing needs analysis and delivery	Prepare a costed implementation plan for the implications of the anticipated Net Zero Standard for Social Housing with a focus on reducing and mitigating fuel poverty.	T1	Workforce	X
Communities & Housing	Housing needs analysis and delivery	Prepare a costed implementation plan for the implications of Housing Cladding Regulations Bill and Grenfell recommendations.	T1 & T2	Legislation	NA

Service Standards		Availability	Responsive	Quality	Eligibility	Legislated for (L), prescribed (P) or not (N)	Last Actuals	Prevention and Early Intervention (Tier 1,2 or 3)	Risk
1.	We will work to ensure that our public buildings, which have been awarded a dispensation, meet accessibility requirements under the Equality Act 2010.	✓		✓		L	82%	Tier 1	
2.	We will carry out condition surveys across 100% of public buildings on a 5-yearly cycle.		✓			P	N/A	Tier 1	
3.	We will work to ensure that our public buildings achieve a condition rating of C or better.			✓		P	92% (B)	Tier 1	
4.	We will work to ensure that our buildings achieve a suitability rating of C or better.			✓		P	77% (B)	Tier 1	
5.	We will work to ensure minimal disruption to schools and ELC provisions due to building defects/extreme weather (baseline from 2023/24 is 46 days lost).	✓		✓		N	46 lost days	Tier 1	
6.	We will complete statutory maintenance works on public buildings in accordance with the legal duties.		✓	✓		L	100%	Tier 2	
7.	We will complete statutory maintenance works on council houses in accordance with the legal duties.		✓	✓		L	99.6%	Tier 2	

8.	We will undertake Asset Valuations to meet Financial Regulations every year (investment assets) and every five years for all other asset types.		✓			N	N/A	Tier 1	
9.	We will work towards school occupancy at 80%-95% for primary schools and secondary schools.	✓				N	N/A	Tier 1	
10.	We will ensure that all surplus assets are taken to market within 4 months of being declared surplus.		✓			N	N/A	Tier 1	
11.	We will work towards all public buildings having an EPC rating of C or higher.			✓		P	N/A	Tier 1	
1.	We will make good or make safe emergency daytime housing repairs within 4 hrs.		✓	✓		N	97.5%	Tier 3	
2.	We will make good or make safe emergency out of hours housing repairs within 4 hrs.		✓	✓		N	95%	Tier 3	
3.	We will complete urgent housing repairs within 24 hours.		✓	✓		N	90%	Tier 3	
4.	We will complete high category housing repairs within 3 days.		✓	✓		N	90%	Tier 2	
5.	We will complete non-emergency housing repairs within 5 working days.		✓	✓		N	N/A	Tier 2	
6.	We will complete routine housing repairs within 10 working days.		✓	✓		N	N/A	Tier 2	
8.	We will complete repairs right first time.		✓	✓		N	91%	Tier 2	
9.	We will complete housing repairs pre-inspections within 20 days.		✓			N	80%	Tier 1	
10.	We will complete housing voids maintenance for each property to ensure the property meets the new letting standard.		✓	✓		N	N/A	Tier 2	
1.	(Catering) All meals served to children and young people in our schools will meet The Nutritional Requirements for Food and Drink in Schools (Scotland) Regulations			✓		L	100%	Tier 1	

2.	(Cleaning) We will complete Void Housing and Response cleaning alerts within the following timescales: <ul style="list-style-type: none"> • Emergency cleans within 4 working hours • Urgent cleans within 24 hours (not including Saturday or Sunday) • High priority cleans within 3 working days • Non-Emergency cleans within 5 working days • Routine priority cleans within 10 working days • Planned cleans within either 24 days or 90 working days dependent on timescale given by requestor 		✓			L	98%	Tier 2 & 3	
3.	(Cleaning) We will respond to fly tipping alerts at multi-storey blocks within 60 working hours		✓			L	88% (48)	Tier 3	
4.	(Cleaning) We will deliver 39 weeks contracted school cleaning to the standards set in our generic specification	✓				L	100%	Tier 1	
5.	(Cleaning) We will deliver cleaning services within all (non-school) operational properties to the standards set in our generic specification			✓		L	N/A	Tier 1	
6.	(Janitorial) We will provide janitorial support to every (non 3Rs) primary school for a minimum of 4 hours per day when the school is open to pupils.	✓				L	N/A	Tier 1	
7.	(Janitorial) We will provide janitorial support to every (non 3Rs) secondary school between 07:00 and 18:00 on each day when the school is open to pupils.	✓				L	N/A	Tier 1	
8.	(PTU) We will assess mainstream school transport applications for children and young people who live more than 2 (primary) or 3 (secondary) miles from their local school within 1 calendar week, from date of receipt.		✓		✓	L	100%	Tier 2	
9.	(PTU) We will assess ASN/Exceptional Circumstances school transport applications within 1 calendar week, from date of receipt.		✓		✓	N	100%	Tier 1	
10.	(PTU) We will undertake spot checks on at least 50% of all school transport contracts over the course of the Academic year.			✓		N	46%	Tier 1	
11.	(PTU) We will review and respond to local bus service registration changes within the prescribed 28-day period.		✓			L	100%	Tier 2	

CORPORATE SERVICES FUNCTION

The Corporate Services function is essential for the council to reach its strategic objectives by giving the required support and infrastructure that allows data driven decisions to support the political direction set by elected members. The Function offers various support services to the council that help it to perform its duties in providing high quality services to citizens and staff while also managing the financial and regulatory risks involved, by ensuring that there is effective co-ordination of effort across the clusters by managing and coordinating corporate activities.

Delivery is focused on the effective governance of the Council. Clusters within the Function enable those across City Regeneration & Environment and Families & Communities, to comply with processes put in place to ensure compliance with a range of statutory duties. These include, but are not limited to, compliance with financial and procurement regulations, duties to secure best value and employment law. The Function also has a key role in enabling both City Regeneration & Environment and Families and Communities through the provision of data insights to support the shaping of services and technology to enable the Council to deliver modern services. It brings together engagement activities, diversity & inclusion, ease of contact and assurance led transactional services for staff and citizens, with the focus on digital transformation, skills and platforms underpinning all of these.

