

Public Document Pack



To: Councillor McLellan, Convener; Councillor Yuill, Vice-Convener; and Councillors Allard, Brooks, Cooke, Farquhar, Greig, Malik and Watson.

Town House,
ABERDEEN 29 October 2024

FINANCE AND RESOURCES COMMITTEE

The Members of the **FINANCE AND RESOURCES COMMITTEE** are requested to meet in **Committee Room 2 - Town House on TUESDAY, 5 NOVEMBER 2024 at 10.00 am**. This is a hybrid meeting and Members may also attend remotely.

The meeting will be webcast and a live stream can be viewed on the Council's website. <https://aberdeen.public-i.tv/core/portal/home>

ALAN THOMSON
INTERIM CHIEF OFFICER – GOVERNANCE

B U S I N E S S

NOTIFICATION OF URGENT BUSINESS

1.1. Urgent Business

DETERMINATION OF EXEMPT BUSINESS

2.1. Determination of Exempt Business

DECLARATIONS OF INTEREST AND TRANSPARENCY STATEMENTS

3.1. Declarations of Interest and Transparency Statements

DEPUTATIONS

4.1. Deputations

MINUTE OF PREVIOUS MEETING

- 5.1. Minute of Previous Meeting of 12 September 2024 (Pages 5 - 16)

COMMITTEE PLANNER

- 6.1. Committee Planner (Pages 17 - 26)

NOTICES OF MOTION

- 7.1. Notices of Motion

REFERRALS FROM COUNCIL, COMMITTEES AND SUB COMMITTEES

- 8.1. Annual Performance Reports - 2023/2024 for all Tier 1 ALEOs: Aberdeen Performing Arts; Aberdeen Sports Village; Bon Accord Care; Sport Aberdeen - CORS/24/285 - Council of 11 October 2024 (Pages 27 - 132)
- 8.2. Medium Term Financial Strategy for the Council's General Fund, 2024 - CORS/24/283 - Council of 11 October 2024 (Pages 133 - 262)

BUDGETS

- 9.1. Council Financial Performance - Quarter 2, 2024/25 - CORS/24/307 (Pages 263 - 322)
- 9.2. Funding External Bodies and Following the Public Pound Policy Update - CORS/24/304 (Pages 323 - 376)
- 9.3. Fleet Replacement Programme - CR&E/24/306 (Pages 377 - 402)

SERVICE DELIVERY

- 10.1. Committee Annual Effectiveness Report - CORS/24/302 (Pages 403 - 420)
- 10.2. Grant Review - CR&E/24/303 (Pages 421 - 428)

CITY DEVELOPMENT AND REGENERATION AND STRATEGIC PLACE PLANNING

- 11.1. No Reports in this Section

PROPERTY AND ESTATES

- 12.1. Asset Transfer Request for the Torry Youth & Leisure Centre - F&C/24/308
(Pages 429 - 440)

There is an exempt appendix in the Exempt Appendices Section below.

WORK PLAN AND BUSINESS CASES

- 13.1. Work Plan and Business Cases - CORS/24/296 (Pages 441 - 454)

There are exempt appendices in the Exempt Appendices Section below.

EXEMPT/CONFIDENTIAL BUSINESS

- 14.1. Transfer of Officer role via TUPE to Aberdeen City Council Staff - F&C/24/298 (Pages 455 - 492)

- 14.2. Former Victoria Road School, Torry - F&C/24/333 (To Follow)

EXEMPT APPENDICES

- 15.1. Asset Transfer Request for the Torry Youth & Leisure Centre - Exempt Appendix (Pages 493 - 498)

- 15.2. Work Plan and Business Cases - Exempt Appendices (Pages 499 - 532)

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

To access the Service Updates for this Committee please click [here](#)

Website Address: aberdeencity.gov.uk

Should you require any further information about this agenda, please contact Mark Masson, mmasson@aberdeencity.gov.uk or 01224 067556

This page is intentionally left blank

FINANCE AND RESOURCES COMMITTEE

ABERDEEN, 12 September 2024. Minute of Meeting of the FINANCE AND RESOURCES COMMITTEE. Present:- Councillor McLellan, Convener; and Councillors Allard, Brooks, Cooke, Delaney (as substitute for Councillor Yuill), Farquhar, Greig, Malik and Watson.

The agenda and reports associated with this minute can be found [here](#).

Please note that if any changes are made to this minute at the point of approval, these will be outlined in the subsequent minute and this document will not be retrospectively altered.

DETERMINATION OF EXEMPT BUSINESS

1. The Convener proposed that the Committee consider item 14.1 (Operation of a Future Aberdeen eBike Hire Scheme), item 15.1 (Condition and Suitability 3 Year Programme – Exempt Appendices) and item 15.2 (Work Plan and Business Cases – Exempt Appendices) with the press and public excluded from the meeting.

The Committee resolved:-

in terms of Section 50A(4) of the Local Government (Scotland) Act 1973, to exclude the press and public from the meeting during consideration of the above items so as to avoid disclosure of information of the classes described in the following paragraph of Schedule 7(A) to the Act:- articles 15, 16 and 17 (paragraph 8).

DECLARATIONS OF INTEREST AND TRANSPARENCY STATEMENTS

2. Members were requested to intimate any declarations of interest or transparency statements in respect of the items on today's agenda, thereafter the following were intimated:-

- (1) Councillor Cooke advised that he had a connection in relation to agenda item 8.1 (City Centre and Beach Masterplan – Annual Update) by virtue of him being an observer on Sport Aberdeen Board. Having applied the objective test, he did not consider that he had an interest and would not be withdrawing from the meeting; and
- (2) Councillor Malik advised that he had a connection in relation to agenda item 9.1 (Capital Programme Delivery: Projects Update) by virtue of him being the Captain of Bon Accord Cricket Club. Having applied the objective test, he did not consider that he had an interest and would not be withdrawing from the meeting.

MINUTE OF PREVIOUS MEETING OF 7 AUGUST 2024

3. The Committee had before it the minute of meeting of the Finance and Resources Committee of 7 August 2024.

The Committee resolved:-

FINANCE AND RESOURCES COMMITTEE

7 August 2024

to approve the minute.

COMMITTEE PLANNER

4. The Committee had before it the Committee Business Planner prepared by the Interim Chief Officer - Governance.

The Committee resolved:-

- (i) to note the reasons for deferral in relation to item 6 (District Heating – Network Expansion/Waste Heat Utilisation (City Centre Link), item 9 (Fleet Replacement Programme (Annual Report) and item 13 (School Estate Plan: Denominational Primary Schools);
- (ii) to note the reason for transferring item 13 (Housing Revenue 30 Year Account Business Plan) to the Council Planner;
- (iii) to remove item 23 (Denis Law Trail) for the reason outlined within the planner; and
- (iv) to otherwise note the Committee Planner.

NOTICE OF MOTION BY COUNCILLOR KUSZNIR

5. The Committee had before it a Notice of Motion by Councillor Kuznir in the following terms:-

that the Committee –

- (1) note the resignation of the Rt Hon Humza Yousaf MSP as First Minister of Scotland;
- (2) consider that as First Minister Humza Yousaf spent little time in Aberdeen beyond attending SNP Conference and never formally met with the Council Co-Leaders; and
- (3) therefore agree to instruct the Chief Executive to write to the new First Minister of Scotland:-
 - (i) reconfirming the Council's willingness to work with the devolved administration in delivering projects of benefit to the people of Aberdeen;
 - (ii) outlining the contribution of Aberdeen to Scotland and the UK's economy;
 - (iii) noting the historic underfunding of Aberdeen City Council by Holyrood and calling for remedial action; and
 - (iv) asking them to meet with the Co-Leaders at the earliest opportunity, given the failure of both previous First Ministers to meet the Co-Leaders.

Councillor Kuznir moved his motion and explained the rationale behind it and was seconded by Councillor Farquhar.

Councillor Allard, seconded by Councillor Greig, moved as an amendment:-

FINANCE AND RESOURCES COMMITTEE

7 August 2024

that the Committee –

- (1) note that the Co-Leaders wrote to the Prime Minister, Sir Keir Starmer MP, making the case to locate GB Energy's headquarters in Aberdeen;
- (2) note Chief Executive, Angela Scott, also wrote to Secretary of State for Energy Security and Net Zero, the Rt Hon Ed Miliband MP, reinforcing that it is the view of Aberdeen City Council that GB Energy should be headquartered in Aberdeen (see attached);
- (3) acknowledge the response received from UK Government's Minister for Energy, Michael Shanks MP, from within the Department for Energy Security and Net Zero (DESNZ) (see attached);
- (4) agree that Aberdeen, with its offshore engineering expertise, concentration of supply chain companies, world class Universities, and highly skilled work force, is the only sensible option for the UK Government to locate the headquarters of GB Energy; and
- (5) instruct the Chief Executive, Angela Scott, to write to UK Government's Minister for Energy, Michael Shanks MP, inviting him to meet with Co-Leaders and Opposition Group Leaders, and any other relevant stakeholders the Chief Executive may deem appropriate, so the case for Aberdeen can be made directly to the Minister, to ensure the UK Government make the right decision and locate GB Energy in Aberdeen.

The Committee resolved:-

- (i) to note that the Co-Leaders wrote to the Prime Minister, Sir Keir Starmer MP, making the case to locate GB Energy's headquarters in Aberdeen (see attached);
- (ii) to note that the Chief Executive, Angela Scott, also wrote to Secretary of State for Energy Security and Net Zero, the Rt Hon Ed Miliband MP, reinforcing that it is the view of Aberdeen City Council that GB Energy should be headquartered in Aberdeen (see attached);
- (iii) to acknowledge the response received from UK Government's Minister for Energy, Michael Shanks MP, from within the Department for Energy Security and Net Zero (DESNZ) (see attached);
- (iv) to agree that Aberdeen, with its offshore engineering expertise, concentration of supply chain companies, world class Universities, and highly skilled work force, is the only sensible option for the UK Government to locate the headquarters of GB Energy;
- (v) to instruct the Chief Executive, Angela Scott, to write to UK Government's Minister for Energy, Michael Shanks MP, inviting him to meet with Co-Leaders and Opposition Group Leaders, and any other relevant stakeholders the Chief Executive may deem appropriate, so the case for Aberdeen can be made directly to the Minister, to ensure the UK Government make the right decision and locate GB Energy in Aberdeen; and
- (vi) to agree to instruct the Chief Executive to write to the new First Minister of Scotland:-
 - (a) reconfirming the Council's willingness to work with the devolved administration in delivering projects of benefit to the people of Aberdeen; and
 - (b) outlining the contribution of Aberdeen to Scotland and the UK's economy.

FINANCE AND RESOURCES COMMITTEE

7 August 2024

NOTICE OF MOTION BY COUNCILLOR KUSZNIR

6. The Committee were advised that the Notice of Motion had been withdrawn by Councillor Kusznir following the circulation of this [Service Update](#)

CITY CENTRE AND BEACH MASTERPLAN – ANNUAL UPDATE – CR&E/24/231

7. The Committee had before it by way of a referral from Council on 21 August 2024, a report by the Director of City Regeneration and Environment, which provided an annual update on the City Centre and Beach Masterplan.

The report recommended:-

that the Committee –

- (a) note the progress made to advance a wide range of projects contained within the City Centre and Beach Masterplan (Appendix 1);
- (b) agree that Officers report future activity and updates on projects through the Council's Capital Planning process through the Finance & Resources Committee;
- (c) note, in relation to city centre mobility and accessibility, the roundtable meeting hosted by the Co-Leaders with key stakeholders in July 2024, and instruct the Chief Officer – Strategic Place Planning to arrange for a programme of similar roundtable meetings with key stakeholders, in addition to the ongoing regular Masterplan engagement and consultation programme;
- (d) agree the need for continued understanding of perceptions, insights, attitudes and experiences on City Centre Masterplan objectives, particularly around mobility and accessibility, and instruct the Chief Officer – Strategic Place Planning to use Bus Lane Enforcement surplus (capped at £20,000) to set up a professionally facilitated bi-annual focus group to collect data on opinions and personal experiences on this topic; and
- (e) in relation to the Beach, and in line with the Budget decisions taken by Council in March 2024, note the update provided in paragraphs 3.5 - 3.6 and agree that the Chief Officer – Strategic Place Planning pause the preparation of a Development Framework for the Beach Phase 2 area, until such a time as additional resources can be identified through future Budget setting processes.

The Convener, seconded by Councillor Greig, moved:-

that the Committee approve the recommendations contained within the report.

Councillor Malik, seconded by Councillor Watson, moved as an amendment:-

that the Committee –

- (1) note the contents of the report;
- (2) note that it's the view of the Labour Group that the Finance and Resource Committee have no powers to overrule a decision of Council and therefore recommendation 2.2 contained within the report cannot be agreed at this meeting;

FINANCE AND RESOURCES COMMITTEE

7 August 2024

- (3) agree that it was the SNP Councillor Hutchison who proposed matters relating to the Masterplan be sent to full Council rather than Finance and Resources Committee, therefore agrees the status quo position on reporting until Council determines otherwise;
- (4) agree the SNP Administration has got itself into a complete mess with the City Centre and Beach Masterplan undoing all the good work of the previous administration which worked with citizens, business organisations, cross party to deliver for the people of Aberdeen;
- (5) agree this SNP Administration excel in bringing forward reports such as George Street mini masterplan but fail to provide the money for implementation;
- (6) agree to suspend Standing Order 42 (Altering Previous Decisions) and thereafter agree to no longer proceed with the Queen Street Urban Park and reallocate that money within the agreed Masterplan; and
- (7) agree that, to give certainty to the public of Aberdeen, budgets where available for each of the projects outlined in appendix 1 must be presented to members via the 2025/26 budget process.

Councillor Farquhar, seconded by Councillor Brooks, moved as an amendment:-
that the Committee –

- (1) approve the recommendations contained within the report;
- (2) agree to explore the option for removal of the amphitheatre from phase one of the Beach Masterplan and to report this back to the Committee; and
- (3) direct savings from this towards the plan to rebuild the Beach Leisure Centre.

In terms of Standing Order 29.20, a vote was taken between the two amendments.

On a division, there voted:- for the amendment by Councillor Malik (2) – Councillors Malik and Watson; for the amendment by Councillor Farquhar (2) – Councillors Brooks and Farquhar; declined to vote (5) – the Convener and Councillors Allard, Cooke, Delaney and Greig.

As there was a tied vote, in terms of Standing Order 32.7, the Convener had the casting vote, however in terms of Standing Order 32.7.1, the Convener chose not to exercise his casting vote, therefore the Clerk advised that a ‘toss of a coin’ would be the method to decide the outcome of the tied vote. Following which, the amendment by Councillor Malik was successful and would be put to the vote against the motion.

On a division, there voted:- for the motion (5) – the Convener and Councillors Allard, Cooke, Delaney and Greig; for the amendment by Councillor Malik (2) – Councillors Malik and Watson; declined to vote (2) Councillors Brooks and Farquhar.

The Committee resolved:-

- (i) to adopt the motion; and
- (ii) to note that the Masterplan Manager would circulate to members, the link to the Generation Aberdeen website showing details of the successful application.

FINANCE AND RESOURCES COMMITTEE

7 August 2024

ABERDEEN MARKET – JULY 2024 UPDATE – F&C/24/207

8. The Committee had before it by way of a referral from Council on 21 August 2024, a report by the Director of Families and Communities, which provided an update on the progress with the redevelopment of the site as 91 – 93 Union Street and 3 – 6 Market Street..

The report recommended:-

that the Committee note the report and the updated risk section in relation to progress with the Project.

The Convener, seconded by Councillor Greig, moved:-

that the Committee approve the recommendation contained within the report.

Councillor Malik, seconded by Councillor Watson, moved as an amendment:-

that the Committee –

- (1) note the recommendation; and
- (2) Agree before any signoff of Lease that the Chief Officer - Finance brings forward a report to ensure that the Council and its Auditors are satisfied regarding the following:-
 - (a) Strength of financial covenant;
 - (b) A Summary of the Financial aspects of the Lease, showing what has been agreed;
 - (c) Proposed Guarantees if any;
 - (d) Cost to Council on any upkeep costs;
 - (e) Service charge agreement if any; and
 - (f) Quarterly updates on the construction costs of the project to the Finance and Resources Committee.

On a division, there voted:- for the motion (5) – the Convener and Councillors Allard, Cooke, Delaney and Greig; for the amendment (4) – Councillors Brooks, Farquhar, Malik and Watson.

The Committee resolved:-

to adopt the motion.

TRANSPARENCY STATEMENT

At this juncture, Councillor Cooke advised that he had a connection in relation to the following item by virtue of him being a Council appointed observer on the Sport Aberdeen Board. Having applied the objective test, he did not consider that he had an interest and would not be withdrawing from the meeting.

FINANCE AND RESOURCES COMMITTEE

7 August 2024

CAPITAL PROGRAMME DELIVERY: PROJECTS UPDATE – CR&E/24/273

9. With reference to article 9 of the minute of meeting of 15 March 2024, the Committee had before it a report by the Director of City Regeneration and Environment which (1) summarised the general progress of delivery of key capital expenditure projects identified within the approved Capital Programme from the General Fund and Housing Revenue Accounts; (2) highlighted those issues considered worthy of particular note which were specific to individual programmes/projects; and (3) incorporated a review of any recent reprofiling of the General Fund Capital Programme, which had been carried out to take account of any current project related factors.

The report recommended:-

that the Committee –

- (a) note the status of delivery of the Section 3.0 highlighted programmes/projects contained within the approved Capital Programmes
- (b) note that the report aligns with the Council Budget report COM/24/061 as reported on 6 March 2024 to Council, and the Q1 update report to Finance & Resources committee on 7 August 2024 (CORS/24/223);
- (c) instruct the Chief Officer – Finance to vire the necessary monies from the General Fund Capital Programme as shown in Appendix B; and
- (d) note that, following the virement as indicated in Appendix B, the General Fund Capital Programme budget spend has not increased.

The Convener, seconded by Councillor Greig, moved:-

that the Committee approve the recommendations contained within the report.

Councillor Malik, seconded by Councillor Watson, moved as an amendment:-

that the Committee –

- (1) note the recommendations contained within the report;
- (2) agree once again the SNP are robbing “Peter” to pay “Paul” highlighting the inability of the Finance and Resources Committee Convener to understand his brief;
- (3) agree any further money required for Bucksburn Pool is a matter for Sport Aberdeen, therefore instructs the Executive Director of Corporate Services to enter into discussions with Sport Aberdeen in relation to providing a total budget for this project to the Council budget setting process in 2025/26;
- (4) agree that the three Schools mentioned within the report, namely Countesswells, Greyhope School and Riverbank, were all commissioned by the previous Administration;
- (5) agree the Press Release issued by the Council on 1st March 2023, which suggested that Bucksburn Pool was required for Bucksburn School, was false and asks the Chief Executive to publicly apologise to members and the public for issuing a false press release;
- (6) agree the SNP has let pupils, parents and guardians down by its failure to fulfil its promise to deliver free school meals for p6 and p7 children. Agree that the proposal to take £2m from the expansion of free school meals fund

FINANCE AND RESOURCES COMMITTEE

7 August 2024

- and put it towards Ferryhill School suitability improvements shows the SNP in its true light as political imposters; and
- (7) agree not to vire money for the Bucksburn Pool and to ask the Executive Director of City Regeneration and Environment to bring a report as part of the budget process in 25/26 to allow elected members to determine their position.

On a division, there voted:- for the motion (5) – the Convener and Councillors Allard, Cooke, Delaney and Greig; for the amendment (4) – Councillors Brooks, Farquhar, Malik and Watson.

The Committee resolved:-
to adopt the motion.

TRANSPARENCY STATEMENT

At this juncture, Councillor Greig advised that he had a connection in relation to the following item by virtue of him being a Council appointed member on the Aberdeen Performing Arts Board. Having applied the objective test, he did not consider that he had an interest and would not be withdrawing from the meeting.

COMMON GOOD BUDGET REVIEW – CORS/24/272

10. With reference to article 4 of the minute of meeting of the Council of 6 March 2024, the Committee had before it a report by the Director of Corporate Services, which responded to an instruction for the Chief Officer - Finance to carry out a review of the Common Good budget, and the grant application criteria, and to report to the Finance and Resources Committee by September 2024.

The report recommended:-
that the Committee –

- (a) note the draft 2025/26 Common Good Budget detailed in Appendix 1; and
- (b) approve the amended grant application criteria detailed in section 3.20.

The Convener, seconded by Councillor Greig, moved:-
that the Committee –

- (1) note the draft 2025/26 Common Good Budget detailed in Appendix 1;
- (2) note the proposal from officers to amend the grant application criteria, as detailed in section 3.20; and
- (3) agree to maintain the status quo and reject the amended grant application criteria as detailed in section 3.20 of the report.

FINANCE AND RESOURCES COMMITTEE

7 August 2024

Councillor Malik, seconded by Councillor Watson, moved as an amendment:-
that the Committee –

- (1) note the draft 2025/26 Common Good Budget detailed in Appendix 1; and agree that the SNP are using the Common Good for items that would normally come out of the General Revenue Account;
- (2) agree that using almost £1.6m to cover park and shrubbery maintenance means that those organisations that require a grant from the Common Good will be unable to obtain a grant as the money will have gone to cover parks and shrubbery rather than going to good causes such as those involved in anti-poverty; and
- (3) agree to maintain the status quo and reject the amended grant application criteria as detailed in section 3.20 of the report.

On a division, there voted:- for the motion (5) – the Convener and Councillors Allard, Cooke, Delaney and Greig; for the amendment (4) – Councillors Brooks, Farquhar, Malik and Watson.

The Committee resolved:-

to adopt the motion.

FAIR TAX MARK – CORS/24/271

11. With reference to article 6 of the minute of meeting of 30 January 2024, the Committee had before it a report by the Director of Corporate Services which responded to an instruction for the Chief Officer - Finance following consultation with the Chief Officer – Corporate Landlord and the Head of Commercial and Procurement Services to bring a report back to the Committee on the implications of implementing a Notice of Motion by Councillor Thomson regarding the promotion by the Council of the Fair Tax Mark certification.

The report recommended:-

that the Committee –

- (a) note the Fair Tax Mark accreditation application process as detailed at paragraph 3.3 and the current monitoring processes of existing exclusion criteria detailed in paragraph 3.8 of the report; and
- (b) instruct the Chief Officer - Commercial & Procurement Services to insert clauses into the Council's formal tender documentation that

The Committee resolved:-

- (i) to approve the recommendations; and
- (ii) to note that the Chief Officer – Commercial and Procurement Services would circulate the response from the Federation of Small Businesses regarding their view of the Fair Tax Mark to members of the Committee and Councillor Thomson.

FINANCE AND RESOURCES COMMITTEE

7 August 2024

PERFORMANCE MANAGEMENT FRAMEWORK REPORT – CORS/24/268

12. The Committee had before it a report by the Director of Corporate Services which provided details of the status of key operational performance measures and activity indicators relating to those Functions and Clusters within the remit of the Finance and Resources Committee at conclusion of Quarter 1 2024.

The report recommended:-

that the Committee note the report and provide comments and observations on the performance information contained in the report Appendix.

The Committee resolved:-

to note the performance information contained in the report Appendix.

CONDITION AND SUITABILITY 3 YEAR PROGRAMME – F&C/24/283

13. With reference to article 9 of the minute of meeting of 13 September 2023, the Committee had before it a report by the Director of Families and Communities, which sought approval of an updated 3-year Condition and Suitability (C&S) Programme.

The report recommended:-

that the Committee –

- (a) note the projects completed or legally committed to date in 2024/25 as shown in Appendix A;
- (b) note the currently approved projects and approves the amended estimated budgets for each project as shown in Appendix B;
- (c) approve the new projects listed in Appendix C for inclusion in the Condition & Suitability Programme, approves the estimated budget for each project, and delegates authority to the Chief Officer - Capital, following consultation with the Chief Officer - Commercial and Procurement Services, to: consider and approve procurement business cases for each of these projects for the purposes of Procurement Regulation 4.1.1.2; and thereafter to procure appropriate works and services, and enter into any contracts necessary for the projects without the need for further approval from any other Committee of the Council;
- (d) approve the removal of the projects listed in Appendix D; and
- (e) delegate authority to the Chief Officer - Corporate Landlord, following consultation with the Capital Board and the Convener and Vice-Convener of this Committee, to amend the C&S Programme should priorities change due to unforeseen circumstances during the year, with such changes to be reported retrospectively to the Committee.

The Committee resolved:-

to approve the recommendations.

FINANCE AND RESOURCES COMMITTEE

7 August 2024

WORK PLAN AND BUSINESS CASES - CORS/24/260

14. The Committee had before it a report by the Director of Corporate Services which presented procurement work plans where expenditure was included for the Corporate Services, City Regeneration & Environment and Families and Communities Functions to Committee for review and sought approval of the total estimated expenditure for the proposed contracts as contained in the Procurement Business Cases appended to the report.

The Procurement Business Cases were for the following:-

- AVC's Salary Sacrifice;
- Waste Collection Management System
- Mechanical, Electrical & Plumbing Works;
- Quantity Surveying Consultancy Services;
- Roads Services Framework;
- Automated Taps Corporate Offices; and
- Funeral Services 2024-28

The report recommended:-

that the Committee –

- (a) review the workplan as detailed in the Appendices for the Corporate Services, City Regeneration & Environment and Families and Communities Functions;
- (b) approve the procurement business cases, including the total estimated expenditure for the proposed contract; and
- (c) note the content of Appendix 3 – 3.10 Memo Approvals.

The Committee resolved:-

to approve the recommendations.

In accordance with the decision taken at Article 1 of this minute, the following items were considered with the press and public excluded.

OPERATION OF A FUTURE ABERDEEN EBIKE HIRE SCHEME – CR&E/24/275

15. With reference to article 12 of the minute of meeting of the Committee of 8 May 2024, the Committee had before it a report by the Director of City Regeneration and Environment which sought approval to progress a procurement exercise for a future eBike hire scheme in Aberdeen based upon the recommended option.

The report recommended:-

that the Committee instruct the Chief Officer – Strategic Place Planning to undertake a procurement exercise to identify a private partner to enter into a public/private partnership model with the Council to deliver a new eBike hire scheme for the city, with public funding

FINANCE AND RESOURCES COMMITTEE

7 August 2024

to support the programme identified as being taken from the Bus Lane Enforcement surplus.

The Committee resolved:-

to approve the recommendation.

CONDITION AND SUITABILITY 3 YEAR PROGRAMME - EXEMPT APPENDICES

16. The Committee had before it for consideration exempt appendices relating to the Condition and Suitability 3 Year Programme report. (Article 13 of this minute refers)

The Committee resolved:-

to note the information contained within the exempt appendices.

WORK PLAN AND BUSINESS CASES - EXEMPT APPENDICES

17. The Committee had before it for consideration, exempt appendices relating to the Work Plan and Business Cases report. (Article 14 of this minute refers)

The Committee resolved:-

to note the information contained within the exempt appendices.

- **COUNCILLOR ALEX MCLELLAN, Convener**

FINANCE AND RESOURCES COMMITTEE BUSINESS PLANNER									
The Business Planner details the reports which have been instructed by the Committee as well as reports which the Functions expect to be submitting for the calendar year.									
1	Report Title	Minute Reference/Committee Decision or Purpose of Report	Update	Report Author	Chief Officer	Directorate	Terms of Reference	Delayed or Recommended for removal or transfer, enter either D, R, or T	Explanation if delayed, removed or transferred
2									
3			05 November 2024						
4	Work Plan & Business Cases	To seek approval of the estimated expenditure on the procurement business cases.		Mel Mackenzie	Commercial and Procurement	Corporate Services	1.1.5 1.1.6		
5	Council Financial Performance - Quarter 2, 2024/25	to present the Council Financial Performance - Quartely report to Committee for consideration.		Lesley Fullerton	Finance	Corporate Services	1.1		
6	Commercial Property Auctions Annual Report	The Committee on 22/11/23 agreed to instruct the Chief Officer - Corporate Landlord to put an annual report to Committee advising which subjects were put forward to auction and the outcome of this action.		Cate Armstong	Corporate Landlord	Families and Communities	4.1 4.4	R	The report in relation to the proposed disposal by auction of surplus properties was to advise elected members of the outcome of the process during the year and does not require an instruction from Committee therefore a Service Update will be circulated prior to the Committee Meeting.
7	School Estate Plan: Bucksburn and Dyce Secondary School Provision - Outline Business Case	To seek approval of an outline business case for future secondary school provision for Bucksburn and Dyce, as detailed in the School Estate Plan		Andrew Jones	Corporate Landlord	Families and Communities	1.1.4	D	The ECS Committee on 17/09/24 agreed a revised programme for implementing projects within the School Estate Plan. The revised programme includes an updated timescale for the submission of an outline business case for secondary school provision at Dyce and Bucksburn, which would be expected to be submitted to the Finance and Resources Committee for approval on 06/08/25.

	A	B	C	D	E	F	G	H	I
	Report Title	Minute Reference/Committee Decision or Purpose of Report	Update	Report Author	Chief Officer	Directorate	Terms of Reference	Delayed or Recommended for removal or transfer, enter either D, R, or T	Explanation if delayed, removed or transferred
2									
8	Grant Review	The F&R Committee on 8/5/24 agreed to instruct the Chief Officer – City Development and Regeneration, following consultation with the Chief Officer – Finance, Chief Officer – Governance and Chief Officer – People and Citizen Services, to undertake a full grant review and report back to the Finance and Resources Committee on 5 November 2024 with recommendations for future grant activity. To agree for the avoidance of doubt, that the UK Shared Prosperity Fund would be contained within the full review, within the context of the three tiered approach		Laura Paterson	City Development and Regeneration	City Regeneration and Environment	2.1.6		
9	Visitor Levy Scheme	The Committee on 7/8/24 agreed to instruct the Chief Officer - City Development and Regeneration to develop the Visitor Levy scheme proposal with key stakeholders and report back to Finance and Resource Committee in Autumn 2024 with plans for wider consultation.		Jamie Coventry	City Development and Regeneration	City Regeneration and Environment	1.1.9 2.1.2 3.2 3.4	D	The report will be submitted to the February 2025 F&R Committee meeting due to the national delay in the publication of the TVL Expert Group guidance, key stakeholder availability and hotel accommodation survey work required.
10	Transfer of Officer role via TUPE to Aberdeen City Council Staff	Transfer of Officer role via TUPE to Aberdeen City Council Staff		Mark Jones	Education and Lifelong Learning	Families and Communities	1.1		
11	Funding External Bodies and Following the Public Pound Policy Update	to seek committee approval of the amended and updated Following the Public Pound policy guidance.		Lesley Fullerton	Finance	Corporate Services	1.1.11		
12	Fleet Replacement Programme 2024/2025 (Annual Report)	To present the current position of the programme for Fleet Vehicles and Assets	The Committee on 12/9/24 noted that this report is delayed to the next cycle to include EV Infrastructure and Carbon Net Zero developments within this report.	John Weir/Derek Jamieson	Operations	City Regeneration and Environment	1.1.5 1.1.8		
13	Asset Transfer Request for the Torry Youth & Leisure Centre	To advise Committee of the asset transfer request received for the Torry Youth & Leisure Centre		Cate Armstrong	Corporate Landlord	Families and Communities	4.2		
14	Former Victoria Road School, Torry	To advise committee regarding the Council's contractual right to buy back the Former Victoria Road School		Jonathan Steele	Corporate Landlord	Families and Communities	4.1 4.4		
15			12 February 2025						

	A	B	C	D	E	F	G	H	I
	Report Title	Minute Reference/Committee Decision or Purpose of Report	Update	Report Author	Chief Officer	Directorate	Terms of Reference	Delayed or Recommended for removal or transfer, enter either D, R, or T	Explanation if delayed, removed or transferred
2									
16	Work Plan & Business Cases	To seek approval of the estimated expenditure on the procurement business cases.	It may be the case that there are no Business Cases to consider and the report is withdrawn	Mel Mackenzie	Commercial and Procurement	Corporate Services	1.1.5 1.1.6		
17	Performance Management Framework Report	To present Committee with the status of key cluster performance measures and activity indicators		Alex Paterson	Data Insights	Corporate Services	2.1.3		
18	A947 Bucksburn Roundabout to Parkhill Junction Multi-modal Corridor Study Outline Business Case	To seek approval of A947 Bucksburn Roundabout to Parkhill Junction Multi-modal Corridor Study Outline Business Case.		Tony Maric	Strategic Place Planning	City Regeneration and Environment	1.1.4		
19	Financial Settlement from Transport Scotland for the De-trunking of the A92/A96 (Haudagain Improvement)	Following the new link road opening in 2022 the report will outline the financial settlement from Transport Scotland for the detrunking of the old section of the Trunk Road, relative to the new Haudagain improvement which was handed back to ACC on 1/4/2023.	The Committee on 8/5/24 noted that Transport Scotland had provided their initial proposal report which had been reviewed by officers. A number of queries had been raised with Transport Scotland and a formal response to these was required. As these have a financial impact to the final settlement it would be prudent to delay until these were clarified. Updated on 26/8/24 - We have received the updated settlement proposal following our initial review and queries. Officers are cross checking that with an aim to conclude the review in September.	Neale Burrows	Operations	City Regeneration and Environment	1.1.18 1.1.19		
20	Proposed Sale of Land at Denwood / Hazlehead	To advise committee regarding a proposal received to potentially sell approximately 5.50 hectares (13.58 acres) of greenfield land, if residential planning consent is obtained		Jonathan Steele	Corporate Landlord	Families and Communities	4.1 4.4		
21			26 March 2025						
22	Work Plan & Business Cases	To seek approval of the estimated expenditure on the procurement business cases.	It may be the case that there are no Business Cases to consider and the report is withdrawn	Mel Mackenzie	Commercial and Procurement	Corporate Services	1.1.5 1.1.6		
23	Christmas Village Feedback Report (Annual Report)	The Committee on 13/3/24 agreed to instruct the Chief Officer – City Development and Regeneration to report back to the Finance and Resources Committee in March 2025 with the evaluation report of the 2024 event.		Matthew Williams	City Development and Regeneration	City Regeneration and Environment	2.1 3.2		

	A	B	C	D	E	F	G	H	I
	Report Title	Minute Reference/Committee Decision or Purpose of Report	Update	Report Author	Chief Officer	Directorate	Terms of Reference	Delayed or Recommended for removal or transfer, enter either D, R, or T	Explanation if delayed, removed or transferred
2									
24	Performance Management Framework Report	To present Committee with the status of key cluster performance measures and activity indicators		Alex Paterson	Data Insights	Corporate Services	2.1.3		
25	District Heating – Network Expansion / Waste Heat Utilisation (City Centre Link)	The Committee on 13/9/23 agreed to instruct the Head of Commercial and Procurement to explore external funding sources to support the capital delivery of this project and to report the outcomes of recommendations 2.1 and 2.2 to this Committee during Q3 2024	The Committee on 12/09/24 noted that the report is delayed due to the complexity of the transmission pipeline route and the need for engagement with key external stakeholders. It is anticipated that the report will now be submitted in Spring 2025 (Likely March meeting)	Barry Davidson	Commercial and Procurement	Corporate Services	1.1.5		
26	School Estate Plan: Victorian School Building Improvements - Outline Business Case	To seek approval of an outline business case for making improvements to the condition and suitability of Victorian school buildings, as detailed in the School Estate Plan	The feasibility study on Victorian School buildings is expected to be completed by the end of 2024, and the findings of the study will be presented to the Education and Children's Services Committee in February 2024, with a view to the outline business case then being presented to the Finance and Resources Committee on 26 March 2025.	Andrew Jones	Corporate Landlord	Families and Communities	1.1.4		
27	Capital Programme Delivery: Projects Update	The purpose of this report is to summarise the general progress of delivery of key capital expenditure projects identified within the approved Capital Programme from the General Fund and Housing Revenue Accounts.		John Wilson	Capital	City Regeneration and Environment	1.1		
28			07 May 2025						
29	Work Plan & Business Cases	To seek approval of the estimated expenditure on the procurement business cases.	It may be the case that there are no Business Cases to consider and the report is withdrawn	Mel Mackenzie	Commercial and Procurement	Corporate Services	1.1.5 1.1.6		
30	Ferryhill School Suitability Improvements: Full Business Case	The F&R Committee on 8/5/24 agreed to instruct the Chief Officer - Corporate Landlord to report back to the Committee with a full business case, within the next 12 months		Andrew Jones	Corporate Landlord	Families and Communities	1.1.4		
31	St Machar Grounds Improvements: Full Business Case	The F&R Committee on 8/5/24 agreed to instruct the Chief Officer - Corporate Landlord to report back to the Committee with a full business case, within the next 12 months.		Andrew Jones	Corporate Landlord	Families and Communities	1.1.4		

	A	B	C	D	E	F	G	H	I
	Report Title	Minute Reference/Committee Decision or Purpose of Report	Update	Report Author	Chief Officer	Directorate	Terms of Reference	Delayed or Recommended for removal or transfer, enter either D, R, or T	Explanation if delayed, removed or transferred
2									
32	Harlaw Academy Suitability Improvements: Outline Business Case	The Committee on 8/5/24 agreed to instruct the Chief Officer - Corporate Landlord to report back to the Committee with a full business case within the next 12 months.		Andrew Jones	Corporate Landlord	Families and Communities	1.1.4		
33			06 August 2025						
34	Work Plan & Business Cases	To seek approval of the estimated expenditure on the procurement business cases.	It may be the case that there are no Business Cases to consider and the report is withdrawn	Mel Mackenzie	Commercial and Procurement	Corporate Services	1.1.5 1.1.6		
35	South College Street Phase 2 - Outline Business Case	The Net Zero, Environment and Transport Committee on 27/3/24 agreed to instruct the Chief Officer – Strategic Place Planning to seek external funding to allow the continued development of the option agreed in (ii), including the development of an Outline Business Case, and report the Outline Business Case to the Finance and Resources Committee once completed		Ken Neil	Strategic Place Planning	City Regeneration and Environment			
36	Development Plan Scheme 2025 (Annual Report)	To seek approval of the Development Plan Scheme (DPS). The Planning (Scotland) Act 2019 (the Act) requires all Councils to prepare a Development Plan Scheme annually.		Abigail Burrows	Strategic Place Planning	City Regeneration and Environment	3.3		
37	Performance Management Framework Report	To present Committee with the status of key cluster performance measures and activity indicators		Alex Paterson	Data Insights	Corporate Services	2.1.3		
38			29 October 2025						
39	Work Plan & Business Cases	To seek approval of the estimated expenditure on the procurement business cases.	It may be the case that there are no Business Cases to consider and the report is withdrawn	Mel Mackenzie	Commercial and Procurement	Corporate Services	1.1.5 1.1.6		
40	Condition & Suitability 3 Year Programme (Annual Report)	This report seeks approval of an updated 3-year Condition and Suitability (C&S) Programme.		Andrew Jones	Corporate Landlord	Families and Communities	1.1.5, 1.1.8 4.1		
41	Fleet Replacement Programme (Annual Report)	To present the current position of the programme for Fleet Vehicles and Assets		John Weir/Derek Jamieson	Operations	City Regeneration and Environment	1.1.6		

	A	B	C	D	E	F	G	H	I
	Report Title	Minute Reference/Committee Decision or Purpose of Report	Update	Report Author	Chief Officer	Directorate	Terms of Reference	Delayed or Recommended for removal or transfer, enter either D, R, or T	Explanation if delayed, removed or transferred
2									
42	Performance Management Framework Report	To present Committee with the status of key cluster performance measures and activity indicators		Alex Paterson	Data Insights	Corporate Services	2.1.3		
43	Outline Business Case: Northfield Primary Schools Excess Capacity	To seek approval of an outline business case for reducing the number of primary schools in the Northfield ASG, as detailed in the School Estate Plan	The ECS Committee on 17/09/24 agreed to instruct the Chief Officer – Corporate Landlord to proceed with a review of all public building assets in Northfield, which will include an assessment of options for the future of the primary schools. It is anticipated that any required outline business case relating to the findings of this review will be presented to the Committee for approval on 29 October 2025	Andrew Jones	Corporate Landlord	Families and Communities	1.1.4		
44	Annual Committee Effectiveness Report	The purpose of this report is to present the annual report of the Finance and Resources Committee to enable Members to provide comment on the data contained within (Reporting Period is 16 October 2024 to 16 October 2025)		Mark Masson	Governance	Corporate Services	GD 8.5		
45	Capital Programme Delivery: Projects Update	The purpose of this report is to summarise the general progress of delivery of key capital expenditure projects identified within the approved Capital Programme from the General Fund and Housing Revenue Accounts.		John Wilson	Capital	City Regeneration and Environment	1.1		
46			TBC						

	A	B	C	D	E	F	G	H	I
	Report Title	Minute Reference/Committee Decision or Purpose of Report	Update	Report Author	Chief Officer	Directorate	Terms of Reference	Delayed or Recommended for removal or transfer, enter either D, R, or T	Explanation if delayed, removed or transferred
2									
	Former Milltimber School	The Committee on 7/8/24 agreed to Instruct the Chief Officer – Corporate Landlord to advertise the property for residential use seeking offers to purchase, and report the outcome of the process to a future meeting of the Finance and Resources Committee.		Cate Armstrong	Corporate Landlord	Families and Communities	4.1 4.4		
52									
	School Estate Plan: Denominational Primary Schools	To seek approval of an outline business case for considering future arrangements for denominational primary school provision, as detailed in the School Estate Plan. The ECS Committee on 20/02/24 agreed a revised programme for implementing projects within the School Estate Plan. The revised programme includes an updated timescale for the submission of an outline business case (should this be required) for the Denominational Schools options, which would be expected to be submitted to the Finance and Resources Committee for approval on 12/09/24.	After considering a report on the denominational primary schools feasibility study, which was referred to it from the September ECS Committee, Council agreed on 02/10/24 to approve the recommendation in the report, which was to instruct the Chief Officer - Corporate Landlord to continue to monitor pupil numbers at the schools and to include recommendations in the 2025 School Estate Plan annual update report on any required actions to be taken. An update will therefore be provided to the Committee after the School Estate Plan update report has been considered by the ECS Committee in September 2025.	Andrew Jones	Corporate Landlord	Families and Communities	1.1.4		
53									
54									

This page is intentionally left blank

ABERDEEN CITY COUNCIL

COMMITTEE	Council
DATE	2 October 2024
EXEMPT	No
CONFIDENTIAL	No
REPORT TITLE	Annual Performance Reports - 2023/2024 for all Tier 1 ALEOs: Aberdeen Performing Arts; Aberdeen Sports Village; Bon Accord Care; Sport Aberdeen
REPORT NUMBER	CORS/24/285
DIRECTOR	Andy MacDonald
CHIEF OFFICER	Craig Innes
REPORT AUTHOR	Craig Innes
TERMS OF REFERENCE	24.13

1. PURPOSE OF REPORT

- 1.1 This report presents the annual performance reporting of the Council’s four Tier one Arms Length External Organisations (ALEOs) covering financial year 2023/2024: Aberdeen Performance Arts (APA); Aberdeen Sports Village (ASV); Bon Accord Care and Sport Aberdeen (SA). An ALEO is a term used to describe an organisation that is formally separate from the council but is subject to its control or influence. That level of control or influence can vary.

2. RECOMMENDATION

- 2.1 That the Council notes the Annual Performance Reports for each of the Tier one ALEOs.

3. CURRENT SITUATION

- 3.1 The undernoted paragraphs, 4 to 7, provide a brief overview of each of the four ALEOs. Individual Annual Performance Reports for each organisation are appended to this report.

4. Aberdeen Performing Arts

- 4.1 APA is a company limited by guarantee with charitable status established as an ALEO of the Council in 2004. APA operates the Music Hall, His Majesty’s Theatre and The Lemon Tree, as well as managing the Box Office for 20+ venues in the region.
- 4.2 APA is an active member of ‘Culture Aberdeen’, the city’s cultural network and a leading partner in the development of the ten-year cultural strategy and action plan for the city which was endorsed by the Council in 2018. APA also deliver various festivals.

- 4.3 The revised performance template provides an overview of Key Performance Indicators (KPIs) and what has been achieved against these targets for the financial year 2023/2024. The report provides evidence of APA's delivery against their business plan objectives but also contributions to the City's cultural strategy, the Regional Economic Strategy and the Local Outcome Improvement Plan .
- 4.4 In addition to the core programme of more than 700 performances attended by over 360,000 people, Aberdeen Performing Arts delivered a number of projects which demonstrated significant development or enhancement to the city. In a first collaboration of its kind with the National Theatre of Scotland, APA co-produced a brand new stage adaptation of Bram Stoker's Dracula, which had its world premiere in Aberdeen at His Majesty's Theatre in September 2023 before an extensive tour of Scotland and England. The show was extremely well received including a five star review in the national press. 2023's Light the Blue Festival represented a notable step change in the quantity and quality of engagement and presentation as the city's festival for and by young people.
- 4.5 A significant highlight of the festival was the 'Snappy Operas' project through which pupils from Hanover Street, Gilcomstoun, Riverbank and West Park schools performed specially written operas in the Music Hall – a truly special event and the first time many of the participants and their families had set foot in the venue.
- 4.6 The organisation continued to work in partnership and develop work with marginalised and under-represented communities – including the Rise Up Festival showcasing black and people of colour artists, the Eat the Rich cabaret programme with the LGBT+ community, and new opportunities for older people to participate such as our script reading group.

5. Aberdeen Sports Village

- 5.1 Aberdeen Sports Village Limited is a company limited by guarantee with charitable status. Opened in 2009, ASV is a joint venture between Aberdeen City Council and the University of Aberdeen.
- 5.2 Although a joint venture, ASV is considered a Tier 1 ALEO of the Council.
- 5.3 ASV was the first joint venture of its kind in the United Kingdom and remains an example of best practice in the sport and physical activity sector. Aberdeen Sports Village is Scotland's premier sports, fitness and lifestyle venue managing both performance level activities and all-inclusive programmes. It hosts international sports event and offers multiple sports facilities, including an International Amateur Athletic Federation (IAAF) accredited 400m athletics track and UK Athletics indoor athletics facility, an Olympic standard aquatics centre, a state of the art gym, exercise and lifestyle classes.
- 5.4 An annual review report on ASV's business plan is appended to this report. It includes a qualitative summary of outcomes, outputs and activities undertaken by ASV, how these align against the priorities of the Local Outcome Improvement Plan and progress made to-date. The annual report also details

how ASV's activities have delivered against Council strategies and action plan priorities and provides details of user numbers, other income received and any challenges faced.

- 5.5 The revised performance template provides an overview of Key Performance Indicators (KPIs) and what has been achieved against these targets for the financial year 2023/2024. It should be noted that ASV aligns to the Further Education academic year for financial reporting which is between 1st August through to 31st July each year.
- 5.6 Within the appended report, Section 2 – Users, Participants and Investments provides an overview of ASV user numbers within 6 regeneration areas of the city.
- 5.7 The ASV Annual Report for 2023-24 highlights a successful year despite economic challenges. ASV, a joint venture between Aberdeen City Council and the University of Aberdeen, exceeded targets in several key performance areas, including memberships, sports camps, and partner club memberships. ASV hosted 179 events, including national and international competitions, and engaged over a million participants across various programs.
- 5.8 The organisation focused on promoting physical and mental health through initiatives like the Evergreens Programme for seniors and various community partnerships that provide free access to sports and activities for children, including those from disadvantaged backgrounds. Additionally, ASV made significant strides in sustainability, implementing a carbon reduction plan and promoting energy-efficient practices.
- 5.9 Key initiatives included programs addressing child obesity, adult loneliness, and support for individuals with disabilities. ASV's community outreach involved partnerships with local schools, providing free meals and activities for children, and targeted programs like the Cardiac Referral Programme and the "Finding Your Feet" initiative for amputees.
- 5.10 The organisation has also prioritised inclusivity and diversity, offering opportunities for vocational learning and work experience. Through its efforts, ASV has made a positive economic impact on Aberdeen by hosting numerous events that attract visitors and promote the city as a sporting destination. The report showcases ASV's commitment to the Local Outcome Improvement Plan, emphasising the importance of physical activity, community engagement, and sustainable practices.

6. Bon Accord Care

- 6.1 Bon Accord Support Services (BASS) and Bon Accord Care (BAC) are ALEOs owned by Aberdeen City Council (ACC). For operational purposes Bon Accord Care is used as a collective term to refer to both companies.
- 6.2 The Integration Joint Board directed the Council to put in place arrangements for BAC to provide a range of services which are currently being delivered by them.

- 6.3 Bon Accord Care is led by a board of non-executive and executive directors. The directors are accountable to the shareholder (Aberdeen City Council) for the operations of the company and are responsible for setting the strategic direction and taking the policy decisions that meet the company objectives.
- 6.4 A summary of the annual performance report which is appended to this report shows performance metrics in relation to efficiency and quality of service delivery. The Bon Accord Care Annual Performance Report 2023/24 also appended provides a comprehensive breakdown of core business, efficiency and quality, innovation and early intervention.
- 6.5 During 2023/24, Bon Accord Care has embraced change, responded to system pressures, and played their part in the early intervention and prevention agenda across Aberdeen City. The launch of their new strategy in 2023 has offered clarity around their provision in the city and their intentions for development in the coming years; being key providers who make a difference to health and social care in the local area.
- 6.6 Bon Accord Care continue to be responsive and proactive in planning for a changing and challenging Health and Social Care landscape. In doing so, a key area of strength lies in their commitment to partnering with other local communities, providers, commissioners, and stakeholders to shape a Bon Accord Care that meet the needs of the population now and in the future; integrating across health and social care, the Aberdeen Community and voluntary sector to support individuals who live there.

7. Sport Aberdeen

- 7.1 The current arrangement for the management and development of the city's indoor and outdoor sports facilities and for the provision of sport, physical activity and wellbeing services targeted at those most in need are delivered by the Council's ALEO, Sport Aberdeen. It commenced trading in 2010 under a Funding and Service Provision Agreement.
- 7.2 An annual review report on Sport Aberdeen's business plan is appended to this report. It includes a qualitative summary of outcomes, outputs and activities undertaken by Sport Aberdeen, how these align against the priorities of the Local Outcome Improvement Plan and progress made to-date. The annual report also details how Sport Aberdeen's activities have delivered against ACC strategies and action plan priorities and provides details of user numbers, other income received and any challenges faced.
- 7.3 The revised performance template provides an overview of Key Performance Indicators (KPIs) and what has been achieved against these targets for the financial year 2023/2024.

8. FINANCIAL IMPLICATIONS

- 8.1 There are no direct financial implications arising from this report for APA. For 2023/2024 the Council provided core funding of £936k to APA.

- 8.2 APA is a regular funded organisation of Creative Scotland. They continue to be in receipt of £333,333 per annum through the scheme until March 2025. The scheme is being replaced by a new 'Multi-Year Funding' application process which will provide annual support from April 2025 until March 2028. The scheme is currently open to application at this time.
- 8.3 APA has a turnover of over £10m per year, and as one of Scotland's biggest performing arts companies, manages some of the city's most iconic buildings.
- 8.4 There are no direct financial implications arising from this report for ASV. The Council provided £824,000 of annual revenue funding to ASV toward the operation of the Sports Centre and Aquatics Centre during 2023/24.
- 8.5 As per the terms of the Joint Venture Agreement, the University of Aberdeen provides the same level of revenue funding to ASV toward the operation of the Sports Centre and Aquatics Centre.
- 8.6 It should be noted that ASV's financial year is different to the Council. It runs from 1st August to 31st July and is referred to as the "contract" year.
- 8.7 There are no financial implications arising directly from the recommendations of this report for Bon Accord Care. Core funding to Bon Accord Care for 2023/2024, paid under direction from the Integration Joint Board, was £31,958,336 with a separate £3,667,488 for Kingswells Nursing Home.
- 8.8 Other services may be directly commissioned from Bon Accord Care, either under direction from the Integration Joint Board or other Council Services and would be met from within the appropriate existing budgets. Such purchases would remain outside the Service Level Agreement (SLA) that governs use of the Core funding.
- 8.9 There are no financial implications arising directly from the recommendations of this report for Sport Aberdeen. The Council's budget for Core funding for Sport Aberdeen for 2023/24 was £4,515,000.
- 8.10 Separately, the ALEO Assurance Hub continues to seek assurance from all of the ALEOs on their financial stewardship, governance, and risk arrangements. This includes oversight that medium term financial plans are in place and aligned to business planning. This is reported on twice a year to the Audit, Risk and Scrutiny Committee along with the Hub's risk ratings, which reflect the level of risk presented to the Council by each ALEO.

9. LEGAL IMPLICATIONS

- 9.1 There are no direct legal implications arising from the recommendations of this report.

10. ENVIRONMENTAL IMPLICATIONS

10.1 There are no direct environmental implications arising from the recommendations of this report.

11. RISK

11.1 The risks reflect the 23/24 reporting period covered and there is ongoing monitoring of the current position through the ALEO Assurance Hub.

Category	Risks	Primary Controls/Control Actions to achieve Target Risk Level		*Target Risk Level (L, M or H) *taking into account controls/control actions	*Does Target Risk Level Match Appetite Set?
Strategic Risk					
Compliance					
Operational	ALEO staff not being supported.	The annual report and ALEO hub monitoring process ensures and demonstrates good practice.		L	Yes
	ALEO's providing poor services to customers.	The annual report demonstrates to the Council the ALEO's commitment to customer service.		L	Yes
Financial	None				
Reputational	None				
Environment / Climate	None				

12. OUTCOMES

<u>COUNCIL DELIVERY PLAN 2022-2023</u>	
	Impact of Report
Aberdeen City Council Policy Statement	The ALEOs align to the transformation programme and each forms part of the next steps for delivery of the outcomes and commitments.

<u>Working in Partnership for Aberdeen</u>	
<u>Aberdeen City Local Outcome Improvement Plan</u>	
Prosperous Economy Stretch Outcomes	The annual reports evidence the contributions by each ALEO towards the LOIP theme of prosperous economy. SLAs are outcomes-focused and contain robust contract management measures to ensure that they link directly to the LOIP outcomes for a prosperous economy.
Prosperous People Stretch Outcomes	The annual reports evidence contributions by each ALEO towards the LOIP theme of prosperous people.
Prosperous Place Stretch Outcomes	The annual reports evidence contributions by each ALEO towards the LOIP theme of a prosperous place. As above with the refresh of the SLAs

13. IMPACT ASSESSMENTS

Assessment	Outcome
Impact Assessment	Full impact assessment not required
Data Protection Impact Assessment	Not required

14. BACKGROUND PAPERS

None.

15. APPENDICES

- **Appendix 1** – Aberdeen Performing Arts Annual Performance Report 2023/24
- **Appendix 2** – Aberdeen Sports Village Annual Performance Report 2023/24
- **Appendix 3** – Bon Accord Care Annual Performance Report 2023/24
- **Appendices 4, 4A & 4B** – Sport Aberdeen Annual Performance Report 2023/24

16. REPORT AUTHOR CONTACT DETAILS

Name Craig Innes
Title Chief Officer – Commercial & Procurement Services
Email cinnes@aberdeencity.gov.uk

This page is intentionally left blank

ALEO ANNUAL MONITORING REPORT

Deadline for submission 15th July 2024

Organisation: Aberdeen Performing Arts	
Year Covered:	2023-24
Report completed by:	Sharon Burgess
Position:	Chief Executive

About the organisation

Aberdeen Performing Arts is the cultural cornerstone of North-east Scotland, driving change through creativity and community engagement. Our vision includes city centre regeneration, social change initiatives, community cohesion, and placemaking, enriching the region's creative, social, and economic fabric.

We measure success by financial and operational targets, city centre revitalisation, community engagement metrics, and the growth of our artistic programmes. Focusing on collaboration, inclusion, and personnel investment, we aim to lead the cultural sector, nurture talent, and foster sustainable development.

As a cultural hub, we contribute to the arts, community, and civic life through national and international performances, producing and curating work, hosting festivals, and engaging diverse communities. Our activities significantly impact the local cultural sector and the region's prosperity.

Serving a region transitioning to renewable energy and sustainability, we ensure arts and culture influence and reflect these dynamics. We engage with local communities, transcending socio-economic boundaries to provide access to arts and culture for all, enhancing experiences and adding regional value.

We champion collaboration and creative engagement, forging partnerships to support new work and sector growth. Investment in people, governance, leadership, and digital technologies drives our transformation. Our leadership promotes a positive company culture, equality, diversity, and inclusion.

Aberdeen Performing Arts offers clear pathways for workforce and talent development, providing opportunities for emerging artists to contribute meaningfully to the artistic landscape.

In conclusion, Aberdeen Performing Arts' strategic direction focuses on becoming the leading cultural institution in North-east Scotland, driving change through creativity, community engagement, and sustainable development.

Organisation Information	
Organisation legal structure	Company limited by guarantee with charitable status
Number of years operating	19
Name of Director/ Chief Executive	Jane Spiers (from April 2023 to May 2023) Sharon Burgess (from June 2023 to March 2024)
Number of venues operated	3
Number of Board Members	14
Number of Full time staff	42 (average headcount across the year)
Number of part time/casual staff	211 (average headcount across the year)

SECTION 1 - Outcomes and outputs

Please provide a qualitative executive summary of outcomes, outputs, activities undertaken and progress made to date:

PROGRAMME 2023/24

Our programme featured:

- **700+ diverse performances** across theatre, music, dance, comedy, literature, spoken word, and work for young people.
- **Granite Noir** – an international crime writing festival.
- **Light the Blue** – a youth festival created by and for young people in Aberdeen.
- **Rise Up** – a festival celebrating black and people of colour creatives, in partnership with We Are Here Scotland.
- **Delve** – a weekend of artist-curated exploration of themes and ideas.
- **Creative responses** to key themes and events, including Climate Week North East.
- **Digital art** – 5 new commissions for our Stepping In screen.
- **Art exhibition** – including 2 new commissions in our Music Hall gallery spaces.

TALENT – Investing in Today's and Tomorrow's Creatives

In 2023/24, we:

- Co-produced a major new work with the National Theatre of Scotland, offering opportunities for local creatives.
- Supported development, production, and touring for North-east theatre companies, including AyeTunes and Ten Feet Tall.
- Delivered a digital arts programme with 5 new commissions and an art exhibition programme with 2 new commissions.
- Offered 2 Intern positions for Granite Noir and 2 Festival Assistant positions for Light the Blue.
- Held emerging artist events across all festivals and our programme.
- Launched a call-out for multi-year, multi-venue festive productions for early years, co-commissioned with Eden Court and Capital Theatres.

ARTS WITHOUT BOUNDARIES – Inclusive Creative Engagement

In 2023/24, we:

- Ran 5 youth theatre classes for ages 5-19 for three 10-week terms.
- Delivered 2 early years music classes for ages 1-8 for three 10-week terms.
- Conducted a hip hop programme for ages 12-18 for three 10-week terms.
- Supported a community choir and vocal ensemble.
- Held HOURS, a hip hop event series by local producers.
- Expanded Light the Blue as a co-designed youth arts festival.
- Established a young advisors' network for Light the Blue and broader organisational input.
- Developed community engagement projects on climate action and inclusion.
- Expanded engagement efforts to reach and include new audiences.

PLACEMAKING – Shaping and Celebrating the North-east

In 2023/24, we:

- Played a leading role in Culture Aberdeen, including key initiatives and advocacy.
- Actively participated in local, regional, and national networks, including Board-level representation.
- Delivered Granite Noir, Light the Blue, Rise Up, and Delve with increased partnerships and local artist involvement.
- Co-produced Dracula with National Theatre of Scotland and led supporting campaigns.

PEOPLE AND FAIR WORK

In 2023/24, we:

- Developed our Board with new recruitment and training, enhancing diversity and transitioning to a new chair.
- Reviewed our leadership structure to support people development and financial sustainability.
- Continued implementing Open House, our Equalities, Diversity, and Inclusion plan.
- Provided leadership development and training opportunities to our team.

AUDIENCE

DEVELOPMENT AND CUSTOMER EXPERIENCE

In 2023/24, we:

- Utilised Audience Spectrum for segmentation to support programme priorities.
- Launched key marketing campaigns for Rise Up and Light the Blue.
- Engaged new and existing audiences with campaigns for Rise Up, Light the Blue, and Granite Noir.
- Conducted stakeholder mapping to support creative engagement.
- Evaluated audiences using various metrics including behaviour, geography, and socio-economic factors.
- Enhanced Spektrix data with Audience Agency partnership.
- Improved digital customer journeys with increased web sales and mobile ticketing.
- Developed digital strategies for programme priorities and social media reach.
- Planned marketing and communications for Board and Leadership changes and recruitment.

CLIMATE ACTION

In 2023/24, we:

- Implemented our Environmental Sustainability Policy and Carbon Management Plan.
- Aligned our Carbon Management Strategy with Science Based Targets Net Zero pathway.
- Worked with The Theatre Green Book to audit venues for carbon reduction opportunities.
- Developed climate-themed events and activities, including for Climate Week North East.
- Partnered with Creative Carbon Scotland, Beyond Green, and other organisations.
- Explored carbon offsetting schemes for audience participation.
- Embedded climate action in our branding and communications.
- Ensured sustainability in future redevelopment projects.
- Partnered with Creative Scotland’s Climate Emergency and Sustainability Plan.

FINANCIAL SUSTAINABILITY

In 2023/24, we:

- Diversified income sources and increased fundraised income.
- Set and reviewed clear revenue and profit targets.
- Improved efficiencies through effective structures and venue operations.
- Developed digital and data strategies for decision-making.
- Enhanced digital marketing resources for greater reach.
- Improved system effectiveness and invested in performance analysis software.
- Created detailed audience profiles to inform offerings and marketing.
- Expanded corporate hospitality, conference, and event offerings.

Activity Outputs (complete only the ones that apply to your funded activities)			
Total number of participants	9,393	Total audience numbers	363,709
Total number of volunteers	11	Total number of volunteer hours	498
Total number of project artists employed	79	Total number of artist hours	360
Total number of performances	777	Total number of training courses	-
Total number of exhibitions	12	Total number of festivals	4
Total number of workshops	393	Total number of publications	-
Other (please specify)	-	Total number of Conference and Events	48

If you have not met the targets set, please give any reasons or explanation for this:

The targets set against our key strategic performance indicators (KPI) have in the most part been achieved or exceeded. The expanded KPIs for Creative Engagement and Audience in relation to age demographics have been provided for 2023/24 reflective of the enhanced data capture which was not possible in previous years.

Please provide a summary of particular successes or case studies:

This is where you can collate and share your good news stories highlighting best practice where investing in culture has had positive impact in changing lives or changing perceptions (i.e. personal testimonies or examples of projects which are game changers in how you approach your activity).

Case studies are also encouraged, these can be big projects like a building development or festival but they can also be something more small scale and discreet such as a programme of outreach workshops or the mentoring and development of volunteer or artists. Its helpful to consider any case study in the context of the Local Outcome Improvement Plan and Culture Aberdeen strategy/actions to demonstrate real progress against the city's wider priorities as well as examples of best practice which your organisation and others within the cultural sector can learn from.

Dracula: Mina's Reckoning

In 2023, Aberdeen Performing Arts collaborated with the National Theatre of Scotland in partnership with Belgrade Theatre Coventry, to co-produce the epic new adaptation of Bram Stoker's *Dracula*. The new version, written by Elgin-born playwright Morna Pearson, was located in Aberdeen and Cruden Bay (as well as Transylvania) and used Stoker's frequent trips to the North-east of Scotland as an authentic interpretation of the story's setting. Award-winning director Sally Pearson led the production which had an all-female or non-binary cast many of whom were from this region. The production featured the Doric language throughout and provided a platform for our local dialect to be seen in a serious context, although with frequent humour. The production included a mesmerising soundscape, innovative use of lighting and projection mapping, and an imposing Gothic set created by Highland designer Kenneth MacLeod. As co-producers, APA not only invested financially in the creation of the piece, but heavily influenced the creative decisions and direction it took. Our involvement gave confidence to the team to embrace the full opportunities providing by the North-east setting, giving the production an authenticity from the very start. Following rehearsals at NTS' base in Glasgow, the show did production and tech week in Aberdeen, opening at His Majesty's Theatre in September 2023. It subsequently toured to Glasgow, Edinburgh, Inverness, Dundee, Stirling and Coventry, before finishing its run at the Liverpool Playhouse. The show was performed 41 times and seen by 19,294 audiences and received excellent public and critical acclaim including a five-star review in the Scotsman. A motion was submitted to the Scottish Parliament commending the success and ambition of the project. The collaboration with NTS was extremely positive and we have received very warm feedback from them about our team and our constructive approach to the partnership. This project demonstrated Aberdeen Performing Arts' vision and ambition for producing and creating work of scale and impact, our ability to contribute as creative as well as financial partners, and contributed hugely to delivering Aberdeen's cultural objectives around creation, working with artists, experimentation and impact.

Encore! Script reading Group and participation research for older people

We introduced a new participatory group which was specifically aimed at engaging creatively with older people. This project, delivered at the Music Hall and in partnership with Ten Feet Tall Theatre company, provides an opportunity for people over the age of 60 to meet in a relaxed environment and to explore a well-known play. The group is very informal and is accessible to people with no experience of acting or performing. The focus of the group is as much on socialising and interacting as with exploring and discussing the text. It is a really effective model for allowing people to participate without any pressure to perform and with the ability to contribute as much or as little as they are comfortable with. The programme proved hugely popular and completely sold out and we plan to integrate this as a core element of our creative engagement programme.

Related to this, we have recognised that there is an opportunity for us to provide participatory activities for older people, particularly those who may suffer from isolation or loneliness, or have financial barriers to taking part in activities. As such, we engaged a placement student from the University of Aberdeen to undertake a research project investigating what types of activities older people may wish to participate in. The research explores types of activity, possible themes, ideal locations and setup, and possible barriers to attendance. We will use the outcome of this research to inform future plans with older participants.

Please provide a summary of any problems or issues that have required attention or action:

Again, this provides context of the environment you have been operating under to better reflect your organisations challenges and achievements. Its also an opportunity to highlight examples of good practice leadership, governance, collaboration and financial management within your organisation.

The launch of a new call-out for multi-year, multi-venue festive productions for early years, co-commissioned with Eden Court and Capital Theatres, was delayed by a year due to funding uncertainty caused by the delayed CS RFO application process

Aberdeen Performing Arts is set to commence a refurbishment of The Lemon Tree to ensure it remains fit for purpose for the foreseeable future, given that a full redevelopment is not financially viable at this time. All capital expenditure will focus on essential work that would also be part of a full redevelopment if it occurs in the longer term.

Delivering on Key Strategic Priorities			
Please provide a summary of how your activities have delivered against key local (and national) strategic priorities relevant to your organisation			
Culture Aberdeen 2018-2028 Action Plan Ambitions	Regional Economic Strategy Strong Communities and Cultural Identity	LOIP 2024 refresh (2016-26)	Your Organisations Delivered Actions
Releasing our Creativity - <i>Our vision for Aberdeen is a city opening doors, where everyone can be transformed and inspired through engagement in the arts and culture.</i>	Fostering a strong sense of cultural identity and belonging in the region	4. 90% of children and young people report they feel listened to all of the time by 2026.	<ul style="list-style-type: none"> • We deliver a diverse programme with wide appeal including touring production, signature events, and exclusive curated shows. • Our festivals attract audiences from a range of backgrounds and boost pride in the city. • Our ticket pricing has accessible entry points and discount schemes. • We curate unique events which are rooted in the city. • Developed Light the Blue as a festival for and by young people with young advisors and an approach of co-design. • An extensive access programme for people with disabilities including BSL, captioning, audio description, and relaxed adaptations. • Partnerships with organisations such as Sanctuary Queer Arts, We Are Here Scotland, North East Sensory Services, Barnardos and more. • Innovative change-maker posts with a focus on inclusion. • Creative Engagement activity with participants from under-represented communities and free/subsidised spaces.
Becoming Scotland's Creative Lab - <i>Our vision for Aberdeen is a city to experiment in, a home, a place, a destination and testing ground for artists, creative enterprises and new ideas</i>	Increasing the number of jobs in the creative industries		<ul style="list-style-type: none"> • Co-produced a major touring theatre production with National Theatre of Scotland, <i>Dracula: Mina's Reckoning</i>, which was set and opened in Aberdeen before touring across the UK. • Supporting the creation and touring of <i>My Doric Diary</i> by Fraserburgh based Aye Tunes. • A joint festive commission with counterparts in Edinburgh and Inverness. • 2 new visual art commissions • 6 new digital art commissions • Delivered the third Rise Up festival celebrating and showcasing

		<p>2. Working towards a 74% employment rate for Aberdeen City by 2026.</p> <p>10. Healthy life expectancy (time lived in good health) is five years longer by 2026.</p>	<p>Black and POC creatives.</p> <ul style="list-style-type: none"> Delivered the second Delve weekend inviting an artist to curate a series of performance and workshops on a chosen theme or art form. Curated a programme for Climate Week North East. Developed our inclusive cabaret programme for LGBT+ artists and audiences. Maintained employment and freelance engagement of more than 350 creative professionals.
<p>Making All the City a Stage - <i>Our vision for Aberdeen is a city which inspires, where exciting cultural experiences are around each and every corner and where there are no creative boundaries.</i></p>	<p>Increasing the number of assets held by communities across the region</p> <p>Creating a clearer/ stronger identity and cultural narrative</p>		<ul style="list-style-type: none"> Expanded all our festivals to have presence across the city particularly Light the Blue, our festival for and by young people, which featured outdoor performances in the city centre, and projects with a range of partners and locations throughout. Staged large scale West-End productions at His Majesty's Theatre, attracting strong audiences from across the region and beyond. Produced signature festivals featuring events, workshops and exhibitions in various locations and venues across the city
<p>Connecting Us to the World- <i>Our vision for Aberdeen is a city like no other, where we celebrate and promote our culture and heritage, the things we make and create.</i></p>	<p>Creating a clearer/ stronger identity and cultural narrative</p>		<ul style="list-style-type: none"> Granite Noir invites international writers and welcomes international audiences to the city and online. Developed a plan for a new international season alongside the Edinburgh Fringe to promote sustainable touring, encouraging artists traveling from overseas to extend their season to Aberdeen, to deliver in summer 2024. Rise Up Retained all the programming of national and international significance at our venues – home of Scotland's national companies in the North, key touring stop for prestigious national organisations.
<p>Shaping our Future- <i>Our vision for Aberdeen is a city whose cultural sector is growing in ambition and confidence with a</i></p>	<p>Increasing the number of jobs in the creative industries</p>		<p>Active participation in city-wide initiatives; development of the cultural strategy for the city:</p> <ul style="list-style-type: none"> Significant contribution to the delivery of the cultural strategy

<p><i>strong collective of cultural leaders collaborating to realise the city's potential.</i></p>		<p>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.</p> <p>15. 26% of Aberdeen's area will be protected for nature and 60% of citizens report they feel that spaces and buildings are well cared for by 2026.</p> <p>16. 50% of citizens report they feel able to participate in decisions that help change things for the better by 2026.</p>	<p>for the city.</p> <ul style="list-style-type: none"> • Partnership programming with local cultural organisations including Citymoves, Sound, Peacock, GHAT, Look Again, shmu, Arts Centre, Creative Learning, Multicultural Centre, Ten Feet Tall, and more. • Providing opportunities for the next generation of creative talent through our youth participation programmes, Granite Noir interns, Light the Blue Assistants and Young Advisors, placements and volunteering. • Membership of city-wide groups including Culture Aberdeen, Events 365, AGCC Policy Council, Visit Aberdeenshire Tourism group, North-East Music Partnership. • Staff learning and development programmes; cross-departmental working groups: <p>Future proofing:</p> <ul style="list-style-type: none"> • Extensive work on environmental sustainability, cross-dept green team, award-nominated. • Continual development and repairs/maintenance of our building and equipment infrastructure. • Continually review and update business readiness including business continuity, infrastructure, information and data security, GDPR adherence, cyber security audit, environmental impacts, Equalities, Diversity and Inclusion • Creation of new audience development plans and customer engagement strategies to better inform decision making.
--	--	--	---

Local Priorities:

Please highlight where your outcomes, outputs or activities align against the priorities of the Local Outcome Improvement Plan and or Council Delivery plan. <https://communityplanningaberdeen.org.uk/aberdeen-city-local-outcome-improvement-plan-2016-26/>

Aberdeen Performing Arts is not currently a statutory community planning partner but contributes and aligns to the LOIP stretch outcomes as follows (pre-revised LOIP Priorities 2018-9)

Aberdeen Performing Arts is also a member of Culture Aberdeen, who currently sit on the Outcome Improvement Group 'Aberdeen Prospers'.

LOIP Stretch Outcome	Key Driver	Aberdeen Performing Art Actions
Aberdeen Prospers		
<p>Investment in Infrastructure</p> <p>Aberdeen City is a robust and resilient economy providing a vibrant built environment and attractive place for residents, students, business and tourists</p>	<p>We will regenerate our city centre to become a vibrant and attractive place to live, work and invest in</p>	<p>Deliver diverse and distinctive cultural programme to create attractive city to live, work and visit.</p> <p>Custodian of iconic city centre venues and undertaken major investment in upgrading facilities.</p> <p>Regular programme of upgrades and repairs to buildings and infrastructure.</p>
<p>Innovation</p> <p>Aberdeen City has a reputation for enterprise, innovation and world class solutions</p>	<p>We will accelerate the transition to a more balanced economy</p>	<p>Collaboration and partnership to create brand new work of scale such as Dracula: Mina's Reckoning.</p> <p>Ambitious programming, measured risk-taking, and curatorial approach to create unique offer.</p> <p>Produce several innovative festivals with local relevance and national impact.</p>
<p>Inclusive economic growth</p> <p>A skilled workforce for the future that provides opportunities for all our people</p>	<p>We will develop the people and skills necessary to deliver economic development and, as a result, support diversification of businesses and economy</p>	<p>Hundreds of opportunities for artist employment.</p> <p>Developing new talent through internships, placements and new roles. Partner on Developing Young Workforce.</p> <p>Creating sustainable employment through revised contracts and new posts.</p> <p>Accredited Real Living Wage Employer,</p>

		Disability Confident Committed.
<p>Internationalisation</p> <p>Aberdeen City is a location of choice for investment, high value business activity and skills</p>	<p>We will attract the best possible range of incoming exhibitions and events and showcase the city's internationally recognised sports, arts and culture offer</p>	<p>We continue to grow international presence in our festivals such as Granite Noir.</p> <p>We have a new international season for launch in 2024.</p> <p>Support for locally based ethnically diverse communities via Multicultural Centre, Mela etc.</p>
<p>Prosperous People – Children are our future</p>		
<p>Children are our future and people are resilient, included and supported when in need</p>	<p>Children have the best start in life – children in Aberdeen City are healthy, happy and safe, and enjoy the best possible childhood</p>	<p>Extensive programme of weekly participation opportunities.</p> <p>Expanded free spaces programme across our activity.</p> <p>Dedicated festival Light the Blue for and by young people.</p> <p>Programming for children and young people, ticket offers, and schools engagement.</p> <p>Projects specifically with care experienced young people, children with disabilities, and from lower socio-economic backgrounds.</p>
	<p>Children are safe and responsible – from all forms of harm</p>	<p>Comprehensive safeguarding training and child protection approach.</p> <p>Partnerships with key support organisations.</p>
	<p>Children are respected, included and achieving – children and young people are listened to, respected, valued and involved in the decision-making process</p>	<p>Young advisors group co-design Light the Blue and wider activity.</p>
<p>Prosperous People – People Are Resilient, Included and supported when in need</p>		
<p>People and communities are protected from harm – Individuals and communities are made aware of the risk of harm and supported appropriately to reduce this risk.</p>	<p>We will develop systems and approaches that raise awareness of harm</p>	<p>Projects specifically targeted to improve opportunities for marginalised groups e.g. Beats and Rhymes, over 60s, LGBT+, BPOC.</p> <p>Our Equalities, diversity and Inclusion policy and action plan continues to raise the bar in our support of our communities, under-represented and vulnerable groups</p>

		<p>Research project to combat loneliness in older people.</p> <p>We provided training in conflict management, as well as first aid.</p>
<p>People are supported to live as independently as possible – able to sustain an independent quality of life for as long as possible, take responsibility for their own health and wellbeing</p>	<p>We will empower citizens to feel they have real and meaningful choice and control over their own lives.</p>	<p>Culture of development and progression for our team.</p> <p>We are an accredited Real Living Wage employer.</p> <p>Increased access provision and membership scheme.</p> <p>Disability Confident Committed accredited employer.</p> <p>Inclusive recruitment practices including video application, interview questions shared etc.</p> <p>Providing regular performances which as BSL signed, audio described, captioned and relaxed performances.</p> <p>Embed Everyone is Welcome Here ethos.</p>
<p>Prosperous People - EMPOWERED, RESILIENT AND SUSTAINABLE COMMUNITIES</p>		
<p>People friendly city – a city where people to choose to invest, live and visit</p>	<p>Build a child friendly city to ensure that the best interests of the child is a primary consideration</p>	<p>We provide a child and family friendly programme in all our venues.</p> <p>Dedicated festival for children and young people.</p> <p>Increased free spaces in our participation programme.</p> <p>Signed up to breastfeeding friendly Scotland scheme.</p> <p>Children Eat Free in school holidays in our cafes.</p>
	<p>We will be a city whose built environment is fit for keeping an ageing population safe and healthy and puts the child at the centre of design</p>	<p>Award-nominated for environmental initiatives.</p> <p>Embedded post of Creative Change-Maker (Climate Action)</p> <p>Cross-dept Green Team.</p> <p>Improved practices and data gather.</p>

Equalities:

Please provide further information in respect to any relevant activities

Open House, our EDI policy and action plan was updated in June 2023, and within the year 2023/24, a number of initiatives were expanded, consolidated and implemented in order to work towards and meet our ambitions around Equality at Aberdeen Performing Arts, across all areas. These include:

- We augmented our board through a wide search and inclusive recruitment process, resulting in five new board members including our new Chair. This has resulted in our board now being more representative of under-represented backgrounds, and closer to being balanced in terms of gender.
- We saw our workforce continue to develop in its diversity and representation of our community, through inclusive recruitment campaigns, and continued achievement of the Disability Confident Committed accreditation
- The introduction and development of our Access Champion working group comprising of 10 employees. Our training focused on using our own service providers to provide meaningful relevant content. Our BSL Interpreter ran a deaf awareness workshop, in addition to the session our Audio Describer did earlier in the year on the services we offer for Visually Impaired customers. Both sessions focused on best practice for the team and offered insight into how we can continue to better the customer experience.
- In partnership with We Are Here Scotland, we delivered our third Rise Up festival, celebrating the work of Black and People of Colour creatives. Eat the Rich, our LGBT+ cabaret event took place for the third year running and saw increased ticket demand, leading to a sold-out performance and demonstrating the need for events within a safe space which are relevant to the LGBT+ community. Our hip hop workshops, Beats and Rhymes, are focused on delivering music making opportunities to those young people who may not otherwise have chances to take part in creative activity and continues to engage successfully with this group, building skills and self-confidence. We have undertaken research into provision of creative activity for the over 60s age group to better inform how we can meet their needs with future creative engagement provision with an intention to look at ways to tackle isolation and improve health and wellbeing outcomes.
- The development of our unique Creative Change Maker: Inclusion and Relevance role, ensuring that our commissions, productions and curated work involve collaboration around creative diversity and representation and our organisation embraces the ethos of Everyone Is Welcome Here.
- There have been notable increases in our accessible performance offerings. BSL performances increased from 26 to 39, captioned performances from 17 to 20, and audio described performances from 28 to 30. Touch tours saw a significant rise from 10 to 29. Relaxed performances increased from 2 to 5. Sales of wheelchair spaces grew from 619 to 704, and our complimentary essential companion tickets more than doubled from 570 to 1160.
- Our commitment to dismantling barriers to participation continues with increased offers of free spaces within our Creative Engagement strand. We continue to work with partners to help us reach those with whom we are not currently engaged. We have introduced more pay what you can ticket initiatives for our produced shows to support marginalised and under-represented groups in attending events which they may otherwise face barriers to accessing.
- Audiences for events and festivals with values around equality and diversity have been increasing year-on-year. Rise Up, a festival showcasing Black and People of Colour artists, increased in attendance by 95% with almost 700 people attending. Eat the Rich, our subversive and provocative cabaret aimed at the LGBT+ community sold 83 tickets in 2022, 109 in 2023 and sold out in 2024 with 149 attendees.

Net Zero/Climate Change:

Please provide further information in respect to any relevant activities to support realising Aberdeen City's Net Zero Ambitions

Within the year, our team of Green Champions, concluded the first phase of our Carbon Management project which allowed us to define our Scope 1, 2 and 3 emissions, establish a baseline metric, plan out a series of initiatives for the medium term that allow us to focus on reducing our carbon footprint and strengthening our Environmental Sustainability Policy and framework. Inputs from the legislative ESOS Phase 3 environmental audits, as well as support from Business Energy Scotland and our environmental partner Beyond Green, have provided a solid foundation for us to shape the direction of our practical sustainability activity particularly in Scope 3 categories, which include our Audience Travel impact.

We have undertaken a number of initiatives across the year aimed at reducing the carbon impact of the infrastructure we

operate within, as well as our operation itself. These include:

- Finalising the upgrading to LED lighting within His Majesty's Theatre and Music Hall in public areas, complete with motion sensor detection.
- Signing up to electricity contracts for all three venues which are provided from 100% renewable sources.
- Reducing the amount of single use and disposable cleaning products used within our housekeeping function
- The introduction of a pedestrian scrubbing machine at The Lemon Tree, which significantly reduces the water consumed and wasted throughout the cleaning process.
- Initial improvements to our Building Management System at His Majesty's Theatre, and scoping of a wider suite of works intended at significantly improving efficiency.

We realise the unique position that the arts leverage within the wider climate and sustainability conversation, and through our creative engagement team

- Successful delivery of an environmental focused art exhibition, Oor Future Oor Monsters, which is now on permanent display within our Lemon Tree venue.
- Successful delivery of a series of programmed activity to coincide with Climate Week North East 2024
- Taking the lead, alongside partners The Barn, in hosting a series of workshop events as part of Creative Carbon Scotland's Springboard Assemblies series.

Education:

Please provide further information in respect to any education programmes delivered.

Self-explanatory but helpful to highlight any links with specific schools, further education institutions, geographic areas. To avoid repeating what has been said previously you can highlight in depth some example of particularly successful projects/programmes, feedback from participants or schools or provide context for longer term vision and partnerships.

Light The Blue Festival – Snappy Operas Project

Our festival for and by young people, Light The Blue, delivered the Snappy Operas project to four primary schools, Hanover Street, Gilcomstoun, Riverbank and West Park. Working in school with professional musicians, producers, repititeurs and directors, pupils created their own mini opera which they then performed on the stage at the Music Hall for an audience of friends, families and guests.

The project invited pupils to engage with opera through an accessible, fun approach, introducing them to an art form which is often perceived as elitist. For most of the children and their families, it was the first time they had ever set foot in the Music Hall, affording us an opportunity to make everyone feel welcome, breaking down perceived barriers to accessing our buildings. The young people thoroughly enjoyed the experience, with each school creating their own unique, 10-minute snappy opera, performed brilliantly on stage. Taking part helped develop self-confidence, teamwork, creative thinking, music making, performance, reading and writing skills and inspired pupils and teachers to continue a journey exploring further opportunities for creative and music making.

Feedback from teachers:

- 'Can you pass on my massive thanks to Jess, Eleanor, Lavie and Rosie for all their hard work with my class. It was such a massive undertaking, and they were just amazing. My class definitely have their challenges and they took it all in their stride. My 5s loved every session and they were gutted when it was a week where they didn't come in!'
- 'Fantastic! A chance to make real music in a real setting (that none of my class had ever been to) supported by professionals. What a way to encourage children into the arts.'
- 'Huge confidence boost, being on stage, performing for a large audience. Improved resilience, workshopping and developing a performance. Self and peer feedback improved throughout the term. Renewed interest in music-making (and increased uptake of instrumental lessons).'
- 'Many children in our setting never aspire to get on stage and perform for others and this will be one of these things that many will remember for the rest of their lives.'
- 'Throughout the experience, the children were engaged. In allowed the pupils to grow in confidence and perform to a live audience. The opportunity to perform, for free, was great as it allowed all to participate'.

Feedback from young people:

- ‘Amazing! I loved being on stage in front of so many people and singing for them.’
- ‘I felt really confident getting on stage and doing our opera for my family. We worked really hard but it was totally worth it.’
- ‘The concert hall was really big and scary and I was worried about standing on it in front of everyone, but we did lots of practise and when we had to perform for the audience we just did it and it was amazing!’

Please also see link to Light the Blue Snappy Operas video in Support Material.

Employment

Please give us a bit more information about your volunteers, if you have any:

- What roles do your volunteers undertake within the organisation?
- Training and Policy in action?
- Example of volunteer success stories such as transition to employment?

Our main volunteers undertake the roles of Tour Guide and Archivist. Our Board members are also volunteers. This year we added two new volunteers to our tour guide pool, and further updated our tour guide script, training and supporting our volunteer tour guides on updates within the organisation, so that our public tours can incorporate current information about our venues and organisation as well as the history of the venues.

Volunteer success stories:

We had visitors from far and wide, including America, as part of a health and wellness trip to Scotland. The feedback was overwhelmingly positive and there are dates in the diary for a return trip. We also welcomed a group of students from France who are studying English Literature. Our volunteer tour guides tailored the tour to include insights into the performances that have been on our stage.

We hosted a dementia-friendly guided tour at The Music Hall, designed to be inclusive and accessible, allowing participants to experience the venue in a comfortable and supportive environment. Following the tour, our archivist Alan hosted a tea and chat session, providing an opportunity for attendees to share their memories and stories. Participants expressed their gratitude for the compassionate and respectful way the tour was conducted. This success has encouraged us to expand our work with Alzheimer’s Scotland,

Most of our tour guides have traditionally led tours exclusively at His Majesty's Theatre. However, the success of our recent Music Hall tour has demonstrated the potential for our volunteers to diversify their expertise. We are currently in the process of reviewing and fine-tuning the tour script to train more of our volunteers to lead tours at The Music Hall.

Training and policy in action: In 2023/24 we have placed a particular focus on creating development opportunities internally for our team. This has involved creating secondment and development roles across various departments for internal staff only, allowing and encouraging more cross-departmental working, which has resulted in the upskilling of key members of our team, providing more part time and full time opportunities, developing career paths, and improving understanding cross-departmentally.

Artists/ Creative practitioners Opportunities:

Please provide further detail on examples of projects or programmes which have created employment opportunities for local residents, artists and or creative practitioners.

Our co-production of *Dracula: Mina’s Reckoning*, our support of Aye Tunes’ *My Doric Diary* and a presentation of a work in progress by local playwright Laura Miller, all provided employment opportunities for artists and creatives hailing from the North-east, and importantly provided a platform for North-east stories to be shared on stage and on tour.

We delivered two cabarets, *Eat the Rich*, and *Everyone is Welcome Here*, for the LGBT+ community. Both cabarets commissioned new work and provided a platform for early career artists to perform, developing production, performance and stage skills with the support of a professional team. Early career producers and stage managers from the LGBT+ community were employed to help sustain and bolster their career opportunities in the region.

Across our Youth Theatre, *Beats & Rhymes* and *Early Years* music provision, we employ young or early career Creative Assistants who will gain knowledge and skills supporting our experienced directors and tutors in delivery of workshops to children and young people. All our Creative Engagement workshop provision is delivered by local creative practitioners.

Light The Blue engaged two early career Assistant Producers employed to support our Festival Producer in the programming, production, logistics and delivery of the festival from March until festival end. The festival also engaged local creatives to support the delivery of the *Snappy Operas* project across 4 primary schools in the city. The wider festival programme included collaborative projects with a range of local arts partners with many artists and creative practitioners employed to deliver performances, workshops or projects.

Granite Noir employs two festival interns who providing critical support to the festival programming and marketing teams, delivering key author liaison tasks, and gaining invaluable skills and experiences working alongside our experienced team. The festival supported local writers through the *Locals* in the *Limelight* strand and the new *Short Story Competition*. We commissioned local theatre company *Ten Feet Tall Theatre* who produced "*Scared to Death*" in the *Anatomy Rooms*, telling the true story of a brutal crime from the history of the city.

Rise Up! Festival is delivered in partnership with *We Are Here Scotland* and this support ensures opportunities for Black and People of Colour creatives, artists and practitioners in producing, programming and delivering the festival alongside opportunities for local BPOC artists to perform on our stages and deliver panels and workshops. The festival offers networking opportunities and a springboard for further opportunities, strengthening the cultural ecology for the BPOC community in the north-east of Scotland.

We work in partnership with *HOURS*, two early career local producers, djs and hip-hop artists. With our support, *HOURS* produce events at the *Lemon Tree* which give a platform to and showcase the work of local up and coming musicians in the genre of hip-hop, rap and drill.

Our series of zine making workshops were delivered by two local artists.

As part of *Book Week Scotland*, we engaged three local writers to perform and showcase their work.

We delivered a *Loud Poets Masterclass* and showcase which was facilitated and hosted by two local poets.

We commissioned local musicians to create new work as part of our *Jam for Climate Justice* event during *Climate Week North East*.

Our monthly *True North Sessions* offered an opportunity for local musicians to perform and showcase their work in *Big Sky Studio* at the *Music Hall*, supported by our professional technical team and with marketing across all our platforms to raise their profile with our audiences.

We commission artists to create new work for exhibition in our gallery space at the *Music Hall*. In 2023/24 we commissioned work from 3 local artists. Additionally, our digital exhibition space, the *stepping in screen* in the *Music Hall* foyer offers opportunities for North-East based artists to exhibit their work.

SECTION 2 – Audiences, Participants and Investment

Please complete this section to report on the number of participants from each of the identified areas who have participated during the year.

Audiences	Target (22/23)	Total (23/24)
Total visitor Number	1,200,000	1,360,000
Total Audience Number	356,408	363,709
Audience number from Aberdeen City	153,037	160,932
Audience number from the wider region or further	200,952	198,441
% of audience survey rating experience as 'excellent' or 'good'	96%	94%
<i>The above may not be relevant to your organisation or known – however if you use ticket/box office analysis, visitor books, audience surveys, event impacts studies etc. it should be fairly straight forward to complete.</i>	-	-

Audience broken down to Age groups	Target (22/23)	Total (23/24)
Aged 0-5	-	-
Aged 6-15	-	-
Aged 16-24	-	1%
Aged 25-44	-	14%
Aged 45-64	-	51%
Aged 65-74	-	26%
Aged 75+	-	8%
Unknown/ Not Age Specific	-	-

Participants	Target (22/23)	Total (23/24)
Total number of participatory opportunities created throughout programme	-	9,393
Number of participatory opportunities by Age group		
Aged 0-5	-	1,800
Aged 6-15	-	3,308
Aged 16-24	-	1,000
Aged 25-44	-	-
Aged 45-64	-	150
Aged 65-74	-	150
Aged 75+	-	150
Unknown/ Not Age Specific	-	2,835
Number of participatory opportunities for target groups		
Age	-	6,250
Disability	-	308
Gender Reassignment	-	27
Pregnancy and Maternity	-	-
Race	-	260
Religion or Belief	-	-
Sex	-	-
Sexual Orientation	-	27
Low income / income poverty – those who cannot afford regular bills, food, clothing payments.	-	1,500
Material deprivation – those who cannot access basic goods and services, unable to repair/replace broken electrical goods, heat their homes or access to leisure or hobbies	-	1,500
Area deprivation – consider where people live and where they work (accessibility and cost of transport)	-	1500
Socio-economic background – social class, parents' education, employment, income.	-	1500
<i>Please note these are specifically 'targeted' opportunities aimed at reaching the above groups</i>		

Income 2023/24	Total £
Value of Grant(s) from Aberdeen City Council	£ 1,011,000
External Grant funding	£ 337,453
Sponsorship	£ -
Trading income	£ 1,930,365
Other (please specify)	
Earned Income (Ticket Sales)	£ 8,574,907
Theatre Tax Relief & Gift Aid	£ 31,645
Donations	£ 59,541
Total add income	£ 10,933,911

Section 3 – Support Material

We recommend you provide up to five items of support material to help demonstrate the quality and impact of your activity. This may include; case studies, photographs, videos, web links, publications, marketing material, reports, participant testimonials and feedback. If emailing please keep all support material to under 5mb. Please supply details on your support material below

Please note that any material submitted may be included within an annual Cultural Investment report and/or material promoting the Creative Funding programme. By submitting this you are providing permission for each item to be used for publication. You should ensure you have the creators consent and accreditation is provided where necessary.

Support Material 1:	Summer 2023 Season Brochure
Support Material 2:	Dracula: Mina's Reckoning
Support Material 3:	Light The Blue 2023 Snappy Operas Project
Support Material 4:	Beats&Rhymes Sharing 2023.pptx
Support Material 5:	Rise Up 2023

Section 4- Declaration on use of information

Aberdeen City Council collects and maintains the data on this form about your organisation for the purpose of contacting you in relation to the funding, monitoring purposes and to collate information for statistical and audit purposes. We will retain Personal Data for six years in accordance with the organisation's Corporate Records Retention and Disposal Schedule and for the purpose of administering, processing and assessing your report.

For the purposes of processing this information Aberdeen City Council is the Data Controller. The Information Commissioner Office is the UK's regulator of data protection law (www.ico.org.uk). More information about all of the rights you have is available on our website at: <https://www.aberdeencity.gov.uk/your-data>.

Whenever the Council processes personal data we need to make sure we have a basis for doing so. We understand our basis in GDPR to be Article 6(1)(e) as we consider that it is in our public task to collect this information under our powers set down in the Local Government and Planning (Scotland) Act, 1982 section 14, as amended by section 128 of the Local Government etc. (Scotland) Act, 1994. The act provides for us doing or contributing towards the expenses of providing or doing, anything necessary or expedient for the purpose of ensuring that there are facilities available for recreational, sporting, cultural or social activities as we consider appropriate.

To confirm that all information included in this report is accurate and that you have read and followed the terms and conditions, please sign and date below. If submitting by email an electronic signature or the typed name of the appropriate contact should be inserted.

Name:

Date:

ABERDEEN CITY COUNCIL

ALEO – ANNUAL REPORT

ORGANISATION:	Aberdeen Sports Village <i>Important note – ASV’s financial year (referred to as the <u>contract year</u> in the Joint Venture Agreement) starts on the 1st August and ends on the 31st July. The information provided in this report is for contract year 2023 - 2024</i>
REPORT COMPLETED BY:	Ludwik Metelski
DATE:	30 th August 2024

SECTION 1 - Outcomes and outputs



Please provide a qualitative summary of outcomes, outputs, activities undertaken and progress made to date:
<p>Aberdeen Sports Village (ASV) is a Joint Venture between Aberdeen City Council (ACC) and the University of Aberdeen (UoA) with each partner owning a 50% shareholding in ASV Ltd. Both ACC and UoA provide equal funding to ASV which has provided stability to its service delivery in very uncertain times.</p> <p>In Contract year 2023/24 (August 23 – July 24) ASV had a very strong performance, against a backdrop of a turbulent economy, increased energy costs and a cost-of-living crisis.</p> <p>Despite this turbulence, ASV remained focussed on supporting the local community, in terms of physical activity participation levels, providing affordable services to all and ensuring good access to schools, sporting clubs, students and our evergreen customers. The majority of ASV targets, outcomes and outputs have been reviewed and will continue to evolve around its strategic commitments but pleased to report that in most of its performance indicators, ASV continues to deliver on behalf of the city.</p> <p>This report will share the successes and progress made in this year and highlight ASV’s contribution to the Local Outcome Improvement Plan (LOIP).</p> <p>Encouraging the citizens of Aberdeen to be engaged in a sport, at any level and being physically active remains a city priority. ASV plays an important role in facilitating and improving the physical and mental health of communities but perhaps not widely recognised, it makes a positive economic impact on the city by the number of sporting events it brings and hosts in our city.</p> <p>ASV shares the city objectives of encouraging healthy and active lifestyle choices for all; continually identifying and developing relationships with those from varied backgrounds and groups of individuals with health concerns; and supporting wider social issues such as child obesity, underprivileged families, and adult loneliness. These key areas were identified through close partnership working with Aberdeen City Health and Social Care Partnership.</p>




Performance indicators:

This is the quantitative progress you have made in meeting targets over the year. These were agreed in your business plan / development plan and should be confirmed in your first quarterly meeting with your Lead Officer
PLEASE DO NOT CHANGE THE BASELINE OR TARGET FIGURES.