Governance

Role of the Cluster

The Governance cluster supports the organisation to manage its corporate governance activities, including democratic decision-making structures, legal compliance and systems of assurance; all of which are supporting the achievement of the LOIP outcomes. Protective Services play a key role in the management of public health risks from a local authority perspective. Community Safety and Enforcement teams work in partnership with colleagues in Police Scotland to manage the safety of the city centre and its surrounding communities.

Resources 5 Year Trends



The cluster continues to provide vital governance support to all Council services. Staffing numbers and costs increased in 2024/25 due to organisational redesign and the inclusion within the Cluster of additional services. The services within Governance have low dependency on assets. Contracts are directly aligned to enforcement.

Performance Highlights in 2025/26

The cost of Trading Standards and Environmental Health per 1,000 population has reduced from £27,904 in 2022/23 to £25,507 in 2024/25. This is above the Scottish average of £20,999.



The % of high priority public health requests responded to within 2 days is reported quarterly and, over the last 12 months, has fluctuated, but has remained above 98% in 3 of the last 4 quarters.



The cost of environmental health per 1,000 of population fell from £20,684 in 2022/23 to £18,927 in 2024/25. This remains above the national average of £13,779.



Improvement Priorities	Justification
Risk Assurance	Work is ongoing to review and streamline the organisation's approach to the scrutiny of risk management to provide assurance that the relevant governance controls are in place across the organisation.
Digitisation of Parking	The Digitisation of Parking project is a significant improvement initiative aimed at modernising Aberdeen's parking system. By introducing virtual parking permits, replacing outdated parking meters, implementing intelligent-led enforcement through the use of Automatic Number Plate Recognition (ANPR) vehicles to report parking contraventions, and offering cashless parking options, the project enhances the overall parking experience for residents, visitors, and staff. These advancements not only streamline the process but also protect the budgeted income from parking services, ensuring a more efficient and user-friendly system.

Evaluation Opportunities	Justification	Scope / Approach
Evaluation of the income opportunities within Governance.	To enable a full understanding of the income to all services within the Cluster and opportunities for investment which could increase income.	Analysis of income targets and their alignment with fte within each service areas, compared with opportunities to reach further with additional fte.

The latest published risk register is available [here](#)

Priorities

In the context of workforce capacity and financial constraint, this cluster will prioritise continuing to strengthen our CIPFA accredited governance framework; we will further improve the risk culture and capability of the organisation to embed risk management; and we allocate resources to plan for the impacts of legislative change.

By the end of 2026/27 we will have improved the organisation’s capability to plan and respond to the impact of legislative change. Key governance risks will be assessed and controlled. We will have a mature risk culture which supports openness, transparency and constructive challenge.

Ceasing or Scaling Back Activity: Given the scale of demand and finite workforce capacity, the Governance cluster experiences high demand in a broad range of services across the organisation. Given finite resources it is inevitable there will be some unmet demand and response to unplanned activity will be dependent on resources.

Social Determinant of Health Theme	Strategic Priority	Commissioning Intention	Prevention & Early Intervention	Deliverability Rating / Primary Constraint	PU
Enabling Services	Corporate Governance & Democracy	Continue to strengthen the network of Community Councils through meaningful engagement with relevant points of contact across the organisation.	T1	Partners	NA
Enabling Services	Management of Risk	Oversee the development of plans for emergency response, incorporating recommendations arising from response reviews locally and nationally, including Grenfell, COVID and any other major incidents.	T1	Workforce	NA

Service Standards		Availability	Responsive	Quality	Eligibility	Legislated for (L), prescribed (P) or not (N)	Last Actuals	Prevention and Early Intervention (Tier 1,2 or 3)	Risk
1.	We will acknowledge requests for review within 14 days (Local Review Body).		✓			L	100%	Tier 1	
2.	We will hear School Placing and Exclusion hearings within 28 days of request.		✓			L	100%	Tier 1	
3.	We will determine Civic License applications within 9 months of a valid application.		✓			L	100%	Tier 1	
4.	We will hold all hearings to determine a Premises License application or Variation application within 119 days of the last date for representations.		✓			L	100%	Tier 1	
5.	We will issue decision letters for alcohol applications within 7 days of Board meeting.		✓			L	100%	Tier 1	
6.	We will acknowledge Civic licensing complaints within 24 hours.		✓			N	100%	Tier 2	
7.	We will investigate Civic licensing complaints within 10 days.		✓			N	96%	Tier 2	
8.	We will investigate and respond to reports of persistent Anti-Social Behaviour within 60 working days.	✓	✓	✓		N	100%	Tier 2	
Protective Services									
1.	We will visit 20% of all registered tobacco and nicotine vaping products retailers yearly to give business advice on compliance with legislation.	✓		✓		P	45%	Tier 1	
2.	We will undertake test purchasing of registered tobacco and nicotine vaping products in 10% of retailers yearly to test retailer compliance with age restrictions.			✓		P	16%	Tier 1	
3.	We will deal with requests for business advice within 14 days.		✓			L	N/A	Tier 1	
4.	We will respond to initial non-domestic noise nuisance requests within 5 days.		✓			L	82% (2 days)	Tier 2	

5.	We will respond to initial pest control requests within 2 days for high priority infestations and 5 days for low priority infestations.		✓			N	89%	Tier 2	
6.	We will respond to initial public health requests within 2 days for high priority cases.		✓			N	87%	Tier 3	
7.	We will respond to initial public health requests within 5 days for low priority cases.		✓			N	N/A	Tier 2	
8.	We will respond to dog incident requests within 5 days.		✓			N	68% (2 days)	Tier 2	
9.	All scheduled food service premises inspections (where access was possible) will be carried out on time, in line with Food Regulatory Service Plan.		✓			P	N/A	Tier 1	
10.	The Scientific Laboratories will examine /analyse and report food and environmental samples within specified turnaround times agreed with partners/customers.		✓			N	75%	Tier 2 and 3	

Commercial & Procurement

Role of the Cluster

The Commercial & Procurement cluster supports the Council's and partner Councils' commissioning and procurement to ensure that the best services / partners are identified to deliver the required outcomes within agreed budgets, as a result, the activity of the cluster impacts on all of the determinants of good health. Work extends to include the decommissioning and or/recommissioning of services, the development of commercial opportunities as well as activities focused on shaping the market.

Resources 5 Year Trends



Workforce volumes have remained broadly consistent across the five-year period, this reflects the shared-service model with Aberdeen City, Aberdeenshire and Highland Councils, where costs are split through the formal collaboration agreement. Budget structure across functional areas as per below:

Team	Cost Allocation
Category & Commercial Management team	Split three ways (Aberdeen City, Aberdeenshire & Highland)
Social Care Commissioning	Split 50/50 (Aberdeen City & Aberdeenshire)
Insurance Team	Shared between Aberdeen City/Aberdeenshire (ACC recharged by Aberdeenshire)
Contracts Team	ACC only – responsible for PFI Schools

The cluster operates within tight financial parameters, absorbing increased demand without parallel growth in resource, workforce capacity is a constraint in managing planned priorities.

Performance Highlights in 2025/26

The % of spend with local suppliers was 31% of total spend in 2024/25. This remains above our target and higher than the national average. The spend with local small to medium sized enterprises (SMEs) decreased slightly to 22% in 2024/25 compared to 24% in the previous year.



16 of 17 regulated contracts in 2024/25 included requirements relating to Fair Work Practices (including Real Living Wage).



17 of 17 regulated contracts in 2024/25 included Community Benefit requirements, up from 95% the previous year.



483 Community benefit outcomes imposed across 17 regulated contracts in the reporting year.



The % of spend covered by contract was 88.8% in 2024/25 compared to 85% in 2023/24.



The % of spend covered by collaborative contracts was 25% in 2024/25 compared to 9.54% in 2023/24.



Performance is monitored through a Strategic Procurement Board between the three Councils on a quarterly basis where a number of key performance indicators are reported. An Annual Procurement Performance Report is presented to each Council's respective Committees after

the end of each financial year. Further to this an independent Procurement Capability and Improvement Programme (PCIP) assessment is conducted on a bi-annual basis.

There are areas where preventative controls are difficult to implement due to the number of systems involved across training, approvals, carrying out procurement and ordering and this limits opportunity for automation via the systems themselves. It is planned that procurement will review capabilities of Office 365 tools to understand the potential for utilisation of these to automate areas of the procurement process in future.

Improvement Priorities	Justification
Procurement compliance	An audit on Procurement Compliance was conducted in 2024/25, the audit highlighted areas for further improvement and development and recommendations were made, the report did also highlight areas of progress to support compliance from a previous audit and recognised that where there are processes in place these can take time to embed. Further work is underway on developing assurance reporting to ensure that the processes and procedures amended or implemented in response to the audit are being followed by delegated procurers, a draft dashboard was presented to the Risk Board in December 2025 with feedback received which will be used to inform the assurance reporting approach going forward.

The latest published risk register is linked [here](#)

Priorities

The Commercial and Procurement cluster works to deliver the 6 themes of their approved Joint Procurement Strategy: Governance; Policy; Food Procurement; Climate Change, Net Zero and Circular Economy; Commercialisation and Community Wealth Building. Delivery of each of these themes is detailed with measures within the Joint Procurement Strategy. The Cluster also ensure the Council adheres to the Mandatory Requirements Procurement Reform (Scotland) Act 2014. 2026/27 priorities have been updated to reflect procurement activity to achieve key outcomes within the LOIP and this Delivery Plan.

In the context of workforce capacity and financial constraint, this cluster will focus on the below top 3 delivery priorities below for 2026/27:

1. **Embed Community Wealth Building and Deliver the Sustainable Procurement Policy** - A priority will be to implement the updated policy in partnership with Shared Service partners, ensuring regulated procurements maximise local economic, social, and environmental value, especially for local suppliers and communities in greatest need. Procurement activity will align with the Council's strategic objectives, including climate change, net zero, and the circular economy, and support the development of the Aberdeen Community Wealth Building Action Plan. Collaboration with wider public sector partners will focus on maximising community benefits and efficiencies. Additionally, a system will be introduced to capture and evidence community, economic, and environmental outcomes.
2. **Refresh and Implement the Joint Procurement Strategy** - Refresh and implement an updated Joint Procurement Strategy to meet current legislation and support the Council Delivery Plan. Work with partners to embed clear objectives, emphasising local economic, social, and environmental value, and ensure a consistent, high-impact approach to all procurement and contract management.
3. **Advance Procurement Compliance and Assurance** - Work will focus on strengthening assurance reporting, embedding improved processes, and providing bi-annual compliance updates to the Risk Board. Key actions include developing dashboards, delivering targeted training, and sample-testing all contracts over £50k for compliance, sustainability, and community benefits. This supports best value, reduces procurement risk, and improves assurance on contract management, including monitoring supplier sustainability—particularly for local suppliers—as procurement strategies evolve.

Success for priority areas will be measured through the below:

- Delivery against action plan evidenced with data captured evidencing Community Wealth Building in Procurement Outcomes
- Increased volume and visibility of community benefits delivered through major contracts, with demonstrable impact in Aberdeen's most disadvantaged communities
- Robust Assurance and Compliance Framework
- Refreshed Joint Procurement Strategy and Sustainable Procurement Policy published

Ceasing or Scaling Back Activity:

Given the scale of demand and finite workforce capacity, support for procurement activity which is not directly aligned to the three priorities above, such as lower value procurement exercises without significant community, economic or environmental benefit or impact on a key strategic priority, or non-essential policy development, will be scaled back. This is in recognition of finite workforce capacity and the need to

maximise impact with available resources. As noted in priority three above there will be continued development of training and support available for Delegated Procurers to support compliance and assurance measures will be in place to monitor activity.