KEY PERFORMANCE INDICATORS

23-24

	Target	Measure
<p>1. For Everyone in the Community:</p> <ul style="list-style-type: none"> Meet income target for all of ASV Sport Meet targets for ASV aquatics memberships Meet targets for sports camps registrations 	<p>£762,300 1,900 members 630 camp registrations</p>	<p>£811,272 Partially achieved (1,783 @ highest) Achieved 735</p>
<p>2. For Club Sport:</p> <ul style="list-style-type: none"> Meet targets for all sport and partner club memberships Meet target for income from Community Sport, Events & Training Camps and Education 	<p>350 club members £665,700</p>	<p>Achieved (358 @ highest) Achieved (£770,557)</p>
<p>3. For Performance Sport: Meet membership targets across all performance programmes, and support athletes to National programmes</p>	<p>150 performance development athletes</p>	<p>Achieved (174)</p>
<p>4. For Student Sport: Home of Sport for the University of Aberdeen sports clubs – club training and University events</p>	<p>Host 35 student clubs & 5 student events</p>	<p>Achieved 39 clubs & 5 events)</p>
<p>5. Events & Training Camps: Host a balanced programme of events at ASV</p>	<p>140 events (10 National events, 10 National camps & 1 International event</p>	<p>Achieved 179 events; 27 National events, 6 National camps & 1 International event)</p>
<p>6. Telling our Story: Implement a system of showcasing good news stories and sharing achievements and new community initiatives</p>	<p>Telling our Story – on-going updates</p>	<p>On-going regular updates on our website</p>
<p>CREATING THE BEST PLACE TO WORK </p>		
<p>1. Staff will be trained as ‘mental health champions’</p>	<p>10% of staff</p>	<p>Achieved</p>
<p>2. Annual staff engagement survey. Create and deliver on the action plan</p>	<p>November 23</p>	<p>Ongoing</p>
<p>3. Real Living Wage operator</p>	<p>May 2024</p>	<p>Achieved</p>
<p>4. Invest in our staff training academy and invest in the training and development of our people</p>	<p>3% of staff costs to invest in training</p>	<p>Achieved</p>
<p>5. Know the make-up of our diverse team (gender, sexual orientation, religion or beliefs, ethnicity, disability or health</p>	<p>August 23</p>	<p>Achieved</p>

condition, working patterns. Report the findings to our team and take action accordingly		
PROMOTING GROWTH AND INNOVATION 		
1. Implement a new Financial Management System	September 2023	Achieved
2. Total Members (inclusive of sport)	9,000	10,209
3. Average membership yield	£25.00	£25.93
4. Membership Income	£2.1 million	£2.2million
5. Average length of membership	20.5	21.72
WE ARE ACCOUNTABLE 		
1 Achieve a clean external Health and safety audit	Clean Audit	Achieved
2. Meet all HASAW targets detailed in the quarterly report	100%	Achieved
3. Achieve pool water management best practice	100%	Achieved
4. Achieve a clean financial audit report	Clean Audit	Audit due Oct '24
5. Achieve a balanced budget	Balanced budget	Achieved (£22,000+)
SAVING THE PLANET – PLAYING OUR PART 		
1. Implement a carbon reduction plan to reduce our carbon footprint of 785.3 tonnes of CO2e	July 2024	Achieved
2. Implement a programme to replace lights with energy saving LED light	July 2024	Ongoing – replacement program underway
3. Reduce overall waste by 50% and increase recycling levels.	July 2024	Ongoing
4. Investigate options for alternative renewable energy sources	July 2024	Complete
5.Reduce utility consumption (water, heat, electricity)	By 5% per year	Ongoing 10% electricity

If you have not met the targets set please give any reasons or explanation for this:

ASV's performance in 2023-24 exceeded expectations in terms of growth in the majority of products and services on offer.

Please provide a summary of particular successes or case studies:

Since launching, ASV has excelled at addressing many of the social issues and challenges that impact health and wellbeing. ASV has identified a range of community needs in relation to sport and physical activity, recognising not only the important role it plays in improving physical health, but also the social, mental health, and wellbeing benefits, and the economic impact on the city.

Our strategic objectives include encouraging healthy and active lifestyle choices for all; continually identifying and developing relationships with those from varied backgrounds and groups of individuals with health concerns;

and supporting wider social issues such as child obesity, underprivileged families, and adult loneliness. These key areas were identified through close partnership working with Aberdeen City Health and Social Care Partnership.

ASV aims to break down barriers with our programmes, believing in diversity, inclusivity, and being an accessible place for the whole community. ASV is committed to reducing barriers to participation and ensuring that programmes are accessible for all, regardless of their situation. ASV developed several initiatives focused on reducing barriers to participation, such as:

1. HOLIDAY PROGRAMMES

- **ASV Children's Programme:** introduces children, including those with disabilities, to sport in a fun and safe environment.
- **ASV Children's Sports Camps:** 10 weeks of multi-sport, full week camps; every week of the school holidays.
- **ASV Sports Specific Camps:** a number of focussed camps for all pathway levels in swimming, diving, football and athletics.
- **Partnership Camps:** collaborative delivery with other partner organisations and professional sports bodies, including free football and activities in partnership with Aberdeen Football Club Community Trust and the Russell Anderson Foundation, whereby children from the SIMD areas in ASV's locale were offered free sport's coaching, with food provided by ASV; plus ASV co-ordinated the Denis Law Legacy Trust Community Festival, providing free opportunities for over 1,600 people to participate.
- **Summer/Easter of Play:** The Scottish Government provided local authorities with significant funding to deliver Summer/Easter of Play, to help improve the wellbeing of children and young people over the summer holiday period. As a participating partner, and through accessing the government funding via ACC, ASV provided the activities with a key focus on food and activity for young people to further promote healthy and fun activity, whilst also supporting the physical and mental wellbeing of families during the summer holiday period, and providing over 180 free meals.
- During the 2024 summer holidays, ASV delivered activity to 1,851 children which totalled over **20,000 hours of physical activity**.
- ASV (either directly or in partnership) provided **1,900 meals** to children from our local community during the summer school holidays



2. SCHOOL ACTIVITIES

ASV enhanced its relationships with the primary schools within their local cluster area, supporting the following school usage during 2023/2024 (table indicates the number of pupil participants):

P1	P2	P3	P4	P5	P6	P7	TOTAL
136	664	1210	835	1934	4297	1281	10,357

This is an increase from 9,288 in 2022-23.

2. SENIORS PROGRAMME

- The community programmes at ASV also help to provide stability and routine in many people’s lives; loneliness and isolation is becoming a concerning issue for older adults, with over half of all people aged over 75 now living alone.
- ASV’s **Evergreens Programme** introduces older adults to group exercise and sporting activities, giving them to chance to socialise and make friends; it has been hugely successful in offering accessible, friendly, fitness options to adults aged over 60.
- Our low-cost Evergreens membership, launched in 2016, now has 1,236 members.
- While many local and national leisure facilities focus on the 65+ age group, the ASV Evergreen program is designed for those aged 60 and above. Engaging individuals in wellness programs earlier, starting at 60, can help prevent or manage age-related health issues more effectively. This proactive approach supports healthier aging by encouraging regular physical activity, social engagement, and mental stimulation before significant age-related declines begin. The current generation entering their 60s often have different expectations for their retirement years compared to previous generations. Many are more active and interested in maintaining a high quality of life, so offering programs at 60 can cater to these evolving expectations.
- Our Evergreens program offers 23 dedicated group exercise classes and 8 sports sessions each week, tailored to those aged 60 and over. These include weightlifting, metCon, studio cycling, Pilates, Zumba, yoga, pickleball, table tennis, netball, and badminton. Each activity is designed to enhance muscle strength, balance, and overall fitness, while also fostering social interaction and a sense of community among participants.
- ASV are excited to report that in 2023-24, ASV saw a remarkable 122,527 bookings for our Evergreen programs and activities, marking a substantial increase from the previous year. This significant rise highlights the growing popularity and value of our offerings, reflecting our members' enthusiasm and commitment to staying active and engaged. The increase not only demonstrates the success of our diverse range of activities but also underscores the positive impact we're having on the lives of older adults in our community.
- In addition to our group exercise and sports sessions for Evergreens, we offer specialised fall prevention classes, including "Stable & Able" and "Chair-Based exercise". These classes are specifically designed to target the key areas that contribute to fall risk, such as balance, coordination, and core strength. These classes offer more than just physical benefits—our "Stable and Able" group also enjoys a coffee morning before each session, providing valuable social interaction. This social time fosters a sense of community and connection, making the experience both physically and emotionally enriching.
- Along with our group classes, we also offer one-on-one personal training for our Evergreen members. We currently have 22 Evergreen members taking advantage of this service. Our trainers are specially qualified in exercise for older adults and have additional training in working with conditions like Parkinson's. This means they can create personalised workouts that really make a difference for older adults, helping them stay strong, active, and healthy.

- Christmas 2023 marked the return of our popular Evergreens Christmas lunch, where we hosted 70 Evergreens in our café and guests enjoyed a full Christmas dinner. Festive games followed creating a joyful and memorable celebration and experience.
- In 2024, ASV introduced our first Evergreen Wellbeing Week, adding a variety of new activities to our regular schedule. This week featured breathing workshops, walking groups, first aid sessions, a seminar on healthy habits at 60, and nutrition seminars. These additions were fantastic because they provided our Evergreen members with a holistic approach to their well-being, covering everything from physical fitness to essential life skills and healthy living tips.

3. COMMUNITY PARTNERSHIP: ASV ENERGISERS



- In collaboration with the business sector and local sports clubs, ASV continued to develop the ASV Energisers programme for local primary schools this year
- The initiative provided free afterschool sport, food, heat, shower facilities and sports equipment (swimming costumes and goggles) to children from the local area
- The primary school reach included Sunnybank, Woodside, Seaton, Kittybrewster, St Peters, Riverbank, Cornhill, Greenbrae, Walker Road, Ashley Road, Middleton Park and Mile End
- Autumn Term 2023: 28 children took part in athletics, with 140 free meals provided
- Winter Term 2024: 130 children took part in learn to swim, athletics and football, with 1,002 free meals and fresh fruit provided
- Spring Term 2024: 120 children took part 1098 meals and fruit provided
- Summer Term 2024: 76 children took part, 403 meals and fruit provided
- Total of 354 children and 2,643 free meals
- 27 students from NESCOL delivered the coaching, providing the students with valuable work experience
- Supported financially by Global E&C

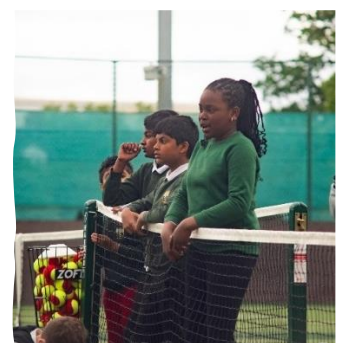
4. COMMUNITY PARTNERSHIP: THE LINKS NURSERY

- Working in partnership with Excellence and Equity Practitioners to break down barriers for pre-school participation in sport
- Now in its second year, this programme continues to provide pre-school children attending the Links Nursery with access to free activities each week at ASV
- Activities include blocks of learn to swim for 15 x 3-5 year olds each term.
- During 2023 / 2024, the project provided at least 1 block of 5 weeks of swimming lessons for 72 x 3 – 5 year old children
- To help sustain this project, ASV secured further sponsorship from TEXO which will not only provide financial support, but will provide swimwear for children and assistants.



5. NEW COMMUNITY PARTNERSHIP: THE HOME OF COMMUNITY SPORT

- Following a successful initial pilot programme, the Home of Community Sport initiative built great momentum this year, with continued liaison with the local primary schools within the St Machar cluster; to provide free sporting activity during the school day (including facilities, transport and coaching)
- Schools participating included Kittybrewster, Sunnybank, Riverbank, St Peters, Seaton and Cornhill primaries
- Autumn Term 2023: a group of children with Additional Support Needs (S2-S5) participated in table tennis sessions, in partnership with the Aberdeen District Table Tennis Association
- Winter Term 2023: 757 children, 3,250 participations, variety of sports
- Spring Term 2024: 250 children, 1,166 participations, including learn to swim
- Summer Term 2024: 297 children, 1440 participations, including learn to swim and tennis
- Partnerships included local clubs, University clubs, and NESCOL (with 80 students gaining coaching experience)
- The project also included an ASV football festival
- The project has attracted some great feedback, “Students have come on leaps and bounds since the programme first started. They started off needing a lot of direction but have gradually progressed to now coming to sessions with their own plans and drills. Keep up the good work guys!” (David Duncan, Hermes FC & We Make Footballers)
- The project was officially launched in February 2024



6. DEVELOPING PARTNERSHIP: NESCOL

- To support the delivery of sport for everyone in the community, ASV and the North East Scotland College (NESCOL) have developed a partnership whereby NESCOL students receive vital practical experience of coaching through the ASV community schools projects, whilst working towards vocational qualifications.

- The partnership has already led to several students being offered paid opportunities, with future plans to develop this further as ASV becomes the main preferred placement provider for the college students.
- As part of this partnership, students receive mentorship during the coaching, which is provided by either ASV, or a partner club or organisation. This year staff, and volunteers from ASV, Aberdeen Amateur Athletics Club, Hermes Bridge of Don and We Make Footballers have all provided key mentorship to local students.



- Through this partnership ASV provided 27 students with work placement experience in the ASV Energiser Programme, and a further 60 students received experience providing coaching to 7 local primary schools at ASV (Seaton, St Peters, Sunnybank, Riverbank, Woodside, Kittybrewster, Cornhil).

7. ASV AQUATICS PROGRAMMES

- ASV delivers the Scottish Swimming Framework for Learn to Swim and Learn to Dive, for all ages and abilities.
- An average of 1,382 Learn to Swim members, a growth of 11% in comparison to the previous year.
- A series of intensive learn to swim blocks throughout the school holidays and recruitment of additional assistant swimming teacher should ensure additional capacity for the programme to continue to grow.
- With a partnership now in place with Dyce ASV swimming club, ASV can offer the whole pathway for swimming from adult and child, through learn to swim, progression into the Dyce squads, who are partner members of the performance swimming programme; the Dyce Head Coach has remarked on the excellent standard of the swimmers coming through the pathway from ASV.
- An average of 284 Learn to Dive and Diving Club members, an increase of 10% in comparison to the previous year.
- A series of intensive learn to dive blocks, squad training camps and private lessons ensure that the diving programme continues to operate a strong pathway for progression from Dive Skills 1 to the World stage.

8. EVENTS

ASV prides itself in the delivery of events. Working with key stakeholders across the UK, ASV has become one of the go-to places when looking to host events. We are proud of our ability to attract and then retain events year on year due to the experience we provide.

- 179 events hosted at ASV during 2023–2024, including 1 International, 27 national events and training camps, 82 regional and 5 University events
- Key Events included:

- Scottish Athletics National Age Group Championships: 700 athletes
- Katoni Cup: 6th year at ASV, 8 Scottish Premier League boys teams from across Scotland
- Scottish Schools Biathlon Championships: 50 children, qualifier for British championships
- Scottish Swimming Summer Meet: 4 days, 750 attendees daily
- University of Aberdeen Underwater Hockey Club: the annual Gowlands Cup, 13 UK teams

In partnership with the PEPAS group (physical education, physical activity and sport), ASV hosted and supported the delivery of the [Aberdeen Daily Mile Event](#). The event attracted over 2,000 young people from 48 Aberdeen city primary schools, for 15 minutes of activity at their own pace, on the ASV outdoor track, with the Daily Mile demonstrating its ability to enhance the physical, social and mental wellbeing of the children.

ASV then provided a follow-up session in collaboration with the Russell Anderson Foundation, for any pupil who had missed the original 'Daily Mile Event', with pupils from 5 additional schools attending.

The inspirational [Parasport Festival](#) returned to ASV in September 2023; 60 young people took part in this festival, organised by Scottish Disability Sport, providing opportunities for young people with disabilities to try a variety of sports, including swimming, kayaking, athletics, wheelchair basketball, table tennis, judo and boccia.



ASV hosted the opening round of the [Netball Scotland Scottish Super Cup Tournament](#), with 4 teams, comprising all national and development players, competing in the tournament.

In February 2024, ASV hosted the **British Para-Swimming Winter National and Great Britain Para-Swimming World Series**. The first leg of the 2024 World Para Series started with 5 days of competition in Aberdeen, prior to heading to Australia:

- 150 swimmers from 17 nations attended the event (along with 3 local athletes competing), that saw Team GB win 22 medals.
- The event had a major impact on the city during the week of competition, with 840 bed-nights across 3 hotels for the teams and a further 750 bed-nights for event staff and families, with around 300 spectators attending the Aquatics Centre each day.
- In collaboration with GB Aquatics and Premier Coaches (as part of the Home of Community Sport), ASV organised for 90 children from local schools to attend the opening heats of the World Series, providing a fantastic opportunity to see athletes perform on the world stage, as well as 15 members of the Finding your Fee amputee group attending.
- GB Aquatics commented: *“I couldn’t praise Aberdeen more for how much support and hard work that was put in by you and the team to make the event a success.”*

ASV hosted the **Scottish National Age Group Swimming Championships** in April 2024 – 5 days of competition, with 1,003 swimmers from across 93 Scottish clubs, plus around 330 spectators attending each of the 3 daily sessions. Once again, the city impact of the event was demonstrated throughout the week of competition, with 178 of the participants coming from a non AB postcode and living locally for the 5 day competition



The **Scottish National Age Group Diving Championships** were also held at the Aquatics Centre in April 2024 - 3 days of competition, 126 divers from 5 clubs, with the overall Thistle Trophy being won by the Aberdeen Diving Club.



ASV is a unique venue that has the facilities to attract a variety of **training camps** to Aberdeen. In addition to the world-class facilities, in partnering with Visit Aberdeenshire, UoA and local accommodation providers, ASV can provide the complete camp package. The Swimming Performance Analysis System that has been installed at ASV will generate international interest in hosting camps in Aberdeen.

Training camps this year have included the Swimming Senior and Youth squads, the Scottish Water Polo Girls and Mens.

9. DENIS LAW LEGACY TRUST COMMUNITY FESTIVAL

- This community festival was hosted by ASV in July 2024, in partnership with generous support from a number of local and national agencies, including Aberdeen City Council as part of the Festival of the Sea
- The festival provides free sport and activity opportunities, enabling more than 1,050 people to participate in a variety of sports
- Festival activities included tournaments for all ages and abilities including disability, girls, corporate 7s
- Family sports sessions included fun family sessions in badminton, table tennis, squash, pickleball and swimming
- 120 free meals were provided as part of the ASV Energisers within the festival
- In partnership with the Festival of the sea and funding from ACC, 23 children achieved their water smart award, 317 free family swims and 40 shallow water swims were provided during the festival



10. PARTNERSHIP: AFC / THE ASV MATCHDAY CLUB

The ASV Matchday offers individuals and groups the opportunity to experience Aberdeen FC home matches and Aberdeen Sports Village on matchdays. The programme is targeted towards families and groups as a reward, incentive or to support access to physical activity and football matches for those who otherwise would not be able to attend these venues. Target groups included families in the local community who are suffering from socio-economic issues due to a number of reasons, such as social exclusion, financial hardship or other disadvantages.

ASV hosted 16 ASV Matchday experiences, providing 156 people with a match ticket, and the opportunity to experience the facilities at ASV, including groups from Community Integrated Care, Family Learning, National Childbirth Trust, the Russell Anderson Foundation and AberNecessities.

11. PARTNERSHIP: ABERDEEN SCHOOL FOR THE DEAF

Following a trial pilot programme in the previous year, ASV successfully secured Public Equity Funding (PEF) to continue with these sessions for the 2023–2024 school year.

ASV provided free learn to swim lessons for all pupils who attend the Aberdeen School for the Deaf. Throughout the year we provided the school with 31 x 30 minute swimming lessons

The programme included ASV staff receiving training from the school and also through the institute for swimming to ensure teachers were supported to communicate as best as possible with those attending and to ensure that the children received the best experience.

12. TARGETED GROUPS

ASV is passionate about ensuring that sport and physical activity is available to all. We are actively part of the ACHSCP'S Stay Well, Stay Connected programme and the Physical Activity Huddle, to develop and deliver programmes to support early intervention for those in need, including:

- Older Adults
- Community Groups
- Finding Your Feet
- Poverty and Low income families
- Those with Additional Support Needs
- St Machar Academy ASG Pupils
- Low Income Families

13. CARDIAC REFERRAL PROGRAMME

ASV has partnered with the Aberdeen Community Health and Care Village to deliver the NHS Cardiac Referral Programme, a crucial initiative aimed at supporting individuals who have recently experienced heart-related health issues. This referral program was specifically designed to create a clear and supportive pathway for patients recovering from a heart attack (myocardial infarction), newly diagnosed angina, heart bypass surgery, or stent procedures. We've seen a 30% increase in participation in the NHS Cardiac Referral Programme, not due to a rise in the number of individuals with heart conditions, but because of improved communication and outreach efforts by the instructors Donal Pirie and Jackie Schum who deliver the program. Enhanced coordination and clearer information have made it easier for patients to engage with our program and access the support they need. This growth reflects our commitment to effectively connecting with and serving our community, ensuring that more individuals benefit from our tailored health and fitness resources

Regular attendees benefit from weekly sessions that are integral to their ongoing recovery and long-term well-being. By providing a structured environment and expert guidance, ASV supports these individuals in adopting and maintaining an active lifestyle, ultimately aiding their recovery and promoting better heart health. This collaborative effort underscores our commitment to enhancing the quality of life for those with cardiac conditions and fostering a community where health and wellness are prioritised.

14. PARTNERSHIP: FINDING YOUR FEET

Last year ASV started supporting a group of local amputees with free weekly Personal Training sessions. The 'Finding Your Feet' charity support families affected by amputation or limb absence through a range of sporting initiatives and social inclusion projects designed to positively affect both physical and mental wellbeing. Isolation is a huge problem for many amputees. It has been proven that quality of life and even life expectancy is greatly reduced without social inclusion, with as many as 30% of vascular amputees not surviving to one-year post amputation.

The ASV "Finding Your Feet" program has continued to thrive, evolving from a small group of amputees attending a weekly group PT session to a vibrant community of 14 participants. Not only are they now enjoying their regular gym sessions, but they've also embraced swimming and table tennis as part of their routine. In an inspiring demonstration of their commitment, the group raised £2,431 for amputee support across Scotland by swimming the distance of the English Channel.



In October 2023, Tracy Stainer, our dedicated personal trainer, received national recognition for her exceptional work with amputees. She was honoured with the "Unsung Hero" award at the Variety Club Sports Disability Awards for her efforts to make sport more inclusive and diverse. Tracy was thrilled to celebrate this achievement with the class, showcasing the profound impact her work has had on the lives of those she trains.

15. ABERDEEN CITY HEALTH & SOCIAL CARE PARTNERSHIP

ASV are supporting 'The Stay Well Stay Connected' program which is aimed at preventing ill health by adopting early intervention.

ASV provide a tailored opportunity for adults aged 45 and over, including those with long-term health conditions or disabilities, to become more active through our comprehensive support program. This initiative, open to individuals nominated by their Link Practitioner, includes a FREE 3-month fitness membership and a personalised approach to fostering lifestyle changes.

The program features:

- A one-on-one lifestyle consultation with one of our experienced trainers, which can be accompanied by a Primary Care Link Practitioner if needed for the initial session.
- Complimentary access to our gym facilities, swimming pool, fitness classes, and sports sessions, allowing participants to choose activities that best suit their interests and fitness goals.
- Our ongoing support ensures that participants receive the guidance and encouragement they need to achieve and maintain a healthier lifestyle.

Wellbeing

ASV recently launched a Mental Health Awareness Week during the month of May; National Mental Health Awareness Month. We offered a diverse range of free classes and workshops to the entire city. The event featured Qi Gong, yoga, breathing workshops, stability fit sessions, and nutrition seminars, all aimed at promoting mental well-being and resilience. This comprehensive approach provided valuable tools and techniques for managing stress, enhancing stability, and improving overall health. With over 300 participants

across the week, the high levels of participation highlighted the community's strong demand for such resources and highlighted our commitment to fostering mental and physical wellness. For ASV, this successful initiative reinforced our role as a leading advocate for wellbeing and demonstrated our dedication to supporting and enriching the lives of the citizens of Aberdeen.

16. PERFORMANCE SPORT

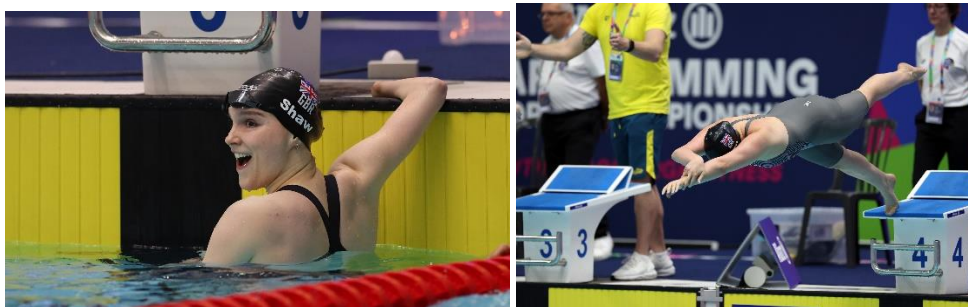
Athletes across all performance programmes enjoyed a terrific year of development and outstanding performances, representing Aberdeen on the national and world stage.

- **ASV Table Tennis Academy** had a very successful season, with a flurry of outstanding achievements, including:
- A clean-sweep at the Scottish Primary Schools' (age group) Championships, winning all 4 available titles, leaving as boys and girls singles and doubles champions, with a further 2 silvers
- 2 Academy players captaining their respective Scottish teams to silver medals in the UK Primary Schools' Championships
- 5 Scottish National age group titles at the National Championships, plus further doubles gold medals
- 6 players represented Scotland at the UK Senior Schools Championships
- 3 players selected to represent Scotland at the 2024 European Youth Championships in Sweden in July



- The **University of Aberdeen Performance Swimming** programme is a national performance pathway programme that provides a world-class training environment to athletes, from development to elite, based at ASV. The 2023-2024 season was extremely challenging, with the programme facing a funding reduction of £94k. This necessitated the implementation of completely new partnership and operational models, with the 2023-2024 season serving as a 'transition season' to fully implement and embed the new working arrangements. By working in close partnership with the University of Aberdeen, ASV and Scottish Swimming, the programme continues to thrive as a sustainable and effective programme.
- In addition to providing 25 hours of training for 90 members each week, the club provides development camps for younger swimmers, technical sessions and coaches forums.
- In August 2023, the club enjoyed outstanding performances at the World Para Swimming Championships, with Toni Shaw (S9) winning a bronze medal and Faye Rogers (S10) winning a gold and 2 bronze medals.

- 13 athletes reaching finals and achieving podium finishes at the Scottish National Short Course Championships
- An outstanding performance at this years' British Universities and Colleges Sport (BUCS) Short Course Championships, where Aberdeen finished 8th swimming team overall, and 3rd para swimming team overall, with Toni Shaw being awarded the title of top female para swimmer.



- Faye Rogers's stunning season included 2 British, 2 European and 1 World Record, across 100m fly, 200m fly and 400m freestyle.
- Tom Beeley won a silver medal at the British Championships and Toni and Faye's tremendous podium performances securing their selection for Team GB at the Paris Paralympics.



- **Aberdeen Diving Club** produced some excellent individual and team performances this season:
- 61 divers from Aberdeen Diving Club attended the Scottish Diving Levels competitions, with athletes winning 10 gold, 13 silver and 9 bronze medals.
- Noah Penman was selected to compete in the Junior European Championships in Croatia in August 2023, winning his first (silver) medal at an international meet. He then competed for Team GB at the Dresden Youth International, where he secured a further silver medal with a huge personal best performance.



- The club had divers taking part in the Swim England and Scottish Swimming Talent Games, representing Scotland in Eindhoven and a large group competing at the Irish Open Diving Championships, where they won 10 gold, 8 silver and 6 bronze medals



- In **Athletics**, 5 senior women from partner club Aberdeen Amateur Athletic Club (AAAC) represented Scotland at a Loughborough International meet, with a further 2 from other local clubs. Of those athletes, 4 are University alumni, and 2 are ASV Sports Camp Leaders.

17. INSPIRATIONAL INDIVIDUALS

This is **Tracy**; a Personal Trainer at ASV. Tracy was shortlisted by Scottish Disability Sport for her Service to Sport.

In addition, ASV was shortlisted for the Variety Club Disability Sport Awards in 2 categories: Accessible Sporting Venue (UK) and Tracy for Unsung Hero. These nominations acknowledge the support and commitment from Tracy and from ASV to deliver accessible and effective programmes, and in particular the contribution to the Finding your Feet amputee programme.



This is **Paris**; who spends many hours each week at ASV, having joined at just 3 years old. From Wee Swimmers through all the learn to swim levels, Paris has progressed through the pathway and is now a member of Dyce ASV swimming club. She is also a member of Aberdeen Diving Club, in the Mini Rippers squad.



This is **Graham**; Head of Sport and Events at ASV. Graham Morrison won the Mentor of the Year Award by RGU's School of Creative and Cultural Business, one of the industry awards presented to local organisations and individuals who have proved vital to supporting their students over the past year. Graham was also selected for the **sportscotland** Scottish Sporting Leaders Programme this year.



This is **Fiona**; one of ASV's poster-girl walking netball players. Fiona won the Outstanding Achievement Award at the Aberdeenshire Clubsport Awards, and was presented by Audrey Nicoll MSP with a commendation award from the Scottish Parliament, for her advocacy work raising awareness of autism and disability across the North East and Scotland.

"Fiona's real strength is supporting coaches and players in understanding autism" (Caroline Walker)



At the **Scottish Swimming Awards 2023**, Anna Sless (ASV's Diving Coach) won the Performance Development Coach of the Year, whilst Noah Penman (Aberdeen Diving Club) was awarded the John and Margaret Bell Award for the diver who done most to enhance and uphold the prestige of Scottish Diving throughout the year.



At the **Aberdeen Sports Awards 2024**, ASV received 18 nominations across almost all categories for staff, athletes, programmes or partnerships.

Winners included:

- Max Singer, ASV Table Tennis Co-ordinator & Coach – Lifetime Achievement
- Noah Penman, ASV athlete & Diving Coach – Young Sports Achiever

- Anna Sless, ASV Diving Coach – Performance Coach
- Faye Rogers, ASV athlete – Student Sports Achiever
- Jane Davidson, ASV Coach / AAAC athlete – Judges Choice



Please provide a summary of any problems or issues that have required attention or action:

ACC Strategies and Action Plan Priorities:

Please provide a summary of how your activities have delivered against ACC strategies and action plan priorities.

See LOIP information included in next section of annual report.

Local Priorities:

Please highlight where your outcomes, outputs or activities align against the priorities of the Local Outcome Improvement Plan. <https://communityplanningaberdeen.org.uk/aberdeen-city-local-outcome-improvement-plan-2016-26/>

LOCAL OUTCOME IMPROVEMENT PLAN THEMES

1. People (Children and Young People)

Directly linked to targets relating to increasing physical, mental, emotional health and wellbeing, ASV delivers a suite of activities, specifically tailored for children and young people, including:

- Activities for **pre-school children**: to allow very young children to play and learn; with 70 aquatics lessons each week specifically for early learners, plus a unique partnership with the Links Nursery
- Activities and sports for **school-age children**: introducing children and young people to healthy and fun regular activity; working with key partner clubs to offer a seamless pathway to a club environment; with over 160 swimming and diving lessons and sporting activity club sessions each week, specifically for children

- Sports and supervised gym sessions for **teenagers**: providing an opportunity to socialise with peers whilst enjoying being active; with 8 sessions each week specifically for young people, 13 during the school holidays, seeing approximately 3,804 participations during the year.
- Children's **aquatics programme**: the well-established and respected aquatics programme is now celebrating 10 years of operation - over 1,500 children and adults enrolled in the whole aquatics programme, with over 1,350 children in the learn to swim programme
- A **holiday sports camp programme** for all ages and abilities: multi-activity camps, sports-specific camps, and in partnership with clubs and governing bodies, accessible and free camps for local families.

In relation to improving **post-school learning and employment opportunities**, ASV is committed to offering opportunities for vocational learning and work experience, with a view to supporting a well trained and prepared future workforce in the city.

- With a high proportion of the ASV workforce under the age of 25, with many still in further or higher education, ASV provides mentoring support, and on-going training to its young people
- ASV provides part-time and flexible employment opportunities for University and College students, and invaluable first steps and experience in the industry to senior school pupils
- The partnership with DYW North East (Developing the Young Workforce) has been positive for our youngest employees, and we fully aim to work with the group in the future year to facilitate modern apprenticeships and professional development
- ASV has supported a number of staff to become qualified in their field to deliver high quality, governing body recognised training courses; the short-term aim is to expand its delivery in relation to such courses, with a view to building a nationally recognised Training Academy, which will continually provide education and training
- ASV identified an early trend in the challenges now faced by the industry to recruit and retain staff; one solution was to deliver a number of Swim Teacher and Dive Coach training courses this year, inviting young people, swimmers and divers to take part, fully funded by ASV, which they then paid back to the ASV programmes by volunteering their time; in time, this has resulted in a significant number of young people who are now industry-trained and qualified, who are now paid teachers or coaches as part of the ASV aquatics team.

2. People (Adults)

The key areas where ASV will continue to evidence support in this area include building resilience within communities and supporting families, and increasing healthy life expectancies.

- Through enhanced customer engagement, ASV provides flexible and affordable opportunities for adults to participate in a variety of activities, via the Lifestyle Membership, or Lifestyle Day Pass.
 - 1,106,304 visits to ASV which was a 24% increase YOY (Aug23 – Jul24) (891,556 last year)
 - On average there were 10,209 individuals with membership at ASV which is a 7% growth YOY
 - There were 86,367 class attendances with an average occupancy of 70% throughout the year
- For senior members (over 60s) the Evergreens Lifestyle Membership lies at the core of the programme; a heavily discounted membership giving access to over 30 specialised sessions of sport and physical activity each week
 - Evergreens membership increased again this year by almost 13% with 1,236 Evergreens members
 - 31+ specialised sessions of sport and physical activity each week for Evergreens, with class utilisation sitting at over 85 and in some cases 90% (Aqua / Exercise to Music)
 - 122,527 Evergreens participations (Aug23-Jul24)
- ASV will continue to support the integration and health and wellbeing of our local population, working to deliver in partnership with the relevant bodies
 - 1,071 health referral participations (Aug23-Jul24), which is an increase of 13% year on year.
 - 2 Cardiac Rehabilitation and 1 Stable & Able class each week in conjunction with the NHS and the local health village.
- ASV is an equal opportunities employer and is committed to Equality, equity, diversity and inclusion
- ASV staff are made up of the following:

- 55% of staff are aged between 16 to 24 years old. These staff roles are predominantly coaching, teaching and lifeguard/operation assistant, with a vast majority being students. ASV employes an above average amount of young adults
- 56% of staff identify as female and 43% of staff identify as male. The industry average if 56% male.
- 74% of staff identify as white Scottish/British
- 88% of staff consider themselves not to have a disability. The industry average is 87%
- 74% of staff identify as heterosexual, 1% gay, 2% bisexual, 1% lesbian 7% prefer not to say
- 60% of staff have no religion or belief, 16% identify as Christian
- 41% of staff are casual workers, 35% are part time and 24% are full time
- Due to the nature of the service provided by ASV, the workforce has a large majority of casual staff who carry out roles such as coaching and teaching.

3. Place

Contributing to the city, and enhancing the positive environment in which people can live, work, study and visit, is very important to ASV.

- As a community sports facility, ASV aims to continue to evolve our ASV ‘family’ and make the facility as welcoming as possible for all people.
- ASV will continue to support our very local communities, by utilising funding opportunities and volunteers to deliver activities, food and education, through community projects (as per information in previous sections).
- ASV are committed to reducing our carbon emissions – our aim is to be carbon neutral by 2030
Our Carbon footprint is 785 tonnes of CO₂e which includes:
Scope 1 emissions that ASV own or control directly is 0.8 tonnes of CO₂e
Scope 2 emissions from energy providers is 750 tonnes of CO₂e
Scope 3 emissions indirectly caused by ASV are 34.2 tonnes of CO₂e
- ASV aim to invest in renewable energy and innovation that will assist in reducing our carbon emissions.
- An LED lighting replacement plan is underway with additional lighting controls to reduce consumption. We have upgraded the Sports Hall, Indoor Pitch, Indoor Athletics Track and 50m Swimming Pool, with the other sporting areas to follow.
- Staff cycle to work scheme.
- ASV aim to improve cycle and sustainable travel schemes for our staff and customers and achieved the Cycling Friendly Employer award. In partnership with Cycling Scotland an action plan was created. ASV survey staff annually on their travel behaviours to and from work.
 - 65% of staff travel between 1-10 miles to work
 - The majority of travel time takes between 15-30 minutes
 - 58% use their own car to travel to work as it’s fast, convenient or there are no other alternatives, followed by 18% that walk and 5% bike to work
 - Staff raised concerns that they would not cycle to work due to safety concerns on the road or distance
- ASV aims to invest in biodiversity throughout the estate, transforming areas to be more attractive to insects and wildlife by planting wildflowers and encouraging tree cover. Approximately 80 tree saplings were planted by staff within our green spaces during the year.



- ASV are committed to reducing landfill waste by increasing recycling through educating users and staff. Total waste was 35, 466kgs which was a reduction of 18% from the previous year.
- ASV remains in partnership with Aberdeen Heat and Power to provide low cost, low emission heat and power.
- ASV is committed to replacing its fleet to electric vehicles to reduce emissions.
- ASV green spaces are regularly utilised by the local community for dog walking, exercise, picnics, relaxing and the occasional sledding in winter.
- Supporting the UN Sustainable development goals specifically *climate action, good health and wellbeing and zero hunger*.
- ASV supports team members with their own voluntary community-based projects, such as collecting presents or raising money for local charities, or collecting food for local distribution; ASV will encourage and champion such individual and team efforts in light of current and on-going challenges.
- Community clubs continue to enjoy utilising the facilities at ASV, and provide not only physical benefits, but also enhance social and emotional wellbeing and contribute to more positive mental health.
- ASV remains in close engagement with the University of Aberdeen to ensure continued support for the health and wellbeing of their community, and providing a 'home of sport' for over 40 of their student sports clubs.
- We will remain available as an emergency refuse centre for the people of Aberdeen.
- ASV hold UK Athletics track quality assurance scheme 'TrackMark' which allows ASV to host national level competitions.
- ASV's 3G pitch is World Rugby and Scottish Football Association compliant.

4. Economy

The past 2 years have been exceptionally challenging to the sport and leisure industry, but ASV continued to operate efficiently and effectively, where permitted within the guidelines, and contributed to the city's economy in a variety of ways, including:

- **Development of the skilled workforce:** With the majority of ASV's workforce being young people under the age of 25, ASV invests in significant in-house training each year. Through on-going Continued Professional Development and investment in professional members of the team, ASV offers a comprehensive suite of vocational training courses.
- With almost half of ASV's workforce being young people under the age of 25, ASV invests in significant in-house training each year. Through on-going Continued Professional Development and investment in professional members of the team, ASV offers a comprehensive suite of vocational training courses.
 - ASV employ 200 individuals, with over half the workforce being young people under 25 years of age
 - Up to 3% of staff costs were invested into training and development; with numerous in-house training opportunities for the ASV team
 - ASV Training Academy: 130 people gained qualifications, from 27 accredited courses
 - ASV supported 2 modern apprenticeships.

- 15 ASV staff are NHS Scotland accredited 'Mental Health First aid' qualified
 - Managers are developed to hold the IOSH Managing safely qualification with some holding the NEBOSH qualification
 - 51 staff are members of CIMSPA (Chartered Institute for the Management of Sport and Physical Activity) the professional body for the UK's sport and physical activity sector
 - The leadership team and the Board attended Equality, diversity and inclusion training
 - Frontline staff all attend the 'Worldhost' customer service course
 - Managers attended the SPSO (Scottish Public Services Ombudsman) complaint investigation skills course.
 - Our front-line teachers and coaches hold a child wellbeing and protection in sport qualification
 - Entry level Managers have achieved the level 3 ILM Leadership & Management qualification with some attaining the level 5 ILM Leadership & Management qualification.
 - Carbon Literacy for sport and IEMA Environmental sustainability skills
 - 2 Lifeguards have achieved the RLSS royal lifesaving society Trainer/Assessor qualification so they can develop lifesaving skills within the community
 - Human resource training for line managers on various topics like recruitment, performance management, dealing with absence & equality, diversity & inclusion.
 - Health and fitness qualifications and CPD
 - A comprehensive Lifeguard training programme
 - All catering staff hold the elementary food hygiene award or higher.
 - Food allergies awareness training
 - Les mills training in body balance and sh'bam
 - Diploma in Digital Application support
 - Swimming pool plantroom operator
 - Supporting pre & postnatal clients with exercise and nutrition
 - 4 staff are Belbin accredited trainers.
 - 2 staff are completing the Level 5 Coaching course so they can develop and coach staff in their performance.
 - 8 staff completed the ACT – Action Counters Terrorism course.
 - UK Athletics certificate in Track & Field facility Management completed by 5 staff.
 - Master's in finance
 - National Autistic Society Employer Awareness Session
 - Scottish Sporting Leaders Programme
 - Fire warden training for front line staff
 - Sport Scotland Assessor
 - 5 level 1 dive coaches were trained at ASV and have all been employed
 - 11 'Village volunteers' aged 16-19 years old volunteered 60 hours each of their time and in return gained a swimming teaching qualification and a child protection qualification. They then went on to gain employment at ASV.
- **Investment in infrastructure:** ASV has a substantial life-cycle reserve of £2.6 million which will be reinvested in ASV facilities over the 10 year investment programme. In the financial year 2022-2023, ASV invested in the following:
 - £202,000 invested in operational facility maintenance
 - £240,000 investment in energy saving LED lights
 - £120,000 investment in refurbishing the sports hall
- **Contributing to the city's tourism:** Please refer to previous section for summary of events held.

Education:

Please provide further information in respect to any education programmes delivered.

Please refer to previous section above

Employment

Please provide information about your volunteers, if you have any:

- What roles do your volunteers undertake within the organisation?
- Training and Policy in action?
- Example of volunteer success stories such as transition to employment?

ASV volunteers help greatly in the delivery of children's activities, Evergreens sports sessions and performance programmes.

- ASV had 32 regular volunteers in 2023-2024, with many more temporary and casual volunteers
- Each week on average there were over 30 hours of volunteer coaching
- The volunteers who support the performance programmes and events at ASV are invaluable; coaches, officials, committees, etc.
- ASV supports a volunteer package, whereby regular volunteers are offered training courses to further enhance their skills
- The partnership with NESCOL, sees 80 students provide weekly volunteer hours to ASV between October to April in the delivery of the ASV Energiser programme and Home of Community Sport.

A recently created training room was created which provides opportunities for the community to retrain or upskill in subjects like Lifeguarding, First aid, Sports coaching and sport officiating. Many learners go on to find employment locally or with ASV.

ASV is a real living wage employer.

There are 4 staff 'Chambers' who meet once a quarter for the following:

- The Green group champions ways of saving waste and reducing ASV's carbon footprint.
- The Health & Safety group reviews accident, policy, and procedure
- The Social group encourage a healthy working lifestyle with the emphasis on fun and engagement.
- The Consultation group meets to discuss company procedures, new ideas and initiatives.

ASV encourages flexible working including a hybrid mix of home working and working from the office.

A staff menopause group was set up to raise awareness for staff going through menopause, they reviewed the ASV menopause policy and champion training in this area.

ASV reviewed its Equality, Diversity and Inclusion policy in December 2022 to ensure ASV provided inclusive choices for staff and potential new hires.

SECTION 2 – Users, Participants and Investment

Please complete this section to report on the number of participants from each of the identified areas who have participated during the year.

Participants	Target	Total 23-24
Number of participatory opportunities targeted for priority groups		
Older People (65+) <i>*Note: Recorded 60+ customer participations in the Evergreens programme</i>	100,000	122,527
Disability (mental health physical, sensory (e.g. BSL users) and carers of disabled people) <i>* Note: Number of known individuals with a registered disability</i>	200	277
Ethnic minority communities including Gypsy/ Travellers	20,000	49,153
Sexual orientation (LGBTQ)	This data is not collected nor recorded	

Residents of regeneration areas within Aberdeen City	See below table:
--	------------------

SIMD Area	Visits	% Total
1 Torry	3,728	1%
2 Middlefield, Mastrick, Northfield, Sheddocksley	17,211	3%
3 Seaton	62,626	11%
4 Tillydrone	13,756	2%
5 Woodside	19,648	3%
6 George Street	21,139	4%

Please complete this section to report on visitor numbers in relation to your programming.

Customer participation/user	Target	Total 23-24
Total participations *		1,106,304
User number from Aberdeen City		82%
User number from the wider region or further		18%
% of customers rating experience as 'excellent' or 'good'		80%

We are keen to evidence the added economic value and social return of investment, as such we request that you please complete the table below.

Income 2023-24	Total £
Value of Grant(s) from Aberdeen City Council:	
ASV – Sports Centre and Aquatics Centre	824,550
ASV – Performance Swimming	10,000
Grant funding - University of Aberdeen	
Strategic Funding	77,000
Charitable Activities	
Trading income	4,093,173
Other (please specify) Bank Interest	460,371
Total add income	6,536,551

Section 3 – Support Material

We recommend you provide up to five items of support material to help demonstrate the quality and impact of your activity. This may include; case studies, photographs, videos, web links, publications, marketing material, reports, participant testimonials and feedback. If emailing please keep all support material to under 5mb. Please supply details on your support material below

By submitting this you are providing permission for each item to be used for publication. You should ensure you have the creators consent and accreditation is provided where necessary.

Support Material 1:	ASV Annual Report 2022-2023: (2023-24 report in progress) https://www.aberdeensportsvillage.com/about/annual-report-2022-2023
Support Material 2:	News story on ASV's initiative with Links Nursery & Hub, off Regent Walk, to deliver free swimming lessons to 100 children throughout the year: https://youtu.be/D_KXUS5N2ps?si=hS4z442IEZ9EYhIR

Support Material 3:	Home of community sport video: https://youtu.be/eT8dYK8TNxA?si=0ww5x6uimCR3J4jz
Support Material 4:	STV News clip - Tracy Stainer recognised for the life-changing training she gives to amputees: https://youtu.be/Uf6Ngmq0gB4?si=3-VE76nPNaKf79IV
Support Material 5:	Corporate Games 2023: https://youtu.be/CIS5 IBtrXs?si=CvloJYbrAXIIAvtg

Section 4- Declaration on use of information

Aberdeen City Council collects and maintains the data on this form about your organisation for the purpose of contacting you in relation to the funding, monitoring purposes and to collate information for statistical and audit purposes. We will retain Personal Data for six years in accordance with the organisation’s Corporate Records Retention and Disposal Schedule and for the purpose of administering, processing and assessing your report.

For the purposes of processing this information Aberdeen City Council is the Data Controller. The Information Commissioner Office is the UK’s regulator of data protection law (www.ico.org.uk). More information about all of the rights you have is available on our website at: <https://www.aberdeencity.gov.uk/your-data>.

Whenever the Council processes personal data we need to make sure we have a basis for doing so. We understand our basis in GDPR to be Article 6(1)(e) as we consider that it is in our public task to collect this information under our powers set down in the Local Government and Planning (Scotland) Act, 1982 section 14, as amended by section 128 of the Local Government etc. (Scotland) Act, 1994. The act provides for us doing or contributing towards the expenses of providing or doing, anything necessary or expedient for the purpose of ensuring that there are facilities available for recreational, sporting, cultural or social activities as we consider appropriate.

To confirm that all information included in this report is accurate and that you have read and followed the terms and conditions, please sign and date below. If submitting by email an electronic signature or the typed name of the appropriate contact should be inserted.

Name:



Date:

30th August 2024

This page is intentionally left blank

ABERDEEN CITY COUNCIL

ALEO – ANNUAL REPORT

ORGANISATION:	Bon Accord Care
REPORT COMPLETED BY:	Dr Lou Henderson, Managing Director, and Executive Leadership Team.
DATE:	September 2024

SECTION 1 - Outcomes and outputs

Please provide a qualitative summary of outcomes, outputs, activities undertaken and progress made to date:

In my new appointment as Managing Director for Bon Accord Care (BAC), I am delighted to present the Annual ALEO Report on behalf of all staff at Bon Accord Care. Staff have continued to deliver excellent standards of care, supporting early intervention and promoting health and wellbeing for the citizens of Aberdeen. They do so at a time where the landscape of Health and Social Care faces significant challenges, with increasing need for services and financial scrutiny. However, through an integrated approach to our service provision our staff are **‘making a difference’** to the citizens of Aberdeen (see Supporting Material no. 5).



BAC staff help citizens to maintain their health and wellbeing, by demonstrating Respect and Integrity, through a Teamwork approach that promotes shared Accountability (See our Q1 campaign information around 'Always Respectful' Supporting Material 1). This report highlights some of the tremendous efforts of Bon Accord Care staff;

both those who provide direct care and support, and those who support them to be able to do that. It outlines the diverse range of services we provide, the support services that help them to make a difference to the lives of citizens in Aberdeen, and the impact that Bon Accord care has had for individuals, communities, staff and partners.

Strategic Delivery & Development

A year on from the launch of our three-year strategic plan, we found it important to look back and reflect on the performance of all our workstreams in relation to it. Through doing this, we are able to adapt and tweak our strategy going forward, where necessary, in order to fulfil our goal as effectively as possible - making a difference to the lives of the people we support and work with.

Our Delivery and Development workstream has seen some exciting changes during 2023 - 2024. Staff across all services have made a concerted effort to develop new service specifications, in preparation for our contract renewal in April 2024. We have worked closely with our colleagues at Aberdeen City Health and Social Care Partnership and with our Clinical Governance teams to develop these. They offer clarity on integrated working practices and focus on how, together, we can support citizens of Aberdeen to meet the health and wellbeing outcomes.

Finance & commercial

The Finance Team has worked extensively with services and budget holders to ensure the delivery of a balanced budget result can be achieved. We have worked closely with our finance colleagues at the Aberdeen City Health and Social Care Partnership to ensure financial efficiencies have been achieved in the interests of the wider system. Our Information Systems team has commenced the rollout of our KPI Performance Dashboard together with a strategic review of our core operating systems. Work is ongoing to develop our Information Systems Strategy to complement our Corporate Strategy.

People & Performance

After the launch of our organisational Vision and Values last year, we created a plan to embed these within our everyday work, with every member of staff at Bon Accord Care. A key part of this plan was to develop a performance framework for employees that helps staff visualise and live our values. We are now close to completing this project and look to roll it out in the new financial year. Another area of the organisation we have focussed on is recruitment. The recruitment process for the organisation has been reviewed and streamlined to support how we consistently bring in quality people into Bon Accord Care.

Building on the post-launch efforts from the previous year, we have continued to embed our new vision and values across the organisation. Promotional materials for internal and external use were produced, including posters for display in our services and pop-up banners for external events. These will help ensure the message is clear around the way we want to work and act as well as a key tool when introducing our values to potential new staff and partners.

Clinical and Governance

The Clinical and Governance Team have embedded workstreams in five key priority areas to share learning across the services from best practice. Working collaboratively with our Delivery & Development colleagues, we have a shared vision and excitement for new innovations. Ensuring service users are at the heart of everything we do remains our key priority while delivering safe high-quality care.

The Clinical and Governance team have continued to support development of our governance and assurance structures within BAC; through working groups, there has been shared learning and promotion of best practice, positive conversations and consideration to the factors that influence or affect the delivery of care. We have seen further enhancement of the data on performance, through refinement of our governance dashboards.

Awards & accreditations

Bon Accord Care continue to strive to deliver the best of care through working towards and achieving key accreditations. We continue to support those who have served in the armed forces through our Armed Forces Covenant Award (Silver Level) as well as maintaining our Mindful Employer Award and Healthy Working Lives (Gold Level) award.

We have also achieved:

- Quality Standards Framework accreditation for our telecare service for the second year running whilst our Joint Equipment Stores achieved it for the first time.
- The Young Persons Guarantee award
- Disability Confident employer
- A2DT Telecare – Bronze Award but could update, on course to achieve Gold Award

Performance indicators:

This is the quantitative progress you have made in meeting targets over the year. These were agreed in your business plan / development plan and should be confirmed in your first quarterly meeting with your Lead Officer
PLEASE DO NOT CHANGE THE BASELINE OR TARGET FIGURES.

Please complete all boxes

INDICATOR		TARGET 23/24	ACHIEVED 23/24
Financial Savings		£1.2m	£1.2m
Compliments versus Complaints			111 Compliments 19 complaints
Mandatory training for all staff		85%	85%
Delayed discharge – tenants will be home within 24 hours of being classed as fit for discharge	-	-	-
Telecare and community alarm – response to high priority referrals within two working days		85%	88%
Telecare and community alarm – response to medium term referrals within five working days		85%	99%
Joint Community Equipment Store Deliveries have been made within 1 day of order, ensuring people are receiving their equipment more quickly		90%	93.5%

If you have not met the targets set please give any reasons or explanation for this:

Delayed discharges: Bon Accord Care have always had capacity to welcome tenants home and have therefore not been responsible for any delayed discharges.

Please provide a summary of particular successes or case studies:**Case Study: Reablement Strengthening community connections**

There has been a focus on establishing connections within the community through the following initiatives;

- Regular residents' attendance at Boogie in the Bar at the local pub Greentrees.
- Boogie in the Hoose, bringing dancing, fun and laughter, along with enablement and reablement, to sheltered housing (see Supporting Material 2).
- Visits from Puddleducks Nursery – arranging days out with them, picnics, tea parties and walks.
- Residents really enjoyed a visit from Joyful Ponies which was organised after residents requested an activity with animals.

Contribution to ACC LOIP Stretch Outcomes (SO): Child Development (SO3); Community Empowerment (SO16).

Case Study: Children's community occupational therapy support

The Occupational Therapist received a referral for a child with severe cerebral palsy who now required safer M&H techniques and a review of all transfers involving seating, bed and bathing. Intervention: The OT liaised with NHS and education colleagues as well as specialist equipment representatives as part of the assessment process. The Service User received a hoist, specialist sling, a Moving and Handling plan and Risk Assessment, a specialist profiling bed and a larger bath seat. Outcome: This enabled the Service User to have safer moving and handling between home and school, a safe sleeping space and a safe changing place for parents to assist with personal care. Bathing is now a safer and much more enjoyable activity for the Service User.

Contribution to ACC LOIP Stretch Outcome(s): Child Development (SO3); Supporting children with disabilities (SO8); Health & Wellbeing (SO10).

Case Study: Occupational Therapy Assistant (OTA) support

The OTA in the Van received a referral for a Service User who had been housebound for several months as can no longer managed steps at the front door due to experiencing a stroke, resulting in a right side weakness. Intervention: The OTA carried out a full assessment, recognising the Service User was experiencing difficulties with many activities within the home. Outcome: Service User received a toilet frame, shower stool, lever to assist her in and out of bed and external rails which would support her to leave the house safely, meaning that she could return to some activities she previously enjoyed in the community.

Contribution to ACC LOIP Stretch Outcome(s): Supporting children with disabilities (SO8); Health & Wellbeing (SO10); Community Empowerment (SO16).

Case Study: Clashieknowe

Clashieknowe received a referral for someone who needed support to reduce their risk of harm, morbidity and mortality following a stroke. After a long period of time in hospital, they were transferred to Clashieknowe for ongoing reablement and rehabilitation and to await re-housing (alternative accommodation). In partnership with our housing colleagues, NHS Allied Health Professional colleagues, Community Psychiatric Nurse from the Drug and Alcohol Service, Care Manager, staff within Clashieknowe supported reablement and independence. In collaboration with voluntary sector colleagues at Turning Point access to community events was increased, also offering support with medication collections. Multi-disciplinary Team meetings were highly valuable, where the supported person and those who supported them were able to discuss progress. The individual embraced a reablement ethos and was able to move to an amenity cottage to live independently. Turning point and family continued to support and an Occupational Therapy Assistant from Clashieknowe ensured that any small pieces of equipment were ordered and in place for a safe move.

Contribution to ACC LOIP Stretch Outcome(s): Healthy life expectancy (SO10); Alcohol and Drugs (SO11); Community Empowerment (SO16).

Case Study: Developing the Young Workforce

The Bon Accord Care Young Workforce Team hosted a recruitment day at the Learning Hub as we opened the doors for young people interested in social care. Taster sessions took place with M&H, First Aid and SVQ. Feedback from the day was really positive with applications being completed and interviews planned. Later in the month we welcomed six new apprentices in Care.

Our Young People Empowerment and Participation went live in August 2023. Young people met at the Learning Hub and began by looking at 'what makes a good mentor' where there was a lively and informative discussion

about the qualities that young people find supportive and inspiring. We took a deep dive into building a mentoring/mentee relationship and how this works most effectively in practice. The findings from this first group session were used to form our 'Mentoring Matters' Workshops that took place at the end of August.

Contribution to ACC LOIP Stretch Outcome(s): Employment (SO2); Children and young people feel listened to (SO4); Positive Destinations (SO6); Empowering communities (SO16).

Case Study:

In response to feedback from service users, their families, staff and key partners, Bon Accord Care have recently re-introduced their news letter and rebranded under the title: Bon Accord Cares. This newsletter shares news about communities within Bon Accord Care, activities, workforce updates, good news, and celebrates the success of our services and the valued contribution that Bon Accord Care makes to our local communities within Aberdeen City. This has been well received by all, with some fabulous feedback from service users, staff and partners to-date. We continue to explore alternative ways of engaging across our communities and the new MD v-Log has been warmly welcomed and feedback has been positive (see examples Supporting Material 3 & 4)

Contribution to ACC LOIP Stretch Outcome(s): Employment (SO2); Positive Destinations (SO6); Community Empowerment (SO16)

Case Study: Enablement

Mary returned home from a period of time in an acute Hospital and rehabilitation service and experienced a high level of anxiety, along with a period of low mood related to her increased level of dependence compared to pre-hospital admission. She was discharged with a stand aid to support her transfers when unable to use her zimmer frame. Mary was referred to the Enablement team, and following assessment by a Reablement Facilitator, identified her goals as below: regain confidence in her mobility within her flat; manage her continence needs independently; and, to regain confidence to complete small kitchen tasks independently. A six week plan was put in place, with weekly visits from the Reablement Facilitator and the support staff to implement and achieve her goals. This required collaborative working both internally with Bon Accord Care staff, as well as with external partners such as the NHS Community Therapy Team. Mary demonstrated a reduced level of dependence by the end of her reablement support and continues to be supported by the team with a dedicated enablement approach to maintain her regained independence in her activities of daily living.

Contribution to ACC LOIP Stretch Outcome(s): Health and Wellbeing (SO10); Empowering communities (SO16).

Please provide a summary of any problems or issues that have required attention or action:

This year has presented multiple challenges, posing significant leadership, operational, capacity and wellbeing issues for the organisation.

Our most significant and ongoing challenge to BAC, and the wider Health and Social Care sector, is the recruitment and retention of qualified and competent staff. This has been further compounded by the impact of changes to the model of delivery at Rosewell House (which was jointly delivered between BAC and NHSG). Challenges in securing medical cover have led to rehabilitation and reablement provisions being redirected to community settings. However, BAC are developing a comprehensive recruitment strategy. We continue to work closely with ACHSCP, educational institutions and other provider organisations to recruit staff. We continue to place an importance on developing our own workforce through our young people's workforce and our learning and development function.

Our Wellbeing Team have been instrumental in supporting wellbeing and resilience for our staff. Overall levels of sickness have been high throughout the period in review and our Wellbeing Team have assisted both our staff and services in supporting staff to return to work. Our staff continue to work under extreme pressures in response to the above, but we are seeing strong resilience amongst our dedicated staff. We are happy to report that the Wellbeing Team has also set up a Menopause Café for staff as well as a policy and risk assessment for staff with menopausal symptoms which is currently under progress.

Challenges around workforce and Information, Technology and Connectivity within the buildings from which BAC operate have presented issues for staff, whereby, lack of connectivity impacts upon their ability to maintain accurate record keeping and move towards digital and technology enabled care. However, BAC are connected with ACC and both organisations are committed to seeing co-designed solutions to resolve these issues explored.

Financial year 2023/24 has presented multiple challenges which have posed significant operational, capacity and wellbeing issues for the organisation. The organisation has had to operate whilst contending with extremely challenging budget pressures, significant inflationary pressures and a rise in demand for our services. These challenges have not only affected our organisation but have also had a considerable impact upon both our staff and the people we support. In addition to these pressures, we have experienced significant financial impacts arising from the cost-of-living crises. The biggest impact in FY23/24 arose from the COSLA agreed pay award which was significantly higher than our budget assumption of 3% for FY23/24. The impact of £1.2m resulted in significant savings having to be made across the organisation and also working in collaboration with ACHSCP.

The impact of the cost-of-living crisis has seen our significant budgetary pressures on our utility, food, and fuel costs. The impact of these costs pressures for Financial Year 2023/24 was as follows:

Category	Impact	% Impact
Utilities	£48,548	24%
Food	£40,414	9%
Diesel/Petrol	£11,696	35%

These increases were funded by delivering financial efficiencies elsewhere across the organisation.

At its meeting of 6th July 2023, the Finance and Resources Committee for ACC instructed the Chief Executive to undertake an Options Appraisal on all potential working arrangements with our ALEOs (Arms-Length External Organisations) and develop an Outline Business Case with the output from that Options Appraisal, and for that Outline Business Case, accompanied by a draft Project Plan underpinning the preferred option(s) to be submitted to full Council at its meeting of 11th October 2023. The preferred option at the time, was that BAC would transfer back into ACC. BAC contributed to this review, which presented significant challenges and delays for BAC, with relation to progression with 2024-28 contract with ACHSCP. Levels of uncertainty around future models of delivery and development led to a temporary pause in strategic planning, while key reports were co-produced as part of this process. However, on completion of a high-level business case, the proposal was dismissed on the grounds of financial impact and on the understanding that operating an ALEO offered opportunities for greater flexibility in response to a rapidly changing health and social care landscape (including The National Care Service). ACC retained the right to review this again in future, in response to legislative changes pertaining to the National Care Service.

BAC have faced challenges around Analogue to Digital Technology (A2DT). This has predominantly related to testing of new digital lines and ensuring that there is a continued level of adequate service maintained during this testing to minimise the impact for people who use digital telecare services. Despite this, we have been successful in obtaining a Bronze award and are on track to achieve the Silver and Gold awards. As at 31st August 2024, the BAC Telecare Team had successfully changed over 99.8% of our alarms to new digital units. BAC attendance at the

Digital Programming Board has been revised, with our Information Systems Manager and one of our Operational Leads supporting this work, whilst escalation continues to be fed into Our Finance and Commercial Director.

As part of our ongoing commitment to working with NHS Grampian partners at our Joint Equipment store, discussion are ongoing to review the joint working agreement and to explore alternative premises for the service. There has been a significant increase in the number of people being cared for at home, this has led to an increase in demand and pressure on JES. Service users from 2019 using the service was 19,938 and now in 2024, that has increased by 23% to 24,445 service users. The workload/amount of requests actioned in 2019 was on average 761 per month, that has increased by 47% to 1430 requests per month. There has been no increase in resource from either an NHS or BAC perspective. The current Joint-Working Agreement and premises are not longer fit-for-purpose, with further clarity required around provision and funding of key services. BAC remain committed to engaging our NHS partners to progress this key piece of work. BAC continue to work in close partnership with ACHSCP to co-produce the Service Specification for the Joint Equipment Store, progress the Joint -Working Agreement, and gain the necessary clarity around funding.

ACC Strategies and Action Plan Priorities:

Please provide a summary of how your activities have delivered against ACC strategies and action plan priorities.

At the end of year one delivery for BAC's strategic plan outlines the aims and target areas for Bon Accord Care over the next three years. At the heart of this strategy is engagement with the people we support and wider communities. They have helped us to develop this strategy along with engagement from staff across our organisation, and our external health and social care partner organisations. We focus on a central theme of 'making a difference' in the lives of people we support and work with, encompassing our values and behaviours in order to achieve our four strategic aims:

- Caring
- Enabling independence
- Workforce
- Healthy lives

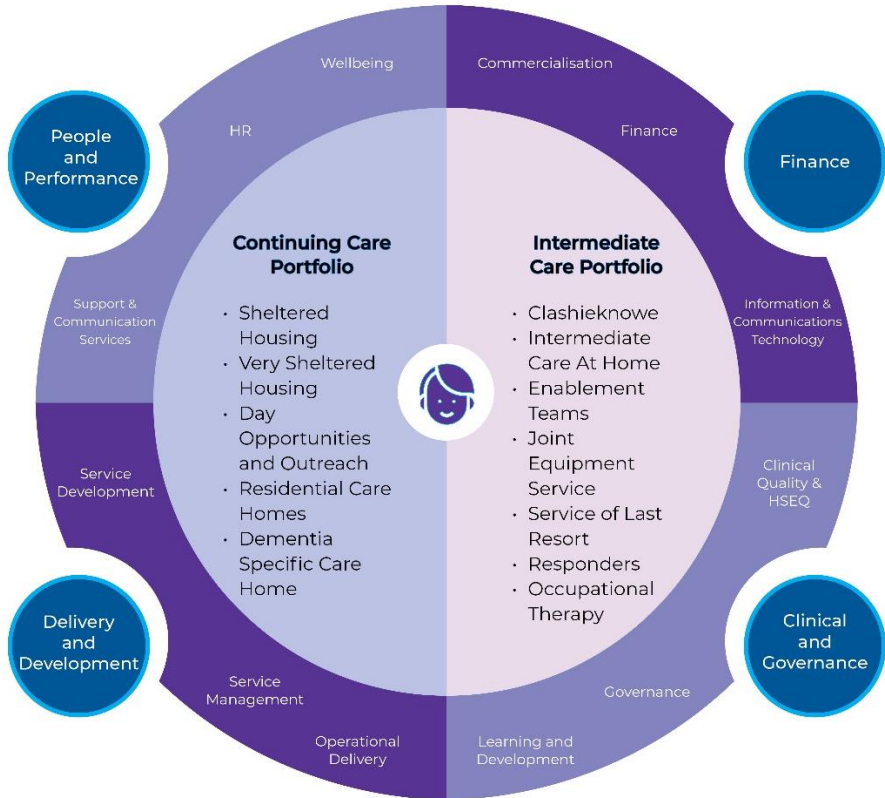
These strategic aims and the target areas are aligned to the ACHSCP Strategic Plan and build on the positive work and learning from the last five years. They ensure that we remain focus on the task in hand, to 'make a difference' for the people we support, their families and unpaid carers, and for the people we work with when delivering person-centred health and social care services. This report and above case studies highlights BAC's contribution to the delivery of the Stretch Outcomes (SO) of the Local Outcome Improvement Plan 2016-26 (LOIP) across the below areas:

- Employment (SO2)
- Child Development (SO3)
- Children and young people feel listened to (SO4).
- Care experienced (SO5)
- Positive Destinations (SO6)
- Supporting Children with Disabilities (SO8)
- Healthy life expectancy (SO10)
- Alcohol & Drugs (SO11)
- Nature & Wellbeing (SO15)
- Community Empowerment (SO16)

Local Priorities:

Please highlight where your outcomes, outputs or activities align against the priorities of the Local Outcome Improvement Plan. <https://communityplanningaberdeen.org.uk/aberdeen-city-local-outcome-improvement-plan-2016-26/>

The range of services from BAC offers not only continuing care support in citizens' own homes (be those sheltered housing, very sheltered housing or care home), we also have a range of intermediate services that directly contribute to the national and local early intervention and prevention agenda. We strive to promote early intervention and prevention across all of our services, in line with local strategic priorities. In addition to our contributions to the LOIP, BAC remain committed to supporting Aberdeen City Health and Social Care Partnership to progress and achieve the aims of their Strategic Plan 2022-25: Caring together; keeping people safe at home; preventing ill health, and supporting people to achieve fulfilling and healthy lives.



Education:

Please provide further information in respect to any education programmes delivered.

Learning and Development

[Contribution to ACC LOIP Stretch Outcome(s): Employment (SO2); Children and young people feel listened to (SO4); Care Experienced (SO5); Positive destinations (SO6)].

Bon Accord Care Learning Hub

During 2023/24, the Learning and Development Team have delivered courses covering 85 subjects, with 9736 staff taking part. The new Corporate Induction program launched in January 2023, aims to embed culture and values with a strong focus on customer service, communication skills, staff behaviours, development and putting the people we support at the heart of everything we do. The restructure meant that staff are expected to undertake role-specific induction alongside accessing specific training identified in services and that the need to attend training was reduced, which is reflected in the numbers of people attending courses. During this period, Learning and Development staff have responded to needs in services by delivering support sessions onsite. This has been received positively by staff teams and managers alike.

L&D - Scottish Vocational Qualifications

The team have supported staff working on SVQs at various levels in 2023/24, 186 were completed and a further 113 are in progress. The SVQs are delivered by the team to a variety of staff from Bon Accord Care and Aberdeen City Council

Building our future workforce

Work continues to develop staff through theory and practice learning. Development packs for job profiles have been introduced across roles to further embed development of staff, with opportunities to obtain the skills required to progress through their career.

Supporting a change of career

Bon Accord Care have been supporting Five Occupational Therapists (OT) back into the profession through a Return to Practice scheme. They are employed as OTA's whilst they gain experience, confidence and required skills to register as an OT with the HCPC. The service has successfully supported 4 staff members to gain OT appointments with the company via this route in the past two years

Developing the Young Workforce

Foundation Apprenticeships

Young people have completed the NPA element of the award and will now continue to complete SVQ2 (SCQF Level 6) units on communication, health and safety, safeguarding and developing practice. These will be completed by work based learning and production of reflective statements.

100% of Young people enjoy the classroom experience.

100% of young people surveyed feel supported by their mentor.

100% of young people surveyed feel supported by the young workforce team.

100% of young people surveyed were comfortable to ask questions at their workplace.

100% of young people surveyed feel the SVQ matches the tasks they are being asked to complete on placement.

Modern Apprenticeships

Young people are progressing well with their qualifications in Social Services and Healthcare SVQ2 & SVQ3 in Business Administration and are being supported by their work place mentors SVQ assessors.

100% of young people surveyed feel supported by their mentor.

100% of young people surveyed feel supported by the Young Workforce Team.

100% of young people surveyed feel meta skills workshops supported their wider learning and build confidence.

100% of young people surveyed feel the SVQ matches the tasks they are being asked to complete on placement.

98% of young people surveyed feel valued in their role.

100% of young people surveyed were comfortable to ask questions at their work place.

Graduate Apprentices

Five Business Management Graduate Apprentices continue to work hard with one now entering fourth and final year of academic studies.

School Engagement

Schools Across Aberdeen access the FA hubs and support students to complete their Foundation apprenticeship. Of these, 19 come from an Aberdeen Priority Area School. During 2022/2024 four schools operated as HUBS, which continues. The Hub Schools are; Aberdeen Grammar School (16 pupils), Bucksburn Academy (12 pupils), Old Machar Academy (8 pupils). St Machar Academy (16 Pupils). Home School; Aberdeen Grammar School (9), Bridge of Don Academy (2), Bucksburn Academy (7), Dyce Academy (3), Hazlehead Academy (1), Old Machar Academy (1), St Machar Academy (19).

Career Ready

Bon Accord Care has taken part in Career Ready for 7 years, with 4 placements 23/24.

Student placements

There have been two placements offered to the Princes Trust, with young people working in Balnagask and Kingswood Day Centre to complete the work based hours required for employability awards.

Employment

Please provide information about your volunteers, if you have any:

- What roles do your volunteers undertake within the organisation?
- Training and Policy in action?
- Example of volunteer success stories such as transition to employment?

Currently we have several partnerships with Companies in the Aberdeen Area who support us. One example of this is at Fergus House where employees from Stork help the residents with the garden. We are currently looking to review our volunteering policy as post-Covid we are now beginning to see a small increase in the number of requests to volunteer in our services.

We continue to work with the Employability team within Aberdeen City Council and have undertaken a few paid placements through the ABZ Works team to give an overview and experience of care services. Through this scheme we have been able to offer a route back into employment.

SECTION 2 – Users, Audiences, Participants and Investment

Please complete this section to report on the number of participants from each of the identified areas who have participated during the year.

Participants	Target	Total 2023-24
Total number of participatory opportunities created throughout programme		
Number of participatory opportunities targeted for priority groups		
Young People under 16		
Young People 16-25		
Older People (65+)		
Disability (mental health physical, sensory (e.g., BSL users) and carers of disabled people)		
Ethnic minority communities including Gypsy/ Travellers		
Sexual orientation (LGBTQ)		
Residents of regeneration areas within Aberdeen City		
Other (please specify)		

Please complete this section to report on audience/visitor numbers in relation to your programming.

Users/Audiences	Target	Total 2023-24
Total user/Audience/visitor Number		
User/Audience number from Aberdeen City		
User/Audience number from the wider region or further		
% of user/audience survey rating experience as 'excellent' or 'good'		







We are keen to evidence the added economic value and social return of investment, as such we request that you, please complete the table below.

Income 2023-24	Total £
Value of Grant(s) from Aberdeen City Council	GBP
External Grant funding	
Sponsorship	
Trading income	
Other (please specify)	
Total add income	

Section 3 – Support Material

We recommend you provide up to five items of support material to help demonstrate the quality and impact of your activity. This may include case studies, photographs, videos, web links, publications, marketing material, reports, participant testimonials and feedback. If emailing, please keep all support material to under 5mb. Please supply details on your support material below

By submitting this you are providing permission for each item to be used for publication. You should ensure you have the creators consent and accreditation is provided where necessary.

<p>Support Material 1:</p>	  <div data-bbox="461 864 1048 981">  <p>Respectful Integrity Teamwork Accountability</p> <p>ALWAYS RESPECTFUL</p> </div> <div data-bbox="461 1003 1048 1285"> <p>Bon Accord Care is committed to providing a safe environment for all. By living our values icon RITA, we are Always Respectful in order to promote a culture that rejects violence, aggression, bullying and harassment.</p> <p>Our staff, as well as any person in a Bon Accord Care setting, are not expected to receive any intentional form of verbal, physical, racial or emotional abuse.</p> <p>Action should be taken to stop or prevent unacceptable behaviour by speaking to a manager and direct escalation via electronic and incident reporting in Salesforce/Skedulo. If Salesforce/Skedulo is unavailable please complete a paper copy (DC/FM/0007).</p> </div>
<p>Support Material 2:</p>	<p>Boogie in the Hoosie June 2024</p> <p>Boogie in the House 21.06.24 (youtube.com)</p>
<p>Support Material 3:</p>	<p>Bon Accord Cares Newsletter June 24</p>  <p>Adobe Acrobat Document</p>
<p>Support Material 4:</p>	<p>Bon Accord Cares Newsletter July 24</p>  <p>Adobe Acrobat Document</p>
<p>Support Material 5:</p>	<p>Strategic Impact Report 2023/24</p>  <p>Final_2023-24_Strategic Impact Report.p</p>

Section 4- Declaration on use of information

Aberdeen City Council collects and maintains the data on this form about your organisation for the purpose of contacting you in relation to the funding, monitoring purposes and to collate information for statistical and audit purposes. We will retain Personal Data for six years in accordance with the organisation's Corporate Records Retention and Disposal Schedule and for the purpose of administering, processing and assessing your report.

For the purposes of processing this information Aberdeen City Council is the Data Controller. The Information Commissioner Office is the UK's regulator of data protection law (www.ico.org.uk). More information about all of the rights you have is available on our website at: <https://www.aberdeencity.gov.uk/your-data>.

Whenever the Council processes personal data we need to make sure we have a basis for doing so. We understand our basis in GDPR to be Article 6(1)(e) as we consider that it is in our public task to collect this information under our powers set down in the Local Government and Planning (Scotland) Act, 1982 section 14, as amended by section 128 of the Local Government etc. (Scotland) Act, 1994. The act provides for us doing or contributing towards the expenses of providing or doing, anything necessary or expedient for the purpose of ensuring that there are facilities available for recreational, sporting, cultural or social activities as we consider appropriate.

<p>To confirm that all information included in this report is accurate and that you have read and followed the terms and conditions, please sign and date below. If submitting by email an electronic signature or the typed name of the appropriate contact should be inserted.</p>	
<p>Name: Dr Louise Henderson Date: 02/09/2024</p>	

This page is intentionally left blank

ABERDEEN CITY COUNCIL

ALEO – ANNUAL REPORT 2023/24

ORGANISATION:	Sport Aberdeen
REPORT COMPLETED BY:	Keith Heslop, Chief Executive
DATE:	August 2024

SECTION 1 - Outcomes and outputs

Please provide a qualitative summary of outcomes, outputs, activities undertaken and progress made to date:

Awards Success in 2023/24

Northern Star Business Awards

Former managing director, Winner of the Regional Contribution award 2024

Finalist in Business of the Year category 2023

Finalist in Student Placement category 2023

Scottish Swimming Awards 2023

Finalist in the Learn to Swim Provider of the Year category

ukactive Awards 2023

Shortlisted in Healthy Communities category

Scottish Veterans Awards 2023

Adventure Aberdeen, Winner of Bronze Award in Contribution to the Scottish Fitness Industry and Society category

The Herald and GenAnalytics Diversity 2023

Finalist in Diversity in Sport category

Celebrate Aberdeen 2023

Finalist in Large Organisation of the Year category

Programme Champion Awards

Winner, Young Programme Champion Award

Scottish Leisure Network Group Awards

Get active @ Northfield, Winner of Facility of the Year

Scottish Health and Fitness Awards

Finalist in Community Involvement category

Accreditations

Quest Tackling Inequalities in Leisure Standard achieved at Get active @ Northfield in November 2023 (achieved excellent ranking overall)

Business Plan Aims and Objectives

Sport Aberdeen's business plan for 2023/24 focused on achieving five key aims. These aims are summarised below with the key supporting projects, outputs and other activities undertaken to achieve them.

Key Aims

1) To provide programmes aimed at improving the health and wellbeing of key groups, including children and young people and older adults.

Under this aim, we:

- Helped children access a wide variety of sports over holiday periods by being a key delivery partner for Aberdeen City Council's (ACC) Summer in the City and Autumn in the City programmes. Spaces on these programmes were free for children and aimed at priority families.
- Processed over 1680 Get active for Less applications and renewals, ensuring opportunities to participate in our services and activities were available to everyone, regardless of circumstance through our discounted access scheme.
- Developed a programme for New Scots and refugees in Aberdeen to participate in weekly five-a-side football sessions.
- Were the first Scottish leisure provider to introduce GoodBoost AquaMove, an AI-based individually tailored programme designed to help maximise an individual's self-management of their physical health conditions.
- Delivered a 10-week block of Walking Football sessions for individuals living with Parkinson's, in Partnership with Parkinson's UK, AFC Community Trust and Grampian Young Onset Parkinson's Group
- Supported 15 Stand Up to Falls sessions, resulting in 262 meaningful conversations about falls prevention, in community locations such as Aberdeen City Vaccination Centre and Dobbies Garden Centre.
- Delivered three specialist exercise classes per week on behalf of MS Society Aberdeen Groups, supporting 82% of participants to maintain or improve their activity levels and overall wellbeing over 12 months.
- Continued to target a variety of community groups by offering activities such as weekly relaxed sessions for individuals with additional support needs, training for the Grampian Flyers Wheelchair basketball team and modest ladies swimming sessions for those in the Muslim community.
- Ran over 50 activities per week for older people per week including fitness, dance, swimming and gym sessions with over 24,000 recorded attendees.
- Created a new learn-to-ski primary school programme with partner sponsor, RAM Tubulars enabling more than 500 children from 15 primary schools to participate in free ski lessons at Adventure Aberdeen Snowsports.
- Worked alongside NHS Grampian to deliver the Active Lifestyles Referral Programme which included 21 programmes supporting those with breathing conditions, cancer, diabetes, weight management issues, musculoskeletal conditions, multiple sclerosis and Parkinson's and receives 300 new referrals annually.

2) To focus on growing key income streams, becoming more cost efficient and investing in the future.

Under this aim, we:

- Had 19,000 individuals signed up to a membership or coached programme by March 2024, demonstrating an annual increase of 11% and representing 8.3 % of Aberdeen's population.

- Increased direct debit income to £403k at March 2024 (a 5.4% increase), reflecting more people becoming committed to getting active and participating in activities.
- Grew the learn-to-swim programme to a total of 5,500 participants at the end of March 2024 reaching 79% occupancy.
- Refocused efforts on attracting commercial advertising and sponsorship with the recruitment of a Commercial Services Manager, achieving £125,000 in the financial year.
- Directly invested over £900k in facility developments which included £600k for the padel courts and a £103k investment in our golf courses. A further £233k of facility improvements were delivered using external funding.
- Spent £2.34m on repairs, maintenance, improvements and grounds maintenance in 2023-24.
- Rolled out a new membership mix in June 2023 which simplified our offer for customers and also introduced a new premium 'Get active' offer for those looking to take part in more than one of our core activities.
- Completed our padel court project in May 2023 with a new padel membership product introduced in July 2023 to capitalise on the new facility.
- Initiated a feasibility study to explore the redevelopment of our Get active @ Westburn venue and the wider Westburn complex to improve the commercial viability of the venue.
- Launched our training academy, extending Sport Aberdeen's training offer to external parties generating new income.
- Ceased operating the Beach Leisure Centre and Bucksburn Swimming Pools following reduction in grant funding from Aberdeen City Council and thereby removing the significant operating deficits and maintenance burdens associated with these facilities.

3) To grow strategic partnerships and to build our corporate governance model.

Under this aim, we:

- Commenced development of outdoor courts at Ruthrieston and Northfield with Tennis Scotland to increase capacity for tennis in city and bring a wider offer to these communities and our membership.
- Worked with Tennis Scotland and the LTA to create proposals to develop Aberdeen Tennis Centre by covering the outdoor courts.
- Worked with Aberdeen City Health and Social Care Partnership to host their priority intervention hub at Get active @ Northfield enabling people to access a range of early intervention, prevention and rehabilitation services in the heart of the community. Regular classes, clinics and 1:1 appointments were hosted by Community Respiratory Team, Community Adult Assessment and Rehabilitation Service, Community Listening Service and Primary Care Link Practitioners.
- Welcomed three new trustee directors in January 2024 to strengthen board skillset and governance.

4) To focus on growing our team through professional and personal development.

Under this aim, we:

- Successfully trained 63 individuals through our NPLQ (lifeguarding qualification) programme. Of these, 25 were subsequently hired by our company, representing a 40% employment rate. Additionally, we expanded our training offerings by introducing new courses, such as mental health first aid and national lifesaving. These initiatives have not only strengthened our internal workforce but also generated revenue through external training partnerships.

- Committed to the Young Person's Guarantee with DYW (Developing Young Workforce) providing mentoring through the Career Ready programme, modern apprenticeships and work experience opportunities for school pupils and students aged 16-24.
- Appointed the Finance and Corporate Services Director to the new role of Chief Executive following retirement of the Managing Director at the end of December 2023.
- Promoted the Head of Sport and Active Communities to Director of Sport and Active Communities following an internal structure review.
- Offered colleagues access to a range of qualifications with two completing modern apprenticeships, two achieving TAQA fitness qualifications and one internal trainer assessor obtaining a Level 3 in Education and Training Awards, which allowed us to offer a wider range of first aid courses.
- Progressed 33 aquatics volunteers to paid aquatics helper roles as part of the teacher development pathway.
- Progressed 33 aquatics helpers to teaching roles following course delivery by an in-house tutor.
- Were one of the first organisations in the UK and Ireland to roll out the new Gen10 RLSS lifeguard qualification.

5) To deliver efficiencies, transformation and better decision-making using data and technology.

Under this aim, we:

- Appointed a performance and insights manager internally to develop our business intelligence capability, and use of new data analysis tools to ensure we are targeting the right areas for the highest impact.
- Brought direct debit collection back in house from April 2023 ensuring customers were able to deal directly with our teams and enabling us to provide a more streamlined and consistent level of service.
- Introduced the LTA's ClubSpark booking platform in July 2024 to provide customers with a bespoke online court booking and gate access system for the outdoor tennis and padel courts.
- Launched multilingual AI chatbot 'AllyBot' on website in December 2023 to improve customer services and communications.
- Invested in new technologies across our fitness venues, including TANITA digital scales which provide high quality body analysis and the introduction of Trakk app to improve fitness workouts at Get active @ Jesmond and Get active @ Northfield.
- Added new address finding functionality to our online booking platform ensuring postcodes are valid and addresses are entered correctly speeding up the sign-up process for customers and staff.
- Implemented a new payroll software solution ensuring employees have self-service access to payslips and secure, convenient access to their information.

Performance indicators:

This is the quantitative progress you have made in meeting targets over the year. These were agreed in your business plan / development plan and should be confirmed in your first quarterly meeting with your Lead Officer
PLEASE DO NOT CHANGE THE BASELINE OR TARGET FIGURES.

Please complete all boxes

INDICATOR	ACHIEVED 22-23	ACHIEVED 23-24	VARIANCE
VENUE PARTICIPATION			
Participation – total visits (Expectation is a 1% increase year on year. Please see Appendix A – KPIs 2022/23 to 2023/24 for further breakdown.)	1,399,017	1,414,960	+15,943
Active Lifestyles			
Walk Aberdeen			
Social walking groups per week	9	9	0
Social walking sessions	386	432	+46
Social walking participations	4,362	5,568	+1,206
Number of volunteers	24	27	+3
Number of volunteering hours	1,320	1,440	+120
Active Lifestyles Referral Programme			
Long-term health conditions with specific activity programmes	8	8	0
Number of referrals received	312	344	+32
Number of opportunities (per week)	21	25	+4
Number of sessions	746	847	+101
Number of participations	4,313	4,871	+558
Average number of people active in specialist referral classes per week	244	344	+100
Number of volunteering hours	144	220	+76
Active Lifestyles Participation			
Number of opportunities per week	52	57	+5
Number of sessions	2,444	2,850	+406
Number of participations	23,596	26,481	+2,885
Number of volunteering hours	2,520	1,081	-1,439
Total Healthy Communities Participation			
Number of opportunities	82	91	9
Number of sessions	3,576	4,129	+553
Number of participations	32,271	36,923	+4,652
Active Schools			
Number of visits	113,412	176,499	+63,087
Number of blocks	1,320	1,151	-169
Distinct participants in extracurricular programme	6,872	8,567	+1,695
% distinct participants in extracurricular programme by school roll	27%	33%	+6%
Distinct volunteers delivering extracurricular programme	685	816	+131
Distinct qualified / certified adult volunteers delivering extracurricular programme	203	317	+114

INDICATOR	ACHIEVED 22-23	ACHIEVED 23-24	VARIANCE
Distinct secondary pupils delivering extracurricular programme	129	154	+25
Distinct qualified / certified secondary pupils delivering extracurricular programme	20	40	+20
Distinct female participants	2,894	3,815	+921
Adventure Aberdeen			
Total number of sessions delivered	1,515	1,531	+16
Number of sessions secondary	0	58	+58
Number of sessions – primary	601	490	-111
Number of sessions – ASN	233	366	+133
Total number of participants	16,210	17,133	+923
Number of participants - secondary	0	791	+791
Number of participants – primary	7,264	6,221	-1,043
Number of participants – ASN	233	1,938	+1,705
Attendance at public events – sessions	148	45	-103
Total number of participants at public events	1,523	1,115	-408
School holiday programmes – total sessions	71	140	+69
Total number of sessions age 3-8	41	42	+1
Total number of participants age 3-8	254	304	+50
Total number of sessions age 9-16	30	98	+68
Total number of participants age 9-16	422	1,104	+682
Community projects – total sessions	99	12	-87
Community projects – total number of participants	581	144	-437
Bikeability scheme – training sessions	318	374	+56
Bikeability schemes – training participants	4,189	4,773	+584
Coached Programmes			
Coached programme members			
Aquatics	4,947	5,500	+553
Gymnastics	587	538	-49
Tennis	393	394	+1
Skating	556	701	+145
Snowsports	521	467	-54
Dance	0	87	+87
Total coached programme members	7,004	7,687	+683
ASN participants in targeted swimming lesson classes	59	88	+29
Number of pupils receiving school swimming lessons	2,095	2,200	+105
Coached programme classes			
Aquatics	749	762	+13
Gymnastics	51	46	-5
Tennis	35	44	+9
Skating	83	83	0
Snowsports	114	90	-24
Dance	0	9	+9
Total	1,032	1,034	+2
Community Sports Hubs			

INDICATOR	ACHIEVED 22-23	ACHIEVED 23-24	VARIANCE
Number of community sports hubs across the city	6	6	0

If you have not met the targets set, please give any reasons or explanation for this:

Participation at 1.41 million increased by 1.1% against the target of 1%.

In general terms, the company is pleased with the rate of growth and the contribution it has made to communities within a very challenging year and still managed to achieve target with two less facilities.

The positive work of the company is not fully reflected in the standard KPIs requested for this proforma, so this report helps to set out the contribution that the company has made on a wider basis.

Please provide a summary of particular successes or case studies:

Padel brought to the city

In May 2023 Sport Aberdeen opened the city's first outdoor padel courts next to Aberdeen Tennis Centre at Westburn Park. They were the 17th & 18th courts to be constructed in Scotland, officially opened by Chairman Tony Dawson and President of the Lawn Tennis Association (LTA) Sandi Procter. Covered by an outdoor canopy so the courts can be enjoyed all year round, the LTA gave us a six-figure interest free loan to get the project on site. The sport has a diverse appeal, and we provide equipment making it accessible.

RAM Tubulars sponsorship

A new corporate sponsorship with RAM Tubulars in April 2023 allowed us to launch a new 'Learn to Ski School Programme' at Adventure Aberdeen Snowsports Centre. This three-year deal provides the opportunity for primary 5 children to take part in free skiing lessons on the beginner slopes, learning the basic techniques and working towards linked snowplough turns. Participants are being given new opportunities which they may not have had otherwise, so the programme presents a unique chance to try something new, enhance their social skills and have fun. To date, over 500 children from 15 primary schools across the city have received free tuition.

Launch of GoodBoost

Sport Aberdeen was the first leisure provider in Scotland to launch the pioneering GoodBoost programme, with sessions delivered at its Get active @ Northfield pool and Tullos Swimming Pool.

GoodBoost supports participants with musculoskeletal (MSK) conditions such as arthritis, back pain, neurological conditions and people before and after hip and knee replacement surgery to participate in individually-tailored, water-based therapeutic exercises in friendly and supportive group classes.

Each person is given a waterproof tablet with AI technology, and this creates a personalised therapeutic aquatic exercise programme for each participant to support them with their mobility, balance and fitness.

The feedback since the programme launched in April 2023 has been immensely positive, having a significant impact on individual's lives.

Facility of the Year award win

Get active @ Northfield, Sport Aberdeen's health and fitness venue was crowned Facility of the Year at the Scottish Leisure Network Group (SLNG) Awards in November 2023. A significant achievement as the venue had only been open for 12 months.

Football for All project makes worthy impact

Sport Aberdeen's community sport team launched a unique, targeted programme for New Scots and refugees in Aberdeen to participate in weekly five-a-side football sessions. It is designed to fulfil aims and objectives as set out by the Scottish Government's 'New Scots Refugee Integration Strategy: 2024'. The strategy has six outcomes and the main one the project focuses on is to ensure 'New Scots can pursue their ambitions through education, employment, culture and leisure activities in diverse communities.'

The two-hour football sessions take place on a weekly basis at Fives Football. Several participants have received some form of football clothing provision through Kit for All – a project Sport Aberdeen's Active Schools team initiated, helping individuals to access recycled and pre-loved sports kits. Sport Aberdeen has multiple drop-off and collection points for kit located at its venues. Through a partnership with Aberdeen Football Club Community Trust (AFCCT), football shirts from a previous season were donated too.

So far, the project has had:

- Over 100 distinct participants
- 65 pairs of football boots provided
- Over 80 attendees given full kit (jumper, t-shirt, shorts, socks)
- 80 hours of free football since October 2023
- Over 10 different nationalities attended.

Please provide a summary of any problems or issues that have required attention or action:

Service cessation at Get active @ Beach Leisure Centre

Get active @ Beach Leisure Centre ceased to operate in April due to the venue being at the end of its lifecycle. The swimming pool had been decommissioned previously on August 2022 due to an increase in energy costs. This was a difficult time with frequent enquiries from the media and customers/members alike.

Service cessation at Bucksburn Swimming Pool

The service cessation at Bucksburn Swimming Pool was announced in December 2023 and thereafter the facility ceased to operate in April 2024. This presented community challenges with locals expressing their disappointment and protesting to keep the venue open. We worked with the city council to open Dyce academy pool for lessons and club use to mitigate the impact. Plans are in place to reopen Bucksburn Pool.

Fatality at Get active @ Northfield Swimming Pool

An incident occurred in February 2024, where subsequently a young person died. A full investigation is still being conducted by Police Scotland and Sport Aberdeen is cooperating fully with the team on this.

Community Access to Schools

Community access to some schools, including swimming pools, has not returned to pre-pandemic arrangements creating challenges and capacity issues particularly in meeting the demand for delivery of the citywide swimming programme.

Pitch capacity

Demand for all weather pitches continues to be extremely high across the city with many operating to capacity at peak times. Significant investment in 3G pitches is required in order to meet this demand and reduce reliance on high cost, weather dependent grass pitches.

ACC Strategies and Action Plan Priorities:

Please provide a summary of how your activities have delivered against ACC strategies and action plan priorities.

Aberdeen Sports Facilities Strategy 2016 – 2026

A mid-term review of the sports facilities strategy was completed in March 2023 which incorporated nine new strategic priorities. At least four of the new strategic project proposals were initiated within 2023/24 including Get active @ Westburn, Aberdeen Tennis Centre and phase 2 of Get active @ Northfield.

A further review is planned within the next year with all major providers of sport and leisure in the city being invited to participate in the exercise to agree and align on a 10-year sports and leisure strategy to deliver better outcomes for the city.

The Strategy for an Active Aberdeen

The strategy has the vision of making Aberdeen the most active city in Scotland, with a mission to Activate the City. The key strands of this strategy relate to increasing opportunities and participation in sport and physical activity, investing in the infrastructure of places (physical infrastructure) and people (communities of interest).

The final aim is to be inclusive, so that everyone has the opportunity to be and stay active. These are closely linked with the aims and objectives of the Sport Aberdeen business plan and the detailed evidence for what Sport Aberdeen has achieved by increasing participation is highlighted throughout this document and particularly in the preceding sections.

Local Outcomes Improvement Plan

Sport Aberdeen has taken a lead role in coordinating and supporting the Active Aberdeen Partnership (AAP) with the focus during the year being on the Sport and Physical Activity Forum. The LOIP refresh did not specifically include a stretch outcome focused on sport and physical activity, making this less relevant to the other AAP partners. Notwithstanding this, Sport Aberdeen has remained fully committed to contributing to the LOIP stretch outcomes where practicably possible, with most relevance aligned to People (Children & Young People and Adults) and Place.

Active representation and resources allocated by Sport Aberdeen to CPA planning, ongoing development and delivery of LOIP Outcomes throughout the previous year is highlighted below. Sport Aberdeen has maintained representation on the CPA thematic groups, on behalf of the AAP, where there has been capacity to do so.

Local Priorities:

Please highlight where your outcomes, outputs or activities align against the priorities of the Local Outcome Improvement Plan.

LOIP Stretch Outcome 4: 90% of children and young people report they feel listened to all of the time by 2026

- Care and Connect Programme for Young Carers
- Priority Families Project Activator
- SPACE – Supported Physical Activity for Care Experienced
- Active Schools Curricular Impact
- ProActive Minds Mental Health support
- Active Girls Committee

All use the power of sport and activity to provide a safe space for children to express themselves, whilst developing strong relationships to ensure voices are heard – verbally or through non-verbal cues.

Involvement in multi-agency meetings to support advocacy for children and families who experience greater inequalities.

LOIP Stretch Outcome 5: By meeting the health and emotional wellbeing needs of our care experienced children and young people they will have the same levels of attainment in education and positive destinations as their peers by 2026.

- SPACE programme for care experienced using activity to support health, wellbeing and attainment. Partnership approach providing wrap around support to whole family, including family-based activity.
- Free Get active memberships for all care experienced children, their families and support networks.
- Young people supported through adapted Active Schools leadership programme, with increased skills development and pathways into positive destinations.
- Lead Active Schools Coordinator (Virtual School) driving provision, training and developments to ensure we're Keeping the Promise and fully undertaking our corporate parenting responsibilities.

LOIP Stretch Outcome 6: 95% of children living in our priority neighbourhoods (Quintiles 1 and 2) will sustain a positive destination upon leaving school by 2026.

- Active Schools leadership programme offer in Northfield Academy and ASG primary schools to develop skills, alongside provision within St Machar ASG.
- Academy pupils supported into paid employment where possible.
- Bespoke leadership offer for care experienced young people and/or young carers - supporting those living in priority neighbourhoods.
- Placements, Career Ready and work experience opportunities for young people across the city, with an emphasis on getting it right for those within priority neighbourhoods.

LOIP Stretch Outcome 7: 83.5% fewer young people (under 18) charged with an offence by 2026.

- Prevention work through Active Schools Curricular Impact and programmes such as Active Schools Assistants, SPACE and Priority Families provision.

LOIP Stretch Outcome 8: 100% of our children with additional support needs/disabilities will experience a positive destination.

- Adventure Aberdeen has worked with a range of schools delivering outdoor educational programmes and activities to individuals and small groups that have been identified by schools as needing additional support. These have focused on learning new skills, increasing confidence and supporting young people to get to a place where they are better positioned to experience a positive destination.
- Active Schools curricular impact supporting those with additional support needs to gain confidence and develop skills. Strong partnership working with complex needs schools and enhanced provision to increase opportunities and identify pathways into paid employment – such as coached programmes.
- SPACE programme for care experienced young people supports the wellbeing, skills development and attainment of young people, inclusive of qualifications within UHI NPA Level 4 Horse Care – leading to positive destination opportunities including volunteering.
- Hospital-based activity for children within RACH, building relationships, skills and trust with those otherwise not accessed through school-based provision.
- An inclusive and adaptable Active Schools leadership programme, alongside strong levels of partnership working with local and national agencies, such as Scottish Disability Sport.

LOIP Stretch Outcome 10: Healthy life expectancy (time lived in good health) is five years longer by 2026

- Community sports hub team has developed strong partnership with ACC family learning and community learning teams to deliver programmes of low intensity sport and physical activity in Northfield and Ferryhill to engage those who may not have accessed traditional sports and physical activity (including Boccia and Tai-Chi).
- Healthy communities team contributed to the review of the pulmonary rehabilitation (PR) pathway. This resulted in a 60% increase in referrals to Sport Aberdeen's PR maintenance programme in Q4 2023.24 compared to the same period in the previous year, enabling people to access a community-based class where appropriate, enabling self-management and easing pressure on NHS waiting lists.

LOIP Stretch Outcome 14: Increase sustainable travel: 38% of people walking; 5% of people cycling and wheeling as main mode of travel and a 5% reduction in car miles by 2026.

- Over £11,780 of investment through partnership with Scottish Cycling to deliver Rock Up and Ride Communities programme, providing bike library and funding for led rides to break down barriers to cycling in Seaton and Northfield.
- Delivered pilot of Scottish Cycling Mini Riders programme to 12 Ukrainian children as part of Summer in the City programme to support learning to ride and improve cycle confidence.
- Target of 100% of schools delivering Bikeability Level 2 cycling training to primary 6s achieved with support from Adventure Aberdeen for school year 2022-23. Funding awarded from Cycling Scotland to deliver this target, with funding awarded for school year 2023-24 to continue supporting deliver of 100% target. As of 31 March 2024, programme is on track to meet 100% target.
- Bikeability level 1 training delivered by Adventure Aberdeen in schools to approximately 1,050 pupils. 34 days of Bike Doctor bike maintenance sessions were delivered, involving 550 participants.
- Cycling Friendly School and Cycle Friendly Employer Awards programme delivered by Adventure Aberdeen following funding from Cycling Scotland. In total, 26 organisations/sites were newly registered, with 17 cycling friendly site assessments carried out. There were three newly accredited organisations and 15 organisations signposted to development funding.
- Cycling Without Age Aberdeen City, delivered the first full year of tri shaw rides enabling older adults and those with disabilities across Aberdeen City to enjoy the outdoors and experience the wind in their hair. 130 tri shaw rides with 260 passengers were made possible over summer 2023, thanks to the team of 12 volunteer pilots. Partnerships were developed with organisations including VSA, Cornerstone and Charlie House.
- Walk Aberdeen coordinated nine weekly social walking groups with over 5,500 participations during the year. Step Out September was hosted in conjunction with ACHSCP Stay Well Stay Connected initiative, to encourage more people to come and try their local walking group.

LOIP Stretch Outcome 16: 50% of people report they feel able to participate in decisions that help change things for the better by 2026

- Renewed focus on developing community sports hubs across the city, with six hubs working towards being re-established or newly set up. The community sport hub approach is to support and empower local people to improve sport and physical activity in communities across Scotland. It starts with understanding the needs within a community and then collaborating to facilitate and deliver activities and interventions.
- Consultation events and ongoing community engagement undertaken in regard to potential redevelopments of facilities at Ruthrieston and Northfield Outdoor Sports Centres.

- Targeted and specialist Active Schools programmes support children and families to express their needs and to be actively involved in shaping decisions which affect them.
- Active Schools team working with pupil voice groups to shape extra-curricular and festival programme offer, alongside programmes such as Active Girls Committee and Young Ambassadors.
- Healthy communities team worked in conjunction with programme participants to seek feedback as part of a review of the programme and introduced a number of new activities in response to this collaboration.
- Parkinson's Walking Football sessions were piloted in collaboration with the Grampian Young Onset Parkinson's Group and MS exercise classes designed in conjunction with MS Society Aberdeen Groups, ensuring these opportunities met the interests and needs of the participants.

Education:

Please provide further information in respect to any education programmes delivered.

Sport Aberdeen delivered a number of programmes in the period to support education. These include:

SPACE (Supported Physical Activity for Care Experienced), Care and Connect Young Carers, Priority Families

Programmes: Run in partnership with Aberdeen City Council's virtual school, ACHSCP, Barnardo's Young Carers service, Action for Children's Priority Families Team, these programmes aim to remove barriers and support young individuals to improve their physical health, emotional wellbeing and enhance key life skills, using the power of change as a catalyst for positive change.

Active Schools Leadership Programme - Flexible to the needs of young people, the Active Schools leadership programme is designed to support young people to achieve positive destinations through completion of modules transferable for employability, completion of which provides alternative entry pathways into higher education courses. Inclusive by design, the programme is accessible for those at greater risk of reduced attainment, including care experienced young people. Alternative programmes also in place for primary school pupils, including playground captains and sports ambassadors.

ProActive Minds (Knowledge transfer partnership with Glasgow Caledonian University and The Wood Foundation) - A first-of-its-kind programme designed to promote mental and physical health in children and young people across the city. The project is now in its second year and has continue to develop and test new interventions and programmes to support young people's mental health. This resulted in 1-2-1 and small group psychological support from a skilled psychologist, stressbuster exam sessions and a Being Me programme designed to combat negative body image trends.

Early Years – early intervention support for six primary schools to increase motor skills, engage with parents via PEEP and upskill staff to deliver sport and physical activity in identified early years settings.

Confidance – dance-based programme designed to increase confidence in identified children across six primary schools, culminating in a dance showcase at Greyhope School.

University of Aberdeen – CPD and workshops for PGDE and MA primary teaching students to develop skills and confidence in delivering PE post qualification, whilst understanding the importance of inclusive practice.

Bikeability – delivery of the government's national cycle training programme to equip young people with the practical skills and confidence to cycle on today's roads. Delivery is targeted to ensure 100% of schools deliver a Bikeability level 2 course. Bikeability level 1 sessions are also delivered.

School swimming programme – delivery of 10 swimming lessons to all 2,200 P4 pupils in Aberdeen city. An additional £10,000 of funding from Scottish Swimming also supported:

- a pilot of Scottish Swimming’s new school swimming framework, focusing on water safety and confidence
- targeted P7 school swimming delivery
- Targeted swimming classes for priority groups

Community Sport Training Programme – 170 participants attended Child Wellbeing and Protection in Sport, Child Wellbeing and Protection Officer and Emergency First Aid training to upskill volunteers and coaches who support Active Schools, club and community programmes.

Paths for All Walk Leader training and Cycling Without Age Pilot training - delivered to 24 new volunteers.

Career Ready Programme - Two mentees were supported over an 18-month period, completing internships in summer 2023. One has gone on to employment as a coach within our holiday camps programme, after his experience with Sport Aberdeen confirmed his interest in studying sports coaching and development at NESCOL.

Employment

Please provide information about your volunteers, if you have any:

- What roles do your volunteers undertake within the organisation?
- Training and Policy in action?
- Example of volunteer success stories such as transition to employment?

The Sport and Active Communities team works with 850 volunteers ranging from senior pupils in secondary schools, school staff, parents and carers to adults who are retired. Over 200 young people currently volunteer with Active Schools via a range of programmes which includes the Active Schools Leadership Programme highlighted in the previous section. There’s also programmes for Young Ambassadors, Active Girls Committee and primary school leadership opportunities. Active Schools volunteers contribute to over 15,000 hours of volunteer hours, equating to around £250,000 of coaching hours.

Sport Aberdeen’s volunteers contribute 16,600 volunteering hours per year enabling a wide range of activities including:

- extracurricular school sports clubs and festivals
- social walking groups
- trishaw rides for local care home residents and
- community sports hub events and activities

Coached Programmes Volunteer Pathway

A strong career development pathway exists through Sport Aberdeen’s coached programmes, this enables people to join the charity as a volunteer in the learn to swim programme, before progressing to paid employment as an aquatics helper and aquatics teacher through a robust pathway of training and mentoring. During 2023-24, there were 33 aquatics helpers recruited through this pathway. The majority were young people, so providing a positive destination. 102 current aquatics staff progressed from the volunteer pathway.

Success Story

A young person from Northfield Academy volunteered within the Active Schools team, gaining confidence and experience. This has resulted in paid employment with Sport Aberdeen and a new career path, recently commencing a sports related course at college. They attribute this to the positive experience and role models across the Active Schools programme.

An adult volunteer who gained confidence through volunteering within Active Schools after a career break, sought part-time employment opportunities across Sport Aberdeen programmes. Word of mouth has resulted in more parents return to work, whilst expressing increased physical activity levels through volunteering.

A care experienced young person who has gained a level 4 qualification in horse care through Sport Aberdeen's SPACE programme has started volunteering at a local riding centre, increasing their sense of worth, belief and confidence.

Success Story

A team of 12 volunteers were recruited to form the Cycling Without Age Aberdeen City Chapter, including a Chapter Captain, Chapter Administrator and volunteer tri shaw pilots. These volunteers worked alongside Sport Aberdeen's Walk Coordinator to establish the chapter with Cycling Without Age Scotland and form partnerships with a number of local organisations to offer tri shaw rides. A volunteer training coordinator was upskilled to train volunteer tri shaw pilots for the project and the team delivered over 130 rides to 260 passengers in summer 2023.

SECTION 2 – Users, Audiences, Participants and Investment

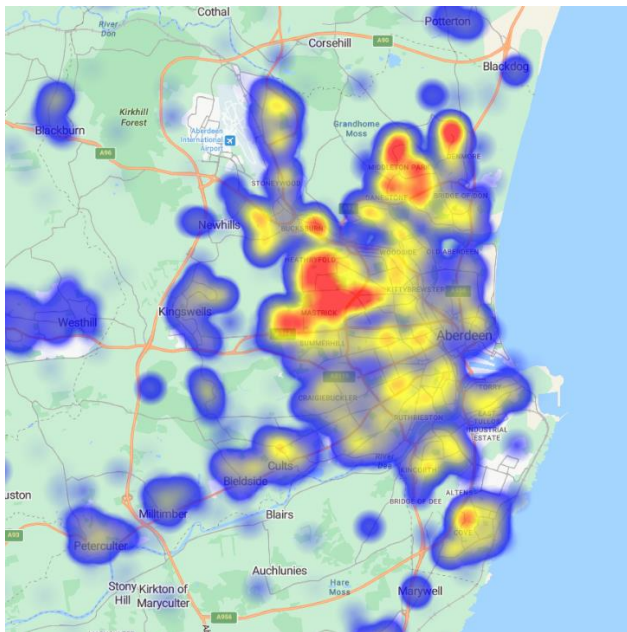
Please complete this section to report on the number of participants from each of the identified areas who have participated during the year.

Participants	Total 2022-23	Total 2023-24	Variance
Total number of participatory opportunities created throughout programme	1,399,017	1,414,960	+1.1%
Young People under 16 (Active Schools & Community Sport)	114,704	168,288	+46.7%
Young People 16-25 (Active Schools & Community Sport)	N/A	8,380	-
Older People (65+)	N/A	80	-
Disability (mental health physical, sensory (e.g. BSL users) and carers of disabled people)	N/A	244	-
Ethnic minority communities including Gypsy/ Travellers (Asylum seeker and refugee programmes during 2023-24)	N/A	795	-
Sexual orientation (LGBTQ)	Management system unable to collect data		

Residents of regeneration areas within Aberdeen City	Members			% Members	
	22-23	23-24	Variance	22-23	23-24
Torry	567	613	46	2.36%	2.43%
Middlefield, Mastrick, Northfield, Sheddocksley	3090	2927	-163	12.85%	11.59%
Seaton	208	163	-45	0.87%	0.65%
Tillydrone	304	330	26	1.26%	1.31%
Woodside	209	235	26	0.87%	0.93%
George Street	180	173	-7	0.75%	0.69%
Total	4,558	4441	-117	19.83%	17.59%

*Datahub enables interrogation of data and heat maps to identify participation of those within our database from SIMD.

	22-23	23-24	Variance	22-23	23-24
Other (please specify)					
Number of Active Schools participants within priority neighbourhoods	N/A	2,225	N/A	-	-



The heat map shows the areas of significant membership and coached programme uptake which correlates with greater usage of facilities and increased physical activity.

This is particularly dominant in the north of the city and the priority area of Heathryfold, Middlefield, Northfield, Cummings Park & Mastrick. This increase in membership and usage is directly aligned with investment in the facilities in these areas.

Sport Aberdeen is committed to improving facilities and where investments can be made with Aberdeen City Council, we have a proven track record of delivering increased usage and physical activity uptake, contributing to the overall health and wellbeing outcomes of these communities.

Please complete this section to report on audience/visitor numbers in relation to your programming.

Users/Audiences	Total 2022-23	Total 2023-24
Total user/audience/visitor number	1.4 million	1.41 million
User/audience number from Aberdeen city	86.3%	85.8%
User/audience number from the wider region or further	13.7%	14.2%

We are keen to evidence the added economic value and social return of investment, as such we request that you please complete the table below.

Income 2023-24	Total
Value of Grant(s) from Aberdeen City Council	£4,515,000
External grant funding	£596,282
Sponsorship	£125,260
Trading income	£9,009,244
Other – interest receivable	-
Total income	£14,462,488

Social Value Calculator

With a commissioning fee of **£4,515,000**. from Aberdeen City Council, the overall social value generated in 2023/24 is **£8,856,195**. This level of measurable social value delivered is a positive indicator of the performance of the company and of the value it delivers across key areas.

Physical and mental health: as a result of reductions in risk of coronary heart disease / stroke, diabetes, breast cancer, depression, dementia, colon cancer, back pain, hip fractures, depression, reduction and reduced GP visits;

Subjective wellbeing: as a result of improved subjective wellbeing, looking at improved life satisfaction, frequent positive feelings and positive relations with others

Individual development: as a result of improved educational attainment (participants aged 11-18) and enhanced human capital; and

Social and community development: from reduced criminal incidences about young males (aged 10-24) and social capital (improved social networks, trust and reciprocity).

Section 3 – Support Material

We recommend you provide up to five items of support material to help demonstrate the quality and impact of your activity. This may include: case studies, photographs, videos, web links, publications, marketing material, reports, participant testimonials and feedback. If emailing, please keep all support material to under 5mb. Please supply details on your support material below

By submitting this you are providing permission for each item to be used for publication. You should ensure you have the creator's consent and accreditation is provided where necessary.

Support Material 1:	Participation KPIs 2023/24
Support Material 2:	Community Sport presentation
Support Material 3:	Active News
Support Material 4:	Padel launch video STV News, 31 May 2024
Support Material 5:	Good Boost video case study - Susan's story

Section 4- Declaration on use of information

Aberdeen City Council collects and maintains the data on this form about your organisation for the purpose of contacting you in relation to the funding, monitoring purposes and to collate information for statistical and audit purposes. We will retain Personal Data for six years in accordance with the organisation's Corporate Records Retention and Disposal Schedule and for the purpose of administering, processing and assessing your report.

For the purposes of processing this information Aberdeen City Council is the Data Controller. The Information Commissioner Office is the UK's regulator of data protection law (www.ico.org.uk). More information about all of the rights you have is available on our website at: <https://www.aberdeencity.gov.uk/your-data>.

Whenever the Council processes personal data we need to make sure we have a basis for doing so. We understand our basis in GDPR to be Article 6(1)(e) as we consider that it is in our public task to collect this information under our powers set down in the Local Government and Planning (Scotland) Act, 1982 section 14, as amended by section 128 of the Local Government etc. (Scotland) Act, 1994. The act provides for us doing or contributing towards the expenses of providing or doing, anything necessary or expedient for the purpose of ensuring that there are facilities available for recreational, sporting, cultural or social activities as we consider appropriate.

To confirm that all information included in this report is accurate and that you have read and followed the terms and conditions, please sign and date below. If submitting by email an electronic signature or the typed name of the appropriate contact should be inserted.

Name:	Keith Heslop, CEO
Date:	20 September 2024

This page is intentionally left blank

Appendix 4A



Key Performance Indicators

Venue User Statistics

City Wide Swimming	Key Performance Indicators		Venue User Statistics	
	2022-23	2023-24	User Variance	Cumulative 2023-24 % Variance
Learn to swim	213013	237063	24050	11.29%
Swim adult	20188	15254	-4934	-24.44%
Swim Adult A2L	894	0	-894	-100.00%
Swim CD visit	0	0	0	0.00%
Swim family	32814	25588	-7226	-22.02%
Swim family A2L	464	0	-464	-100.00%
Swim junior	23871	19438	-4433	-18.57%
Swim junior A2L	172	0	-172	-100.00%
Swim member visit	38520	44428	5908	15.34%
Swim misc	37668	36758	-910	-2.42%
WET TOTAL	367604	378529	10925	2.97%

City Wide Other Activities	2022-23	2023-24	User Variance	% Variance
Athletics	0	0	0	0.00%
Badminton	47926	54692	6766	14.12%
Basketball	10050	11184	1134	11.28%
Bowling	1725	1688	-37	-2.14%
Club Skating	7326	6732	-594	-8.11%
Coaching	76341	84549	8208	10.75%
Creche	0	0	0	0.00%
Cricket indoor	1460	2290	830	56.85%
Event	0	14873	14873	0.00%
Fitness class	141080	138365	-2715	-1.92%
Fitness studio member visit	160189	147207	-12982	-8.10%
Fitness studio Pay & Play	6737	3969	-2768	-41.09%
Football	12745	13688	943	7.40%
Health suite	630	80	-550	-87.30%
Hockey	2488	2212	-276	-11.09%
Ice Coaching	0	0	0	0.00%
Ice Hockey	8660	8601	-59	-0.68%
Ice Hockey for All	589	691	102	17.32%
Netball	15482	20549	5067	32.73%
Party	79	0	-79	-100.00%
Room hire	3558	22503	18945	532.46%
Skate Uk	29761	34421	4660	15.66%
Skating	35377	39120	3743	10.58%
Sports hall misc	127059	85577	-41482	-32.65%
Squash	1977	2896	919	46.48%
Table tennis	4356	4204	-152	-3.49%
Tennis	25411	24330	-1081	-4.25%
Volleyball	6214	6796	582	9.37%
DRY TOTAL	727220	731217	3997	0.55%

City Wide Outdoor Activities	2022-23	2023-24	User Variance	% Variance
Artif pitch football	100150	110983	10833	10.82%
Cricket outdoor	2170	1535	-635	-29.26%
Football 11 aside	19217	15355	-3862	-20.10%
Football 7 aside	3682	6550	2868	77.89%
Golf mem visit	94695	98680	3985	4.21%
Golf P&P	17945	17359	-586	-3.27%
Outdoors misc	66334	54752	-11582	-17.46%
OUTDOORS TOTAL	304193	305214	1021	0.34%

CITY WIDE GRAND TOTAL	1399017	1414960	15943	1.14%
------------------------------	----------------	----------------	--------------	--------------

Total Number of visits per venue				Cumulative 2023-24	
	2022-23	2023-24	User Variance	% Variance	
Alexander Collie Sports Centre	61774	66399	4625	7.49%	
Beach Leisure Centre	129778	2256	-127522	-98.26%	
Beacon Centre and Dyce 3G pitch	119939	123737	3798	3.17%	
Jesmond Centre	127426	124492	-2934	-2.30%	
Kincorth Sports Centre	29369	39916	10547	35.91%	
Linx Ice Arena	82418	92620	10202	12.38%	
Peterculter Sports Centre	25636	28454	2818	10.99%	
Sheddocksley Sports Centre	73076	85838	12762	17.46%	
Aberdeen Tennis Centre	76554	74803	-1751	-2.29%	
Bridge of Don Swimming Pool	50677	48870	-1807	-3.57%	
Bucksburn Swimming Pool	83877	6456	-77421	-92.30%	
Cults Sports Complex	96719	105447	8728	9.02%	
Adventure Aberdeen Kingswells	16036	17106	1070	6.67%	
Lochside Sports Centre	67917	82526	14609	21.51%	
Northfield Swimming Pool	98370	199218	100848	102.52%	
Tullos Swimming Pool	76706	98836	22130	28.85%	
Balnagask Golf	19777	21866	2089	10.56%	
Hazlehead Golf - 18 Hole	48068	47976	-92	-0.19%	
Hazlehead Golf - 9 Hole	21590	22011	421	1.95%	
Kings Links Golf	25635	27140	1505	5.87%	
Aulton Outdoor Pitches	440	0	-440	-100.00%	
Hazlehead Joe Paterson Pavilion	3322	286	-3036	-91.39%	
Adventure Aberdeen Snowsports	63913	59483	-4430	-6.93%	
Dyce Academy Pool	0	39224	39224	0.00%	
Total	1399017	1414960	15943	1.14%	



COMMUNITY SPORTS TEAM

CEO Update April 24



Community Sports Team Projects:

						
<p>Focused on:</p> <ul style="list-style-type: none"> • Albury • Dyce • Garthdee • New Scots • Northfield • Ruthrieston • Torry (NEW) • Seaton (NEW) 	<p>Hub focused ED&I Projects:</p> <ul style="list-style-type: none"> • Diverse & Ethnic Communities • Poverty & Low Income • Disability & ASN • Mental Health 	<p>Breaking down barriers to cycling in St Machar / Northfield</p> <p>Partnering with Scottish Cycling & SUStrans</p>	<p>Funded through Grampian Disability Sport</p> <p>Locations</p> <ul style="list-style-type: none"> • Aberdeen • Alford • Peterhead 	<p>Club Support:</p> <ul style="list-style-type: none"> • Child Protection Training • First Aid Training • Athlete Development Programme • General Club Support • Liaison with SGBs 	<p>Facilities Development & Club Partnering:</p> <ul style="list-style-type: none"> • Northfield OSC • Ruthrieston OSC • Dyce Pavilion • Hazlehead • Inverdee 	<p>Partnership with Club Sport SCIO:</p> <ul style="list-style-type: none"> • Facility Discount (SA / ACC) • Access to Active Schools support • Event delivery • Advocacy

Examples of range of partners:

Internal	Sporting	Non-Sporting	Community Groups	Funders
<ul style="list-style-type: none"> • Active Schools • Active Communities • Health & Fitness • Get Active Venues • Estates • Marketing • Memberships 	<ul style="list-style-type: none"> • National Governing Bodies • sportscotland • Scottish Disability Sport • Grampian Disability Sport • Club Sport Aberdeen • AFCCT (Kit for All) • 5ives / ASV • Local Sports Clubs 	<ul style="list-style-type: none"> • Sustrans • Family Learning (ACC) • Grampian Regional Equality Council • Asylum & Refugee Care (Charity) • Priority Neighbourhood Partnerships • Schools • Live Life Aberdeenshire 	<ul style="list-style-type: none"> • Ashley Broomhill Community Council • Northfield Community Council • Cummings Park Community Centre • BeCycle • Friends of St Fitticks Park 	<ul style="list-style-type: none"> • CORE: • sportscotland • Grampian Disability Sport • Programme for Government • ADDITIONAL: • Health Improvement Fund • National Lottery • NHS Grampian Charities • UK Shared Prosperity • Place Based Investment Programme (TBC) • Scottish Cycling • Aberdeen City & Shire Hotels

Aberdeen City Hubs:



The Hub network represents a wide range of community groups, sports clubs and invested individuals and each one presents their own challenges and opportunities specific to their region.

The Community Sport Hub approach is to support and empower local people to improve sport & physical activity in communities across Scotland. It starts with understanding the needs within a community and then collaborating to facilitate and deliver activities and interventions.

Our high priority areas for 2024 are;

- Northfield
- Ruthrieston
- New Scots Hub

We will also be focusing activity in the hubs areas of;

- Albury
- Garthdee



Working with Communities – For Communities:



Community Sport Team presenting at Language Café, organised by Grampian Regional Equality Council



Engaging directly with community groups;

- Hubs meetings
- Public consultations
- Attending partnership events



Bringing organisations together to work in partnership and achieve common goals;

- Sporting & non Sporting organisations



Identifying and recruiting volunteers to deliver and support projects;

- Working to ensure successful projects are sustainable long term by delegating delivery to community leaders

EDI Focus – Using Sport to create positive change in communities.

Activation and coordination of various projects and events across the city in 2023 each aiming to address barriers to activity within our key demographics;

- Diverse and Ethnic Communities
- Poverty and low income
- Disability / ASN

Page 18

New Health and Wellbeing Walk

Wednesdays at 9:45am – 11:00am

Followed by tea and coffee at Ferryhill Community Centre

Come and walk with us!

Walk begins at: Albury Community Sports Hub, Albury Road, AB11 6TN

The pace is set by the group and everyone is welcome to come and join us.

Albury Community Sports Hub

!!! OPEN DAY !!!

A Day Of Free Activity

Tennis
18 hole Putting
Bowls
Petanque
Croquet

Saturday 27th May

2pm—5pm

Albury Road, Aberdeen AB11 6TN (Next to Ferryhill Primary)

THE ALBURY SOCIAL SESSIONS

PUTTING PLAY AT THE HEART OF WELLBEING

Come and join us on Friday afternoons at 1pm for a FREE social session of sport combined with a chat and a cuppa. These sessions are relaxed and enjoyable with an emphasis on meeting people, getting gentle exercise and feeling the positive effects of taking part in sport. All are welcome

Fridays 1pm - 3pm

30th June 18 hole putting
7th July Lawn Bowls
14th July Tennis & Pickleball
21st July Petanque & more

Relax & Play

18 hole putting
Lawn Bowls
Tennis & Pickleball
Petanque & more

Долучайся до заняття спортом!

sport aberdeen

Презентація Sport Aberdeen

30 червня о 11.00

Rosemount Ukraine Hub

Найбільший спортивний оператор у Абердіні: більше 30 спортивних центрів: спортивні, босоніжні, френчвудер, тенісні корти, скотч, гольф, анімацій, театр та театральні клуби та ін.

Завітайте для нас, хто отримує Universal Credit
Завітайте код, щоб профіль опитування, щоб ми могли запропонувати програми саме для вас!

www.sportaberdeen.co.uk

THE ALBURY SOCIAL SESSIONS

PUTTING PLAY AT THE HEART OF WELLBEING

Come and join us on Friday afternoons at 1pm for a FREE social session of sport combined with a chat and a cuppa. These sessions are relaxed and enjoyable with an emphasis on meeting people, getting gentle exercise and feeling the positive effects of taking part in sport. All are welcome

Fridays 1pm - 3pm

8th September 18 hole putting
15th September Lawn Bowls
22nd September Tennis & Pickleball
Sessions are weather dependant

Relax & Play

18 hole putting
Lawn Bowls
Tennis & Pickleball
Petanque & more

ADVENTURE ABERDEEN SNOWSPORTS

The DROP

SAT 30th SEPT ALL WELCOME

Never tried it? £5 Ski & Snowboard Beginner Taster Sessions 0930 - 1030

A bit rusty? IMPROVE YOUR SKILLS £5 Improve your skills and connect with local clubs in a guided open session 1030 - 1130

CHALLENGE YOURSELF

£5 Win prizes and have fun in the DROP IN JAM 1100 - 1100

EMAIL: snosports@sportaberdeen.co.uk FOR QUERIES

SOCIAL BOCCIA SESSION

Completely Free!

A chance to try out this exciting activity in a relaxed social setting at a fully accessible facility

CUMMINGS PARK COMMUNITY CENTRE
Cummings Park Crescent, AB16 7AS
Every Second Wednesday from 17th January 0930-1030

ALL AGES, ABILITIES AND EXPERIENCE WELCOME

For more information contact Kyle Munro at KMunro@sportaberdeen.co.uk

ADVENTURE ABERDEEN SNOWSPORTS

The DROP

SAT 30th SEPT ALL WELCOME

DROP IN JAM

1100 - 1100 RELAXED FORMAT

LOADS OF PRIZES UP FOR GRABS

EMAIL: snosports@sportaberdeen.co.uk FOR QUERIES

FOOTBALL FOR ALL 5 A-SIDE SESSIONS

When? 2pm—4pm
22 / 11 / 23

Where? Sives Football, Nelson Street, Aberdeen AB24 5ES

Sign Up For Free Here

INDOOR CRICKET

Free social cricket (tapeball) sessions

ALL ABILITIES WELCOME
I COME ALONG AND PLAY!

WHEN?
1200 - 1400
27 / 11 / 23
04 / 12 / 23
11 / 12 / 23
18 / 12 / 23

WHERE?
GETACTIVE @ Kincoath, Corthan Cree, Aberdeen, AB12 6BB

OFFICIAL INVITE!

FOOTBALL FOR ALL

71 A SIDE

ABERDEEN SPORTS VILLAGE

13th December 1315 kick off

BASKETBALL

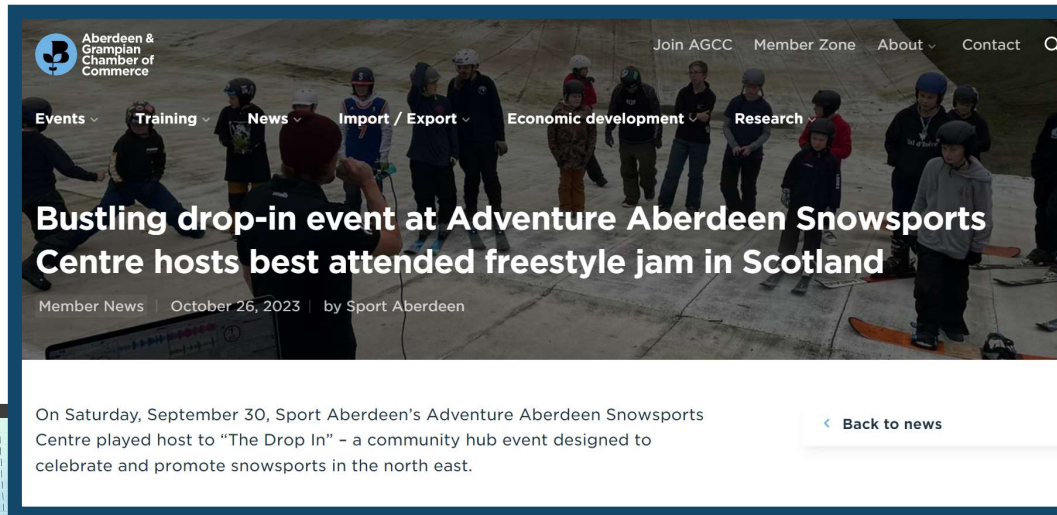
Social pick-up basketball session. Halfcourt / Fullcourt games

FERRYHILL COMMUNITY CENTRE
WEDNESDAY: 20/12/23 : 1300 - 1500

SCAN TO BOOK FOR FREE



Successes & Challenges



Aberdeen & Grampian Chamber of Commerce

Join AGCC Member Zone About Contact

Events Training News Import / Export Economic development Research

Bustling drop-in event at Adventure Aberdeen Snowsports Centre hosts best attended freestyle jam in Scotland

Member News | October 26, 2023 | by Sport Aberdeen

On Saturday, September 30, Sport Aberdeen's Adventure Aberdeen Snowsports Centre played host to "The Drop In" - a community hub event designed to celebrate and promote snowsports in the north east.

[Back to news](#)



SPORTFIRST stories behind a world class sporting system

Empowering communities to increase participation in sport

Search About Contact Subscribe



sportaberdeen.co.uk/community-sport

Clubs & Communities

26.03.24

Boccia brings mums together

How boccia sessions are providing a space for mums to connect in Aberdeen

When the team at Northfield Community Sports Hub in Aberdeen were tasked with coming up with a session for a group of mums in the community, boccia might not have been the obvious choice. What started as a multisport session where the group would have the choice of what sport to play each week, however, quickly turned into a week-on-week boccia tournament for the women.

Positive collaboration

Northfield Community sport hub is part of the national **sports**scotland community sport hub network that is funded by The National Lottery and brings sports clubs and community organisations together to improve the contribution sport and physical activity has within communities across Scotland.



Urgent need to recruit and train volunteers to increase capacity to deliver projects and allow team to seek out new opportunities

– major focus for 2024 -



Project Activator (Cycling) - Laura Benson

2 year P/T role, funded by Scottish Cycling's Community Cycling Fund

Develop community cycling with a key focus on targeted activation within Aberdeen



- Link underrepresented groups with cycling opportunities.
- Partnership working, linking & working with existing cycling organisations & community development workers.
- Focusing on SIMD areas - Northfield & St Machar.
- Link cycling with community sport hubs where possible.
- Working towards a Sport Aberdeen Cycling & Active Travel Hub in Seaton.

2023 Mini Riders

Summer Pilot Project – Ukrainian children, Dyce



- 12 children (aged 4-8 years)
- Partnership delivery – volunteers
- Improved cycle confidence and skills over 3 weeks
- 1 child taught to pedal
- Parent follow up - adult cycle confidence session
- Feedback to Scottish Cycling influencing draft syllabus



2024 - Rock Up & Ride Communities, Seaton

An accessible pathway to recreational cycling.

Targeting women, underrepresented groups, & people living in SIMD areas.



Short led cycle rides - Seaton/beach area

12 adult project bikes

Partnership working:

- Sustrans | Bike Communities
- ACC Community Learning & Development
- Aberdeen Health & Social Care Partnership

New Scots - Community Sport's Virtual Hub

Volunteer opportunities

More groups to be targeted into 2024

Community Cycling Impact /Aims



- 57 participants so far
- 6 children taught to ride
- Increases confidence on (& off) bikes
- Increases willingness to get active & cycle
- Good for mental wellbeing
- Providing New Scots with access to bikes, the ability to get active, see more of the city, & learn to cycle safely



- Create pathways to recreational or active travel cycling - working with adults & children to increase levels of cycling, facilitating individual & family cycling
- Link with existing cycling, bike maintenance, & community partner organisations - providing opportunities for bike ownership and cycle skill development

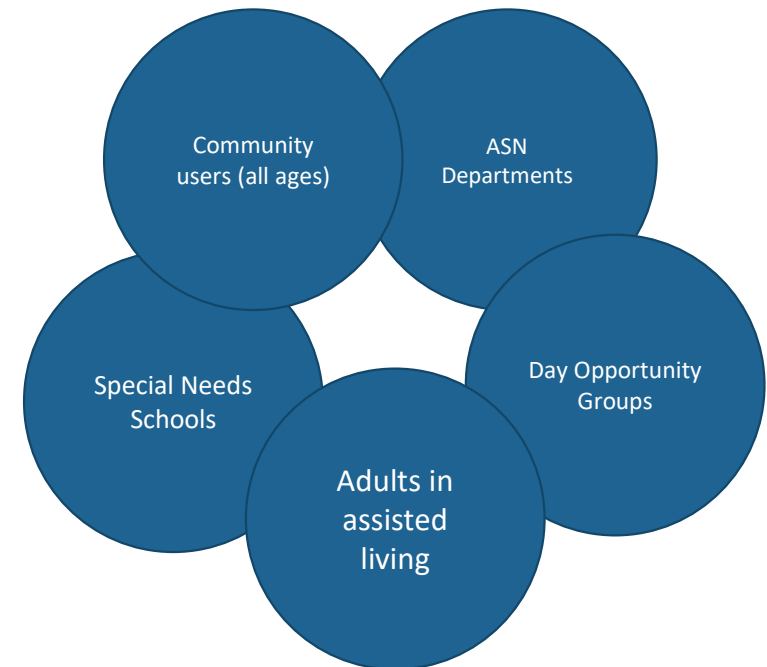


Project Activator (Grampian Inclusive Cycling Bothies)

Fiona Smith

Grampian Inclusive Cycling Bothies

- Grampian Inclusive Cycling Bothies Project – p/t post funded by the National Lottery Community Fund and hosted by Sport Aberdeen on behalf of Grampian Disability Sport
- Goal – to set up and support adapted cycling bothies across Grampian to improve access to adapted cycling. Each bothy will have a selection of bikes and trained volunteers to support users.
- Post commenced 23rd August 2022.



Bothy Development

Aberdeen Bothy (Opening May/June 2024)

Main hub in Grampian (Aulton pavilion)

Opportunity for riders to explore Beach as well as cycle in area at the pavilion

Adapted bikes ordered (12 week delivery), due mid/end May

One volunteer having PVG processed, further recruitment ongoing.

Peterhead & Alford Bothies

Regular sessions running in both Peterhead and Alford

Supported by 7 PVGd volunteers and a further 5 potential volunteers

Regular attendance from individuals in the community and a number of day support centres, all ages attending

Being approached by a number of groups to set up support sessions including Grampian Spinal Injury Support group session (Alford).

Grampian Adapted Race Day

Event being planned with Scottish Cycling and Scottish Disability Sport for Sunday 16th June at the GTM track in Alford

Support from British Cycling Limitless program to run the first adapted race day in Scotland

Off-road Bothy

Funding received from Aberdeenshire Club Sport to run 2 x led Offroad rides using bikes and services of Able-2-Adventure/Access Mhor Cairngorms based at Badaguish – 1st ride Monday 6th May in Ballater

Potential support to set up an off-road bothy to allow more adventurous participation.

Discussions ongoing with the organisers of Thrive (Ballater MTB festival) to form partnership to allow participation in off-road adapted cycling.



Cornerstone - North Aberdeen & Shire

14 September at 16:43 · 🌐

The people we support at #TeamCraigewan have been really enjoying a weekly cycle at the Peterhead race track in conjunction with Community Sports Aberdeen 🚴🏻👏💙



page 128



Supporting LLA with their Summer of Play program (July/August 2023)



Live Life Outdoors Aberdeenshire

24 July 2023 · 🌐

Bothy Impact

- Over 180 individuals, so far, able to participate in an adapted cycling session
- Helping physical and mental well being
- Introducing many participants to cycling for the first time
- Social impact (regular sessions allow a meeting place)
- Allowing participants the opportunity to try a variety of adapted bikes (4 individuals have gone on to get funding to purchase their own bike)



Club Sport Aberdeen



Affiliation Year (1 st Jan)	Total Members	Sports Represented	Level 2	Level 1	Reach
2021	65	24	56	8	21,686
2022	87	33	71	14	18,740
2023	81	33	69	12	20,051
2024 (as of 23rd April)	78	29	69	9	19,977



www.clubsportaberdeen.org

Supported by Community Sport Team



Benefits - Sport Aberdeen	Benefits - Member Clubs
Quality control of clubs working directly with Active Schools / Schools (Level 2)	Discount on block bookings at ACC / SA facilities
Direct links to sports clubs	Discount on Community Sport training courses (First Aid / Child Protection)

Community Sport – Summary & Objectives 24:

Progress 2023/24:

- 6 Community Sports Hubs activated with potential for 2 more in 2024 (Torry & St Machar)
- 8 Projects delivered with specific ED&I remit
- Over 500 distinct participants engaged through programmes in 2023
- Positive local and national recognition of project development including New Scots, Boccia and Inclusive Cycling programmes
- Over £29k of additional project funding sourced from Health Improvement Fund, NHS Grampian & National Lottery
- £216k secured from UKSPF fund for redevelopment of Northfield OSC

Selected Objectives for 24/25:

- Fully establish Inclusive Cycle Bothy based at Aulton Pavilion
- Develop Community Sports Hubs to be more sustainable and focus on volunteer recruitment
- Deliver successful Tennis opening events at Ruthrieston & Northfield ahead of development programmes being established

This page is intentionally left blank

ABERDEEN CITY COUNCIL

COMMITTEE	Council
DATE	2 October 2024
EXEMPT	No
CONFIDENTIAL	No
REPORT TITLE	Medium Term Financial Strategy for the Council's General Fund, 2024
REPORT NUMBER	CORS/24/283
DIRECTOR	Andy MacDonald
CHIEF OFFICER	Jonathan Belford
REPORT AUTHOR	Scott Paterson
TERMS OF REFERENCE	21

1. PURPOSE OF REPORT

- 1.1 The purpose of a Medium Term Financial Strategy (MTFS) is to pull together in one place the known factors affecting the financial position and financial sustainability of an organisation's General Fund over the medium term. Furthermore, the purpose is to draw out the scenarios that the Council faces and to describe the approach to addressing the conclusions.

2. RECOMMENDATIONS

That the Council: -

- 2.1 Approve the Medium Term Financial Strategy for the General Fund, 2024;
- 2.2 Note that the Scottish Government, in light of the July 2024 General Election and limited information provided by the UK Government in advance of the Autumn Budget Statement at the end of October 2024, has not yet published a revised Medium Term Financial Strategy (MTFS) for 2024. The Scottish Budget for 2025/26 has been announced as being presented to the Scottish Parliament on 4 December 2024;
- 2.3 Note that the Scottish Government published its latest Programme for Government in September 2024, alongside announcements of several emergency spending controls and savings measures for 2024/25. This, in addition to the outcome of the Local Government Settlement for 2024/25 and information included in the previous MTFS from Scottish Government means the Central Scenario maintains a flat cash position for grant funding from the Scottish Government for future financial years. The MTFS model also includes previously approved savings of £9.155 million for 2025/26, and will be updated for the Council's Budget meeting in March 2025 with details of the actual financial settlement for 2025/26;
- 2.4 Note that the Strategy relies on delivering its intentions contained in the TOM1.2 report [Council, August 2022, CUS/22/171 and Council, February 2024,

- CUS/24/043] which describes the approach the Council intends to take through transformation and multi-agency working to contribute towards closing the gap between income and expenditure forecast;
- 2.5 Note that although inflation has fallen back to Bank of England target levels, the 2024/25 pay awards for Scottish local government have still to be agreed, and this may have an impact on the future funding gap;
 - 2.6 Note that the report Capital Programme Delivery: Projects Update – CR&E/25/273 was presented to the Finance and Resources Committee on 12 September 2024;
 - 2.7 Note that the Capital Programme, as included in the Council Financial Performance Quarter 1, 2024/25 report (CORS/24/223), is the basis for capital financing costs and debt levels referred to in the MTFS and following the regular review of the Loans Fund Repayment Policy, approve the policy for 2025/26 and beyond as described in Table 5 of the MTFS;
 - 2.8 Note the 2025/26 Budget will be discussed and set by the Council in March 2025 following an extensive public engagement exercise as required by the Scheme of Governance and Budget Protocol, and that details of the Phase 1 consultation exercise are contained in Appendix 4. For Phase 2 consultation, while the central scenario will be key, it will be prudent to identify the impact of options that address the Downside scenario shown in the MTFS 2024 and the results of the engagement will be reported to Council in December 2024;
 - 2.09 Note that the Council's Financial Resilience Framework shows that the General Fund has underlying resilience of £12m (uncommitted reserves) which is a falling percentage of the net General Fund budget. The Council should consider if, in the current financial climate, that is sufficient and decide during the 2025/26 budget setting process whether to budget for this to increase;
 - 2.10 Note that the strength of the Council Balance Sheet as at 31 March 2024 (net worth is £1.35bn) is reduced from to the year before. Key changes are in unusable reserves relating to the capital accounting and asset valuation changes;
 - 2.11 Note that the Resilience Framework identifies that the total value, and cost of servicing, debt is rising. Careful consideration will have to be given to each and every capital project to ensure it fits with the Council's Strategic priorities, ensures it delivers Best Value, as well as being affordable, sustainable, and prudent in compliance with the Prudential Code;
 - 2.12 Note that the options available to the Council for managing rising debt levels include reducing the scale and scope of the General Fund Capital Programme or extending the programme of projects over a much longer period. With the costs rising, these capital financing costs are forecast to become a larger proportion of the Council's net income. The Council approved a cap on the cost of capital financing of 12% of Net Revenue Expenditure and this will require difficult decisions if Revenue Funding from Scottish Government and Council Tax income does not increase in future years;

- 2.13 Note that the Chief Officer – Finance has an instruction to review the Council’s Long term Financial Strategy and this will be reported to Council later this financial year; and
- 2.14 Note that the Chief Officer – Finance will continue to develop the Financial Resilience Framework with a view to embedding it across the councils financial planning, financial monitoring, and financial year end reporting arrangements.

3. CURRENT SITUATION

- 3.1 The Council’s MTFS 2023 was approved by Council on 23 August 2023, with the financial forecasts updated as part of the budget setting process for financial year 2024/25, approved in March 2024.
- 3.2 Having this overarching document is increasingly important in an environment that has continued to be more challenging and more complex, which has seen the effects of global events such as Russia’s invasion of Ukraine and resulting war, and the supply chain volatility and energy price shocks. The sudden rise in inflation towards the end of 2022 was replaced by a long slow decline in rates throughout 2023. While the initial turbulence appears to be over, the cost of living crisis it created still remains, with higher borrowing costs and higher prices leaves local government and public services with high demand and very limited funding.
- 3.3 The Scottish Government published its latest revised Medium Term Financial Strategy (SGMTFS) in May 2023, which followed 2022’s publication of the first Resource Spending Review since 2011. The spending review was accompanied by a Review of Capital Spending. The SGMFST comments that it “...demonstrates that the fiscal environment has become even more challenging than when the Resource Spending Review (RSR) was published (May 2022).”
- 3.4 After taking account of the financial environment, the information provided by Scottish Government and the approved budget setting decisions for 2024/25 an updated Medium Term Financial Strategy for the Council’s General Fund has been completed and is attached as Appendix 1.
- 3.5 The Target Operating Model (TOM1.2) [Council, August 2022, CUS/22/171 and Council, February 2024, CUS/24/043] presented the Council with a way forward to transform services and to contribute to closing the future budget gap. Programmes of work include eight on transformation of Council services and four that cut across the Council and our partners as part of our multi-agency transformation approach.
- 3.6 Together, the MTFS and TOM1.2 documents represent the fiscal framework for Aberdeen.
- 3.7 The MTFS provides the Council with an overview of the financial situation and how this is evolving in these uncertain times, and to consider how sensitive the

financial situation is to changes in income and exposure to demand and inflation.

- 3.8 The strategy draws on a range of information and data and relies on scenario planning to express a range of financial consequences that will only become certain with actual experience and with more and better information over time.
- 3.9 Scenarios do allow us to develop the actions and activities needed to balance our finances, and a Central Scenario is presented alongside Upside and Downside Scenarios, giving us an insight into the spectrum of difficulty that the Council faces.
- 3.10 The strategy sets out a range of principles for income, expenditure and capital investment that are designed to support financial resilience and financial sustainability, and these are included at paragraphs 1.1 to 1.20 of the Strategy.
- 3.11 The question of financial resilience is one that continues to be very important to local government, greater emphasis is being placed on the test of 'going concern' than ever and while local government is presumed to be a going concern it is clear from recent s.114 notices in England, for example, that this cannot be taken for granted. The report on the MTFs last year instructed the Chief Officer – Finance to continue to develop the framework for financial resilience and additional data has been included and this has led to further recommendations.
- 3.12 The Financial Resilience Framework was populated with information from the Council's Annual Accounts, for the four years up to 31 March 2023 and this has been updated to include the audited Annual Accounts for 2023/24. The information is therefore the cumulative effect of decisions taken over many years and does not by itself reflect what the future position may look like. I have made reference to the table at 6.36 of Appendix 1, to whether the ratio appears to be stable or improving or if we should be watching it. The figures on their own provide information to provide assurance to the Council that the underlying strength of the finances are healthy given the volatile and high-cost environment we are working in, i.e. it has financial reserves on which to draw in the event of further financial shock, but that resource is finite and non-recurring.
- 3.13 It is acknowledged that the benefits from having this data are yet to be fully realised, with further work and comparison required. That said there is sufficient insight to highlight indicators that should be carefully considered when making budget decisions going forward.
- 3.14 I have included Directors of Finance Section for Local Government in engaging in the development of the various strands of the framework with a view to the Financial Resilience Framework developed by the Council, being adopted sector wide.
- 3.15 I will again provide commentary and data as part of the 2025/26 budget setting process, and I will continue development work in conjunction with partners.

4. FINANCIAL IMPLICATIONS

- 4.1 There are none arising directly from the report. The Medium Term Financial Strategy 2024 sets out the financial implications for the Council's General Fund and will be the financial parameters within which the annual budget setting process will be undertaken.
- 4.2 The budget engagement and consultation that the Council will undertake, as Phase 2 of the Budget Protocol, will use the Central Scenario presented by in the MTFs, which is a gap of £54.768m over the next three years, the end of the current Council term. This sits in the context of the whole five year MTFs which presents the financial challenge as follows:

After Assumed Savings	Forecast 2024/25	Forecast 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30
General Fund Budget Gap	£M	£M	£M	£M	£M	£M
Downside Scenario	0	47	88	135	182	223
Central Scenario	0	29	44	55	70	78
Upside Scenario	0	6	13	20	28	34

- 4.3 This refreshed modelling includes previously approved savings of £9.155million for 2025/26, rising to £20.699million of previously approved savings by the end of 2027/28.

5. LEGAL IMPLICATIONS

- 5.1 While there are no direct legal implications arising from the recommendations of this report, there are additional reporting requirements due to the London Stock Exchange listing, for example the requirement to notify them ahead of publication of the report.
- 5.2 The financial constraints that are now faced by local government sector and by the Council mean that serious questions have to be raised as to the affordability and sustainability of Council services and the scope, quantity, and quality of them going forward challenging at what point statutory services cannot be delivered.
- 5.3 The Council has a statutory duty to set Council Tax and a balanced budget, and the Strategy sets out the related challenges and the parameters within which this will have to be done. Any failure to comply with this duty would leave the Council open to legal action and/or regulatory intervention.

6. ENVIRONMENTAL IMPLICATIONS

- 6.1 While there are no direct environmental implications from the recommendations in this report, the development of the MTFs must have a reference to the environmental objectives and targets that the Council has a duty to deliver on. Those duties come at a cost and where possible the scale of the challenge has

been described, it is clear however that an enormous amount of further work is required in order to quantify the detailed proposals, business cases and funding solutions to meet of those duties.

- 6.2 The MTF5 will continue to take account of the latest information in relation to our actions towards Net Zero as it is regularly refreshed.

7. MANAGEMENT OF RISK

Category	Risks	Primary Controls/Control Actions to achieve Target Risk Level	*Target Risk Level (L, M or H) *taking into account controls/control actions	*Does Target Risk Level Match Appetite Set?
Strategic Risk	Failure to recognise the consequence of the economic and local circumstance could lead to poor use of resources	The Strategy is in place to look forward into the medium term and plan for the future to improve the likelihood of resource allocation being aligned to strategic outcomes.	L	Yes
Compliance	Failure to set balanced budget.	A robust process is in place to ensure budgets are prepared and presented for approval by the Council at the start of March.	L	Yes
Operational	Failure to take account of the financial constraints described in the MTF5 and to change operational arrangements to be affordable could lead to unplanned spending reductions.	A robust process is in place to ensure budgets are prepared and presented for approval by the Council at the start of March.	L	Yes
Financial	The assumptions are insufficiently sensitive to the	The strategy is based on scenarios that present a range of	M	Yes

	situations that might arise, resulting in a larger financial challenge.	potential impacts for the Council's finances. It will be kept under review. Financial planning assumptions are subject to two reviews annually, the MTFS and the Annual Budget report.		
Reputational	There is a risk that through the reduction of expenditure the Council may be criticised that spending is not in line with public expectation of service delivery.	The Council has continued to address priority spending areas, and to protect people. It is equally accountable for the use of public funds and to ensure that they are managed robustly. There are a wide range of unknown external factors that require to be balanced to deal with the current operating environment. Regular reporting during the year provides an ongoing description of the position the Council is in and the situations it faces.	M	Yes
Environment / Climate	Failure to take account of the long-term objectives in relation to our climate and the associated costs may lead to unexpected or unplanned expenditure.	The Council has put in place appropriate strategies to target the Net Zero objectives and continues to work on the long-term costs and affordability. The MTFS will continue to be updated to reflect the latest information.	M	Yes

8. OUTCOMES

<u>COUNCIL DELIVERY PLAN</u>	
	Impact of Report

Aberdeen City Council Partnership Agreement	Financial planning, budget setting and resource allocation are all enablers for the delivery of the outcomes and regular performance reviews ensure that the Council's stewardship and financial management are robust.
<u>Aberdeen City Local Outcome Improvement Plan</u>	
Prosperous Economy Stretch Outcomes	The Council continues to invest in front-line services across its statutory responsibilities as well as capital infrastructure. Investment in the city will have a positive impact on the economy.
Prosperous People Stretch Outcomes	Robust and effective management of the Council's finances will ensure that services can continue to be provided.
Prosperous Place Stretch Outcomes	Investment will enhance the place by creating a better and more vibrant city in which to live.

9. IMPACT ASSESSMENTS

Assessment	Outcome
Impact Assessment	No assessment required. I confirm this has been discussed and agreed with Jonathan Belford, Chief Officer Finance on 10 September 2024.
Data Protection Impact Assessment	Not required

10. BACKGROUND PAPERS

None.

11. APPENDICES

Appendix 1 – Medium Term Financial Strategy for the Council's General Fund 2024

12. REPORT AUTHOR CONTACT DETAILS

Name	Jonathan Belford
Title	Chief Officer - Finance
Email Address	jbelford@aberdeencity.gov.uk
Name	Scott Paterson
Title	Finance Partner
Email Address	spaterson@aberdeencity.gov.uk

*MEDIUM TERM
FINANCIAL STRATEGY FOR
THE COUNCIL'S GENERAL
FUND, 2024*



Contents	Page
1. INTRODUCTION	4
1.18 Principles the council should follow for planning its income are:	7
1.19 Principles the council should follow for planning its expenditure are:	8
1.20 Principles the council should follow for planning its capital investment are:	9
1.21 Aberdeen - Background and Context.....	10
1.22 Increased financial risk and sensitivity – What Covid-19 means for the short-term.....	13
1.23 Increased financial risk and sensitivity – Poverty and cost of living crisis	14
1.24 Increased financial risk and sensitivity – Inflation and supply chain volatility	15
1.25 Increased financial risk and sensitivity – External demand from population changes.....	18
1.26 Increased financial risk and sensitivity – Council resilience	18
1.27 Increased financial risk and sensitivity – Scottish Government Grant Conditions	19
1.28 Conclusion.....	20
2. THE FUNDING CONTEXT BEYOND 2023/24.....	22
2.1 Economic Outlook.....	22
2.2 Other Significant External Risks	29
2.3 The Funding Outlook – UK	34
2.4 The Funding Outlook – Scotland, Local Government and Aberdeen City Council.....	34
2.5 Scottish Government Funding	45
2.6 Council Tax	47
3.7 Fees and Charges	49
3.8 Discretionary Powers	51
3. THE CONSOLIDATED MEDIUM-TERM OUTLOOK FOR THE GENERAL FUND	53
3.1 Medium Term Financial Strategy – Quantification of the Funding Gap	53
4. CAPITAL FUNDING AND INVESTMENT	57
4.1 The Funding Outlook – Scotland, Local Government and Aberdeen City Council.....	57
5. RESPONSE TO THE CONSOLIDATED MEDIUM-TERM OUTLOOK FOR THE GENERAL FUND.....	66
5.1 2023/24.....	66
5.2 2024/25 and beyond.....	66
5.3 Future Transformation Priorities	67
5.4 Linked Strategies.....	70
5.5 Efficiencies	70
5.6 Raising Income	71
5.7 Statutory Function Review.....	72

5.8	Reserves and Fiscal Flexibility	72
5.9	Conclusion.....	73
5.10	Consultation & Engagement	75
6.	RESERVES AND FINANCIAL RESILIENCE FRAMEWORK.....	77
	Useable Reserves	77
	Reserves Statement	77
	Review of Reserves	78
	Financial Resilience Framework.....	78
	APPENDIX 1 : TOP 20 INCOME AND EXPENDITURE CATEGORIES.....	89
	APPENDIX 2 : 2024 GENERAL FUND CAPITAL PROGRAMME.....	91
	APPENDIX 3 : STRATEGY FRAMEWORK.....	95
	APPENDIX 4 : PHASE 1 BUDGET CONSULTATION RESULTS.....	99

1. INTRODUCTION

1.1 The Medium Term Financial Strategy (MTFS) is a 5 year plan which sets out our commitment to provide services that meet the needs of people locally and represents value for money. The MTFS is aligned to the Council Delivery Plan, which in turn aligns the Council's commitments to the vision and priorities of the Local Outcome Improvement Plan.

1.2 The Local Outcome Improvement Plan's (LOIP) vision is:

'A place where all people can prosper'

1.3 The Council, 24 August 2023 [CUS/22/171], agreed the Target Operation Model (TOM) 1.2 for 2022-27 to support the necessary scale of transformation to deliver the level of savings required over the next 5 years, as outlined in the Medium-Term Financial Strategy (MTFS). The objectives of TOM 1.2 are:

1. Support the Council to address the 5-year funding gap of £134m as outlined in the [2023] MTFS.
2. Continue to exploit digital technologies within the Council's Digital Transformation agenda to enable services to adopt technology for various activities and processes, thus enabling the Council to fully leverage technologies to accelerate their processes.
3. Develop an organisational workforce that is flexible ensuring all staff have the necessary skills to work effectively within the Council's operating model. :

1.4 Our approach to achieving this is by organising ourselves for the future. The key strategic linkages to create a future environment for the way in which we will operate can be summarised in the following dimensions:

- 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

1.5 The key objectives of the MTFs are as follows:

- To ensure that effective financial planning and management contributes to the Council achieving the priorities in the Council Delivery Plan;
- To frame and define the parameters for financial decisions to be taken;
- To direct resources to the Council's priorities to support the achievement of the Council Delivery Plan;
- To highlight and promote the maximisation of income to support the priorities of the council;
- To identify the context within which decisions about resource allocation will have to be made;
- To highlight the need to improve value for money - managing our resources as efficiently as possible; streamlining processes and systems; getting better value from commissioning and procurement; whilst seeking to minimise the impact of budget savings on priority services; and
- To ensure the Council's financial standing is understood and identify where action is needed to enhance financial resilience.

1.6 The merits of medium and long-term financial planning are well documented¹ and a key component of the council's strategic framework, building on the medium-term focus that has underpinned annual budget setting. The aim of a Medium Term Financial Strategy (MTFS) is to pull together in one place the known factors affecting the financial position and financial sustainability of an organisation over the medium term.

1.7 Supporting financial planning relies on national and local data, from which assumptions emerge, that can be applied to a range of scenarios. Due to the nature of a local authority, it is not in control of all the determinants of its income and cost base, and crucially this includes the financial support provided from public funds. Many statutory services are provided free at the point of delivery / use and therefore the scale, scope and shape of services is substantially determined by how much subsidy (grant) is provided in total. Complexity multiplies as the statutory duties and commitments increase.

1.8 The ability of a local authority to develop medium and long-term financial planning is significantly influenced by the following factors:

- the ratio between locally and nationally determined levels of taxation and fees and charges and the prospects of this changing over time; and

¹ Example, CIPFAs Looking Forward – Medium Term Financial Strategies for the UK Public Sector, 2016

- whether government provides certainty regarding the level of government grant beyond the immediate next financial year.
- 1.9 Global events have brought an immediacy to action in recent years, particularly the global health pandemic that occurred in 2020 and the Russian invasion of Ukraine in 2022, to name but two, and therefore it continues to be difficult to look ahead of what is needed now. While the health pandemic continues to have a longer than expected impact on citizen, business and visitor behaviours it can be said that the impact of dispersal, asylum and welcome schemes is now a dominant factor on the cost and demand placed on the Council. This is something that is not short term, and will have an impact for the foreseeable future.
- 1.10 The recent sudden peak in inflation levels that the country had not seen for forty years, which are only now returning to pre Russian invasion and Bank of England target levels, makes the task of medium and long-term financial planning even more challenging. The long-term impact of higher costs of pay and commodity prices has added cost to the Council that changed the baseline, meaning the Council has to deal with future cost pressures that are greater than previously modelled.
- 1.11 The change in UK Government, as a result of the General Election in July 2024, has not changed the national need for financial support to address the ‘Cost of Living Crisis’. The review of UK public finances carried out by the incoming government has already resulted in the termination of some funding programmes such as the Winter Fuel Payment Allowance, and the Prime Minister has issued a warning that the UK Autumn budget will be “painful”. If this results in an expected reduction in household incomes then it impacts people and businesses and the Council receives more demand as a result.
- 1.12 With borrowing by the UK Treasury at levels not seen for many decades both the UK and Scottish Government will be required to make political choices in terms of what is affordable in the short, medium and long term.
- 1.13 The Scottish Government last published its full Medium Term Financial Strategy in May 2023². This provided the context for the Scottish Budget and the Scottish Parliament. This updated the country following the last Resource Spending Review³ that was published in May 2022. Priorities, commitments and actions for the year ahead were set out in the annual publication, Programme for Government 2022/23 which the First Minister refreshed in September 2024 with the 2024/25 update⁴. The Finance Secretary for Scotland also announced savings for the Scottish budget last month as a result of in-year financial pressures Further details which may impact for the 2025/26

² [SG Medium Term Financial Strategy, 25 May 2023](#)

³ [Investing in Scotland’s Future: Resource Spending Review, 31 May 2022](#)

⁴ [Scottish Government, Programme for Government 2024/25, September 2024](#)

financial year are not expected until the Scottish budget is announced on 4 December 2024.

- 1.14 The UK Government 2023 Budget⁵ followed the Autumn Statement 2022, which made decisions on tax and spending to counteract the financial shocks that had taken place in September and October 2022. The 2023 Budget described the “difficult decisions needed...to restore economic stability, support public services, and lay the foundation for long-term growth.” The Budget was ‘quiet’ compared to the Autumn Statement and revealed that while the shorter term economic picture has improved slightly, the longer term one is little different to before. In particular, the potential future growth rate of the UK economy remains very poor, at 1.75% a year. This means that in the medium term there is, at present, no room for giveaways, in terms of tax cuts or spending increases, without breaching the Chancellors own primary fiscal target, a declining debt ratio after five years.
- 1.15 The UK Government 2024 Budget⁶ was published in March 2024, though there may be significant changes announced in the Autumn by the new UK Government as it reviews the state of public finances.
- 1.16 The Council will recognise that with so much of its income outside of its control, the assumptions that underpin the MTFS cannot, by definition, be exact, they are subject to refinement and change over time. Therefore, a series of scenarios should be used to describe a range of income possibilities. This refresh of the MTFS focuses on the changes to a central scenario, while recognising upside and downside scenarios that have had to be revised to take account of the more extreme nature of the financial environment in which we operate. These scenarios are refreshed regularly as part of the budget setting and strategic planning processes.
- 1.17 The detail contained in this document reinforces the conclusion in the 2022 MTFS that the following principles are needed to guide our financial management approach, and there are additions given political developments in the last year.

1.18 *Principles the council should follow for planning its income are:*

- 1) Be prudent about the level of Scottish Government funding that will be provided in the local government settlement both in short, medium and long term.
- 2) Be prudent in the financial assumption regarding the funding of national priorities and commitments, and be agile to changes that the New Deal with Local Government (the Verity House Agreement⁷) may present – “From this point onwards, the default position will be no ring-fencing or direction of funding.”

⁵ [HM Treasury, Spring Budget 2023, March 2023](#)

⁶ [HM Treasury, Spring Budget 2024, March 2024](#)

⁷ [New Deal with Local Government, June 2023, Verity House Agreement](#)

- 3) Be aware of the potential threat of funding being removed if national priorities are not met.
- 4) Exercise the discretion it has over local taxation and increase the Band D charge for Council Tax annually to support future budgets.
- 5) Account for any income source that is non-specific as a corporate resource to support the whole revenue budget.
- 6) Identify and track funding streams being directed from UK Government such as the Levelling Up and Shared Prosperity Funds so that the Council can be pro-active in applying for funding that becomes available to support local outcomes.
- 7) Apply its Service Income Policy to support the effective and sustainable delivery of services where charges can be applied and exercise that discretion annually and collect the income that is rightfully owed.
- 8) Identify and evaluate emerging discretionary powers on a regular basis to determine their applicability to Aberdeen City, ensuring that decisions are taken in a timely manner to ensure maximum benefit is achieved.
- 9) Be aware in respect of the financial risks to the council from global events such as the Russian invasion of Ukraine, resettlement and dispersal schemes and the funding that may or may not accompany them.
- 10) Apply its approved Reserves Policy, retaining recommended uncommitted General Fund Reserves and thereby avoiding the use of one-off income streams for recurring costs.

1.19 *Principles the council should follow for planning its expenditure are:*

- 1) Scenarios are developed and the Chief Officer – Finance will, in conjunction with the Extended Corporate Management Team (ECMT), establish appropriate financial assumptions to apply.
- 2) Recognise that there should be a deliberate shift of resources towards prevention and early intervention actions, which is in line with the three tier intervention framework⁸.
- 3) Develop its approach to strategic resource allocation to further shape where and how resources are deployed, noting the potential reduction in ring-fencing and direction through the Verity House Agreement. Through this approach we will attain greater understanding of how resources align to outcomes and the related impact and consequences of our decisions.
- 4) Local constraints should be minimised wherever possible to provide as much flexibility to achieve resource shift and deliver savings.

⁸ [Aberdeen City Council, March 2023, Prevention & Early Intervention \(CUS/23/064\)](#)

- 5) Align commissioning intentions, service standards and budget allocations thereby ensuring council focuses on the very highest of priorities and on the most important outcomes.
- 6) Decommission services and/or reduce service standards where funding levels cannot sustain existing commissioning intentions and service standards.
- 7) Increase the scale of service redesign to address the emerging financial scenarios.
- 8) Recognise and act on the reality that financial challenges of the scale reported are not deliverable from small service budgets, and all have to contribute to achieving balance budgets and ensuring financial sustainability is to be addressed.
- 9) Annual efficiencies from all operations must be delivered.
- 10) Financial Resilience Framework data must be considered as part of decision making, including reference to the Risk Appetite Statement.
- 11) Capital investment revenue implications must be incorporated into financial scenario plans, both from ongoing operational delivery and capital financing perspectives.

1.20 *Principles the council should follow for planning its capital investment are:*

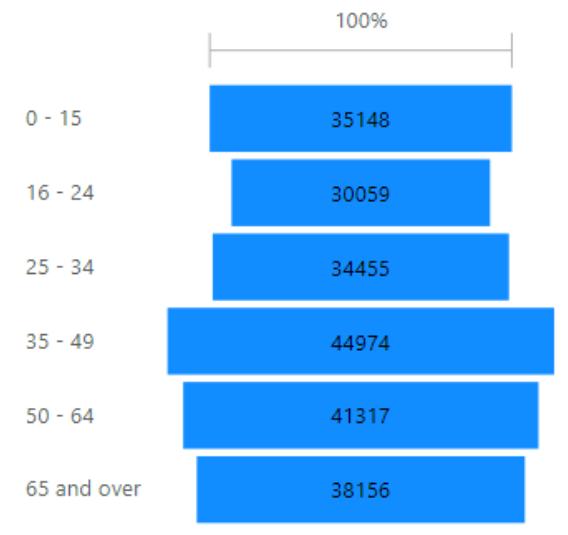
- 1) Capital investment must be prudent, affordable and sustainable, as defined by the Prudential Code.
- 2) The business case methodology must be used to document capital investment opportunities.
- 3) Revenue implications of capital investment opportunities must be identified and agreed with the Chief Officer – Finance to incorporate into the council’s financial scenario planning.
- 4) Financial Resilience Framework data must be considered as part of decision making, including reference to the Risk Appetite Statement.
- 5) Identify and pursue external funding opportunities to support approved capital investment and council priorities.
- 6) Give priority to the projects that will deliver the greatest return, and this can be measured both financially and socially.
- 7) Develop a resilience to the current operating environment (e.g. supply chain, inflation, pandemic) and incorporate a contingency into the Capital Programme.
- 8) Consider and document the financial, legal and reputation implications of proposing to withdraw from legally or partially committed capital projects.

1.21 *Aberdeen - Background and Context*

1.21.1 Some of the financial challenges affecting the financial sustainability of all local authorities is the pressure from demographic change and corresponding rising demand. The following section highlights some of the main sources of demand and projected future pressures.

1.21.2 Population – Since the previous Medium Term Financial Plan the 2022 Census data has been published. This shows a significant change from the most recent mid-year population estimates published by National Records of Scotland (NRS). Those estimates recorded Aberdeen’s population at 227,430, however, the Census figures show a population of 224,109. This difference (which is shown in the figure below) is, in the main, explained by NRS as an undercounting of outward migration in previous years. This methodological issue affected other Scottish cities similarly.

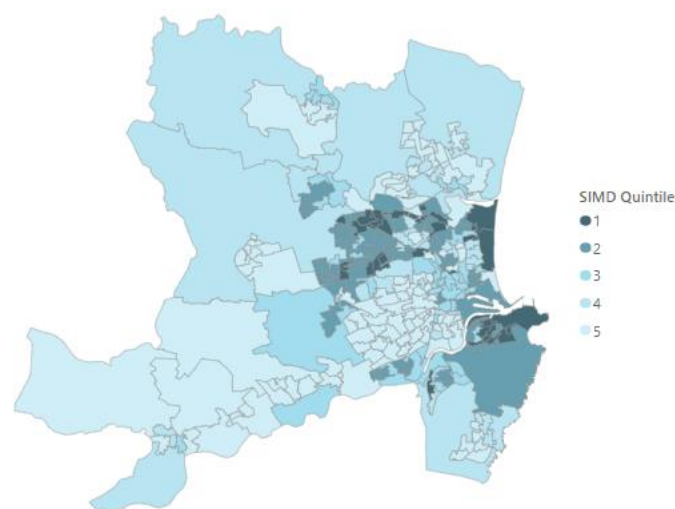
1.21.3 The age structure of the City’s population as reported in the 2022 Census is shown below.



1.21.4 Housing – In 2023 there were 111,024 households in Aberdeen City – an increase of 1,304 (1.2%) on the number of dwellings in 2021. Whilst there is a considerable demand for housing in Aberdeen, in 2023, the average purchase price for a residential property in Aberdeen City was £177,681 down from £187,169 in 2022 and considerably lower than the 2015 peak of £220,665. The number of properties sold in 2023 decreased from 4,718 in 2022 to 4,128 in 2023. In 2022, the average monthly rent in Aberdeen City and Shire (Broad Rental Market Area) was £518 for a one-bedroomed property, £720 for a 2-bedroomed property, £1,020 for a 3-bedroomed property and £1,493 for a 4-bedroomed property. This represented an increase on average of around 8% compared to the average rents in 2022. Rents for all property types are lower than pre-2015 levels.

1.21.5 **Deprivation** - Within Aberdeen there are areas of significant deprivation and inequality. Aberdeen continues to have deprivation ‘hot spots’ that are amongst some of the most deprived areas in the country and these can lie adjacent to some of the least deprived areas. In Aberdeen, 29 areas are among the 20% most deprived in Scotland in 2020, 7 more than in 2016. Highest levels of deprivation are recorded for crime, housing and education domains. Whilst deprivation is a key driver of demand, it has, proportionately, a smaller impact on funding allocated to the council.

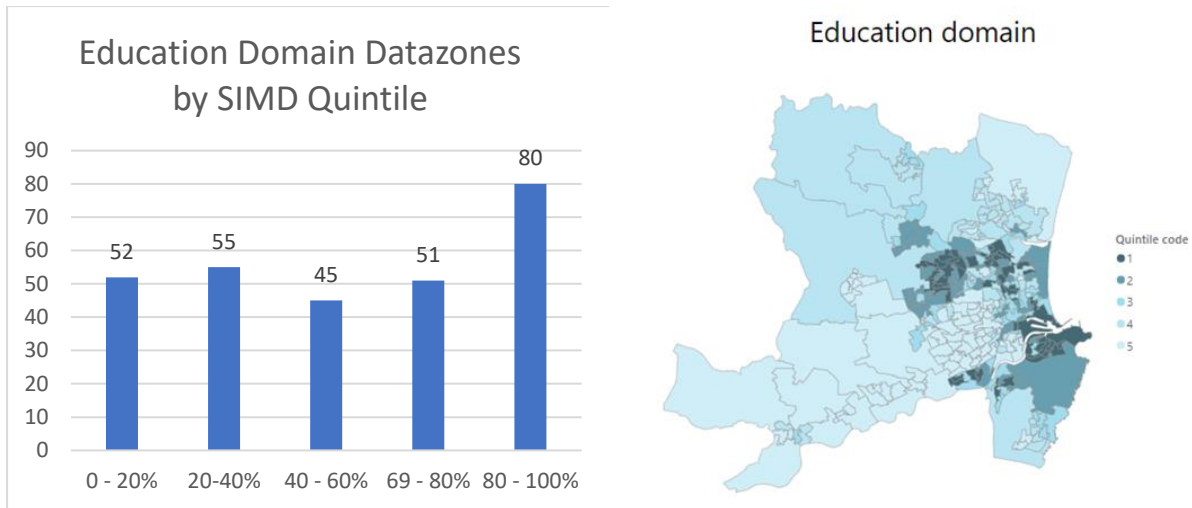
Areas of Multiple Deprivation 2020



1.21.6 **Education** - Significant investment has been made, and continues to be made, to modernise the city’s school buildings. In line with fluctuating population projections and the potential increase in digital methods of learning, the school estate will continue to be reviewed to ensure it matches future levels and nature of demand. Education is the single largest area of spend for the Council and most funding received is based on the population however due to the ‘floor’ mechanism in the distribution formula there is never a point at which funding ‘catches up’ with population increases.

1.21.7 There has been a considerable rise in demand for education and children’s services. In 2023/24 there were 15,135 primary school pupils, compared to 14,573 in 2022/23 and 10,897 secondary pupils, compared to 10,430 in 2022/23. There were also 130 pupils enrolled in Special Schools. 784 pupils were either declared or assessed disabled. More than 4,000 pupils had an additional support need as a result of “English as an Additional Language”.

1.21.8 There is significant variation in educational outcomes across different areas in Aberdeen with 52 datazones being classed within the 20% most deprived in Scotland for the education domain of the Scottish Indices of Multiple Deprivation in 2020.



1.21.9 Children’s Services - Aberdeen has more than 500 children who are “looked after” by the authority (LAC). This is, proportionately slightly higher than the national average (2020 comparisons), a higher rate of the city’s LAC are placed either with foster carers or in residential accommodation and a significantly higher proportion of Aberdeen’s LAC have a recorded disability. The city is largely consistent with the national average of children on the child protection register (2020 comparisons).

1.21.10 The implementation of the National Transfer Scheme has seen an increase in the diversity of our children and young people with care experience. As a result, some unaccompanied minors require to be placed into our local residential children’s homes given their age and stage. As would be anticipated, there is a level of need apparent in those seeking sanctuary in the city. It is exceptionally difficult to predict ongoing demand with any certainty.

1.21.11 The Public Health restrictions of the last few years, downturn in the local economy and increased costs being experienced by families, is impacting on the needs of children and families. There is a notable rise in vulnerability and need and this is increasing demand for more specialist services.

1.21.12 Employment - The labour market in Aberdeen has seen both challenges and positive developments in recent times. In 2023, the employment rate was 74.7%, a significant increase from 2022 (71.2%). The most common reason for economic inactivity, however, changed from “Student” in 2022/23 to “Long Term Sick” in 2023/24.

1.21.15 Claimant count provides data on individuals receiving out of work benefit. In Aberdeen City this had risen from 4,165 individuals in March 2020 to 9,295 by years end. Since February 2021, numbers have decreased and from June 2022 have remained around 5,200. Still higher than pre-covid.

1.22 *Increased financial risk and sensitivity – What Covid-19 means for the short-term*

- 1.22.1 After over 3 years of the UK having to respond and start to recover from the Covid-19 pandemic it remains the case that the city and the council feel the lingering effects of the restrictions, the changes in lifestyle and behaviours and in market conditions. How long these will last and whether they are simply the start of shift in what will be the future normal is hard to say.
- 1.22.2 On 5 May 2023⁹, the World Health Organization (WHO) Emergency Committee on COVID-19 recommended to the Director-General, who accepted the recommendation, that given the disease was by now well-established and ongoing, it no longer fit the definition of a Public Health Emergency of International Concern (PHEIC).
- 1.22.3 The UK, like many other countries, have spoken about "living with the virus" and wound down many of the tests and social mixing rules and Dr Mike Ryan, from the WHO's health emergencies programme, said the emergency may have ended, but the threat is still there. "We fully expect that this virus will continue to transmit and this is the history of pandemics" and "In most cases, pandemics truly end when the next pandemic begins."¹⁰
- 1.22.4 The financial settlement for Scottish Local Government now contains no additional funding for Covid-19 related pressures, with Councils relying on funds retained on the balance sheet at 31 March 2023 to provide resilience into and beyond 2023/24. Implications that remain in 2024/25 are the continued loss of income from parking and loss of income from events and commercial ventures such as Marischal Square and TECA, although the remaining Covid-19 implications are now intertwined with the cost of living crisis, a high inflation environment and local economy that has not yet returned to pre-pandemic levels.
- 1.22.5 The impact on the next financial year and beyond is again difficult to predict with a high level of certainty. At a local government sector level, the speed and scale of economic bounce back economically is crucial to the financial settlement provided to local government, with 100% of the national non-domestic rates (NDR) income being allocated to local government. If the economic position doesn't demonstrate the ability to pay for NDR in 2024/25 then there must be concern over the adjustments that are needed to correct this in 2025/26 and beyond.
- 1.22.6 That said, the latest Scottish Government forecast¹¹, albeit now in need of refreshing, shows that the NDR pool is expected to increase by 9% in real terms between 2023/24 and 2027/28, showing more modest optimism than in 2022 when 20% increase was

⁹ [WHO, May 2023, Coronavirus disease \(COVID-19\) pandemic](#)

¹⁰ [BBC News, May 2023, Covid global health emergency is over, WHO says](#)

¹¹ [Scottish Government, May 2023, Scotland's Fiscal Outlook, The Scottish Government's MTF5](#)

forecast. While the Scottish Government must allocate the NDR to Local Government, all too often the increase attributable to NDR is deducted from the General Revenue Grant funding provided through the block grant resulting in the benefit funding other national priorities rather than core Local Government services.

1.23 Increased financial risk and sensitivity – Poverty and cost of living crisis

- 1.23.1 The recent Centre for progressive policy report¹² summarised the impact of the cost of living crisis in Scotland “Earlier this year, a report published by the Scottish Human Rights Commission set out in stark terms the scale of challenge faced in Scotland to reduce deprivation and inequalities.¹³ Poverty rates are rising, and as wages have struggled to keep pace with the minimum amount of income needed to cover the basics, some 60% of adults in Scotland living in poverty are in working households.”
- 1.23.2 Examples of what it really means for those in poverty was provided in the report “...high levels of food insecurity across the country, citing the significant increases in reliance on charitable food provision between 2008-2020, while data from the Trussell Trust suggests that the number of food parcels it has distributed in Scotland rose by 30% between 2021/22 – 2022/23.”¹⁴ On fuel and energy costs “...there is concern that the energy crisis will have decreased the likelihood that these targets¹⁵ [for reducing fuel poverty] will be met.”
- 1.23.3 The report¹⁶ continued “Poverty rates are rising, and as wages have struggled to keep pace with the minimum amount of income needed to cover the basics, some 60% of adults in Scotland living in poverty are in working households Irrespective of geography, virtually all households in Scotland will have been impacted, in some form, by high inflation. A recent poll conducted by the Joseph Rowntree Foundation found that the cost of living crisis had pushed the majority of people in Scotland to cut back on essentials – 7 in 10 – with this figure rising to 8 in 10 for those living in lower income households.”¹⁷
- 1.23.4 The type of pressure being felt in Aberdeen City is extracted from the report¹⁸, where the comparison across all Local Authorities can be seen.

¹² [Centre for Progressive Policy, July 2023, The cost of living crisis across the devolved nations](#)

¹³ Scottish Human Rights Commission (2022). Submission to the United Nation’s Committee on Economic Social and Cultural Rights. Available at: <https://www.scottishhumanrights.com/media/2398/2023-icescr-pswg-submission-to-un-for-publication.pdf>

¹⁴ The Trussell Trust (2023). Emergency food parcel distribution in Scotland: April 2022 – March 2023. Available at: <https://www.trusselltrust.org/wp-content/uploads/sites/2/2023/04/EYS-Scotland-Factsheet-2022-23.pdf>

¹⁵ *Fuel Poverty (Targets, Definition and Strategy) (Scotland) Act 2019*

¹⁶ [Centre for Progressive Policy, July 2023, The cost of living crisis across the devolved nations](#)

¹⁷ Cebula, C. & Birt, C. (2023). 10 cold, hard facts: Low-income Scottish families grow weary after another winter of the cost of living crisis. Joseph Rowntree Foundation [JRF]. Available at: <https://www.jrf.org.uk/blog/10-cold-hard-facts-low-income-scottish-families-growweary-after-another-winter-cost-living>

¹⁸ [Centre for Progressive Policy, July 2023, The cost of living crisis across the devolved nations](#)

Heatmap of Vulnerability indicators for Scottish Local Authorities:

Local Authority	Fuel Poverty	Food Insecurity	Child Poverty	Claimant Count	Low Pay	Economic Inactivity	Housing Costs
Aberdeen City	26.1%	7.6%	20.5%	2.5%	9.9%	24.9%	23.8%
Fuel Poverty	The % of households spending more than 10% of income on fuel costs and if the remaining household income is insufficient to maintain an adequate standard of living						
Food Insecurity	The % of households within a local authority experiencing struggle with food insecurity						
Child Poverty	The % of children who are living in households with below 60% median income after housing costs						
Claimant Count	The % of the local population claiming unemployment-related benefits						
Low Pay	The % of jobs that pay at least two-thirds below the UK median gross hourly pay by local authority						
Economic Inactivity	The % of the working age population who are not in employment and not actively seeking employment						
Housing Costs	The % of monthly take home pay required for someone earning the median in a local authority, to rent a median 1-bed property in the local authority area						

1.23.5 The Council remains aware of the financial risks from its arm’s length external organisations (ALEOs), reliant on large income streams from our citizens and visitors. And although all have remained self-sufficient throughout the challenges of the pandemic, the cost of living crisis and inflation/energy cost environment make trading conditions more and more difficult. The potential to require funding from the Council in economic shock situations remains a risk that cannot be fully mitigated.

1.24 Increased financial risk and sensitivity – Inflation and supply chain volatility

1.24.1 A combination of factors including ongoing market impacts from the pandemic, the UK’s exit from the European Union and the invasion of Ukraine affecting access to supply markets in Russia, Ukraine and surrounding area, led to a massive rise in inflation during 2023 and a cycle of market and price volatility and shortages across many commodities. Although recent figures from the Bank of England are indicating inflation has returned to pre-Russian invasion levels, the negative impacts on the delivery of capital projects, on budgets (General Fund and HRA), and on revenue expenditure in the delivery of services and procurement processes carried out for affected commodities have become the “new normal”

1.24.2 According to the Bank of England¹⁹, “Higher energy prices are one of the main reasons for this [inflation being higher than target]. Russia’s invasion of Ukraine led to large increases in the price of gas. Households’ energy costs have almost doubled since the start of last year [2022]. Higher prices for the goods we buy from abroad have also played a big role. During the Covid pandemic people started to buy more goods. But the people selling these have had problems getting enough of them to sell to customers. That led to higher prices – particularly for goods imported from abroad.”

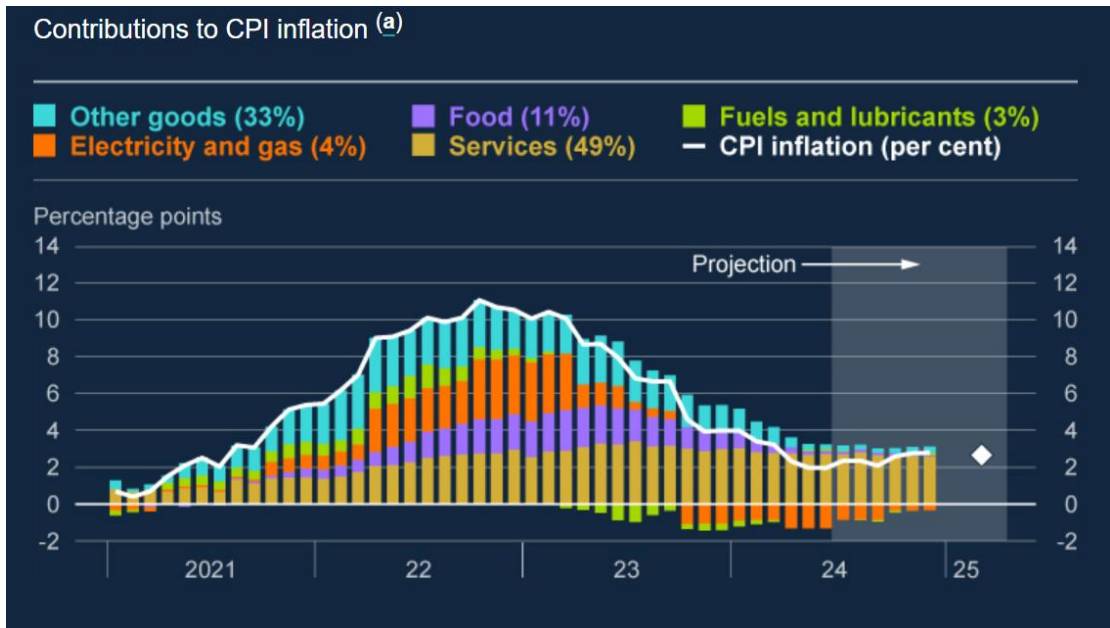
1.24.3 But is not just from products coming into the country, “There is also pressure on prices from developments at home. Businesses are charging more for their products because of the higher costs they face. There are lots of job vacancies as fewer people are

¹⁹ [Bank of England, May 2023, Monetary Policy Report](#)

seeking work following the pandemic. That means that employers are having to offer higher wages to attract job applicants. Prices for services have risen markedly.”

1.24.4 This has now been present in our economy for the last eighteen months and the impact on people and household budgets is significant. For the Bank of England “As a result, the UK economy is growing slowly.”

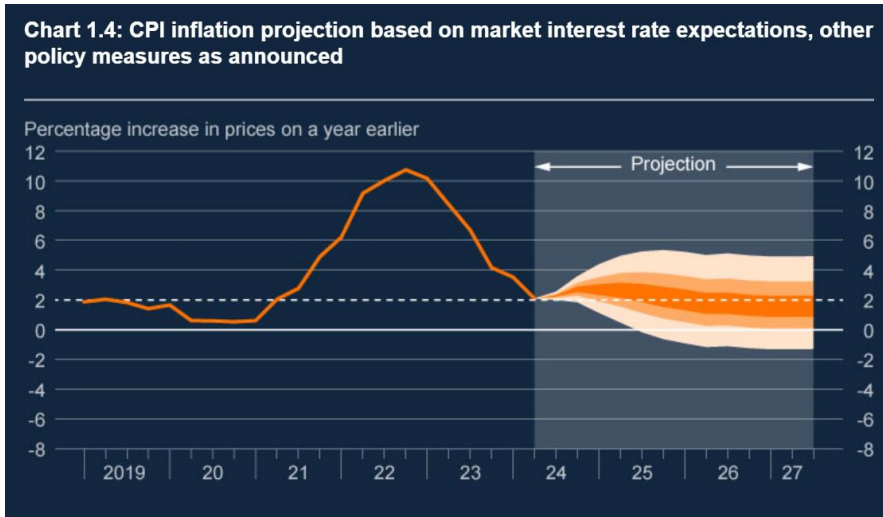
Chart 1: Contributions to CPI Inflation, Bank of England, August 2024



1.24.5 That forty-year high inflation across many parts of the world, including the UK, is presenting a significant challenge for organisations. The Monetary Policy Report²⁰ published by the Bank of England in August 2024 estimates that inflation peaked around the end of 2022 but only fell slowly through 2023 and into the first half of 2024. The long slow decline in inflation is now forecast out to 2027::

Chart 2: Inflation (CPI) Forecasts, Bank of England, August 2024

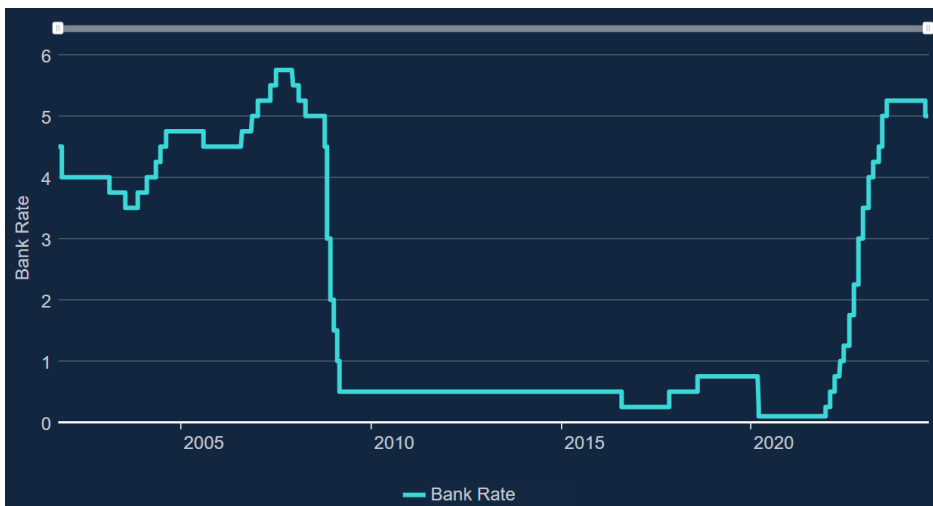
²⁰ [Monetary Policy Report - August 2024 | Bank of England](#)



1.24.6 Lower inflation means that prices will stop increasing as quickly as they were. The Bank of England are clear “Our aim is to bring back low and stable inflation. Low and stable inflation is vital for a healthy economy. An economy in which households and businesses can plan for the future with confidence and money holds its value.”²¹

1.24.7 As a result of the new inflation figures, in August 2024 the bank of England cut interest rates for the first time since August 2020, moving from 5.25% to 5%.

Chart 3: Bank of England Base Rates (%), May 2024



1.24.8 In pursuit of the low inflation goal the Bank of England acknowledge that they “...know that means that many people will face higher borrowing costs. Around one in three households in the UK have a mortgage. But high inflation that lasts for a long time makes things worse for everyone.”

²¹ [Bank of England, May 2023, Monetary Policy Report](#)

1.24.9 “Higher interest rates make it more expensive for people to borrow money and encourage them to save. That means that, overall, they will tend to spend less. If people on the whole spend less on goods and services, prices will tend to rise more slowly. That lowers the rate of inflation.”

1.24.10 For the Council, it must consume many of the same goods and services that we all purchase, from ingredients for school meals, to fuel for our vehicles and buildings, these cost increases have not been reflected in the funding received in the past two years and therefore present an ongoing and material financial risk to the Council. To deliver our services there must be the funding in place to pay for the components – our staff, the buildings they work in and machinery and equipment they use and the goods and services that purchase.

1.25 *Increased financial risk and sensitivity – External demand from population changes*

1.25.1 There has been a considerable rise in demand for education and children’s services. The 11% rise in school roll since 2019 can largely be attributed to the steep rise in international students attending Higher Education Institutions, around 2,500 dependants of international students were enrolled in our schools for the first time over school session 2022/23. Although the option for students to bring dependents into the UK was significantly restricted at the beginning of 2024²², it did not directly reduce the numbers already here. There is also a notable decrease in the number of children transitioning into private education and increasing evidence of families returning to Local Authority schools. Notionally that constitutes a £14m cost to the Council, with the real day to day cost of increased numbers of teachers, pupil support workers and teaching spaces in use, being managed school by school taking on the additional variable costs as they arise.

1.25.2 The implementation of the National Transfer Scheme has seen an increase in the diversity of our children and young people with care experience. As a result, some unaccompanied minors require to be placed into our local residential children’s homes given their age and stage. As a result, greater pressure is being placed on local resources resulting in the need for continued use of external and out of authority placements. Monitoring and assessing the young people, to determine the level of support required, places considerable pressure on children’s social work services.

1.26 *Increased financial risk and sensitivity – Council resilience*

1.26.1 To counteract some of the risk, mitigation in place includes retaining funding provided in previous years that the Council has been able to avoid spending. This remains

²² [Tough government action on student visas comes into effect - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/news/tough-government-action-on-student-visas-comes-into-effect)

available as earmarked reserves on the Council Balance sheet at the end of March 2024.

- 1.26.2 The Scottish Government has approved a few fiscal flexibilities in recent years, and these have been in place to provide a degree of support to the Council. The Council used the deferral of debt in order to balance the budget in 2022/23 and approved the use of the service concession flexibility as part of the 2023/24 budget. There are no further flexibilities that the Council can turn to.
- 1.26.3 The Council's approved Reserves Policy confirms a commitment to retaining a minimum of £12m of uncommitted General Fund reserves to rely on in an emergency. As at 31 March 2024 that commitment was met, with £12.153m held in the General Fund Reserve. Given current economic conditions outlined, increasing the uncommitted reserve would be prudent.

1.27 *Increased financial risk and sensitivity – Scottish Government Grant Conditions*

- 1.27.1 The unexpected introduction of Fair Work First conditions into Scottish Government grants from July 2023, and the “flowing down” of those conditions to Scottish Government agencies and bodies, created complex new grant compliance procedures in 2023/24. New administrative processes were required, and there is clearly an expectation from Scottish Government that the Council will take action to change the circumstances which required exemptions from Fair Work First to be granted for 2023/24 and 2024/25. As one of the key issues involves the pay levels of Craft Apprentices, which are currently set by a national pay agreement, the challenges and resulting costs of being able to find an acceptable solution should not be underestimated. Failure to comply may put at risk the Council's ability to access several Scottish Government funding programmes which align with the Council's ambitions for affordable housing, transport, and Net Zero.
- 1.27.2 These new grant conditions arrived the year after the Scottish Government introduced a link between funding and Local Government being able to maintain teacher and pupil support assistant numbers, and highlights the challenges in being able to keep grant funding flowing, whilst attempting to manage savings that do not conflict with Scottish Government direction, and having to sustain Health and Social Care Partnership Integration Joint Board funding.
- 1.27.3 The Verity House Agreement, signed in June 2023, between Scottish Government and Local Government under the New Deal for Local Government was supposed to introduce more flexibility for Local Government to apply its funding to the services it chooses to. Within the first year of the agreement the then First Minister announced a freeze on Council Tax for 2024/25, and with it neutralised Local Government's ability to apply its key fiscal power, at the same time undermining the principles on which

the Agreement was based. To work in an environment where there is the threat of funding or powers being removed is not one that underpins positive working relationships nor delivers sustainable services or Local Government.

1.28 Conclusion

- 1.28.1 The council's operating environment remains extremely complex and multi-dimensional. The level of difficulty to manage current services with the constraints and financial pressures placed on the organisation is increasing.
- 1.28.2 A New Deal for Local Government was to be the springboard to improved relationships and also to improve the understanding of how our national and local outcomes are actually achieved over the medium and long term. At present however there are many risks hanging over the Council and not all of these can be addressed at a local level.
- 1.28.3 Demand and cost pressures arising from the financial environment are continuing and for the sustainability of the Council, we must find the balance between the limited funding that can subsidise our services and the level of services that we are able to provide. At a time of a cost of living crisis it is extremely difficult to find the right balance between finding savings and raising prices for our citizens and customers, those are the difficult decisions that Councillors must take, when there is increasing expectation of high ambition for improvement. This places pressure on the resourcing of all elements of council activity to the desired level and tension between where funds are deployed for best value.
- 1.28.4 Despite some funding from Scottish Government, to support pay awards since 2022/23, there is no recurring additional funding to support the legacy of the pandemic, nor additional funding to support our core services going forward. The Council is receiving one off funding for resettlement and asylum schemes which helps with the immediate need however the demand is not reducing and not expected to soon, so funding is squeezed further as we look forward over the medium term.
- 1.28.5 Drawing on the detail in Section 3, following the Scottish Government's Resource Spending Review, published in May 2022, and nothing contrary included in what is still the most recent Scottish Government MTFs, May 2023, the council must address the cost pressures it faces with a funding scenario that will offer no better than 'flat cash' for the foreseeable future. The potential of a 1% increase in cash in 2026/27 is in question given the forecasts and funding shortfalls that the Scottish Government has identified in its MTFs, and announcements about Scottish Government funding being made in September 2024. On an annual basis the Scottish Budget and associated Local Government Settlement will next confirm the full extent of the funding package for Local Government for 2025/26, and it is not expected that a multi-year settlement will be provided.

- 1.28.6 Council Tax remains the highest value financial lever that the council has, exercising an increase in the rate annually provides opportunity to increase income of a recurring nature although economic growth will have an impact on the value of uncollected sums and the overall rate of change in the number of chargeable properties.
- 1.28.7 Fees and charges (internal and external) should be expected to remain a positive contributor to the council although the impact of behaviour changes in our customers since the pandemic and also the cost of living crisis is certainly being felt in the current year and we should not be surprised by further shocks or unplanned changes to our income going forward.
- 1.28.8 Balancing the budget and MTFS using the mechanisms described in Section 5 will mean that proposals for a 2025/26 budget [and indicative budgets for the four subsequent years] will be submitted to council's budget meeting in March 2025. This will follow the second phase of public consultation on the various options that the Council has to balance budgets across the next four years. The second phase of consultation will take place in the Autumn and the results reported to Council in December 2024.