Social Determinant of Health Theme	Strategic Priority	Commissioning Intention	Prevention & Early Intervention	Deliverability Rating / Primary Constraint	PU
Economic Stability	A healthy and skilled population (RES)	Promote the establishment of community wealth building as a soon to be legislative framework, aimed at enhancing local economics, empowering communities and ensuring equitable distribution of resource.	T1	Partner	X
Enabling Services	Increase the value of community benefits, including employability benefits	In line with the Community Wealth Building (Scotland) Bill, support the development of an Aberdeen Community Wealth Building Action Plan to encompass key partners and look to maximise the local impact of procurement activity through leading on the Spend Pillar theme	T1	Partner	X
Economic Stability	Increase the value of community benefits, including employability benefits	Further actions to secure and support delivery of community benefits through major developments. Including: <ul style="list-style-type: none"> • ETZ Jobs Plan • City Centre and Beachfront Masterplan community benefits programme • Projects captured for progression within Capital Plan 	T1 & T2	Partner	X
Economic Stability	Increase the value of community benefits, including employability benefits	Community Benefits and Sustainable Procurement Policy <ul style="list-style-type: none"> • Refresh existing Policy and report to Committee • Agree implementation with Shared Service partners 	T1	Partner	X

Service Standards		Availability	Responsive	Quality	Eligibility	Legislated for (L), prescribed (P) or not (N)	Last Actuals	Prevention and Early Intervention (Tier 1,2 or 3)	Risk
1.	We will quality assure Cluster commissioning to ensure demand management is embedded for all revenue contracts above £50K contracts at strategy stage and throughout life of contract to ensure that the quantity and specification of goods and services match, but do not exceed, the actual needs of the Council.			✓		P	100%	Tier 1	
2.	A two year contract pipeline will be published online as part of the annual procurement report.	✓				N	100%	Tier 1	
3.	We will quality assure Cluster commissioning through sample testing to ensure that all contracts above £50K in value are tracked to show community, local economic and environmental benefits.			✓		P	95%	Tier 1	
4.	We will ensure that all contracts above £50K have standard clauses to require providers to demonstrate commitments towards carbon reduction and				✓	P	75%	Tier 1	
5.	We will monitor compliance, every six months and escalate non-compliance as required and ensure that all delegated procurers have undertaken the necessary procurement training.			✓		N	100%	Tier 2	
6.	We will provide procurement compliance reports to the Risk Board every six months, reporting any exceptions and corrective actions taken.			✓		N	90%	Tier 1	

Digital and Technology

Role of the Cluster

The Digital & Technology cluster is an enabling service, providing Information Technology (IT) services that are secure, highly available, effective and efficient to enable the provision of customer focused services to the citizens, visitors and businesses of Aberdeen. The cluster provides core IT infrastructure, implements and supports line of business applications and delivers and supports End User Computing services. The cluster also provides business analysis and project management to support digital transformation for the Council and the wider city.

Resources 5 Year Trends



Digital and Technology remain focused on the delivery of modern, flexible cloud platforms. The cluster continues to manage staff budgets to balance effective delivery with improved efficiency arising from automation and adoption of DevOps as part of normal business operation. Consolidation of systems into the cloud platforms continues as does the modernisation of the education estate. The cluster has been augmented by the transfer of the Business Systems Teams which is indicated in the change of figures and staffing above. Assets remain consistent at around £150k with contract spend decreasing as the rationalisation of the infrastructure works through. A proportion of contract spend links directly to transformation activity as opposed to business as usual. Income remains at the 2025 level.

Performance Highlights in 2025/26

The cluster completed 18,500 devices into schools as part of the £17.7m capital investment for schools digital services.



The cluster continues to achieve accreditation around cyber security, achieving accreditation to the Public Services Network (PSN) and Cyber Essentials Plus.



The cluster facilitated the launch of the Council's new website and updated AI chatbot for citizen contact that is helping to reduce failure demand



Successfully migrated all network connections off the Scottish Wide Area Network ahead of the March 2026 deadline.



The cluster supporting the migration of the Regional Communication Centre to the new national digital platform.



The cluster continues to monitor incident performance in the face of increasing demand.



Digital and Technology has developed a new 3 year roadmap aligned to the outcomes contained in the delivery plan and the wider transformation programme.

Improvement Priorities	Justification
Improved demand management	Current service catalogue for Digital & Technology will be reviewed to ensure consistency and alignment with service function and new technologies. This will be linked to the demand management pipeline to ensure resources are allocated in line with defined service standards and priorities.

Evaluation Opportunities	Justification	Scope / Approach
Review of service catalogue and self service	Moving low level, routine demand to self-service will free up capacity to focus on more strategic opportunities.	Demand and capacity via IT Self Service will be monitored with service-based teams to ensure focus is maintained in the right areas.

The latest published risk register is linked [here](#)

Priorities

In the context of workforce capacity and financial constraint, this cluster will prioritise our cyber security and drive forward the development of a new citizen platform to enable front facing services to better respond to the needs of those we serve. The further rollout of Dynamics365 and exploration of new technologies will help teams work more efficiently and effectively. Our continued investment in our children and young people will help ensure that our youngest citizens are well placed to benefit from opportunities in digital and technology as a growth sector.

Ceasing or Scaling Back Activity: Given the scale of demand and finite workforce capacity, intentions for 2026/27 are dependent on the availability of capital funding. Scale and pace of change will be revised to reflect constraints.

Social Determinant of Health Theme	Strategic Priority	Commissioning Intention	Prevention & Early Intervention	Deliverability Rating / Primary Constraint	PU
Enabling Services	Use of digital technology to support the best possible service experience	Continued modernisation of citizen contact building on AI capabilities and enhanced life events service structure	T1 & T2	Funding	NA
Enabling Services	Use of digital technology to support the best	Further development of HR self service capabilities to include other corporate systems and provide increased service capabilities.	T1 & T2	Funding	NA