2. THE FUNDING CONTEXT BEYOND 2024/25

2.1 *Economic Outlook*

- 2.1.1 It is hard to believe that further financial shock and complexity would be added to our economy, so soon after a global pandemic, but the sheer extent of the cost of living crisis, the high inflation and high demand environment that has prevailed over the last year or more is evidence that the UK economy is still going through an escalated level of disruption and turmoil. This impact is felt by almost everyone through higher costs for energy, food, and daily living expenses. Additionally, housing costs are increasing, directly affecting those with variable or tracker mortgages and those renewing fixed-rate mortgages, and indirectly affecting tenants as private landlords pass on their cost increases.
- 2.1.2 The impact of the global pandemic, while now officially over²³, has brought about global changes in how we live our lives and the corresponding consequences for businesses and the economy. Today the legacy of the pandemic remains for individuals and for the economy and it is unclear what the medium to long term effects will be.
- 2.1.3 As the country, and the world, thought it was through the worst of the pandemic, this MTFs is presented in the context of continuing impact of the invasion of Ukraine by Russia in February 2022. This invasion has brought untold human misery to the people of Ukraine, who are caught up in a conflict that continues today with no end in sight. The UK has also been affected by this crisis, facing various economic and social challenges as a result.
- 2.1.4 The war has also brought repercussions for the global economy, which was already damaged by the pandemic, by supply bottlenecks and by rising inflation.
- 2.1.5 The OBR²⁴ observed that “A fortnight into the invasion, gas and oil prices peaked over 200 and 50 per cent above their end-2021 levels respectively.” As the UK is a net importer of energy, higher global energy prices will weigh down an economy that is only just returning to pre-pandemic levels.
- 2.1.6 The City Growth and Resources Committee reported on the extent of the impact on the supply chain, commodity costs, and inflation, detailing how this volatility is affecting the Council. The real impact is being felt not only by the public sector but also by individuals, families, and businesses. The added costs are very real, and the squeeze on household and business incomes is evident as the cost of living crisis continues.

²³ [World Health Organization \(WHO\), Coronavirus Disease \(COVID-19\) pandemic, May 2023](#)

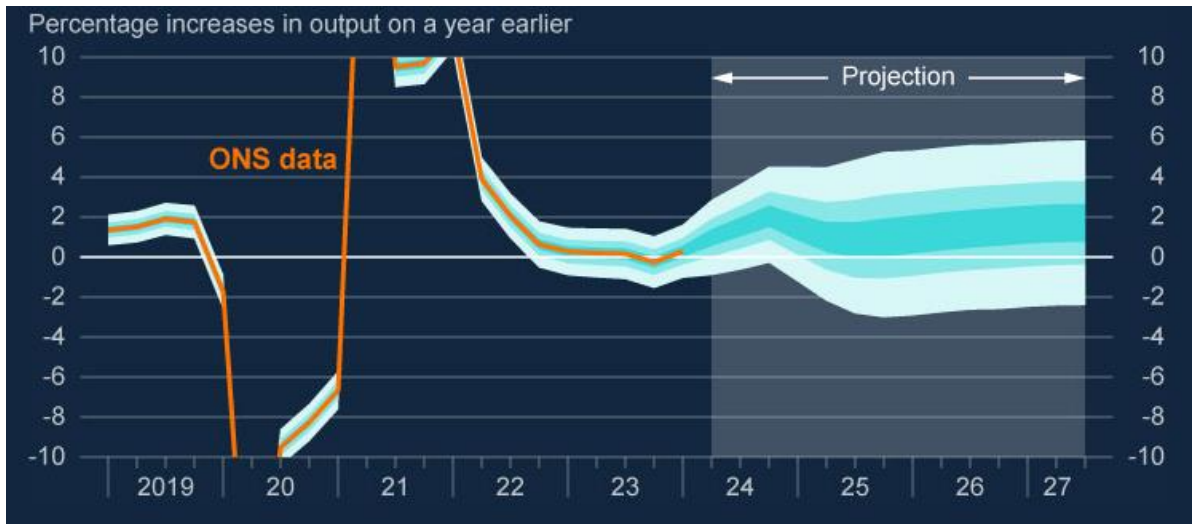
²⁴ [OBR, March 2022, Economic and Fiscal Outlook](#)

- 2.1.7 The OBR²⁵ forecasts that real household disposable income per person—a measure of real living standards—2022-23 remains the fiscal year with the largest year-on-year drop in living standards since ONS records began in the 1950s. However, the OBR now forecasts real household disposable income per person to recover its pre-pandemic peak by 2025-26.
- 2.1.8 Activity has picked up sharply this year, but underlying momentum appears weaker. UK GDP increased in Q1 2024 and is expected to have risen in Q2, though quarterly growth is projected to slow in the latter half of the year. The MPC’s August projections, based on the Spring Budget 2024, indicate that GDP growth will dip slightly next year but then increase over the forecast period. This reflects the diminishing negative impact of past Bank Rate increases and a favourable path for interest rates. Global growth rates have converged, with UK-weighted world GDP expected to grow steadily. Household spending growth is anticipated to be slightly positive this year, with the saving ratio peaking before falling back. Housing investment is expected to grow moderately, and business investment is projected to grow steadily throughout the forecast period²⁶.

²⁵ [OBR, March 2024, Economics and Fiscal Outlook](#)

²⁶ [Bank of England, August 2024, Monetary Policy Report](#)

Chart 5: GDP growth projection based on market interest rate expectations, other policy measures announced

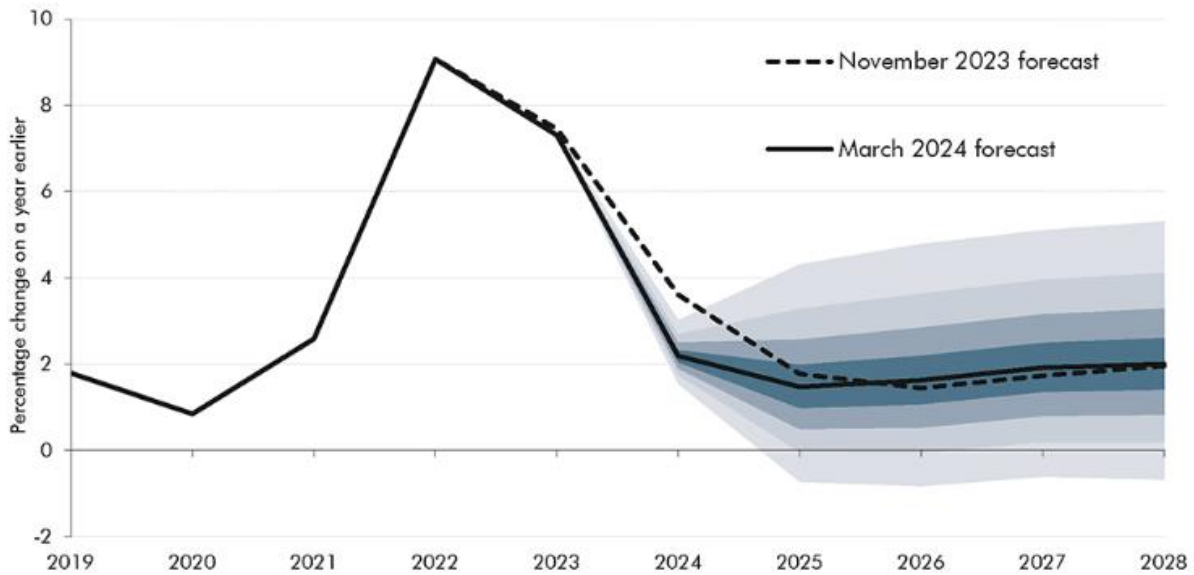


Source: Bank of England

2.1.9 CPI inflation dropped from a 41-year high of 11.1 per cent in October 2022 to 4.2 per cent in the final quarter of 2023. The OBR expect inflation to average 2.2 per cent over 2024, then slow to 1.5 per cent in 2025 before rising to the target rate of 2 per cent in 2028. But there is considerable uncertainty around this forecast from both domestic and external inflationary pressures, especially around energy prices²⁷. To quantify this uncertainty, the OBR construct a fan chart that illustrates the range of possible inflation outcomes if past forecast errors were a reasonable guide to future ones

Chart 6: CPI Inflation

²⁷ [OBR, March 2024, Economic and Fiscal Outlook](#)



Note: Successive pairs of lighter-shaded areas around our forecast represent 20 per cent probability bands.
 Source: ONS, OBR

2.1.10 The Bank of England, in their August 2024 Monetary Policy Report²⁸ forecast that CPI inflation will rise to around 2.75% in the second half of this year. This increase is expected as the declines in energy prices from last year fall out of the annual comparison, making the persistent domestic inflationary pressures more apparent. CPI inflation is then projected to fall back to 1.7% in two years and to 1.5% in three years, reflecting the continued restrictive stance of monetary policy and the emergence of a margin of slack in the economy.

2.1.11 They conclude that “The Committee continues to expect second-round effects in domestic prices and wages to take longer to unwind than they did to emerge. Higher interest rates have helped return inflation to target but inflation is likely to rise temporarily.”

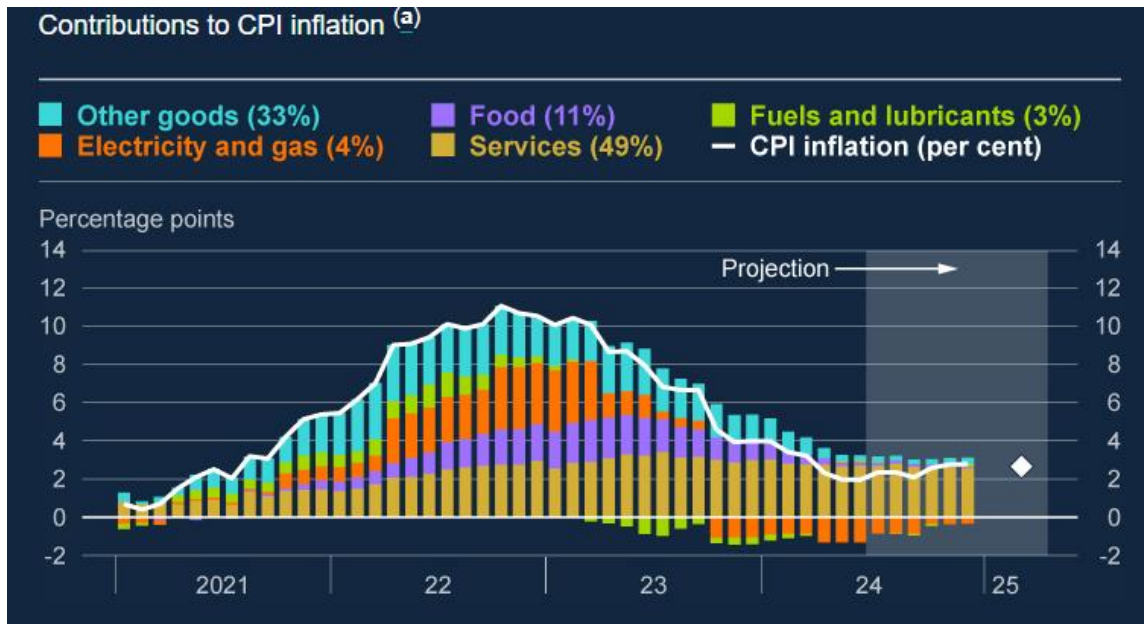
””.

Chart 7: CPI inflation projection based on market interest rate expectations, other policy measures as announced

²⁸ [Bank of England, August 2024, Monetary Policy Report](#)

2.1.12 To illustrate how the balance and impact of different goods and services are affecting the cost of living, the Bank of England²⁹ produced a report showing the shift from energy and fuel costs being the biggest contributors to inflation, to services now making up the largest proportion of forecast inflation. Prices of services – for example hotels and restaurants, insurance and rents for housing – are still rising at rates well above their past averages.

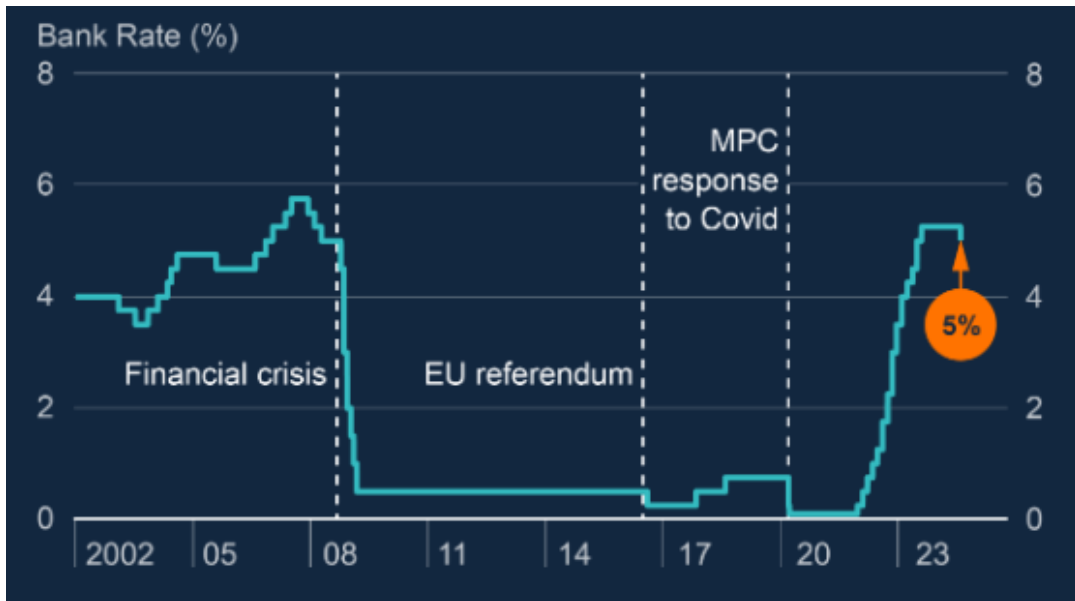
Chart 8: CPI Inflation components



2.1.13 To control inflation, the Bank of England has exercised its power to increase the cost of borrowing, encouraging people to save money. As a result, less is spent on goods and services, causing prices to rise more slowly and reducing the inflation rate. Since December 2021, the Bank has steadily increased the base interest rate, reaching a peak of 5.25%. However, following the August 2024 meeting, this was cut to 5%. Over the past 18 months, inflation has fallen significantly. In the UK, inflation fell back to our 2% target in May and June, partly due to the fading impacts of global shocks like the war in Ukraine and Covid, and partly due to higher interest rates.

²⁹ [Bank of England , August 2024, Monetary Policy Report](#)

Chart 9: Interest Rates

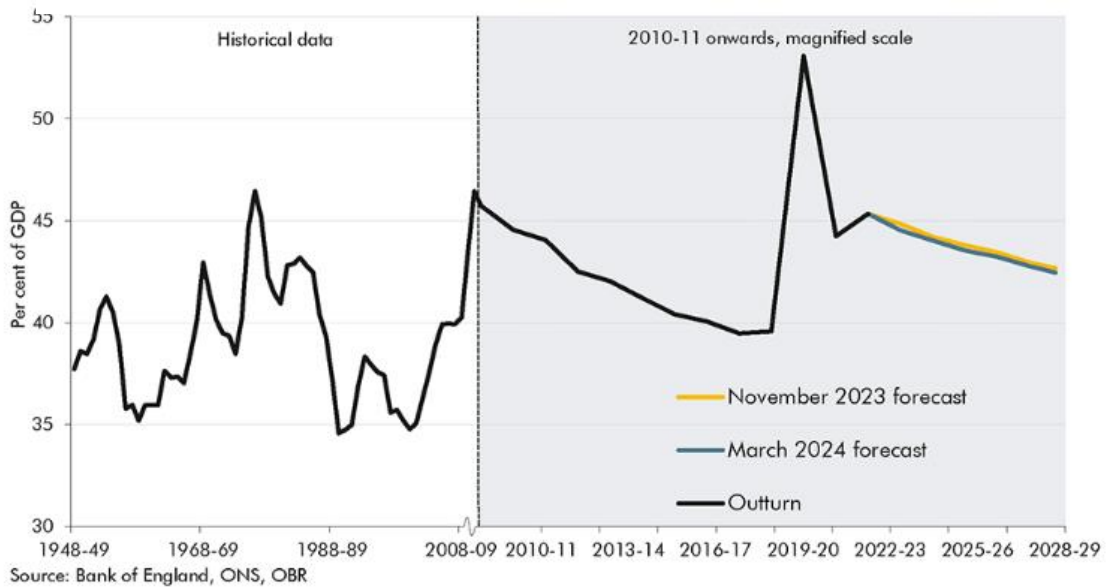


2.1.14 On public spending the Office for Budget Responsibility stated³⁰ “ From a post-war peak of 53.1 per cent of GDP in the midst of the pandemic in 2020-21, total public spending falls as a share of the economy to an estimated 44.5 per cent in 2023-24 [Chart 10].” And for the future, “We then expect it to continue to fall over the next two years with a decline in debt interest costs more than offsetting an increase in welfare spending. From 2025-26 onwards, the further decline is due to departmental spending (resource and capital departmental expenditure limits or DEL) growing more slowly than the economy, a gradual fall in forecast welfare spending as a share of GDP, and a decline in other elements of annually managed expenditure (AME), including unfunded public service pensions, environmental levies, and student loans.”

2.1.15 It remains to be seen if the reductions in spend will be sustained given the cost of living crisis and the additional costs of the war in Ukraine, whether that be in support to the war effort by the UK or in support of refugees coming to the UK for safety and security.

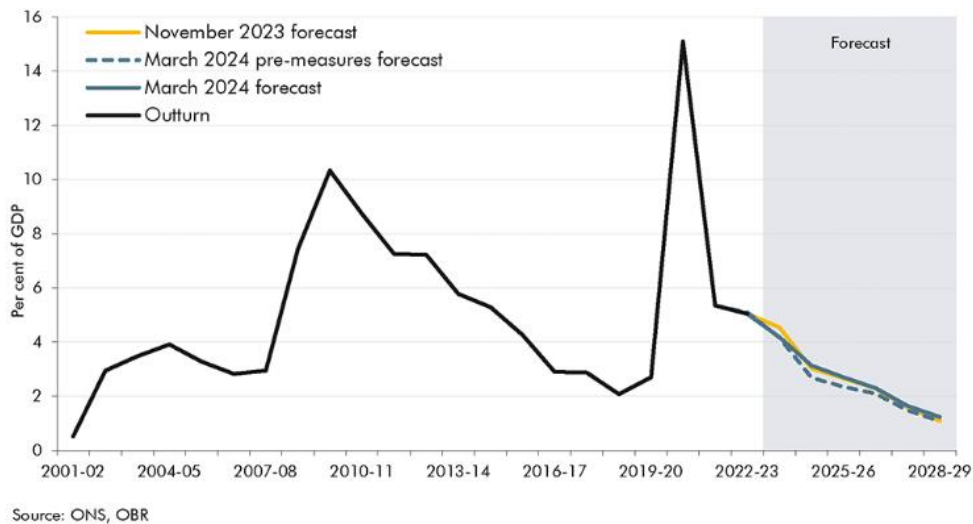
³⁰ [OBR, March 2024, Economic and Fiscal Outlook](#)

Chart 10: Public Spending as a percentage of GDP



2.1.16 Public sector net borrowing peaked at a post-war high of £314.7 billion (15.1% of GDP) during the height of the pandemic in 2020-21. It is expected to decrease to £114.1 billion (4.2% of GDP) in 2024/25. Headline public sector net debt is projected to peak at 98.8% of GDP in 2024-25 before falling to 94.3% of GDP by 2028/29. ³¹

Chart 11: Public Sector Net Borrowing



2.1.17 “The level of economic inactivity remains significantly higher than before the pandemic. Our July 2023 *Fiscal risks and sustainability report* considered upside and

³¹ [OBR, March 2024, Economic and Fiscal Outlook](#)

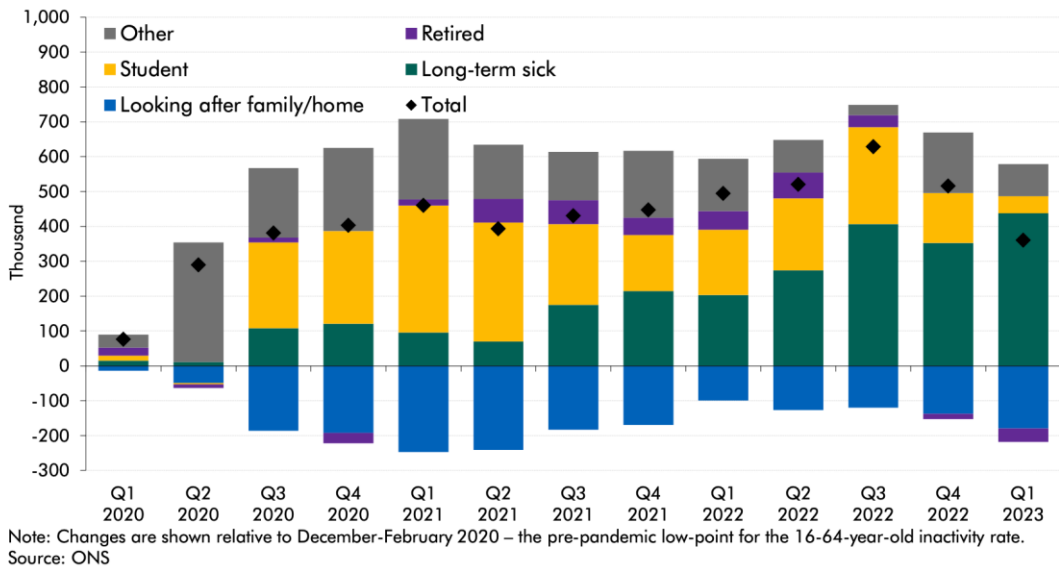
downside scenarios for future inactivity levels. The downside scenario assumed the working-age participation rate fell 1.2 percentage points by 2027-28, leading to a 1½ per cent fall in GDP, £21.3 billion higher borrowing, and a 3.4 percentage point rise in debt as a share of GDP.³²

2.2 Other Significant External Risks

2.2.1 The September 2024 Fiscal Risks and Sustainability report³³ by the OBR reiterates the aftershocks of three key risks that have crystallised since 2020 and although it “takes a fresh look” at their future fiscal implications, they are substantially unchanged from the 2023 report . The three areas are:

- **Health related inactivity** - Over the 2010s, the UK’s working-age employment rate rose from 70 to 77%. The pandemic saw a reversal of this trend, with those classified as inactive rising by almost 650,000. Today, working-age inactivity in the UK remains 350,000 above pre-pandemic levels, in contrast with the many other advanced economies, where such inactivity rates are now lower than before the pandemic hit. The largest and most durable source of this rise in UK inactivity has been among those citing ill-health as the principal reason for being out of the labour market. An influx of students into higher education and early retirements added 390,000 and 80,000 respectively to the ranks of the newly inactive at their peaks in 2021, but by early 2023 these temporary surges had run their course and the number of early retirees has fallen below pre- pandemic levels.

Chart 12: the rise in UK working-age inactivity since early 2020



By contrast, the number of people outside the workforce for health reasons has continued to rise, reaching 440,000 in the three months to April 2023, making this

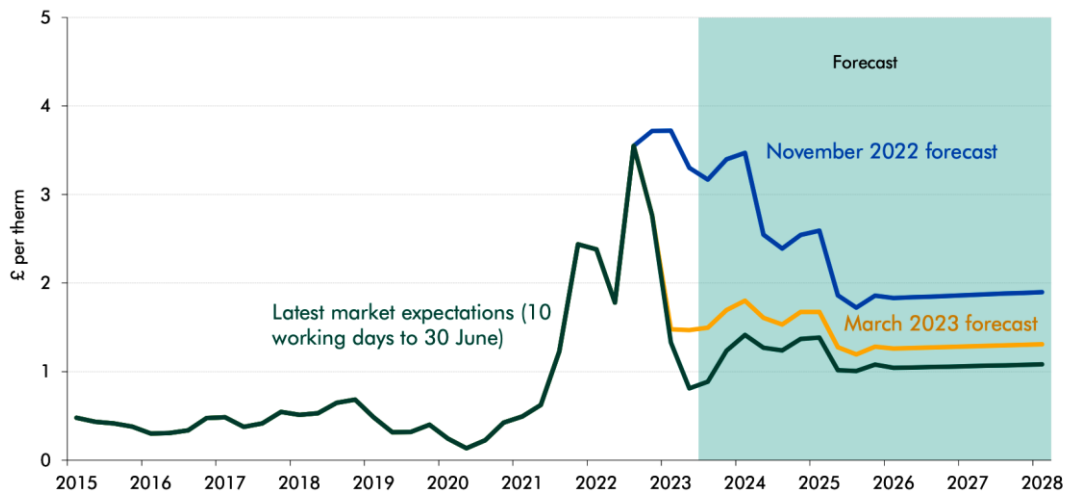
³² [OBR, March 2024, Economic and Fiscal Outlook](#)

³³ [OBR, September 2024, Fiscal risks and sustainability](#)

group the single-largest segment of the economically inactive population. Such a change in labour market patterns puts added pressure on the public finances via higher health care and welfare spending as well as through lower tax revenues. As a result there is considerable pressure on governments to find ways of reversing this trend. Unfortunately, the OBR estimate that increased NHS activity will have a limited impact as only a small proportion of those inactive for health reasons are on the NHS waiting list. (Note: in general, similar inactivity trends have been observable for Scotland.)

- **Rise in energy prices** - While gas prices have fallen back from their thirteen fold increase in 2022, they are expected to remain at over twice their historical average into the mid 2020's.

Chart 13: gas prices

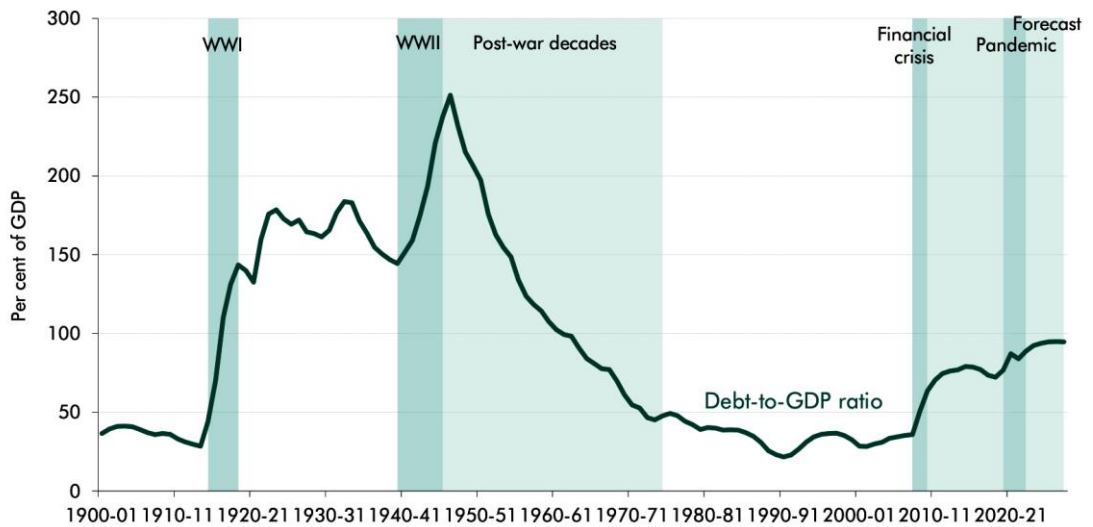


Note: As in our March 2023 forecast, latest market expectations from the first quarter of 2026 are held constant in real terms.
Source: Datastream, Eikon, OBR

While this has made renewable energy sources cheaper than gas for the first time, there is so far limited evidence of a strong supply side response in the UK i.e. of any step-change in renewable energy investment that might result in lower overall energy prices in the future. This lack of investment could also prove costly in the event that geopolitical events raise the price of gas again.

- **Vulnerability to rising debt levels** - UK Government debt levels have risen three-fold since the start of this century and, at around 100% of GDP, are at their highest level in over 60 years. This dramatic increase in public debt is largely due to the series of crises the UK has faced so far this century, which has also hindered any attempts to manage the debt back down to more acceptable levels.

Chart 14: debt-to-GDP ratio since 1900



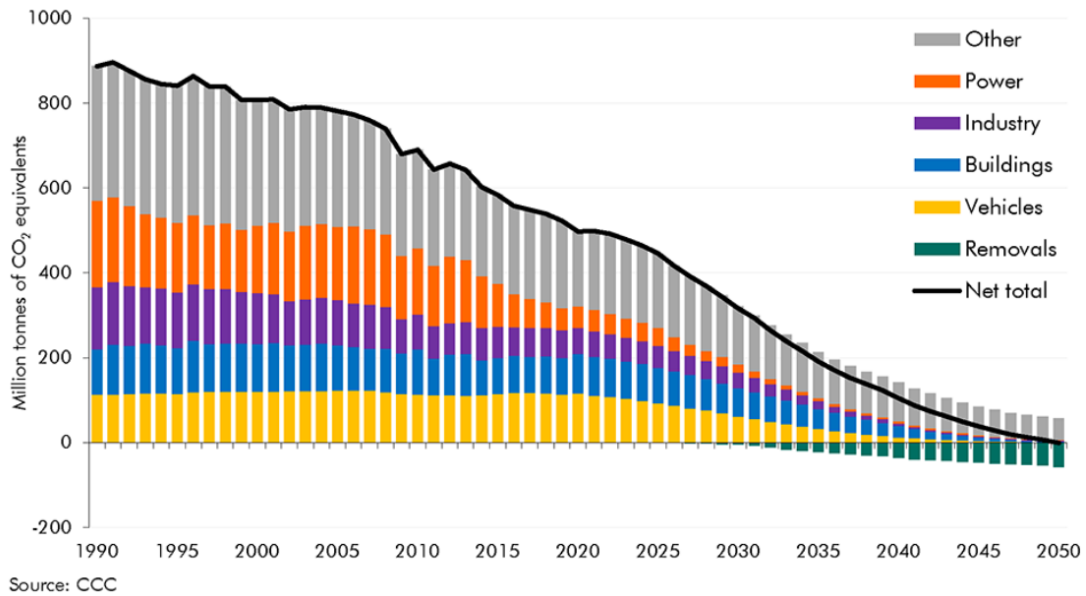
Note: This is for underlying debt, i.e. excluding Bank of England.
Source: ONS, OBR

- While other governments also face rising interest rates on debts close to or in excess of 100 per cent of GDP, the UK’s public debt position makes it more vulnerable as it has: -
 - the shortest average maturity on its public liabilities on record;
 - the highest proportion of inflation-linked debt of any major advanced economy;
 - more of its debt in the hands of private foreign investors than most other G7 countries (which renders the UK public finances more vulnerable to sudden changes in global investor sentiment over the attractiveness of UK sovereign assets).
- This greater vulnerability has been illustrated by a) UK government borrowing costs have risen more than in any other G7 economy and been more volatile than at any time in the past 40 years, and b) the rise in global interest rates feeding through to the UK’s debt servicing costs more than twice as fast as in the past or elsewhere.

2.2.2 **Climate Change** – The OBR³⁴ says that “While the UK’s territorial CO₂ emissions have fallen significantly since 1990, thanks in large part to the switch from coal to gas power generation, achieving the Government’s net zero target by 2050 will become increasingly difficult. Vehicles, buildings, industry, and power make up the majority of emissions remaining in 2020, and these four sectors plus the yet-to-be-developed removals sector are the largest source of future abatement in the Climate Change Committee’s (CCC’s) balanced net zero pathway.”

³⁴ [OBR, July 2023, Fiscal Risks and Sustainability](#)

Chart 15: Emissions in the CCC's balanced net zero pathway



2.2.3 The Climate Change Committee (CCC) has responsibility for monitoring the progress and risks to meeting the UK’s declared national ambitions (known as ‘nationally determined contributions’, or NDCs, under the Paris Agreement) and legislated carbon budgets, and publishes a yearly progress report to this end.

2.2.4 The OBR also points out that emerging risks include longer-term trends are becoming near-term realities. This is exemplified in relation to climate change and progress toward net zero as “Efforts to tackle climate change by transitioning away from fossil fuels are rapidly eroding the £39 billion the Government currently receives in tax revenues from petrol and diesel driven vehicles. And the rapid normalisation of interest rates over the past 18 months has added £22 billion to what the Government will need to spend on servicing its growing stock of debt in 2022-23, consuming fiscal headroom available to respond to other threats and pressures.”

2.2.5 **Exit from the European Union (EU)** - The UK left the EU on 31 January 2020 and entered an 11-month period of transition during which the UK effectively remained within the EU's customs union and single market and continued to be subject to EU rules. That came to an end on the 31 December 2020. The latest assumptions and judgements³⁵ from the Office for Budget Responsibility were used relating to EU exit to underpin the Economic and Fiscal Outlook report and forecasts in March 2023.

- “The post-Brexit trading relationship between the UK and EU, as set out in the ‘Trade and Cooperation Agreement’ (TCA) that came into effect on 1 January 2021, will reduce long-run productivity by 4 per cent relative to remaining in the EU.
- Both exports and imports will be around 15 per cent lower in the long run than if the UK had remained in the EU.

³⁵ [OBR, April 2023, Brexit Analysis](#)

- New trade deals with non-EU countries will not have a material impact, and any effect will be gradual.
- the Government’s new post-Brexit migration regime would reduce net inward migration to the UK.”

2.2.6 **Pressures on other public sector organisations** - All public sector organisations are under increasing financial pressure as changes in funding and increases in demand are not supported by funding. Whilst Aberdeen City has a strong record in working with partners to improve outcomes, prevent harm and increase public sector efficiency, the additional pressure on all public sector agencies may raise the risk that preventative activity, which is necessarily multi-agency in nature, may be more difficult for partners to sustain when facing increasing pressure to support responsive services. Behaviours which are not based on a whole system approach and are narrowly defined by attribution of cost benefits to individual organisations should be avoided.

2.2.7 **Emergency Response** - Covid-19 was the primary focus of emergency response in 2020, but other emergency events and situations are likely to occur. These may include, for example, incidents related to climate change; terrorist attacks; infrastructure issues with national implications (e.g. Grenfell Tower); further pandemics, etc. The council’s own plans to respond and recover quickly and effectively from longer term emergency incidents are being further strengthened and may require further financial investment.

2.2.8 **Corporate Liabilities** – Local authorities are exposed to several liabilities which have significant financial pressures if they occur. For example, the cashflow and cost impact of Developer Obligations not being paid to support required asset enhancement; litigation and claims against the council; and fines can be imposed on councils by the Health & Safety Executive, the Information Commissioner and other regulators.

2.2.9 **Banking Sector Failures** – The failure, last year, of three small American banks (Silicon Valley Bank (SVB); Signature Bank and Silvergate) caused much concern in financial circles. The chaos soon spread to other banks, in particular the Swiss bank Credit Suisse, which has now been taken over by UBS. While no other failures have arisen so far the situation remains uncertain.

2.2.10 There are two implications of note with regards to these events:

- i. the banking sector remains fragile and at risk of further failures. The risks are not as high as in 2008, due to new and tougher regulations being introduced which made Banks stronger, but they are still there. Any such loss of confidence could again have knock on impacts for the wider economy via tighter lending; and
- ii. with regards to the future setting of interest rates. The higher rates introduced over the past year by central banks (the Federal Reserve, the Bank of England (BoE) and the European Central Bank (ECB)) are thought to have impacted on the ability of SVB to survive and weakened the position of other banks, especially smaller US ones.

Further rate rises could therefore put yet more pressure on ‘at risk’ financial institutions and so central banks may be more cautious than before in introducing higher rates.

2.3 *The Funding Outlook – UK*

2.3.1 Following the UK General Election on 4 July 2024, the incoming Chancellor of the Exchequer announced she had “instructed Treasury officials to undertake a rapid audit of public spending”. The outcome was published at the beginning of August, and led to the statement by the Prime Minister of the “£22 billion hole”³⁶ in public finances at Prime Minister’s Questions. The HM Treasury report³⁷ detailing the issues also stated “The government is taking action to address the pressure by: (i) identifying immediate savings to manage the pressure; (ii) setting out a clear process to the autumn and the Spending Review for reducing the pressure further; and (iii) making reforms to the spending and fiscal frameworks to prevent this happening again.”

2.3.2 These immediate actions from the audit are for the 2024/25 financial year, and there has been no comment to date on the potential impact on 2025/26 or future financial years. The UK Autumn budget is now expected on 30 October 2024, alongside and update from the Office for Budget Responsibility, and setting out of the new government’s fiscal policy. The narrative around these has persistently described these as “difficult decisions”. Departmental spending plans are critical because it will be the consequential of the UK Budgets, flowing into and through the Barnett formula and Fiscal Framework, that will frame the Scottish Budget.

2.3.3 With the Scottish Budget continuing to be heavily reliant on the Barnett formula that distributes the Block Grant to Scotland – approximately two thirds comes to Scotland from the UK Treasury – then any changes in UK Government funding policy and the size of the UK Tax Revenues will have a material impact on Scottish public services. From the Block Grant perspective, it was notable that the immediate actions outlined by the Chancellor did not materially alter the funding for the devolved administrations, and which suggests it is not promising for the Scottish Budget next year.

2.4 *The Funding Outlook – Scotland, Local Government and Aberdeen City Council*

2.4.1 The primary source of funding for the delivery of Council Services is the Scottish Government through the allocation of general revenue and capital grants, and the distribution of national non-domestic rates income. In Scotland local government

³⁶ [Is there a £22bn ‘black hole’ in the UK’s public finances? - BBC News](#)

³⁷ HM Treasury, Fixing the Foundations: public spending audit 2024-25

funding accounts for approximately a quarter of the total discretionary fiscal budget³⁸, in 2024/25, approximately £13.9 billion³⁹ (revenue and capital).

- 2.4.2 With approximately three quarters of the Council's net revenue funding being received through government grant it is simple to see why UK and Scottish Government policies and economic forecasts impact on the level of Council funding.
- 2.4.3 The Scotland Block Grant from UK Treasury is based on the Barnett Formula, adjusted to take account of taxation and fiscal powers now devolved to the Scottish Government. This adjustment is captured under the Fiscal Framework between the UK and Scottish Governments. In 2022/23 the Scottish Government announced that there would be a new deal for local government and on 30 June 2023 the Verity House Agreement was signed between Scottish Government and COSLA. The Agreement sets out principles for working together to empower local communities, tackle poverty, transform the economy and provide high-quality public services. It includes, amongst other things, a commitment to agree a new Fiscal Framework governing how local authorities' funding is allocated, reducing ring-fencing and giving them greater control over their budgets to meet local needs. And to regularly review councils' powers and funding, with the expectation that services will be delivered at a local level unless agreed otherwise.
- 2.4.4 The Scottish Government, having published a single year budget in December 2021 for financial year 2022/23, published a further suite of documents to support a multi-year funding framework for the public sector in Scotland. These documents were:
- Investing in Scotland's Future: Resource Spending Review
 - Scotland's Fiscal Outlook: The Scottish Government's Medium Term Financial Strategy
 - Capital Spending Review
- 2.4.5 Following another single year budget for financial year 2023/24, the Scottish Government produced a revised Medium Term Financial Strategy⁴⁰ in May 2023 and it highlights that while the Scottish Resource Budget is increasing up to 2027-28, in both cash and real terms, it is not expected to rise at the same rate as the spending bill, creating a growing funding gap over time. The issues raised at UK Government level over summer 2024 have meant no updates to the Scottish Government's MTFS are expected in advance of the UK Autumn budget in October.
- 2.4.6 For financial year 2024/25 Scotland's Budget, excluding Annually Managed Expenditure (AME)⁴¹, amounts to £55.4 billion, when presented to Parliament in

³⁸ [Scottish Government, December 2023, Scottish Budget 2024/25](#)

³⁹ [Scottish Government, February 2024, Finance Circular 2/2024](#)

⁴⁰ [Scottish Government, May 2023, Scotland's Fiscal Outlook](#)

⁴¹ AME is specific grant funding paid by UK Government to cover costs such as NHS and teacher pensions and student loans. It amounts to about £9 billion per annum.

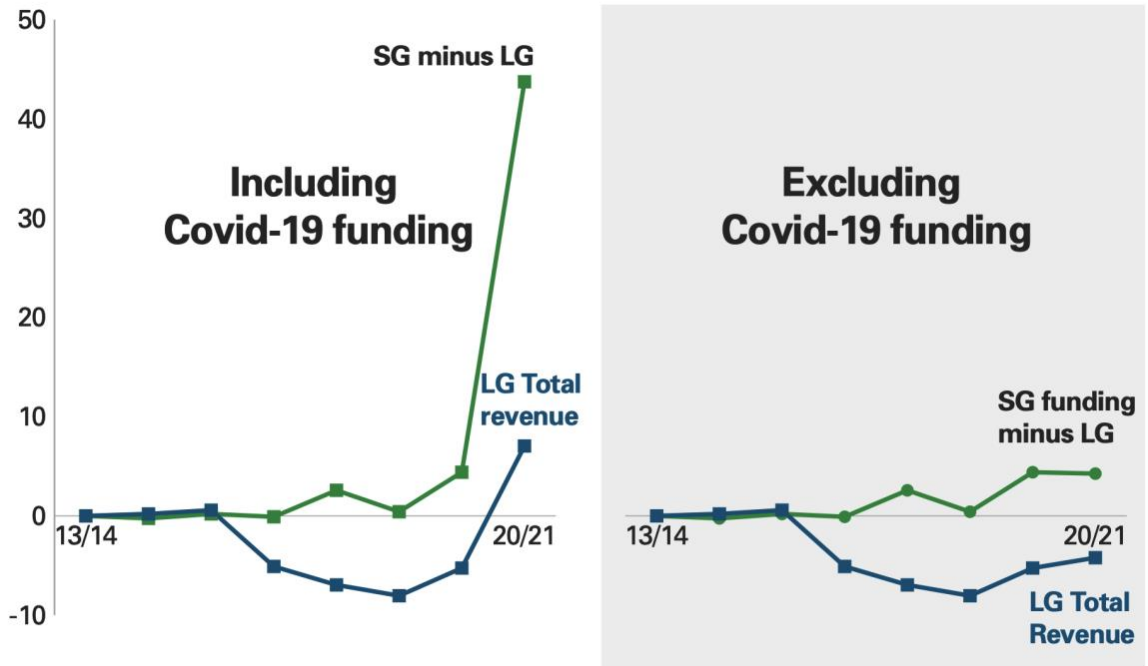
December 2023. This is the element of the budget the Scottish Parliament can make decisions about.

- 2.4.7 From 2020/21 the Scottish budget reflects the changing picture of devolved powers, including devolved social security payments and farm payments, previously funded by the EU.
- 2.4.8 Notable is the adjustment to the block grant for the devolved tax raising powers that now sit with the Scottish Parliament. The size of the Scottish Budget is therefore directly affected by economic performance, through taxation revenues, in Scotland compared to the rest of the UK. Diverging economic performance could place added pressure on the Scottish Budget in future years.
- 2.4.9 The Scottish Fiscal Commission, in their report from May 2023⁴² stated that “...we continue to expect a large and negative income tax reconciliation for the Budget year 2021-22. Comparing our and the OBR’s latest forecasts indicates a large negative reconciliation for 2021-22 of -£712 million. Final outturn data should be available in July 2023, with the resulting reconciliation being applied to the Scottish Budget for 2024-25.” Adjustments like this will adversely affect the amount of funding available for public services, and as an unprotected public service, Local Government can anticipate feeling the pain.
- 2.4.10 At this point worth of note is that it is impossible to get away from the shortfall in funding that has been provided to Local Government in Scotland for the last decade. The Accounts Commission published, its Local Government in Scotland Overview report⁴³ on 25 May 2022, which continued to highlight the long-term position that Local Government is the poor relation of other parts of the Scottish public sector, excluding the effects of Covid-19 pandemic funding “...councils’ underlying cumulative funding has fallen by 4.2 per cent in real terms since 2013/14. This is in contrast to an increase of 4.3 per cent in Scottish Government funding of other areas of the budget over the same period.” This can be illustrated in the following chart.

Chart 17: Comparison of real terms changes in revenue funding in local government and other Scottish Government areas (including and excluding Covid-19 funding)

⁴² [Scottish Fiscal Commission, May 2023, Scotland’s Economic and Fiscal Forecasts \(revised June 2023\)](#)

⁴³ [Accounts Commission, May 2022, Local Government in Scotland Overview 2022](#)



Source: Finance Circular 5/2021 and Scottish Government budget documents

2.4.11 This has not been corrected in the last two years and in the Accounts Commission’s report on Local Government in Scotland : Overview 2023⁴⁴ with only 2.6% increase in real terms in funding over the decade from 2013/14. This covers a period when Council Tax was frozen and funding was being provided instead. This means that the key fiscal lever that Local Government has could not be exercised to mitigate the demand and cost pressures, and it was neutralised again by the First Minister’s announcement for 2024/25.

Chart 18: Scottish Government revenue funding to local government (in real terms) and year-on-year percentage change, 2013/14 to 2023/24

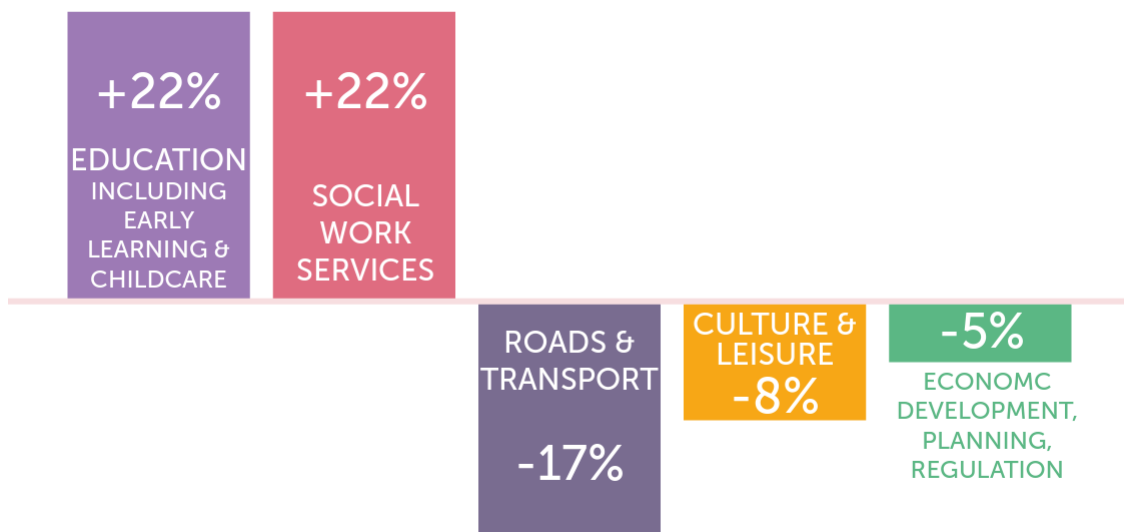
⁴⁴ [Accounts Commission, May 2023, Local Government in Scotland: Overview 2023](#)



Notes:
 1. Non-recurring funding refers to Covid-19 related funding in 2020/21 and 2021/22 and cost-of-living support for council tax bills in 2022/23.
 2. We use the finance circulars to compare the funding position year-on-year as we believe this is the most accurate comparison. These figures include funding for national policy initiatives and transfers from other portfolios. Figures calculated at 2023/24 prices.
 Source: Scottish Local Government Finance Circulars

2.4.12 The quantum of the local government settlement is not the only issue arising, as the funding context for Scotland is one that is driven strongly by national policy and commitments. This is seen in the extent to which the local government budget is truly determined locally. According to the Convention of Scottish Local Authorities (COSLA), in its “Live Well Locally” budget campaign documentation⁴⁵ states that “Over recent years, Local Government’s total funding has reduced in real terms – and at the same time, Scottish Government has prioritised & ring-fenced spend in areas like education & social work. So while spend in these areas has gone up, less resource overall means it has been at the expense of areas like economic development, roads & transport, all critical in attracting investment, developing businesses, creating jobs and addressing climate change.” Information collected for Scotland shows how stark the disparity is.

Chart 19: Change in net revenue expenditure between 2013/14 and 2021/22 (Estimate)



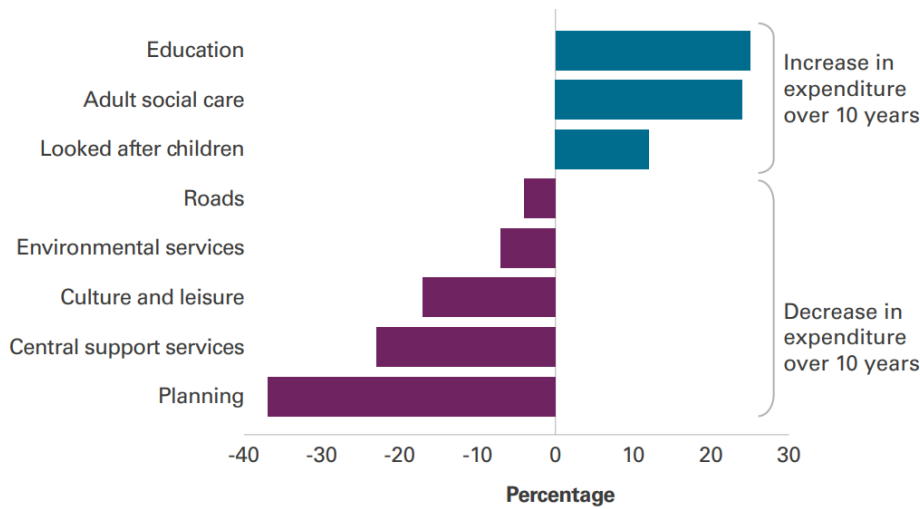
⁴⁵ [COSLA, December 2021, Live well locally campaign](#)

Source: COSLA, Live well locally

2.4.13 The Accounts Commission⁴⁶ presented a similar picture in its 2023 report, reinforcing the extent to which national policy is shaping the allocation of resources at a local level.

⁴⁶ [Accounts Commission, May 2023, Local Government in Scotland: Overview 2023](#)

Chart 20: Percentage change in expenditure (in real terms) by service from 2012/13 to 2021/22



Note: Economic development and Tourism services have seen a 43 per cent increase over the period. We have excluded this from the chart as year-to-year expenditure is volatile and there is not a consistent trend in spending over this period.

Source: Local Government Benchmarking Framework, 2021/22

2.4.14 With national policy at the forefront, it is impossible to ignore the impact that the National Care Service (NCS) will have on local government. The NCS (Scotland) Bill⁴⁷ has been published and allows Scottish Ministers to transfer social care responsibility from local authorities to a new, national service. This could include adult and children’s services, as well as areas such as justice social work. Scottish Ministers will also be able to transfer healthcare functions from the NHS to the National Care Service. The Bill has completed Stage 1 – where Parliamentary Committees examine the Bill and gather views – and is now at Stage 2 – where MSPs can propose amendments to be considered by committee. The Committee’s call for views closed on 20 September 2024, and the amended Bill will require to be published following Stage 2 proceedings. There are still many unknowns. Details of the arrangements have yet to be finalised and the scale of the costs involved in the financial memorandum are estimates with many caveats. The affordability of the vision set out is not certain given the actual scale of the costs are not yet clear. It is difficult for councils to plan current services with such uncertainty.”⁴⁸

2.4.15 The Accounts Commission summarise in that report “While there is consensus that fundamental reform is essential for long-term sustainability, there is not agreement about what that reform looks like and how it will be implemented.”

⁴⁷ [Scottish Parliament, 20 June 2022, National Care Service \(Scotland\) Bill](#)

⁴⁸ [Accounts Commission, May 2023, Local Government in Scotland: Overview 2023](#)

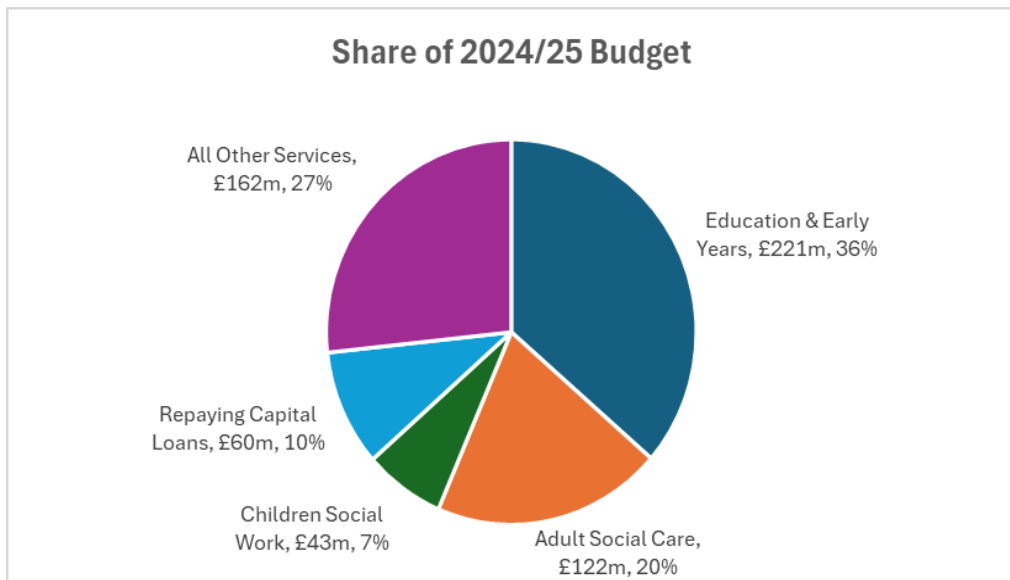
2.4.16 In terms of impact COSLA initially described the Bill, “The inclusion of Children’s Services within the Scottish Government’s National Care Service Consultation went far beyond the scope of the Independent Review of Adult Social Care, and it was clear in the analysis of the consultation that many respondents agreed with COSLA’s view that there was a significant lack of evidence and data to justify the inclusion of children’s services in a National Care Service.”

2.4.17 While there is process and procedure to go through it is necessary that assumptions, from our financial perspective, have to be made about what it means for our financial planning. To do this the Council has examined the accompanying Financial Memorandum⁴⁹ and extrapolated this alongside the other demand and cost assumptions that are contained in the MTFs models. Assuming that all of the identified services are removed from local government then the shape of councils will shift dramatically.

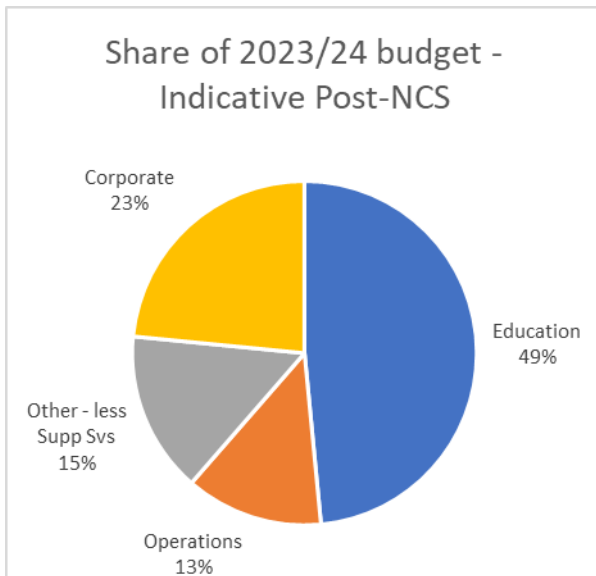
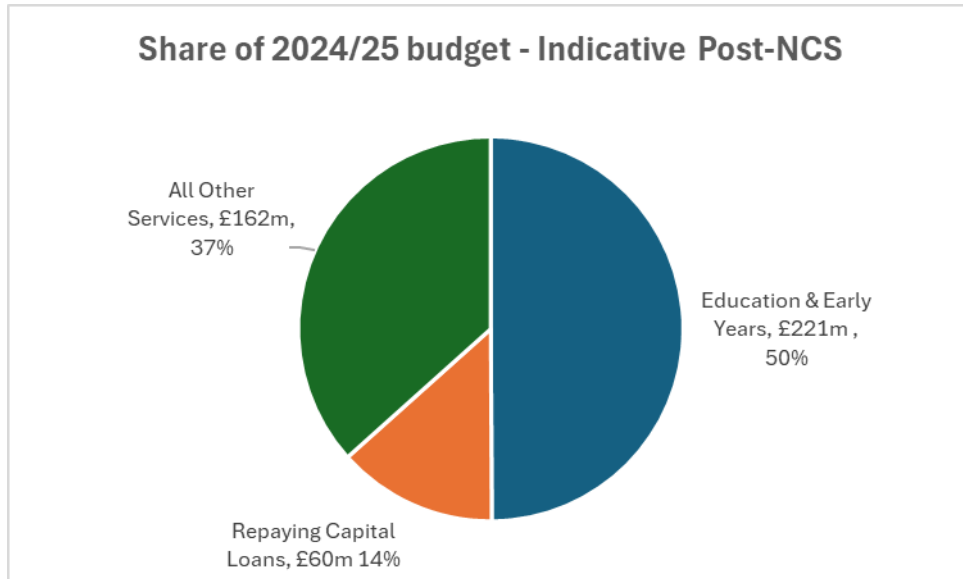
2.4.18 The Council currently budgets to spend approximately £165m on Adult, Children and Justice Social Work and associated central support services, from a net budget of £607m, representing 27% of net expenditure this year. That spending is expected to rise to approximately £168m for the first year of operation of the NCS, 2025/26.

2.4.19 Removing the spending results in Education being the dominant service provided by the Council, with half of the remaining net expenditure being allocated to deliver education and early years services.

Chart 21: General Fund Budget 2024/25, including and excluding proposed NCS services



⁴⁹ [Scottish Parliament, 20 June 2022, National Care Service \(Scotland\) Bill FM](#)

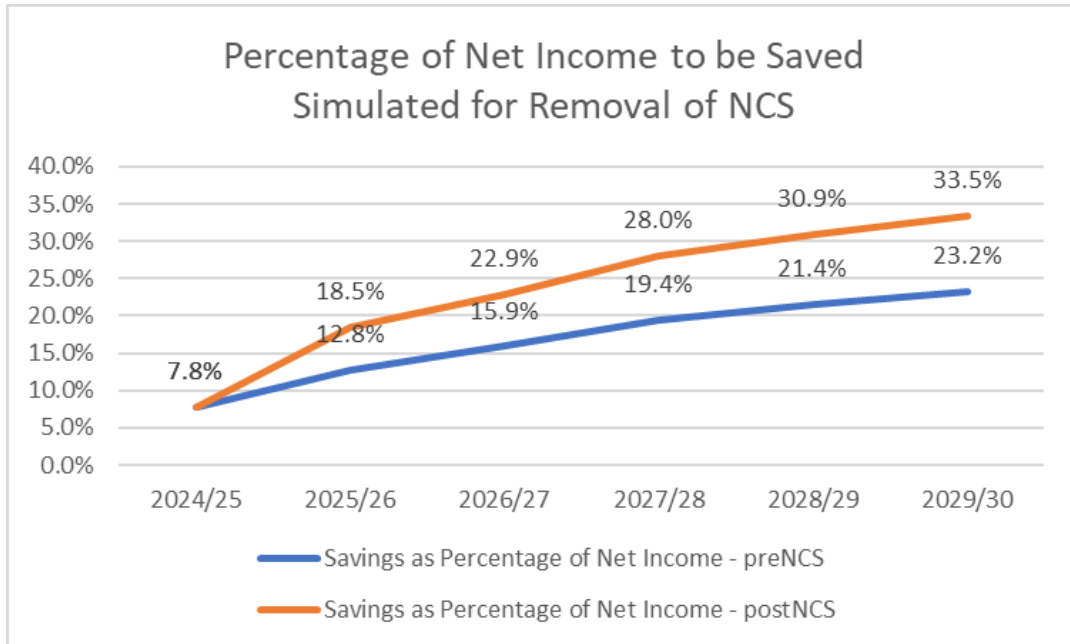


2.4.20 In July 2023 an agreement was reached between the Scottish Government, the NHS and COSLA that legal responsibility will be shared between the health service, councils and the Scottish government, and that staff, assets and the delivery of services will remain part of Councils. The analysis remains relevant as it is unclear to what extent local authorities will be able to apply / influence and control the funding for the services that are included under Care Boards. Fundamentally if these services are protected (by Scottish Government through the financial settlement) from local decision on funding and resource allocation then the shift towards this post-NCS position is unchanged.

2.4.21 The dominance of Education presents a major challenge given the extent of national policy driving prioritisation and national conditions that are in place for these services, whether these be teacher pay and conditions, financial settlement conditions on pupil teacher ratios. It potentially limits the extent to which local decisions can make changes to the way our resources are allocated, likely shifting the focus for savings

and income generation to those that are of a different nature, operational, support and enabling services. The following chart shows that the demand and cost pressures are not shared equally by all services and the Council is left with a higher value of savings to be found against a lower value of Net Income. This results in savings of almost 10% more having to be achieved from the post-NCS services.

Chart 22: Proportion of Net Income to be Saved Compared to post NCS



2.4.22 In addition to the obvious revenue budgets that are prepared annually, a National Care Service will have an impact on support services, with the likely untangling of support service budgets, staff and contracts having to be quantified and acted upon once more information is known. Beyond this, there will be questions that need to be answered in relation to assets, debt, contingent liabilities (including pension liabilities and historic child abuse cases) and group entities/subsidiaries (that would relate to Bon Accord Care and Bon Accord Support Services).

2.4.23 With reference to the income the Council receives, it has been assumed that grant funding would be reduced by the value of expenditure being incurred in the delivery of the various services. Local Government will need to be aware of the value of grant that is being removed, as the funding mechanism does not necessary match the spending profile of Councils at present. Local Government should not accept, as a given, that the value of grant funding should be the full cost of current services.

2.4.24 The Scottish Governments publication of multi-year financial forecasts in the Resources Spending Review⁵⁰ (RSR) provided much more about the future, that the Council can learn from, in particular the shape of local government finance for the

⁵⁰ [Scottish Government, May 2022, Resource Spending Review](#)

coming three years. Last year was the first time that local government has had a multi-year financial plan since 2011, when a three year settlement was announced for the period 2012/13 to 2014/15.

2.4.25 The RSR was accompanied by a letter to COSLA from the Cabinet Secretary for Finance and the Economy, Kate Forbes. This provided greater insight into the allocation of funds to local government than is detailed in the Resource Spending Review itself.

2.4.26 While setting out the Scottish Governments priorities and describing the need to allocate resources towards achieving those priorities, the RSR demonstrates a further deprioritisation of local government, despite the huge role that Councils can play. The priorities spelt out are:

“...four key challenges – reducing child poverty, addressing the climate crisis, building a strong and resilient economy and helping our public services recover strongly from the pandemic.”⁵¹

2.4.27 For local government the message was simple. A commitment to flat cash settlements for the period 2022/23 to 2025/26, with an additional £100m (c.1%) in 2026/27.

2.4.28 The detail is of course far from simple and local government receives its current funding from a variety of portfolios, spread across the Scottish Budget (i) a core ‘Local Government’ allocation; and (ii) additional sums transferred from other ministerial portfolios, such as Education, Justice and Health. The RSR confirms that the core allocation of £10.6bn will be maintained throughout the period of the spending review, with that additional £100m in the final year. It is not until the letter from the Cabinet Secretary is read carefully that a sum of £1bn per annum is guaranteed to be transferred from those portfolios during the period of review can any assurance be secured that the local government settlement will be anything like flat cash.

2.4.29 The 2023 MTFS from the Scottish Government did nothing to dilute the risks facing local government and suggest any improvement in our prospects of additional core funding. As previously noted, the 2024 update has been delayed until after the UK Autumn budget statement. The Central Scenario financial modelling has therefore been maintained over the period to reflect flat cash settlements.

2.4.30 While it is important to take from the Scottish Government documents the financial conclusions, it also worth highlighting other points associated with Local Government:

“...key elements of this vision will not directly apply to local government...”

“...a ‘new deal’ for Local Government in Scotland through the development of a Partnership Agreement and Fiscal Framework.”

⁵¹ Kate Forbes, Cabinet Secretary for Finance and the Economy, Scottish Government, Resource Spending Review, 31 May 2022

2.4.31 On 30 June 2023, the First Minister and the COSLA President signed a Partnership Agreement that by both see as a landmark. Known as ‘The Verity House Agreement’, it signifies a shared vision for a more collaborative approach to delivering our shared priorities for the people of Scotland.

2.4.32 It sets out principles for working together to empower local communities, tackle poverty, transform the economy and provide high-quality public services. It includes commitments to:

- agree a new Fiscal Framework governing how local authorities’ funding is allocated, reducing ring-fencing and giving them greater control over their budgets to meet local needs
- regularly review councils’ powers and funding, with the expectation that services will be delivered at a local level unless agreed otherwise
- incorporate the European Charter of Local Self-Government into Scots Law
- reform public services, building on the partnership working established during the pandemic recovery
- develop a framework for collecting and sharing evidence to ensure progress is maintained.

2.5 *Scottish Government Funding*

I. The allocation of resources by Scottish Government across the Scottish public sector portfolios is somewhat clearer following the publication of the Resource Spending Review. This is the basis for assumptions.

Table 1:

Upside Scenario	Central Scenario	Downside Scenario
<p>2024/25 to 2028/29 – flat cash settlement for underlying duties and obligations, with between 0.5% and 1.5% cash increase annually over and above central scenario to support core services.</p> <p>Switch of capital to revenue funding in 2024/25.</p> <p>Assumed that additional funding will be received</p>	<p>2024/25 increase of 1.1% due to an expected switch from capital to revenue funding.</p> <p>2025/26 – flat cash settlement for underlying duties and obligations.</p> <p>Distribution uncertainty resulting in 0.1% reduction annually.</p> <p>Assumed that additional funding will be received for additional expenditure</p>	<p>2024/25 to 2028/29 – flat cash with additional impact of distribution formula leading to lower grant, estimated at 0.25% annually.</p> <p>Assumed that additional funding will only be received for additional expenditure commitments through policy changes.</p>

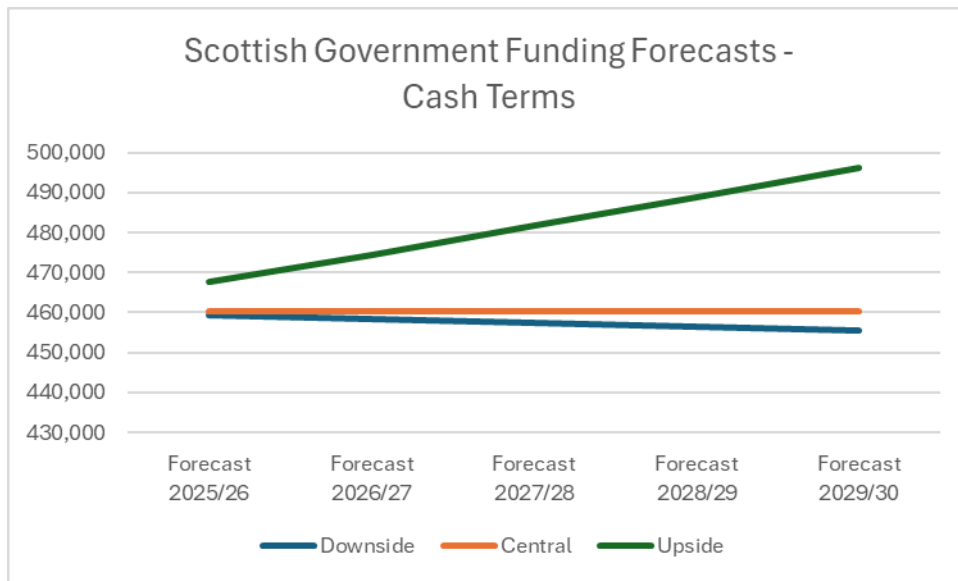
for additional expenditure commitments. No change incorporated for National Care Service.	commitments through policy changes. 2026/27 and 2028/29 1% cash increase annually. No change incorporated for National Care Service.	
--	--	--

II. The level of “protection” that Scottish Government applies to its political priorities delivered by local government is also quantified. The direction increase from Scottish Government in 2023/24 with the direction in regard to teacher numbers and pupil support hours, add this to ring-fenced grants, such as Early Learning and Childcare, and the requirement to maintain health and social care funding there is significant impact of this direction.

Table 2

Upside Scenario	Central Scenario	Downside Scenario
Mainstream national priorities and provide flexibility shifting resource protection to less than 10%.	Current level of protection continues, 45% of resources directed nationally. The Verity House Agreement moves this towards the upside scenario by middle of MTFS period	Greater control directed nationally to deliver national priorities, raising protection to over 50% of local government resources.

Chart 23: Scottish Government Grant Scenarios



III. From an approved 2023/24 budget level of government funding of £412m, the upside and central position track similar funding levels during the first 3 years of the RSR, the upside scenario more optimistic that additional funding will be found, however marginal at best. A 1% increase in funding in 2026/27 will be distributed and will be maintained into the following years is assumed for the central scenario, but will rely on a great deal to remain unchanged. The downside shows a regular reduction in funding. By year 5, 2029/30 there is a funding range, upside to downside of £41m.

2.6 Council Tax

- 2.6.1 Limits placed on funding local government receives means that local authorities must turn to the fiscal levers they have, to exercise control and to influence the level of income they have, to pay for services. Primarily this means looking carefully at the power to raise funds locally from Council Tax, and to review / apply fees and charges for services that are delivered.
- 2.6.2 Exercising discretion over these fiscal levers is, again, not straightforward. The local government financial settlement has, for over a decade put restrictions on the most significant fiscal lever local authorities have, setting the Council Tax. A cap on Council Tax increases was introduced in 2017/18, following a nine-year Council Tax freeze, from 2008/09. The initial cap condition was absolute in cash terms at 3% and in 2019/20 a real terms limit of 3% was introduced, the cash limit therefore being higher. Despite this it offers local authorities limited opportunity to raise the funds they need to meet rising costs. For 2021/22 the council again was offered funding to avoid an increase in Council Tax. For Aberdeen City this was the equivalent of a 3.3% increase in the rate. The Council accepted this offer (as all local authorities did).

- 2.6.3 In 2022/23 the cap was removed and for the first time since 2007/08 the Council was free to set a Council Tax rate for Aberdeen. An increase of 3% was approved, in the context of the concerns around the cost of living and affordability locally, and this has been followed by a 5% increase in the rate for 2023/24.
- 2.6.4 For 2024/25 the Council Tax freeze was reintroduced, the First Minister's response to the cost of living crisis. This removal of the fiscal lever, supposed to be in the control of individual local authorities, lead to widespread criticism by Cosla⁵² and two Councils (Argyll and Bute, and Inverclyde) initially voting to increase Council Tax as part of their 2024/25 budgets, before reversing those decisions and accepting the offer of additional funding from the Scottish Government.
- 2.6.5 Limiting the value and / or missing the opportunity to increase Council Tax undermines the future value of this funding stream for the council. The underlying assumption is that Council Tax income will have to be increased.
- 2.6.6 It is worthy of note that the Scottish Government's Programme for Government⁵³, published in 2023 commits "...to reforming Council Tax to make it fairer, working with the Scottish Green Party and COSLA to oversee the development of effective deliberative engagement on sources of local government funding, including Council Tax, that will culminate in a Citizens' Assembly." The dissolution of the SNP / Green alliance at Holyrood, and the Council Tax freeze for 2024/25 appear to have resulted in a pause on any progress concerning the review of Council Tax Bands E-H. The updated Programme for Government: Serving Scotland announced by John Swinney in early September 2024⁵⁴ is silent on any future plans for Council Tax reform, and so we may assume these are unlikely to be progressed within the life of the current Parliament..
- 2.6.7 Conclusion:
- I. The Council Tax valuation roll is anticipated to increase with additional housing continuing to be built in the city. For this reason the underlying value of Council Tax collectable before increasing the Band D rate tracks an upward trend. The upside and downside scenarios reflect greater or fewer houses being added to the roll annually.
 - II. The chart below does not include the impact of a rate increase; however the recommendation is 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.

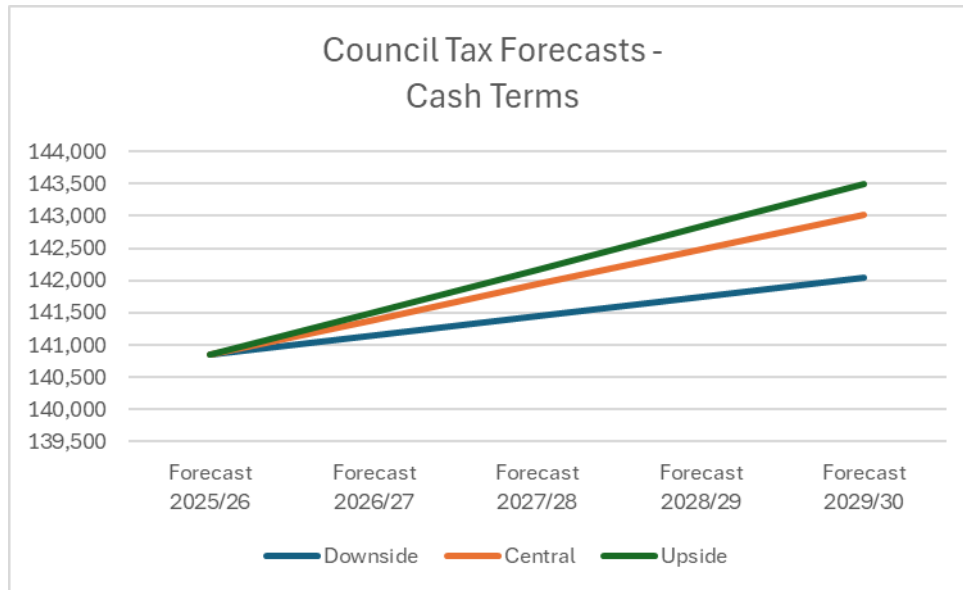
⁵² [Cosla declares 'dispute' with ministers over funds - BBC News](#)

⁵³ [Scottish Government, Programme for Government, 7 September 2021](#)

⁵⁴ [Scottish Government, Programme for Government, 4 September 2024](#)

III. The future of Council Tax reform is not clear.

Chart 24: Council Tax Scenarios

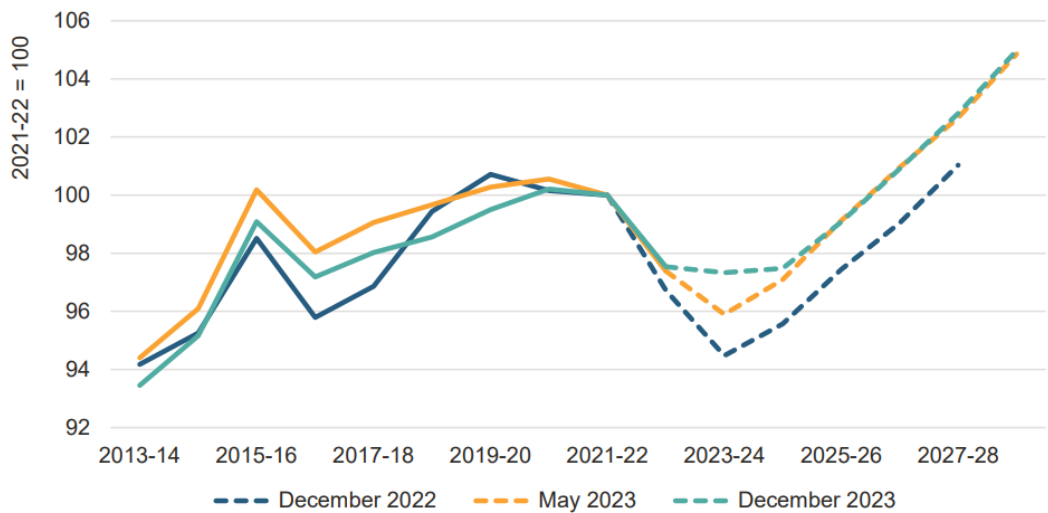


3.7 Fees and Charges

- 3.7.1 Fees and charges are an important source of funding for local authority services, and some provide a positive inflow of cash to support the overall revenue budget, a common example being car parking income. Other external income raised through fees and charges will often recover a proportion of the cost of delivering a specific service, lowering the overall cost to the General Fund revenue budget. Securing an income from a strong customer base, with repeat use can help to avoid public subsidy for discretionary services.
- 3.7.2 Statutory and regulatory limits do hinder local government and in areas of planning and licensing, for example, the price paid by the customer is not set by the council and does not cover the cost of services delivered.
- 3.7.3 In the post-pandemic changed environment forecasts for income from fees and charges is far from certain and continues to be affected by on-going behaviour changes from customers, citizens and visitors, as well as economic conditions. While this will be captured in the current year through the quarterly financial performance reports, looking ahead it is clear that careful consideration of the opportunities and gaps that exist in our income base need to be considered. The forecasts for now are prudent.
- 3.7.4 The resilience framework (Section 6) looks at the income streams on which the Council relies, and Appendix 1 provides details of the top 20 funding streams that shows just how important that customer income is to the Council.
- 3.7.5 There is an undoubted challenge with balancing the need for income by the Council in the context of a cost of living crisis and the signs the household disposable income is

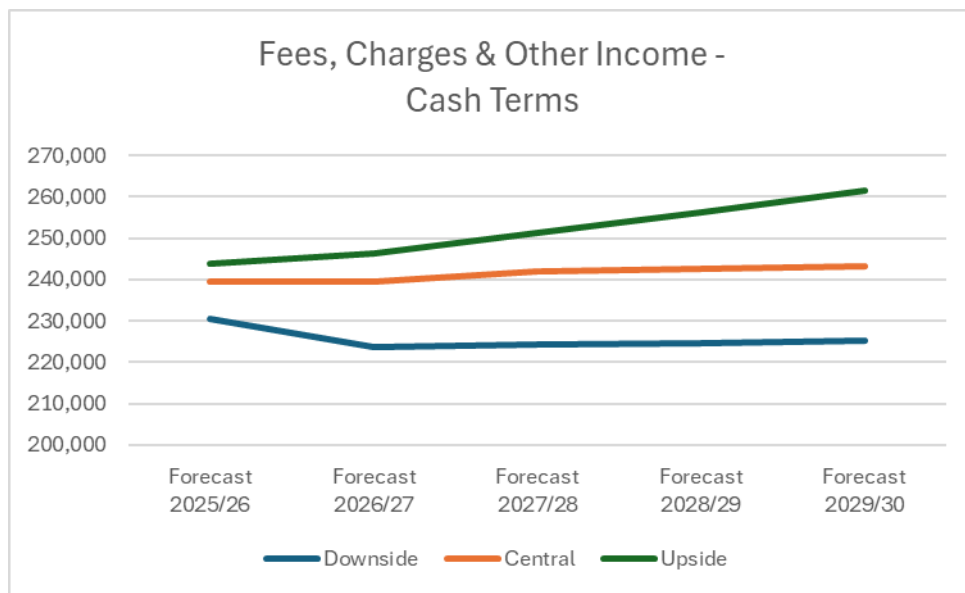
reducing. The Scottish Fiscal Commission (SFC) stated in their recent report⁵⁵ that “Lower-income households and some mortgage holders are likely to see a further fall in their living standards in 2024-25...” And it will not be a quick fix, they predict that “...by 2025-26, real disposable income per person will be no higher than a decade earlier.”

Living standards to take until 2026-27 to recover from the fall between 2021-22 and 2023-24



3.7.6 Conclusion:

Chart 25: Fees and Charges Scenarios



⁵⁵ [Scottish Fiscal Commission, December 2023 \(revised version April 2024\), Scotland’s Economic and Fiscal Forecaststs](#)

3.8 *Discretionary Powers*

- 3.8.1 Beyond these fiscal powers local authorities have very limited access to raise monies. Recent actions to open opportunities to local authorities has centred on infrastructure-based levies, including road pricing, workplace parking and an infrastructure levy included in the Planning (Scotland) Act 2019. The Visitor Levy (Scotland) Bill⁵⁶ was passed on 28 May 2024, and became an Act on 5 July 2024. The enacted legislation gives local councils the ability to add a tax to overnight accommodation if they wish to do so. This will be based on a percentage of the cost, with the rate set by individual councils. The Act confirms that there must be at least 18 months between the date of a local authority publishing a report stating it intends to proceed with such a scheme, and the scheme coming into force. This means the earliest any Visitor Levy Scheme could come into force in Scotland is 5 January 2026, and only once the required consultation exercises under the Act have been completed.
- 3.8.2 While there is a mixed picture of legislation already in place to support these levies, further regulation and statutory instruments are required to provide local authorities the powers to implement them and it is going to be some time before local authorities can draw any benefit from such fiscal freedom.
- 3.8.3 The Programme for Government committed the Scottish Government to devolving the Empty Property Relief in connection with Non-Domestic Rates. The intention being to level the playing field for all non-domestic properties, the Scottish Government will help local authorities tackle a known avoidance tactic on empty non-domestic properties. This came into effect from April 2023.
- 3.8.4 The Circular Economy (Scotland) Bill⁵⁷ was passed on 26 June 2024 and became an Act on 8 August 2024. The purpose is to introduce measures as part of the transition to a circular economy that require primary legislation, and to modernise Scotland's waste and recycling services. This includes Reducing waste; Increasing penalties for littering from vehicles; and Making sure individual householders and businesses get rid of waste in the right way.
- 3.8.5 Conclusion:
- I. Table 3: Analysis of Emerging Discretionary Powers

⁵⁶ [Scottish Parliament, May 2023, Visitor Levy \(Scotland\) Bill](#)

⁵⁷ [Scottish Parliament, August 2024, Circular Economy \(Scotland\) Bill](#)

Discretionary Powers	Primary legislation in place (yes/no)	Required statutory regulation in place (yes/no)	Anticipated year we can expect to be able to use power?
Visitor Levy	Yes.	Yes	2026/27, subject to required consultation exercises
Workplace Parking Levy	Yes. Transport (Scotland) Act 2019	No.	Unclear
Infrastructure Levy	Yes. Planning (Scotland) Act 2019	No. The power to make regulations about an infrastructure levy is not yet in force and, as such, no regulations have been made.	Unclear. Planning (Scotland) Act 2019 provides that the power to introduce a levy will lapse by 25 July 2026.
Non Domestic Rates Empty Property Relief	Yes.	Yes.	2023/24. Power exercised as part of budget.
Circular Economy	Yes	Yes	Estimate 2026/27 at earliest, requires Parliamentary process allowing 90 days for representations to the first set of proposed regulations

- II. As the underlying statutory framework is not yet in place the scenario plans have not been affected by additional income arising from exercising these powers.
- III. The council should continue to identify and evaluate emerging discretionary powers on a regular basis to determine their applicability to Aberdeen City.

3. THE CONSOLIDATED MEDIUM-TERM OUTLOOK FOR THE GENERAL FUND

3.1 Medium Term Financial Strategy – Quantification of the Funding Gap

3.1.1 Overall, the medium-term outlook is that increasing demand and pay and price inflation will drive costs up at a faster rate than the council can expect to raise income. This has only got more difficult as inflation increased and peaked at levels not seen for forty years. While inflation is forecast to fall in the short term, it doesn't mean that prices are not continuing to increase. Unless funding is provided through the range of income streams, but fundamentally from Scottish Government grant then there is a question of the sustainability of local government. It is difficult to see the same level of services being delivered over the course of the medium term horizon as are in place today.

3.1.2 Details of the key assumptions are contained in the tables below. The calculations that flow from these assumptions reveal a particular sensitivity to Scottish Government funding levels and general pay and price inflation assumptions, while key components of the demand underpin rising costs, such as population demand changes.

Table 4: Funding and Income (percentages are shown in cash terms)

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 1.6% Year 2-5 0.5-1.5%	Year 1 0.0% Year 2 0.0% Year 3-5 0.0%	Year 1 -0.2% Year 2-5 -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. It is expected that Council Tax income will be increased in 2025/26 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 3,250 properties	Year 1-5 total 2,845 properties	Year 1-5 total 2,000 properties
Fees, Charges and Other Income	External income raised from customers. Approval for rate increases is a council decision, therefore rates charged in 2024/25 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	2023/24 Budget made use of Balance Sheet resources and one-off funding streams these must be replaced as they are non-recurring. Assumption for 2024/25 only, £5.5m.			

Table 5: Expenditure (percentages are shown in cash terms)

Source	Description	Upside Scenario	Central Scenario	Downside Scenario
Inflation	Pay	Year 1-5 2% Pay award funded by SG grant if greater than assumptions	Year 1 3%; Year 2-5 2% Pay award funded by SG grant if greater than assumptions	Year 1-4 4%; Year 5 2.5% Pay award funded by SG grant if greater than assumptions
Government Policy	National Insurance	Year 1-5 0% No further increases beyond 2024/25	Year 1-5 0% No further increases beyond 2024/25	Year 1-5 0.5% Reintroduce an increases following reversal in 2022/23
Inflation	Price – including contracts, grants and ALEOs	Between 0% and 2.5% p.a.	Between 1.25% and 2% p.a.	Between 3% and 9% p.a.
Inflation	Utilities, including Gas, Electric, Heating Oil, Water	Gas 0% Electricity 2.5%	Gas 3% falling to 1% Electricity 5.7%	Gas 15% falling to 5% Electricity 15% falling to 8%
Population Demand	Children, schools impact	School roll slower	Total Year 1-5 Stable	School roll increases
Capital Investment Demand	Capital Financing	Year 1 2.5% Year 2 3% Year 3 3% Year 4 3% Year 5 0.5%	Year 1 9% Year 2 10% Year 3 6% Year 4 4% Year 5 -2%1.7%	Year 1 10% Year 2 7% Year 3 14% Year 4 10% Year 5 5%
Capital Investment – Local Policy	Loans Fund Repayment		Asset Useful Life = Average 40 years; and	

			Interest Rate = Average 5%	
--	--	--	-------------------------------	--

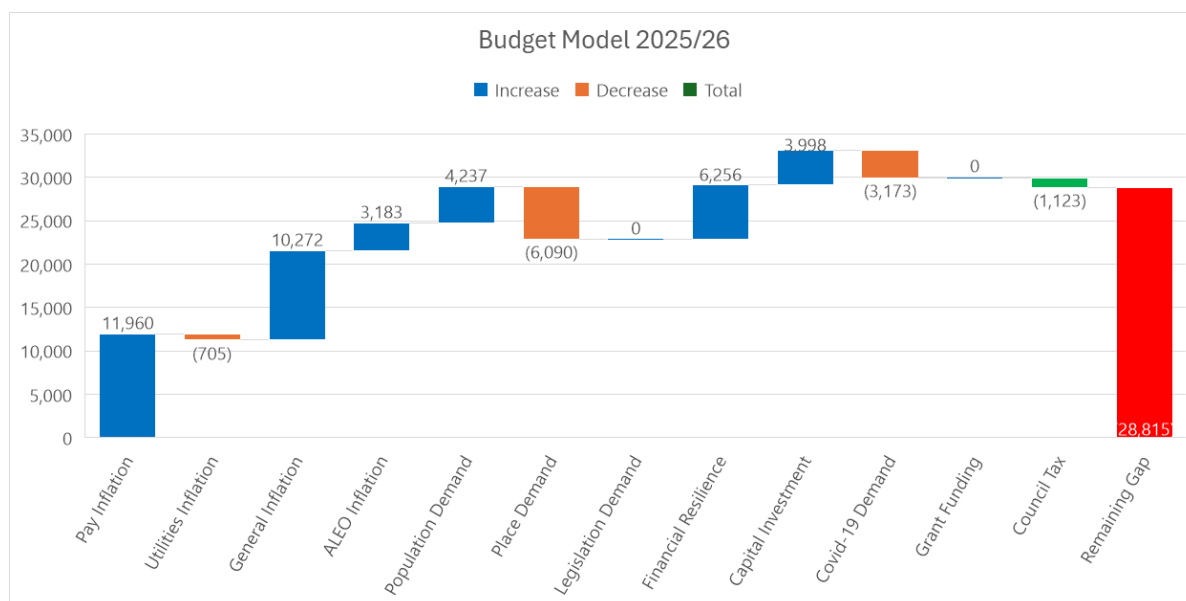
3.1.3 Figures for the Council’s Functional structure are presented in the following table, reflecting the changing costs for the Central Scenario.

Table 6: Central Scenario Forecast from 2024/25 to 2029/20 (Gross)

Budget Forecasts - General Fund	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
	£'000	£'000	£'000	£'000	£'000	£'000
City Regeneration & Environment	30,235	38,598	43,667	46,152	48,052	49,992
Corporate Services	43,487	44,132	43,151	41,461	43,144	44,890
Families & Communities	307,384	324,681	328,710	332,260	338,374	341,152
Integrated Joint Board	121,932	121,932	121,932	121,932	121,932	121,932
Corporate	104,429	102,558	112,712	120,322	126,447	128,162
	607,467	631,901	650,172	662,127	677,949	686,127
Funded By						
General Revenue Grant	(252,057)	(252,057)	(252,057)	(252,057)	(252,057)	(252,057)
NNDR	(208,113)	(208,113)	(208,113)	(208,113)	(208,113)	(208,113)
Council Tax	(139,727)	(140,850)	(141,393)	(141,937)	(142,480)	(143,023)
Use of Reserves	(7,569)	(2,065)	(4,821)	(5,252)	(5,423)	(5,419)
	(607,467)	(603,086)	(606,385)	(607,359)	(608,074)	(608,613)
Gap (Cumulative)	0	28,815	43,787	54,768	69,876	77,514

3.1.4 The forecast position changes in the different elements of the central scenario, can be represented by the graph in Chart 26.

Chart 26: ACC General Fund 2025/26



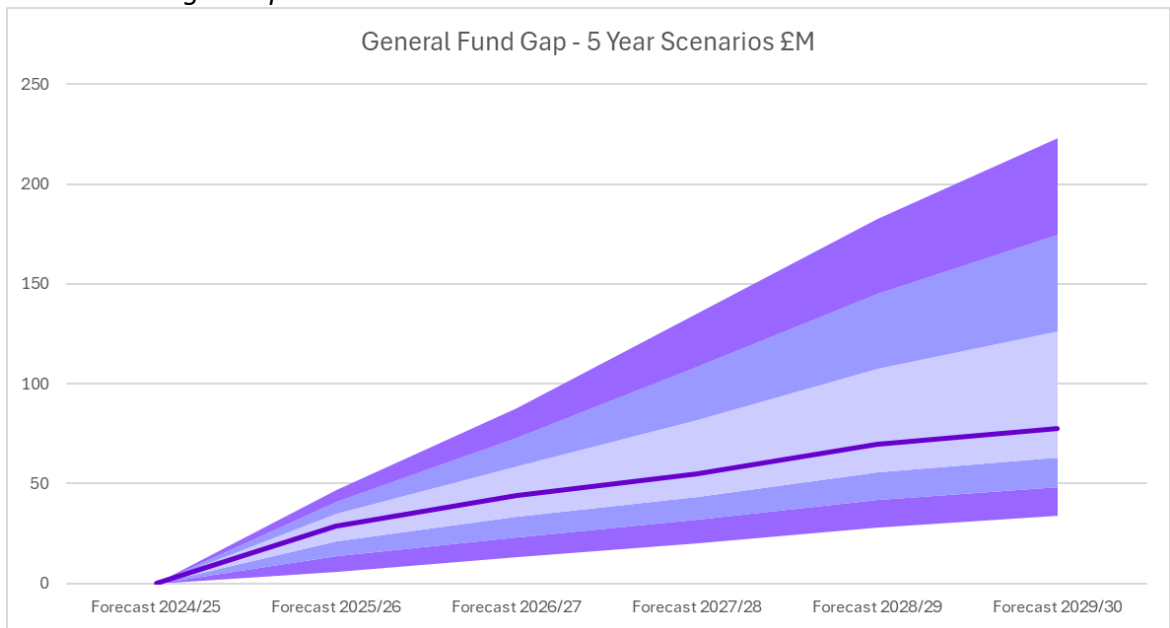
3.1.5 The impact of income and expenditure assumptions over the next five years, with the Upside and Downside scenarios quantified is shown in the table below.

Table 7: Budget Gap Scenarios (before Savings are applied)

After Assumed Savings	Forecast 2024/25	Forecast 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30
General Fund Budget Gap	£M	£M	£M	£M	£M	£M
Downside Scenario	0	47	88	135	182	223
Central Scenario	0	29	44	55	70	78
Upside Scenario	0	6	13	20	28	34

3.1.6 More clearly shown in graphical form, below, it shows the range of scenarios that may happen over the course of the years ahead.

Chart 27: Budget Gap Scenarios



3.1.7 The scenario plans reveal a range for 2025/26 of between £6m and £47m, with a central scenario that has moved (from last year’s MTFs) towards the upside set of assumptions, as a result of the stabilisation of inflation forecasts, but still no improvement in funding forecast assumptions. These remain based on a strongly directed spending profile by Scottish Government and flat cash assumptions that are supported by the 2022 Scottish Government Resource Spending Review and reinforced by the 2023 Scottish Government MTFs. The updated Scottish Government MTFs is not expected until after the UK Government Autumn budget at the end of October 2024.

4. CAPITAL FUNDING AND INVESTMENT

4.1 *The Funding Outlook – Scotland, Local Government and Aberdeen City Council*

- 4.1.1 Drawing on the funding outlook for the UK, described in Section 2, the overall expectation for capital funding being made available has the added dimension that capital investment can stimulate the economy and be a lever to support businesses, supply chain and economic growth in times of crisis.
- 4.1.2 The Chancellor set out in his 2021 Autumn Budget and Spending Review a budget that is multi-year, as referenced earlier, and this included the capital funding commitments that provides the information the public sector requires to plan for capital investment. The three-year budget figures were linked to the Levelling Up agenda, so that for many areas of the UK there was relevant and specific reference to funding commitments being made.
- 4.1.3 This included Scotland, where outside the Scottish Block funding announced there was also £170m of capital investment made directly by the UK Government into Scotland, through Scottish Local Authorities. This link between UK Government and Scottish Local Government provides an opportunity to tap into additional funding, not currently available. For the Council this resulted in the award of the full £20m from the Levelling Up Fund, for the Aberdeen Market project.
- 4.1.4 It was thought this source of funding was of particular importance as the Levelling Up Fund is not a ‘once only’ Fund, but one that will seek bids in the future. To this end the Council submitted a second bid for funding, in respect of the Beach Masterplan and was unsuccessful in being awarded any funding. Funding for second round bids was directed to local authority areas that had not been successful in round one, and funding for third round bids directed to local authority areas that had not been successful in either of the previous rounds. While the Council remains agile and aware of the opportunities that exist in accessing the valuable funding stream it is perhaps realistic that until Levelling Up has reached all parts of the UK, there will be less likelihood of a further award. Following the General Election in July 2024, it is not clear if there will be a fourth round for the Levelling Up Fund, as we await details from the new UK Government.
- 4.1.5 Other Funds have emerged with the UK Shared Prosperity Fund being announced and funding decisions now beginning to be taken to award funding locally⁵⁸ within the criteria that has been set out. The allocation to Aberdeen City Council area is £7.2m

⁵⁸ [Aberdeen City Council, July 2023, UK Shared Prosperity Fund report](#)

for the period to 2024/25 and the Council has been regularly approving applications for use of the Fund⁵⁹. No details for 2025/26 or beyond have been announced.

4.1.6 The Scottish Government published its Infrastructure Investment Plan for Scotland 2021/22 to 2025/26⁶⁰ on 4 February 2021. The Scottish Government described the purpose of this as “Our Infrastructure Investment Plan covers 2021-22 to 2025-26 and delivers our National Infrastructure Mission commitment to boost economic growth by increasing annual investment in infrastructure by 1% of 2017 Scottish GDP by 2025-26.”

4.1.7 Investment in infrastructure can provide stimulus and economic growth, evidenced through increases in GDP, therefore having this national picture is important to understand financial commitments, resource allocation decisions and to provide context for local decisions being made. Following the 2021 Scottish Parliamentary elections the Scottish Government published its Programme for Government⁶¹ where capital investment continues to be expanded but noted that prioritisation of health and social care continues to dominate with a commitment, for example, to “Capital investment of £10 billion over the next decade will see health facilities built and refurbished across Scotland.”

4.1.8 In May 2022 the Scottish Government published, alongside the Resource Spending Review, a Targeted Review⁶² of the Capital Spending Review. This highlighted that three things had changed in the period since February 2021:

- Scotland received a lower than expected capital settlement from the UK Government's Autumn 2021 Spending Review – reducing the funding envelope by over £750 million;
- the establishment of the new Scottish Government in 2021 with an increased commitment to tackle global climate and nature emergencies, reinforced by COP 26; and
- Scotland faces the additional impacts of high inflation, supply chain pressures and business disruption due to a combination of the impact of the UK's exit from the European Union, the pandemic and the crisis in Ukraine.

4.1.9 The reliance on the UK Government for capital grant allocations, with limited capital borrowing powers, means the Scottish Government has concluded that it is not possible to immediately fund all the commitments from the existing spending review and those set out in the Programme for Government.

⁵⁹ [UK Shared Prosperity Communities and Place Fund | Aberdeen City Council](#)

⁶⁰ [Scottish Government, Infrastructure Investment Plan 21/22-25/26, February 2021](#)

⁶¹ [Scottish Government, Programme for Government, 7 September 2021](#)

⁶² [Scottish Government, May 2022, Targeted Review of Capital Spending Review 2023/24-2025/26](#)

4.1.10 The latest Scottish Government MTFS presented an indication of the funding that it expects to have for Capital investment over the next four years. As shown in the table below, significantly that even under the Upside variant there remains a large capital funding shortfall vs the spending outlook.

Table 8: Illustrative Upside and Downside Capital Funding Scenarios (£m)⁶³

	2023-24	2024-25	2025-26	2026-27	2027-28
Central funding outlook	6,004	5,873	5,882	5,902	5,909
Upside scenario	6,004	5,873	6,033	6,209	6,378
% variation	0.0%	0.0%	2.6%	5.2%	7.9%
Downside scenario	6,004	5,873	5,835	5,808	5,769
% variation	0.0%	0.0%	-0.8%	-1.6%	-2.4%

Source: Scottish Government

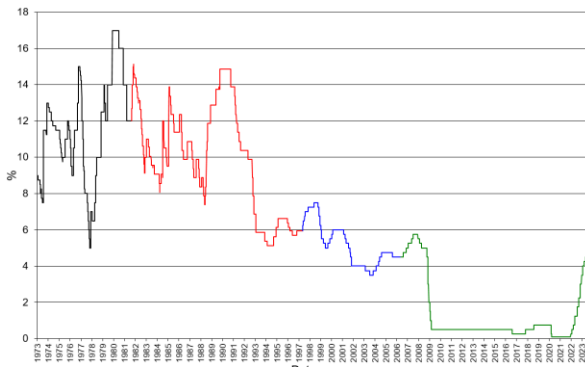
- 4.1.11 It can be determined from this, and the lack of any detailed update in the latest Programme for Government published in September 2024⁶⁴ that there is no more funding for the Council to support increased investment locally and all of the additional cost associated with capital investment will have to be met by partners or by the Council borrowing more. The alternative is to reprioritise or reprofile the Capital Programme, as has been done several times in the last 2 years. The latest report to Finance and Resources Committee saw minor changes approved to the General Fund Capital Programme by the Committee in September.
- 4.1.12 The final bullet point is one that has been laboured throughout the earlier pages of this document, and evidence of the capital effect was clear last year as contracts and sites were paused to retender, stop and delay incurring costs that are extremely high. The report on supply chain volatility⁶⁵ that was considered by City Growth and Resources Committee remains relevant today, if not more relevant. That report presents a highly challenging capital investment environment, with costs of projects and timescales for projects rising higher and faster than has been seen for many years. The impact of actions taken to control inflation by the Bank of England, by increasing the cost of borrowing, means that there are multiple layers of financial effect. Although those measures must now be seen as successful, due to the lowering of the inflation rate over the last year, prices did not fall back to level seen prior to the Russian invasion of Ukraine, so the baseline movements in costs still remains. In historic terms the cost of borrowing has now risen to levels not seen in over a decade, raising the cost of future borrowing and countering the sense that we live in a low cost environment that will continue as the norm.

Chart 28: Bank of England base rate/minimum lending rate since 1973

⁶³ [Scottish Government, May 2023, Medium Term Financial Strategy](#)

⁶⁴ [Scottish Government, September 2024, Programme for Government 2024-25](#)

⁶⁵ [Aberdeen City Council, June 2022, Supply Chain Volatility report](#)



Source: Bank of England

4.1.13 Projects costing more, requiring additional funding to support delivery and borrowing costing more than it did, it adds up to a reason to review the purpose, progress and value of the capital programme.

4.1.14 Paying for the cost of Capital Programmes has become more and more challenging, with increasing levels of external debt and a requirement to meet those commitments, as well as recent increases in borrowing costs. The level of Capital Financing Requirement (CFR) that the Council General Fund had at 31 March 2024 was £1.25billion⁶⁶, this includes the Council long-term borrowing and for the assets financed through PPP and Finance Lease arrangements. The cost of servicing all this borrowing is funded by the Revenue Budget annually, therefore increasing borrowing adds cost to the General Fund budget.

4.1.15 The Capital Programme approved by the Council in March 2024 was accompanied by future CFR projections (as part of the required Prudential Indicators), and these are shown in the following table.

	Capital Financing Requirement						
	2022/23 £'000 Actual	2023/24 £'000 Estimate	2024/25 £'000 Estimate	2025/26 £'000 Estimate	2026/27 £'000 Estimate	2027/28 £'000 Estimate	2028/29 £'000 Estimate
Gen Fund	1,258,748	1,269,917	1,445,177	1,602,410	1,705,392	1,756,853	1,785,586

4.1.16 Following a recommendation by the Chief Officer – Finance to agree a cap of 10.5% on the annual cost of capital financing as a percentage of the General Fund Net Expenditure the Council agreed at the budget meeting in March 2024 to a 12% cap. This rising CFR shown above will challenge that cap, as can be seen from the forecasts included as part of the March 2024 Prudential Indicators, shown in the table below:

	Ratio of Financing Costs to Net Revenue Stream						
	2022/23 Actual	2023/24 Estimate	2024/25 Estimate	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate	2028/29 Estimate
Gen Fund	6.9%	9.8%	10.9%	12.4%	13.9%	15.1%	15.9%

⁶⁶ Aberdeen City Council 2023/24 Audited Annual Accounts

- 4.1.17 As the funding to support capital expenditure is not in place the Council must maintain a robust approach to consideration and scrutiny of business cases, and will be increasingly important. Care must also be taken when external funding is offered or available and a full assessment of the circumstances should be applied as part of the business case approach taken.
- 4.1.18 The eyes of the world were on Scotland when COP26⁶⁷ took place in Glasgow in 2021. Clear commentary from both UK and Scottish Governments demonstrates both funding being available, and investment required within the “Green Economy”. The Scottish Governments Infrastructure Investment Plan has as its first Theme: Enabling the transition to net zero emissions and environmental sustainability. It describes why this is important “Public infrastructure investment has a critical role to play in tackling the twin crises of climate change and biodiversity loss. We will increase spending on low carbon measures, climate resilience, and nature-based solutions.” The targeted review maintains that emphasis, with Climate change being included as an enduring priority.
- 4.1.19 One of the Verity House Agreement shared priorities is **transform our economy through a just transition to deliver net zero**, recognising climate change as one of the biggest threats to communities across Scotland. It is clear this remains uppermost in the minds Scottish and Local Government and action has to be taken. The overriding concern for the MTFS is the funding of this transition, as there are no clear routes for this and we should expect this to be iterative over a period of many years rather than something that will be funded now.
- 4.1.20 On 22 February 2023⁶⁸, the Council agreed to “Join local authorities across the world which have responded to the twin crises of climate change and nature loss and declare a “Climate and Nature Emergency”; acknowledging the urgency of the crises, their cascading impacts and commit to address these emergencies.”
- 4.1.21 The commitment extends to a number of specific points:
- Commit to tackling the climate and nature emergencies together; recognising the many and various societal, economic and environmental co-benefits that can be achieved from taking action on climate change and nature recovery; including for skills, products, services, placemaking, health and wellbeing.
 - Reaffirm its commitment to take effective action through the current and successive Council Climate Change Plans to limit the impact from Council assets and operations and meet the Council’s net zero targets, climate resilience and nature recovery priorities.
 - Commit to continuing proactive work with other public, private, third and community sector partners towards Aberdeen becoming a net zero city by 2037 and to build climate resilience and nature recovery, delivering the Net Zero

⁶⁷ [COP26](#)

⁶⁸ [Aberdeen City Council, February 2023, Notice of Motion by Cllr Yuill](#)

Aberdeen Routemap, enabling strategies; and Aberdeen Adapts, Climate Adaptation Framework⁶⁹.

- Plan, develop and manage a Just Transition response to the climate and nature emergencies to ensure fair and positive societal change, tackling inequality and injustice.
- Consider and address the impact, challenges and opportunities of climate and nature in all Council decisions, policies, strategies, plans and projects.

4.1.22 With Council ambition contained in the Net Zero Vision, the Council must seek to harness this over the medium term and is well placed to capitalise on its position within the energy market. In February 2022 the Council approved⁷⁰ the city-wide approach to addressing climate change, as articulated through a *Net Zero Routemap* which sets a net zero target for Aberdeen City by 2045 across six themes and the refreshed *Aberdeen Adapts*, providing a climate adaptation framework for Aberdeen.

4.1.23 Clear alignment within the Local Development Plan (LDP) and the future investment within the city (both by the public and private sector) are critical to providing land availability to allow future investment to take place.

4.1.24 The LDP clearly has ear-marked land for the Energy Transition zone and outline business cases are already in development to bring this aspect of the planning regime to life.

4.1.25 This is coupled with the already approved Strategic Investment Plan⁷¹ approved by the Council and begins to articulate the future investment required to ensure the city is at the forefront of future energy sources as well as moving towards a net zero carbon footprint.

4.1.26 Investment in electric and hydrogen vehicles, sustainable energy sources for heating as well as Low Emission Zones will all be key to delivering a successful city of the future. All these investment strands are being brought forward at a pace to help deliver against this climate change backdrop. The Capital Programme continues to support several initiatives, including investment in electric and hydrogen vehicles, charging infrastructure and the hydrogen hub (a joint venture with bp).

4.1.27 However, a city must be able to offer a much more diverse offering to attract the investment to make it a city of choice in terms of where to live and work. While pre-Covid-19 urbanisation was seen as the future in a post Covid-19 world this becomes blurred as human behaviour may well have changed forever.

4.1.28 As individuals and businesses seek to find a new “norm” the pressure on cities to redefine themselves will become ever more important. As people potentially work

⁶⁹ [Net Zero Aberdeen & Aberdeen Adapts: Annual Report 2023/24](#)

⁷⁰ Council, 28 February 2022, Climate Change: Citywide strategy and Council carbon budget [COM/22/054]

⁷¹ [Net Zero Vision and Infrastructure Plan, UBC May 2020](#)

from home, children are educated out with a traditional school setting, on-line shopping becomes even more prevalent and other health issues begin to manifest themselves traditional capital investment by a local authority needs to be paused and re-examined.

4.1.29 Where people live and the type of housing they live in will no doubt change in the future. For example, people working from home and children being educated in a blended way means the Council will have to adapt.

4.1.30 The current house building programme approved by the Council in February 2020, presciently, set a new “Gold Standard” which would ensure space in a residential setting would provide for:

- Space to work from home;
- Energy Efficiency and tackling fuel poverty;
- Dedicated space for children to learn at home;
- Dedicated “Green Space”; and
- Encouraging fit and healthy lifestyle (cycling and walking).

4.1.31 In support of the vision, the Net Zero Vision prospectus recommends five co-dependent strategic objectives that will support the economic imperative to transition to a different energy future beyond oil and gas anchoring talent and the energy supply chain; innovation and technology transfer; a new energy destination of choice; and leading and advocating for the city and energy sector:

- i. Leading the Global Transition - Our city is a world-class destination for inward investment in alternative energy research, innovation, and commercialisation, underpinned by our credentials and track record;
- ii. Accelerating Transition Demand - Our city and its institutions are an anchor of demand and aligned local investment for alternative energy technologies, infrastructure and services, particularly those relating to hydrogen, offshore wind, carbon capture, utilisation and storage, and decommissioning;
- iii. Resilient, Productive and Dynamic Place - Our city is recognised the world over as the resilient, productive and dynamic place at the heart of a world-class energy transition cluster;
- iv. Climate Positive Exemplar - We play our full part – as a climate positive advocate and exemplar – in meeting the headline global goal of the Paris Agreement on Climate Change by limiting average global warming to no more than 1.5oC above pre-industrial levels;
- v. Putting People First - Everyone contributes to and shares in the proceeds of an equitable, sustainable and prosperous transition and future.

4.1.32 The plan aligns to the overall objective of Aberdeen meeting the net carbon zero target by 2045 and, ultimately, to achieve climate positive status, and the goals of:

- Clean energy supply for the city, UK and internationally
- Aberdeen's infrastructure is adaptable to changes in climate
- Sustainable mobility
- Building Energy Efficiency
- Sustainable Waste Management

4.1.33 Building on all of this, capital investment decisions on the future infrastructure requirements of the city will have to align to these principles.

4.1.34 The current Capital Programme for the General Fund was approved in March 2024 with investment of £814m in city projects over the five years to 2027/28. Details of the programme are shown in Appendix 2 and includes significant future investment in education and school estate, while supporting the modernisation of technology infrastructure over the five years. Funding for transport and for the City Centre and Beach Masterplans remains a core part of the approved programme, shifting the emphasis on transport towards alternatives to the car, prioritising public transport and infrastructure for electric and hydrogen technologies, as the same time supporting the transformation of the City Centre and the Beach areas. As referred to above, the programme is again being reviewed in light of economic conditions and capacity and supply chain challenges.

4.1.35 Shaping the future, taking account of the ambition described above will be managed within the framework of the Prudential Code for Capital Finance in Local Authorities, which requires this to be prudent, affordable and sustainable. With the financial challenge so significant in revenue terms, a choice will be to decide on the level of capital investment that is affordable and sustainable. Options would be to stop potential investment projects, reduce the scope or quantity of investment provided, and delay and extend the period of investment. These options would have an impact on both the financing costs of the projects but also the revenue implications of new facilities and assets being created and becoming operational.

4.1.36 The financial environment across the Scottish public sector is challenging, with the Scottish Fiscal Commission forecasting that if public services in Scotland continue to be delivered as they are today, government spending over the next 50 years will exceed the estimated funding available by an average of 1.7% each year⁷². All local authorities will be affected by such pressures. Aberdeen's successful economy and well-run governance provide some resilience. However, the ageing population is putting additional demands on services, particularly in healthcare and adult social care. With more over 65s than under 16s in Scotland, local government budgets are increasingly strained as they prioritise funding for these essential services.

⁷² Scottish Fiscal Commission, March 2023

5. RESPONSE TO THE CONSOLIDATED MEDIUM-TERM OUTLOOK FOR THE GENERAL FUND

5.1 2024/25

5.1.1 The Council's allocation of resources and budget is set annually within the context of a commissioning cycle which aligns available resources to a broad range of commitments which are described through:

- Statutory duties;
- Implementation of the Council's Partnership Agreement;
- Commissioning intentions which support the delivery of the Local Outcome Improvement Plan and other strategic outcomes; and
- Service standards which specify the level of service to be delivered.

5.1.2 It is essential that the Council balances its budget in-year and does not add unplanned expenditure into the financial modelling and MTFs. The monitoring of the current year is being carried out in line with the Council's quarterly financial reporting. Based on the Quarter 1 Financial Performance Report⁷³ the Committee noted that "...the General Fund full year forecast position remains on track to achieve a full year outturn of 'on budget'. Continuing action.....will remain in place for the financial year." In addition, "...the Council relies on the Integration Joint Board (IJB) achieving a balanced budget, and that the IJB retains reserves to mitigate unplanned additional costs arising during the year..."

5.1.3 This does assume that pay negotiations do not create additional cost to the Council and that any additional monies required to reach an agreement are fully funded by the Scottish Government. While Teachers bargaining group have resolved the position for part of 2024/25, resetting their pay award date to 1 August each year, for all other staff the pay negotiations are ongoing. The Scottish Government has provided additional funding to partially support all the pay negotiations.

5.2 2025/26 and beyond

5.2.1 Resource allocation for future years will be derived from the council's commissioning cycle. Specifically, the services which the Council delivers will be reviewed annually with **analysis** of the operating environment through:

- Horizon scanning
- Scenario planning

⁷³ [Finance and Resources Committee, August 2024, Council Financial Performance Quarter 1, 2024-25 – CORS/24/223](#)

- Strategy review
- An analysis of statutory duties
- An analysis of current and projected demand
- Performance levels achieved
- An analysis of financial data
- An analysis of contracts
- An analysis of workforce data

5.2.2 Delivering a balanced budget across the Medium Term Financial Strategy must be tackled through a range of different approaches, using all of the opportunities that the Council has at its disposal where and when they are available. The tools that Aberdeen City has and has put in place to do this include:

- The Target Operating Model (TOM 1.2) and transformation of the Council
- Multi-Agency Transformation
- Efficiency Savings
- Changing Service Standards
- Exercising discretion to increase income
- Statutory Function Review
- Reserves and Fiscal Flexibilities

5.3 *Future Transformation Priorities*

5.3.1 From 2017 Phase 1 of the Council's transformation shifted the organisation to a new way through the Target Operating Model (TOM). With the implementation of the TOM and delivery of the digital strategy, along with the delivery of required savings and a balanced budget over the five years (2018/19 to 2022/23), the Council refreshed our transformation journey and the next phase of our Target Operating Model – TOM 1.2⁷⁴ was agreed in August 2023.

5.3.2 While transformation is not only about delivering the necessary savings; there is an even more crucial need for organisational culture to be strategically oriented towards the capabilities envisaged by the Council's Operating Model, for example, preventing customer demand, anticipating demand, supporting customers to manage their demand, and in the event, responding to the demand ensuring that staff are working with a focus on outcomes. A very deliberate attempt has been made, and will continue to be made, towards influencing the culture of the organisation as well as ensuring that all staff have the right skills and working environment practices to operate within a changing environment.

⁷⁴ [Council, 24 August 2022, Council Target Operation Model \(TOM\) 1.2](#)

5.3.3 TOM 1.2 focuses on further embedding the design principles and capabilities, supporting deeper and broader service redesign, with digital as an enabler. Crucially it will enable the organisation to deliver savings required for the next 5 years from 2024/25 to 2028/29 as set out in this Medium-Term Financial Strategy (MTFS).

5.3.4 The objectives of TOM 1.2 are:

1. Support the Council to address the 5-year funding gap of £134m as outlined in the MTFS 2022. (Now revised as per 3.1.5 above)
2. Continue to exploit digital technologies within the Council's Digital Transformation agenda to enable services to adopt technology for various activities and processes, thus enabling the Council to fully leverage technologies to accelerate their processes.
3. Develop an organisational workforce that is flexible ensuring all staff have the necessary skills to work effectively within the Council's operating model.

5.3.5 In addition to the Council's own transformation programmes, we have established a Multi-agency Transformation Management Group and have worked collaboratively with partner agencies on transformational activity relating to digital services; use of assets; early intervention and prevention through the management of demand; and the design of specific services, with a particular focus on children's services.

5.3.6 Looking forward and within the context described by this medium-term financial strategy, the Transformation Programme has been reviewed and refocused on the capabilities and actions to support deeper and broader service redesign which will be required to ensure financial stability in future years. The priorities for the next phase of the Transformation Portfolio will build upon our systemic redesign of services to ensure we respond to and shape future demand. Specifically, this transformation activity will focus on:

- Taking full advantage of the opportunities which are presented through the rapid acceleration of digital technology, the availability and management of data and how this can support both planning and transactional services for our customers. The council has, and will continue to, invest in new IT systems and technologies, to increase productivity and efficiency through end-to-end processes, customer journey and improvements in information and technology;
- The flexibility of our workforce and the ability to respond to different demands and a different environment. We will continue to invest in the culture, training and development that will deliver a diverse and inclusive workforce for the future;
- The use of our physical assets to support transformation of our services and deliver an increased return for the Council. The council holds significant physical resources such and through the implementation of an updated Asset Strategy we will continue to work to optimise the use of our assets. We will improve the use of data

to ensure we fully understand the nature and value of our assets to support informed decision making; and

- Working closely with our partners, customers and communities to deliver inclusive, whole system redesign. Building on our work to identify and reduce negative demand, much of the demand which local authorities experience can only be effectively reduced through early intervention and prevention activity delivered jointly with our partners including, where appropriate “co-production” of local services with communities. Our partnership work will be driven through both Community Planning Aberdeen and the North East Multi-Agency Transformation Management Group.

5.3.7 In recognition of this approach the initial activity that has been done on our programme of work has resulted in a range of workstreams. While the detailed discovery, planning and analysis is carried out, working towards decisions being taken, a judgement of the value that the Council should be aiming to achieve has been forecast. This covers the transformation workstreams of the Council and also the Multi-Agency transformation that is being worked on.

5.3.8 The value that the Council places against those transformation programmes is included in the table below, which estimates the timescale for when those savings and income streams may be delivered. As the detail is worked through and decisions are taken on specific actions these values will be firmed up and locked in.

Table 9: Proposed Savings / Income Generated from Transformation Programmes

Assumed Savings/Income Generated through Transformation Programmes of Work	2024/25 Indicative budget saving £'000	2025/26 Indicative budget saving £'000	2026/27 Indicative budget saving £'000	2027/28 Indicative budget saving £'000	Total 4 Years Indicative budget saving £'000
Transformation of the Council	(7,611)	1,367	(2,699)	(12,744)	(21,687)
Multi-Agency Transformation	(500)	(1,025)	(1,285)	(1,200)	(4,010)
Total	(8,111)	342	(3,984)	(13,944)	(25,697)

5.3.9 This is not the total extent of what the Council expects to achieve from transformation. Opportunities to close the funding gap will arise that will impact directly on service levels and standards and may affect our commissioning intentions. These have not been baked into the MTFs 2024 and will instead continue to be developed into specific budget options for 2025/26 and beyond.

5.4 *Linked Strategies*

5.4.1 The Strategic Commissioning Committee agreed in November 2019 a revised Strategy Framework⁷⁵ which reframed the formal strategies of the Council to ensure their full alignment to the Local Outcome Improvement Plan and their consistency with each other. Through the adoption of the commissioning cycle, the council's strategies have a fundamental role in the strategic allocation of resources. This Strategy is a key plan which provides context and sets principles which must be reflected within the council's strategies. The council's updated strategy frameworks are shown at Appendix 3.

5.5 *Efficiencies*

5.5.1 These have been a necessity of local government financial settlements, that the sector does more with less year on year, and this has been essential given the real terms cut in funding that local government has received over the last decade, referenced earlier in the document.

5.5.2 Experience shows that managers year on year are able to deliver savings as part of business as usual, based on decisions to not purchase the same volumes of goods and services, to change the product or commodity that is purchased, to negotiate and tender for better prices, to identify if work can be done in a different way that improves productivity or removes inefficiency of historic work or procedural processes.

5.5.3 These do not have to be described as transformation or be a fundamental redesign, these can be achieved through behaviour, through capability and through access to

⁷⁵ [Strategy Framework, SCC, November 2019](#)

advice and guidance on options. All this points in the direction of the principles of the TOM but results in savings that can be captured because the Council does things more cost effectively.

- 5.5.4 Part of the solution to the MTF5 budget gap is to year on year secure savings from business as usual, to capture a significant efficiency improvement that results in a lower cost base for the in-year and future service delivery. These efficiency savings are getting more and more difficult to identify. The assumption that has been made by the Council is that it should expect the following savings from achieving efficiencies going forward. These are summarised in the table below:

Table 10: Proposed Savings / Income Generated from Efficiencies

Assumed Savings/Income Generated through Efficiencies	2024/25 Indicative budget saving £'000	2025/26 Indicative budget saving £'000	2026/27 Indicative budget saving £'000	2027/28 Indicative budget saving £'000	Total 4 Years Indicative budget saving £'000
Efficiencies	(335)	(1,412)	0	0	(1,747)
Total	(335)	(1,412)	0	0	(1,747)

5.6 Raising Income

- 5.6.1 As described earlier the most significant fiscal lever at present is the Council Tax and the ability now for Councils to adjust this unconditionally means that it is an important tool to address rising costs on a recurring basis so that financial sustainability is also addressed, in part at least.
- 5.6.2 A key principle of the MTF5 is to exercise the discretion it has over local taxation and increase the Band D charge for Council Tax annually to support future budgets. In the current climate the strategic position to take is to plan for a real terms increase in the rate that Council Tax is charged so that the value keeps up with the rising costs that have to be funded. To address a significant budget gap in the future this provides an excellent means of doing so.
- 5.6.3 Other fees and charges, both internal and external, are valuable sources of funding. The description earlier in the document forecasts the change in the underlying value of the customer base and use of services that are charged, the MTF5 does not present the options or assume the value of additional income that can be generated as this is subject to the discretion of the Council. The principle is clear, that the Council must apply its Service Income Policy to support the effective and sustainable delivery of services where charges can be applied and exercise that discretion annually and collect the income that is rightfully owed.

- 5.6.4 Further insight into the core income streams that the Council relies upon is included in the Financial Resilience Framework, described in Section 6.
- 5.6.5 Overall financial sustainability is improved where there is income being received to cover costs and that the income is recurring. With the ability to exercise discretion over only on a number of the lower value funding streams from fees and charges (i.e. excluding Council Tax) the Council should do what it can to secure additional revenue annually in support of the budgets.

5.7 *Statutory Function Review*

- 5.7.1 Local authorities have a wide variety of duties and powers under Scottish and UK legislation – these are our statutory functions. Most of the services delivered by Councils are statutory functions. A sample of those functions was provided in the report to Council in December 2022⁷⁶ for illustrative purposes. It was noted that this is not an exhaustive list - there are many hundreds of duties and powers vested in councils making the task of capturing these considerable.
- 5.7.2 The purpose and in response to the Medium-Term Financial Strategy, is a review of the Council's main statutory functions by Legal Services, in consultation with Chief Officers. This review seeks to identify opportunities for how these functions could be delivered through alternative mechanisms and not by the Council in other words, transferred, or rearticulated within the relevant legislation to alter the requirement. In either scenario, changes would be required to the law to remove duties and powers from local authorities. There will be income and expenditure implications for Councils but it does not prevent the review establishing what is possible.
- 5.7.3 At present there are no assumptions or judgements made about the potential financial benefits or costs that may arise from the exercise. It provides an opportunity for shifting the Council, as funding fails to keep up with rising costs.

5.8 *Reserves and Fiscal Flexibility*

- 5.8.1 The opportunity to use reserves, while a legitimate funding source, it must always been seen and dealt with as one-off in nature. The Council position on Reserves is included in Section 6.
- 5.8.2 The emergence of fiscal flexibilities over the last two years, brought on or progressed at pace because of the impact of the pandemic, has provided local government with opportunity to take one-off savings or income streams to assist in managing the financial position. The Council has taken advantage of these in recent years, using capital receipts to support the voluntary severance and early retirement of staff rather

⁷⁶ [Aberdeen City Council, December 2022, Statutory Function Review COM/22/288](#)

than charge that to revenue budgets; in 2022/23 the Council deferred the repayment of debt principal (or more accurately, it did not have to account for the repayment, thereby meeting legal obligations to repay debt as it falls due while achieving a saving); and finally in 2023/24 the Budget⁷⁷ meeting of Council agreed to exercise the final flexibility, the Service Concession.

- 5.8.3 As stated earlier these are legitimate and appropriate sources of income or achieving savings provided they are treated properly and responsibly. This includes consideration of the benefits that are achieved from a one-off source of funding – it is recommended that a return is received in the form of financial (and non-financial) benefits from what can be classified as investment, spend to save being a well-used term to describe it. Transformation for example will require a level of investment to make the change take effect and an example where the Council has undertaken this has been using a Transformation Fund, where money is committed and drawn down to support technology or skills investment that once purchased delivers a saving or new income stream. In respect of the Service Concession Flexibility, the reserve that was created has funded capital expenditure in the Capital Programme and the remainder is committed to funding the reduction of the workforce, through the Voluntary Severance / Early Retirement Scheme which requires upfront funding for longer term financial benefit.
- 5.8.4 No other fiscal flexibilities are available for the Council to implement.

5.9 Conclusion

- 5.9.1 The challenge set out in the MTFS is increasingly significant and increasingly uncertain with the gap in the scenarios growing. The Council will have difficult decisions to make to balance the budget gap over the 5 years, particularly in light of the economic environment, the ongoing and extreme market conditions in which we operate and a reinforcement, through the SG MTFS, that the Scottish Government are not going to, or cannot afford to, provide additional funding to meet the rising cost of services over the medium term.
- 5.9.2 The solutions come from a mixture of actions. The work that was started 5 years ago through the Target Operating Model entered a new five-year period last year with the ambition to contribute towards the 2022 budget gap, referencing the central scenario outlined in this. The Council needs the Transformation programmes outlined in TOM 1.2 to deliver the savings required in the timeframe and is determined that these programmes of work deliver cashable benefits as outlined above.

⁷⁷ [Aberdeen City Council, March 2023, General Fund Revenue & Capital Programme 23/24-27/28 RES/23/085](#)

- 5.9.3 Multi-agency work, through our engagement and working together with partner organisations also provide the opportunities to use resources more effectively across organisations, savings must be delivered from these programmes of work too.
- 5.9.4 Efficiencies will play an enduring part of managing the budget position and to drive out where efforts can be taken to be more cost effective, productive and efficient in what the Council does, this is across the Council not just a select few.
- 5.9.5 On a regular and consistent basis the use of the discretion that the Council has to increase income to support the cost base it has should be taken, whether fees and charges, new discretionary powers or Council Tax. Securing income is a fundamental part of making the Council sustainable over the medium to long term.
- 5.9.6 Finally there is the option to consider how one-off funding streams (that may be available) are applied to the financial position, and care will need to ensure that these finite resources are used to the medium and long term benefit of the Council's financial position, preference being for receiving a clear financial return from investment of one-off funding.
- 5.9.7 Through a combination of all these mechanisms the Council aims to find the solutions that balance the financial challenges over the next five years.
- 5.9.8 The net position for the Central Scenario, taking account of the assumptions and judgements about what the transformation programmes and efficiencies will deliver over the next four years provides a revised budget gap as shown in the following table:

Table 11: Central Scenario Forecast from 2024/25 to 2029/30 (Net)

Budget Forecasts - General Fund	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
	£'000	£'000	£'000	£'000	£'000	£'000
City Regeneration & Environment	30,235	38,598	43,667	46,152	48,052	49,992
Corporate Services	43,487	44,132	43,151	41,461	43,144	44,890
Families & Communities	307,384	324,681	328,710	332,260	338,374	341,152
Integrated Joint Board	121,932	121,932	121,932	121,932	121,932	121,932
Corporate	104,429	102,558	112,712	120,322	126,447	128,162
	607,467	631,901	650,172	662,127	677,949	686,127
Funded By						
General Revenue Grant	(252,057)	(252,057)	(252,057)	(252,057)	(252,057)	(252,057)
NNDR	(208,113)	(208,113)	(208,113)	(208,113)	(208,113)	(208,113)
Council Tax	(139,727)	(140,850)	(141,393)	(141,937)	(142,480)	(143,023)
Use of Reserves	(7,569)	(2,065)	(4,821)	(5,252)	(5,423)	(5,419)
	(607,467)	(603,086)	(606,385)	(607,359)	(608,074)	(608,613)
Gap (Cumulative)	0	28,815	43,787	54,768	69,876	77,514

5.9.9 If the values assumed as savings are included in the Upside and Downside Scenarios too then the financial challenge is summarised as follows:

Table 12: Revised MTFs Budget Gap Scenarios (after Savings, above, are applied)

After Assumed Savings	Forecast 2024/25	Forecast 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30
General Fund Budget Gap	£M	£M	£M	£M	£M	£M
Downside Scenario	0	47	88	135	182	223
Central Scenario	0	29	44	55	70	78
Upside Scenario	0	6	13	20	28	34

5.9.10 Given the low likelihood of the Council facing the Upside scenario given all that is described in this report the Central Scenario remains the focus of attention. However recent announcements and the level of financial uncertainty, the changing nature of the financial and economic conditions mean that the Council must be aware of and able to respond to a shift towards the Downside scenario.

5.10 Consultation & Engagement

5.10.1 The Central Scenario will be subject to consultation and engagement in line with the Budget Protocol, approved as part of the Scheme of Governance⁷⁸.

5.10.2 Phase 1 of engagement has taken place during the summer, with an online survey tool being deployed to the Council website to gather an understanding of the preferences and priorities of the general public. Scoring and feedback were generally on a scale of

⁷⁸ [Aberdeen City Council, June 2023, Scheme of Governance Review COM/23/162](#)

High / Medium / Low/ No Impact, with an option for the consultee to provide additional commentary beyond this. Additional in-person and on-line sessions were held in early September to allow questions to be asked of officers and capture further responses. The consultation concluded on 15 September 2024.

- 5.10.6 The Council collected demographic information that provides an additional level of detail. Some graphs based on the data have been produced in Appendix 4 to represent the information that has been collected. The Council is working on producing additional information to enable comprehensive disclosure of the data received.
- 5.10.7 In the Autumn the Council will publish the second phase of the consultation and engagement and will give people the chance to explore detailed options for producing a balanced budget, including finding necessary savings and raising income.
- 5.10.8 The Central Scenario, shown above at 5.9.10 will be the primary focus for the phase 2 consultation exercise, covering the period 2025/26 to 2028/29, however given the level of uncertainty the consultation will look at options that could assist the Council to address the Downside scenario, with for example lower levels of grant funding receivable.

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 Statement⁷⁹

- 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.

⁷⁹ [Council Reserves Statement, March 2024, Report Number 4, 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 2023/24⁸⁰ show the balance of General Fund usable reserves of £94m (including earmarked reserves of £82m).

6.8 An explanation of each earmarked reserve and values as at 31 March 2024 can be found in the council's audited annual accounts for 2023/24.

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.

⁸⁰ [Audit, Risk & Scrutiny Committee, June 2024, Audited Annual Accounts 2023/24 \(CORS/24/200\)](#)

- 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 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.⁸¹
- 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

⁸¹ 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.

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 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 2024.
- 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	2019/20	2020/21	2021/22	2022/23	2023/24	
Availability of Resources						
Usable Reserves / Net Revenue inc. HRA (%)	10.8%	16.4%	22.0%	25.0%	23.6%	☑
Usable Reserves - GF / Net Revenue (%)	7.7%	14.2%	15.7%	16.4%	16.7%	☑
Usable Reserves - HRA / HRA Revenue (%)	12.7%	14.3%	14.7%	16.0%	13.5%	☑
Reserves Sustainability Measure	6.6	100.0	100.0	100.0	100.0	☑
Level of Usable Reserves	10.8%	16.4%	22.0%	25.0%	23.6%	☑
Change in Usable Reserves	-31.4%	50.7%	128.5%	159.4%	59.6%	☑
Council Tax Requirement / Net Revenue (%)	26.9%	24.5%	25.5%	25.4%	25.0%	☑
Unallocated Reserves	2.6%	2.5%	2.4%	2.3%	2.1%	☑

Ratios/Measures	2019/20	2020/21	2021/22	2022/23	2023/24	
Earmarked Reserves	5.1%	11.7%	13.3%	14.1%	14.5%	☑
Change in Unallocated Reserves (over last 3 years)	5.4%	10.0%	16.1%	0.8%	-2.9%	☑
Change in HRA Reserves (over last 3 years)	13.3%	24.6%	23.6%	22.7%	-3.6%	⚠
Current Ratio	77.2%	81.6%	63.6%	49.7%	47.1%	⚠
Working Capital	£0k	£0k	£0k	£0k	£0k	⚠
Creation of Resources & Gearing						
Net Worth / Net Direct & Indirect Debt (%)	88.1%	101.8%	101.9%	97.4%	78.3%	⚠
Net Direct & Indirect Debt / Net Revenue inc. HRA (%)	247.6%	228.9%	235.8%	248.2%	256.7%	⚠
Capital Financing Requirement / Total Gross Income (%)	119.7%	115.8%	121.9%	142.2%	127.9%	⚠
Short-Term Direct Debt / Direct Debt (%)	16.9%	18.8%	17.6%	22.4%	26.3%	⚠
Interest Payments - GF / Net Revenue (%)	10.0%	7.9%	8.5%	9.7%	10.6%	☑
Interest Payments - HRA / HRA Revenue (%)	7.4%	5.7%	6.5%	10.0%	13.3%	⚠
Interest Payments / Net Revenue inc. HRA (%)	9.6%	7.5%	8.1%	9.7%	11.1%	☑
Net Worth	£1,216m	£1,413m	£1,461m	£1,501m	£1,350m	☑
Gross External Debt	£1,380m	£1,388m	£1,434m	£1,542m	£1,723m	⚠
Longevity & Trends in Resources						
Adult Social Care Ratio	19.6%	18.7%*	20.9%	23.4%	21.4%	⚠
Children Social Care Ratio	10.4%	8.7%*	8.7%	n/a	n/a	☑
Education Ratio	39.0%	36.5%*	35.9%	n/a	n/a	⚠
* 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						

Ratios/Measures	2019/20	2020/21	2021/22	2022/23	2023/24	
	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.					

- 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 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 2024/25 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 £1.35bn at 31 March 2024. 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 2024/25 budget in March 2024, 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. Rising 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 2023/24 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 provide 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 two years 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 was showing as a positive development, however the acceptance of the Council Tax freeze grant provided by Scottish Government for 2024/25 will shift the emphasis further towards reliance on Revenue Grant Funding to support services.

- 6.55 Over the 20 categories of income it represents over £850m of income to deliver the gross cost of Council services amounting to approximately £900m, or 94% 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 £730m 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.

APPENDIX 1 : TOP 20 INCOME AND EXPENDITURE CATEGORIES

Top 20 Revenue Income Sources by Value 2023/24							
Title	Type of Income	2023/24 Actual Value £'000	last 3-year change (21/22) £'000	last 5-year change (19/20) £'000	Continues for at least 5 years?	Subject to regulation/ policy change in next 2 years?	Dependencies
1	GRG + NDR Distribution	424,275	48,255	90,005	Yes	Yes	Barclay review - Spending Review
2	Council Tax	141,475	13,074	18,658	Yes	Yes	SG / LG Fiscal Framework Outcomes
3	Building Services	56,556	17,539	25,682	Yes	No	HRA work programme
4	AWPR / Aberdeen Roads Ltd	44,301	(10)	(65,396)	Yes	No	Contract terms and conditions
5	Housing Benefit	38,066	(3,311)	(10,664)	Yes	No	Universal Credit & Economic Conditions
6	NHS Grampian	37,869	(7,848)	915	No	Yes	NCS (Scotland) Bill
7	Property Letting	21,730	5,586	7,018	Yes	Yes	Economic conditions in Aberdeen
8	ELC Expansion	19,935	(7,613)	14,067	No	Yes	To become part of general settlement
9	Aberdeenshire Council Charges	14,282	(6,938)	(14,390)	Yes	No	Capital programmes
10	Capital cluster - General Fund Capital	11,387	(7,436)	(16,546)	Yes	No	Capital programmes
11	Adult Social Care Residential	11,051	1,867	(245)	No	Yes	NCS (Scotland) Bill
12	Parking Charges/Fines	9,326	3,193	1,424	Yes	No	Customer behaviour
13	Capital cluster - Housing Capital	6,163	3,891	3,023	Yes	No	Capital programmes
14	Common Good Charges	4,055	2,434	(190)	Yes	Yes	Council review of Common Good
15	Moray Council Charges	3,878	(2,033)	(3,109)	Yes	No	Capital programmes
16	NESPF Charges	2,293	482	698	Yes	Unknown	National LGPS Review in Scotland remains a commitment
17	Planning / Building Control Fees	2,200	(49)	(453)	Yes	Yes	Statutory basis, resourcing consultation summer 2024
18	Bereavement Services Fees	2,014	219	191	Yes	No	Competition
19	Garden Waste Charges	1,102	(15)	489	No	Yes	Charges reviewed by Council at Budget 2024
20	Ukrainian Integrated Support	786	786	786	No	Yes	No of Ukrainian refugees
		852,744	62,073	51,963			

APPENDIX 1 : TOP 20 INCOME AND EXPENDITURE CATEGORIES (cont.)

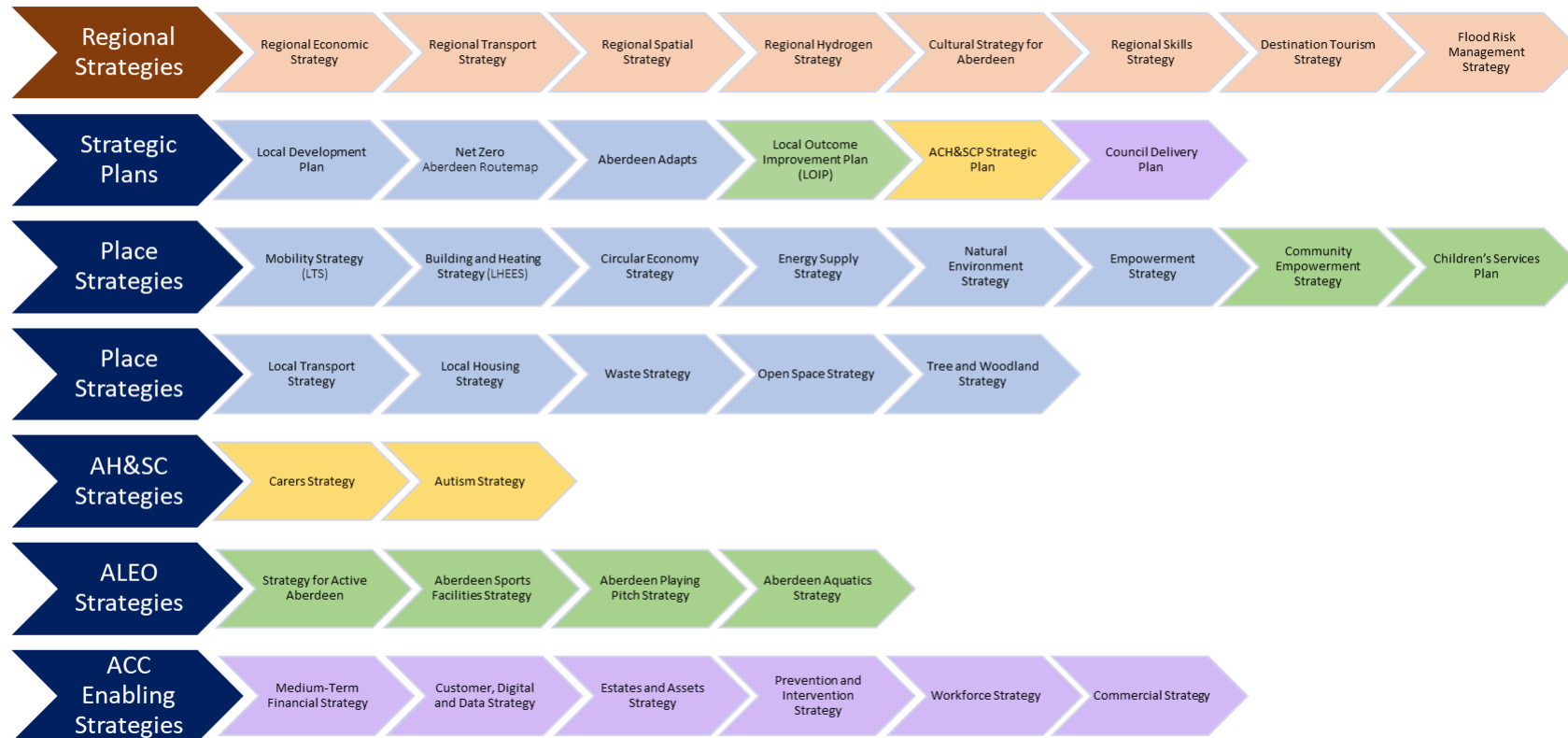
Top 20 Revenue Expenditure Commitments by Value 2023/24							
Title	Type of Expenditure	2023/24 Actual Value £'000	last 3-year change (21/22) £'000	last 5-year change (19/20) £'000	Continues for at least 5 years?	Subject to regulation/ policy change in next 2 years?	Dependencies
1 Pay bill - non teachers	Staff	231,198	37,217	44,961	Yes	No	Local Terms & Conditions & National pay negotiations NCS (Scotland) Bill
2 Pay bill - teachers	Staff	123,321	20,997	31,939	Yes	No	National Terms & Conditions & pay negotiations
3 Care Home Placement - Adults	Contracts	65,472	16,798	18,855	No	Yes	NCS (Scotland) Bill
4 Capital Financing Costs	Capital Financing	53,636	15,510	18,141	Yes	Yes	Capital programme
5 AWPR / Aberdeen Roads Ltd	Contracts	44,301	(10)	(65,396)	Yes	No	Contract terms and conditions
6 Housing Benefits	Transfer	41,122	(970)	(8,786)	Yes	No	Universal Credit & Economic Conditions
7 Bon Accord Care - ALEO	Contracts	34,637	282	4,258	No	Yes	NCS (Scotland) Bill
8 Waste Disposal Contracts	Contracts	23,464	7,577	7,694	No	Yes	Contract terms and conditions
9 Unitary Charge - Schools	Assets	21,948	2,391	2,722	Yes	No	Inflation & Number of Buildings
10 Utilities	Assets	21,523	9,919	9,847	Yes	No	Inflation
11 Care Home Placement - Children	Contracts	14,083	1,771	3,843	No	Yes	NCS (Scotland) Bill
12 Non-domestic Rates	Assets	13,376	986	1,245	Yes	Yes	Number & Value of Buildings
13 External Rents	Assets	8,915	3,094	1,998	Yes	No	Contract terms and conditions
14 Fostering Payments - External	Contracts	8,191	(1,434)	(2,222)	No	Yes	NCS (Scotland) Bill
15 ELC Provider Payments	Contracts	7,738	(2,502)	3,947	Yes	Unknown	Living Wage & sustainable rate
16 Software Licences	Contracts	7,273	2,505	3,885	Yes	No	Inflation
17 Hire of Vehicles	Contracts	4,909	320	105	Yes	Yes	Number of Employees
18 Sport Aberdeen - ALEO	Contracts	3,852	(1,043)	(267)	Yes	No	Budget decisions
19 Homeless - Hotel & B&B Charges	contracts	3,263	3,180	3,042	Yes	No	Rapid Re-housing programme
20 Provision for Bad Debt	Contracts	2,758	(252)	1,793	Yes	No	Collection levels
		734,981	116,334	81,605			

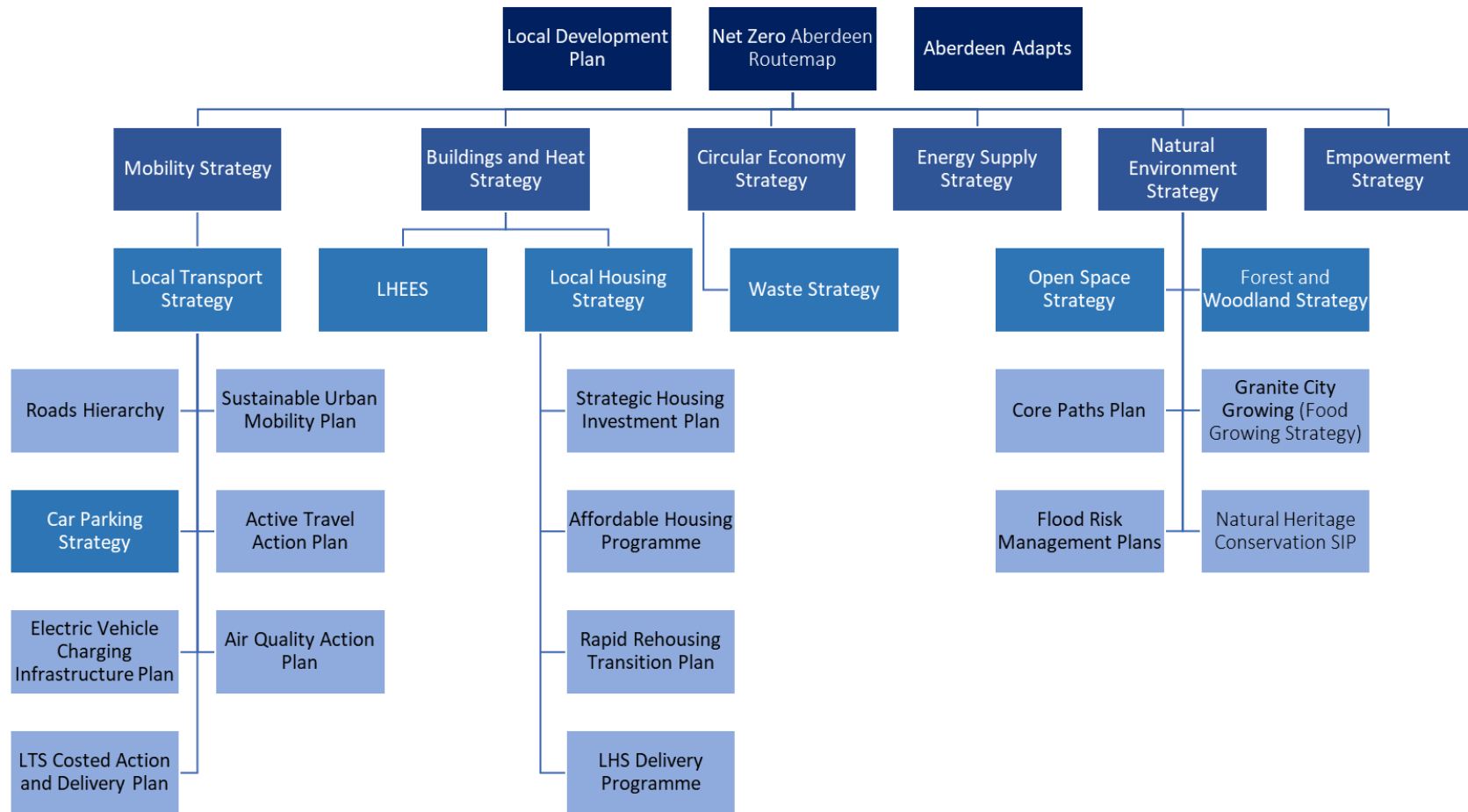
100	947E	Council Climate Plan Increase food growing	0	0	0	0	0	0
100	947F	Council Climate Plan Redesign Car Club	0	0	0	0	0	0
100	947G	Council Climate Plan Climate Data Tool	0	0	0	0	0	0
4	953	Community Bus Fund	0	0	0	0	0	0
0	954	Bucksburn Pool Refurbishment	1,000	0	0	0	0	1,000
0	883E	CCMP Phase 4: Castlegate	1,000	2,000	6,000	6,500	0	15,500
0	883F	CCMP Phase 4: Union Street East & Justice Street	0	0	0	0	13,000	13,000
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	955	Aberdeen City Heritage Trust	150	150	150	0	0	450
0	999	Contingency	1,390	4,500	4,790	0	0	10,680
1,089			15,444	28,000	22,517	9,789	31,765	107,515
122,900		Totals	253,728	210,924	159,991	108,005	81,636	814,284

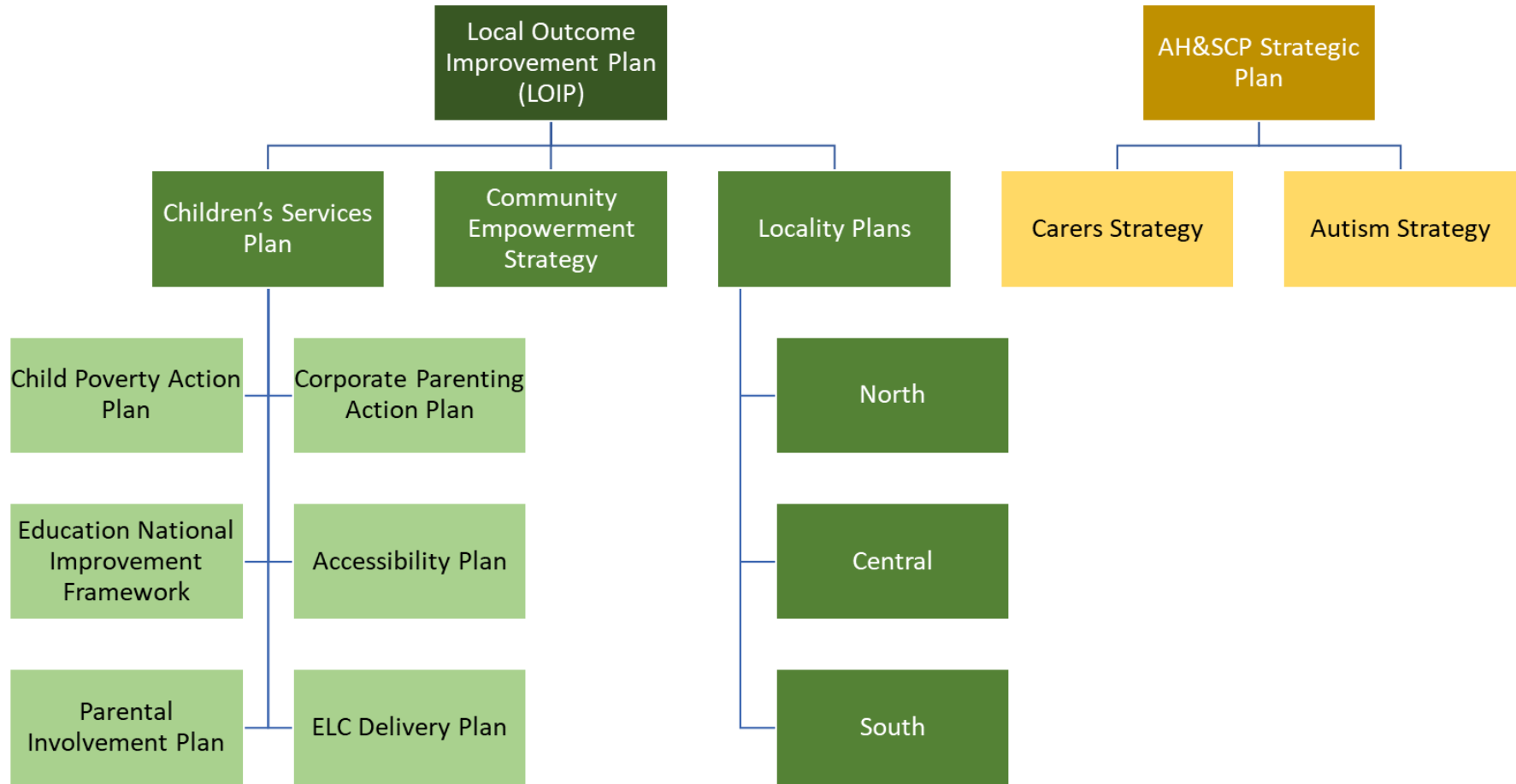
Forecast		General Fund Capital Programme - Funding						5 Year
Outturn	NHCP No.	Budget	Budget	Budget	Budget	Budget	Total	
2023/24		2024/25	2025/26	2026/27	2027/28	2027/28		
£'000		£'000	£'000	£'000	£'000	£'000	£'000	
(295)	294	0	0	0	0	0	0	
(1,685)	551	(986)	0	0	0	0	(986)	
0	587	(2,000)	0	0	0	0	(2,000)	
(6)	789	0	0	0	0	0	0	
(10)	806D	(965)	(840)	0	0	0	(1,805)	
(0)	809	(1,632)	0	0	0	0	(1,632)	
(672)	810K	(530)	0	0	0	0	(530)	
0	828	(115)	0	0	0	0	(115)	
0	831	(3,408)	0	0	0	0	(3,408)	
0	836	(80)	(80)	(80)	(80)	(46)	(366)	
0	838	(800)	(1,600)	0	0	0	(2,400)	
(494)	852	(1,900)	0	0	0	0	(1,900)	
(1,000)	854	(3,360)	(9,119)	(8,750)	(2,000)	0	(23,229)	
(27)	862	(82)	0	0	0	0	(82)	
(262)	865	(2,500)	(1,442)	(1,080)	0	0	(5,022)	
(443)	871	0	0	0	0	0	0	
(70)	873	0	0	0	0	0	0	
(211)	874	0	0	0	0	0	0	
(1,500)	881	(9,000)	0	0	0	0	(9,000)	
(16,882)	883	0	0	0	0	0	0	
(787)	884	(622)	0	0	0	0	(622)	
(493)	885	0	0	0	0	0	0	
(5,557)	886	0	0	0	0	0	0	
(591)	890	0	0	0	0	0	0	
(49)	893	0	0	0	0	0	0	
(9,980)	894	(13,963)	0	0	0	0	(13,963)	
(3)	903	0	0	0	0	0	0	
(30)	905	0	0	0	0	0	0	
(900)	906	0	0	0	0	0	0	
(500)	909	0	0	0	0	0	0	
(250)	910	(900)	(750)	0	0	0	(1,650)	
0	913	0	0	(1,000)	(1,000)	(1,000)	(3,000)	
0	914	0	0	0	0	(1,500)	(1,500)	
0	919	0	0	0	0	(1,000)	(1,000)	
0	920	0	0	0	0	0	0	
0	921	0	0	0	0	0	0	
0	923	0	0	0	0	0	0	
0	924	0	0	0	(1,000)	(1,000)	(2,000)	
(256)	930	0	0	0	0	0	0	
(120)	931	0	0	0	0	0	0	
0	932	(400)	(400)	(400)	(400)	(400)	(2,000)	
0	935	0	(3,000)	(3,000)	(3,000)	0	(9,000)	
(121)	940	0	0	0	0	0	0	
(35)	949	0	0	0	0	0	0	
(309)	950	0	0	0	0	0	0	
(25)	951	0	0	0	0	0	0	
(30,000)	new	0	0	0	0	0	0	
(73,561)	1. Programme Funding Streams Sub-Total	(43,243)	(17,231)	(14,310)	(7,480)	(4,946)	(87,210)	

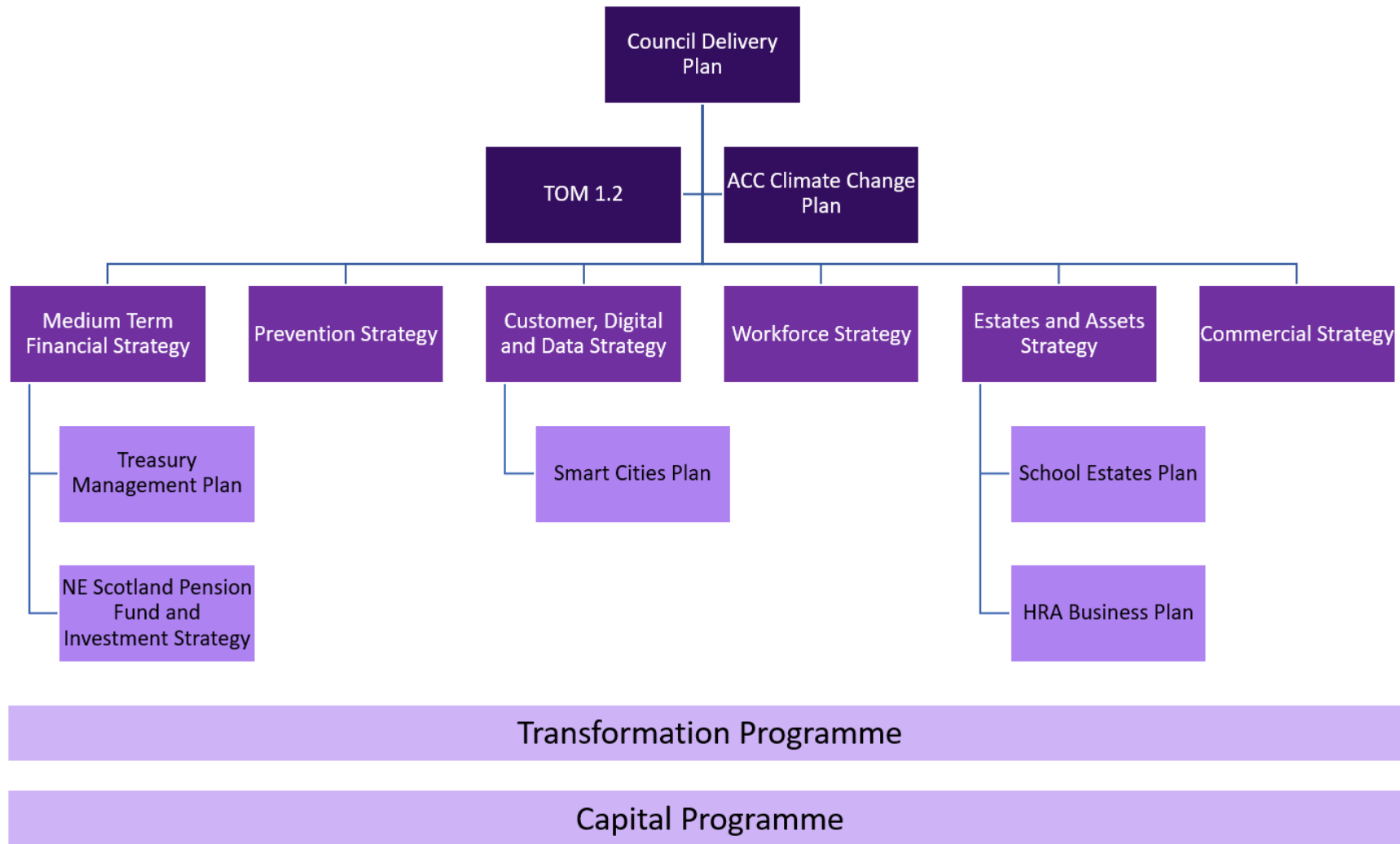
(29,801)	2. Capital Grant	(17,067)	(18,932)	(18,000)	(18,000)	(18,000)	(89,999)
(19,538)	3. Borrowing	(193,418)	(174,761)	(127,681)	(82,525)	(58,690)	(637,075)
(122,900)	Sub-total	(253,728)	(210,924)	(159,991)	(108,005)	(81,636)	(814,284)
0	Net Position	0	0	0	0	0	0

APPENDIX 3 : STRATEGY FRAMEWORK









APPENDIX 4 : PHASE 1 BUDGET CONSULTATION RESULTS

Analysis of Responders

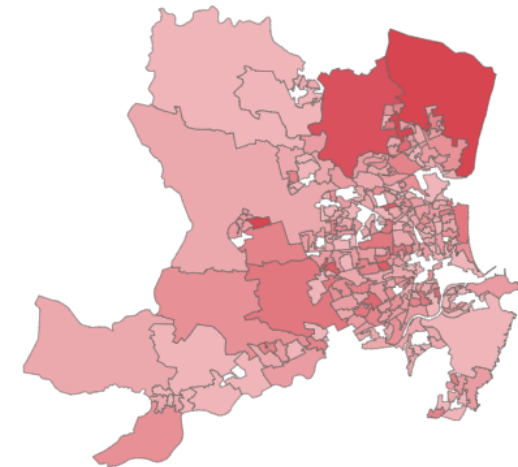
There were 4 parts to the online consultation. Responses to each were as undernoted.

2463	603	390	822
Budget Options	Council Tax	Capital	Prioritisation

Demographic Information

1,921 respondents gave, at least partial, demographic information. Of those:

- **Sex:** 44% stated they were female and 38% male. Almost all others selected no option or "Prefer not to say".
- **Age:** 9% were under 25; 13% between 25 & 34; 20% between 35 & 44; 20% between 45 & 54; 18% between 55 & 64; 12% between 65 & 74; and 4% over 75 or over
- **Ethnicity:** 75% stated they were white; 2% Asian; 1% African; 1% mixed / multiple; < 1% other ethnic group. Others selected no option or "Prefer not to say"
- **Religion:** 47% selected "None"; 13% Church of Scotland / England; 6% other Christian; 3% Roman Catholic; 1% Muslim. All other options <1%
- **Health:** 15% stated they had a health problem or disability which limited day to day activities
- **Carer:** 20% stated they provided some care for a family member or friend
- **Employment:** 61% stated they were in full or part time employment
- **Location:** Of those who gave a postcode (746), 93.2% were in the City; 6.6% in Aberdeenshire. A heat map of those located in Aberdeen is shown opposite.



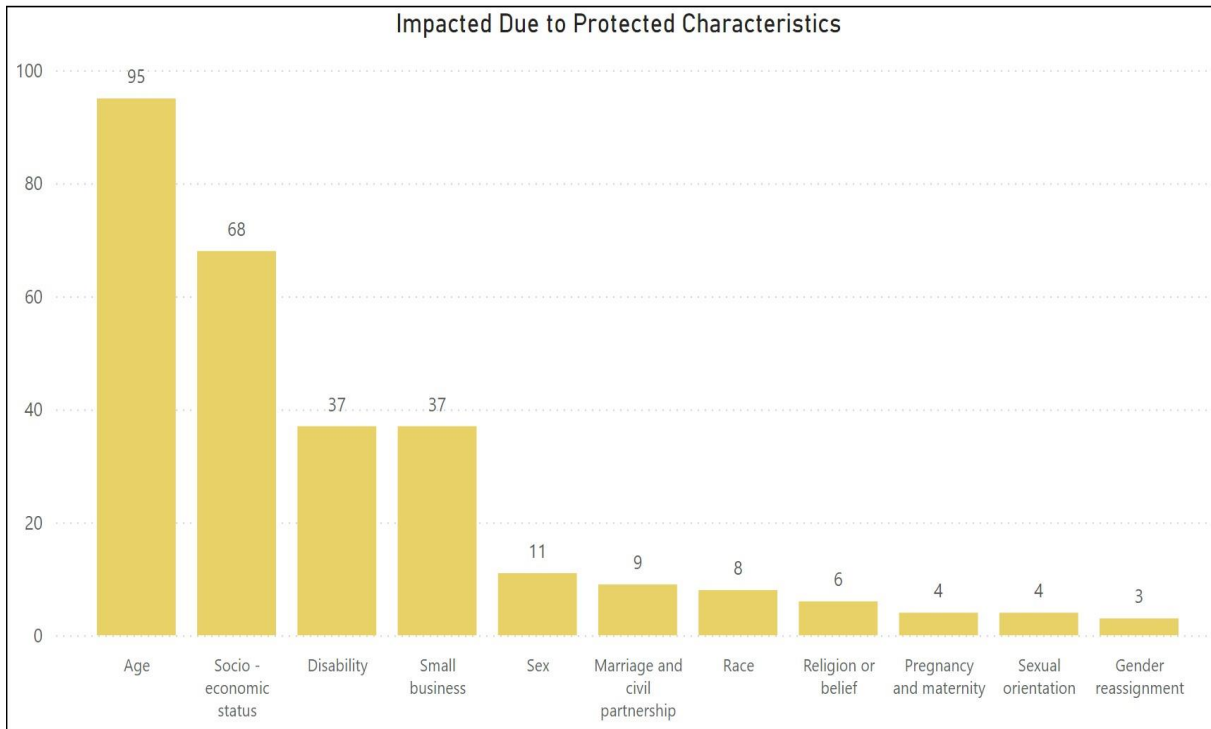
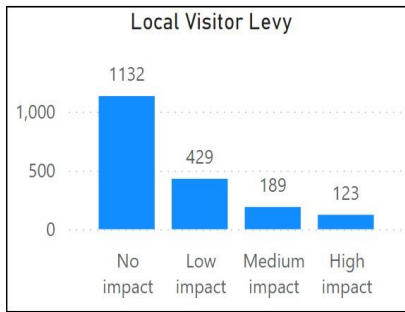
Culture and Sports



Summary from 571 comments on personal impact:

- **Impact on Community Health:** Some respondents highlighted that reducing funding to ASV and Sport Aberdeen would negatively impact physical and mental health, especially for older adults, students, and those with disabilities.
- **Affordability Concerns:** There is a concern that increased costs or reduced services would make sports facilities unaffordable for low-income families, retirees, and students.
- **Importance of Swimming Facilities:** Some comments emphasized the critical role of swimming facilities in teaching life-saving skills and maintaining health, with specific mentions of ASV.
- **Social and Community Benefits:** ASV and Sport Aberdeen are seen by some as community hubs that offer social interaction, reduce loneliness, and foster community spirit.
- **Impact on Children and Youth:** Cutting funding could limit opportunities for young people to engage in sports, potentially leading to increased antisocial behaviour and long-term health issues.
- **Concerns about Reduced Operating Hours:** Respondents are worried that reduced operating hours would make it difficult for working individuals to access facilities, affecting their ability to maintain a healthy lifestyle.
- **Impact on Competitive Athletes:** Several comments noted that reduced funding would harm competitive athletes who rely on ASV for training, including those at national and international levels.
- **Economic Impact:** There is a belief that investing in cultural and sports facilities can attract tourists and boost the local economy, making cuts counterproductive.
- **Support for Disabled Individuals:** Some commented that ASV and Sport Aberdeen provide essential services for disabled individuals, helping them maintain mobility and health.

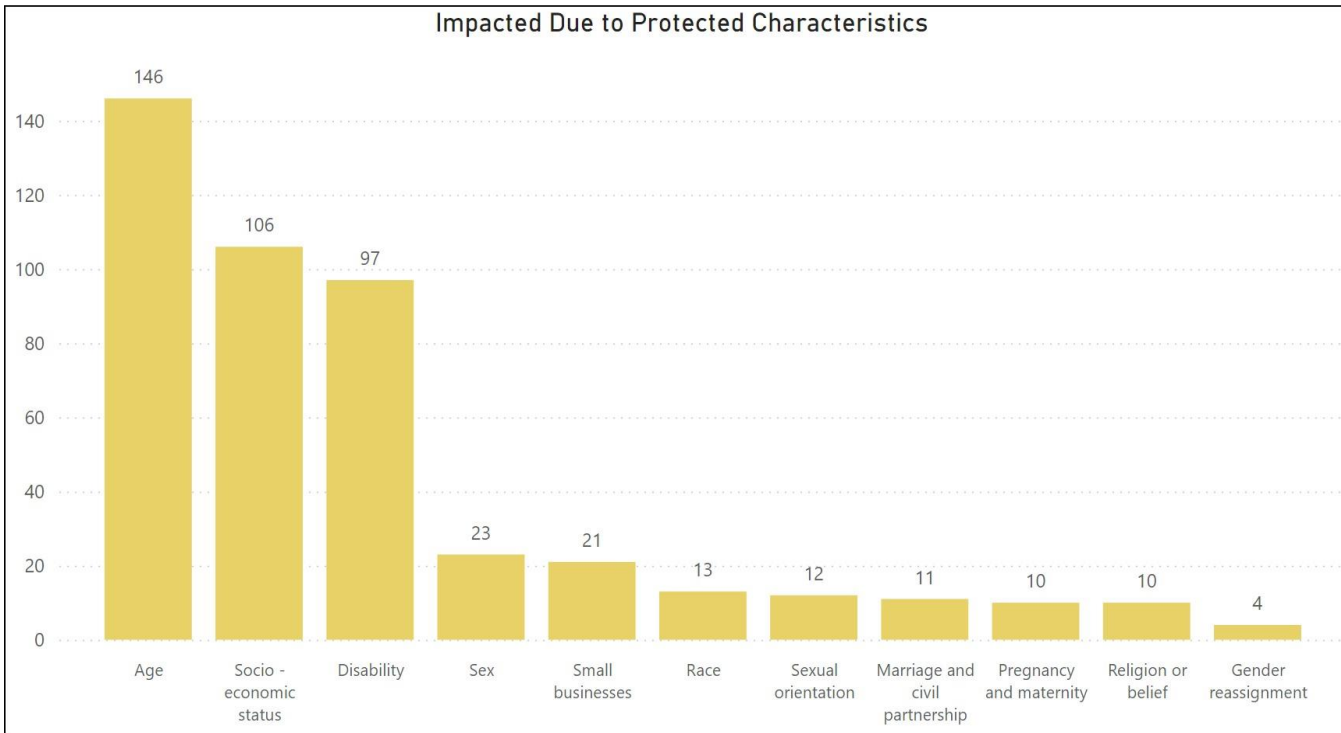
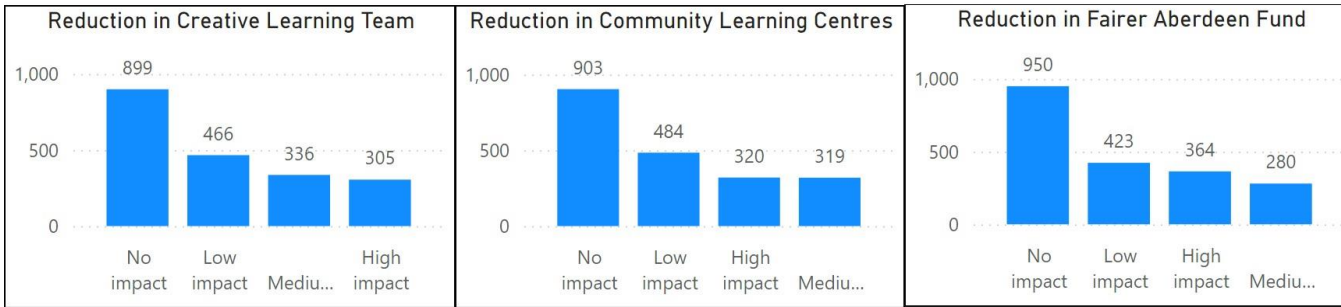
Local Visitor Levy



Summary from 321 comments on personal impact:

- **Support for Visitor Levy:** Several respondents support the visitor levy, noting it could generate much-needed income for the city and is a common practice in other European cities.
- **Concerns About Tourism Impact:** Many express concerns that the levy would deter visitors, particularly because Aberdeen is not seen as a major tourist destination compared to cities like Edinburgh.
- **Economic Impact on Local Businesses:** There are worries that fewer visitors would negatively impact local businesses, especially those in the hospitality sector, which are already struggling.
- **Suggestions for Levy Implementation:** Some suggest that the levy should be applied to specific groups such as international visitors or cruise ship passengers, rather than all visitors, to minimize negative impacts.
- **Potential Benefits for Public Services:** Proponents argue that the levy could fund improvements in public services, such as sports and cultural facilities, enhancing the overall quality of life for residents and visitors alike.
- **Mixed Opinions on Personal Impact:** Individuals vary in how they believe the levy would personally affect them, with some seeing minimal impact and others worried about increased costs for visiting family and friends.
- **General Acceptance of Levy Concept:** Despite concerns, there is a general acceptance among some that a visitor levy is a reasonable measure if kept at a modest rate and clearly explained to the public.

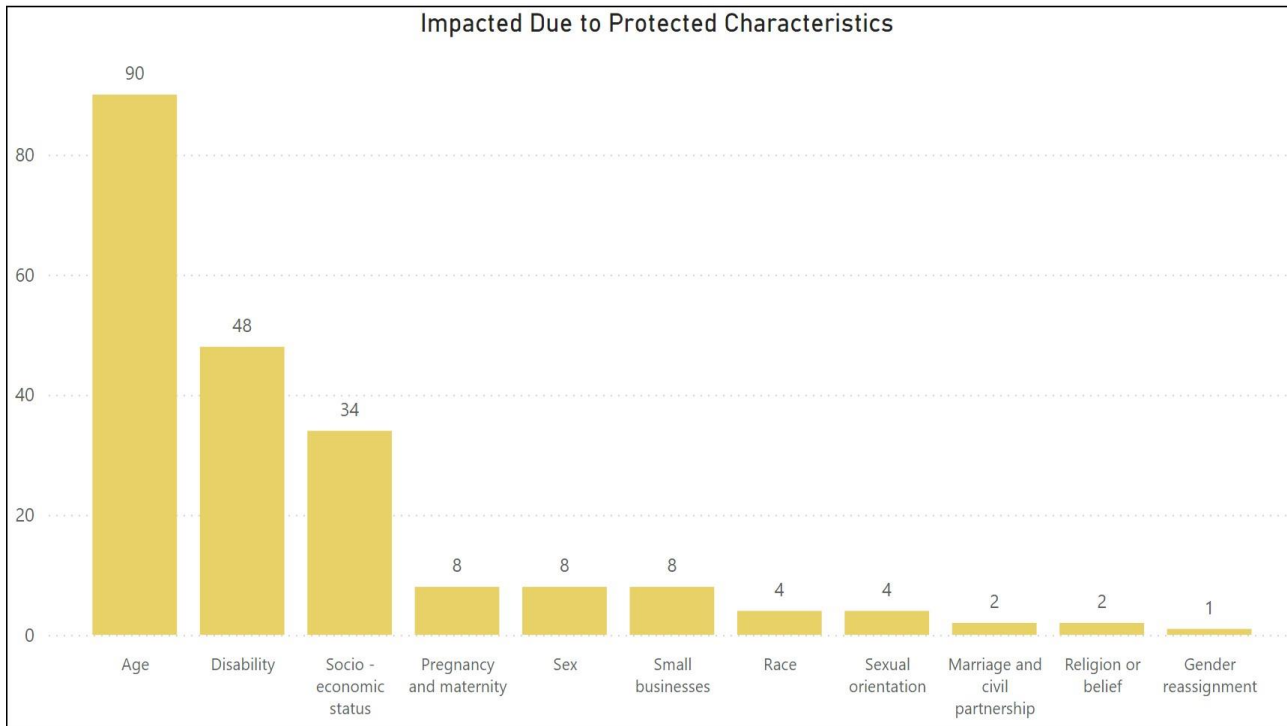
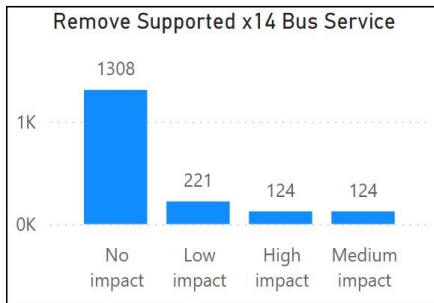
Communities



Summary from 355 comments on personal impact:

- Impact on Vulnerable Groups:** Many respondents emphasize that cuts to the Fairer Aberdeen Fund would severely affect vulnerable groups, including low-income families, people with disabilities, and those experiencing mental health issues.
- Community Services and Support:** Community centres and services funded by the Fairer Aberdeen Fund play a crucial role in providing support, social interaction, and essential services to disadvantaged communities.
- Educational and Social Benefits:** Respondents highlight the importance of educational and social activities funded by the Fairer Aberdeen Fund in enriching lives and preventing future societal problems.
- Negative Long-term Effects:** Many believe that cutting these funds would lead to worse outcomes in the long term, including increased poverty, crime, and strain on other public services.
- Personal Testimonials:** Numerous individuals share personal stories about how the Fairer Aberdeen Fund and related services have positively impacted their lives, emphasizing the potential negative effects of funding cuts.
- Economic and Employment Benefits:** Projects supported by the Fairer Aberdeen Fund have been successful in helping individuals find employment and improve their economic situation.
- Mental Health Concerns:** Several comments stress that reducing funding would exacerbate mental health issues among vulnerable populations, leading to increased isolation and deteriorating mental health.
- Support for Children and Youth:** Funding cuts would negatively impact programs for children and youth, which are essential for their development and keeping them engaged in positive activities.
- Community Cohesion:** Maintaining funding is seen as vital for community cohesion, providing spaces and opportunities for people to come together and support each other.
- Call for Continued Support:** Overall, there is a strong call for continued support and investment in these community services to ensure the well-being of all residents, particularly the most vulnerable.

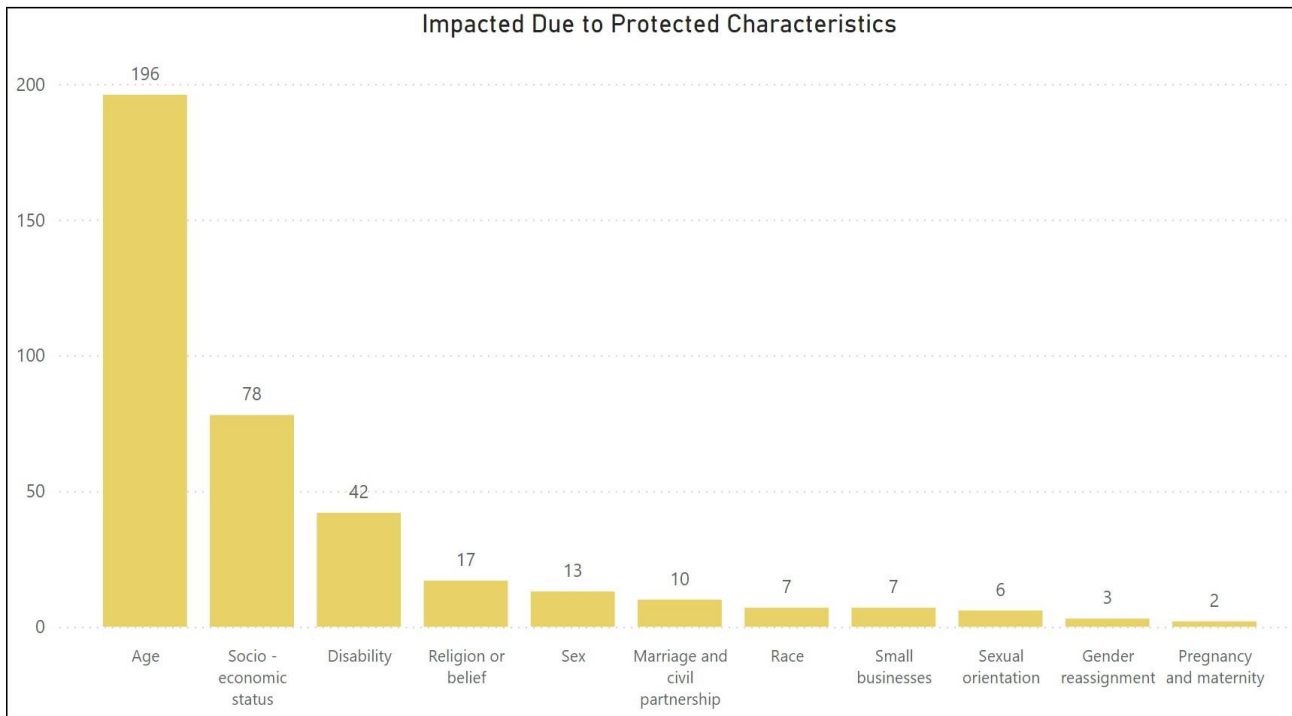
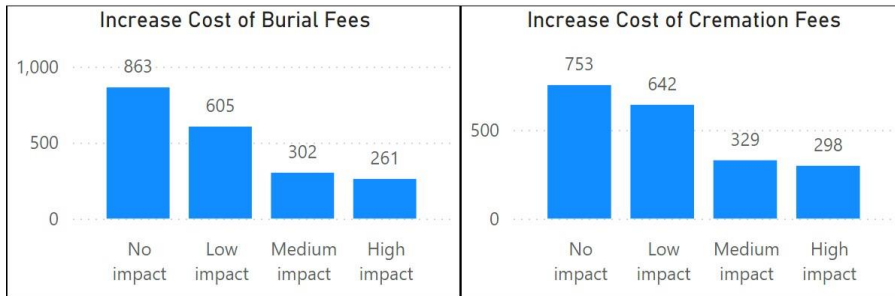
Remove Supported x14 Bus Service



Summary from 250 comments on personal impact:

- **Public Transport Essential:** Many respondents emphasize the importance of the bus service for accessing work, education, and healthcare, especially for those who cannot afford cars or taxis.
- **Impact on Vulnerable Groups:** The removal of the bus service would particularly affect the elderly, disabled, and low-income families who rely on it for essential travel.
- **Environmental Concerns:** Several comments highlight that cutting the bus service would lead to increased car usage and pollution, counteracting efforts to promote public transport and reduce environmental impact.
- **Economic and Social Impact:** Respondents note that the bus service supports local businesses and helps maintain social connections, and its removal could lead to economic and social isolation.
- **Criticism of Subsidizing Private Companies:** Some feedback criticizes the council for subsidizing a private transport company, arguing that public funds should not support private profits.
- **Calls for Better Alternatives:** There are suggestions for assessing the usage of the bus service and exploring better alternatives before making a decision, ensuring that any changes do not disproportionately impact certain groups.
- **Concerns About Hospital Access:** Many respondents stress the importance of maintaining a bus route to the hospital, as it is crucial for patients, visitors, and healthcare workers.
- **General Dissatisfaction with Bus Services:** There is a general sentiment of dissatisfaction with the current state of bus services in Aberdeen, with calls for improvements rather than reductions.

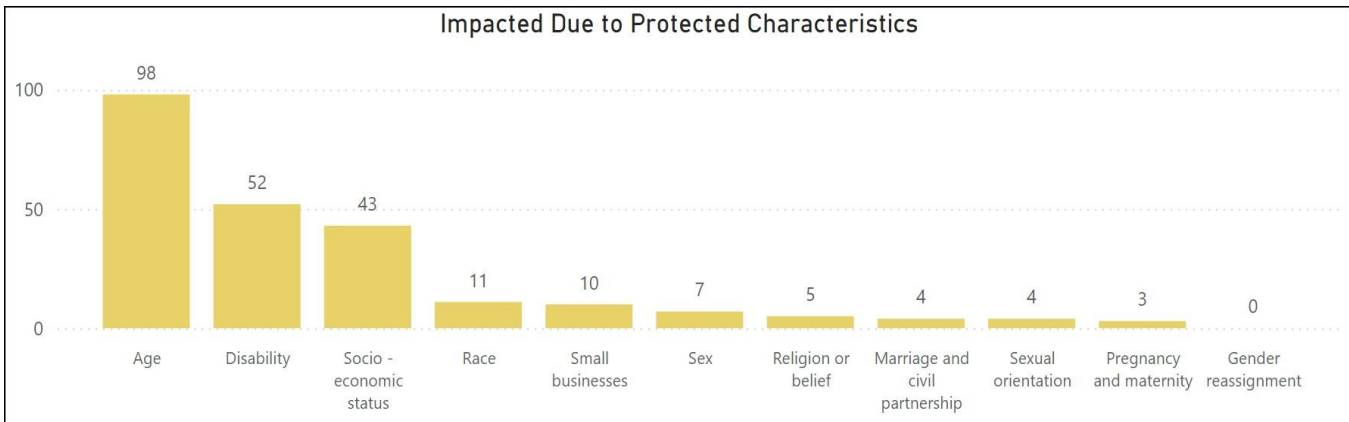
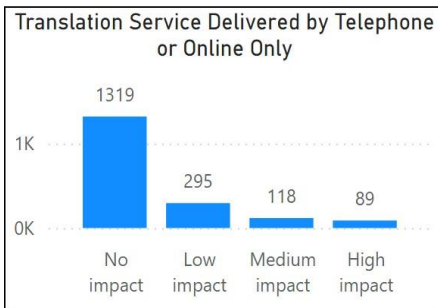
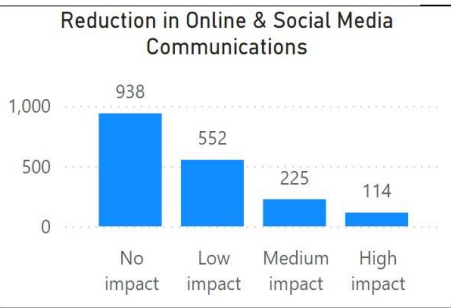
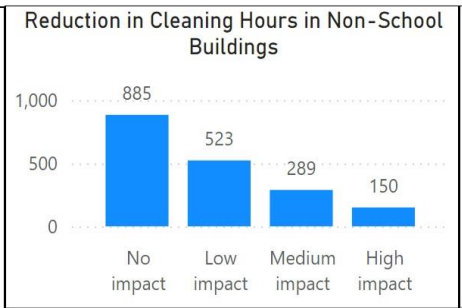
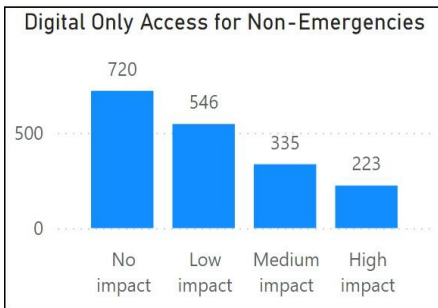
Citizen Services (1)



Summary from 336 comments on personal impact:

- **Support for Fee Increase:** Some individuals agree with the fee increase, suggesting that it is a necessary cost that should be planned for during one's working life.
- **Concerns About Affordability:** Many people express concerns that the increased costs would burden families already struggling with the cost of living, making it harder to afford respectful end-of-life services.
- **Impact on Vulnerable Populations:** There is a strong sentiment that increasing fees would disproportionately affect low-income families and those dealing with financial hardships, adding stress during a difficult time.
- **Alternative Funding Suggestions:** Some respondents suggest finding other ways to generate funds rather than increasing burial and cremation fees, considering the sensitivity of the matter.
- **Ethical Considerations:** Several comments highlight the ethical issues of profiting from death and the financial burden it places on grieving families.
- **Prepaid Plans and Insurance:** Some individuals mention having prepaid plans or insurance to cover funeral costs, but worry that increased fees could still impact their families.

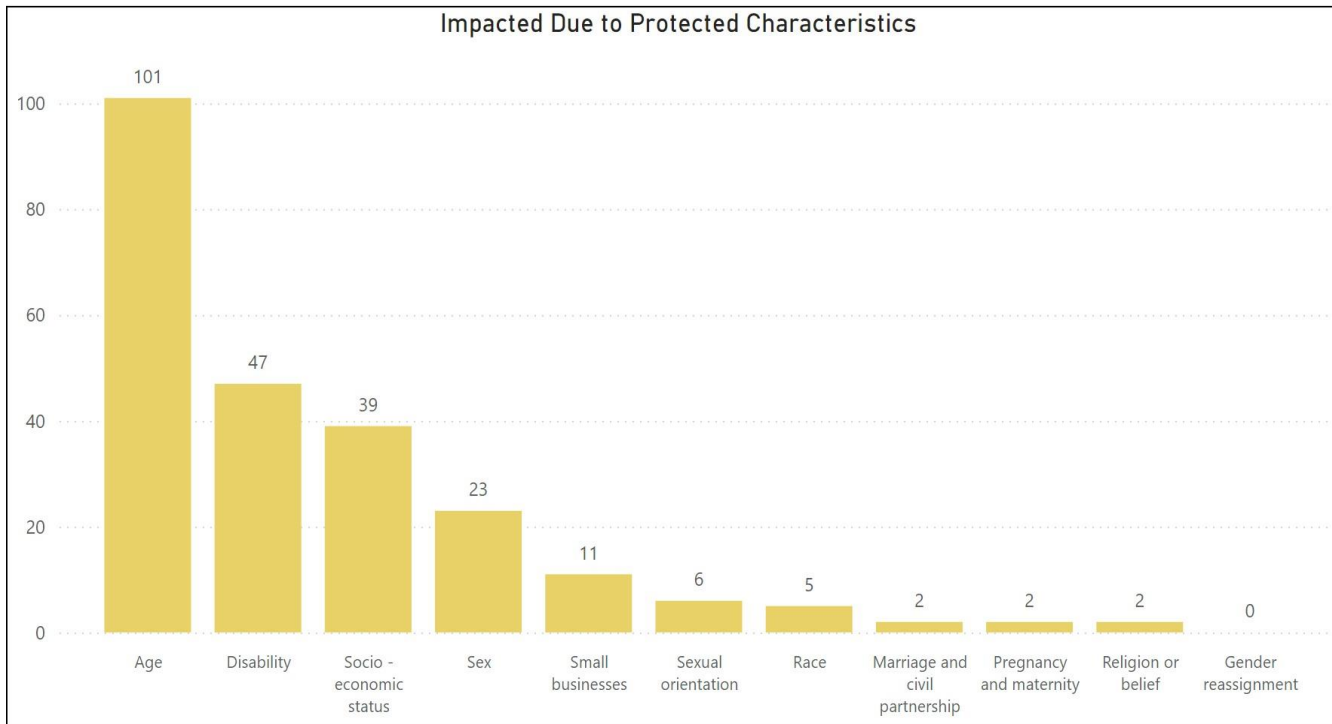
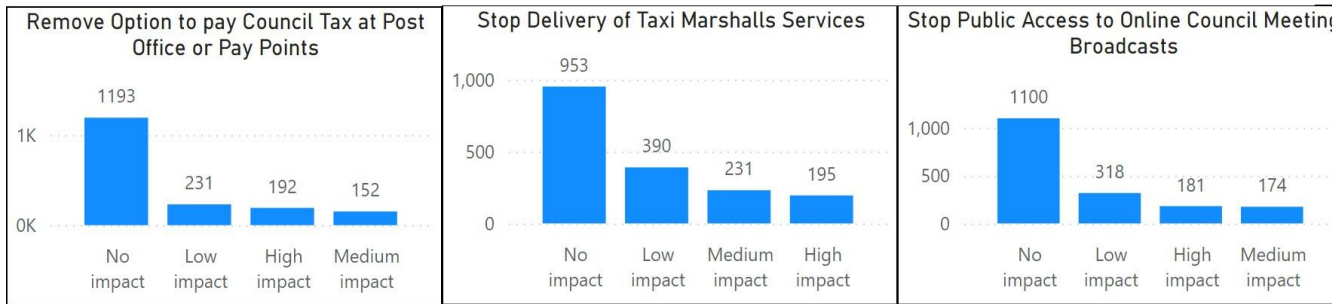
Citizen Services (2)



Summary from 291 comments on personal impact:

- **Concerns About Digital-Only Access:** Many respondents highlighted that digital-only access would exclude those without internet access or digital skills, particularly affecting older and vulnerable populations.
- **Importance of Cleaning Services:** There are significant worries about reducing cleaning hours in schools and other facilities, as this could lead to increased illness and a decline in hygiene standards.
- **Social Media and Communication:** Respondents emphasized the need for effective social media and digital communications to keep citizens informed, though some questioned the high costs associated with these services.
- **Translation Services:** Mixed opinions were expressed about translation services; some see them as essential for non-English speakers, while others believe they should not be provided free of charge.
- **Accessibility and Inclusion:** Feedback stressed that moving services online could disproportionately impact those with disabilities and the elderly, making it harder for them to access essential services.
- **Experience with Current Digital Services:** Several respondents noted that the current digital services are already inefficient and frustrating, suggesting that further reliance on them could exacerbate these issues.
- **Impact on Vulnerable Populations:** There is a strong concern that digital-only access would particularly disadvantage the most vulnerable and poorest citizens.
- **Preference for Human Interaction:** Many people prefer speaking to a person rather than using digital services, finding it more effective for resolving issues quickly.
- **Health and Safety Concerns:** Reducing cleaning services is seen as a potential health risk, especially in the context of preventing the spread of diseases like COVID-19.
- **Need for Transparent Communication:** Respondents called for more transparency and better communication from the council to build trust and ensure citizens are well-informed about services and changes.

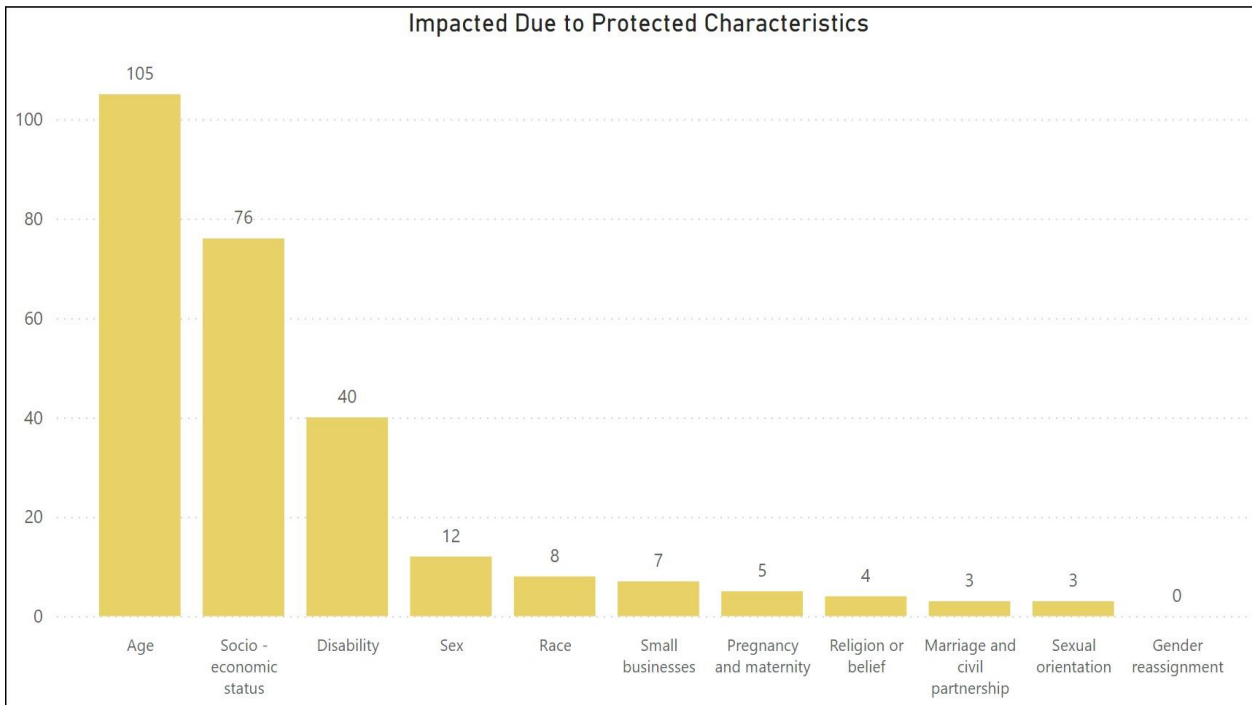
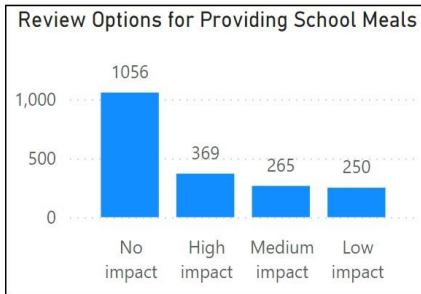
Citizen Services (3)



Summary from 286 comments on personal impact:

- Transparency and Democracy:** Many respondents feel that removing online access to council meetings would reduce transparency and democracy, making it difficult for citizens to stay informed and hold the council accountable.
- Safety Concerns:** The taxi marshall service is widely regarded as essential for public safety, especially at night, to prevent violence and ensure orderly taxi queues.
- Impact on Vulnerable Populations:** Several comments highlight that cutting payment options for council tax at post offices and pay points would disproportionately affect elderly and digitally excluded individuals.
- Cost vs. Benefit:** Some respondents question the actual cost savings from these cuts, suggesting that the benefits of maintaining these services outweigh the financial savings.
- Alternative Solutions:** Suggestions include allowing Uber to operate in the city to reduce the need for taxi marshalls and finding more cost-effective ways to broadcast council meetings.
- Public Safety:** Many believe that removing taxi marshalls would lead to increased violence and anti-social behaviour at taxi ranks, putting additional strain on emergency services.
- Accessibility Issues:** Concerns are raised about the accessibility of council meetings for those who cannot attend in person, such as disabled individuals or those with other commitments.
- Financial Implications:** There is a worry that reducing payment options for council tax could lead to increased non-payment and financial difficulties for the council.