	possible service experience				
Enabling Services	Use of digital technology to support the best possible service experience	Rationalisation of housing systems to improve support for tenants and support for housing strategy	T1 & T2	Workforce	NA
Enabling Services	Use of digital technology to support the best possible service experience	Initiate further work to modernise our educational digital offering, taking the opportunity to align schools, libraries and CLD settings.	T1 & T2	Funding	NA
Enabling Services	Use of digital technology to support the best possible service experience	Review our delivery of the democratic process and align with modern technologies to enhance the engagement with citizens.	T1 & T2	Funding	NA
Enabling Services	Use of digital technology to support the best possible service experience	Drive adoption of generative AI to release resource through automation of tasks allowing increased staff resource to focus on high value human interactions with those most in need.	T1 & T2	Funding	C
Enabling Services	Use of digital technology to support the best possible service experience	Retain PSN and Cyber Essentials Plus accreditations	T1 & T2	Funding	NA
Enabling Services	Support our Health and Social care Partnership in their use of	Enable integration with existing council digital platform and development of innovative tools to release capacity within adult social care.	T1 & T2	Funding	C

	digital technologies			
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Service Standards		Availability	Response	Quality	Eligibility	Legislated for (L), prescribed	Last Actuals	Prevention and Early Intervention (Tier 1,2 or 3)	Risk
1.	We will ensure calls to the IT Service Desk are dealt with right first time.		✓	✓		N	78%	Tier 2	
2.	We will ensure critical systems are continuously available.	✓	✓	✓		N	99.5%	Tier 1	
3.	We will resolve Priority 1 incident calls within 4 working hours.		✓	✓		N	N/A	Tier 2	
4.	We will resolve Priority 2 incident calls within 8 working hours.		✓	✓		N	N/A	Tier 2	
5.	We will resolve Priority 3 incident calls within 3 working days.		✓	✓		N	N/A	Tier 2	
6.	We will resolve Priority 4 incident calls within 5 working days.		✓	✓		N	N/A	Tier 2	
7.	We will resolve Priority 5 Incident calls within 30 working days.		✓	✓		N	N/A	Tier 1	
8.	Digital & Technology Services will be available as follows: <ul style="list-style-type: none"> • Service Desk Phone Support Hours: Mon – Fri (08:30-16:00) • Self Service Portal (24/7) • Emergency Support (24/7) 	✓				N	100%	Tier 1	

People & Citizen Services

Role of the Cluster

The People & Citizen Services cluster is responsible for supporting the delivery of the Target Operating Model by enabling, empowering and engaging our employees to deliver the best service and outcomes for our citizens, communities, businesses and visitors to our city. The cluster provides vital frontline and support functions, fundamental to the effective delivery of services and interactions with our workforce and our citizens. It also plays a key role in coordinating and supporting Community Planning Aberdeen, working collaboratively with partners to deliver shared priorities and improve outcomes for communities across the city. The cluster actively improves outcomes for themes such as poverty and inequality, people development, person centricity and community engagement.

Resources 5 Year Trends



Staffing numbers and costs increased significantly in 2024/25 due to organisational redesign and the inclusion within the Cluster of additional services. Further redesign occurred in 2025/26.

Performance Highlights in 2025/26

Staff absence (excluding teachers) reduced to 14.1 days in 2024/25, similar to the Scottish average of 13.9. Evidence, shows this figure is likely to fall for 2025/26.



The current gender pay gap for all Council employees is -3.75% (in favour of women). On average, female employees are paid at a higher hourly rate than male employees.



In 2025/26, the cluster made significant enhancements to SAR handling by increasing capacity and improving processes, which led to reduced delays, better performance, and outstanding cases resolved.



Improvement Priorities	Justification
Support targeted clusters to improve employee attendance	People & Citizen Services has a role in supporting all parts of the Council to improve employee attendance. During 2025/26 analysis and tests of change have been undertaken which has led to an improvement in absence management and absence rates, and this will be continued in 2026/27.

Evaluation Opportunities	Justification	Scope / Approach
Flexible working policy	A revised flexible working policy has been implemented during 2025/26. The impact of this policy change will inform future planning.	We will follow the Council's approach to evaluation supported by the Health Determinants Research Collaboration.

The latest published risk register is linked [here](#)

Priorities

Priorities need to reflect the ongoing focus on the provision of critical and statutory services vital to the people and place of Aberdeen City and the implementation of workstreams within the Customer, Data and Digital strategy.

- 1 Given reducing capacity, there will be a focus on supporting our workforce and our citizens to help themselves through digital transformation, automation and the use of AI so that our people resources and contact and engagement can focus on those who are most vulnerable and require support to access services. Increased digitisation will be implemented to improve efficiency and we will continue to assist service users to help themselves through self-serve channels, supported by AI, to reduce demand on resources and enable our focus to be on the most vulnerable, who require one to one support.
- 2 Integrated access will be developed further in association with partnership organisations, and a life events approach to service delivery embedded to enable us to signpost to the most appropriate support and to intervene when necessary.
- 3 We will focus council investment in community planning and wider partnership working on enabling high impact, system level change at a city-wide and community level to support prevention of harm and improvement of outcomes in the longer term for people and communities.

Ceasing or Scaling Back Activity:

Given the scale of demand and finite workforce capacity, we will redirect resources away from delivery of multiple, low impact improvement projects to driving fewer, more transformative improvement initiatives across the city and local communities. We will reduce the support available to our staff and citizens, outside our digital channels, where individuals are able to self-serve in order to focus on those that cannot.

Social Determinant of Health Theme	Strategic Priority	Commissioning Intention	Prevention & Early Intervention	Deliverability Rating / Primary Constraint	PU
Enabling Services	Support and Develop Staff	We will complete implementation of a new HR / Payroll and Case Management System which will improve our efficiency by automating a number of our processes,	T1	Workforce	NA

	and the Organisation	improving our reporting functionality and our employee experience.			
Enabling Services	Support and Develop Staff and the Organisation	With the Health Determinants Research Collaboration, we take deliberate actions which promote a research and evidence led culture throughout the Council and implement a programme to support the development of the necessary skills and knowledge.	T1	Workforce	X
Enabling Services	Support and Develop Staff and the Organisation	Deliver the Equality, Diversity and Inclusion action plans to align with our new employer and service provider equality outcomes for 2025-2029 to meet our Public Sector Equality Duty.	T1	Workforce	X
Enabling Services	Support and Develop Staff and the Organisation	We will actively prepare for the implementation of the Employment Rights Act 2025 (UK) and the Equality (Race & Disability) Bill / Public Reforms, and consider the financial implications. In doing so we will: <ul style="list-style-type: none"> • ensure compliance of all Council policies; • align changed reporting/monitoring demands around fair work and employment conditions; • amend data collection systems if required. 	T1	Legislative	X
Enabling Services	Reduction in avoidable contact to increase focus on those with most need	We will modernise the Contact Centre and redesign the supporting operating model, to maximise efficiency and support for those most vulnerable, including: <ul style="list-style-type: none"> • Transform our traditional contact centre into an interactive “omni-channel” • Further deploy the ‘Assisted Digital’ citizen delivery model to educate and drive up digital uptake • Expand the integrated access model and life events approach providing a single entry point for 	T1	Funding	X