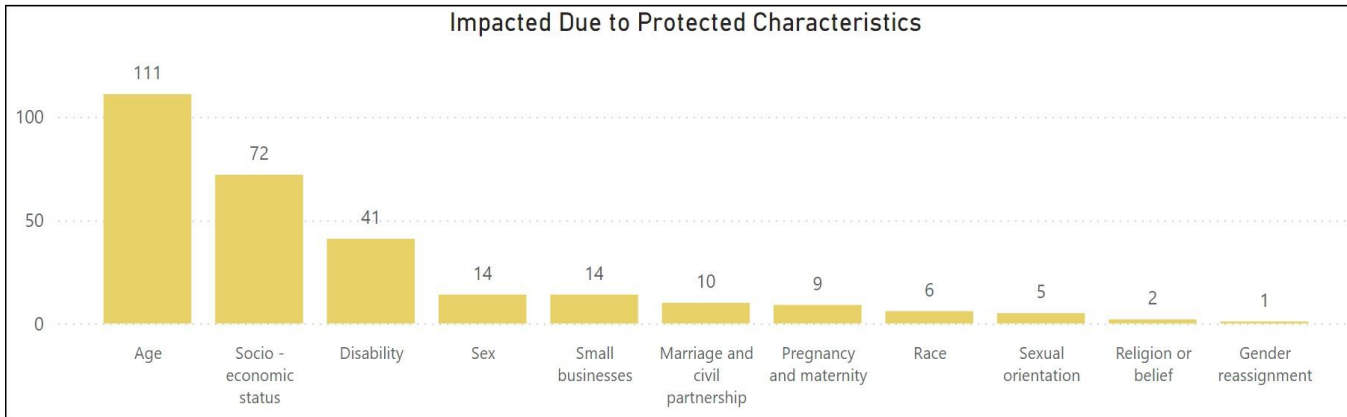
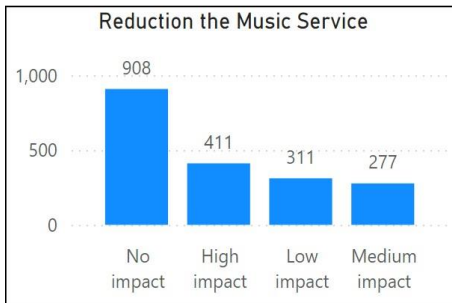
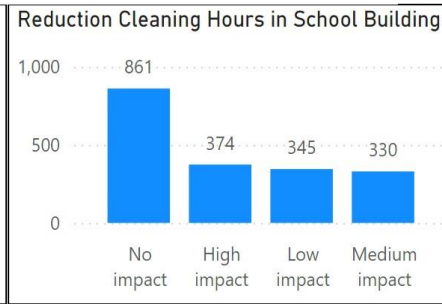
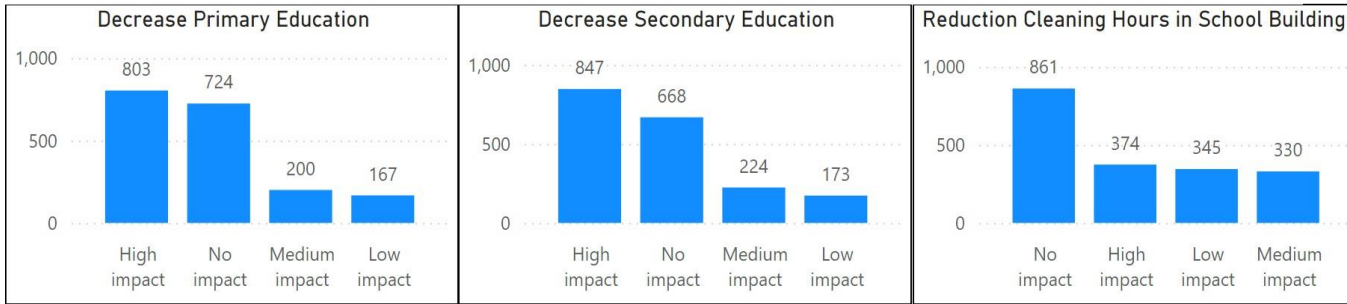
School Meals



Summary from 313 comments on personal impact:

- **Importance of Free School Meals:** Many respondents emphasize the importance of free school meals for children, particularly for those from low-income families who may rely on these meals as their only substantial food for the day.
- **Concerns About Removing Free Meals:** Several people express concerns that removing free school meals or increasing their cost could exacerbate inequality and negatively impact children's health and academic performance.
- **Support for Means Testing:** Some respondents suggest that free school meals should be means-tested to ensure that only those who genuinely need them receive them, thus reducing unnecessary expenditure.
- **Pre-ordering Meals:** There is support for pre-ordering meals to reduce waste and improve efficiency, though some parents and children may find it inconvenient.
- **Impact on Local Businesses:** Allowing students to leave school for lunch could affect local businesses that rely on student customers, but it might also lead to unhealthy eating habits.
- **Administrative Savings:** Some respondents believe that administrative changes could save money without compromising the quality or availability of school meals.
- **Quality of School Meals:** There are mixed opinions on the quality of current school meals, with some calling for improvements to ensure they are nutritious and appealing to children.
- **Potential Risks of Leaving School:** Concerns are raised about the risks associated with allowing children to leave school during lunch, including safety issues and unhealthy food choices.
- **Financial Strain on Families:** Increasing the cost of school meals could place additional financial strain on families, particularly during the current cost-of-living crisis.
- **Inclusivity and Equality:** Ensuring that all children have access to nutritious meals at school is seen as a way to promote inclusivity and reduce bullying related to socioeconomic differences.

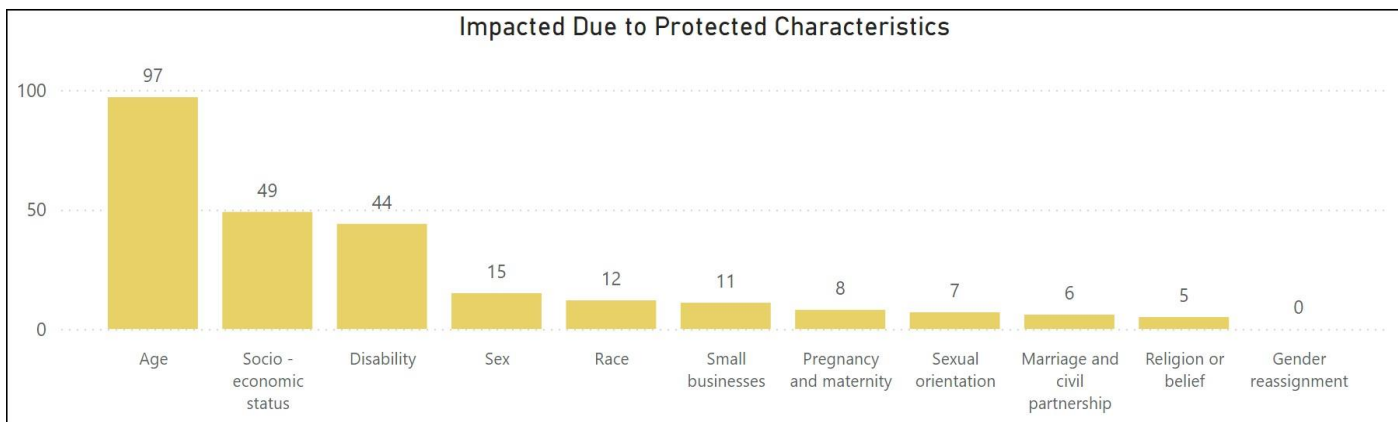
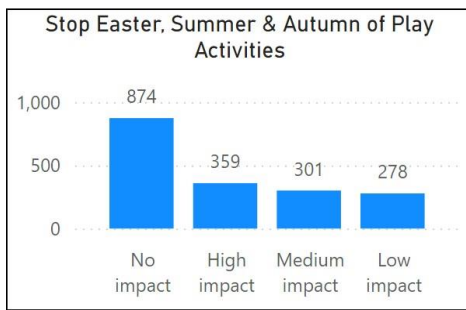
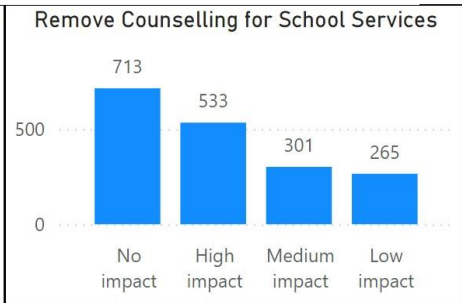
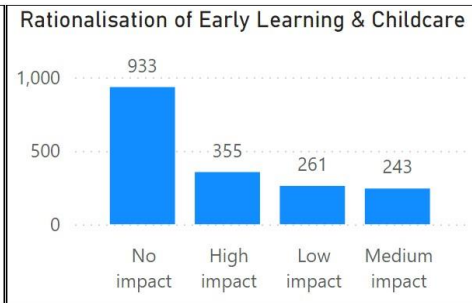
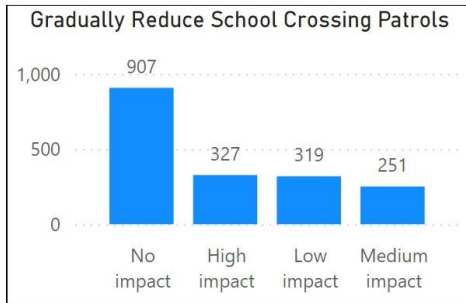
Education (1)



Summary from 477 comments on personal impact:

- **Increased Childcare Costs:** Many respondents expressed concerns that reducing school hours would lead to increased childcare costs, making it unaffordable for many working parents.
- **Impact on Music Education:** There were numerous objections to cutting music services, highlighting the importance of music for children's development, mental health, and providing opportunities for those from low-income families.
- **Concerns About School Cleanliness:** Reducing cleaning services in schools was seen as a major health risk, potentially leading to the spread of germs and illnesses among students and staff.
- **Negative Impact on Education Quality:** Many respondents believe that reducing school hours would negatively affect the quality of education, leading to lower academic performance and future opportunities for students.
- **Legal and Ethical Concerns:** Some participants questioned the legality of reducing school hours and argued that it sends a poor message about the value placed on education.
- **Economic and Social Implications:** There were concerns about the broader economic and social implications, including the potential increase in unemployment and the long-term impact on the economy due to a less educated workforce.

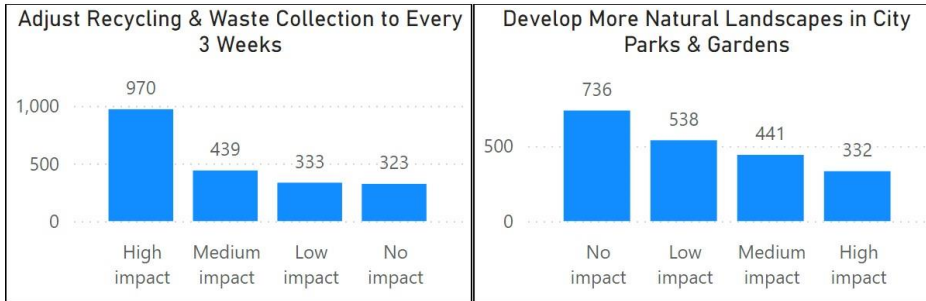
Education (2)



Summary from 319 comments on personal impact:

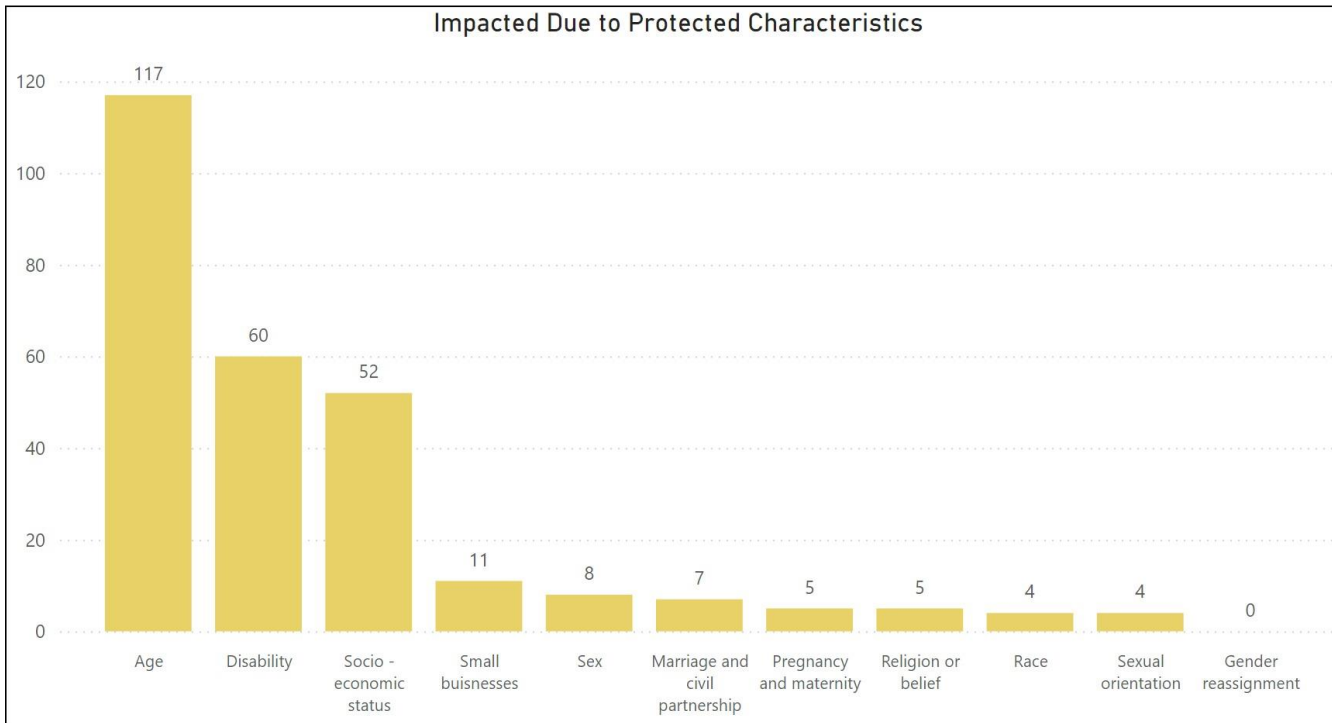
- Concerns about Safety:** Many respondents are worried that removing school crossing patrols will jeopardize children's safety, leading to potential accidents and increased danger when crossing roads.
- Mental Health Support:** There is significant concern about the removal of school counselling services, with many emphasizing the rising mental health issues among young people and the critical role these services play.
- Impact on Vulnerable Families:** Cutting holiday activities and early learning childcare is seen as detrimental, especially for low-income families who rely on these services for support and childcare during school breaks.
- Short-Sighted Decisions:** Several respondents believe that these cuts are short-sighted and will have long-term negative effects on children's development, safety, and well-being.
- Economic Impact:** There are concerns that reducing these services will force parents to take unpaid leave or leave their jobs, thereby increasing financial strain on families and potentially increasing dependency on benefits.
- Support for School Crossing Patrols:** While some believe that school crossing patrols are essential for child safety, others suggest replacing them with more permanent solutions like pedestrian crossings.
- Importance of Counselling:** Many emphasize that school counselling is vital for addressing mental health issues early, preventing more severe problems, and reducing the burden on other services like the NHS.
- General Disapproval:** Overall, the majority of respondents disapprove of the proposed cuts, viewing them as detrimental to the safety, mental health, and development of children.

Roads, Waste & Environment (1)



Summary from 524 comments on personal impact:

- Waste Collection Concerns:** Many residents express concerns that reducing waste collection to every three weeks would lead to overflowing bins, increased vermin, and potential health hazards.
- Recycling Frequency:** There is a strong preference for maintaining the current two-week recycling collection schedule, as many households already struggle with overflowing recycling bins.
- Impact on Parks:** Opinions are divided on the proposal to develop more natural landscapes in city parks, with some residents supporting the idea for environmental benefits while others worry it will make parks look neglected and reduce their usability.
- Environmental and Health Risks:** Several comments highlight the potential environmental and health risks associated with less frequent waste collection, including increased littering and fly-tipping.
- Community Impact:** Residents emphasize the importance of well-maintained parks for mental health and community well-being, expressing concerns that reduced maintenance will negatively impact these benefits.
- Suggestions for Improvement:** Some residents suggest that any reduction in waste collection frequency should be accompanied by provisions for larger bins or additional resources to manage excess waste.



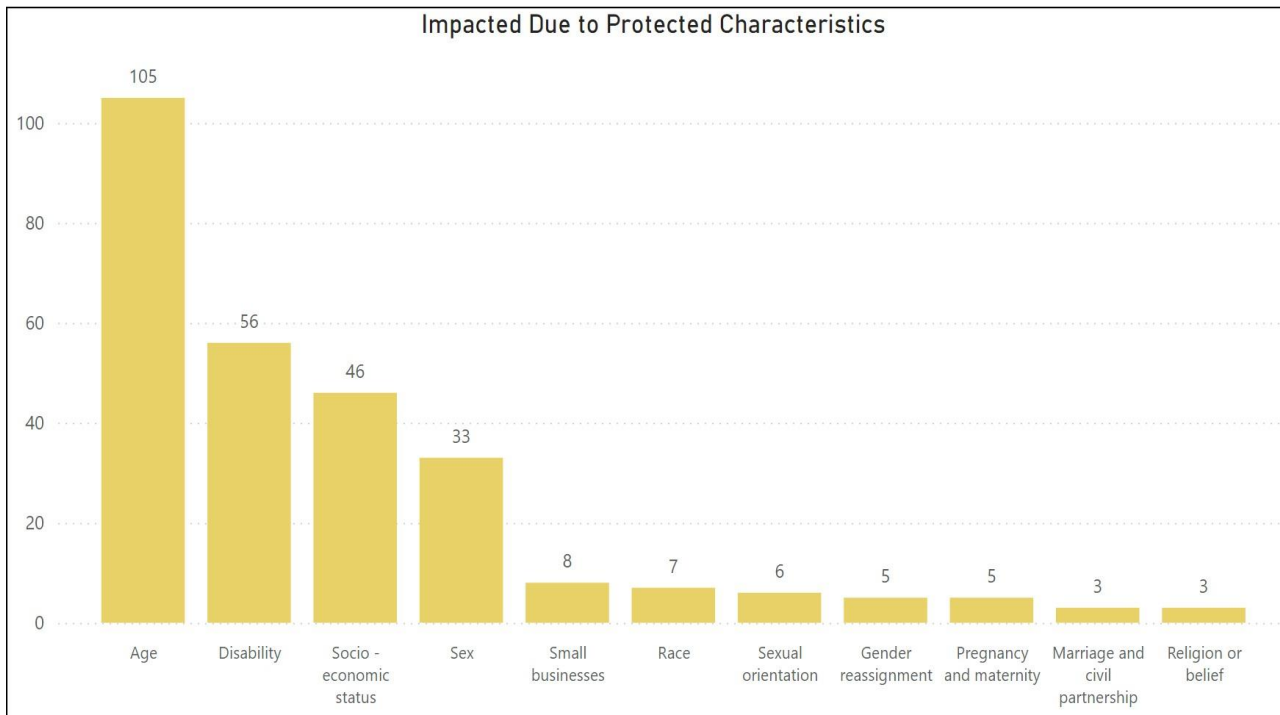
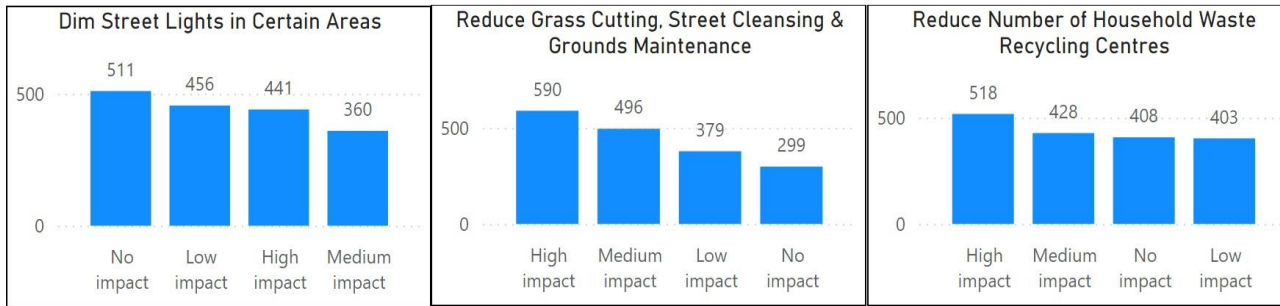
Roads, Waste & Environment (2)



Summary from 483 comments on personal impact:

- **Opposition to Beach Parking Charges:** Many respondents are against introducing parking charges at the beach, arguing it will deter visitors and negatively impact local businesses.
- **Concerns Over City Centre Parking Costs:** There is significant opposition to increasing parking charges in the city centre, with many believing it will further reduce footfall and harm businesses.
- **Impact on Workers:** Several comments highlight that increased parking costs and workplace parking levies would financially strain workers, particularly those who rely on cars due to inadequate public transport.
- **Support for Garden Waste Charges:** Some respondents support reinstating the garden waste charge, viewing it as a reasonable measure to generate revenue.
- **Negative Impact on Mental Health and Wellbeing:** Concerns are raised about the negative impact on mental health and wellbeing if people are discouraged from visiting the beach and other recreational areas due to parking fees.
- **Effect on City's Appeal:** Many believe that increasing parking fees and introducing new charges will make Aberdeen less appealing, driving people and businesses away from the city.
- **Public Transport Issues:** Numerous comments highlight the inadequacy and high cost of public transport as a barrier to reducing car usage, suggesting that improvements are needed before implementing higher parking charges.
- **Opposition to Workplace Parking Levy:** There is strong opposition to the workplace parking levy, with many arguing it would unfairly penalize employees and potentially lead to job losses or businesses relocating.
- **Concerns Over Residential Parking Permits:** Residents express frustration over the high cost of parking permits and the potential for further increases, which they feel are unfair and financially burdensome.
- **Suggestions for Alternative Measures:** Some respondents propose alternative measures such as targeting specific vehicles like campervans for charges, or improving enforcement of existing parking regulations to raise revenue.

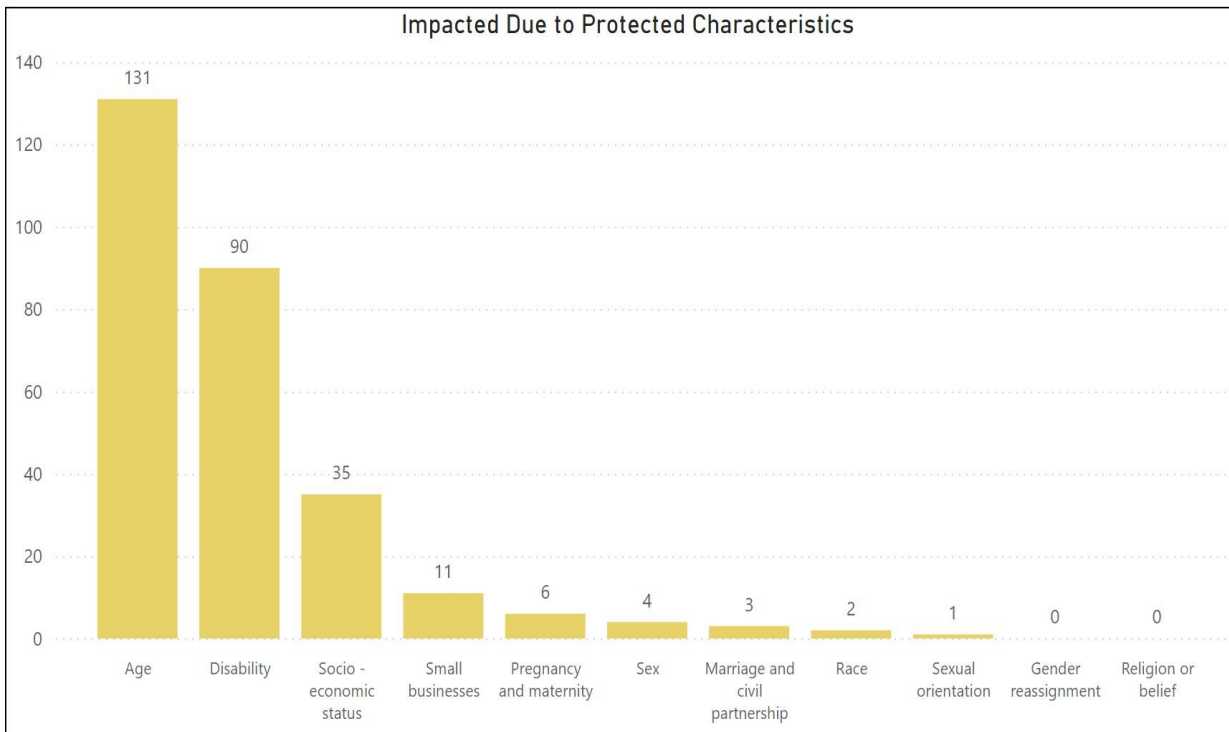
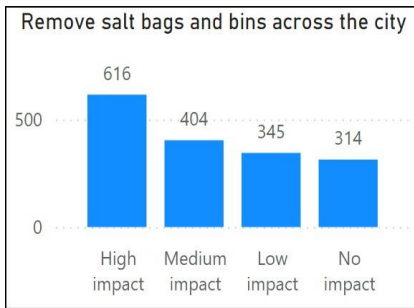
Roads, Waste & Environment (3)



Summary from 403 comments on personal impact:

- Concerns About Safety:** Many respondents express that dimming or reducing street lighting would make them feel unsafe, particularly women and the elderly, who fear increased crime and accidents.
- Impact on Cleanliness:** Residents are worried that reducing street cleaning and grass cutting will make the city look unkempt and unattractive, potentially deterring visitors and lowering residents' quality of life.
- Fly-Tipping Concerns:** There is a strong belief that reducing the number of recycling centers will lead to an increase in fly-tipping, which would be costly to manage and detrimental to the environment.
- Recycling Center Usage:** Several residents mention that they regularly use the recycling centers and would be negatively impacted by their closure, leading to more waste in general bins.
- Support for Grass Cutting Reduction:** Some residents support reducing grass cutting in favor of promoting wildflower areas, which they believe would benefit biodiversity.
- Economic and Environmental Impact:** Residents note that a cleaner and well-maintained city is essential for attracting tourists and maintaining civic pride, suggesting that cuts in maintenance are a false economy.
- Mixed Opinions on Lighting:** While many oppose the reduction in street lighting, some residents believe that dimming lights in less critical areas could save money and benefit the environment.
- Health and Safety:** Concerns are raised about how reduced maintenance and lighting could lead to more accidents, injuries, and health issues, particularly for vulnerable populations.
- Impact on Mental Health:** Some residents express that a well-maintained environment positively affects mental health and community spirit, while neglect could lead to a decline in these areas.
- Alternatives and Suggestions:** Suggestions include using LED lights instead of dimming, maintaining essential cleaning services, and encouraging community involvement in maintaining green spaces.

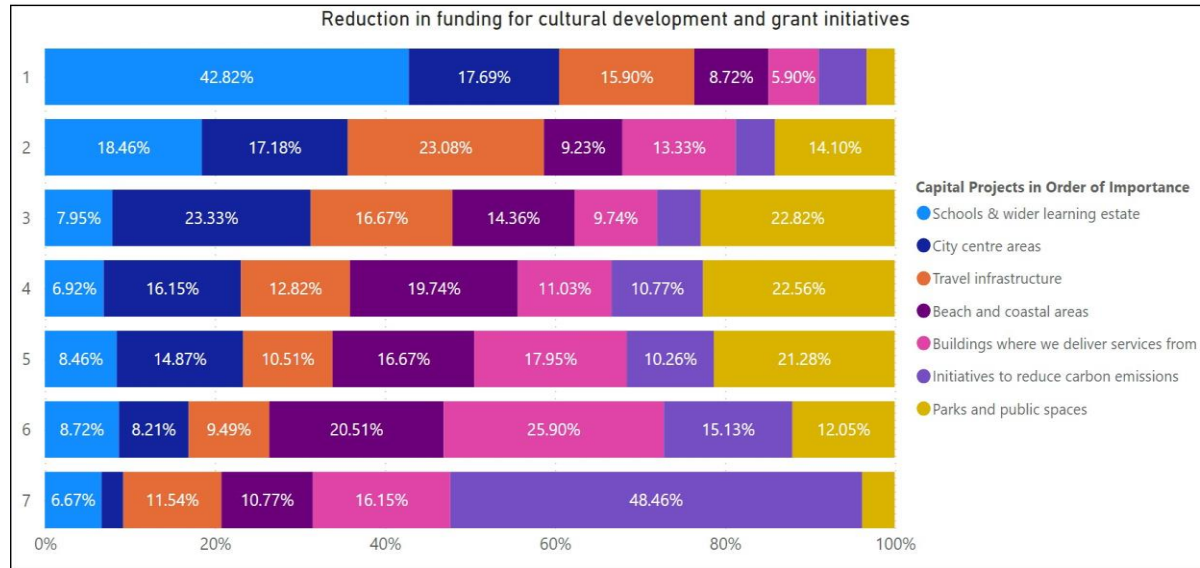
Roads, Waste & Environment (4)



Summary from 375 comments on personal impact:

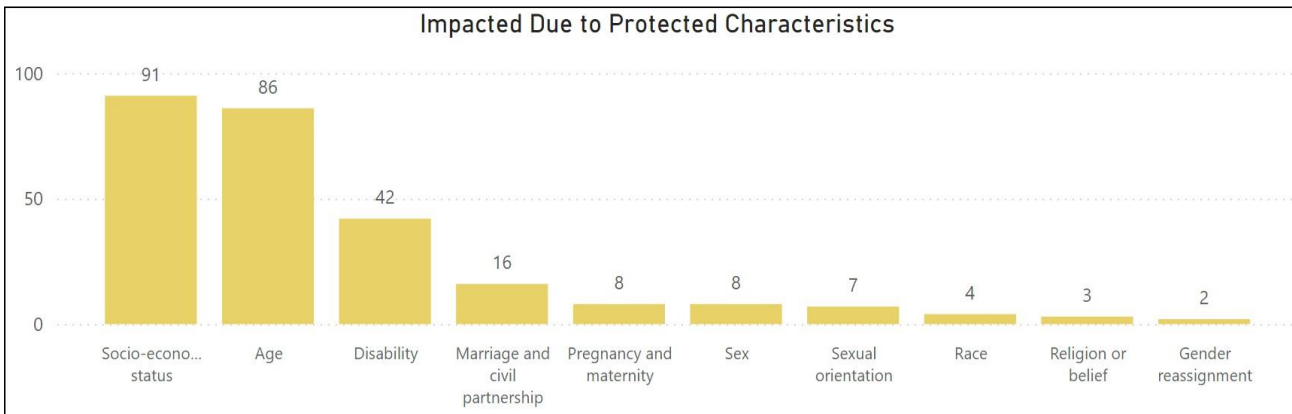
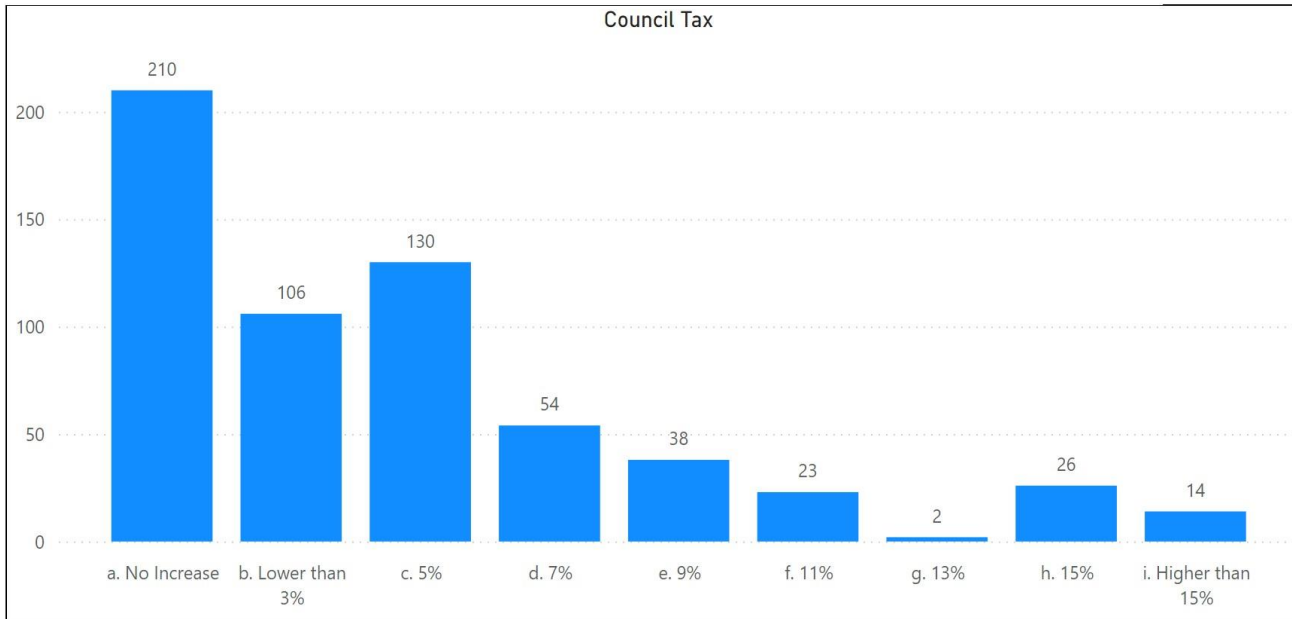
- **Safety Concerns:** Many comments highlight the increased risk of accidents, falls, and injuries, particularly among the elderly and disabled, if salt bins and bags are removed.
- **Impact on Healthcare:** Several respondents mention that removing salt bins would likely increase the burden on healthcare services due to more accidents and falls, leading to higher costs for the NHS.
- **Community Efforts:** Residents often use community salt bins to grit their local areas, ensuring the safety of their neighbours, especially the elderly and those with mobility issues.
- **Criticism of Proposal:** Many comments criticize the proposal as short-sighted and dangerous, suggesting it is not a cost-effective measure given the potential for increased accidents and healthcare costs.
- **Dependency on Salt Bins:** Numerous respondents mention that they rely on salt bins to ensure their streets and pavements are safe during icy conditions, as council gritting services are often insufficient.
- **Environmental Considerations:** One suggestion includes using more sustainable alternatives to salt, such as ash, to reduce environmental impact while maintaining safety.
- **Economic Arguments:** Some comments argue that the cost savings from removing salt bins are minimal compared to the potential increased costs from accidents and healthcare expenses.
- **Personal Impact:** Individuals share personal stories of how the absence of salt bins would affect their daily lives, emphasizing the importance of these bins for maintaining mobility and safety.

Capital Projects



Responders were asked to put these 7 options for capital projects in rank order. With 1 the most important to them and 7 least important.

Council Tax

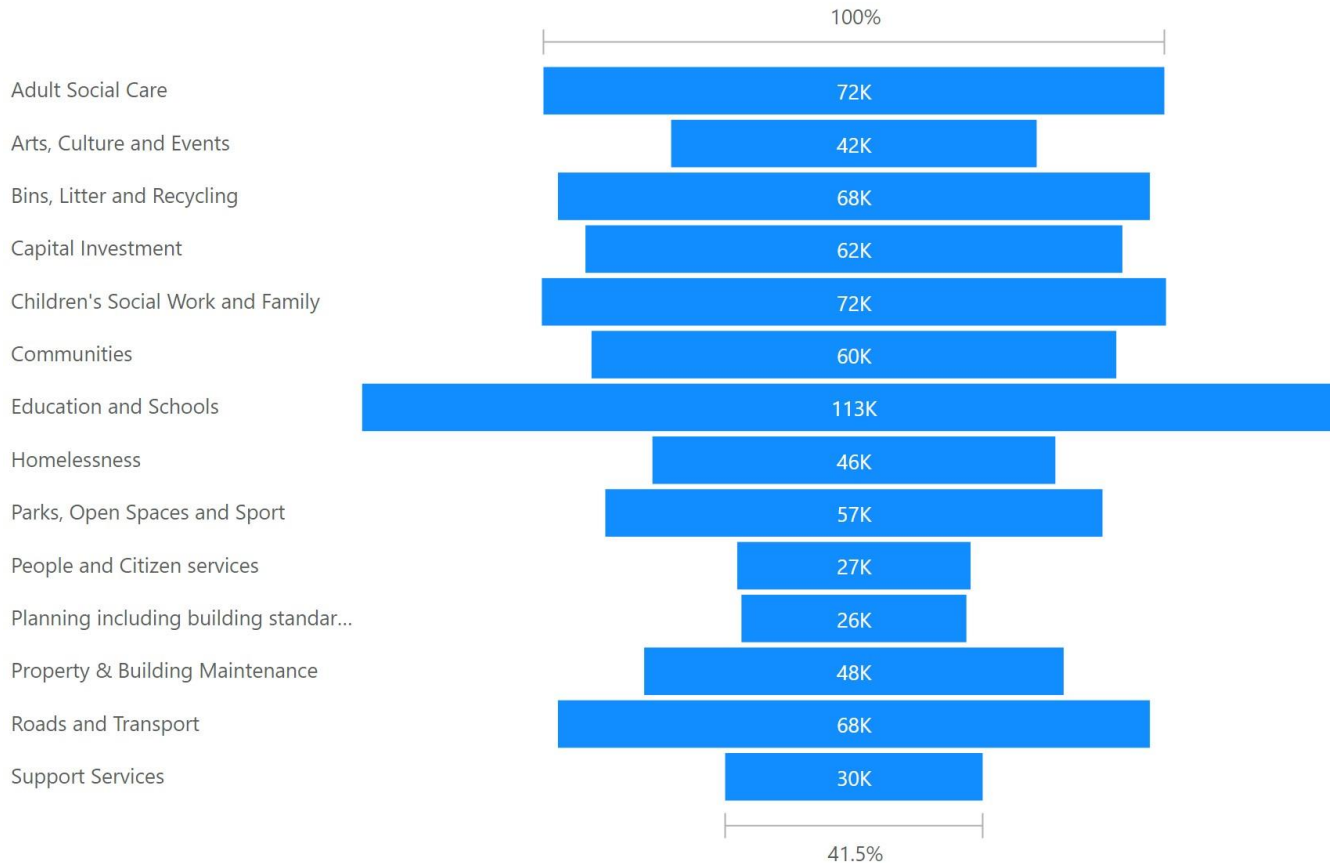


Summary from 216 comments:

- **Financial Strain on Residents:** Some commented that many residents are struggling with the current cost of living and fear that an increase in council tax will exacerbate their financial difficulties, making it harder to afford essentials like food and energy bills.
- **Impact on Low-Income Households:** Low-income families, single parents, and individuals on benefits are particularly concerned that a council tax hike will significantly impact their already tight budgets.
- **Discontent with Council Services:** Several residents feel they are not getting value for money from the council, citing poor maintenance of roads, inadequate public services, and inefficient use of funds on projects.
- **Calls for Fairer Taxation:** Some suggest that higher council tax bands should bear a larger share of the increase, while others argue for a flat rate increase across all bands to ensure fairness.
- **Suggestions for Alternative Funding:** Residents propose alternative measures such as better collection of unpaid taxes, reducing council waste, and reallocating funds from less essential projects to cover budget shortfalls.
- **Support for Service Maintenance:** Some are willing to accept a council tax increase if it means preserving essential services and improving the quality of life in Aberdeen.
- **Concerns Over Inequality:** There is a concern that the current system unfairly burdens single occupants and those in higher tax bands despite their potentially lower disposable incomes.
- **Impact of Housing Market:** Residents highlight the disparity in council tax bands based on outdated property valuations, causing inequities in tax burdens between older and newer properties.
- **Desire for Transparency:** People want more transparency and justification for any tax increases, including detailed explanations of how the additional funds will be used to benefit the community.
- **Potential for Relocation:** Some residents express that continuous tax increases without corresponding improvements in services may drive them to consider moving away from Aberdeen.

Prioritising our Money

What would you prioritise?



Summary from 178 comments:

- **Homelessness and Social Care:** Many comments emphasize the need to prioritize homelessness and social care, citing antisocial behaviour in central areas and the need for better support for vulnerable populations.
- **Education and Schools:** Education is frequently highlighted as a crucial area, with concerns about overcrowded and understaffed schools and the need for better facilities and funding.
- **Infrastructure and Maintenance:** There is significant concern about the state of roads, housing repairs, and general city maintenance, with many calling for better upkeep and more efficient services.
- **Public Safety and Cleanliness:** Comments reflect a need for increased public safety measures and cleanliness, particularly in central areas plagued by drug use and antisocial behavior.
- **Against Vanity Projects:** Several respondents criticize spending on large-scale projects like the beach masterplan and cycle lanes, advocating for funds to be redirected to essential services.
- **Community and Recreational Facilities:** There is support for investing in community centres, parks, and recreational facilities to enhance community engagement and well-being.
- **Financial Transparency:** Many comments call for greater transparency in budgeting and spending, with some suggesting that current budget allocation methods are confusing and lack context.
- **Environmental Concerns:** Environmental issues, such as waste management and recycling, are highlighted as important, though some argue that climate change initiatives should be deprioritized in favor of immediate concerns.
- **Public Transport and Accessibility:** Improving public transport and road conditions is a common theme, with many advocating for better bus services and road maintenance.
- **Calls for Efficient Use of Resources:** Respondents urge the council to use resources more efficiently, suggesting measures like reducing consultant fees and subcontracting, and focusing on essential services.

Online Virtual Session – 2nd September 2024

The virtual engagement session for the budget consultation aimed to gather feedback on the proposed budget options for 2025/26 and understand their potential impacts on the community.

Participants' Concerns:

Staffing Levels and Debt Repayment: A participant raised concerns about staffing levels, noting that 60% of the budget is spent on wages, and inquired about the overall management of debt repayment. They emphasised that this area has a significant impact and inquired about the overall management of debt repayment. Additionally, participant mentioned that there have been significant staffing reductions in the past year and questioned whether this trend would continue.

Health and Social Care Impact: A participant emphasised the importance of collaboration between the council and health services to mitigate the health impacts of budget proposals. A participant also highlighted the need for visual representations of budget data to help the public understand the impact of spending decisions.

Specific Budget Options:

Car Parking Charges at Beach Blvd: A participant expressed concerns that introducing car parking charges at Beach Blvd could deter visitors, impacting local businesses and the overall attractiveness of the city.

Waste Collection Frequency: A participant mentioned that adjusting recycling and waste collections to every three weeks, as done in Aberdeenshire, might not be problematic and could save money.

Removal of Salt Bins: Participants pointed out that removing salt bins could lead to more accidents during winter, increasing the burden on health services.

Grass Cutting and Rewilding: A participant discussed the potential positive aspects of rewilding areas of the city, such as environmental sustainability and the benefits to local wildlife.

Impact on Deprived Areas:

A participant highlighted the need to consider the impact of budget decisions on deprived areas, emphasising that some areas might be disproportionately affected by changes in services.

A participant raised concerns about the impact of budget decisions on deprived areas, specifically mentioning Torry as one of the poorest areas in Aberdeen. They highlighted that there is a perception in Torry that during winter, most of the roads never get touched, and the footpaths become hazardous, leading to a high number of slips and trips. This results in increased visits to clinics and A&E, thereby shifting the financial burden to the NHS.

A participant emphasised the need for the council to consider the broader implications of their budget decisions, particularly how they affect health, well-being, and the environment in deprived areas. They also mentioned that there is a perception that Torry does not receive the same level of treatment as other areas, which contributes to a sense of inequality.

A participant supported this point by discussing the importance of collaboration between the council and health services to mitigate the health impacts of budget proposals. A participant also highlighted the need for visual representations of budget data to help the public understand the impact of spending decisions.

Overall, the concerns raised during the session reflect a need for the council to carefully consider the impact of budget decisions on deprived areas and to ensure that these decisions do not disproportionately affect the most vulnerable communities.

Capital Programme and Debt:

Managing Capital Projects: A chief officer explained the council's approach to balancing new projects with the maintenance of existing infrastructure, emphasising the need to gather feedback on what the community considers important.

A participant raised concerns about debt repayment. They inquired about the overall management of debt repayment, asking how the debt is being managed and in which direction it is going.

Third Sector Involvement:

Mitigating Public Sector Cuts: A participant highlighted the importance of the 3rd sector in mitigating the impact of public sector cuts and suggested the council consider wider consequences of reductions.

Consultation Participation:

Broader Public Engagement: Participants noted the need for broader public engagement in the consultation process, including reaching out to younger people and marginalised communities.

Visual Representation of Data:

Understanding Budget Impact: A participant suggested that the council provide more visual representations of budget data to help the public understand the impact of spending decisions.

Online Virtual Session – 4th September 2024

At the virtual engagement session for the budget consultation, various officers and participants discussed the impact of potential budget cuts on community services and funding.

Concerns About Digital-Only Services: Participants expressed concerns about the accessibility of digital-only services, especially for older and disabled individuals who may struggle with online systems. This could create barriers for individuals who struggle with online communication or prefer face-to-face interactions. A participant highlighted that many community members find it challenging to communicate online or over the phone, especially when dealing with sensitive issues like financial struggles.

Street Lighting and Safety: Concerns were raised about the proposal to dim street lighting, with participants noting potential safety issues during early morning and late-night hours.

Early Years Provision: A participant inquired about potential reductions in early years provision, particularly regarding eligible two-year-olds and the associated challenges.

School Hours Reduction: Discussions about reducing school hours focused on the potential impact on working parents, after-school care, and children with special needs.

School Meals and Holiday Funding: Participants discussed the importance of school meals and holiday funding for low-income families, emphasising the need to maintain these services to support children's nutrition and reduce vandalism.

The Fairer Aberdeen Fund: A reduction in the Fairer Aberdeen Fund would significantly impact community services, including those supporting poverty alleviation, employability, and food banks. A reduction in funding would end the No Recourse to Public Funds Tackling Destitution project, which provides training for public and third sector organisations and addresses gaps in support for victims of gender-based violence, people seeking asylum, and international students. A reduction in Fairer Aberdeen Funding would have a significant impact on these services, affecting families who rely on food banks and other community support. A participant mentioned that the fund supports the Big Bang drum group, which is particularly beneficial for children with additional support needs. Cutting this fund would mean losing this valuable service. The fund also supports partnerships with other community organisations, and a reduction would impact the ability to provide varied opportunities and services to the community. Discussions focused on the potential impact of cuts to the Fairer Aberdeen Fund on various community projects, including those supporting poverty alleviation, employability, and food banks.

Participants expressed concerns about the impact of budget cuts on services for disabled individuals, including:

Concerns About Digital-Only Services: Participants highlighted that many disabled individuals struggle with online communication or prefer face-to-face interactions. The proposal to make non-emergency services accessible only through digital channels could create barriers for these individuals.

Housing Benefit: A participant raised concerns about the potential impact of budget cuts on housing benefits for disabled individuals. Emphasising that any reduction in housing benefits could lead to homelessness, which would be particularly detrimental for disabled individuals.

BSL Session at Town & County Hall – 10th September 2024

A face to face engagement session for the budget consultation with British Sign Language (BSL) translation, various officers and participants discussed the impact of potential budget cuts on community services and funding. Contributions from participants provided the following feedback:

Reduce Cultural Development & Grant Initiatives – A participant stated that reducing grants would have a significant impact on the wider community. Projects support many groups including those with dementia. Reducing grants would add additional demand and strain on other services, organisations (NHS, Education, 3rd Sector) and adverse knock-on costs. It would also reduce sense of community, retention of jobs and talent.

Aberdeen Performing Arts – A participant believed this have a wider negative community impact.

Fairer Aberdeen Fund – A participant stated that the Fund was gold dust to many organisations who have limited staffing as it is. They asked if there was a method to truly comprehend the wider ramifications of this option, stating that, options should consider both direct and indirect effects.

Fairer Aberdeen Fund – Another participant stated that removing this would will generate more costs in the future.

Education – A participant argued that teachers might leave the profession because of additional workload.

School reduction in hours – Parents might need to seek different jobs to align with school hours and could face longer commutes, possibly needing to travel from areas like Aberdeenshire. They believed the proposal would most likely effect women employment as well as families. It may increase in crime due to boredom. They stated that it would impact staff because fewer would be needed. Impact families who can't afford to pay for children clubs, with more people pushed into disadvantage.

They suggested looking at a different model in Japan which has an optional extra. Increase extracurricular, alternatively think of a broader option that can fill the 2.5 hours. This might come from another fund and involve the 3rd sector. This might support working parents. They believed this would impact low- and no-income families most.

School reduction in hours – Officers gave examples of how this proposal might look. A participant raised the following potential impacts: On parents: Working families face stress and might reduce work hours, potentially leading to fuel poverty. Low-income families and single parents could also be adversely affected. Suggested supporting student [teachers] to cover the time e.g. with sports, beneficial for both parties. Impact would be on colleges and universities with children's literacy in early years, on children going on trips to beach, learning other things. Impact on staff – stress / mental health at risk of job cuts. Teachers might give up with workload and this might be a risk for jobs, particularly women. Impact on families: will increase stress resulting in an increase in mental health. Worry for the children, this would cause additional stress, would impact on long term outcomes, by putting children's future and careers at risk. A participant asked is there would be an option for cutting subjects. It was confirmed that this wasn't planned.

School reduction in hours – Another participant expressed concern, indicating that this may lead to increase in crime due to boredom. They felt there should be other ways of keeping those hours, suggesting other partners come in and support schools. They highlighted the need for specialist teachers and

that due to the extra support that deaf children need, they would be hit harder by this proposal. This would apply to other children with Additional Support Needs. The participant was concerned that the impact of cuts in England would be seen in Aberdeen and that children with a disability need the extra support. They also felt that this would impact support staff, and non-teaching staff, as well as on parents who may need to adjust their hours.

Free school meals – A participant felt that young people depend on this meal and that some don't get it at home. This, they said, would impact on families in poverty and especially on deaf children.

Remove face to face pay points – Concern for people with disabilities, it's not accessible. People in poverty won't have technology, limited money. Deaf people will struggle significantly with this. One centre point is not an option for deaf / blind.

Rationalisation of the early learning childcare provision in the City – will impact those who can't travel to further away schools, poverty.

Reduction in funding to Visit Aberdeenshire and Local Visitor Levy – A participant expressed concern about the range of things for visitors and tourists to do in Aberdeen already and that there should be more available year round. They also thought the proposal would impact businesses.

Parks and capital programmes - A participant stated that tourists in Aberdeen have nothing to do and that proposed budget cuts would make it worse. They referenced the beach leisure centre.

Parks & Green spaces – They raised concerns about reductions to retaining and maintaining parks and green spaces and the potential for increasing industrial space which could have an impact on health and wellbeing.

Webcasting – A participant stated that not everyone can attend meetings and referenced Nolan principle of public life, giving people the right to view.

Waste & Recycling – They suggested that waste policies options should be reviewed and that recycling centres next to school are harmful and was poor planning by the council. They suggested the council look at models from abroad (such as Italy) for recycling and waste.

ABERDEEN CITY COUNCIL

COMMITTEE	Finance and Resources
DATE	5 November 2024
EXEMPT	No
CONFIDENTIAL	No
REPORT TITLE	Council Financial Performance – Quarter 2, 2024/25
REPORT NUMBER	CORS/24/307
DIRECTOR	Andy MacDonald
CHIEF OFFICER	Jonathan Belford
REPORT AUTHOR	Lesley Fullerton
TERMS OF REFERENCE	1.1

1. PURPOSE OF REPORT

1.1 To provide the financial position of the Council as at Quarter 2 (30 September 2024) and the full year forecast position for the financial year 2024/25, including:

- General Fund and Housing Revenue Account (HRA) and capital accounts; and associated Balance Sheet; and
- Common Good revenue account and Balance Sheet

2. RECOMMENDATION(S)

That the Committee :-

- 2.1 Note the cash position that has been achieved for the General Fund and HRA to the end of Quarter 2 as detailed in Appendix 1;
- 2.2 Note the Common Good financial performance to the end of Quarter 2 as detailed in Appendix 3;
- 2.3 Note that the General Fund full year forecast position remains on track to achieve a full year outturn of 'on budget' although there are a range of financial risks that exist for the financial year. Continuing action and controls, as outlined in Appendix 2 will remain in place for the remainder of the financial year;
- 2.4 Note that the Council maintains financial resilience with the resources available on the Council Balance Sheet, the General Fund Reserves in particular. As at 31 March 2024 the uncommitted value of those reserves was £12m, the minimum that the Council Reserves Statement recommends and as approved by the Council;
- 2.5 Note that the HRA full year forecast position, as detailed in Appendix 2, is forecasting a deficit of £3.1m at this time and continues to face challenging cost pressures as outlined in Appendix 2 and the HRA Budget Report 2024/25;

- 2.6 Note that the Council relies on the Integration Joint Board (IJB) achieving a balanced budget, and that the IJB retains reserves to mitigate unplanned additional costs arising during the year. However, there remains a high risk that if there is an overspend at the end of the financial year the Council may have to fund a portion of that deficit; and
- 2.7 Note that the forecast for General Fund Capital budget has been updated to include agreed adjustments and carry forwards from 2023/24. Housing Capital expenditure is currently forecast to be on budget for 2024/25.

3. CURRENT SITUATION

- 3.1 The Local Government Finance Act 1992 provides that the Council must set its Council Tax amount by 11 March each year for the next financial year. The amount set must be sufficient to meet total estimated expenditure. This means that having taken 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. Aberdeen City Council set the Council Tax for 2024/25 on 6 March 2024 to ensure a balanced budget for year ahead, in accordance with its statutory duty.
- 3.2 This report focuses on both the financial performance for the year to 30 September 2024 and the forecast financial position for the full year for the Council's General Fund, Housing Revenue Account and Common Good.
- 3.3 Across the General Fund and the Housing Revenue Account the impact of global, national, and local conditions is having local implications for the financial position, and the need to address ongoing cost pressures remains a feature of the Quarter 2 position and forecasts for the remainder of the year.
- 3.4 The consequence of factors such as a 3 year period of high inflation, increased borrowing rates (compared to the last ten years) is that capital investment is more expensive and the Council needs to consider the choices it makes, to fund increasingly expensive capital works or to fund increasingly expensive service delivery. Taking opportunities to reduce or slow down the capital programme will have the benefit of reducing the financing costs as well as the revenue implications of assets becoming operational. The estimated cost of repaying borrowing for the General fund is approximately £60m (capital and interest) and represents 10.3% of revenue funding (GRG, NDR & Council Tax income); while for the Housing Revenue Account it is approximately £21.4m and represents 19.1% of the housing rental income for the year.
- 3.5 Population changes in the city over the last few years have had implications for education and homelessness services in the city, pushing pupil numbers up in our schools and homelessness presentations. These pressures alongside rising costs for the Council looking after children in need are all areas of the budget that officers are focused on managing and minimising across the remainder of the financial year.
- 3.6 The appendices show that the IJB is managing a significant financial challenge for 2024/25, while expenditure and savings are being monitored there remains

the possibility that their reserves will be required to support operations. The Council continues to rely on the financial position of the IJB to mitigate any exposure the Council has to additional funding. However, in the event of a deficit the Council will be required to provide additional funding to the IJB to bring it back to a balanced position.

- 3.7 In Appendix 2 the challenges of balancing the General Fund budget across the year are explained in detail, however achieving a balanced position is not without a need for continued action. To mitigate this the Corporate Management Team have reiterated the need for increased scrutiny of all costs and continued controls put in place last year.
- 3.8 The Establishment Control Board (ECB) has implemented key controls:
- i. Robust Recruitment Freeze. This will mean that only essential posts are recruited to when a vacancy arises.
 - ii. Agency Freeze. The use of agency workers should only be used for a short-term need, on average up to 13 weeks. The ECB will implement tighter controls where all agency requests must be supported by the relevant Chief Officer and then passed to the ECB for consideration. People and Organisational Development (P&OD) will also undertake a review of current agency workers to seek assurance that the Council is only using agency for short term essential need.
 - iii. Overtime Freeze. Overtime is currently approved at service manager level. Like (ii) above, all future overtime requests will require the support of Chief Officer. Overtime requests should only be used for emergency-type need where the resource requirement is not planned. Again, P&OD will review current overtime usage and work with the business to ensure that it is being used effectively.
- 3.9 Due to the continued uncertainty of the fiscal environment and the recognition of new service demand entering our system, further controls are in place to effectively manage non-essential spend and control additional spending resulting from unplanned demand. Demand Management Control Board controls and a review of authorisation and approval processes will focus attention on reducing expenditure on the goods and services we have to purchase.
- 3.10 The Council retains a contingency budget to address unexpected and unplanned expenditure, as well as costs that could arise as a result of the identified contingent liabilities coming to fruition or from risks included on the corporate and operational risks registers. The Risk Board routinely reviews the risk registers, and the Chief Officer - Finance tracks the contingent liabilities, and these are included in Appendix 1. The value of uncommitted contingencies is £1.5m. This provides resilience against emerging risks such as winter maintenance, a higher level of pay award being agreed, and an IJB deficit position for the financial year.
- 3.11 The Capital Programme budget has been adjusted to include slippage from 2023/24 and further adjustments and is currently forecasting to be slightly under budget for 2024/25.

- 3.12 The Housing Revenue Account (HRA) is forecasting a deficit of £3.1m (utilising reserves) in line with budgeted expectations, and the associated Housing Capital Programme is forecasting an underspend. The use of reserves has meant a reduced cost to tenants, but did not address the underlying costs being experienced by the HRA. This reserve is necessary to ensure the HRA is financially resilient and can meet any unforeseen or exceptional circumstances for example inflationary pressures, or the emergence of new risks like RAAC.
- 3.13 The 30 Year HRA Business Plan was presented to Council on 11 October 2024. This demonstrated that the Business Plan is only financial viable in the short term of the 30 years unless rents are increased by 10%. Alternatively, a lower percentage increase in rents could be financially viable if it was paired with changes to the rent value criteria, for example introducing a change to differences in rents between properties and introducing a new build premium.
- 3.14 Operationally the Common Good is expected to be in line with budget. The investment of cash balances in a Multi-asset Income Fund has been put in place with Fidelity as the fund manager since 2021. This continues to deliver the level of income the Common Good was expecting, however the value of the underlying investment has fallen by £6.1m since outset. The investment remains a long-term financial instrument and performance should be measured over a period of 3 to 5 years rather than for any single year.
- 3.15 Summary of Financial Statement Appendices

1. The financial statements reflect the income and expenditure of the General Fund and Housing accounts for the period to 30 September 2024 and, where the impact of statutory accounting adjustments can be calculated, these have been reflected in the financial statements as required by International Financial Reporting Standards (IFRS). The position at 30 September 2024 is positive as the profile of income from Scottish Government supports expenditure levels.

The Balance Sheet figures at 30 September 2024 show an overall net worth of the Council of £1.5 billion. The figures shown include statutory adjustments where these have been made, and where this is not possible the figure as at 31 March 2024 has been used.

2. This provides an overview of the forecast outturns for revenue and capital across the General Fund, Housing Revenue Account and Common Good. These financial statements provide a comprehensive summary of where the Council expects to be at the end of the financial year. These forecasts indicate that the General Fund will be on budget, subject to no financial shocks emerging and with instruction to budget managers to delay, reduce, stop expenditure where possible and ECB controls remaining tight. This aims to mitigate the risks however the use of earmarked reserves provides the assurance that the General Fund would have the in-year resilience to rely on. The Council will continue to manage cost pressures across the whole portfolio of services with all other revenue accounts expected to be

on budget. Capital investment expenditure is forecast to be lower for the year, which will be funded by a mixture of Scottish Government Capital Grants, contributions from other partners and borrowing, as well as a contribution from Housing revenue to support the Housing Capital programme.

3. This presents the Common Good position as at 30 September 2024 and provides an overview of performance.
4. This provides information on the Group Entities. Due to the timing of this report not all performance reports are available in relation to Quarter 2 and in the absence of Quarter 2 information the latest 2024/25 data has been provided where appropriate.

4. FINANCIAL IMPLICATIONS

- 4.1 The full year financial position is provided in Appendix 2 to this report and the revenue positions are summarised below:

Revenue	2024/25 Budget £'000	2024/25 Forecast (Surplus) / Deficit exc. Group £'000	Variance (Under) / Over Budget £'000
General Fund	0	0	0
HRA	3,161	3,161	0
Common Good	0	69	69

- 4.2 The capital position can be summarised as follows:

Capital	2024/25 Budget £'000	2024/25 Forecast Expenditure £'000	Variance (Under) / Over Budget £'000
General Fund	277,162	272,391	(4,771)
HRA	123,050	123,050	0

- 4.3 Details of key variances for the capital budgets can be found in Appendix 2.
- 4.4 Appendix 1 includes a Management Commentary providing information on the 2024/25 financial position, including details of the movement between Reserves.
- 4.5 The usable reserves have moved as follows:

	Balance at 31 March 2024	Balance at 30 September 2024	Movement £'000

Usable Reserves	£'000	£'000	
General Fund	(94,430)	(233,107)	(138,677)
HRA	(14,190)	(17,968)	(3,778)
Statutory & Other	(50,024)	(46,468)	3,556
Total	(158,644)	(297,543)	(138,899)

4.6 The level of reserves is high at this stage in the year as 75% of the core grant funding has now been received. The Scottish Government front load General Revenue Grant payments, before adjusting for NDR income estimates. Further adjustments will be made following the redeterminations advised by the Scottish Government, and this is paid in March 2025.

5. LEGAL IMPLICATIONS

5.1 While there are no direct legal implications arising from the recommendations of this report, there are additional reporting requirements due to the London Stock Exchange listing, for example the requirement to notify them ahead of publication of the report.

6. ENVIRONMENTAL IMPLICATIONS

6.1 There are no direct environmental implications arising from the recommendations of this report.

7. RISK

7.1 The risks detailed within Appendix 2 are reflected across the Council's risk registers and are managed in accordance with the Council's risk management arrangements. The risks are mitigated and managed by the establishment of control actions in addition to existing control measures and activities to achieve a risk score that is consistent with the Council's risk appetite.

7.2 The assessment of risk contained within the table below is considered to be consistent with the Council's Risk Appetite Statement.

Category	Risks	Primary Controls/Control Actions to achieve Target Risk Level	*Target Risk Level (L, M or H) *taking into account controls/control actions	*Does Target Risk Level Match Appetite Set?
Strategic Risk	Failure to manage Council finance and resources could lead to failure to	Robust financial reporting and monitoring activities, combined with a rigorous financial planning process as part of the	M	Yes

	achieve strategic objectives.	commissioning cycle prepare the Council for the years ahead. Financial resilience to address financial pressures arising in-year is maintained and monitored.		
Compliance	There is the risk that the accounts do not comply with legal and accounting legislation.	Annual external audits are undertaken to review the financial transactions and controls. Ongoing internal audits also review specific financial and service data.	L	Yes
Operational	There is the risk that there may be an IT system failure.	Daily backups taken and held offsite for security purposes. Constant review and update of security systems for IT.	M	Yes
Financial	The main financial risk the Council is managing is the supply chain and inflation impact on costs. In relation to capital projects there is a risk that following the procurement process tendered costs will vary from that assumed at the time of project approval.	Reviewing all areas of expenditure with a view to only incurring essential expenditure. Forecasts have taken account of known implications Regular reporting and action taken where appropriate. Quantification and review of indicative projects costs by suitable qualified staff or external body, where appropriate. The Capital programmes were reset at the Council Budget meeting on 6 March 2024.	M M	Yes Yes

	The risk that workforce management options are not affordable in the future, such as the cost of the VS/ER scheme described in Appendix 2 (page 2).	Having approved the implementation of the fiscal flexibility for service concessions, this will provide a source that will enable the funding of VSER costs.	H	Yes
Reputational	There is a risk that through the reduction of expenditure the Council may be criticised that spending isn't in line with public expectation of service delivery.	The Council has continued to address priority spending areas, and to protect people. It is equally accountable for the use of public funds and to ensure that they are managed robustly. There are a wide range of unknown external factors that require to be balanced to deal with the current operating environment. Regular reporting during the year provides an ongoing description of the position the Council is in and the situations it faces.	M	Yes
Environment / Climate	None identified			

8. OUTCOMES

<u>COUNCIL DELIVERY PLAN</u>	
	Impact of Report
Aberdeen City Council Policy Statement	The proposals in this report have no impact on the Council Delivery Plan
<u>Aberdeen City Local Outcome Improvement Plan</u>	

Prosperous Economy Stretch Outcomes	The proposals in the report have no impact on the Local Outcome Improvement Plan
Prosperous People Stretch Outcomes	The proposals in the report have no impact on the Local Outcome Improvement Plan
Prosperous Place Stretch Outcomes	The proposals in the report have no impact on the Local Outcome Improvement Plan
Regional and City Strategies	The proposals in this report have no impact on Regional and City Strategies

9. IMPACT ASSESSMENTS

Assessment	Outcome
Integrated Impact Assessment	It is confirmed by Chief Officer- Finance that no Integrated Impact Assessment is required
Data Protection Impact Assessment	not required
Other	not required

10. BACKGROUND PAPERS

None

11. APPENDICES

Appendix 1 – Financial Statement for the period ending 30 September 2024
Appendix 2 – Forecast Financial Position for the year 2024/25
Appendix 3 – Common Good Financial Statement for the period ending 30 September 2024
Appendix 4 – Group Entities Forecast Financial Position for the year 2024/25

12. REPORT AUTHOR CONTACT DETAILS

Name	Jonathan Belford
Title	Chief Officer - Finance
Email Address	jbelford@aberdeencity.gov.uk

Name	Lesley Fullerton
Title	Finance Operations Manager
Email Address	lfullerton@aberdeencity.gov.uk
Tel	01224 346402

This page is intentionally left blank



**FINANCIAL STATEMENT
FOR THE PERIOD ENDING
30 SEPTEMBER 2024**

Contents

Management Commentary	2
Movement in Reserves Statement	7
Expenditure & Funding Analysis	8
Comprehensive Income and Expenditure Statement	10
Balance Sheet	11
Cash Flow Statement	14
Contingent Liabilities	15

Management Commentary

The purpose of the Management Commentary is to inform readers, helping them to assess how the Council is performing and understand our financial performance for the 6-month period to 30 September 2024.

Combined with Appendix 2, it also provides an insight into the expected financial performance for the financial year 2024/25, the challenges we face and how we will address these challenges to provide stability, financially, thus allowing our citizens to have confidence that we can continue to provide the diverse portfolio of services on which they rely. Appendices 3 and 4 present the latest information in relation to the Common Good and Group entities.

Background

The Council must comply with a wide range of legislation and regulation in the course of its work. The rigour of being an issuer of Bonds on the London Stock Exchange (LSE) has placed an increased level of regulation around council finances. Maintaining a credit rating, annually assessed, and compliance with the reporting and disclosure requirements of the LSE means an extra level of scrutiny is placed on the Council.

Moody's (the credit rating agency) published their latest credit rating assessment of the Council on 25 October 2023 with a rating of 'A2 with a stable outlook', which was a downgrade (from A1 with a negative outlook) of one 'notch'. This was the consequence of a review of the whole sub-sovereign sector on 25 October 2023, which had followed Moody's rating action on 20 October 2023 in respect of the UK Sovereign rating (Aa3, Stable outlook). The downgrade reflects Moody's view that, the fiscal flexibility of local authorities in both England and Scotland has materially deteriorated due to consistently high expenditure pressures and funding levels that do not keep pace with both cost inflation and demand. As substantial cuts have been implemented across the sector over the past decade, there is limited scope for further cuts without significant deterioration of services to a point that would be politically infeasible. At the same time, Moody's considers that more generous funding settlements for the sector are unlikely given the UK government's commitment to fiscal prudence. Consequently, Moody's anticipates that gross operating balances will decline over the medium term for most local authorities in the UK. The annual review meeting regarding the Council's credit rating last took place on 30th September 2024, with no changes made to the credit rating at that time. The date for the next annual meeting will be advised in due course.

The Council's independent external auditors, Audit Scotland, finalised the audit of the 2023/24 Annual Accounts, and these were signed on 28 June 2024, following approval at a meeting of the Audit, Risk & Scrutiny Committee on 27 June 2024. As shown in the final accounts the outturn position achieved as at 31 March 2024 was in line with forecasts, carrying forward a number of earmarked reserves. While the balance sheet was therefore underpinned by substantial Usable Reserves most of this is allocated toward supporting specific activities and hence the importance of in-year recurring funding that underpins core services.

As at 1 April 2024 the Council held Usable Reserves of £159 million and had a Net Asset Value of £1.3 billion.

The Council set its 2024/25 budgets on 6 March 2024, approving for the General Fund a range of budget savings options to set a balanced budget for the year. This included a Council Tax freeze for 2024/25 funded, in part, by the Scottish Government, and agreement to use fiscal flexibilities, but fundamentally will rely on reducing staff costs, through voluntary processes – attrition and voluntary severance and early retirement opportunities.

The General Fund budget takes account of a range of pay and price inflation pressures, in particular a provision for a pay award of 3%, which while broadly in line with other Councils in Scotland is considerably lower than the claims submitted by the Trade Unions.

As well as pressure from Scottish Government to agree a Council Tax freeze for 2024/25, there were conditions attached to the Scottish Government financial settlement in relation to maintaining funding for the Community Health and Social Care Partnership, and expectations for taking on probationary teachers. In March 2024 a change to core funding was made by Scottish Government that saw £145.5m removed from the General Revenue Grant and converted into what can only be called a ring-fenced grant to support maintaining teacher and pupil support numbers across Scotland. This latest condition places over £5m of core funding at risk, and is receivable at the end of the financial year provided teacher numbers have not reduced

Since the budget was approved the spectrum of difficulty that our financial environment continues to face has increased further. While the impact of the Covid pandemic is less obvious, citizen and customer behaviour continues to result in lower income levels. Global factors, including the Russian invasion of Ukraine, energy inflation, commodity availability and price inflation, alongside the rising cost of borrowing has caused and is sustaining a cost of living crisis for those who live, work and visit the city, as well as for the Council.

Whilst the rate of inflation (CPI) fell to 2.0% in May 2024, the situation remains critical as 3 years of high inflation (CPI has been above 2% since August 2021, peaking at 11.1% in October 2022) has reset the costs of supplies and services, fuel, and energy for good.

As a result of the turmoil in the financial markets over the past 2 years, there have been increases in the cost of government borrowing, with local authorities also seeing significant increases in borrowing rates through the PWLB than in previous years. Borrowing rates appear to have now peaked towards the end of last year. It is hoped that interest rates will start to fall below 5% and beyond over the next 6 months, as they return to more "normal" and expected levels. On the other hand cash balances are securing additional interest from short term investments and this is helping to offset a proportion of in-year costs.

The city is hosting many individuals and families and welcomes them to Aberdeen. From Ukraine, in particular, resettlement schemes have developed over the past two years with funding of a one-off nature that has been provided by UK and Scottish Governments. Our costs have risen particularly in providing education, and children and families services. Further cost is being experienced from the rise in international students attending the two Universities, and their families, with over 2,500 children enrolling for the first time during the school session 2022/23. Figures for 2023/24 and 2024/25 to date indicate that the increase has stabilised to a large extent.

As the cost of new borrowing is rising and with inflation and construction inflation pushing up the cost of building assets, the Council must expect the future cost of capital investment to rise substantially for both the General Fund and the Housing Revenue Account. The revenue implications of bringing new assets into operation are not to be underestimated too.

The Housing Revenue Account budget was approved and at the Council meeting on 14 December 2023 there was a rent increase of 4.7% agreed.

Our Financial Performance: General Fund

Performance in Quarter 2

In March 2024, the Council set its General Fund and Housing Revenue Account (HRA) revenue and capital budgets for the financial year 2024/25. Performance for the year is measured against these budgets with the projected full year position considered in Appendix 2 of this report. This section focuses on the actual financial results for the period from 1 April to 30 September 2024 presented in the format of our Annual Accounts on pages 7 to 14.

Staffing Costs:

As part of our 2024/25 budget, it was recognised that our payroll bill needed to reduce. The levers to deliver this was mainly turnover and through our current Voluntary Severance and Early Retirement (VSER) policy. Importantly managers are supported to redesign services with a reduction of resources as well as looking at automation and process improvements to remove work.

To monitor this, an Establishment Control Board (ECB) oversees all recruitment and VSER requests and monitors the level of people leaving the Council (turnover) and people newly joining the Council (new starts). Through this monitoring it is evident that the turnover and new starts are almost balancing each other out meaning that we are not experiencing a reduction in our payroll. Furthermore, the number of staff seeking VSER, and subsequently being approved is less than was forecast or assumed in the budget.

In the second quarter the Council also engaged with staff and unions on what a 35 hour working week could mean for individuals and the Council. The feedback from the engagement has been evaluated and further consultation with trade unions will continue into quarter 3.

The Expenditure and Funding Analysis, below, provides details of the net expenditure or income position for each service based on actual transactions for the period and the statutory accounting adjustments processed to date.

i. Families & Communities

Although at 51% against the full year budget the service is forecasting a significant overspend for the full year. Pressure in respect of the cost of providing education to rising numbers of pupils and children's social work services, including Out of Authority placements (OOA) are being identified as ongoing challenges.

The Public Health restrictions of the last few years, downturn in the local economy and increased costs being experienced by families, is impacting on the needs of children and families. There is a notable rise in vulnerability and need, and this is increasing demand for more specialist services. As would be anticipated, there is a level of need apparent in those seeking sanctuary in the city.

It is exceptionally difficult to predict ongoing demand with any certainty. For example, hotels can be secured for asylum dispersal schemes at short notice with limited information about the age and stage of those being placed locally. Services continue to be proactive in their response.

Concern regarding the cost of temporary accommodation is of greatest significance as homelessness presentation continue to be high.

The Council receives a substantial income from the commercial tenanted non-residential property (TNRP) portfolio. The income to the TNRP portfolio is invoiced regularly but it is not in even quarters as timing depends on individual leases. The level of collection for 2024/25, and therefore provision for bad debt, in the current market conditions, is under review. This is

exacerbated by the energy and supply costs for commercial facilities, including the TECA energy centre and anaerobic digestion plant.

ii. City Regeneration & Environment

At 55% against the full year budget, the function's net expenditure for the year is above budget. The function has a budget where a significant proportion relates to capital projects therefore variances occur throughout the year depending on when project work is carried out.

iii. Corporate Services

At 52% against the full year budget, the function's net expenditure for the year to date is slightly over budget however forecasting an overall underspend for the year. Across the function a number of services are showing small under/over spends at this stage of the year.

iv. Integration Joint Board (IJB) / Adult Social Care.

The function's net expenditure is 57% which is above budget due to higher demand for commissioned services and reflects the identified budget challenges carried forward from 2023/24, which the service is managing across the year.

v. Corporate

Includes the cost of councillors, contingencies, funding to Grampian Valuation Joint Board and the repayment of capital debt. Expenditure is generally in line with budget where expenditure is being incurred, but contingency budgets are held for the purpose of being used if, and when needed.

Contingencies are critical to the effective and resilient operation of the Council, risks over the winter months that might arise include weather events such as storms, flooding, and snow; pay negotiations; the impact of inflation may be greater than forecast; the crystallisation of contingent liabilities.

vi. Other Income and Expenditure

Includes interest payable and receivable, and income received through council tax, non-domestic rates and government grants.

Income from Non-Domestic Rates (NDR) is 50% of full year budget. As the Scottish Government hold the financial risk of NDR not delivering the total value across Scotland, a shortfall in cash against the amount has been guaranteed will be topped up at the end of the financial year. This is an adjustment to the Council's General Revenue Grant.

As at quarter 2 income from Council Tax is currently sitting at 75% of budget.

Income from Scottish Government is above budget, which is due to the profiling of Grant and NDR across the year – the Council received £195m (74%) of the General Revenue Grant funding in the second quarter. The Scottish Government front load General Revenue Grant payments, before adjusting for NDR income estimates. Further adjustments will be made following the redeterminations advised by the Scottish Government, and this is paid in March 2025.

Our Financial Performance: Housing Revenue Account

• Performance in Quarter 2

vii. Housing Revenue Account (HRA) responsible for the provision of council housing to over 23,000 households with the most significant areas of expenditure being on repairs and maintenance and the servicing of debt incurred to fund capital investment in the housing stock. This is a ring-fenced account such that its costs must be met by rental income which at this stage in the year exceeds expenditure incurred. Rental income remains a regular source of funding. The HRA is over budget at Quarter 2 because there continues to be significant spending on

Repairs and Maintenance this year due to the level of voids work being undertaken which is constantly being reviewed to ensure the demand exists for the properties. The loss of income arising from voids continues to be a pressure, depriving the account of income. There are a number of improvement activities underway to better understand and improve the situation. The rented housing market in Aberdeen remains competitive, offering more choice to prospective tenants. Tenant arrears remain a concern too, with the aged debt analysis showing that tenants are taking longer to pay their debts.

A Housing Board Bi-Annual Report will be presented to Communities, Housing and Public Protection Committee on 21 November 2024, this will include the reviews on the Minimum Letting Standard, Choice Based Letting and the action plan for the Housing Emergency.

The HRA expenditure continues to be challenging, as also occurred in 2024/25. The HRA will continue to plan for the use of reserves in 2024/25. Changes that may be necessary include the frequency of services, the quality of services and the timing of services in order to support the financial viability of the Housing Revenue Account.

Our Financial Performance: Full Year Forecasts

A comprehensive forecast of revenue and capital budget performance for the General Fund, Housing Revenue Account and the Common Good is provided in Appendix 2 to this report.

Conclusion

The balanced budget for 2024/25 was not easily achieved and the variances in spending that are highlighted above show the challenging financial environment that the Council is continuing to work in. The Quarter 2 results leave the Council with sufficient cash resource to fund expenditure however it is clear that there are costs to be borne later in the year that will use up those resources, e.g. the payment of a pay award being the largest single item.

There are risks of increasing demand for services that the Council has a duty to provide and there are a range of potential liabilities that the Council will have to respond to if circumstances change – these are described at the end of this Appendix in the Contingent Liabilities.

Evaluating the demand pressures it is clear that homelessness, out of authority placements for children and school rolls are the high risk areas for further spending and where management attention needs to be robust and proactive to mitigate costs that the Council cannot afford.

The HRA remains under significant pressure from repair and maintenance costs and also from lost income, and these areas are focus of attention from management.

During the remainder of the year the Council will continue to act to reduce spending to give greater certainty to our forecasts, shown in Appendix 2, while reviewing and assessing the changes that the local financial environment has brought about and will re-evaluate the position to ensure that expenditure and income is being monitored and managed as required, taking appropriate action when required. The next reporting period will be Quarter 3, which will be prepared for Finance & Resources Committee on 12 February 2025.

Movement in Reserves Statement

This statement shows the movement on the different reserves held by the Council analysed into usable reserves (those that can be applied to fund expenditure or reduce local taxation) and other reserves.

	General Fund	Housing Revenue Account	Statutory and Other Reserves	Capital Grants Unapplied	Total Usable Reserves	Total Unusable Reserves	Total Council Reserves
	£'000	£'000	£'000		£'000	£'000	£'000
Balance at 31 March 2024 brought forward	(94,430)	(14,190)	(39,517)	(10,507)	(158,644)	(1,191,062)	(1,349,706)
Movement in Reserves during 2024/25							
Total Comprehensive Income & Expenditure	(160,873)	(6,311)	0	0	(167,184)	0	(167,184)
Adjustments between accounting basis & funding basis under regulations	25,759	2,533	0	5,834	34,126	(34,126)	(0)
Net (Increase)/Decrease before Transfers to Reserves	(135,114)	(3,778)	0	5,834	(133,058)	(34,126)	(167,184)
Transfers to/from Reserves	(3,563)	0	(2,271)	0	(5,834)	5,834	0
(Increase)/Decrease in Year	(138,677)	(3,778)	(2,271)	5,834	(138,892)	(28,292)	(167,184)
Balance at 30 September 2024	(233,107)	(17,968)	(41,788)	(4,673)	(297,536)	(1,219,354)	(1,516,890)

Expenditure and Funding Analysis

The Expenditure and Funding Analysis shows how the net expenditure or income is allocated for decision making purposes between the Council's services. Income and expenditure accounted for under generally accepted accounting practices is presented more fully in the Comprehensive Income and Expenditure Statement.

Services	Quarter 2 2024/25			Notes
	Net Expenditure chargeable to General Fund & Housing Revenue Account	Adjustments between funding & Accounting basis	Net Expenditure in the CIES £'000	
	£'000	£'000	£'000	
City Regeneration & Environment	17,602	0	17,602	1
Corporate Services	23,289	0	23,289	2
Corporate	273	(21)	252	3
Integration Joint Board	71,240	0	71,240	4
Families & Communities	161,234	(17,534)	143,700	5
Net Cost of General Fund Services	273,639	(17,555)	256,084	
Housing Revenue Account	(3,778)	(1,110)	(4,888)	6
Net Cost of Services	269,861	(18,665)	251,196	
Other Income and Expenditure	(408,753)	(9,626)	(418,380)	7
(Surplus) or Deficit on Provision of Services	(138,892)	(28,292)	(167,184)	
Opening General Fund and HRA Balance at 31 March 2024	(108,620)			
(Surplus) or Deficit on General Fund and HRA Balance in Year	(138,892)			
To/From Other Statutory Reserves	(3,563)			
Closing General Fund and HRA Balance at 30 September 2024	(251,075)			

Notes

1. See page 3 for information relating to Net Expenditure chargeable to the General Fund. There are no accounting adjustments relating to this service in this quarter.
2. See page 3 for information relating to Net Expenditure chargeable to the General Fund. There are no accounting adjustments relating to this service in this quarter.
3. See page 3 for information relating to Net Expenditure chargeable to the General Fund. The £0.021m accounting adjustment relates to CFCR.
4. See page 3 for information relating to Net Expenditure chargeable to the General Fund. There are no accounting adjustments relating to this service in this quarter.
5. See page 3 for information relating to Net Expenditure chargeable to the General Fund. The £17.534m accounting adjustment relates to the removal of Annual Service Payments for the 3R's schools and Lochside Academy which for accounting purposes are required to be split into its component parts, payment for services; repayment of capital; and financing costs.
6. See page 3 for information relating to Net Expenditure chargeable to the General Fund. The £1.110m accounting adjustment relates to CFCR.
7. See page 4 for information relating to Net Expenditure chargeable to the General Fund. The £9.626m adjustment comprises the following three elements, which realign costs from other parts of the budget:

£7.449m is the element of the 3R's and Lochside Annual Service Payments which is reallocated as per note 1 above to bring together financing costs which flow into the Financing and Investment Income and Expenditure line in the CIES below.

£5.344m that is the allocation of the Marischal Square finance lease interest.

(£22.419)m that is the allocation of capital grant income which flows into the Taxation and Non-Specific Grant Income line in the CIES below

Comprehensive Income and Expenditure Statement

This statement shows the accounting cost in the year of providing services in accordance with International Financial Reporting Standards (IFRS).

Services	Quarter 2, 2024/25			Notes
	Gross Expenditure	Gross Income	Net Expenditure	
	£'000	£'000	£'000	
City Regeneration & Environment	79,429	(61,826)	17,602	
Corporate Services	51,524	(28,234)	23,289	
Corporate	2,074	(1,821)	252	
Integration Joint Board	98,653	(27,413)	71,240	
Families & Communities	204,121	(60,421)	143,700	
Cost of General Fund Services	435,799	(179,715)	256,084	
Housing Revenue Account	50,647	(55,535)	(4,888)	
Cost of Services	486,446	(235,250)	251,196	
Other Operating Expenditure	0	0	0	1
Financing and Investment Income and Expenditure	12,793	(11)	12,781	2
Taxation and Non Specific Grant Income	0	(431,161)	(431,161)	3
(Surplus) or Deficit on Provision of Services	499,239	(666,422)	(167,184)	
(Surplus)/deficit on revaluation of Property, Plant and Equipment assets			0	4
Impairment losses on non current assets charged to the Revaluation Reserve			0	4
(Surplus)/deficit on revaluation of available for sale financial assets			0	4
Actuarial (gains)/losses on pension losses/liabilities			0	4
Other (gains)/losses			0	4
Other Comprehensive Income and Expenditure			0	
Total Comprehensive Income and Expenditure			(167,184)	

Notes

1. This line will be used to reflect gains or losses on the disposal of assets which take place during the year.
2. This largely reflects interest payable and receivable.
3. Income in relation to Council Tax, Non-Domestic Rates collection and Scottish Government General Revenue and Capital Grant.
4. These lines are predominantly used for statutory accounting adjustments.

Balance Sheet

The Balance Sheet shows the value of the assets and liabilities recognised by the Council. The net assets of the Council are matched by the reserves held by the Council.

The values as at 31 March 2024 are based on the Council's audited Annual Accounts 2023/24.

31 March 2024 £'000		30 September 2024 £'000	Note
2,653,067	Property, Plant & Equipment	2,763,138	1
200,273	Heritage Assets	200,273	1
144,220	Investment Property	144,220	1
32,453	Long Term Investments	32,453	2
457	Long Term Debtors	438	3
3,030,470	Long Term Assets	3,140,522	
57,817	Cash and Cash Equivalents	78,493	4
10,035	Short Term Investments	2,835	5
192,143	Short Term Debtors	183,852	6
4,945	Inventories	5,812	7
9,650	Assets Held for Sale	9,650	8
274,590	Current Assets	280,641	
(409,806)	Short Term Borrowing	(412,039)	9
(147,086)	Short Term Creditors	(112,848)	10
(7,284)	Short Term Provisions	(6,294)	11
(4,308)	PPP Short Term Liabilities	(2,767)	12
(8,876)	Accumulated Absences Account	(8,876)	13
(4,944)	Grants Receipts in Advance - Revenue	(2,658)	14
(489)	Grants Receipts in Advance - Capital	(269)	14
(582,793)	Current Liabilities	(545,751)	
(1,146,348)	Long Term Borrowing	(1,135,550)	15
(56,011)	Finance Lease	(55,537)	16
0	Long Term Creditors	0	17
(50)	Long Term Provisions	(50)	11
(116,398)	PPP Long Term Liabilities	(113,631)	12
(53,754)	Pension Liabilities	(53,754)	18
(1,372,561)	Long Term Liabilities	(1,358,522)	
1,349,706	Net Assets	1,516,889	
	Usable Reserves:		
(94,430)	General Fund Balance	(233,107)	19
(14,190)	Housing Revenue Account	(17,968)	19
(39,517)	Statutory and Other Reserves	(41,788)	19
(10,507)	Capital Grants and Receipts Unapplied	(4,673)	19
(1,191,062)	Unusable Reserves	(1,219,353)	20
(1,349,706)	Total Reserves	(1,516,889)	

Balance Sheet Notes

1. Depreciation is calculated annually and therefore no depreciation has been applied in Quarter 2. Capital expenditure to the end of Quarter 2 totalling £110.071m has been applied to Property, Plant & Equipment (this includes £63.351m of general fund expenditure and £46.720m of HRA expenditure). Disposals, revaluations, and transfers have not been accounted for in Quarter 1.
2. Long Term Investments comprises the council's interest in Aberdeen Sports Village and Hydrogen Hub.
3. Long term debtors reflect the movement based on transactions for the period.
4. Cash and cash equivalents include short term investments of £15.503m (because they can be called up at short notice i.e. 0 to 35 days) and developer's contributions of £39.682m. See the cash flow statement for an analysis of how this is used.
5. Short term investments have been adjusted as described in Note 4.
6. Short term debtors reflect the movement based on transactions for the period.
7. Inventories are adjusted at year end for inter-related account balances.
8. Assets held for sale reflect the position at March 2024. This will be reviewed in Quarter 4.
9. Short term borrowing reflects the current position based on transactions for the period.
10. Short term creditors reflects the current position based on transactions for the period.
11. Short term provisions reflects the current position with an adjustment to split this total into long and short term provisions based on year-end figures. This split will be updated in future quarters.
12. Public Private Partnership (PPP) short and long-term liabilities has been adjusted to reflect the projected position at March 2025.
13. The accumulated absences account is reviewed annually and will therefore be updated in Quarter 4.
14. The grants received in advance totals reflect the position at the end of Quarter 2.
15. Long term borrowing reflects the current position based on transactions for the period.
16. Finance Lease reflects the closing position as at March 2025.
17. Long term creditors reflect the current position based on transactions for the period.
18. Pension liabilities are only reviewed annually and will therefore be updated in Quarter 4.
19. Usable Reserves reflects the current position based on transactions for the period. Usable Reserves includes uncommitted reserves and earmarked reserves, and due to

the positive cashflow have increased to a level that is higher than forecast for the end of the year, the cashflow being used to fund expenditure that will be incurred in the second half of the year.

20. Unusable reserves have been adjusted for statutory accounting adjustments as detailed above.

Cash Flow

The statement shows how the Council generates and uses cash and cash equivalents by classifying cash flows as operating, investing and financing activities.

	Quarter 2 2024/25
	£'000
Net Surplus or (Deficit) on the provision of services	167,184
Adjust net surplus or deficit on the provision of services for non cash movements	(8,345)
Adjust for items included in the net surplus or deficit on the provision of services that are investing and financing activities	(22,419)
Net cash flows from Operating Activities	136,419
Net cash flows from Investing Activities	(102,871)
Net cash flows from Financing Activities	(12,873)
Net increase or decrease in cash and cash equivalents	20,676
Cash and cash equivalents at the beginning of the reporting period	57,817
Cash and cash equivalents at the end of the reporting period	78,493
Cash held by the Authority	0
Bank current accounts	78,493
	78,493

Contingent Liabilities

In addition to amounts recognised on the Balance Sheet, the Council is aware of the following contingent liabilities at 30 September 2024:

Guarantees

Transition Extreme Sports Ltd

The Council has agreed to provide a guarantee to the Bank of Scotland in respect of a maximum overdraft facility of £125,000, as approved at Finance & Resources Committee on 30 January 2024. This guarantee will remain in force until 31 March 2025.

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 of those.

The Energy from Waste (EfW) facility at Ness formally moved into operation on 12 December 2023 and will run for 20 years. The Council was the lead partner in a project carried out in collaboration with Aberdeenshire and Moray Councils, to procure an EfW facility that will deal with all residual waste from the three authorities.

Litigation in connection with the above

There are currently risks of adjudications regarding performance, delivery and delay of the energy from waste project and sums due under the contract as a result. Parties are currently trying to agree a settlement, but it is too early to confirm an exact figure on any liability or quantum.

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.

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.

Impact of Covid on Working Practices, Global events and High inflation environment

All restrictions that were in place for the Covid-19 pandemic have now been lifted, and although the virus continues to circulate it no longer presents the health risk that previously existed. However, the consequences of the pandemic have been far reaching and recovery has been slow. The Council has prepared its 2024/25 budget to include taking cognisance of external environments, which could have an adverse impact on the price of commodities. There remains the possibility that further costs may arise that were not previously identified.

The emergence of Covid resulted in new working practice guidelines being issued by the Scottish Government, to set new standards to allow consultants, contractors, sub-contractors and their suppliers to work safely during the pandemic. These unforeseen changes resulted in the construction industry incurring additional costs for compliance with the risk of delays to projects. These measures also restricted numbers of staff on site which slowed down progress on works. These impacts have manifested in projects which were on site at the time of the initial lockdown, and discussions between the Council and the relevant contractors are on-going to determine liability for additional costs. It is noted that this impact is now constrained to a small number of large projects where the construction period extended over a number of years.

The Council are also aware that the construction industry is experiencing shortage of products, raw materials, staffing and logistical support which is impacting on current and future costs across the UK. Ordering lead times are extending across the sector with the risk of increased delay impacts to projects. Advance order of materials continues to be a project mitigation strategy where it can be applied.

The Russian invasion of Ukraine and resulting economic sanctions placed on Russia and Belarus has further exacerbated supply chain issues for some commodities e.g. bituminous materials, steel etc. which were sourced from eastern Europe. Now there is added risk of escalation in the Middle East due to the Palestine/Israel conflict.

Taken altogether, these external factors continue to have a risk volatility on inflation rates. This creates risks around capital projects which continue to be present to the current day. A review of project timeline delivery and financial viability for programmes/projects is an ongoing task whereby any significant programme/project impacts continue to be updated through updates to the appropriate committee.

Reinforced Autoclaved Aerated Concrete (RAAC)

Following a published update regarding the risk of failure with Reinforced Autoclaved Aerated Concrete (RAAC) panels, 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. The Chief Officer – Capital was instructed to proceed with the demolition aspect of this, and report back to the next appropriate meeting of the Communities, Housing and Public Protection Committee on the initial phasing of demolition and landscape details. It is expected that there will be financial liability to both the General Fund and the Housing Revenue Account.

Scottish Child Abuse Enquiry

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. 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.

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.

Transport Scotland Funding

A decision was made at a meeting of Council on 11 October 2024 for small changes to the City Centre Bus Prioritisation measures. Grant funding for South College Street Roads Infrastructure has been received from Transport Scotland's Bus Partnership Fund in order to facilitate bus prioritisation measures. Based on the conditions of the grant, there is a risk that the small change to those measures may result in a request from Transport Scotland for the return of grant funding. The Council are awaiting confirmation from Transport Scotland at this time.

This page is intentionally left blank



**PROJECTED FINANCIAL POSITION
FOR THE YEAR 2024/25**

Contents

Management Commentary	2
- General Fund	3
- Housing Revenue Account	7
- General Fund Capital Programme	11
- Housing Capital Programme	13
- Common Good	14

MANAGEMENT COMMENTARY

This is the second reporting point in the year for the Council's finances, following approval of the budgets in December 2023 (Housing Revenue Account) and March 2024 (General Fund). The full year budgets reflected in the table below differ from those set by Council for a number of reasons. This is normal practice during the year as virements are identified and budget responsibilities change.

At this stage of the year, the General Fund, Housing Revenue Account and Common Good are all forecast to deliver in line with budgets set for 2024/25, but this will not be without continued effort and action, including the expectation that some savings will only be delivered later in year.

In common with previous years there are pressures on the organisation that emerge during the year and this year the Council continues to be impacted by the longer-term effects of the Covid pandemic, such as customer and citizen behaviours resulting in lower than expected income streams in some services. Inflation has been at higher than Bank of England target levels for 3 years, having peaked at 11.1% in October 2022, and while CPI has been 2% for the last couple of months the cost base has been lifted for good.

Appendix 1 pointed out the financial turmoil that has led to our future costs for capital investment rising, and while bank borrowing rates have been steady for the last six months it is currently a much higher cost environment for borrowing money than the last ten years or so had provided. Combined with the challenges inflation and supply chain issues future capital investment will be more expensive.

Demand has continued to rise for our services this year, with attention being drawn to changes in our population, specifically rising school rolls, which are on the back of increased numbers of families in the city, whether through the dispersal and resettlement schemes, welcoming those fleeing harm and seeking sanctuary, and through the University schemes to attract international students to the City, with their families. Increased homelessness presentations are also affecting our finances with significant levels of temporary accommodation being needed.

At best there is a lag between rising population and funding, but with the core grant not increasing to take account of more demand or cost in the system then the redistribution of grant between local authorities means nobody receives what is needed to deliver the current level of services. Without the funding the alternative action, as seen over the last many years, is to reduce the cost of services and it is clear from the decisions made for 2024/25 budget that the savings are reducing services. They are also limiting the service standards that we can deliver and if the pressure described in Appendix 1 for the second quarter continues as expected for the foreseeable future, then this position will only get more difficult.

There is an underlying commitment from Senior Management to pursue options to mitigate cost pressures and to work with the Chief Officer – Finance to ensure the overall agreed budget is adhered to, however this is increasingly difficult.

Appendix 1 provides the Income and Expenditure Statement and Balance Sheet of the Council as at 30 September 2024. The forecast for the year is built on the information that was available at this time.

For the full year, 2024/25, the General Fund is forecast to be on budget however it must be noted that there are continuing actions and processes in place to support managers to continue to reduce, stop or delay expenditure that they can, in the remainder of the financial year.

Payroll / Staff Costs:

As part of our 2024/25 budget it was recognised that our payroll bill needed to reduce. The levers to deliver this was mainly turnover and through our current Voluntary Severance and Early

Retirement (VSER) policy. Importantly managers are supported to redesign services with a reduction of resources as well as looking at automation and process improvements to remove work.

To monitor this, an Establishment Control Board (ECB) oversees all recruitment and VSER requests and monitors the level of people leaving the council (turnover) and people newly joining the council (new starts). Through this monitoring it has been evident that the turnover and new starts are almost balancing each other out meaning that we are not experiencing a reduction in our payroll costs. Furthermore, the number of staff seeking VSER, and subsequently being approved is less than was forecast or assumed in the budget.