		citizens to access Council and partner agency services.			
Enabling Services	Undertake proactive citizen and community engagement	Continue to deliver services and initiatives that empower citizens and communities to participate in decision-making, foster inclusivity and build capacity to influence and shape local priorities in line with our Community Empowerment Strategy	T1	Workforce	X
Enabling Services	Support multi-agency efforts to increase benefits uptake	Maintain the Low Income Family Tracker and work with colleagues through the Fairer Futures Pathfinder, to support whole family early intervention and prevention services to increase benefits uptake and improve debt management.	T1, T2 & T3	Partner	X

Service Standards		Availability	Responsive	Quality	Eligibility	Legislated for (L), prescribed (P) or not (N)	Last Actuals	Prevention and Early Intervention (Tier 1,2 or 3)	Risk
1.	We will complete evaluation panels upon receipt of all completed and verified documentation within 15 working days for each individual job, in relation to Job Evaluation.		✓			N	100%	Tiers 1 &2	
2.	We will allocate an investigating officer, when required, within 5 days of P&OD receiving complete paperwork from the commissioning manager.		✓			N	N/A	Tiers 1 &2	
3.	We will allocate a People and Organisation advisor to formal casework within 5 working days.	✓		✓		N	74%	Tier 2	
4.	All People Development courses will operate at 80% occupancy or above.	✓				N	94%	Tier 1	
5.	We will make initial contact with redeployees within 5 working days of redeployment confirmation.			✓		N	100%	Tiers 1 &2	

6.	We will pay our people correctly and on time, in line with notifications of changes received within deadlines.			✓		N	99.9%	Tier 1	
7.	We will refresh our Employer, Service Provider, Education, Licensing Equality Outcomes every 4 years, and comply with requirements of the Public Sector Equality Duty and its Scottish Specific Duties.			✓		L	Y	Tier 1	
8.	We will update our Gaelic Language Plan every 5 years, providing Monitoring Reports to the Gaelic Board on an annual basis. We will promote the GLP internally and externally in line with Scottish Government requirements:			✓		L	Y	Tier 1	
9.	We will update our British Sign Language Plan every 6 years and deliver the actions required by the Scottish Government British Sign Language (BSL): national plan 2023 to 2029 - gov.scot (www.gov.scot)			✓		L	Y	Tier 1	
Registrars – Births, Deaths and Marriages									
10.	We will ensure accurate Registration of all Births, Deaths and Marriages.			✓		P	99%	Tier 1	
11.	We will issue copy birth, death, marriage and civil partnership certificates within 7 days of the request being received.			✓		N	99%	Tier 1	
Customer Service									
12.	We will answer Contact Centre contact within an average of 5 minutes.		✓			N	4 mins 17 secs	P / EI / H	

Finance

Role of the Cluster

The Finance cluster is central to our governance arrangements and is responsible for financial planning, including the Medium Term Financial Strategy, monitoring and reporting of the Council budget. The Cluster provides financial advice to officers and members and administers the North East Scotland Pension Fund.

Resources 5 Year Trends



Organisational redesign has transferred staff to Finance. This is reflected in the increase in FTE. Staff costs are reflective of the pay awards, there has been a planned reduction in contracts.

Performance in 2025/26

The % of invoices sampled and paid within 30 days was 90.3% in 2024/25 and was above our benchmark family group for the first time for a number of years.



Actual revenue outturn as a % of budgeted expenditure was 99.1% in 2024/25 which is below the Scottish average of 100.1% and our benchmark family group of 101.3%.



The total usable reserves as a % of budgeted annual revenue was 23.1% in 2024/25 compared to 25.9% in 2024/25. This is above the Scottish average 19.3%.



The uncommitted fund balance as % of annual budgeted revenue was 1.9% in 2024/25, identical to the Scottish average.



The cost per dwelling of collecting Council Tax fell from £6.48 in 2023/24 to £6.25 in 2024/25. This is better than the average for similar council areas of £10.80.



The % of Council Tax received by the end of the year remained at the same level in 2024/25 at 92.8%. This is less than the Scottish average of 95.5%.



Improvement Priorities	Justification
Adult care financial assessments	Control and processes for adult care financial assessments have been identified as a priority area for improvement.

Evaluation Opportunities	Justification	Scope / Approach
With colleagues, evaluation of the commissioning / budget cycle	The commissioning / budget cycle is critical for organisational planning and delivery. Annual reviews have been conducted over the last few years. We need to build on these continuously.	Partly paper based review and partly stakeholder engagement. Different aspects of the process may be reviewed individually e.g. consultation, IIAs

The latest published risk register is linked [here](#)

Priorities

In the context of workforce capacity and financial constraint, this cluster will prioritise maintaining robust financial governance through unqualified opinion from external audit on the annual accounts for which the Council and Aberdeen Integrated Joint Board, North East Pension Fund and Council charities and trusts has responsibility for; effective and robust billing and collection arrangements for local taxation and income sources; strengthening the Council's longer term financial planning.

Ceasing or Scaling Back Activity: Given the scale of demand and finite workforce capacity, the Finance cluster experiences high demand. It is inevitable there will be some unmet demand as we focus on the core capabilities.

Social Determinant of Health Theme	Strategic Priority	Commissioning Intention	Prevention & Early Intervention	Deliverability Rating / Primary Constraint	PU
Enabling Services	Management of Council Finances	Further embed the 3 tier model of prevention as an enabler of rebalancing spend from reactive to early intervention and prevention.	T1	Workforce	X
Enabling Services	Management of Council Finances	Establish a longer term financial strategy to support the sustainable delivery of prevention and early intervention.	T1	Workforce	NA

Service Standards		Availability	Responsive	Quality	Eligibility	Legislated for (L), prescribed (P) or not (N)	Last Actuals	Prevention and Early Intervention (Tier 1,2 or 3)	Risk
1.	We will deliver all relevant statutory financial reporting and returns.		✓	✓		L	100%	Tier 1	
2.	We will provide budget holder meetings across all Council service areas no less than once a quarter (no to be determined based on risk).	✓	✓	✓	✓	N	100%	Tier 2	
3.	We will ensure that the treasury strategy is prepared and implemented annually to comply with statutory requirements and credit rating updated annually.		✓	✓		L	100%	Tier 1	
4.	We will provide all LSE announcements in line with established timescales.	✓	✓			P	100%	Tier 1	
Process and controls:									
5.	We will process care income assessments within 40 days once all relevant information is received from Care Management.		✓	✓	✓	N	97% (28)	Tier 1	
Financial transactions/Business services – shared with Customer Cluster:									
6.	We will pay creditor invoices within 30 days.		✓	✓		P	95%	Tier 1	
7.	We will ensure that 1% of the Council's annual revenue budget is subject to budgeting.	✓				P	100%	Tier 1	
8.	We will send outstanding debt details to the Sheriff Officer no less than quarterly, once our internal collection processes have been exhausted.		✓	✓		N	N/A	Tier 1	
Revenues and Benefits									
9.	We will process all new housing benefit and Council Tax Reduction claims within 35 calendar days on average.		✓			N	32	Tier 1	
10.	We will process change of circumstances in relation to housing benefit and Council Tax Reduction within 5 calendar days on average.		✓			N	4.45	Tier 1	
11.	We will process Crisis Grant applications within 2 working days.		✓			L	98.4%	Tier 3	
12.	We will pay the correct amount of housing benefit and Council Tax Reduction to customers.			✓		N	96%	Tier 1	
13.	We will process Community Care Grant applications within 15 working days.		✓			L	73%	Tier 1	

Data Insights (HDRCA)

Role of the Cluster

The Data Insights (HDRCA) cluster is responsible for identifying social, economic and digital trends; how they will impact our city in future; and how we can meet these needs through stronger partnership working. At an institutional level this cluster is responsible for understanding why people use our services, how they access our services and analysing information to understand the impact of the service. The cluster has a role in identifying outcomes which will reduce demand for services across the Council.

Resources 5 Year Trends



The overall resource of the Cluster changed significantly when external funding was secured for the Health Determinants Research Collaboration Aberdeen. This is reflected across all spend categories and balanced by income. In other areas of the Cluster net staffing levels have been reduced over the period shown.

Performance in 2025/26

The collaborative work of the Cluster has been successfully extended in 2025/26, with further partnership working with Public Health Scotland, The Improvement Service, Scottish Government and others.



The number of information governance incidents has reduced in 2025 compared to the previous year. All incidents received an initial response within 24 hours.



The Council's continued investment in data infrastructure continued in 2025/26 with the initial implementation of Microsoft Fabric as the foundation for the Central Data Platform.



Evaluation Opportunities	Justification	Scope / Approach
Collaboration for Health Equity in Scotland (CHES)	Aberdeen's participation in the Collaboration for Health Equity, along with Public Health Scotland, the Institute for Health Equity and University College London and 2 other Scottish Local Authorities will be evaluated ahead of an assessment of future actions.	Preparations for the evaluation have been discussed with PHS. The exact scope and method will be subject to agreement.

The last published risk register is linked [here](#)

Priorities

In the context of workforce capacity and financial constraint, this cluster will prioritise foundational capability which will enable the Council to realise additional and faster value and insight from data about the City, its people and public services. This means our focus is on 1. continuing development of the central data platform; 2. intelligent sharing and use of data with our partners to support the redesign and delivery of services to citizens; and 3. improving the use of research and evidence through the Health Determinants Research Collaboration Aberdeen. These priorities are foundational capability and will support colleagues and partners focus on prevention, supporting those most in need, whilst also strengthening the management and protection of citizens' data.

By the end of 2026/27 we will have created dataflows to ingest key Council datasets to Microsoft Fabric based data platform and improved the organisation's capability to use, share and gain insights from this data. Demonstrable progress will be made on the integration of research and evidence within the Council's strategic planning framework.

Ceasing or Scaling Back Activity: Data Insights (HDRCA) experiences high demand for support in information and data management and in the production of reports. Given finite resources it is inevitable there will be some unmet demand as we focus on the development of foundational capability. Demand is prioritised through data forums.

Social Determinant of Health Theme	Strategic Priority	Commissioning Intention	Prevention & Early Intervention	Deliverability Rating / Primary Constraint	PU
Communities & Housing	Reduce child poverty	Work with Public Health Scotland, University College London (Institute of Health Equity) and local partners to implement the Collaboration for Health Equity in Scotland.	T1 & T2	Partner	X
Enabling Services	Data management for insights and improvement	Expand the use of the Council's Central Data Platform to improve speed and quality of insights to support policy making, prioritising those with greatest impact for poverty, health and wellbeing.	T1 & T2	Workforce	C
Enabling Services	Data management for	Work with local and national partners to promote and enable the effective sharing of data across	T1 & T2	Partner	C

	insights and improvement	organisational boundaries prioritising those with greatest impact for poverty, health and wellbeing.			
Enabling Services	Data management for insights and improvement	Leverage the resources of the Health Determinants Research Collaboration (Aberdeen) to support understanding of the drivers of demand, the effectiveness of interventions and the evaluation of the public services.	T1 & T2	Workforce	X