To improve this position the Establishment Control Board continues to maintain these key controls:

1. Robust Recruitment Freeze. This will mean that only essential posts are recruited to when a vacancy arises.
2. Agency Freeze. The use of agency workers should only be used for a short-term need, on average up to 13 weeks. The ECB has implemented tighter controls where all agency requests must be supported by the relevant Chief Officer and then passed to the ECB for consideration. People and Organisational Development (P&OD) continue to monitor previously approved agency contracts to seek assurance that the Council is only using agency for short term essential need.
3. Overtime Freeze. Overtime is currently approved at service manager level. Like 2. above, all future overtime requests now requires the support of Chief Officer. Overtime requests should only be used for emergency-type need where the resource requirement is not planned. Again, P&OD review current overtime usage and work with the business to ensure that it is being used effectively.

These 3 controls will be continually monitored for effectiveness and to ensure the payroll bill is reducing in line with our budget commitment. In the first half of the year the Council has engaged with staff and trade unions on what a 35 hour working week could mean for individuals and the Council. This engagement does underpin budget saving requirements and collective bargaining will be continued in the third quarter to progress the options, however the level of saving that can actually be achieved would be less than the budget assumption made at the start of the year.

The pay award for 2024/25 has not yet been agreed nationally, only 3% has been set aside by the Council to pay for any increase. For every 0.1% over 3% there is an additional cost to the Council of approximately £350,000 so with the implementation of the current offer having been agreed by Cosla Leaders, there will be a cost of approximately £700,000 (the additional amount needed to meet the first 3.2% of the cost of the offer) to be funded in 2024/25, with the remainder being funded by the Scottish Government. The fact that Unison has not agreed to the offer means this remains a continuing financial risk for 2024/25. The Council has no additional funds available on a recurring basis that would fund a higher pay settlement therefore if more money is needed for pay then the Council would have to stop or reduce services.

Essential Spend:

The Council has been operating in an environment of restricting discretionary spend for many months, if not years. This has been communicated to 'requisitioners' and 'approvers' at all levels within the organisation. Due to the continued uncertainty of the fiscal environment and the recognition of new service demand entering our system, further controls have been implemented to effectively manage non-essential spend and control additional spending resulting from unplanned demand.

To enable the Council to work towards achieving delivery of a balanced budget by 31 March 2025 the provisions are essential and necessary, in the face of the significance of the uncertainty arising from current known situational awareness and the continuing financial risks that exist.

General Fund

With reference to the table below, key areas of the budget that the Council is managing are as follows:

The high costs of gas and electric will affect all Council services to some degree. These forecasts are included in the table below.

As stated above, across the whole of the Council the planned reduction in the number of posts that are affordable is being managed through voluntary and natural turnover processes. The full value of the staff savings is still forecast to be below budget at this time however actions noted above continue to be implemented to continue to influence the full year position. Other savings are supporting balancing the budget, to counteract the situation, however the Council is relying on some of the revenue contingency budget not being required to help finance the cost pressures currently forecast.

Based on the forecasts for the year key highlights are as follow.

1. The main areas of pressure within Families & Communities are:
 - Higher than budgeted spend on Out of Authority Placements, spend continues to increase due to contract uplifts and increased number of placements. Kinship placements are relatively in line with last year which continues the added pressure on this budget.
 - Looking at demand, the Public Health restrictions of the last few years, downturn in the local economy and increased costs being experienced by families, is impacting on the needs of children and families. There is a notable rise in vulnerability and need and this is increasing demand for more specialist services. As would be anticipated, there is a level of need apparent in those seeking sanctuary in the city.
 - It is exceptionally difficult to predict ongoing demand with any certainty. Hotels can be secured for asylum dispersal schemes at short notice with limited information about the age and stage of those being placed locally. Services continue to be proactive in their response.
 - Commercial property trading account income has been revised to reflect current conditions, this will continue to be monitored closely. This includes the additional costs of energy for corporate facilities and, also the Energy Centre and AD Plant at The Events Complex Aberdeen, and related contracts.
 - In Building Services there is a risk that the level of capital works will not increase with the focus being on void properties and response repair and maintenance, then the budgeted surplus may not be achieved this year.
 - Facilities are experiencing significant staff overspend mainly in the cleaning service.
 - Asset management are experiencing a significant cost pressure on repairs & maintenance.
 - Temporary accommodation (hotels, and bed and breakfast) is experiencing a significant rise in demand due to the cost of living crisis and this is being exacerbated by fewer people moving into permanent accommodation.

For Education, the service is managing a substantial increase in the school rolls. This is driven by several factors: - the post-Covid increase of international students from other countries to the two Universities, who are bringing their families with them - there is

evidence that this is now levelling off, the number of children (and families) in the city seeking refuge and the cost-of-living crisis meaning more parents are not opting for a private education.

- Also, within Education long-term absence spend is forecast to overspend based on costs incurred for 2022/23 and 2023/24, this is being closely monitored and managed.
- There is a risk that Early Years will not achieve the budgeted income from Cross Boundary Charging as the difference in the number of children between local authority areas is not as significant as anticipated.

2. The main areas of pressure within City Regeneration & Environment are:

- Car Parking income was severely affected by the pandemic, and whilst it is now recovering it is not expected that the budgeted income from on/off street parking & permits will be achieved.
- The business continuity insurance for the fire at Altens East has now ceased – which had offered cost mitigation to the Council for a period of 18 months. The impact on the service and the potential costs for the Altens East Transfer Station are now reflected in forecasts.
- There is a risk that forecasts may be higher than budget within Fleet as a result of ongoing implementation issues of new software, Jaama.
- For commercial services, the Beach Ballroom are forecasting income to be lower than budget.
- Building warrant & planning application fee income is expected to under recover due to current market conditions.

3. The main areas of pressure within Corporate Services are:

- Commercial and Procurement where staff costs are unlikely to deliver budgeted savings.

4. The main areas of pressure within Integrated Joint Board (IJB)/Adult Social Care are:

- An uplift of 6% for 23/24 was agreed for care home providers that run care homes under the national care home contract. This was higher than anticipated when the budget was set at the beginning of the year. There is a risk that care home costs will be overspent unless there is a reduction in client numbers.
- There is a risk that the commissioned services & direct client payment budgets might not be sufficient to cover any agreed contract uplifts.
- There is a risk that income from clients' care packages may not be received in full.
- The numbers of direct payments to clients may rise. However, as demand for care services remains high, there is a risk that this situation could deteriorate. There is a risk that the number of new clients requiring care exceeds the financial capacity.

The 'on budget' forecast includes an uplift in funding for the IJB from the Council of approximately £9m, which is a requirement of the Local Government Settlement, and means that 100% of the funding allocated to Health & Social Care Partnership obligations by Scottish Government has been passported through to the Aberdeen City IJB by the Council.

It is clear from the Quarter 2 position that achieving a balanced budget is extremely difficult. Expenditure and savings have continued to be challenging to achieve. There remains a high risk that if there is an overspend at the end of the 2024/25 financial year the Council

may have to fund a portion of the deficit. Action continues to be taken to ensure only necessary expenditure is undertaken, and that savings are making progress.

5. Miscellaneous Services includes capital financing costs, the cost of repaying the borrowing received in the past for General Fund Capital Programme investment. Capital Financing Costs is the most significant budget within Miscellaneous Services and includes the impact of accounting for loans fund repayments on a prudent basis, approved by the Audit Risk and Scrutiny Committee in April 2019.

As highlighted above, and in Appendix 1, the financial turmoil recently has only exacerbated the rising cost of borrowing. The cost of capital investment will rise from previous forecasts due to the current economic environment, with borrowing rates up at levels last seen a decade ago, the enduring effects of a 3 year period of high inflation – above Government and Bank of England targets – and supply chain volatility.

The bad debt provision has been updated to take account of latest data. This budget sits within Miscellaneous Services and is under regular review.

6. The corporate saving for a reduced teaching workforce is captured in the “Corporate Budgets”. The full value of the staff savings is forecast to be above budget, and mitigates the additional spending on non-teaching workforce in Children and Family Services.

The £3m saving for staff moving to a 35 working week hour that is included in the budget modelling would have required agreement and implementation by 1st October 2024. Therefore the saving cannot be achieved in full but we continue to engage with Trade Unions as part of the collective bargaining process.

Contingencies also holds the in-year revenue contingency for the General Fund and the forecast includes the use of some of that contingency in the remainder of the year – uncommitted contingencies amount to c.£1.5m for the year. This provides ongoing resilience against emerging risks such as winter maintenance, pay settlement costs and a deficit for the IJB for 2024/25. That does not stop future unplanned events taking place or from implications arising from the risk registers and, where identified, contingent liabilities becoming more certain (see Appendix 1). It means at this stage that the Council relies on the strength of its balance sheet to address future unknown costs.

7. Council Expenses include the budgets for all councillors’ costs, including salaries and expenses. These are forecast to be on budget.
8. The Joint Boards budget and forecast outturn is based on the amount requisitioned by Grampian Valuation Joint Board.
9. The Non-Domestic Rates figure is set by the Scottish Government as part of its overall funding support package rather than the amount billed and receivable by the Council. The forecast amount receivable by the Council is in line with Government distribution information.
10. The General Revenue Grant is set by the Scottish Government as part of its funding support package for Local Government. This is regularly updated to account for the redeterminations that are allocated to Local Government after the approval of the Scottish Budget. Funding for these allocations is paid to Councils in March.
11. Council Tax income is forecast to be on budget for 2024/25 based on collection levels in 2023/24.
12. Use of Reserves. The Council approved in its 2024/25 budget that a sum of £7.569m will be used from the annual Service Concession flexibility transaction and other earmarked General Fund reserves to fund the budget.

Housing Revenue Account

13. The HRA budget in 2024/25 has a budgeted deficit of £3.1m (utilising reserves), it is currently estimated to stay within budget. Spend is challenging, as it was in 2023/24 and the HRA continues to plan to utilise its reserves in 2024/25. There are several areas of pressure. These are the potential increases in repairs and maintenance from the cost of materials, voids, and staff costs. The higher costs in these areas will be offset by a reduced contribution to Capital from Current Revenue (CFCR).

Earmarked Reserves

As at 1 April 2024 the Council held c.£82m of earmarked reserves across the General Fund and HRA and expenditure is estimated to be incurred over a period of years.

Expenditure in relation to the delivery of other specific projects, funded by the earmarked reserves is not included in the figures in the tables above, the expenditure being set against the finite reserves held at the start of the year. As an example, the Council expects to continue to incur expenditure from the Transformation Fund in 2024/25 progressing the digital programme of transformation.

The other significant earmarked reserves to draw attention to at this time are the Refugee Funding (£14.914m) to support the work and activities we deliver for through the dispersal and resettlement schemes; and the Joint Venture (ASV) Revaluation Surplus (£15.450m), which is not cash backed and reflects the increased value of the Council shares in the Sports Village following asset revaluation.

Also notable is the Second & Long-term Empty Properties (Affordable Housing) reserve (£7.613m), which is underpinned by legislation. Expenditure in 2024/25 will depend on the progress with a number of developments including Craighill, and the amount of Scottish Government funding and Section 75 income (developers' contributions) to be used as this funding is time limited, these funds support the delivery of additional social housing by the Council.

The earmarked Resilience fund, including former Covid-19 Grants (£8.794m) is for general support to Council services, income shortfalls and historically education services.

Balancing the Budget through Controls and Monitoring Structures

Drawing attention again to the points made in the introduction about Payroll/Staff Costs and Essential spend controls, specific actions that will continue, to manage spending and work towards reducing the operating deficit include:

- Further instruction to all budget holders to reduce, stop or delay expenditure wherever possible to reduce the outturn position.
- Ongoing review and analysis of the national dispersal and resettlement programmes on council budgets.
- Ongoing review and scrutiny of the out of authority placements for children by the Chief Officer – Integrated Children's Services.
- Specific work in relation to the Service Income policy to ensure full cost recovery is achieved from a range of services that the Council delivers, such as support services, housing services, accommodation and building services.
- Monitoring and management of council long-term debt in light of the agreed policy and capital spend forecasts for 2024/25.
- The voluntary severance / early retirement scheme (VSER) is how the Council has incentivised workforce reductions. The scheme has been recently promoted to staff in order to further reduce the ongoing cost of staff and to support the affordability of the

Council's budget going forward. This is an expensive scheme, funding must be found and accounted for up front from revenue resources. The Council approved the use of the Service Concession earmarked sum as a source of funding for VSER.

To ensure tight controls are in place over expenditure, management have created the following control boards, through which requests to spend must be cleared:

The Demand Management Control Board captures the commissioning and procurement intentions for revenue expenditure as they arise and provides an environment for demand-based challenge – this is chaired by the Executive Director for Corporate Services.

Similarly, the Capital Board oversees the progress and emerging aspects of capital planning and delivery, but also connects to the asset elements of the revenue budget and capital financing requirements – this is chaired by the Chief Officer for Capital.

The Performance Board has oversight of the performance reporting, this is chaired by the Executive Director of Families & Communities and brings together the emerging and escalated issues from overall Council performance and agrees actions. The Corporate Management Team has oversight of the Council's financial performance.

Balancing the Budget through the monitoring and control of risks.

Risks are reviewed on a regular basis at a strategic level by the Risk Board on a monthly basis and at an operational level by Chief officers and their teams daily.

The emerging risks from demand and costs and the challenge to balance the budget should be having an impact on those operational risk registers and the Corporate Management Team expect, where appropriate, that these risks are escalated to the Corporate Risk Register, along with the potential impacts and means of mitigation.

The spectrum of difficulty that has been described as widening signals that risks are going to change and that the likelihood and impact of those risk are going to rise. The Council should be expecting to see this and to be asked to take appropriate action to mitigate them as they are identified.

The main risks to the Council are now the cost of living crisis, the rise in the number of people in the city through resettlement and refugee schemes and studying in the city from abroad. Also, the impact of high inflation level and extremely high increases experienced in the cost of energy supplies remain significant risks as these will continue to have a substantial impact on Council services.

It is predicted that the increased cost of supplies and services in the trades may be a significant risk in areas such as Building Services and Roads.

Contingent Liabilities are noted to capture potential liabilities which could result in costs being incurred in the future. As part of the budget process, contingent liabilities are reviewed and described within the budget pack presented to Council. The Corporate Management Team continues to monitor the status of these. A review of the contingent liabilities, listed in Appendix 1, has not established any significant shift in certainty or in the Council's ability to quantify the financial exposure. On that basis there is no adjustment included in the forecasts for the year, they will continue to be reviewed quarterly and any change reported as appropriate.

Conclusion

Based on the information available now in Quarter 2 where forecasts are more certain and greater confidence can be placed on the outturns, the forecast for the overall position of the General Fund is a balanced budget, with key actions continuing as described to reduce the payroll/staff costs across the Council and also the cost of our supplies and services during the remainder of this year. Any deficit that emerges later in the year, the Council will have to rely on

unused contingencies and the availability of funding from the Balance Sheet in the form of earmarked reserves.

Ongoing demand in the areas of looked after children and homelessness, as well as the higher risk of a contribution being needed to support the Aberdeen City IJB, and the fact that pay negotiations that are not yet been finalised for the majority of non-teaching staff means there is continuing risk to the Council finances therefore while there is no certainty of the final costs, the Council will remain on essential spending only status, so there will be no further money to fund anything further.

The Housing Revenue Account is also expected to meet the approved budget position but the cost of repairs and maintenance of housing stock means this remain a financial risk and work is being carried out to mitigate it.

These positions are captured in the tables set out below. Further updates will be provided as part of the Quarter 3 financial reporting.

General Fund Financial Reporting Summary 2024/2025 - Quarter 2

As at 30 September 2024	Budget 2024/2025	Outturn 2024/2025 Quarter 2	Variance from Budget		Notes
	£'000	£'000	£'000	%	
Families & Communities	318,193	330,829	12,636	4.0	1
City Regeneration & Environment	31,832	31,341	(491)	(1.5)	2
Corporate Services	44,767	43,545	(1,222)	(2.7)	3
Integrated Joint Board	130,638	130,638	0	0.0	4
Total Functions Budget	525,430	536,352	10,922	2.1	
Miscellaneous Services	69,604	67,553	(2,051)	(2.9)	5
Contingencies	20,101	11,226	(8,875)	(44.2)	6
Council Expenses	1,557	1,560	3	0.2	7
Joint Boards	1,947	1,947	1	0.0	8
Total Corporate Budgets	93,209	82,287	(10,922)	(11.7)	
Non Domestic Rates	(208,768)	(208,768)	0	0.0	9
General Revenue Grant	(262,574)	(262,574)	0	0.0	10
Government Support	(471,342)	(471,342)	0	0.0	
Council Tax	(139,727)	(139,727)	0	0.0	11
Local Taxation	(139,727)	(139,727)	0	0.0	
Contribution from Reserves	(7,569)	(7,569)	0	0.0	12
Contribution from Reserves	(7,569)	(7,569)	0	0.0	
Deficit/(Surplus)	0	(0)	(0)	0.0	

Housing Revenue Account Summary 2024/2025 - Quarter 2

Deficit/(Surplus)	3,161	3,161	0	0	13
--------------------------	--------------	--------------	----------	----------	-----------

General Fund Capital Programme

The programme reprofiling approved by the report CR&E/24/273 – Capital Programme Delivery: Projects Update, at Finance and Resources committee on 12 September 2024, has been incorporated into this update for 2024/25.

The Capital Programme also now includes additional projects following confirmation of funding awards from the Scottish Government:

- £0.128 million for continuing the Nature Restoration Fund into 2024/25;
- £0.019 million for Bairns Hoose 2024/25

- £1.557 million for the new Tier 1 Active Travel Infrastructure Fund, which has formally superseded the previous Cycling Walking Safer Routes programme
- An increased £0.451 million for capital grant in 2024/25.

As at Period 6 2024/25	2024/25					
	Original Approved Budget	Adjustments & Carry Forwards	Revised Budget for Year	Actual Expenditure for Year	Forecast Outturn	Outturn Variance from Revised Budget
	£'000	£'000	£'000	£'000	£'000	£'000
AECC Programme Board	3,000	3	3,003	25	3,003	0
Asset Management Programme Board	68,765	15,116	83,881	25,027	81,881	(2,000)
Asset Management Programme Board Rolling Programmes	26,936	2,649	29,585	15,109	26,801	(2,784)
City Centre Programme Board	82,519	(1,130)	81,389	5,590	81,389	0
Energy & Climate Programme Board	37,073	3,115	40,188	8,076	40,188	0
Housing and Communities Programme Board	2,429	298	2,727	84	2,727	0
Housing and Communities Programme Board Rolling Programmes	550	97	647	243	647	0
Transportation Programme Board	11,132	3,217	14,349	870	14,349	0
Transportation Programme Board Rolling Programmes	1,000	0	1,000	500	1,000	0
Strategic Asset & Capital Plan Board	15,824	127	15,951	3,675	15,951	0
Strategic Asset & Capital Plan Board Rolling Programmes	4,500	(59)	4,441	4,109	4,441	0
Developer Obligation Projects & Asset Disposals	0	0	0	40	13	13
Total Expenditure	253,728	23,434	277,162	63,350	272,391	(4,771)
Capital Funding:						
Income for Specific Projects	(43,243)	(19,049)	(62,292)	(10,669)	(62,292)	0
Developer Contributions	0	0	0	(27)	(12)	(12)
Capital Grant	(17,067)	(451)	(17,518)	(10,444)	(17,518)	0
Other Income e.g. Borrowing	(193,418)	(3,934)	(197,352)	(42,209)	(192,569)	4,784
Total Income	(253,728)	(23,434)	(277,162)	(63,350)	(272,391)	4,771

Profiling of project budgets and forecasting of outturns remains challenging given the wide range of factors continuing to affect construction supply chains. Cost inflation over the last year has been the highest experienced in several decades, and is only now beginning to show signs of reducing. As such the forecast outturns quoted above represent a point in time and there is a strong probability they will be subject to change as the financial year progresses and additional information becomes available. Opportunities exist to review the overall programme for affordability as business cases for new project budgets approved in March continue to be developed and presented to Capital Board.

Given the prevailing conditions and with a view to managing the capital programme with best value in mind, a more detailed report presenting the outcomes of a review conducted by the Chief Officer – Capital on projects included in the Capital Programme was reported to this committee on 12 September. This was approved which resulted in £1.2m being vired from the contingency budget to both the Greyhope School and Hub (£700k) and the Bucksburn Academy extension (£500k) budgets.

Expenditure for Quarter 2 2024/25 includes continued construction works related to progressing the New Schools programme, with significant expenditure on the new Tillydrone School. Works are also progressing well on the new shared mortuary at Foresterhill, and the City Centre Masterplan has also continued to develop the designs for Union Street and the Beachfront.

Housing Capital Programme

Spend on the new build projects has increased significantly since Quarter 1 due to spend on Cloverhill and Craighill.

Prioritisation of work on voids is continuing, this is shifting resources from capital to revenue works. This is resulting in lower than budgeted spend on lift maintenance, heating system replacement, kitchens and bathroom.

Paying for Capital [Expenditure] From Current Revenue (CFCR) out-turn has been amended to reflect the pressures experienced by the revenue account, this is balanced by an increase in borrowing.

At Quarter 2 virements have been made to reflect the decisions taken on the RAAC properties at the Council meeting on 21 August 2024. A further review of all budgets will be undertaken for Quarter 3.

Housing Capital Programmes	Approved Budget	Expenditure to date	Forecast Expenditure	Variance from Revised Budget
As at 30 September 24	£'000	£'000	£'000	£'000
Compliant with the tolerable standard	3,922	1,787	9,402	5,480
Free from Serious Disrepair	23,655	6,373	20,715	(2,940)
Energy Efficient	14,651	3,799	12,746	(1,905)
Modern Facilities & Services	15,260	4,113	14,625	(635)
Healthy, Safe and Secure	6,585	2,663	6,585	0
<i>Non Scottish Housing Quality Standards</i>				
Community Plan and Local Outcome Improvement Plan	9,034	2,980	9,034	0
Service Expenditure	8,720	0	8,720	0
2000 New Homes Programme	64,666	25,819	64,666	0
less 27% slippage	(23,443)	-	(23,443)	0
Net Programme	123,050	47,535	123,050	0

Capital Funding				
Borrowing	(96,423)	(44,936)	(101,031)	(4,608)
Other Income - Grants Affordable Homes etc	(17,579)	(1,489)	(17,579)	0
Capital Funded from Current Revenue	(9,048)	(1,110)	(4,440)	4,608
Total	(123,050)	(47,535)	(123,050)	0

Prudential Indicators

The Prudential Code For Capital Finance in Local Authorities - 2022/23 to 2028/29

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						
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
	Actual	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Gen Fund	112,343	253,728	210,924	159,991	108,005	81,636	81,636
HRA	119,903	123,050	119,592	97,780	72,752	74,105	74,105

	Ratio of Financing Costs to Net Revenue Stream						
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
	Actual	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Gen Fund	6.7%	7.9%	11.0%	12.0%	12.7%	13.1%	12.7%
HRA	8.8%	18.9%	24.2%	25.5%	23.6%	22.3%	21.0%

	Capital Financing Requirement						
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
	Actual	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Gen Fund	1,249,775	1,426,283	1,583,798	1,686,240	1,736,077	1,762,422	1,788,693
HRA	454,531	547,217	639,357	723,362	785,331	847,974	910,617
Total	1,704,306	1,973,500	2,223,155	2,409,602	2,521,408	2,610,396	2,699,310

	Gross Borrowing						
	2023/24 £'000 Actual	2024/25 £'000 Estimate	2025/26 £'000 Estimate	2026/27 £'000 Estimate	2027/28 £'000 Estimate	2028/29 £'000 Estimate	2029/30 £'000 Estimate
Borrowing	1,533,960	1,832,770	2,085,666	2,278,198	2,396,613	2,492,483	2,588,353

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					
	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000
Operational Boundary	2,005,179	2,254,834	2,441,281	2,553,087	2,642,075	2,731,063
10% Margin	200,518	225,484	244,129	255,309	264,208	273,107
Total	2,205,697	2,480,318	2,685,410	2,808,396	2,906,283	3,004,170
	Operational Boundary for External Debt					
	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000
Borrowing	1,832,770	2,085,666	2,278,198	2,396,613	2,492,483	2,588,353
Other Long-Term Liabilities	172,409	169,168	163,083	156,474	149,593	142,710
Total	2,005,179	2,254,834	2,441,281	2,553,087	2,642,075	2,731,063

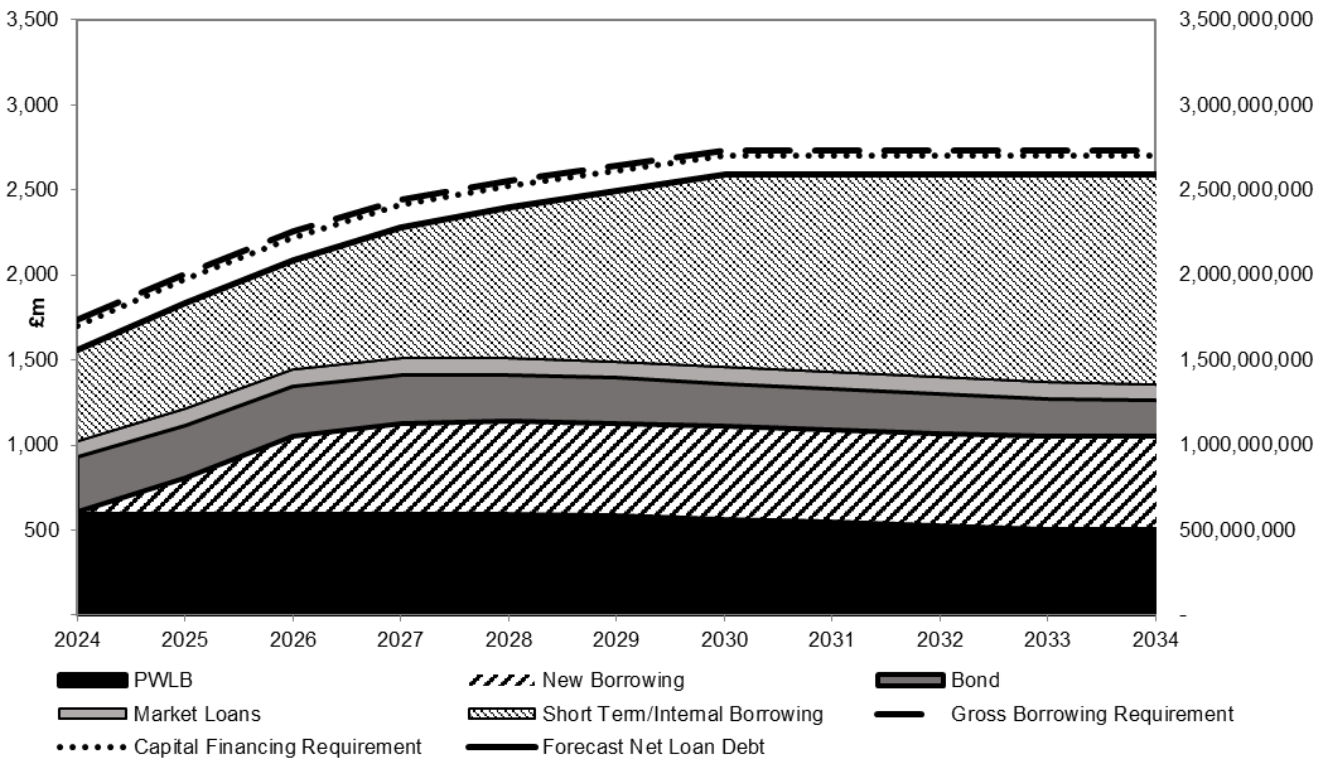
The latest version of the Prudential Code for Capital Finance in Local Authorities introduced a new indicator – the Ratio of Net Income from Commercial and Service Investments to Net Revenue Stream.

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.



Common Good

As at September 2024	Full Year Budget 2024/25	Actual Forecast Expenditure	Variance from Budget
	£'000	£'000	£'000
Recurring Expenditure	5,132	5,132	0
Recurring Income	(5,370)	(5,370)	0
Budget after Recurring Items	(238)	(238)	0
Non Recurring Expenditure	238	238	0
Non Recurring Income	0	0	0
Net (Income)/Expenditure	0	0	0
Cash balances as at 1 April 2024	(42,201)	(42,201)	
Net Expenditure from Income & Expenditure	0	0	0
Investment Revaluation (Increase)/Decrease	0	69	69
Net Capital Receipt	0	0	0
Cash Balances as at 31 March 2025	(42,201)	(42,131)	69
Minimum cash balance requirement per budget report (Council February 2015)	(35,456)	(35,456)	

Notes

- Operationally the Common Good is forecast to be on budget as at 30 September 2024.
- The investment of cash balances in a multi-asset income fund, approved by Council on 10 March 2021 has now been implemented. The value of the investment may fall as well as increase, this will be reported quarterly. As at 30 September 2024 the value of the investments was £23.875m, an increase in the quarter of £0.261m. Cash balances will be affected by this change as will the overall Net Value of the Common Good.
- The investment with Fidelity remains a long-term investment and should be measured over a 3 to 5 year period.
- Income levels expect to be maintained and the budgeted income achieved.
- Recurring expenditure is generally forecast to be on budget, with events proceeding as expected this year, and grants payable throughout the year to the wide range of approved organisations.

This page is intentionally left blank



**COMMON GOOD
FINANCIAL STATEMENT
FOR THE PERIOD ENDING
30 SEPTEMBER 2024**

Contents

Movement in Reserves Statement	2
Comprehensive Income and Expenditure Statement	2
Balance Sheet	3

Common Good

The Common Good stands separate from other accounts and funds of the Council and could be said to originate in the grant of freedom lands by King Robert the Bruce in 1319. The Common Good is corporate property and must be applied for the benefit of the community as the Council thinks fit. It is invested in land and buildings, such as industrial estates and farms, with cash balances usually being held on deposit with other local authorities, building societies and the Council's Loans Fund.

Following the decision of Council to seek alternative investment opportunities for the cash balances, an investment of up to £30m has been placed in a Multi-Asset Income Fund with Fidelity. Returns on this investment are now reported on a quarterly basis in Appendix 2.

Movement in Reserves Statement

	Common Good Fund £'000	Reserves Fund £'000	Total Common Good £'000
Balance at 31 March 2024	(118,109)	(68)	(118,177)
Movement in Reserves during 2024/25			0
(Surplus) or Deficit on provision of services	(40)	0	(40)
(Surplus) or Deficit on revaluation of investment property	69	0	69
Total Comprehensive Expenditure and Income	29	0	29
Balance at 30 September 2024	(118,080)	(68)	(118,148)

Comprehensive Income and Expenditure Statement

	<u>Quarter 2, 2024/25</u>			Notes
	Gross	Gross	Net (Income)	
	Expenditure £'000	Income £'000	Expenditure £'000	
Grants & Contributions to External Organisations	664		664	
External Organisations Rents	56		56	
Promoting Aberdeen	71		71	
Grants/Services Provided by Aberdeen City Council	780		780	
Civic Service Funding	507	0	507	
Specific Projects	55	0	55	
Earmarked Reserves	23		23	
Cost Of Services	2,156	0	2,156	1
Sales Income			(4)	2
Cost of Sales			0	2
Other Operating Income/Expenditure			(4)	
Financing and Investment Income and Expenditure			(2,192)	3
(Surplus) or Deficit on Provision of Services			(40)	
(Surplus) or Deficit on revaluation of investment property			69	4
Total Comprehensive Income and Expenditure			29	

Notes

1. This includes project expenditure to 30 September 2024.
2. This reflects any gains or losses on the disposal of assets during the year.
3. This reflects income receivable from investments and land and properties net of associated expenditure.
4. This figure represents the decrease in value of the long term investment. The revaluation of investment property will be undertaken in Quarter 4.

Balance Sheet

31 March 2024 £'000		30 September 2024 £'000	Notes
23,945	Long Term Investments	23,876	1
75,975	Investment Property	75,975	1
99,920	Long Term Assets	99,851	
18,442	Investments in Aberdeen City Council Loans Fund	18,562	2
0	Investment Property Held for Sale	0	3
441	Short Term Debtors	362	4
18,883	Current Assets	18,924	
(626)	Short Term Creditors	(626)	5
(626)	Current Liabilities	(626)	
118,177	Net Assets	118,148	
(118,109)	Common Good Fund	(118,080)	6
(68)	Reserve Fund	(68)	6
(118,177)	Total Reserves	(118,148)	

Notes

1. This represents the long term investments as at 30 September 2024. The revaluation of investment property will be undertaken in Quarter 4, at which time this figure will be updated.
2. Reflects current cash balances held following transactions to 30 September 2024.
3. Will be reviewed and updated accordingly in Quarter 4.
4. Based on transactions to 30 September 2024.
5. Based on transactions to 30 September 2024.
6. Reflects the accounting value of the funds, based on transactions to 30 September 2024.

This page is intentionally left blank



**GROUP ENTITIES
PROJECTED FINANCIAL
POSITION FOR THE YEAR 2024/25**

Aberdeen City Council holds a financial interest in a number of Subsidiaries, Associates and Joint Ventures. The most significant of these, in terms of size of trading operations and other factors, are included in the Council's Group Accounts.

The table below outlines the entities to be consolidated into the Council's Group Accounts and details the Council's share of "ownership" of each of the entities.

For the Financial Year 2024/25	ACC Control	ACC Commitment to meet accumulated deficits	Annual Turnover
	%	%	£m
Subsidiaries			
Common Good	100	100	5
Trust Funds	100	100	0
Sport Aberdeen Limited	100	100	15
Bon Accord Care Limited	100	100	29
Bon Accord Support Services Limited	100	100	35
Aberdeen Heat and Power	100	100	7
Joint Ventures			
Aberdeen Sports Village Limited	50	50	6
BP Aberdeen Hydrogen Energy Ltd	50	50	
Aberdeen City Integration Joint Board	50	50	420
Associates			
Grampian Valuation Joint Board	39	39	5

The Council has agreed to include information only when it has been reported through a group entities governance structure.

For the Financial Year 2024/25	Reporting Date	Surplus/(deficit) attributable to the Council at Reporting date	Forecast Surplus/(Deficit)	Comment
		£'000	£'000	
Subsidiaries				
Common Good	30.09.24	40	(69)	
Trust Funds	31.03.24	175	-	Full year forecast not internally available at Q2
Sport Aberdeen Limited	30.09.24	400	0	Forecasting a Break Even position at Q2
Bon Accord Care Limited and Bon Accord Support Services Ltd	30.09.24	3	-	Forecasting a Break Even position at Q2
Aberdeen Heat and Power Ltd	30.09.24	(220)	(452)	
Joint Ventures				
Aberdeen Sports Village Limited	31.07.24	(476)	-	Full year forecast not internally available at Q2
BP Aberdeen Hydrogen Energy Ltd	30.09.24	(294)	-	Full year forecast not internally available at Q2
Aberdeen City Integration Joint Board	30.09.24	0	0	Forecasting a Break Even position at Q2
Associates				
Grampian Valuation Joint Board	30.09.24	287	0	Full year forecast not internally available at Q2

The notes below summarise the latest financial position in respect of each of the group entities.

Subsidiaries

Common Good

The Common Good is corporate property and must be applied for the benefit of the community as the Council thinks fit. It is invested in land and buildings, such as industrial estates and farms, with any surplus being placed on cash deposit, with £30m of accumulated cash invested in a multi-asset income fund managed by Fidelity.

The Common Good is currently showing an operational surplus at the end of Quarter 2 of £40k, and a projected deficit of £69k for the financial year. The financial statements for the quarter are shown in Appendix 3.

Trust Funds

The Council is responsible for the administration of various trusts created by bequest or evolved through history or by public subscription which are utilised for a variety of benefits such as education and social work, charitable purposes, religious instruction, medical institutions, and the upkeep of public works. The money earned from the investments of the Trusts is used to provide grants and awards to trust beneficiaries, prizes and dux medals for school children and requisites for clients in Social Work homes.

At the end of March 2024, the Trusts reported a net surplus of £175k.

The Trusts are not expected to have a material impact on the Council's financial position for 2024/25.

Sport Aberdeen

Sport Aberdeen Limited is a charity and constitutes a limited company, limited by guarantee. The principal activity of the company is the provision of recreation leisure facilities and services on behalf of Aberdeen City Council in accordance with key priorities. Although Aberdeen City Council does not own the entity, it is considered that control representing power to govern exists through agreements in place and that Sport Aberdeen Limited operates as a structured entity of the Council.

The results for the period ended 30th September 2024 show net surplus of £400k. Sport Aberdeen is forecasting a break-even position for financial year 2024/25.

Bon Accord Care and Bon Accord Support Services

Bon Accord Care Limited (BAC) and Bon Accord Support Services Limited (BASS) are private companies limited by shares which are 100% held by Aberdeen City Council. Bon Accord Care provides regulated (by the Care Inspectorate) care services to Bon Accord Support Services which in turn delivers both regulated and unregulated adult social care services to the Council.

The consolidated position of Bon Accord Care and Bon Accord Support Services shows a surplus of £3k against budget for the period ended 30th September 2024.

BAC has continued to review its operations to deliver efficiencies in staffing, IT/Network Capacity and other areas. At the end of Q2, BAC remains on track to deliver the £920k budget efficiencies embedded within the 2024/25 budget.

The consolidated forecast position for BAC and BASS for 2024/25 is a balanced budget. However on the assumption that no additional funding will be provided, achieving a balanced budget remains uncertain as the pay dispute has still not been finalised due to one of the main unions continuing to be in dispute.

Aberdeen Heat and Power Ltd (AH&P Ltd)

AH&P Ltd is a company limited by guarantee and has no share capital. Aberdeen City Council is the sole member of AH&P which is a wholly owned subsidiary of the council guarantor. All AH&P board appointments are made by the Council as the sole member of AH&P Ltd.

For the period ended 30th September 2024, Aberdeen Heat and Power shows a deficit of £220k. The forecast for the financial year shows a deficit of £452k.

The main reasons for the forecast deficit as outlined in the Q1 is due to AH&P receiving a significantly lower income from electricity in 2024/25, while the costs of gas has remained unchanged.

In addition the closure of the Beach Leisure Centre has led to a £150k reduction in income.

The forecast deficit is expected to be covered by the amount held in AH&P reserves.

Joint Ventures

Aberdeen Sports Village Limited (ASV Ltd)

ASV Ltd is a company limited by guarantee and registered as a charity. It is a joint venture company owned equally by the Council and The University of Aberdeen. ASV Ltd was incorporated in 2007 and its objectives are to provide sports and recreational facilities, including elite sports facilities for the use of both students and staff of the University of Aberdeen and the public, and the advancement of public participation in sport.

The financial year end for ASV Ltd is not aligned to the Council's with its year end being 31 July. The accounts for the period ended 31st July 2024 showed that ASV Ltd reported a deficit of £952k. The share of the deficit being attributed to the Council is £476k.

Aberdeen City Integration Joint Board (IJB)

The IJB was established by order of Scottish Ministers on 6 February 2016, becoming fully operational from 1 April 2016. The IJB is responsible for the strategic planning, resourcing and operational delivery of all integrated health and social care within the Aberdeen City area. This has been delegated by the partners, Aberdeen City Council and NHS Grampian.

The IJB is expected to achieve a balanced budget annually, and retains reserves to mitigate unplanned additional costs arising during the year. However, there remains a high risk that if there is an overspend at the end of the financial year the Council may have to fund a portion of that deficit.

As at 30th September 2024, the IJB is forecasting a break-even position for financial year 2024/25.

Further analysis of the IJB variance can be seen in Appendix 2.

BP Aberdeen Hydrogen Energy Ltd (BPAHE Ltd)

BPAHE Ltd is a 50:50 joint venture between Aberdeen City Council and BP International Ltd set up on 11 March 2022. The purpose of this company is to establish a commercial hydrogen production, storage and distribution infrastructure for green hydrogen utilising renewable power to service transport in the short term. This will have the potential to be further expanded in future phases for the delivery of hydrogen power for a wide range of sectors looking to decarbonise, including fleet, heat and industry.

As at 30th Sep 2024, BPAHE Ltd show a deficit of £588k against budget. The portion of this deficit attributed to ACC is £294k.

Associates

Grampian Valuation Joint Board

The Grampian Valuation Joint Board was created following Local Government Re-organisation on 1 April 1996, under the Local Government (Scotland) Act 1994 and covers the local government areas of Aberdeen City, Aberdeenshire, and Moray.

The Board has reported a surplus of £735k during the period ended 30th September 2024 mainly due to continued underspends in staffing and other supplies and services.

This is a favourable variance of £863k compared to the budgeted deficit of £128K.

The portion of the underspend attributable to ACC is £287k.

Non-Material Interest in Other Entities

On the grounds of materiality, the North East Transport Partnership (NESTRANS), Grampian Venture Capital Fund Ltd, Strategic Development Planning Authority and Scotland Excel have to date been excluded from the Group Accounts, and therefore are not disclosed in the quarterly monitoring.

More information on these relationships can be found in the Council's Annual Accounts for 2023/24.

This page is intentionally left blank

ABERDEEN CITY COUNCIL

COMMITTEE	Finance and Resources
DATE	5 November 2024
EXEMPT	No
CONFIDENTIAL	No
REPORT TITLE	Funding External Bodies and Following the Public Pound Policy Update
REPORT NUMBER	CORS/24/304
DIRECTOR	Andy MacDonald
CHIEF OFFICER	Jonathan Belford
REPORT AUTHOR	Lesley Fullerton
TERMS OF REFERENCE	1.1.11

1. PURPOSE OF REPORT

- 1.1 The purpose of this report is to seek committee approval of the amended and updated Following the Public Pound policy guidance.

2. RECOMMENDATION(S)

That the Committee:-

- 2.1 approve the updated Following the Public Pound guidance as appended to this report as Appendix 1;

3. CURRENT SITUATION

- 3.1 The Following the Public Pound Code policy and guidance is reviewed and updated on an annual basis to reflect any organisational changes and ensure appropriate governance across the Council's Arms-Length External Organisations (ALEOs).
- 3.2 The current policy guidance requires to be updated to reflect changes in response to recommendations from recent internal audit reports approved at Audit and Risk Committee.
- 3.3 Under the new subsidy control legislation that came into force on 4 January 2023 all grants paid to external organisations must now be the subject of a subsidy control assessment if they are determined to be a subsidy. Further information has been added regarding Minimal Financial Assistance and its requirements.
- 3.4 The main changes to the guidance document are as follows:

- The inclusion of further information on the minimal financial assistance subsidy within the subsidy control procedures at Section 6 to ensure that all requirements are met.
- The inclusion of a section on PREVENT to comply with Internal Audit recommendation.
- The inclusion of a section on Fair Work First to comply with Scottish Government guidance.
- Checklists have been updated to require a copy of the Bank Statement to be provided in order to comply with an internal audit recommendation.

4. FINANCIAL IMPLICATIONS

- 4.1 There are no direct financial implications arising from this report.
- 4.2 By “Following the Public Pound” the Council demonstrates that there is proper accountability for public funds used in delivering services, irrespective of the means of service delivery.
- 4.3 The concept of Following the Public Pound applies when the Council agrees to fund external organisations to deliver specified services. Such funding is a significant element of council business and as such millions of pounds are paid to external organisations each year.
- 4.4 It is therefore important that by following the principles of Following the Public Pound, an appropriate and suitable means of approval of funding is maintained to ensure Best Value.

5. LEGAL IMPLICATIONS

- 5.1 There are no direct legal implications arising from the recommendations of this report.

6. ENVIRONMENTAL IMPLICATIONS

- 6.1 There are no direct environmental implications arising from the recommendations in this report.

7. RISK

Category	Risks	Primary Controls/Control Actions to achieve Target Risk Level	*Target Risk Level (L, M or H) *taking into account controls/control actions	*Does Target Risk Level Match Appetite Set?
----------	-------	---	---	---

Strategic Risk	There is the risk that the grant is not used to provide the services that it was intended for.	The FtPP Code aids in mitigating the risks with the requirement of regular checks on every grant recipient to ensure compliance	M	Yes
Compliance	If subsidy control legislation is not complied with there is the risk that the grant recipient would have to repay the grant to the Council	Procedures have been established to ensure all grants are being assessed in line with requirements.	M	Yes
Financial	If the procedure is not reviewed and updated, then there is a risk our reducing financial resources are not directed to the correct outcomes.	All staff and Elected Members advised of updated procedure.	M	Yes
Reputational	There is a risk of reputational damage if statutory obligations are not met, and public funds are misused	The Following the Public Pound Code enhances the council's reputation for accountability in the use of public funds and aids in mitigating the risks posed in providing funding to external organisations	M	Yes

	wasted or lost.			
--	-----------------	--	--	--

8. OUTCOMES

<u>COUNCIL DELIVERY PLAN 2023-2024</u>	
	Impact of Report
Aberdeen City Council Policy Statement <u>Working in Partnership for Aberdeen</u>	The proposals in this report have no impact on the Council Delivery Plan.
<u>Aberdeen City Local Outcome Improvement Plan 2016-26</u>	
Prosperous Economy Stretch Outcomes	The proposals in the report have no impact on the Local Outcome Improvement Plan.
Prosperous People Stretch Outcomes	The proposals in the report have no impact on the Local Outcome Improvement Plan.
Prosperous Place Stretch Outcomes	The proposals in the report have no impact on the Local Outcome Improvement Plan.
Regional and City Strategies	The proposals in this report have no impact on Regional and City Strategies.

9. IMPACT ASSESSMENTS

Assessment	Outcome
Integrated Impact Assessment	No assessment required. I confirm this has been discussed and agreed with Jonathan Belford, Chief Officer Finance on 14 October 2024.
Data Protection Impact Assessment	Not required
Other	Not required

10. BACKGROUND PAPERS

- 10.1 Audit Risk and Scrutiny Committee, 12 February 2024, Report IA/2409, Assurance Review of Covid 19 spend

- 10.2 Audit Risk and Scrutiny Committee, 27 June 2024, Report IA/AC2419, Assurance Review of PREVENT
- 10.3 Scottish Government Fair Work First Guidance

11. APPENDICES

Appendix 1 - Following the Public Pound Policy

12. REPORT AUTHOR CONTACT DETAILS

Name	Lesley Fullerton
Title	Finance Operations manager
Email Address	lfullerton@aberdeencity.gov.uk
Tel	01224 067157

This page is intentionally left blank

Following The Public Pound Guidance

Policy Number POL-R-0008



Following the Public Pound – Code of Practice

Contents:

Section	Subject	Page No
1	Scope and Background	2
2	Tier 1	7
3	Tier 2	10
4	Tier 3	12
5	Tier 5	14
6	Subsidy Control	16
7	PREVENT Statutory Duty	18
8	Fair Work First	20
9	Payments	24
10	Funding Agreement	25
11	Termination	26
12	'Group Accounts' Concept	27
13	Representation & Participation in External Bodies	28
14	Financial & Operational Risk Assessment	31
15	Flowchart	33
16	Central Register	35
17	Glossary & Reference Documents	36
Appendix A	Example MFA notification and confirmation	38
Appendix B	Checklist	39
Appendix C	Operational Capability Assessment Template	44
Appendix D	Central Register Format	46

1 Scope and Background

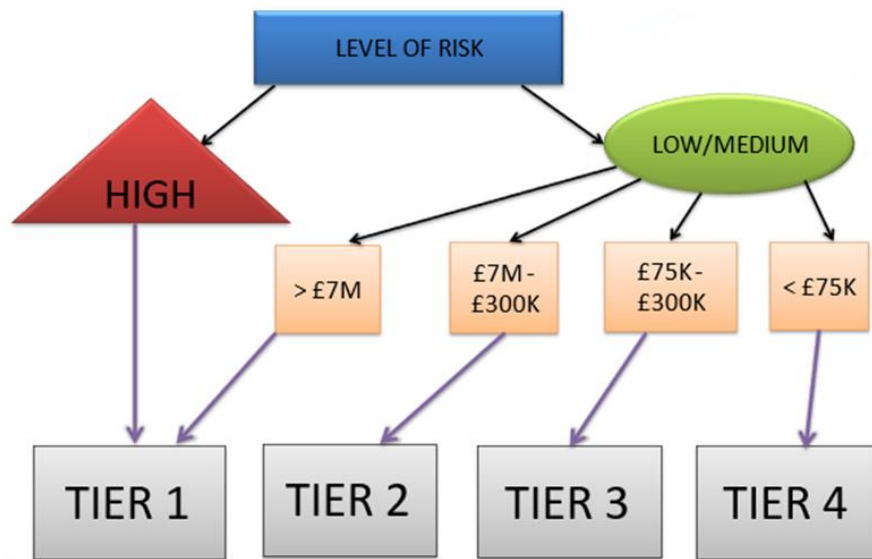
- 1.1 'Following the Public Pound' means ensuring that there is proper accountability for public funds (both revenue and capital) used in delivering services, irrespective of the means of service delivery.
- 1.2 When agreeing to transfer funds to an external body the Council must be clear about its reasons for doing so and proper consideration should always apply. The prime purpose of involvement with an external body should be the achievement of the Council's objectives in the most effective, efficient, and economic manner, not the avoidance of controls or legal restrictions, which are designed to secure probity and regularity in the use of public funds.
- 1.3 It is the responsibility of each Director to ensure there is accountability for public funds that are provided from their Function's budgets to external bodies. An individual should be identified as Lead Officer for each body in receipt of funding from the Council.
- 1.4 The concept of 'Following the Public Pound' applies when the Council decides to fund external organisations which deliver services that might otherwise be delivered by the Council itself. In these arrangements, the Council agrees to provide funds and other resources to companies and organisations for the delivery of specified services. The Council has a number of such arrangements, and these companies / charities are collectively defined as being Arm's Length External Organisations (ALEO's).
- 1.5 This policy does not apply in those instances where the Council are distributing funds from third parties, for example in the case of grants received from the Scottish Government, routed through the Council specifically for payment to third parties.
- 1.6 Governance of public funds does not end when the payment is made, it continues at a number of levels, including risks that may damage the Council's reputation, that statutory obligations are not met and that public funds are misused wasted or lost. The level of assurance that is therefore required about the organisations' ability to deliver the services the Council has funded must reflect the risks that exist. This Code follows the principle that different levels of scrutiny are required depending on the level of risk posed by each, the control exercised over the organisation by the Council and/or the level of funding given to each organisation. This approach is proportionate and will minimise the risks posed by organisations to our reputation, finances and statutory obligations and ensure that the requirements of small organisations are not too onerous. ¹For details refer to [Section 14](#).

¹ Source: Guidance for Charity Trustees, OSCR, June 2009 & Arm's-length external organisations (ALEOs): are you getting it right? Audit Scotland, June 2011

- 1.7 The [risk assessment procedures](#) detailed at [Section 14](#), will be based on the level of control the Council holds over the organisation, the funding band, and the organisation's performance arrangements.
- 1.8 The Council may provide assistance-in-kind to external bodies. The true cost of assistance in kind, net of contributions by the external body, will be considered in the allocation of funding. In determining the true cost of assistance in kind, note will be taken of the Council's policy of charging for Council services on a full cost recovery basis subject to policy exemptions and in line with statutory requirements.
- 1.9 Potential conflicts of interest that arise when Councillors or officers sit on the boards or committees of external bodies funded by the Council will be removed through the use of funding agreements. These written agreements will define roles, responsibilities and liabilities and will be used to define clear and unambiguous relationships.
- 1.10 To determine the checks required, the following will be used:

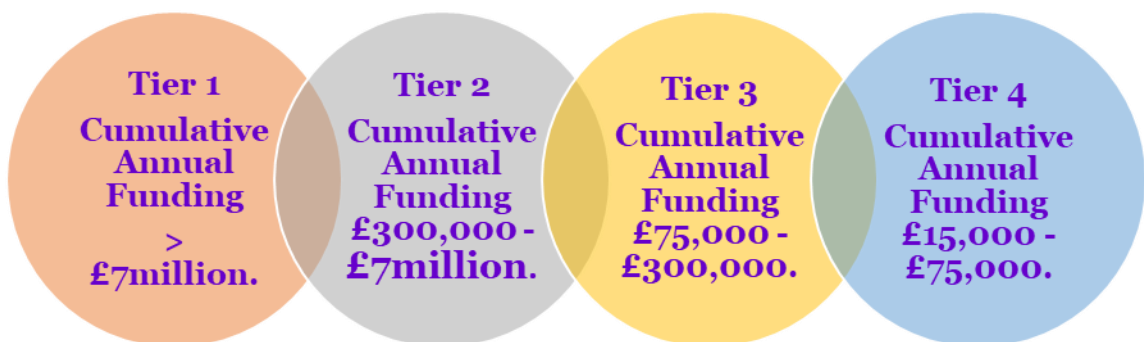
Risk/Control

- An organisation that is significant in size and over which the Council exercises substantial control i.e., those whose annual results are included in the Council's Group Accounts – Refer to [Tier 1](#)
- An organisation over which the Council exercises substantial control but is smaller in operational scale to the above i.e. those defined as part of the Council's Group but whose annual results are not included in the Group Accounts due to materiality – Refer to [Tier 2](#)
- An organisation over which the Council exercises some control but is smaller in operational scale to the above – Refer to [Tier 3](#)
- An organisation that the Council has an interest in but does not control – Refer to [Tier 4](#)



and/or Funding:

- Cumulative Annual Funding is greater than £7 million – Refer to [Tier 1](#)
- Cumulative Annual Funding is greater than £300,000 but less than £7 million – Refer to [Tier 2](#)
- Cumulative Annual Funding is between £75,000 and £300,000– Refer to [Tier 3](#)
- Cumulative Annual Funding is between £15,000 and £75,000 – Refer to [Tier 4](#)



1.11 The level of assurance to be followed will be the highest identified in assessing the above criteria. Where annual funding is less than £15,000, an officer may still choose to follow the procedures laid down for [Tier 4](#) as although the level of funding does not fall within the following the public pound guidance, the level of risk may be such that it would be prudent to follow these procedures.

For all other situations, officers should, as a minimum, obtain proof of the existence of the organisation, governance arrangements, and a breakdown of the funding. A letter of agreement should be prepared to set out the various responsibilities of both the Council and the organisation.

1.12 For all organisations who receive such funding, the Council will identify:

- The budget holder within the service provides the funding.
- The relevant accounting team contact; and
- The location of the relevant budget (financial code).

1.13 The Council will manage the risks posed through the delivery of services by external bodies by:

- Identifying and assessing risks for each [Tier 1](#) and [Tier 2](#) body.
- Grading each risk according to the Council's risk management protocols.
- Categorising each risk as red, amber or green, according to the assessed level of control assurance.
- Recording the risks in the relevant service risk register.
- Assigning a risk owner of appropriate seniority to manage their risk according to a pre-determined assessment schedule.

The level of control assurance for each risk will be informed by the documented output of the Governance Hub.

1.14 For high risks, i.e., those categorised as red, the assessment schedule will be at a greater frequency than those at amber or green, reflecting the heightened response required. The management of risk around external bodies at the operational level will inform the assessment of risk in the Strategic Risk Register (SRR), the highest level of the Council's risk management structure. The SRR is updated monthly and is a component of the Corporate Dashboard. The frequency of assessment requirements at the operational tier provides an 'early warning' communication channel so that additional risk response actions may be authorised timeously at the strategic tier.

1.15 The Council will maintain an up-to date central register of all organisations that receive funding and be able to produce information from across the Council in response to queries and questions. This register can be found on the Intranet at [Central Register](#)

1.16 All supporting documentation must be held in a central file, please contact accounting@aberdeencity.gov.uk for access to this file.

1.17 The Council will maintain an up-to-date register of interests (representation on

external bodies) and periodically review the indemnity arrangements in place for directors and officers, and trustees within external bodies. The master list of appointments will be held by the Chief Officer - Governance.

- 1.18 The Office of the Scottish Charities Regulator (OSCR) undertook a detailed review into those Arm's Length External Organisations (ALEOs) registered as charities in Scotland. Their findings were published on 9th January 2015. A copy of the report can be found [here](#).
- 1.19 Under government legislation the Council must also consider whether each grant awarded is considered a subsidy, and if so, specific procedures must be followed. Full information can be found at [Section 6 Subsidy Control](#).

2 TIER 1

2.1 Information Required from the Funded Organisation

2.1.1 The following list determines the minimum information requirements of the Council for the whole organisation and the timescales in which these are required:

- **Financial Plan** - detailed one year plan and summary 3-year plan. This will apply for each period for which funding is being granted.
- **Management Accounts** - to be submitted quarterly and no later than 6 weeks after the period end to which they relate; and
- **Financial Statements** - any registered company seeking funding for the first time must provide annual accounts for the 3 preceding financial years (unless a new body or less than 3 years old), audited, or approved in line with Companies Act requirements for a registered company or guidance from the Office of the Scottish Charity Regulator (OSCR), in the case of a charity. Thereafter, an organisation in receipt of Council funding must present an annual set of accounts audited or approved (as required by the Companies Act or OSCR) within nine months of the financial year end. It is recognised that some organisations will, due to their size be exempt from the audit requirements of the Companies Act, in these circumstances accounts approved by the board / trustees / directors of the organisation and which include a statement setting out their responsibilities, including that of keeping proper books and records will suffice.
- **Objectives** - statement of organisational strategic objectives.
- **Risk Register** – corporate risk register to be supplied for each period for which funding is being granted.
- **Constitution/governance documentation should be held on file.**
- **A bank statement showing the organisation’s full name verified by an ACC official as being a copy of an original** – this will be the bank account that the grant payment is paid into and a check will need to be carried out to ensure that the bank statement account matches with the one held in the creditor’s system.
- **Fair Work First** - Evidence that the organisation is paying at least the real living wage and that the workers employed within the organisation have access to effective voice. Organisations with fewer than 21 employees do not have to evidence collective voice but must evidence it at individual level. A copy of the joint statement from the grant recipient and Trade Union/worker representative to be provided under current Fair Work First arrangements at both the grant application stage and before the final payment.

Failure to comply with the above may result in the withdrawal or suspension of Council funding.

2.1.2 In addition to the minimum requirements as set out above, the Council will have the right to ask for or inspect:

- Details of the performance of the organisation against the organisation's financial plan.
- Copies of (non-confidential) Minutes of the Board of Directors or Trustees meetings; and
- Details of the organisations financial and non-financial transactions, policies and procedures

2.2 Financial Checks to be completed by the Council

2.2.1 The following list details the financial checks that must be carried out by the Budget Holder, in conjunction with their Accounting Team contact, and the timescales for completing these checks.

2.2.2 Checks required every two years:

- Ensure the organisation has adequate policies and procedures in place to govern the way their finances are handled.

2.2.3 Annual checks:

- Check that the projections in the financial plan are realistic and achievable.
- Check that sufficient cash exists to enable the organisation to meet its financial obligations for the foreseeable future (at least 3 months); and
- Check that any other material sources of external funding are secure and assess any risks relevant to the ability of the organisation to continue as a going concern.
- Check that the organisation is complying with the Council's PREVENT duty

2.2.4 Where the organisation does not meet the criteria required to demonstrate its operational or financial capability, further discussions will take place to review its financial plans. Funding will only be approved where an organisation can demonstrate it has the ability to continue to meet the objectives for which Council funding is to be provided as well as its own financial obligations.

2.2.5 The following will be completed on an ongoing basis: -

- The Budget Holder, in conjunction with their Accounting Team contact, will check the six-monthly Management Accounts to ensure there is sufficient cash to meet the organisations outgoings for the forthcoming year.

2.3 Approval, Monitoring and Reporting Process

- 2.3.1 Approval for funding will be given by the relevant Function, through its budget approval process and delegated authority arrangements or Service Committee or Finance & Resources Committee (if funding is to be approved from the 'Financial Assistance' budget or in the event of the funding being beyond the budgeted contribution, i.e., the budget set for the organisation).
- 2.3.2 The Monitoring Body will be the relevant Function Committee (or approving Committee if different), where an annual report will be presented by the Budget Holder, based on reports received from the organisation. The report will cover financial performance as well as the aims and objectives of the organisation and how these are being met, whether the standards set by the Council have been met, other performance measures and targets and where applicable future plans.
- 2.3.3 A Service Level Agreement must be put in place covering the approval period.

3 TIER 2

3.1 Information Required from the Funded Organisation

3.1.1 The following list determines the minimum information requirements of the Council and the timescales in which these are required:

- **Financial Statements** - any registered company seeking funding for the first time must provide annual accounts for the preceding financial year (unless new body or less than one year old), audited or approved in line with Companies Act requirements for a registered company or guidance from the Office of the Scottish Charity Regulator (OSCR), in the case of a charity. Thereafter, an organisation in receipt of Council funding must present an annual set of accounts audited or approved (as required by the Companies Act or OSCR) within nine months of the financial year end.
It is recognised that some organisations will, due to their size, be exempt from the audit requirements of the Companies Act, in these circumstances accounts approved by the board / trustees / directors of the organisation and which include a statement setting out their responsibilities, including that of keeping proper books and records will suffice.
- **Objectives** - statement of organisational strategic objectives.
- **Risk Register** – corporate risk register
- **Constitution/governance documentation should be held on file**
- **A bank statement showing the organisation’s full name verified by an ACC official as being a copy of an original** – this will be the bank account that the grant payment is paid into and a check will need to be carried out to ensure that the bank statement account matches with the one held in the creditor’s system.
- **Fair Work First** - Evidence that the organisation is paying at least the real living wage and that the workers employed within the organisation have access to effective voice. Organisations with fewer than 21 employees do not have to evidence collective voice but must evidence it at individual level. A copy of the joint statement from the grant recipient and Trade Union/worker representative to be provided under current Fair Work First arrangements at both the grant application stage and before the final payment.

Failure to comply with the above may result in the withdrawal or suspension of Council funding.

3.1.2 In addition to the minimum requirements as set out above, the Council will have the right to ask for or inspect:

- Copies of (non-confidential) Minutes of the Board of Directors or Trustees meetings; and

- Details of the organisation's financial and non-financial transactions, policies, and procedures

3.2 Financial Checks to be completed by the Council

3.2.1 The following list details the financial checks that must be carried out by the Budget Holder, in conjunction with their Accounting Team contact, and the timescales for completing these checks.

3.2.2 Annual checks:

- Check that sufficient cash exists to enable the organisation to meet its financial obligations for the foreseeable future (at least 3 months); and
- Check that any other material sources of external funding are secure and assess any risks relevant to the ability of the organisation to continue as a going concern.
- Check that the organisation is complying with the Council's PREVENT duty by referring to [Prevent Awareness](#)

3.2.3 Where the organisation does not meet the criteria required to demonstrate its operational or financial capability, further discussions will take place to review its financial plans. Funding will only be approved where an organisation can demonstrate it has the ability to continue to meet the objectives for which Council funding is to be provided as well as its own financial obligations.

3.3 Approval, Monitoring and Reporting Process

3.3.1 Approval for funding will be given by the relevant Function, through its budget approval process and delegated authority arrangements or Function Committee or Finance and Resources Committee (if funding is to be approved from the 'Financial Assistance' budget or in the event of the funding being beyond the budgeted contribution, i.e. the budget set for the organisation).

3.3.2 The Monitoring Body will be the relevant Council Service, to which an annual report will be supplied by the organisation for the attention of the Budget Holder. This should cover service and financial performance and any significant changes.

3.3.3 Good practice suggests that the Council Service management team should, on an annual basis, consider the objectives that are achieved through funding external bodies and reflect and/or take appropriate action on the annual reports received from the various organisations.

3.3.4 A letter of agreement must be put in place with detailed terms and conditions of funding.

4 Tier 3

4.1 Information Required from the Funded Organisation

4.1.1 The following list determines the minimum information requirements of the Council and the timescales in which these are required:

- **Financial Statements** – the organisation should provide the most recent financial statements if statements are prepared annually. If not, they must provide an annual income and expenditure account and statement of cash balance which has been approved by a person independent of the day-to-day operational running of the organisation. Such a statement needs to be provided in support of each funding claim and for each period for which Council funding is provided.
- **Constitution/governance documentation should be held on file.**
- **A bank statement showing the organisation’s full name verified by an ACC official as being a copy of an original** – this will be the bank account that the grant payment is paid into and a check will need to be carried out to ensure that the bank statement account matches with the one held in the creditor’s system.
- **Fair Work First** - Evidence that the organisation is paying at least the real living wage and that the workers employed within the organisation have access to effective voice. Organisations with fewer than 21 employees do not have to evidence collective voice but must evidence it at individual level. A copy of the joint statement from the grant recipient and Trade Union/worker representative to be provided under current Fair Work First arrangements at both the grant application stage and before the final payment.

Failure to comply with the above may result in the withdrawal or suspension of Council funding

4.2 Financial Checks to be completed by the Council

4.2.1 The following list details the financial checks that must be carried out by the Budget Holder, in conjunction with their Accounting Team contact, and the timescales for completing these checks.

4.2.2 Annual checks:

- Check that sufficient cash exists to enable the organisation to meet its financial obligations for the foreseeable future (at least 3 months); and
- Consider the level of debtors, creditors and reserves, if financial statements are available.
- Check that the organisation is complying with the Council’s PREVENT duty by referring to [Prevent Awareness](#)

4.2.3 Where the organisation does not meet the criteria required to demonstrate its operational or financial capability, further discussions will take place to review its financial plans. Funding will only be approved where an organisation

can demonstrate it has the ability to continue to meet the objectives for which Council funding is to be provided as well as its own financial obligations.

4.3 Approval, Monitoring and Reporting Process

Approval for funding will be given by the relevant Service, through its budget approval process and delegated authority arrangements or Service Committee or Finance and Resources Committee (if funding is to be approved from the 'Financial Assistance' budget or in the event of the funding being beyond the budgeted contribution, i.e. the budget set for the organisation).

4.3.1 The Monitoring Body will be the relevant Council Service, to which an annual statement will be supplied by the organisation for the attention of the Budget Holder. This statement should set out how the organisation has met the objectives for which Council funding has been provided.

4.3.2 The annual statement must be reviewed and approved by the relevant Chief Officer.

4.3.3 A written funding letter must be in place which sets out clearly the amount of funding, the period for which it is applicable, as well as any conditions or objectives attached to the funding.

5 Tier 4

5.1 Information Required from the Funded Organisation

5.1.1 The following list determines the minimum information requirements of the Council and the timescales in which these are required:

- **Financial Statements** – the organisation should provide the most recent financial statements if statements are prepared annually. If not, they must provide an annual income and expenditure account and statement of cash balance which has been approved by a person independent of the day-to-day operational running of the organisation. Such a statement needs to be provided in support of each funding claim and for each period for which Council funding is provided.
- **Constitution/governance documentation should be held on file.**
- **A bank statement showing the organisations full name verified by a ACC official as being a copy of an original** – this will be the bank account that the grant payment is paid into and a check will need to be carried out to ensure that the bank statement account matches with the one held in the creditors system
- **Fair Work First** - Evidence that the organisation is paying at least the real living wage and that the workers employed within the organisation have access to effective voice. Organisations with fewer than 21 employees do not have to evidence collective voice but must evidence it at individual level. A copy of the joint statement from the grant recipient and Trade Union/worker representative to be provided under current Fair Work First arrangements at both the grant application stage and before the final payment.

Failure to comply with the above may result in the withdrawal or suspension of Council funding.

5.2 Financial Checks to be completed by the Council

5.2.1 The following list details the financial checks that must be carried out by the Budget Holder, in conjunction with their Accounting Team contact, and the timescales for completing these checks.

5.2.2 Annual checks:

- Check that sufficient cash exists to enable the organisation to meet its financial obligations for the foreseeable future (at least 3 months); and
- Consider the level of debtors, creditors, and reserves, if financial statements are available.
- Check that the organisation is complying with the Council's PREVENT duty by referring to [Prevent Awareness](#)

5.2.3 Where the organisation does not meet the criteria required to demonstrate its operational or financial capability, further discussions will take place to review its financial plans. Funding will only be approved where an organisation can demonstrate it has the ability to continue to meet the objectives for which Council funding is to be provided as well as its own financial obligations.

5.3 Approval, Monitoring & Reporting Process

5.3.1 Approval for funding will be given by the relevant Service, through its budget approval process and delegated authority arrangements or Service Committee or Finance and Resources Committee (if funding is to be approved from the 'Financial Assistance' budget or in the event of the funding being beyond the budgeted contribution, i.e., the budget set for the organisation).

5.3.2 The Monitoring Body will be the relevant Council Service, to which an annual statement will be supplied by the organisation for the attention of the Budget Holder. This statement should set out how the organisation has met the objectives for which Council funding has been provided.

5.3.3 The annual statement must be reviewed and approved by the relevant Chief Officer.

5.3.4 A written funding letter must be in place which sets out clearly the amount of funding, the period for which it is applicable, as well as any conditions or objectives attached to the funding.

6 Subsidy Control

6.1 Subsidy Control

6.1.1 The UK subsidy control regime began on 4 January 2023. It enables public authorities, including devolved administrations and local authorities, to give subsidies that are tailored to their local needs, and that drive economic growth while minimising distortion to UK competition and protecting our international obligations.

6.1.2 A subsidy is where a public authority provides support to a business in a way that gives them an advantage over a competitor. Without controls though, subsidies could give an unfair advantage to some businesses over their competitors.

6.1.3 All grants paid to external organisations must be the subject of a [Subsidy Control Assessment](#), firstly to define if the award is a subsidy. If it is considered a subsidy, then a further assessment against the Subsidy Control Principles must be completed to decide if the subsidy is compliant with UK government regulations.

6.1.4 If the subsidy is being awarded to an organisation who has received less than £315,000 of public money in the last 3 years then the award can be made under MFA (Minimal Financial Assistance), and this should be indicated on the assessment sheet.

6.1.5 Depending on the nature of the grant and whether other similar grants are being provided, for example through a challenge fund, a Subsidy Scheme may be set up. Subsidies provided through schemes still need to be assessed.'

6.1.6 To calculate how much the external organisation has received in funding over the last 3-year period a review of the Central Register must be undertaken. The Central register has 3 pages, for the current and last two financial years. A filter can be applied on the column that shows the organisation receiving the funding and this will show all amounts for the year being examined.

6.1.7 Please complete the [forms](#) and send to subsidycontrol@aberdeencity.gov.uk. A response will be provided to advise if they are in agreement with your assessment and what course of action should be taken.

6.1.8 Further information on subsidy control can be found at [UK Subsidy Control Regime: statutory guidance \(publishing.service.gov.uk\)](#)

6.2 Minimal Financial Assistance (MFA)

6.2.1 MFA can be used by a public authority when it is awarding a low value subsidy and the recipient has not reached the allowance threshold of £315,000 from subsidies received from all public bodies, within the applicable period and will not breach this threshold on receipt of this subsidy. When providing a subsidy under MFA the public authority needs to follow certain procedural requirements.

6.2.2 If you are awarding a subsidy as MFA then before awarding the subsidy you need to provide the intended recipient enterprise with an “MFA notification”. An MFA notification is a written statement that includes all of the following:

- An explanation that the authority is proposing to give the enterprise a subsidy by way of MFA;
- Specifies the gross value amount of the assistance;
- A request for written confirmation from the enterprise that the MFA threshold specified in section 36(1) of the Act will not be exceeded by the enterprise receiving the proposed assistance.

6.2.3 The subsidy can only be awarded when you have received confirmation from the recipient enterprise that the MFA threshold will not be exceeded by the enterprise receiving the proposed assistance.

6.2.4 When awarding the subsidy, you must provide the intended recipient enterprise with an “MFA confirmation”. An MFA confirmation is a written statement confirming:

- That the subsidy is given as MFA;
- The date on which it is given
- The gross value amount of the assistance.

The recipient enterprise must keep a record of this information for at least three years beginning on the date on which the subsidy was given.

6.2.5 Examples of a MFA notification and confirmation statement can be found at [APPENDIX A](#)

7 Prevent Statutory Duty

- 7.1 Section 26 of the Counter-Terrorism and Security Act 2015 requires the Council to have due regard to the need to prevent people from being drawn into terrorism. The revised Prevent duty statutory guidance for Scotland states:

“A range of private and voluntary agencies and organisations are involved in the delivery of council services. Local authorities should ensure that the Prevent duty is covered in contracts and grants they make with and to any organisation performing a relevant function.”

- 7.2 In the absence of contractual terms specifically covering Prevent and where applicable, of performance monitoring arrangements, there is a greater risk organisations delivering services funded by the Council will do so without adequate consideration of the Council’s Prevent duty.
- 7.3 The Council should explicitly impose the Prevent duty on the funded organisations when awarding relevant grants if it perceives that the grant concerns individuals at risk of being drawn into terrorism, relates to school pupils or to young people, or the organisation makes premises available to speakers engaging the public.
- 7.4 Service Level and funding agreements will need to set out the obligations on funded organisations in relation to the Council’s Prevent duty. The wording below must be inserted into all award letters and Service Level Agreements.

Prevent Duty:

The grantee/organisation acknowledges that the Council is subject to the Prevent Duty

Where the Council has any concerns about a person, or becomes aware of any other matters, which may require it to take action in accordance with the Prevent Duty, the grantee/organisation shall at the request of the Council provide the Council with any relevant information which is available to it in the form the Council requires and shall provide all necessary assistance requested by the Council in order to report and/or take such action.

The Council shall be responsible for determining in its absolute discretion what action it needs to take to comply with its Prevent Duty and the grantee/organisation acknowledges that the Council may for the purpose of complying with the Prevent Duty disclose to an appropriate person any information supplied by the Supplier.

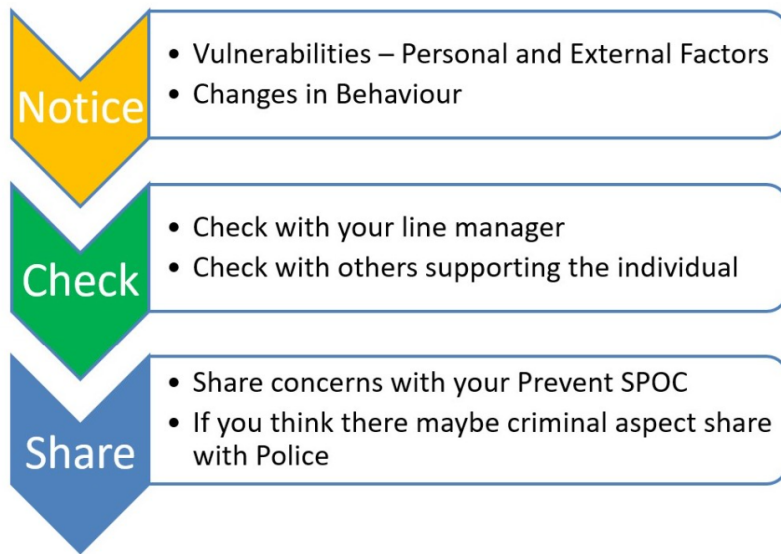
The grantee/organisation undertakes to procure that all its employees, agents and contractors comply with the Council’s policies concerning the Prevent Duty as they may be updated and notified to the Supplier from time to time.

- 7.5 Services should ensure that funded organisations are delivering on the Council’s Prevent duties by

- Ensuring the organisation is aware of the Councils Prevent duty
- Checking annually that it is being followed.

7.6 If a staff members feels that a funded organisation is showing signs of potential radicalisation, then they should follow the NOTICE – CHECK – SHARE process shown below.

What's Important



nb

The Prevent SPOC will discuss your concerns and carry out additional checks. It maybe that further information is required to make an informed decision. If the SPOC agrees that the case should be progressed then a referral form will be jointly completed and submitted to the prevent Delivery Unit for consideration.

7.7 Further information on Prevent Awareness can be found [here](#).

8 Fair Work First

8.1 Legislation

8.1.1 Fair Work First is the Scottish Government's policy for driving high quality and fair work, and workforce diversity across the labour market in Scotland by applying fair work criteria to grants, other funding and public contracts being awarded by and across the public sector, where it is relevant to do so. Through this approach the Scottish Government is supporting employers who adopt fair working practices specifically:

- Payment of at least the real Living Wage;
- Provide appropriate channels for effective workers' voice, such as trade union recognition;
- Investment in workforce development;
- No inappropriate use of zero hours contracts;
- Action to tackle the gender pay gap and create a more diverse and inclusive workplace;
- Offer flexible and family friendly working practices for all workers from day one of employment; and
- Oppose the use of fire and rehire practice.

8.1.2 Further information on Fair Work first can be found [here](#).

8.1.3 As grants from Aberdeen City Council are provided from public funds, then any organisation that applies for funding must also adopt the practices of Fair Work First and this must be checked before any grant is awarded.

8.2 Grant to Organisations

8.2.1 For public sector grants awarded on or after 1 July 2023, the default position is that Fair Work First criteria for paying at least the real living Wage and providing appropriate channels for effective workers' voice will be mandatory while the other criteria will continue at this stage to be encouraged.

8.2.2 A grant recipient must demonstrate it is paying at least the real living wage before it can access a grant. This applies to all staff aged 16 and over including apprentices who are directly employed by the grant recipient and also to any UK based workers who are not directly employed but are directly engaged in delivering the grant funded activity.

8.2.3 All organisations with a workforce must be able to demonstrate, before they can access a grant, that all workers employed within the organisation have access to the effective voice channels, including agency workers. Voice exists at both collective and individual levels and organisations will be expected to show how genuine and effective voice is evidenced. Organisations with fewer than 21

workers will not have to provide evidence of collective voice but must show how it is evidenced at an individual level and that this is genuine and effective.

8.2.4 Organisations who are accessing grant funding are asked by the Scottish Government to include a short statement on their own website highlighting their commitment to advancing the Fair Work First criteria, including the real living wage and effective voice criteria. The statement should be agreed jointly by the employer and an appropriate workplace representative. This representative should be from the relevant trade union(s) where one or more is recognised, alternatively where there is no union recognition, it should be another appropriate worker' representative.

8.3 Evidence and compliance with Fair Work conditionality

8.3.1 In addition to the joint statement from the grant recipient and Trade Union/worker representative to be provided under current Fair Work First arrangements at both the grant application stage and before the final payment is paid, the following evidence is to be provided for real Living Wage and effective workers' voice. Employers who are accessing grant funding are also asked to include a short joint statement on their website highlighting their commitment to advancing the Fair Work First criteria, including the real Living Wage and effective voice conditions.

8.3.2 Grant recipients should provide the most appropriate evidence for their organisation from the list below. They may need to provide more than one source of evidence depending on the make-up of their workforce and whether contractors/agency workers are employed to directly support delivery of the funded project/activity.

8.3.3 Evidence of payment of the real Living Wage

Grant value	Evidence			
	Directly employed staff	Apprentices	16-17 year old workers	Contracted and agency staff
Below £100k (cumulative)	<ul style="list-style-type: none"> Living Wage Accreditation; or Self-declaration 	<ul style="list-style-type: none"> Self-declaration 	<ul style="list-style-type: none"> Self-declaration 	<ul style="list-style-type: none"> Self-declaration
Equal to or above £100k (cumulative)	<ul style="list-style-type: none"> Living Wage Accreditation; or Anonymised payroll; or Accountant certificate 	<ul style="list-style-type: none"> Anonymised payroll; or Accountant certificate 	<ul style="list-style-type: none"> Anonymised payroll; or Accountant certificate 	<ul style="list-style-type: none"> Anonymised copy of contract for relevant contractors/ agency workers

8.3.4 Evidence of appropriate channels for effective workers' voice

The collective element of voice does not have to be evidenced by organisations with fewer than 21 workers. In all other cases, evidence must be provided to show that voice exists at both an individual and collective level in the organisation. The table below shows how the different channels of voice can be evidenced. At least one channel at both individual and collective levels must be evidenced.

Voice Channel	Level	Evidence
Line Management relationship (i.e. effective 2-way dialogue through 1:1 relationship)	Individual	Written confirmation from Trade Union (TU)/workers representative(s) that there is opportunity for regular 1:1 open & two way dialogue between line management and direct reports; that this dialogue exists separately to standard performance review processes and that worker-management working relationships are effective. Could also be supported by evidence of regular engagement survey that supports this; and/or in organisation KPIs.
Staff/Engagement Survey	Individual	Written confirmation from both management and TU/workers representatives(s) that an appropriate survey is regularly undertaken and can demonstrate that feedback is provided to the workforce and actions created and implemented to address this.
Suggestion Schemes	Individual	Written confirmation from both management and TU/Worker representatives that a scheme exists and

		examples provided of improvements made as a result.
Intranet/online platforms	Individual	Written confirmation from both management and TU/Worker that an internet platform exists that allows worker contribution to strategies discussion and examples provided where input is acknowledged and acted upon.
Staff Forums/Networks	Collective	Written confirmation from both management and TU/worker representatives that network(s) and/or a forum exists, meets regularly, supports open dialogue and is action focussed. Examples of actions progressed should be provided.
TU recognition/ Collective Bargaining	Collective	Copy of Recognition Agreement to be provided.
Access is provided to TU/ Pro Union Membership attitude is demonstrated	Collective	(1) TU(s) confirm that access is granted to recruit and organise members. and/ or (2) Workers are aware that the employer is happy for them to join a union of their choice (e.g. through induction materials, clause in contract)
Joint Consultative Committee (s) (JCC)	Collective	Written confirmation from both management and TU/worker representatives that JCC(s) exist and examples of issues covered.
European Works Council (EWC)	Collective	Papers from EWC demonstrating membership and active participation.

9. Payments

- 9.1 A schedule of payments will be agreed with the receiving organisation, where appropriate, prior to the commencement of the financial year. The payments should be tailored to meet the cash flow requirements. However, as a general condition, payments in excess of £15,000 per annum should be in no fewer than four instalments per financial year and if payment is in excess of £1 million, payments should be made monthly to minimise the Councils exposure in the event of the organisation encountering financial difficulties.
- 9.2 Payments will **not** be made to the organisation until all required information is submitted and checked and all financial checks have been satisfactorily completed. This will include a check by the Budget Holder that a correctly calculated payment schedule is in place.
- 9.3 Prior to any payment being made to an organisation, checks must be made to ensure no sundry debts, council tax or non-domestic rates are owed by the organisation to Aberdeen City Council. If any such debts are due and past the first stage in the recovery process (i.e. first reminder), then this debt must be deducted from the next payment to the organisation.
- 9.4 In order to confirm that the relevant information has been received and checks completed the Budget Holder should retain, in the organisation's file, a completed copy of the checklist – see **Appendix B**.

10 Funding Agreement

10.1 All organisations covered within the scope of this procedure must have a Funding Agreement.

10.2 The Funding Agreement can take different forms, e.g. Service Level Agreement (SLA) or application form and letter of approval with associated conditions. The length and detail of a Funding Agreement will vary depending upon the nature and size of the funding given. The Funding Agreement should be in place within three months of the date of the decision being taken to provide funding.

10.3 In accordance with the procedures above a Service Level Agreement is required for funding that is in excess of £300,000 and a letter of agreement setting out the conditions of the funding is required for funding below £300,000.

10.4 This agreement will include non-financial targets and information, but as a minimum the following must be included:

- The purpose of the funding and the expectation of use.
- The Council policy/strategy the funding is linked to.
- The value of funding approved by the Council, including payment date information.
- The period over which the funding applies.
- Financial reporting requirements.
- Monitoring and reporting requirements.
- A statement on the consequences of failure to provide reporting information to the Council, i.e., the discontinuation of further funding.
- A statement on the ability of the Council to deduct any debts due to the Council prior to making any further awards.
- A statement on access to the accounting records of the organisation requires to be given to Council staff, including internal and external audit staff.
- Details of Council representation of Councillors and Officers.
- The need for the Council to be acknowledged for its support on all publicity material relating to the project/service; and
- Clarification of procedures for cancelling the Funding Agreement.
- PREVENT - organisations need to meet the Council's PREVENT duty so the funding agreement must have the wording given in [section 7](#).

10.5 Monitoring officers should periodically review the SLA or other contracts between the Council and the organisation. Where it is considered that a change to a provision within the original agreement is necessary, this should be agreed between the Service, Governance, and the organisation.

11 Termination

11.1 The agreement to provide financial support may be terminated on **written notice** if any of the following arise:

- The organisation fails to perform any substantial obligation on its part; or
- The conditions of the investment, including the provision of information requested are not met; or
- The monitoring/evaluation of the organisation and/or its performance are deemed unsatisfactory by the Lead Officer

The termination shall become effective within 30 days after the receipt of the notice unless the organisation has remedied the identified default within this period or is able to demonstrate, to the satisfaction of the Council, that any issues can be remedied within an agreed timescale.

Under these circumstances, the Council will require the return of all unused monies and retains the right to recover any debts due to the Council incurred prior to the termination date.

11.2 The agreement to provide financial support may be terminated with **immediate effect** where the organisation:

- Is unable, at any time, to satisfy the Council that sufficient cash exists to ensure its cash flow projections can be financed; or
- Passes a resolution for winding up other than for the purposes of solvent amalgamation or reconstruction where the resulting entity assumes all of the obligations of the defaulting organisation; or
- Is deemed insolvent; or
- Makes or proposes to make any arrangement with its creditors; or
- Appoints a liquidator, receiver or administrator over any of the assets of the organisation

Any termination of the agreement shall not affect any rights or liabilities placed upon either party which have accrued prior to the date of termination.

12 'Group Accounts' Concept

12.1 Where the Council has entered into a financial arrangement with an external organisation that results in the organisation being treated as a subsidiary in terms of the 'Group Accounts' concept under the Code of Practice on Local Authority Accounting then the following will apply:

- Draft financial statements are required to be provided to the Council in a timescale to be agreed with the Finance Operations Manager, to enable the proper and timely production of the Council's unaudited annual accounts each year.
- Audited financial statements and a summary of any audit adjustments are to be provided to the Council in a timescale to be agreed, to enable the proper and timely production of the Council's audited annual accounts each year.
- An annual assurance statement on the system of internal controls, including financial controls, is to be sent to the Finance Operations Manager for review and to inform the production of the Council's Annual Governance Statement.
- Internal Audit should consider in the annual audit planning process the audit of subsidiary organisations and include in its audit plan relevant audits. Internal Audit will report their findings to the Audit, Risk and Scrutiny Committee.

12.2 The Council recognises the importance of its relationships with those organisations that form part of its group. In so doing, the Council has approved a range of requirements to be adhered to by the group entities. These include requirements for the Council to scrutinise group entities, with specific reference to:

- Management assurance.
- Internal and external audit reports.
- Business Planning.
- The system of risk management.
- The roles and responsibilities of the board; and
- The work of the governance hub by meeting regularly to discuss performance and governance matters.

12.3 Governance Hubs have been created to monitor all contracts and performance outcomes for ALEOs. It will take on the formal reporting of ALEO performance; manage contract delivery and monitoring, financial oversight, and performance indicators for ACC. It will operate for all ALEOs in the same manner, with clear governance oversight and direct reporting through to the Corporate Management Team (CMT). In addition, minutes of the Governance Hubs will be reported to the Audit, Risk and Scrutiny Committee.

13 Representation and Participation in External Bodies

- 13.1 In considering the question of representation it is important that the Council is clear about why it wants representation and is transparent in its decision making about which Councillors or officers will be involved and why.
- 13.2 The Council will review its policies with other organisations upon the request of the external organisation.
- 13.3 Where the Council participates as a decision-maker, adviser or observer of an external body the Council must provide advice and guidance to the Councillor and/or Officer involved. This should cover:
- their responsibilities to the Council and to the external body.
 - the potential for conflicts of interest and highlight the need to have regard to the national [Councillors' Code of Conduct](#) on the matter
 - including declarations of interest;
 - the need to recognise their duties towards the external body differ from their duties to the Council; and
 - the limitations on what they may disclose to the Council where there is a conflict of interest.
- 13.4 Councillors' responsibilities to the Council: Councillors usually represent a political party but can also be independent. If they are a member of a political party, their priorities while in office are influenced by the priorities of the party. All councillors act as:
- Representatives of a particular ward area, decision makers for the whole council area, policy makers for future activities of the council, auditors of the work of the council, regulators of planning, licensing and other matters required by government and as community leaders.*
- 13.5 Officers' responsibilities to the Council: Officers engage in direct operational management of the Council's services. It is also the responsibility of the Chief Executive and senior officers to help ensure that the policies of the Council are implemented.
- 13.6 Responsibilities to the external body: Councillors will be bound by the rules of conduct of these organisations and their responsibility for any actions taken by them as a member of such an organisation will be to the organisation in question. Councillors must also continue to observe the rules of the [Councillors' Code of Conduct](#) in carrying out the duties of that body.

If a Councillor becomes a director of a company as a nominee of the Council, they will assume personal responsibilities under the Companies Acts. It is possible that a conflict of interest may arise between the company and the Council. In such cases it is the Councillors responsibility to take advice on your responsibilities to the Council and to the company. This will include questions about declarations of interest.

Where a charity trustee is faced with a conflict of interest between the interests of the charity and those of the Council the interests of the charity must come first. The charity trustee must act in the interests of the charity to which they have been appointed, rather than in the interests of the Council. If in relation to a particular issue the conflict is irreconcilable, the then charity trustee in question must make this known to the other charity trustees, and not take part in any further discussion or decision-making on the issue¹.

- 13.7 Conflicts of Interest: Interests which require to be declared (if known to the Councillor) may be financial or non-financial. They may or may not cover interests which are registrable in terms of the Code of Conduct. Most of the interests to be declared will be personal interests but, on occasion, you will have to consider whether the interests of other people require you to make a declaration. In specific relation to Following the Public Pound the following applies:

A Councillor may serve on other bodies as a result of express nomination or appointment by the Council or otherwise by virtue of being a councillor. Membership of statutory Joint Boards or Joint Committees which are composed exclusively of councillors does not raise any issue of declaration of interest in regard to Council business.

In relation to service on the boards and management committees of limited liability companies, public bodies, societies, charities, trusts and other organisations, the Councillor must decide, in the particular circumstances surrounding any matter, whether to declare a non-financial interest. Only if they believe that, in the particular circumstances, the nature of the interest is so remote or without significance, should it not be declared. It is vital to always remember the public interest points towards transparency and, in particular, a possible divergence of interest between the Council and another body.

=

The [Councillors' Code of Conduct](#) includes specific exclusions in relation to the declaration of interests. These apply to enable the councillor to take part in the consideration and discussion of, and to vote upon, any matter relating to the body in question. The councillor is required to declare his or her interest at all meetings where matters relating to the body in question are to be discussed. This is always provided the exclusion does not apply in respect of any matter of a quasi-judicial or regulatory nature where the body in question is applying to the local authority for a licence, a consent or an approval, is making an objection or representation or has a material interest concerning such a licence, consent or approval or is the subject of a statutory order of a regulatory nature, made, or proposed to be made, by the local authority.

- 13.8 Limitations on what can and cannot be disclosed: This cannot be easily defined, and Councillors and officers are advised to seek advice from, for example, the Council's Monitoring Officer should there be uncertainty about issues of conflict of interest.
- 13.9 It is not possible for the Council to insure Councillors or Officers of the Council in relation to their capacity as trustees, directors or officials, therefore it is for each external organisation to consider their own risks and determine the level of insurance / indemnity cover that's required. There will be circumstances where no indemnity insurance is required, and this is acknowledged by the Council.
- 13.10 The Council will periodically check the indemnity arrangements that exist within external bodies where Councillors or Officers participate.
- 13.11 The Chief officer – Finance will retain a register of representation of external bodies in a format they deem suitable for the purpose. Decisions in relation to representation will be taken by the relevant Council Committee or Sub-Committee or at the first meeting of the Council.

14 Financial and Operational Risk Assessment

14.1 Financial Assessment Framework

- 14.1.1 For funding awards of greater than £7 million an assessment should be made and documented by the relevant Council financial or accounting officer in relation to the financial stability of the organisation and for those which have operated for more than 3 years, 3 years financial statements should be supplied to the Council in the first instance. Where the funding is between £300,000 and £7million this should be looked at on the basis of the preceding year's approved or audited financial statements.
- 14.1.2 Newly (or recently) formed organisations should be asked to submit detailed financial plans together with cash flow forecasts, and/or business plans, where available.
- 14.1.3 Services are required to source the relevant documentation. The lead officer should prepare the assessment prior to the award of funding, in conjunction with their accounting team contact.
- 14.1.4 Where specific issues exist, or additional information may be helpful to the assessment of the organisation a credit check may be appropriate and should be discussed with your line manager prior to this being obtained. These can be obtained from the Accounting Team contact.

14.2 Operational Assessment Framework

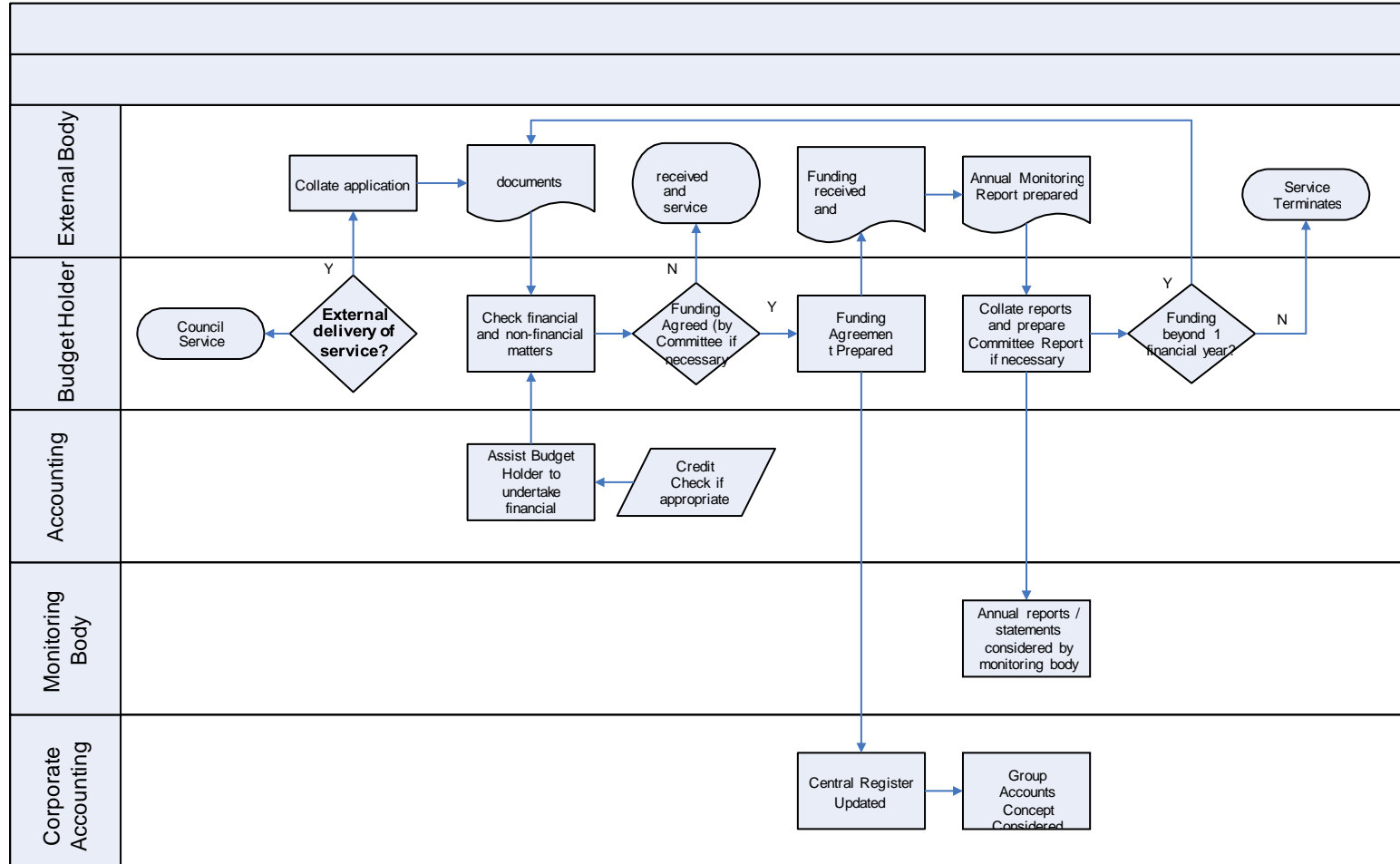
- 14.2.1 Matters which should be considered as part of the assessment of the organisational capability for awards of funding in excess of £15,000.
- Does the organisation have a management board to oversee the direction, service delivery and financial stability of the organisation
 - Is the organisation a registered charity, and if so, have they complied with guidance from OSCR?
 - Is the organisation a registered company, and if so, have they complied with their requirements under the Companies Act?
 - Does the organisation have a clear statement of purpose and organisational objectives?
 - Is the organisation able to provide evidence or other support to demonstrate the achievement of its objectives and purpose?
 - Are there any known reasons that would result in a risk to the Council's reputation through association with an external body if financial or service delivery problems emerge.

14.2.2 The Budget Holder and/or other people undertaking the operational capability assessment should document their findings (Pro forma – [Appendix C](#)), together with their recommendation as to whether the organisation is fit and proper to be considered for funding. Where conditions need to be attached to any Funding Agreement, these should be documented within the assessment pro forma.

14.2.3 Should the lead officer determine that they do not possess the relevant skills/knowledge to undertake this assessment, they should seek advice from their Finance contact in the first instance.

15 Flowchart

15.1 In order to present a picture of how the award of funding works the following flowchart has been produced to aid an understanding of the work, decision making and outputs involved.