Service Standards		Availability	Responsive	Quality	Eligibility	Legislated for (L), prescribed (P) or not (N)	Last Actuals	Prevention and Early Intervention (Tier 1,2 or 3)	Risk
1.	We will ensure reported data protection related incidents receive an initial response within 24 hours (weekdays).	✓	✓			L	100%	Tier 3	
2.	We will make relevant and up to date data, information and insights permanently available to stakeholders through our online Aberdeen Outcomes Framework, Aberdeen City Data Observatory; Aberdeen City Council's Public Performance Reporting arrangements; and internal performance portals and dashboards available as per agreed schedules.	✓		✓		L	100%	Tier 1	
3.	We will provide school roll forecasts every two years.		✓	✓		P	100%	Tier 1	
4.	We will schedule monthly data forums with Council colleagues and deliver data products in line with timeframes agreed by the Forums.	✓	✓			N	100%	Tier 1	

All Cluster Service Standards

Ref		Availability	Responsive	Quality	Eligibility	Legislated for (L), prescribed (P) or not (N)	Last Actuals	Prevention and Early Intervention (Tier 1,2 or 3)	Risk
Complaints and Access to Information									
1.	Corporate - We will respond to Stage 1 complaints within 5 working days or within timescales agreed with the complainant.		✓			L	69%	Tier 3	
2.	Corporate - We will respond to Stage 2 complaints within 20 working days or within timescales agreed with the complainant.		✓			L	70%	Tier 3	
3.	Corporate - We will respond to escalated stage 2 complaints within 20 working days or within timescales agreed with the complainant.		✓			L	59%	Tier 3	
4.	Corporate - We will respond to Freedom of Information requests within 20 working days.		✓			L	82%	Tier 3	
5.	Corporate - We will respond to Environmental Information Regulation Requests within 20 working days.		✓			L	74%	Tier 3	
6.	Corporate - We will respond to non complex Subject Access Requests within 1 month and respond to complex Subject Access Requests within 3 months (as per the ICO definition of a complex Subject Access Request)		✓			L	89%	Tier 3	
7.	Corporate - We will respond to Access to School Records requests within 15 school days.		✓			L	100%	Tier 3	
8.	Corporate - We will respond to Data Protection Right requests within 1 month.		✓			L	100%	Tier 3	
9.	Corporate - We will respond to Members enquiries submitted via our online portal within 15 working days or within timescales agreed with the Member.		✓			N	75%	Tier 3	
Equalities									

10.	We will complete an Integrated Impact Assessment for committee reports which include proposals which impact on people with protected characteristics.		✓	✓		Y	100%	Tier 1 &2	
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Section 6: Performance and Improvement

The implementation of commissioning intentions and service standards will be supported and scrutinised through the Council's [Performance Management Framework](#), which establishes robust performance management of service delivery whilst ensuring everyone within the organisation knows their personal contribution towards achieving outcomes.

The purpose of the performance management framework is to provide assurance of performance levels and to deliver improvement. During 2025/26, through the scrutiny of the Council's committees and the executive leadership of a "Performance Board", improvement projects were established in response to underperformance. These included:

- Housing Rent Arrears
- Repair and Letting of Empty Housing (Voids)
- Sickness Absence in Targeted Areas
- Customer Complaints
- Subject Access Request Handling in a Targeted Area.

In 2026/27 officers will report performance improvement priorities and progress towards improvement through the arrangements set out within the Council's Performance Management Framework, providing the Council's committees and the Performance Board with information to undertake relevant scrutiny and consider and agree areas where further improvement activity should be initiated.

Areas for improvement will include those identified through the application of the Council's Quality Improvement Framework.

Quality Improvement Framework – The Aberdeen Way

The Aberdeen Way is a unified framework to help secure and improve service quality across all council functions and clusters, aligning with national efforts to enhance self-evaluation and reduce audit burdens.

It responds to the complex landscape of scrutiny, reporting, and regulatory requirements faced by local authorities, aiming to bring coherence to governance, performance improvement, and audit activities.

Core Concepts

The Aberdeen Way explores the different approaches to improving quality. Namely:

- Quality Control: Operational checks and testing to meet standards and correct defects (e.g., compliance with FOI response times).
- Quality Assurance: Systematic activities and processes to prevent defects and ensure consistent quality (e.g., practice guidelines for social workers).

- **Quality Improvement:** Continuous efforts to enhance all aspects of operations, focusing on impact and outcomes, and fostering a culture where everyone seeks improvement

The Framework sets out how self-evaluation will be utilised to support our quality improvement activities.

Approaches to self-evaluation

There are different approaches that can be taken to self-evaluation, depending upon how important external validation is.

- Internal:** Conducted by council staff using internal resources.
- Assisted:** Involves external partners for support and challenge.
- Validated:** Includes scrutiny bodies for external validation.
- Thematic:** Deep dives into specific areas, often triggered by strategic concerns or external events.



The Framework

What key outcomes have we achieved?	How well do we meet the needs of stakeholders?	How good is the delivery of key processes?	How good is our management?	How good is our leadership?
1 Key performance outcomes	2. Impact on service users	5. Delivery of key processes	6. Policy development and planning	9. Leadership
1.1 Improvements in performance	2.1 Impact on service users	5.1 Delivering services	6.1 Policy review and development	9.1 Leadership and direction
1.2 Fulfilment of statutory duties	3. Impact on staff	5.2 Developing, managing and improving partnerships	6.2 Cluster planning and strategic planning	9.2 Leadership of innovation, change and improvement
	3.1 Impact on staff	5.3 Inclusion, equality and fairness	7. Management and support of staff	
	4. Impact on local community	5.4 Improving the quality of services	7.1 Sufficiency, recruitment and retention	
	4.1 Impact on local community		7.2 Deployment and teamwork	
			7.3 Development and training	
			8. Resources	
			8.1 Delivering services in partnership	
			8.2 Financial management	
			8.3 Resource management	
			8.4 Information systems	
10. Capacity for improvement				

Each of the sections within the framework includes quality indicators (QIs), potential sources of evidence that could be explored to evidence judgements, and reflective questions to guide the self-evaluation process.

Implementation of the Framework

A comprehensive guide to the Quality Improvement Framework has been produced and training and support will be provided throughout 2026/27 to deliver self-evaluation and improvement at Corporate, Cluster and Team levels.

A programme of implementation at each of the levels has been prepared with initial prioritisation at the corporate level focusing on Best Value themes beginning with Asset Management.