15.2 This can be described in the following way: -

- Application for funding received / Identified need for external body to deliver a service on behalf of the Council.
- Determine Level of Funding Required → Indicates information / documentation / agreement type required.
- Budget Holder, in conjunction with their Finance Team contact, undertakes financial and non-financial scrutiny.
- Checklists completed – see Appendix B
- Decision taken under Service scheme of delegation, or if calls for its committee approval.
- Funding Agreement put in place by Budget Holder
- Budget Holder informs the Finance Team of agreement to update the Central Register
- Finance Team consider the wider aspects of the Council's Group Accounts
- Monitoring reporting undertaken by the external body.
- Budget Holder provides annual information to Chief Officer, Service Management Team, or Committee as appropriate.
- Budget Holder manages and maintains the organisational relationship with the external body.
- Funding extending beyond a single financial year is subject to annual / ongoing financial and non-financial checks.

16 Central Register

- 16.1 The Council will maintain a Central Register of all funding approved that meets the criteria set, which is covered by this Local Code of Practice.
- 16.2 The Register will be managed and maintained by the Finance Team, located at Marischal College, and updates will be provided directly from the Budget Holder as funding is awarded.
- 16.3 The Register is a key data source and as such the information and timing of such being supplied is crucial to the robustness of the information that is contained therein. The process described in this document and accompanying flowchart and checklists show when the Register should be updated.
- 16.4 To record an entry in the Register the Funding Agreement should be sent to the Finance Team immediately after the award has been made. The format of the register is shown in [Appendix D](#).
- 16.5 If Budget Holders wish to enquire about funding being provided to an organisation from across the Council then the Register will allow this to be carried out. The register can be found [here](#).

17 Glossary & Reference Documents

Glossary:

External Body

Includes all arm's length external organisations, trusts, registered charities, voluntary organisations and grant aided bodies.

Funding

Includes monies, grants, capital grants, guarantees, loans, common good fund contributions, shares, assets, and assistance in kind.

Where assets, such as property, are provided, the value of the building will not be included in the value of funding and a committee decision based on a business case for the use of assets in this way will be the overriding factor. This will normally exist where the council wishes the external body to undertake the delivery of existing council services on its behalf.

Peppercorn (below market rate) rental / lease agreements for property should be considered, based on the difference between the payment made and the market value.

Assistance in Kind

Includes all staff time and associated costs involved in enabling the external body to carry out its core activities which are essential to its continued existence e.g., administrative support, professional services, advice, accommodation, use of equipment, training, preparation of material for reporting to Council, etc.

It does NOT include staff time and associated costs involved i) in supporting and developing groups as part of the Councils duty to support community action; ii) in providing advice on setting up the funding and applications to the Council; and iii) incurred in the formal monitoring and review of funding arrangements by the Council.

Straightforward Contract	An agreement for the provision of goods and services between the Council and another organisation as a result of a normal commercial process, such as an open tender
Substantial to the Council	Funding arrangements that are substantial are. where the external body is receiving in excess of £7million per annum. This will include revenue or capital, recurring or non-recurring funding.
Representation	Means acting as a full member of the board or management committee of an external body, having a decision-making capacity with full speaking, and voting rights.
Participation	Includes acting as a representative, adviser, or observer at meetings of external bodies.
Accounting Team Contact	The person within Finance designated to support. the Service in these matters by the Finance Partner or Senior Accountant
Budget Holder	The Service representative designated to process the applications from external bodies for funding, and who is responsible for the contact with and relationship between the Council and the external body.
Monitoring report	This will consist of a financial and non-financial. operational report from the external body that includes confirmation of what has been achieved with the funding that's been provided and costs associated with undertaking this work.

APPENDIX A

Example MFA notification and confirmation

Example of a 37(2) notification

Aberdeen City Council offers (*Enterprise*) a Minimum Financial Assistance (MFA) subsidy under the Subsidy Control Act (2022), subject to your agreement to, and compliance with the terms and conditions set out below (relating to MFA and any other terms of the subsidy set out by Aberdeen City Council).

The amount of the MFA offered is £X. Before making the payment, we require written confirmation that the receipt of the payment will not exceed the (*Enterprises*) MFA threshold of £315,000 cumulated over this and the previous two financial years, as specified in section 36(1) of the Subsidy Control Act 2022. This means you must confirm that you have not received more than (*£315,000 minus the value of the subsidy*) in MFA subsidies or comparable types of subsidies (see section 42(8) of the Subsidy Control Act) between 1 April (*year beginning the calculation period*) and this date.

We take this opportunity to remind (*Enterprise*) that you are required to keep a written record of the amount of MFA you have received and the date(s) when it was received. The written record must be kept for at least three years beginning with the date on which the MFA was given. This will enable you to respond to future requests from public authorities on how much MFA you have received and whether you have reached the cumulative threshold

Confirmation must be sent by someone who is authorised to do so on behalf of your organisation.

I confirm for and on behalf of, (*Enterprise*) that receipt of MFA of £x from Aberdeen City Council will not exceed (*Enterprise*) MFA threshold specified in section 36(1) of the Subsidy Control Act (2022)*.

(*The MFA threshold applies at company group level.)

Example of a Section 37(5) MFA confirmation

To: (*Enterprise*)

From: Aberdeen City Council

This letter/email confirms that on (*insert date payment is made*), Aberdeen City Council is giving to (*Enterprise*) a subsidy with a gross value of £X as minimal financial assistance, in accordance with section 37(4) of the Subsidy Control Act (2022).

Dated

Signed

On behalf of Aberdeen City Council

We take this opportunity to remind (*Enterprise*) that you are required to keep a written record of the amount of MFA you have received and the date(s) when it was received. The written record must be kept for at least three years beginning with the date on which the MFA was given. This will enable you to respond to future requests from public authorities on how much MFA you have received and whether you have reached the cumulative threshold

Financial Year: [enter year]
External Body: [enter name of organisation]
Value of Funding: £
FtPP Tier
Service: [enter the Service]
Budget Holder: [enter name and job title of the designated budget holder]
Completed By: [enter name and job title of person completing this checklist]

✓ = this criterion applies to funding being awarded

Description of Issues and Checklist Questions (these represent minimum requirements)	Requirements for funding of			
	TIER 1	TIER 2	TIER 3	TIER 4
Prior to the Funding being Awarded				
On receipt of an application for funding consider whether the applicant meets the criteria for the grant or funding they are applying for.				
Undertake Subsidy Control Assessment by completing the assessment form and forward to subsidycontrol@aberdeencity.gov.uk for confirmation	✓	✓	✓	✓
Has the funding criteria been applied prior to the award?	✓	✓	✓	✓
Obtain bank statement verified as being copy of original by ACC official	✓	✓	✓	✓
Check bank details on statement match those in creditors system	✓	✓	✓	✓
Check evidence for Fair Work First has been submitted	✓	✓	✓	✓
Information expected from each external body in support of their application				
→ Detailed one-year financial plan and summary 3 year	✓	n/a	n/a	n/a
→ Any registered company seeking funding for the first time must provide annual accounts for the 3 preceding financial years (unless new body or less than 3 years old), audited, or approved in line with the Companies Act requirements. It is recognised that some organisations will, due to their size, be exempt from the audit requirements of the Companies Act, in these circumstances accounts approved by the Board/Trustees/Directors of the organisation and which include a statement setting out their responsibilities, including keeping proper books and records will suffice.	3 years	1 year	n/a	n/a

→If financial statements are available then a copy of the most recent financial statements should be obtained, if not, the organisation must provide an annual income and expenditure account and statement of cash balance which has been approved by a person independent of the day-to-day operational running of the organisation.	n/a	n/a	1 year	1 year
--	-----	-----	--------	--------

Description of Issues and Checklist Questions (these represent minimum requirements)	Requirements for funding of			
	TIER 1	TIER 2	TIER 3	TIER 4
Prior to the Funding being Awarded				
Information expected from each external body in support of their application				
→ In the case of the organisation being recognised as a charity, the organisation will have to follow the guidance from the Office of the Scottish Charity Regulator (OSCR) to check if an audit or an independent examination is required.	✓	✓	✓	✓
→A statement of organisational strategic objectives	✓	✓	n/a	n/a
→Ensure the organisation has adequate policies and procedures in place to govern the way their finances are handled	n/a	n/a	n/a	n/a
→Check that the projections in the financial plan are realistic and achievable	✓	n/a	n/a	n/a
→ Check that sufficient cash exists to enable the organisation to meet its financial obligations for the foreseeable future (at least 3 months)	✓	✓	✓	✓
→Check that any other material sources of external funding are secure and assess any risks relevant to the ability of the organisation to continue as a going concern	✓	✓	n/a	n/a
Approval process				
→Has approval for funding been given by a committee, if so, which one?	✓	✓	✓	✓
→ Has approval for funding been given through delegated authority, if so, who by?	✓	✓	✓	✓
→What was the date of approval?	✓	✓	✓	✓
Payments				
→Has the schedule of payments been agreed with the organisation, and where appropriate, prior to the beginning of the financial year?	✓	✓	✓	✓
→Are there no fewer than 4 payments?	✓	✓	n/a	n/a
→For annual funding over £1 million are payments being made monthly?	✓	✓	n/a	n/a
→Has the schedule of payments been checked for accuracy?	✓	✓	✓	✓
→Have all the financial checks been completed to the satisfaction of Council staff, and all the information submitted as required by the organisation?	✓	✓	✓	✓
→Does the organisation owe monies to the Council? Check sundry debt, Council tax and NDRI by contacting rbrecovery@aberdeencity.gov.uk. If so, these should be	✓	✓	✓	✓

brought to the attention of the relevant budget-holder prior to payment and for those that have reached first reminder stage should be deducted from the grant payment.				
→Are all documents and other evidence retained in the central Sharepoint file?	✓	✓	✓	✓

Description of Issues and Checklist Questions (these represent minimum requirements)	Requirements for funding of			
	TIER 1	TIER 2	TIER 3	TIER 4
Funding Agreement				
→A Service Level Agreement (SLA) is required	✓	✓	n/a	n/a
→What date was the Service Level Agreement signed?	✓	✓	n/a	n/a
→Is a letter of Agreement in place?	n/a	n/a	✓	✓
→What date was the letter issued?	n/a	n/a	✓	✓
→Are the minimum requirements as set out in Section 7.4 all covered?	✓	✓	✓	✓
→Is a copy of the SLA held in the Central FiPP folder?	✓	✓	✓	✓
Group Accounts concept				
→Has the issue of Group Accounts been considered by Finance?	✓	n/a	n/a	n/a
Central Register				
→Has the central register submission form and Funding Agreement been sent to Accounting@aberdeencity.gov.uk for inclusion on the Central Register	✓	✓	✓	✓

Checklist

Financial Year: [enter year]
External body: [enter name of organisation]
Value of Funding £
Tier
Service: [enter the Service]
Budget Holder: [enter name and job title of the designated budget holder]

✓ = this criteria applies to funding being awarded

Page 371

Description of Issues and Checklist Questions (these represent minimum requirements)	Requirements for funding of			
	TIER 1	TIER 2	TIER 3	TIER 4
After the Funding has been awarded - Regular checks for external bodies				
Every 2 years				
→Ensure the organisation has adequate policies and procedures in place to govern the way their finances are handled	✓	n/a	n/a	n/a
Annually				
→ Undertake a subsidycontrol assessment and submit to subsidycontrol@aberdeencity.gov.uk	✓	✓	✓	✓
→Check that the projections in the financial plan are realistic and achievable	✓	n/a	n/a	n/a
→Check that sufficient cash exists to enable the organisation to meet its financial obligations for the foreseeable future (at least 3 months)	✓	✓	n/a	n/a
→Check that there is no outstanding debt to the Council by contacting rbrecovery@aberdeencity.gov.uk	✓	✓	✓	✓
→Check that any other material sources of external funding are secure and assess any risks relevant to the ability of the organisation to continue as a going concern	✓	✓	n/a	n/a

Checklist

Description of Issues and Checklist Questions (these represent minimum requirements)	Requirements for funding of			
	TIER 1	TIER 2	TIER 3	TIER 4
After the Funding has been awarded - Regular checks for external bodies				
Ongoing				
→Check the six-monthly Management Accounts to ensure that there is sufficient cash to meet the organisations outgoings for the forthcoming year.	✓	n/a	n/a	n/a
Council Monitoring				
→What is the relevant Monitoring Body, which Committee or Service?	✓	✓	✓	✓
→Annual report received from the external body?	✓	✓	✓	✓
→Annual report prepared for Committee?	✓	n/a	n/a	n/a
→Date of Committee?	✓	n/a	n/a	n/a
→Annual report prepared for Service Management Team?	n/a	✓	n/a	n/a
→Annual report supplied to Chief Officer?	n/a	n/a	✓	✓
→Objectives and Outcomes achieved as per Funding Agreement?	✓	✓	✓	✓
→Outcome observations:	✓	✓	✓	✓
Any further action required:				

Operational Capability Assessment Template

Financial Year: [enter year]

External body: [enter name of organisation]

Service: [enter the Service]

Responsible Officer: [enter person completing this risk assessment]

Accounting Contact: [enter person who did the financial risk work]

Assessment:

We have considered the following in respect of the above organisation and have summarised our observations and conclusions below:

Matters considered (examples – the questions should be tailored according to the nature and amount of funding being considered)

- Does the organisation have a management board to oversee the direction, service delivery and financial stability of the organisation?
- Is the organisation a registered charity, and if so, have they complied with guidance from OSCR?
- Is the organisation a registered company, and if so, have they complied with their requirements under the Companies Act?
- Does the organisation have a clear statement of purpose and organisational objectives?
- Is the organisation able to provide evidence or other support to demonstrate the achievement of its objectives and purpose?
- Are there any known reasons that would result in a risk to the Council's reputation through association with an external body if financial or service delivery problems emerge record any observations in relation to the above

Operational Capability Assessment Template

Record any observations in relation to the above.

Recommendation

The organisation has been assessed and our overall recommendation is as follows:

Date completed: **[enter date]**

Central Register – Format

Aberdeen City Council Return of information for setting up a Central Register of Organisations meeting the criteria of Following the Public Pound covering the current financial year

Service making the return:

Person Collating Data & Contact Details:

Data required for setting up register																												
Organisation Name	Company Registration Number	Organisation Contact	Organisation Designation	Address 1	Address 2	Town /City	Postcode	Name (SLO)	Designation (SLO)	Cluster	Section (SLO)	Tel No (SLO)	Contact Name (SA)	Contact Tel No (SA)	Fund	Nature of Funding	Approval Date	Value of Funding	Last Update	Decision Making Body	Financial Code	Payment Regime	Tier Description	Additional Info (Project)	Additional Info (Comments)	Latest Note	Creditor Number	

Guidance notes on completion of the return

- Lead Officer Please provide name & designation
- Contact Details Please provide location & tel. number
- Nature of Funding e.g. Grant, guarantee, loan etc.
- Decision making body e.g. Committee, CMT
- Payment regime e.g. monthly, quarterly, annually etc.

SLO – Service Liaison Officer
 SA – Services Accounting

This page is intentionally left blank

ABERDEEN CITY COUNCIL

COMMITTEE	Finance and Resources
DATE	5 November 2024
EXEMPT	No
CONFIDENTIAL	No
REPORT TITLE	Fleet Replacement Programme 2024/2025 (Annual Report)
REPORT NUMBER	CR&E/24/306
DIRECTOR	Gale Beattie
CHIEF OFFICER	Mark Reilly
REPORT AUTHOR	John Weir
TERMS OF REFERENCE	1.1.5 ; 1.1.8

1. PURPOSE OF REPORT

- 1.1 The purpose of this report is to provide the Committee with the progress of the Fleet Vehicles and Assets replacement programme. The report also resets the Fleet Asset Management Plan (Appendix A), which identifies age and replacement plans for all vehicles and plant to provide assurance on effective identification of assets to populate the Phase 5 Fleet Replacement Programme Projected Spend for 2024/25 (Appendix B) and future Fleet Replacement requests.
- 1.2 The report also provides an updated position on the interdependencies of the provision of alternative fuel technology on the Fleet Replacement Programme.

2. RECOMMENDATION(S)

That the Committee: -

- 2.1 Notes the refreshed Fleet Asset Management Plan and approves the use of the Plan to identify future replacement requests;
- 2.2 Approves the Phase 5 Fleet Replacement Programme for 2024/25 (as detailed in Appendix B); and
- 2.3 Delegates authority to the Chief Officer – Operations, following consultation with the Chief Officer - Commercial and Procurement Services and Chief Officer – Finance:-
 - (a) to consider and approve any additional procurement business cases for vehicles and plant for the purposes of Procurement Regulation 4.1.1.2;
 - (b) then consult with the Convener and Vice Convener, Finance and Resources Committee and thereafter to procure appropriate works, supplies and services, and

- (c) to enter into any contracts necessary for the vehicles and plant without the need for further approval from any other Committee of the Council, within the current Capital budget.

3. BACKGROUND

- 3.1 The phase 1 Fleet Replacement Programme for 2021/22 was presented to Committee on 11 May 2021, with Phases 2, 3 and 4 being presented annually, the most recent being to Finance and Resources Committee on 22 November 2023.
- 3.2 Since these dates, Fleet Services have been, where appropriate, procuring alternative fuelled vehicles. Since 2021/2022, Fleet Services have been slowly recovering from previous delayed procurement activity due to consideration of the emerging new fuel technologies and the associated supply chains entering the market. Fleet Services have been balancing the procurement of the new technologies whilst the sector has encountered instability of the supply chain including increased costs, reduced material and resource availability.
- 3.3 Fleet Services continue to support a more carbon friendly environment. These impacts have increased uncertainty of product specification and availability and whilst Fleet continue to engage with the marketplace and strive to reach Net Zero figures, there has been lower carbon net zero procurement activity than forecast. However, it is important that Fleet maintain replacement from currently available budget otherwise an ageing Fleet brings increased risk and costs to the provision of all Council services.
- 3.4 The purpose of the Fleet Replacement Programme is to ensure the Council maintains an optimum operating age profile of the Fleet to a maximum 7-year profile for Heavy Goods Vehicles and vans to 5-year profile which aligns with Operator Licence requirements to reduce risk. The programme also provides for the replacement of an assortment of other vehicles, mobile plant and small hand-held plant which is, generally, 3-years. This ongoing practice aims to minimise expensive repair costs and give an enhanced residual value of the asset on replacement.
- 3.5 The Fleet Asset Management Plan (FAMP) continues to be refreshed to better identify the replacement programme and includes carbon use data to reflect the Council's Net Zero ambition to work towards de-carbonising its in-house Fleet and introduce new vehicles with the latest technology with reduced emissions.
- 3.6 Whilst the FAMP reflects current asset type, the market availability and continuing development of vehicles and plant together with the challenge of available infrastructure to support the increasing number of assets utilising the new technologies they will be some like-for-like replacement. The Fleet Manager is actively scanning industry opportunities to identify best value and best asset replacement. As such Appendix B may require changes to the pricing options; which will be captured in any additionally required business cases.
- 3.7 The Current procurement processes are being actively supported by the Commercial and Procurement Shared Services (CPSS) team, to allow

engagement with potential suppliers and negotiate procurement efficiencies where possible. The introduction of new fuel technologies is manifesting in the market as a wider range of purchase options, including variations of traditional contract hire / lease models. Fleet is actively reviewing these options in conjunction with Finance and CPSS with a view to identifying cost saving opportunities for the Council.

- 3.8 The current procurement intentions given in Appendix B may be influenced by activities introducing enhanced Net Zero opportunities.

FLEET INTERDEPENDENCIES / NEW TECHNOLOGY

Development of alternative fuel infrastructure.

- 3.9 **Aberdeen City Council – Council Climate Change Plan 2021 – 2025**

The Council's Climate Plan identifies Mobility (including fleet) as the Council's third highest carbon producing activity, after Street Lighting and Buildings, with buildings being overwhelmingly the highest emitter. While both Street Lighting and Building emissions have fallen greatly since 2015, mobility remains difficult to reduce. In 2015/16 the emissions from fleet stood at 3774(tCO₂e) but in 2023/24 it had actually increased to 3799(tCO₂e). The increase is mainly due to information becoming available from DVLA as they update their data bases. This data is given in the vehicles V5 documentation, and the data is reviewed periodically by Fleet Service. It is clear that switching to alternative fuel vehicles will be crucial to reverse this trend.

- 3.10 **Alternative Fuels.**

There are two options for moving away from petrol and diesel vehicles, those being Hydrogen and Electric power. Hydrogen is a newer technology with a more limited level of market saturation, while electric vehicles are now considerably more main stream. Hydrogen nevertheless remains more suitable to a number of functions which the council undertakes. Heavy goods vehicles, such as waste and gritting vehicles are more suited to hydrogen, and hydrogen does present opportunities in other operational areas. Electric Vehicles on the other hand are much more main stream and the technology is more suited to lighter vehicles such as cars and vans. It should be noted however that both technologies are improving at pace.

As such it is important that the Council continues to invest in both technologies where it feels they are the better suited fuelling option.

- 3.10.1 **Hydrogen** – At present the Council has a number of hydrogen vehicles and a number of adapted vehicles which can run on diesel or hydrogen. Aberdeen has also been at the vanguard of commercial vehicles powered by hydrogen, supporting First Bus to procure and operate a fleet of Hydrogen busses in the City. The Council is also a partner in the Aberdeen Hydrogen Hub, a joint venture with bp. This project aims to deliver a reliable ongoing supply of Hydrogen to the region, and Aberdeen City Council has agreed an ongoing

offtake of hydrogen for the Councils fleet. It is expected that the Hydrogen Hub will start to deliver hydrogen in Q3 2026.

- 3.10.2 **Electric Vehicles** – The second option for fleet decarbonisation is electric vehicles. The Council currently operates a number of electric vehicles but to roll this out further will require additional charging and maintenance infrastructure.

Similarly options around current working practices will have to be considered including where vehicles are stored and charged. At present there is a lack of infrastructure to support a significant increase in Electric Vehicles however work is underway to explore options to address this. Included in these options will be the current procurement exercise to find a regional partner to expand charging infrastructure across the north of Scotland, with the procurement exercise nearing completion in early 2025.

3.11 **Immediate Steps for Fleet Infrastructure**

In terms of Electric Vehicle charging infrastructure the Council has just over £600k remaining in its budget allocation for 24/25. Officers are currently working through locations for these charge points to support fleet expansion. As noted above longer term options will be considered through officer working groups.

In relation to Hydrogen, at present there are difficulties with the two Hydrogen fuelling stations. Both of these were pilot projects very much designed as technology demonstrators. In that role they have been very successful and have allowed the current hydrogen fleet, including First's bus fleet, to operate for the last number of years. Nevertheless these stations are beyond their design life and have caused a number of challenges recently. Work is ongoing to maintain hydrogen production for the period up to the point when the Hydrogen Hub starts production. More recently the focus of maintaining production has been to support the bus fleet, but again work is ongoing with the officers to explore how supply can be increased to support fleet.

Vehicle and Plant Utilisation

- 3.12 Fleet are engaging with all Services to improve Fleet utilisation and to try and reduce the number of assets and use of hire vehicles. This may result with initial increase of Fleet assets to reduce revenue spending.

LEZ Compliance

- 3.13 The Fleet Replacement Programme will assist service delivery within the Low Emission Zone (LEZ). However, not all vehicles or plant will be required to operate within the LEZ. Services have been reminded to review their fleet utilisation within the LEZ and consider appropriate deployment of assets and/or seek exemption in respect of any specialist vehicles. The majority of the Fleet is LEZ compliant (96%). It is planned that all remaining vehicles, likely to be required to enter the LEZ, are due to be replaced in this financial year.

4. **FINANCIAL IMPLICATIONS**

4.1 The proposed Fleet Replacement Programme can be funded from within the budget profile for the Fleet Replacement Programme for financial years 2024/25 through to 2028/29 approved by Council on 6 March 2024.

4.2 All vehicles have a planned replacement date. The longer vehicles are operated beyond their expected operating life the greater the risk of defects arising in these vehicles. If these vehicles continue to be operated beyond this point, they will require additional maintenance which in turn will see an increased vehicle downtime and revenue costs. This may impact on the Council’s Operator’s Licence.

5. LEGAL IMPLICATIONS

5.1 The Council holds an Operator’s Licence for the Council’s fleet which is a statutory requirement, in terms of the Goods Vehicles (Licensing of Operators) Act 1995.

6. ENVIRONMENTAL IMPLICATIONS

6.1 The recommendations of this report will lead to low emission diesel replacements and overall improve the carbon footprint of the Fleet.

7. RISK

Category	Risks	Primary Controls/Control Actions to achieve Target Risk Level	*Target Risk Level (L, M or H) *taking into account controls/control actions	*Does Target Risk Level Match Appetite Set?
Strategic Risk	Inability to meet Carbon Net Zero - Vehicles Inability to meet Carbon Net Zero - Workshop	Escalation of issue to Net Zero and Transport Committee. Continued working with Services to manage issue.	H	No
Compliance	Failure to deliver the programme resulting in a failure to balance the budget	Robust governance arrangements and programme of work are in place to ensure delivery of the transformation programme.	L	Yes
Operational	Failure to deliver the replacement programme will increase the age of the Fleet and may impact on service delivery.	Robust measures in place to ensure timely replacement of vehicles.	L	Yes

Financial	Fleet Services purchase vehicles and plant to support delivery of services by other functions. In addition the service is investing in vehicles and plant which use non-carbon fuel and have lower emissions. The cost of new technologies is more expensive than carbon fuelled vehicles and plant. are putting pressure on the funding. If funding was not provided there may be a risk that services and projects would no longer be delivered or would become unsustainable as maintenance schedules would need to be more frequent as assets age. .	Engagement in MTFP to ensure the necessary investment to enable the delivery of the replacement programme and associated infrastructure. Seek grant funding to off-set additional costs of replacement assets that use new alternative fuels.	H	Yes
Reputational	An ageing fleet that impacts on service delivery may expose the Council to reputational damage.	Robust measures in place to ensure timely replacement of vehicles.	M	Yes
Environment / Climate	Failure to deliver the programme in a Net Zero way resulting in a failure to meet Council Climate requirements.	Climate risks are embedded into service planning and decision making.	M	Yes

8. OUTCOMES

Council Delivery Plan 2024	
	Impact of Report
Aberdeen City Council Policy Statement Working in Partnership for Aberdeen	The proposals in the report will have a positive impact by developing the Fleet Replacement Programme with a focus on alternative fuel vehicles and associated infrastructure.
Local Outcome Improvement Plan	

Economy	The proposals in the report have no impact on the Local Outcome Improvement Plan
People	The proposals in the report have no impact on the Local Outcome Improvement Plan
Place	The proposals in the report support the Local Outcome Improvement Plan stretch outcome 13 – Addressing Climate Change by reducing Aberdeen’s carbon emissions by at least 61% by 2026 and adapting to the impacts of changing climate.
Community Empowerment	The proposals in the report have no impact on the Local Outcome Improvement Plan
Regional and City Strategies	<p>The proposals within this report support the Regional Economic Strategy & Action Plan, Energy Transition Vision, Strategic Infrastructure Plan, draft Regional Transport Strategy 2020, Local Transport Strategy, Hydrogen Strategy & Action Plan and Air Quality Action Plan by proposing procurement of appropriate net zero emission vehicles.</p> <p>The proposals support the Council Climate Change Plan 2021 – 2025 but highlight issues in not meeting identified targets.</p>

9. IMPACT ASSESSMENTS

Assessment	Outcome
Impact Assessment	It is confirmed by Chief Officer Mark Reilly that no Integrated Impact Assessment is required.
Data Protection Impact Assessment	Not required

10. BACKGROUND PAPERS

Fleet Replacement Programme – 22 November 2023

11. APPENDICES (if applicable)

Appendix A: Fleet Asset Management Plan (FAMP)

Appendix B: Phase 4 Fleet Replacement Programme Projected Spend for 2024/25

12. REPORT AUTHOR CONTACT DETAILS

John Weir
Fleet Manager
01224 053809

This page is intentionally left blank

202409 Appendix A - Fleet Asset Management Plan

Asset Status	Asset Type Name	Date In Service	Vehicle Age in Years	Fleet Number	Make Model Derivative	Organisation Structure	Fuel Type	Alt Fuel Type	Annual Distance Carbon Footprint	Life Distance Carbon Footprint	Projected Annual Distance Carbon Footprint	Projected Life Distance Carbon Footprint
Current	Trailer < 3500kg Sgl axle (Trailer)	05/01/1998	26	1565	Ifor Williams TRAILER	Roads Maintenance						
Current	Lift Truck - Road (Road)	14/01/1998	26	3083	Manitou MANITOU FORK LIFT	Other Waste Collection	Diesel		0	0	0	0
Current	Trailer < 3500kg Dbl axle (Trailer)	02/07/1999	25	3660	Ifor Williams TRAILER	Fleet						
Current	Trailer < 3500kg Dbl axle (Trailer)	28/03/2001	23	3898	Ifor Williams TRAILER	Roads Maintenance						
Current	Trailer < 3500kg Dbl axle (Trailer)	01/03/2001	23	3909	Ifor Williams TRAILER	Roads Maintenance						
Current	Lift Truck - Road (Road)	01/04/2002	22	4003	Toyota 3T FORKLIFT	Fleet	Diesel		0	0	0	0
Current	Trailer < 3500kg Dbl axle (Trailer)	01/12/2002	21	1827	Ifor Williams TRAILER	Roads Maintenance						
Current	Trailer < 3500kg Dbl axle (Trailer)	01/12/2002	21	1831	Ifor Williams TRAILER	Roads Maintenance						
Current	Trailer < 3500kg Dbl axle (Trailer)	01/05/2003	21	4121	Ifor Williams TRAILER	Roads Maintenance						
Current	Trailer < 3500kg Dbl axle (Trailer)	01/05/2003	21	4123	Ifor Williams TRAILER	Roads Maintenance						
Current	Trailer < 3500kg Sgl axle (Trailer)	01/09/2003	20	1004	Securi Cabin 16 foot Caravan	Roads Maintenance						
Current	Trailer < 3500kg Sgl axle (Trailer)	22/09/2003	20	1835	John Deere	For Disposal						
Current	Roller (Road)	15/10/2003	20	4139	BOMAG ALL MODELS ALL VARIANTS	Roads Maintenance	Diesel		0	0	0	0
Current	Trailer < 3500kg Sgl axle (Trailer)	24/01/2005	19	1013	Securi Cabin 16 foot Caravan	Roads Maintenance						
Current	Trailer < 3500kg Sgl axle (Trailer)	30/03/2005	19	1014	Securi Cabin 16 foot' Caravan	Roads Maintenance						
Current	Trailer < 3500kg Sgl axle (Trailer)	08/03/2005	19	1068	Taylor 3T ROLLER	Grounds Maintenance						
Current	Trailer < 3500kg Sgl axle (Trailer)	07/03/2005	19	4247	Marshall S45 4.5T TRAILER	Tree Squad						
Current	Trailer < 3500kg Dbl axle (Trailer)	20/02/2006	18	1578	Ifor Williams TRAILER	Roads Maintenance						
Current	Trailer < 3500kg Dbl axle (Trailer)	01/01/2006	18	1581	Ifor Williams TRAILER	Roads Maintenance						
Current	Specially Fitted Vehicle > 3500kg (Commercial > 3500kg)	15/05/2006	18	4446	DAF Trucks FA LF55.220 FA LF 55.220 D	Roads Maintenance	Diesel		0	0	0	0
Current	Dropside > 3500kg (Commercial > 3500kg)	08/05/2006	18	4483	DAF Trucks FA CF75.250 FA CF 75.250 L	Roads Maintenance	Diesel		0	0	0	0
Current	Roller (Road)	17/04/2007	17	1057	BOMAG ALL MODELS ALL VARIANTS	For Disposal	Diesel		0	0	0	0
Current	Trailer < 3500kg Dbl axle (Trailer)	14/11/2006	17	1839	Bateson BATESON BOX TRAILER	Roads Maintenance						
Current	Trailer - Gritter (Trailer)	15/12/2006	17	2006	Cuthbertson TWIN AXLE TRAILER	Roads Maintenance						
Current	Trailer - Gritter (Trailer)	01/09/2006	17	2266	Bunce GRITTER PMH 1.4T	Roads Maintenance						
Current	Tractor Large (Tractor)	21/05/2007	17	4547	MASSEY FERGUSON/HARRIS ALL MOD	Tree Squad	Diesel		0	0	0	0
Current	Specially Fitted Vehicle > 3500kg (Commercial > 3500kg)	01/06/2007	17	4555	DAF LF FA55.220 18T DAY E4	Roads Maintenance	Diesel		0	0	0	0
Current	Tractor Small (Tractor)	08/06/2007	17	4557	Iseki MINI TRACTOR	Harlaw Road Playing Fields	Diesel		0	0	0	0
Current	Trailer < 3500kg Sgl axle (Trailer)	05/02/2008	16	1071	Ifor Williams TRAILER	Grounds Maintenance						
Current	Tipper > 3500kg (Commercial > 3500kg)	18/10/2007	16	4543	IVECO EUROCARGO ML120E18S DAY	Roads Maintenance	Diesel		0	0	0	0
Current	Tractor Small (Tractor)	03/04/2008	16	4607	Kubota B2530 MINI TRACTOR	Fleet	Diesel		0	0	0	0
Current	Van < 3500kg (Commercial < 3500kg)	27/09/2008	15	4687	Ford TRANSIT 85 T280M FWD 280 LR	For Disposal	Diesel		0	0	0	0
Current	Tractor Large (Tractor)	09/01/2009	15	4697	Massey Ferguson 5425 TRACTOR	Fleet	Diesel		0	0	0	0
Current	Tar Sprayer (Commercial > 3500kg)	01/03/2009	15	4707	DAF LF FA55.220 18T DAY E4	For Disposal	Diesel		0	0	0	0
Current	Minibus 17+ Seats (Minibus)	20/03/2009	15	4714	Ford TRANSIT 115 T430 17S RWD 430 S	Fleet Hire	Diesel		12.46	62.35	12.46	62.35
Current	Minibus 17+ Seats (Minibus)	23/03/2009	15	4715	Ford TRANSIT 115 T430 17S RWD 430 S	Fleet Hire	Diesel		3.9	19.52	3.9	19.52
Current	Minibus T/Lift 13-16 Seats (Minibus)	20/11/2008	15	7004	FORD TRANSIT 430 EF H/R JUMBO DR\	For Disposal	Diesel		1.22	6.13	1.22	6.13
Current	Hydraulic Excavator (Road)	23/09/2009	14	4742	Caterpillar Caterpillar 302 5C mini digger	Roads Maintenance	Gasoil		0	0	0	0
Current	Van < 3500kg (Commercial < 3500kg)	16/03/2010	14	4779	Ford TRANSIT CONNECT 75 T200 T200	Library Property and Admin	Diesel		0	0	0	0
Current	Trailer < 3500kg Dbl axle (Trailer)	21/07/2010	14	4797	Ifor Williams TRAILER	Fleet						
Current	Trailer < 3500kg Dbl axle (Trailer)	01/01/2010	14	6234	Ifor Williams TRAILER	Community Safety						
Current	Trailer > 3500kg trip axle, dbl wheel (Trailer)	01/01/2010	14	7067	Andover Trailer	Roads Maintenance						
Current	Minibus T/Lift 17+ Seats (Minibus)	07/09/2009	14	7123	FORD TRANSIT 430 H/R BUS 17 STR	For Disposal	Diesel		1.97	9.84	1.97	9.84
Current	Trailer < 3500kg Sgl axle (Trailer)	24/08/2010	13	1520	Phoenix BITUMEN DISPENSER	Roads Maintenance	Diesel					
Current	Trailer < 3500kg Dbl axle (Trailer)	24/02/2011	13	1526	Ifor Williams TRAILER	Tree Squad						
Current	Car (Car)	11/07/2011	13	4811	Renault GRAND SCENIC EXPRESSION I	Unpaid Work Team	Diesel		0.53	2.65	0.53	2.65
Current	Gritter 2 Axle (Commercial > 3500kg)	23/07/2013	13	5129	VOLVO FL FLH240 4X2 L1H1	For Disposal	Diesel		0	0	0	0
Current	Gritter 2 Axle (Commercial > 3500kg)	11/10/2013	13	5163	VOLVO FL FL814T 4X2 DAY	For Disposal	Diesel		0	0	0	0
Current	Trailer < 3500kg Sgl axle (Trailer)	01/10/2011	12	2105	Ifor Williams TRAILER	Harlaw Academy						
Current	Trailer < 3500kg Dbl axle (Trailer)	01/10/2011	12	2106	Ifor Williams TRAILER	Harlaw Road Playing Fields						
Current	Dropside < 3500 kg Dble Axle Twin Tyre (Commercial <	21/02/2012	12	4830	Ford TRANSIT 115 T350L RWD 350 E/F I	For Disposal	Diesel		0	0	0	0
Current	Pick-Up < 3500kg (Commercial < 3500kg)	21/02/2012	12	4831	Isuzu TF RODEO DENVERMAX TD D/C T	Grounds Maintenance	Diesel		0	0	0	0
Current	Minibus 17+ Seats (Minibus)	07/03/2012	12	4840	Ford TRANSIT 135 T430 RWD 430 SHR I	Public Transport Unit Drivers	Diesel		0	0	0	0
Current	Minibus 17+ Seats (Minibus)	07/03/2012	12	4841	Ford TRANSIT 135 T430 RWD 430 SHR I	Public Transport Unit Drivers	Diesel		0	0	0	0
Current	Minibus 17+ Seats (Minibus)	27/03/2012	12	4843	Ford TRANSIT 135 T430 RWD 430 SHR I	Craigielea Residential Unit	Diesel		0	0	0	0

202409 Appendix A - Fleet Asset Management Plan

Asset Status	Asset Type Name	Date In Service	Vehicle Age in Years	Fleet Number	Make Model Derivative	Organisation Structure	Fuel Type	Alt Fuel Type	Annual Distance Carbon Footprint	Life Distance Carbon Footprint	Projected Annual Distance Carbon Footprint	Projected Life Distance Carbon Footprint
Current	Van < 3500kg (Commercial < 3500kg)	30/03/2012	12	4875	Renault KANGOO ML19 DCI 75 ML19 DC	Fleet Hire	Diesel		0	0	0	0
Current	Van < 3500kg (Commercial < 3500kg)	30/03/2012	12	4876	Renault KANGOO ML19 DCI 75 ML19 DC	Fleet Hire	Diesel		0	0	0	0
Current	Van < 3500kg (Commercial < 3500kg)	30/03/2012	12	4879	Renault KANGOO ML19 DCI 75 ML19 DC	Fleet Hire	Diesel		0	0	0	0
Current	Trailer < 3500kg Dbl axle (Trailer)	14/05/2012	12	4893	EMF EMF TRAILER	Tree Squad						
Current	Tractor Small (Tractor)	01/05/2012	12	4896	Kubota B2530 MINI TRACTOR	Fleet	Diesel		0	0	0	0
Current	Minibus T/Lift 17+ Seats (Minibus)	24/07/2012	12	5001	MERCEDES SPRINTER 513 CDI C/C LW	For Disposal	Diesel		0	0	0	0
Current	Minibus T/Lift 17+ Seats (Minibus)	24/07/2012	12	5003	MELLOR MINIBUS ALL VARIANTS	For Disposal	Diesel		0	0	0	0
Current	Lift Truck - Road (Road)	22/10/2013	12	5171	COMBILIFT FORKLIFT COMBILIFT FORK	Building Services	Bi Fuel		0	0	0	0
Current	Gritter 2 Axle (Commercial > 3500kg)	23/10/2014	12	5483	VOLVO FL FLH240 4X2 L1H1	For Disposal	Diesel		0	0	0	0
Current	Tipper > 3500kg (Commercial > 3500kg)	01/09/2012	11	4900	DAF CF FAT 85.410	Roads Maintenance	Diesel		0	0	0	0
Current	Minibus T/Lift 17+ Seats (Minibus)	01/12/2012	11	5006	Iris.Bus DAILY 50C17 50C17 CCW	For Disposal	Diesel					
Current	Tipper > 3500kg (Commercial > 3500kg)	31/01/2013	11	5037	DAF LF FA 45.220	Roads Maintenance	Diesel		0	0	0	0
Current	Minibus 17+ Seats (Minibus)	23/05/2013	11	5114	FORD TRANSIT 460	For Disposal	Diesel		0	0	0	0
Current	Tower Wagon (Commercial > 3500kg)	13/09/2013	10	5151	Iveco DAILY 50C15 50C15V	For Disposal	Diesel					
Current	Van < 3500kg (Commercial < 3500kg)	16/10/2013	10	5164	Renault KANGOO MAXI LL21 CORE DCI	Dog Warden Service	Diesel		1.77	8.86	1.77	8.86
Current	Flat Lorry (Commercial > 3500kg)	01/11/2013	10	5180	DAF LF FA 55.250 TIPPER	Roads Maintenance	Diesel		0	0	0	0
Current	Flat Lorry (Commercial > 3500kg)	01/11/2013	10	5181	DAF LF FA 55.250 TIPPER	For Disposal	Diesel		0	0	0	0
Current	Mowing Machine (Road)	01/03/2014	10	5213	RANSOME ALL MODELS ALL VARIANTS	For Disposal	Diesel		0	0	0	0
Current	Mowing Machine (Road)	21/12/2013	10	5217	McCulloch McCULLOCH PROMAC MOWI	St Machar Academy	Petrol					
Current	Roller (Road)	10/01/2014	10	5237	BOMAG ALL MODELS ALL VARIANTS	Roads Maintenance	Diesel		0	0	0	0
Current	Roller (Road)	10/01/2014	10	5238	BOMAG ALL MODELS ALL VARIANTS	Roads Maintenance	Diesel		0	0	0	0
Current	Trailer - Gritter (Trailer)	27/01/2014	10	5242	Bunce GRITTER PMH 1.4T	Fleet						
Current	Van < 3500kg (Commercial < 3500kg)	05/03/2014	10	5246	Ford TRANSIT 100 T280 FWD 280	For Disposal	Diesel		2.19	10.97	2.19	10.97
Current	Minibus T/Lift 17+ Seats (Minibus)	01/02/2014	10	5251	IRIS.BUS DAILY 50C17 CCW	Public Transport Unit Drivers	Diesel		0	0	0	0
Current	Trailer - Gritter (Trailer)	03/02/2014	10	5253	Bunce GRITTER PMH 1.4T	Roads Maintenance						
Current	Minibus 17+ Seats (Minibus)	07/02/2014	10	5257	Ford TRANSIT 135 T430 RWD 430 SHR I	Lochside Academy	Diesel		0	0	0	0
Current	Minibus T/Lift 17+ Seats (Minibus)	05/03/2014	10	5259	Iveco DAILY 50C17CC 50C17CC	Public Transport Unit Drivers	Diesel		0	0	0	0
Current	Roller (Road)	12/01/2014	10	5262	Bomag BW161AD-4 Road	Roads Maintenance	Diesel		0	0	0	0
Current	Tipper > 3500kg (Commercial > 3500kg)	06/02/2014	10	5264	DAF LF FA 55.250 TIPPER	Roads Maintenance	Diesel		0	0	0	0
Current	Roller (Road)	04/03/2014	10	5265	Bomag BW80 ADH/2 vibrating	Roads Maintenance	Diesel		0	0	0	0
Current	Van < 3500kg (Commercial < 3500kg)	03/03/2014	10	5273	Renault KANGOO ML19 DCI ML19 DCI	Roads Maintenance	Diesel		1.01	5.05	1.01	5.05
Current	Van < 3500kg (Commercial < 3500kg)	03/03/2014	10	5274	Renault KANGOO ML19 DCI ML19 DCI	Roads Maintenance	Diesel		1.45	7.24	1.45	7.24
Current	Van < 3500kg (Commercial < 3500kg)	03/03/2014	10	5275	Renault KANGOO ML19 DCI ML19 DCI	For Disposal	Diesel		1.27	6.37	1.27	6.37
Current	Van < 3500kg (Commercial < 3500kg)	19/03/2014	10	5282	Renault KANGOO MAXI LL21 CORE DCI	Building Services	Diesel		1.44	7.21	1.44	7.21
Current	Loading Shovel (Tractor)	13/03/2014	10	5286	Kubota M110GX	For Disposal	Diesel		0	0	0	0
Current	Road Stripper (Road)	26/03/2014	10	5289	VOLVO FL FL814T 4X2 DAY	Roads Maintenance	Diesel		0	0	0	0
Current	Trailer < 3500kg Dbl axle (Trailer)	28/03/2014	10	5294	Ifor Williams TRAILER	Roads Maintenance						
Current	Trailer < 3500kg Dbl axle (Trailer)	28/03/2014	10	5295	Ifor Williams TRAILER	Roads Maintenance						
Current	Trailer < 3500kg Dbl axle (Trailer)	28/03/2014	10	5299	Ifor Williams TRAILER	Roads Maintenance						
Current	Tipper < 3500kg Sgl Axle Sgl tyres (Commercial < 3500kg)	10/04/2014	10	5302	Ford TRANSIT 100 T350 RWD 350 DRW	Fleet Hire	Diesel		1.96	9.82	1.96	9.82
Current	Van T/Lift < 3500kg Sgl Axle (Commercial < 3500kg)	07/03/2014	10	5371	Ford TRANSIT 100 T350 RWD 350 H/R	Beach Ballroom	Diesel		1.18	5.93	1.18	5.93
Current	Crash Cushion - > 3500kg- Rear Steer (Commercial > 3500kg)	06/05/2014	10	5373	MERCEDES ECONIC 2629LLNLA	Roads Maintenance	Diesel		0	0	0	0
Current	Crash Cushion - > 3500kg- Rear Steer (Commercial > 3500kg)	12/05/2014	10	5374	MERCEDES ECONIC 2629LLNLA	Roads Maintenance	Diesel		0	0	0	0
Current	Street Cleansing < 3500kg (Commercial < 3500kg)	09/05/2014	10	5378	PEDESTRIAN SWEEPER PEDESTRIAN	Street Sweeping Operations	Gasoil					
Current	Street Cleansing < 3500kg (Commercial < 3500kg)	09/05/2014	10	5379	PEDESTRIAN SWEEPER PEDESTRIAN	Street Sweeping Operations	Gasoil					
Current	Street Cleansing > 3500kg (Commercial > 3500kg)	27/05/2014	10	5390	MERCEDES ECONIC 1824LL	Roads Maintenance	Diesel		0	0	0	0
Current	Dropside < 3500 kg Dble Axle Twin Tyre (Commercial < 3500kg)	02/07/2014	10	5396	Ford TRANSIT 100 T350 RWD 350 DRW	Building Services	Diesel		2.46	12.32	2.46	12.32
Current	Dropside < 3500 kg Dble Axle Twin Tyre (Commercial < 3500kg)	02/07/2014	10	5398	Ford TRANSIT 100 T350 RWD 350 DRW	Building Services	Diesel		2.85	14.24	2.85	14.24
Current	Trailer < 3500kg Trip axle (Trailer)	01/08/2014	10	5445	Ifor Williams TRAILER	Roads Maintenance						
Current	Loading Shovel (Tractor)	01/02/2015	9	5376	MULTIONE LOADER MULTIONE LOADE	Tree Squad	Diesel		0	0	0	0
Current	Van < 3500kg (Commercial < 3500kg)	09/09/2014	9	5458	Renault KANGOO ML19 DCI ML19 DCI	For Disposal	Diesel		1.65	8.25	1.65	8.25
Current	Van < 3500kg (Commercial < 3500kg)	28/10/2014	9	5462	Renault KANGOO MAXI LL21 CORE DCI	Building Services	Diesel		0.85	4.26	0.85	4.26
Current	Van < 3500kg (Commercial < 3500kg)	30/04/2015	9	5467	Renault KANGOO MAXI LL21 ZE LL21 ZE	Fleet	Electric					
Current	Trailer - Gritter (Trailer)	17/09/2014	9	5475	Bunce GRITTER PMH 1.4T	Roads Maintenance						
Current	Tipper < 3500kg Sgl Axle Sgl tyres (Commercial < 3500kg)	13/10/2014	9	5484	Iveco DAILY 35C13 LWB 35C13	Tree Squad	Diesel		1.5	7.5	1.5	7.5

202409 Appendix A - Fleet Asset Management Plan

Asset Status	Asset Type Name	Date In Service	Vehicle Age in Years	Fleet Number	Make Model Derivative	Organisation Structure	Fuel Type	Alt Fuel Type	Annual Distance Carbon Footprint	Life Distance Carbon Footprint	Projected Annual Distance Carbon Footprint	Projected Life Distance Carbon Footprint
Current	Tipper < 3500kg Sgl Axle Sgl tyres (Commercial < 3500kg)	09/12/2014	9	5499	Ford TRANSIT 100 T350 RWD 350 DRW	Unpaid Work Team	Diesel		1.39	6.95	1.39	6.95
Current	Tipper < 3500kg Sgl Axle Sgl tyres (Commercial < 3500kg)	01/12/2014	9	5502	Ford TRANSIT 100 T350 RWD 350 DRW	Roads Maintenance	Diesel		1.59	7.97	1.59	7.97
Current	Tipper < 3500kg Sgl Axle Sgl tyres (Commercial < 3500kg)	04/12/2014	9	5503	Ford TRANSIT 100 T350 RWD 350 DRW	Roads Maintenance	Diesel		3.9	19.5	3.9	19.5
Current	Tipper < 3500kg Sgl Axle Sgl tyres (Commercial < 3500kg)	04/12/2014	9	5504	Ford TRANSIT 100 T350 RWD 350 DRW	Roads Maintenance	Diesel		3.64	18.21	3.64	18.21
Current	Van T/Lift < 3500kg Dble Axle (Commercial < 3500kg)	09/12/2014	9	5505	Ford TRANSIT 350 350 C/C DRW	Other Waste Collection	Diesel		3.67	18.34	3.67	18.34
Current	Tipper < 3500kg Sgl Axle Sgl tyres (Commercial < 3500kg)	09/12/2014	9	5510	Ford TRANSIT 100 T350 RWD 350 DRW	Grounds Maintenance	Diesel		1.5	7.52	1.5	7.52
Current	Mowing Machine (Road)	28/10/2014	9	5514	Rover DRIVEN MOWER	ALEOs	Petrol					
Current	Mowing Machine (Road)	28/01/2015	9	5527	John Deere JOHN DEERE SABRE	Education Man Systems	Petrol					
Current	Van < 3500kg (Commercial < 3500kg)	17/12/2014	9	5537	Renault KANGOO MAXI LL21 CORE DCI	Other Waste Collection	Diesel		1.91	9.58	1.91	9.58
Current	Roller (Road)	25/02/2015	9	5543	AMMANN COMPACTOR AMMANN COMI	Roads Maintenance	Diesel					
Current	Trailer < 3500kg Dbl axle (Trailer)	07/04/2015	9	5544	Ifor Williams DB59 TILT BED	Roads Maintenance						
Current	RCV 2 Axle (Commercial > 3500kg)	08/05/2015	9	5570	MERCEDES ECONIC 1830L	Other Waste Collection	Diesel		0	0	0	0
Current	Flat Lorry (Commercial > 3500kg)	09/07/2015	9	5684	DAF LF 250 4X2	Roads Maintenance	Diesel		0	0	0	0
Current	Mobile Messaging Sign (Trailer)	24/09/2015	8	5727	Mobile Variable Message Sign Mobile Vari	Roads Maintenance						
Current	Mobile Messaging Sign (Trailer)	24/09/2015	8	5728	Mobile Variable Message Signs Mobile Va	Roads Maintenance						
Current	Mobile Messaging Sign (Trailer)	24/09/2015	8	5729	Mobile Variable Message Sign Mobile Vari	Roads Maintenance						
Current	Mobile Messaging Sign (Trailer)	24/09/2015	8	5731	Mobile Variable Message Sign Mobile Vari	Roads Maintenance						
Current	Trailer < 3500kg Sgl axle (Trailer)	14/09/2015	8	5732	Marshall 2T TRAILER	Grounds Maintenance						
Current	Trailer < 3500kg Dbl axle (Trailer)	17/09/2015	8	5734	Marshall QM/8 Mono Trailer	Grounds Maintenance						
Current	Trailer < 3500kg Dbl axle (Trailer)	17/09/2015	8	5735	Marshall QM/8 MONO TRAILER	Grounds Maintenance						
Current	Trailer < 3500kg Dbl axle (Trailer)	17/09/2015	8	5736	Marshall QM/8 MONO TRAILER	Grounds Maintenance						
Current	Trailer < 3500kg Dbl axle (Trailer)	17/09/2015	8	5737	Marshall QM/8 MONO TRAILER	Grounds Maintenance						
Current	Trailer < 3500kg Sgl axle (Trailer)	24/09/2015	8	5745	Marshall dropside basic S/5B	Grounds Maintenance						
Current	Trailer < 3500kg Sgl axle (Trailer)	24/09/2015	8	5746	Marshall dropside basic S/5B	Grounds Maintenance						
Current	Trailer < 3500kg Sgl axle (Trailer)	24/09/2015	8	5747	Marshall dropside basic S/5B	Grounds Maintenance						
Current	Trailer < 3500kg Sgl axle (Trailer)	24/09/2015	8	5748	Marshall dropside basic S/5B	Grounds Maintenance						
Current	Trailer > 3500kg Sgl axle,sgl wheel (Trailer)	24/09/2015	8	5749	Marshall dropside basic S/5B	Grounds Maintenance						
Current	Trailer < 3500kg Sgl axle (Trailer)	24/09/2015	8	5750	Marshall dropside basic S/5B	Grounds Maintenance						
Current	Tractor Small (Tractor)	09/10/2015	8	5759	Kubota B2650	For Disposal	Diesel		0	0	0	0
Current	Tractor Small (Tractor)	09/10/2015	8	5761	Kubota B2650	Grounds Maintenance	Diesel		0	0	0	0
Current	Tractor Small (Tractor)	09/10/2015	8	5762	Kubota B3150	Grounds Maintenance	Diesel		0	0	0	0
Current	Minibus T/Lift 17+ Seats (Minibus)	13/10/2015	8	5764	Mercedes-Benz SPRINTER 513 CDI 513 (	Public Transport Unit Drivers	Diesel		0	0	0	0
Current	Minibus T/Lift 17+ Seats (Minibus)	15/10/2015	8	5765	Mercedes-Benz SPRINTER 513 CDI 513 (	Public Transport Unit Drivers	Diesel		0	0	0	0
Current	Minibus T/Lift 17+ Seats (Minibus)	16/10/2015	8	5766	Mercedes-Benz SPRINTER 513 CDI 513 (	Public Transport Unit Drivers	Diesel		0	0	0	0
Current	Minibus T/Lift 17+ Seats (Minibus)	22/10/2015	8	5769	Mercedes-Benz SPRINTER 513 CDI 513 (	Public Transport Unit Drivers	Diesel		0	0	0	0
Current	Loading Shovel (Tractor)	22/10/2015	8	5770	Kubota M110GX	For Disposal	Diesel		0	0	0	0
Current	Utility Truck (Road)	22/10/2015	8	5772	Kubota RTV900	Fleet Hire	Diesel		0	0	0	0
Current	Trailer < 3500kg Sgl axle (Trailer)	20/10/2015	8	5773	Trillo TRILLO SG 450 LEAF COLLECTOR	Grounds Maintenance						
Current	Minibus T/Lift 17+ Seats (Minibus)	03/11/2015	8	5782	Mercedes-Benz SPRINTER 513 CDI 513 (	Public Transport Unit Drivers	Diesel		0	0	0	0
Current	Minibus T/Lift 17+ Seats (Minibus)	04/11/2015	8	5783	Mercedes-Benz SPRINTER 513 CDI 513 (	Public Transport Unit Drivers	Diesel		0	0	0	0
Current	Tractor Small (Tractor)	20/11/2015	8	5785	Kubota B3150	Grounds Maintenance	Diesel		0	0	0	0
Current	Trailer < 3500kg Dbl axle (Trailer)	22/12/2015	8	5793	Ifor Williams TRAILER	Street Lighting						
Current	RCV 3 Axle (Commercial > 3500kg)	19/01/2016	8	5795	MERCEDES ECONIC 2630L	Other Waste Collection	Diesel		0	0	0	0
Current	RCV 3 Axle (Commercial > 3500kg)	29/01/2016	8	5798	MERCEDES ECONIC 2630L	Other Waste Collection	Diesel		0	0	0	0
Current	RCV 3 Axle (Commercial > 3500kg)	05/02/2016	8	5799	MERCEDES ECONIC 2630L	Fleet Hire	Diesel		0	0	0	0
Current	RCV 3 Axle (Commercial > 3500kg)	19/01/2016	8	5800	MERCEDES ECONIC 2630L	Fleet Hire	Diesel		0	0	0	0
Current	RCV 3 Axle (Commercial > 3500kg)	12/01/2016	8	5801	MERCEDES ECONIC 2630L	Other Waste Collection	Diesel		0	0	0	0
Current	RCV 3 Axle (Commercial > 3500kg)	12/01/2016	8	5802	MERCEDES ECONIC 2630L	Other Waste Collection	Diesel		0	0	0	0
Current	RCV 3 Axle (Commercial > 3500kg)	12/01/2016	8	5803	MERCEDES ECONIC 2630L	Other Waste Collection	Diesel		0	0	0	0
Current	RCV 2 Axle (Commercial > 3500kg)	22/01/2016	8	5806	MERCEDES ECONIC 1830L	Fleet Hire	Diesel		0	0	0	0
Current	Minibus T/Lift 13-16 Seats (Minibus)	25/01/2016	8	5811	PEUGEOT BOXER HDI 435 L4H2 P/V	Bucksburn Academy	Diesel		1.44	7.19	1.44	7.19
Current	Tipper > 3500kg (Commercial > 3500kg)	01/02/2016	8	5813	DAF TRUCKS LF LF 250 FA 18T CONSTI	Roads Maintenance	Diesel		0	0	0	0
Current	Tipper > 3500kg (Commercial > 3500kg)	01/02/2016	8	5814	DAF TRUCKS LF LF 250 FA 18T CONSTI	Roads Maintenance	Diesel		0	0	0	0
Current	Tipper > 3500kg (Commercial > 3500kg)	01/02/2016	8	5815	DAF TRUCKS LF LF 250 FA 18T CONSTI	Roads Maintenance	Diesel		0	0	0	0
Current	Tipper > 3500kg (Commercial > 3500kg)	07/07/2016	8	5817	DAF TRUCKS LF LF 250 FA 18T CONSTI	Roads Maintenance	Diesel		0	0	0	0

202409 Appendix A - Fleet Asset Management Plan

Asset Status	Asset Type Name	Date In Service	Vehicle Age in Years	Fleet Number	Make Model Derivative	Organisation Structure	Fuel Type	Alt Fuel Type	Annual Distance Carbon Footprint	Life Distance Carbon Footprint	Projected Annual Distance Carbon Footprint	Projected Life Distance Carbon Footprint
Current	Tipper > 3500kg (Commercial > 3500kg)	15/06/2016	8	5818	DAF TRUCKS LF LF 250 FA 18T CONSTI	Roads Maintenance	Diesel		0	0	0	0
Current	Tipper > 3500kg (Commercial > 3500kg)	15/06/2016	8	5819	DAF TRUCKS LF LF 250 FA 18T CONSTI	Roads Maintenance	Diesel		0	0	0	0
Current	Gritter 3 Axle (Commercial > 3500kg)	01/03/2016	8	5820	DAF TRUCKS CF 400 FAT	Roads Maintenance	Diesel		0	0	0	0
Current	Van < 3500kg (Commercial < 3500kg)	18/03/2016	8	5821	Citroen DISPATCH 1200 L2H1 HDI 1200 I	Building Services	Diesel		1.89	9.45	1.89	9.45
Current	Van < 3500kg (Commercial < 3500kg)	18/03/2016	8	5822	Citroen DISPATCH 1200 L2H1 HDI 1200 I	Building Services	Diesel		2.09	10.47	2.09	10.47
Current	Van < 3500kg (Commercial < 3500kg)	18/03/2016	8	5823	Citroen DISPATCH 1200 L2H1 HDI 1200 I	Building Services	Diesel		1.91	9.56	1.91	9.56
Current	Van < 3500kg (Commercial < 3500kg)	18/03/2016	8	5825	Citroen DISPATCH 1200 L2H1 HDI 1200 I	Building Services	Diesel		1.7	8.51	1.7	8.51
Current	Van < 3500kg (Commercial < 3500kg)	18/03/2016	8	5826	Citroen DISPATCH 1200 L2H1 HDI 1200 I	For Disposal	Diesel		1.69	8.43	1.69	8.43
Current	Van < 3500kg (Commercial < 3500kg)	07/04/2016	8	5888	Citroen RELAY 35 L2H2 HDI 35 L2H2 HD	Building Services	Diesel		2.07	10.38	2.07	10.38
Current	Van < 3500kg (Commercial < 3500kg)	08/04/2016	8	5889	Citroen RELAY 35 L2H2 HDI 35 L2H2 HD	Building Services	Diesel		1.82	9.09	1.82	9.09
Current	Van < 3500kg (Commercial < 3500kg)	07/04/2016	8	5890	Citroen RELAY 35 L2H2 HDI 35 L2H2 HD	Building Services	Diesel		1.1	5.5	1.1	5.5
Current	Van < 3500kg (Commercial < 3500kg)	07/04/2016	8	5891	Citroen RELAY 35 L2H2 HDI 35 L2H2 HD	Building Services	Diesel		1.16	5.78	1.16	5.78
Current	Van < 3500kg (Commercial < 3500kg)	07/04/2016	8	5892	Citroen RELAY 35 L2H2 HDI 35 L2H2 HD	Building Services	Diesel		2.39	11.97	2.39	11.97
Current	Van < 3500kg (Commercial < 3500kg)	08/04/2016	8	5893	Citroen RELAY 35 L2H2 HDI 35 L2H2 HD	Building Services	Diesel		1.68	8.42	1.68	8.42
Current	Van < 3500kg (Commercial < 3500kg)	08/04/2016	8	5894	Citroen RELAY 35 L2H2 HDI 35 L2H2 HD	For Disposal	Diesel		1.9	9.51	1.9	9.51
Current	Van < 3500kg (Commercial < 3500kg)	07/04/2016	8	5896	Citroen RELAY 35 L2H2 HDI 35 L2H2 HD	Building Services	Diesel		1.9	9.52	1.9	9.52
Current	Van < 3500kg (Commercial < 3500kg)	24/03/2016	8	5898	Citroen BERLINGO 750 LX HDI 750 LX L2	Building Services	Diesel		1.61	8.05	1.61	8.05
Current	Van < 3500kg (Commercial < 3500kg)	24/03/2016	8	5899	Citroen BERLINGO 750 LX HDI 750 LX L2	Building Services	Diesel		1.59	7.97	1.59	7.97
Current	Van < 3500kg (Commercial < 3500kg)	24/03/2016	8	5900	Citroen BERLINGO 750 LX HDI 750 LX L2	Building Services	Diesel		0.99	4.97	0.99	4.97
Current	Van < 3500kg (Commercial < 3500kg)	24/03/2016	8	5901	Citroen BERLINGO 750 LX HDI 750 LX L2	Building Services	Diesel		1.4	6.99	1.4	6.99
Current	Van < 3500kg (Commercial < 3500kg)	24/03/2016	8	5902	Citroen BERLINGO 750 LX HDI 750 LX L2	Building Services	Diesel		1.58	7.91	1.58	7.91
Current	Van < 3500kg (Commercial < 3500kg)	06/04/2016	8	5903	Citroen BERLINGO 750 LX HDI 750 LX L2	Building Services	Diesel		3.01	15.06	3.01	15.06
Current	Van < 3500kg (Commercial < 3500kg)	06/04/2016	8	5904	Citroen BERLINGO 750 LX HDI 750 LX L2	Building Services	Diesel		2.63	13.16	2.63	13.16
Current	Van < 3500kg (Commercial < 3500kg)	06/04/2016	8	5905	Citroen BERLINGO 750 LX HDI 750 LX L2	Building Services	Diesel		1.29	6.46	1.29	6.46
Current	Van < 3500kg (Commercial < 3500kg)	06/04/2016	8	5906	Citroen BERLINGO 750 LX HDI 750 LX L2	Building Services	Diesel		0.91	4.53	0.91	4.53
Current	Van < 3500kg (Commercial < 3500kg)	06/04/2016	8	5907	Citroen BERLINGO 750 LX HDI 750 LX L2	Building Services	Diesel		1.67	8.36	1.67	8.36
Current	Mowing Machine (Road)	04/04/2016	8	5940	RANSOME ALL MODELS ALL VARIANTE	Grounds Maintenance	Diesel		0	0	0	0
Current	Van < 3500kg (Commercial < 3500kg)	12/05/2016	8	5997	Mercedes-Benz VITO 109 CDI 109 CDI	Pest Control Expenses	Diesel		3.65	18.26	3.65	18.26
Current	Trailer - Bowser (Commercial < 3500kg)	29/04/2016	8	5998	HOTSHOT 200 MOBILE POWERWASHE	For Disposal	Diesel					
Current	Trailer - Bowser (Commercial < 3500kg)	03/05/2016	8	5999	Hotshot 200 mobile powerwasher	Grounds Maintenance	Diesel					
Current	Van < 3500kg (Commercial < 3500kg)	27/05/2016	8	6002	Mercedes-Benz SPRINTER 316 CDI 316 (	Fleet	Diesel		1.74	8.7	1.74	8.7
Current	Van < 3500kg (Commercial < 3500kg)	26/05/2016	8	6005	Citroen RELAY 35 L3H2 HDI 35 L3H2 HD	Grounds Maintenance	Diesel		2.56	12.79	2.56	12.79
Current	Van < 3500kg (Commercial < 3500kg)	26/05/2016	8	6006	Citroen RELAY 35 L3H2 HDI 35 L3H2 HD	Grounds Maintenance	Diesel		2.53	12.64	2.53	12.64
Current	Tipper > 3500kg (Commercial > 3500kg)	01/06/2016	8	6007	DAF TRUCKS LF LF 220 FA 14T	Roads Maintenance	Diesel		0	0	0	0
Current	Tipper > 3500kg (Commercial > 3500kg)	01/06/2016	8	6008	DAF TRUCKS LF LF 220 FA 12T	Roads Maintenance	Diesel		0	0	0	0
Current	Tipper > 3500kg (Commercial > 3500kg)	01/06/2016	8	6009	DAF TRUCKS LF LF 220 FA 12T	Roads Maintenance	Diesel		0	0	0	0
Current	Lift Truck - Road (Road)	30/05/2016	8	6010	Manitou MLT735-120 TELEHANDLER	For Disposal	Diesel		0	0	0	0
Current	Minibus T/Lift 17+ Seats (Minibus)	27/05/2016	8	6011	Mercedes-Benz SPRINTER 516 CDI 516 (	Public Transport Unit Drivers	Diesel		0	0	0	0
Current	Trailer < 3500kg Dbl axle (Trailer)	31/05/2016	8	6012	Ifor Williams BEAVERTAIL	Grounds Maintenance						
Current	Trailer < 3500kg Dbl axle (Trailer)	31/05/2016	8	6013	Ifor Williams Flatbed	Grounds Maintenance						
Current	Trailer < 3500kg Dbl axle (Trailer)	31/05/2016	8	6014	Ifor Williams Flatbed	Grounds Maintenance						
Current	Trailer < 3500kg Dbl axle (Trailer)	31/05/2016	8	6015	Ifor Williams Flatbed	Grounds Maintenance						
Current	Trailer < 3500kg Dbl axle (Trailer)	31/05/2016	8	6016	Ifor Williams Flatbed	Grounds Maintenance						
Current	Trailer < 3500kg Dbl axle (Trailer)	31/05/2016	8	6017	Ifor Williams Flatbed	Grounds Maintenance						
Current	Trailer < 3500kg Dbl axle (Trailer)	31/05/2016	8	6018	Ifor Williams Flatbed	Grounds Maintenance						
Current	Van < 3500kg (Commercial < 3500kg)	31/05/2016	8	6023	Mercedes-Benz VITO 109 CDI 109 CDI	Pest Control Expenses	Diesel		2.77	13.85	2.77	13.85
Current	Trailer < 3500kg Dbl axle (Trailer)	07/06/2016	8	6024	Ifor Williams BEAVERTAIL	Grounds Maintenance						
Current	Trailer < 3500kg Dbl axle (Trailer)	07/06/2016	8	6025	Ifor Williams BEAVERTAIL	Grounds Maintenance						
Current	Trailer < 3500kg Dbl axle (Trailer)	07/06/2016	8	6026	Ifor Williams BEAVERTAIL	Grounds Maintenance						
Current	Trailer > 3500kg Dbl axle, sgl wheel (Trailer)	07/06/2016	8	6027	Ifor Williams BEAVERTAIL	Grounds Maintenance						
Current	Trailer < 3500kg Dbl axle (Trailer)	07/06/2016	8	6028	Ifor Williams BEAVERTAIL	Grounds Maintenance						
Current	Trailer < 3500kg Dbl axle (Trailer)	07/06/2016	8	6029	Ifor Williams Flatbed	Grounds Maintenance						
Current	Trailer < 3500kg Dbl axle (Trailer)	07/06/2016	8	6030	Ifor Williams Flatbed	Grounds Maintenance						
Current	Trailer < 3500kg Dbl axle (Trailer)	07/06/2016	8	6031	Ifor Williams Flatbed	Grounds Maintenance						
Current	Trailer < 3500kg Dbl axle (Trailer)	07/06/2016	8	6032	Ifor Williams Flatbed	Grounds Maintenance						

202409 Appendix A - Fleet Asset Management Plan

Asset Status	Asset Type Name	Date In Service	Vehicle Age in Years	Fleet Number	Make Model Derivative	Organisation Structure	Fuel Type	Alt Fuel Type	Annual Distance Carbon Footprint	Life Distance Carbon Footprint	Projected Annual Distance Carbon Footprint	Projected Life Distance Carbon Footprint
Current	Trailer - Bowser (Commercial < 3500kg)	08/06/2016	8	6036	WATER BOWSER WATER BOWSER	Grounds Maintenance						
Current	Van < 3500kg (Commercial < 3500kg)	05/07/2016	8	6045	Mercedes-Benz VITO 109 CDI 109 CDI	Home Check Scheme	Diesel		2.1	10.51	2.1	10.51
Current	Trailer < 3500kg Dbl axle (Trailer)	14/07/2016	8	6064	BATESON BT2 TRAILER BATESON BT2	Grounds Maintenance						
Current	Van < 3500kg (Commercial < 3500kg)	04/08/2016	8	6067	Mercedes-Benz VITO 109 CDI 109 CDI	Pest Control Expenses	Diesel		1.32	6.61	1.32	6.61
Current	Van < 3500kg (Commercial < 3500kg)	11/08/2016	7	6046	Citroen RELAY 35 L2H2 BLUEHDI 35 L2H	Building Services	Diesel		1.04	5.2	1.04	5.2
Current	Van < 3500kg (Commercial < 3500kg)	12/08/2016	7	6047	Citroen RELAY 35 L2H2 BLUEHDI 35 L2H	Building Services	Diesel		1.31	6.58	1.31	6.58
Current	Van < 3500kg (Commercial < 3500kg)	12/08/2016	7	6048	Citroen RELAY 35 L2H2 BLUEHDI 35 L2H	Building Services	Diesel		1.53	7.66	1.53	7.66
Current	Van < 3500kg (Commercial < 3500kg)	12/08/2016	7	6049	Citroen RELAY 35 L2H2 BLUEHDI 35 L2H	Building Services	Diesel		1.18	5.88	1.18	5.88
Current	Van < 3500kg (Commercial < 3500kg)	11/08/2016	7	6050	Citroen RELAY 35 L2H2 BLUEHDI 35 L2H	Building Services	Diesel		1.49	7.46	1.49	7.46
Current	Van < 3500kg (Commercial < 3500kg)	11/08/2016	7	6051	Citroen RELAY 35 L2H2 BLUEHDI 35 L2H	Building Services	Diesel		1.19	5.97	1.19	5.97
Current	Van < 3500kg (Commercial < 3500kg)	15/08/2016	7	6052	Citroen RELAY 35 L2H2 BLUEHDI 35 L2H	Building Services	Diesel		1.74	8.72	1.74	8.72
Current	Van < 3500kg (Commercial < 3500kg)	15/08/2016	7	6053	Citroen RELAY 35 L2H2 BLUEHDI 35 L2H	Building Services	Diesel		2.02	10.11	2.02	10.11
Current	Van < 3500kg (Commercial < 3500kg)	11/08/2016	7	6054	Citroen RELAY 35 L2H2 BLUEHDI 35 L2H	Building Services	Diesel		19.66	98.33	19.66	98.33
Current	Van < 3500kg (Commercial < 3500kg)	24/08/2016	7	6061	Citroen BERLINGO 750 LX BLUEHDI 750	Fleet Hire	Diesel		1.71	8.57	1.71	8.57
Current	Minibus 17+ Seats (Minibus)	08/09/2016	7	6075	Ford TRANSIT 460 ECONETIC TECH 460	Fleet Hire	Diesel		0	0	0	0
Current	Street Cleansing > 3500kg (Commercial > 3500kg)	03/10/2016	7	6079	DAF TRUCKS LF LF 220 FA 15T SWEEP	Street Sweeping Operations	Diesel	Hydrogen	0	0	0	0
Current	Street Cleansing > 3500kg (Commercial > 3500kg)	03/10/2016	7	6080	DAF Trucks FT CF85.430 FT CF 85.430 L	Street Sweeping Operations	Diesel	Hydrogen	0	0	0	0
Current	Street Cleansing > 3500kg (Commercial > 3500kg)	03/10/2016	7	6081	DAF TRUCKS LF LF 220 FA 15T SWEEP	Street Sweeping Operations	Diesel	Hydrogen	0	0	0	0
Current	Minibus 17+ Seats (Minibus)	19/10/2016	7	6084	Ford TRANSIT 460 ECONETIC TECH 460	Unpaid Work Team	Diesel		0	0	0	0
Current	Trailer < 3500kg Dbl axle (Trailer)	07/10/2016	7	6085	lfor Williams LT85	Building Services						
Current	Minibus 9-12 Seats (Minibus)	21/12/2016	7	6092	Ford TRANSIT 350 ECONETIC TECH 350	Public Transport Unit Drivers	Diesel		0	0	0	0
Current	Van < 3500kg (Commercial < 3500kg)	12/01/2017	7	6094	Mercedes-Benz SPRINTER 316 CDI 316 CDI	Other Waste Collection	Diesel		3.25	16.26	3.25	16.26
Current	Van < 3500kg (Commercial < 3500kg)	12/01/2017	7	6095	Mercedes-Benz SPRINTER 316 CDI 316 CDI	Other Waste Collection	Diesel		2.92	14.63	2.92	14.63
Current	Minibus 17+ Seats (Minibus)	07/02/2017	7	6096	Ford TRANSIT 460 TREND ECONETICTE	Mile End School	Diesel		0	0	0	0
Current	Minibus 17+ Seats (Minibus)	07/02/2017	7	6097	Ford TRANSIT 460 TREND ECONETICTE	Public Transport Unit Drivers	Diesel		0	0	0	0
Current	Minibus 17+ Seats (Minibus)	07/02/2017	7	6098	Ford TRANSIT 460 TREND ECONETICTE	Public Transport Unit Drivers	Diesel		0	0	0	0
Current	RCV 3 Axle (Commercial > 3500kg)	20/02/2017	7	6099	MERCEDES ECONIC 2630L	Other Waste Collection	Diesel		0	0	0	0
Current	RCV 3 Axle (Commercial > 3500kg)	20/02/2017	7	6100	MERCEDES ECONIC 2630L	Other Waste Collection	Diesel		0	0	0	0
Current	RCV 3 Axle (Commercial > 3500kg)	20/02/2017	7	6101	MERCEDES ECONIC 2630L	Other Waste Collection	Diesel		0	0	0	0
Current	RCV 3 Axle (Commercial > 3500kg)	28/02/2017	7	6102	MERCEDES ECONIC 2630L	Other Waste Collection	Diesel		0	0	0	0
Current	RCV 3 Axle (Commercial > 3500kg)	28/02/2017	7	6103	MERCEDES ECONIC 2630L	Other Waste Collection	Diesel		0	0	0	0
Current	RCV 3 Axle (Commercial > 3500kg)	16/02/2017	7	6104	MERCEDES ECONIC 2630L	Other Waste Collection	Diesel		0	0	0	0
Current	RCV 3 Axle (Commercial > 3500kg)	20/02/2017	7	6105	MERCEDES ECONIC 2630L	Other Waste Collection	Diesel		0	0	0	0
Current	RCV 3 Axle (Commercial > 3500kg)	16/02/2017	7	6106	MERCEDES ECONIC 2630L	Other Waste Collection	Diesel		0	0	0	0
Current	Trailer < 3500kg Sgl axle (Trailer)	06/06/2017	7	6171	Marshall DROPSIDE BASIC S/5B	Grounds Maintenance						
Current	Street Cleansing < 3500kg (Commercial < 3500kg)	18/07/2017	7	6172	Green Machine ELECTRIC SWEEPER	For Disposal	Electric					
Current	Car (Car)	29/06/2017	7	6174	Vauxhall ASTRA TECH LINE CDTI EFLE)	HRA - ASBIT	Diesel		0.36	1.79	0.36	1.79
Current	Car (Car)	29/06/2017	7	6175	Vauxhall ASTRA TECH LINE CDTI EFLE)	HRA - ASBIT	Diesel		0.7	3.49	0.7	3.49
Current	Street Cleansing < 3500kg (Commercial < 3500kg)	18/07/2017	7	6178	Green Machine ELECTRIC SWEEPER	Street Sweeping Operations	Electric					
Current	Street Cleansing < 3500kg (Commercial < 3500kg)	18/07/2017	7	6179	Green Machine ELECTRIC SWEEPER	Street Sweeping Operations	Electric					
Current	Street Cleansing < 3500kg (Commercial < 3500kg)	18/07/2017	7	6180	Green Machine ELECTRIC SWEEPER	Street Sweeping Operations	Electric					
Current	Street Cleansing < 3500kg (Commercial < 3500kg)	31/07/2017	7	6184	Nilfisk NILFISK CITY RANGER	Street Sweeping Operations	Diesel		0	0	0	0
Current	Van < 3500kg (Commercial < 3500kg)	23/08/2021	7	7099	Nissan E-NV200 AGENTA RAPID + E ACI	Other Waste Collection	Electric		0	0	0	0
Current	Minibus 17+ Seats (Minibus)	16/11/2022	7	7308	Ford TRANSIT 460 TREND ECONETICTE	Aberdeen Grammar School	Diesel		0	0	0	0
Current	RCV 3 Axle (Commercial > 3500kg)	26/03/2018	6	6209	MERCEDES ECONIC 2630L	Other Waste Collection	Diesel	Hydrogen	0	0	0	0
Current	RCV 3 Axle (Commercial > 3500kg)	28/03/2018	6	6210	MERCEDES ECONIC 2630L	Other Waste Collection	Diesel	Hydrogen	0	0	0	0
Current	RCV 3 Axle (Commercial > 3500kg)	02/05/2018	6	6212	MERCEDES ECONIC 2630L	Other Waste Collection	Diesel		0	0	0	0
Current	RCV 3 Axle (Commercial > 3500kg)	02/05/2018	6	6213	MERCEDES ECONIC 2630L	Other Waste Collection	Diesel		0	0	0	0
Current	RCV 3 Axle (Commercial > 3500kg)	28/03/2018	6	6214	MERCEDES ECONIC 2630L	Other Waste Collection	Diesel		0	0	0	0
Current	RCV 3 Axle (Commercial > 3500kg)	28/03/2018	6	6215	MERCEDES ECONIC 2630L	Other Waste Collection	Diesel		0	0	0	0
Current	RCV 3 Axle (Commercial > 3500kg)	27/03/2018	6	6216	MERCEDES ECONIC 2630L	Other Waste Collection	Diesel		0	0	0	0
Current	RCV 3 Axle (Commercial > 3500kg)	27/03/2018	6	6217	MERCEDES ECONIC 2630L	Other Waste Collection	Diesel		0	0	0	0
Current	RCV 3 Axle (Commercial > 3500kg)	27/03/2018	6	6218	MERCEDES ECONIC 2630L	Other Waste Collection	Diesel		0	0	0	0
Current	RCV 2 Axle (Commercial > 3500kg)	27/04/2018	6	6219	MERCEDES ECONIC 1830L	Other Waste Collection	Diesel		0	0	0	0
Current	RCV 2 Axle (Commercial > 3500kg)	02/05/2018	6	6220	MERCEDES ECONIC 1830L	Other Waste Collection	Diesel		0	0	0	0

202409 Appendix A - Fleet Asset Management Plan

Asset Status	Asset Type Name	Date In Service	Vehicle Age in Years	Fleet Number	Make Model Derivative	Organisation Structure	Fuel Type	Alt Fuel Type	Annual Distance Carbon Footprint	Life Distance Carbon Footprint	Projected Annual Distance Carbon Footprint	Projected Life Distance Carbon Footprint
Current	Hydraulic Excavator (Road)	01/03/2018	6	6221	New Holland E18C	Grounds Maintenance	Gasoil		0	0	0	0
Current	Minibus T/Lift 13-16 Seats (Minibus)	13/12/2017	6	6315	FIAT DUCATO 35 CRC H/R MULTIJET II	Orchard Brae School	Diesel		1.09	5.46	1.09	5.46
Current	Trailer < 3500kg Sgl axle (Trailer)	29/11/2018	5	6326	Ifor Williams TRAILER	Flood and Coastal Protection						
Current	Tractor Small (Tractor)	12/11/2018	5	6366	Muck Truck Powered Barrow	Tree Squad	Petrol					
Current	Van < 3500kg (Commercial < 3500kg)	08/02/2019	5	6410	Renault TRAFIC LL29 BUSINESS DCI LL	Building Services	Diesel		27.42	137.15	27.42	137.15
Current	Van < 3500kg (Commercial < 3500kg)	08/02/2019	5	6411	Renault TRAFIC LL29 BUSINESS DCI LL	Building Services	Diesel		1.82	9.11	1.82	9.11
Current	Van < 3500kg (Commercial < 3500kg)	08/02/2019	5	6412	Renault TRAFIC LL29 BUSINESS DCI LL	Building Services	Diesel		1.72	8.6	1.72	8.6
Current	Van < 3500kg (Commercial < 3500kg)	08/02/2019	5	6413	Renault TRAFIC LL29 BUSINESS DCI LL	Building Services	Diesel		1.42	7.09	1.42	7.09
Current	Van < 3500kg (Commercial < 3500kg)	08/02/2019	5	6414	Renault TRAFIC LL29 BUSINESS DCI LL	Building Services	Diesel		1.13	5.65	1.13	5.65
Current	Van < 3500kg (Commercial < 3500kg)	08/02/2019	5	6415	Renault TRAFIC LL29 BUSINESS DCI LL	Building Services	Diesel		2.29	11.47	2.29	11.47
Current	Van < 3500kg (Commercial < 3500kg)	08/02/2019	5	6416	Renault TRAFIC LL29 BUSINESS DCI LL	Building Services	Diesel		1.13	5.68	1.13	5.68
Current	Van < 3500kg (Commercial < 3500kg)	08/02/2019	5	6417	Renault TRAFIC LL29 BUSINESS DCI LL	Building Services	Diesel		2.89	14.46	2.89	14.46
Current	Van < 3500kg (Commercial < 3500kg)	08/02/2019	5	6418	Renault TRAFIC LL29 BUSINESS DCI LL	Building Services	Diesel		2.43	12.15	2.43	12.15
Current	Van < 3500kg (Commercial < 3500kg)	08/02/2019	5	6419	Renault TRAFIC LL29 BUSINESS DCI LL	Building Services	Diesel		1.4	6.99	1.4	6.99
Current	Van < 3500kg (Commercial < 3500kg)	21/02/2019	5	6442	Renault MASTER LHL35 BUSINESS DCI	Building Services	Diesel		5.21	26.06	5.21	26.06
Current	Van < 3500kg (Commercial < 3500kg)	21/02/2019	5	6443	Renault MASTER MML35 BUSINESS DCI	Building Services	Diesel		2.67	13.35	2.67	13.35
Current	Van < 3500kg (Commercial < 3500kg)	21/02/2019	5	6444	Renault MASTER MML35 BUSINESS DCI	Building Services	Diesel		2.14	10.71	2.14	10.71
Current	Van < 3500kg (Commercial < 3500kg)	21/02/2019	5	6445	Renault MASTER MML35 BUSINESS DCI	Building Services	Diesel		5.31	26.55	5.31	26.55
Current	Van < 3500kg (Commercial < 3500kg)	21/02/2019	5	6446	Renault MASTER LHL35 BUSINESS DCI	Building Services	Diesel		2.11	10.53	2.11	10.53
Current	Van < 3500kg (Commercial < 3500kg)	06/03/2019	5	6447	Renault MASTER MML35 BUSINESS DCI	Building Services	Diesel		2.58	12.89	2.58	12.89
Current	Van < 3500kg (Commercial < 3500kg)	01/03/2019	5	6448	Renault MASTER MML35 BUSINESS DCI	Building Services	Diesel		5.97	29.86	5.97	29.86
Current	Van < 3500kg (Commercial < 3500kg)	22/02/2019	5	6449	Renault MASTER MML35 BUSINESS DCI	Building Services	Diesel		2.2	10.98	2.2	10.98
Current	Van < 3500kg (Commercial < 3500kg)	22/02/2019	5	6450	Renault MASTER MML35 BUSINESS DCI	Building Services	Diesel		1.67	8.36	1.67	8.36
Current	Van < 3500kg (Commercial < 3500kg)	01/03/2019	5	6451	Renault MASTER MML35 BUSINESS DCI	Building Services	Diesel		4.79	23.95	4.79	23.95
Current	Van < 3500kg (Commercial < 3500kg)	22/02/2019	5	6452	Renault MASTER MML35 BUSINESS DCI	Building Services	Diesel		4.84	24.23	4.84	24.23
Current	Van < 3500kg (Commercial < 3500kg)	01/03/2019	5	6453	Renault MASTER MML35 BUSINESS DCI	Building Services	Diesel		1.52	7.63	1.52	7.63
Current	Van < 3500kg (Commercial < 3500kg)	01/03/2019	5	6454	Renault MASTER MML35 BUSINESS DCI	Building Services	Diesel		7.75	38.8	7.75	38.8
Current	Van < 3500kg (Commercial < 3500kg)	28/02/2019	5	6455	Renault MASTER MML35 BUSINESS DCI	Building Services	Diesel		2.65	13.24	2.65	13.24
Current	Van < 3500kg (Commercial < 3500kg)	01/03/2019	5	6456	Renault MASTER MML35 BUSINESS DCI	Building Services	Diesel		1.44	7.23	1.44	7.23
Current	Van < 3500kg (Commercial < 3500kg)	28/02/2019	5	6457	Renault MASTER MML35 BUSINESS DCI	Building Services	Diesel		1.41	7.06	1.41	7.06
Current	Van < 3500kg (Commercial < 3500kg)	01/03/2019	5	6458	Renault MASTER MML35 BUSINESS DCI	Building Services	Diesel		2.08	10.42	2.08	10.42
Current	Van < 3500kg (Commercial < 3500kg)	01/03/2019	5	6459	Renault MASTER MML35 BUSINESS DCI	Building Services	Diesel		2.58	12.93	2.58	12.93
Current	Van < 3500kg (Commercial < 3500kg)	01/03/2019	5	6460	Renault MASTER MML35 BUSINESS DCI	Building Services	Diesel		1.37	6.84	1.37	6.84
Current	Van < 3500kg (Commercial < 3500kg)	01/03/2019	5	6461	Renault MASTER MML35 BUSINESS DCI	Building Services	Diesel		2.43	12.14	2.43	12.14
Current	Van < 3500kg (Commercial < 3500kg)	01/03/2019	5	6462	Renault MASTER MML35 BUSINESS DCI	Building Services	Diesel		1.6	7.99	1.6	7.99
Current	Van < 3500kg (Commercial < 3500kg)	01/03/2019	5	6463	Renault MASTER MML35 BUSINESS DCI	Building Services	Diesel		1.86	9.32	1.86	9.32
Current	Van < 3500kg (Commercial < 3500kg)	01/03/2019	5	6464	Renault MASTER MML35 BUSINESS DCI	Building Services	Diesel		3.69	18.48	3.69	18.48
Current	Van < 3500kg (Commercial < 3500kg)	06/03/2019	5	6465	Renault MASTER MML35 BUSINESS DCI	Building Services	Diesel		11.54	57.77	11.54	57.77
Current	Van < 3500kg (Commercial < 3500kg)	06/03/2019	5	6466	Renault MASTER MML35 BUSINESS DCI	Building Services	Diesel		2.66	13.29	2.66	13.29
Current	Van < 3500kg (Commercial < 3500kg)	06/03/2019	5	6467	Renault MASTER MML35 BUSINESS DCI	Building Services	Diesel		1.08	5.4	1.08	5.4
Current	Van < 3500kg (Commercial < 3500kg)	07/03/2019	5	6468	Renault MASTER MML35 BUSINESS DCI	Building Services	Diesel		2.34	11.71	2.34	11.71
Current	Van < 3500kg (Commercial < 3500kg)	07/03/2019	5	6469	Renault MASTER MML35 BUSINESS DCI	Building Services	Diesel		297.47	1488.8	297.47	1488.8
Current	Van < 3500kg (Commercial < 3500kg)	07/03/2019	5	6470	Renault MASTER MML35 BUSINESS DCI	Building Services	Diesel		3.34	16.72	3.34	16.72
Current	Van < 3500kg (Commercial < 3500kg)	07/03/2019	5	6471	Renault MASTER MML35 BUSINESS DCI	Building Services	Diesel		1.16	5.78	1.16	5.78
Current	Van < 3500kg (Commercial < 3500kg)	07/03/2019	5	6472	Renault MASTER MML35 BUSINESS DCI	Building Services	Diesel		1.18	5.9	1.18	5.9
Current	Van < 3500kg (Commercial < 3500kg)	07/03/2019	5	6473	Renault MASTER MML35 BUSINESS DCI	Building Services	Diesel		2.19	10.96	2.19	10.96
Current	Van < 3500kg (Commercial < 3500kg)	08/03/2019	5	6474	RENAULT KANGOO MAXI I LL21 ZE BU	For Disposal	Electric		0	0	0	0
Current	Van < 3500kg (Commercial < 3500kg)	08/03/2019	5	6476	RENAULT KANGOO MAXI I LL21 ZE BU	Grounds Maintenance	Electric		0	0	0	0
Current	Van < 3500kg (Commercial < 3500kg)	20/03/2019	5	6478	Renault MASTER LL35 BUSINESS DCI LI	Building Services	Diesel		2.31	11.55	2.31	11.55
Current	Van < 3500kg (Commercial < 3500kg)	20/03/2019	5	6479	Renault MASTER LL35 BUSINESS DCI LI	Building Services	Diesel		1.68	8.38	1.68	8.38
Current	Van < 3500kg (Commercial < 3500kg)	20/03/2019	5	6480	Renault MASTER LL35 BUSINESS DCI LI	Building Services	Diesel		1.88	9.42	1.88	9.42
Current	Van < 3500kg (Commercial < 3500kg)	20/03/2019	5	6481	Renault MASTER LL35 BUSINESS DCI LI	Building Services	Diesel		4.49	22.49	4.49	22.49
Current	Van < 3500kg (Commercial < 3500kg)	21/03/2019	5	6482	Renault MASTER LL35 BUSINESS DCI LI	Building Services	Diesel		3.13	15.64	3.13	15.64
Current	Van < 3500kg (Commercial < 3500kg)	21/03/2019	5	6483	Renault MASTER LL35 BUSINESS DCI LI	Building Services	Diesel		1.83	9.14	1.83	9.14
Current	Van < 3500kg (Commercial < 3500kg)	26/03/2019	5	6484	Renault MASTER MML35 BUSINESS DCI	Building Services	Diesel		1.64	8.23	1.64	8.23

202409 Appendix A - Fleet Asset Management Plan

Asset Status	Asset Type Name	Date In Service	Vehicle Age in Years	Fleet Number	Make Model Derivative	Organisation Structure	Fuel Type	Alt Fuel Type	Annual Distance Carbon Footprint	Life Distance Carbon Footprint	Projected Annual Distance Carbon Footprint	Projected Life Distance Carbon Footprint
Current	Van < 3500kg (Commercial < 3500kg)	26/03/2019	5	6485	Renault MASTER MML35 BUSINESS DCI	Building Services	Diesel		2.92	14.61	2.92	14.61
Current	Van < 3500kg (Commercial < 3500kg)	26/03/2019	5	6486	Renault MASTER MML35 BUSINESS DCI	Building Services	Diesel		2.09	10.48	2.09	10.48
Current	Van < 3500kg (Commercial < 3500kg)	26/03/2019	5	6487	Renault MASTER MML35 BUSINESS DCI	Building Services	Diesel		1.38	6.88	1.38	6.88
Current	Van < 3500kg (Commercial < 3500kg)	26/03/2019	5	6488	Renault MASTER MML35 BUSINESS DCI	Building Services	Diesel		3.78	18.94	3.78	18.94
Current	Van < 3500kg (Commercial < 3500kg)	26/03/2019	5	6489	Renault MASTER MML35 BUSINESS DCI	Building Services	Diesel		1.6	8.02	1.6	8.02
Current	Van < 3500kg (Commercial < 3500kg)	27/03/2019	5	6490	Renault MASTER LL35 BUSINESS DCI LI	Building Services	Diesel		2.05	10.26	2.05	10.26
Current	Van < 3500kg (Commercial < 3500kg)	27/03/2019	5	6491	Renault MASTER LL35 BUSINESS DCI LI	Building Services	Diesel		29.15	145.9	29.15	145.9
Current	Van < 3500kg (Commercial < 3500kg)	27/03/2019	5	6492	Renault MASTER MML35 BUSINESS DCI	Building Services	Diesel		2.08	10.43	2.08	10.43
Current	Van < 3500kg (Commercial < 3500kg)	27/03/2019	5	6493	Renault MASTER MML35 BUSINESS DCI	Building Services	Diesel		3.45	17.27	3.45	17.27
Current	Van < 3500kg (Commercial < 3500kg)	27/03/2019	5	6494	Renault MASTER LHL35 BUSINESS DCI	Building Services	Diesel		1.51	7.56	1.51	7.56
Current	Van < 3500kg (Commercial < 3500kg)	27/03/2019	5	6495	Renault MASTER MML35 BUSINESS DCI	Building Services	Diesel		1.82	9.09	1.82	9.09
Current	Van < 3500kg (Commercial < 3500kg)	28/03/2019	5	6496	Renault MASTER LL35 BUSINESS DCI LI	Building Services	Diesel		3.05	15.26	3.05	15.26
Current	Van < 3500kg (Commercial < 3500kg)	28/03/2019	5	6497	Renault MASTER LL35 BUSINESS DCI LI	Building Services	Diesel		2.07	10.35	2.07	10.35
Current	Van < 3500kg (Commercial < 3500kg)	28/03/2019	5	6498	Renault MASTER MML35 BUSINESS DCI	Building Services	Diesel		3.01	15.06	3.01	15.06
Current	Van < 3500kg (Commercial < 3500kg)	28/03/2019	5	6499	Renault MASTER MML35 BUSINESS DCI	Building Services	Diesel		2.34	11.72	2.34	11.72
Current	Van < 3500kg (Commercial < 3500kg)	29/03/2019	5	6500	Renault MASTER MML35 BUSINESS DCI	Building Services	Diesel		4.08	20.41	4.08	20.41
Current	Van < 3500kg (Commercial < 3500kg)	29/03/2019	5	6501	Renault MASTER MML35 BUSINESS DCI	Building Services	Diesel		5.84	29.21	5.84	29.21
Current	Van < 3500kg (Commercial < 3500kg)	29/03/2019	5	6502	Renault MASTER MML35 BUSINESS DCI	Building Services	Diesel		1.54	7.69	1.54	7.69
Current	Van T/Lift > 3500kg (Commercial > 3500kg)	01/04/2019	5	6503	DAF TRUCKS LF LF 180 FA 08T	Other Waste Collection	Diesel		0	0	0	0
Current	Van < 3500kg (Commercial < 3500kg)	16/04/2019	5	6505	Renault KANGOO ML19 BUSINESS ENEI	Fleet Hire	Diesel		1	4.99	1	4.99
Current	Van < 3500kg (Commercial < 3500kg)	16/04/2019	5	6506	Renault KANGOO ML19 BUSINESS ENEI	Grounds Maintenance	Diesel		2.01	10.08	2.01	10.08
Current	Van < 3500kg (Commercial < 3500kg)	16/04/2019	5	6507	Renault KANGOO ML19 BUSINESS ENEI	Grounds Maintenance	Diesel		2.25	11.28	2.25	11.28
Current	Van < 3500kg (Commercial < 3500kg)	16/04/2019	5	6508	Renault KANGOO ML19 BUSINESS ENEI	Grounds Maintenance	Diesel		1.78	8.89	1.78	8.89
Current	Van < 3500kg (Commercial < 3500kg)	16/04/2019	5	6509	Renault KANGOO ML19 BUSINESS ENEI	Grounds Maintenance	Diesel		2	10.02	2	10.02
Current	Van < 3500kg (Commercial < 3500kg)	16/04/2019	5	6510	Renault KANGOO ML19 BUSINESS ENEI	Grounds Maintenance	Diesel		1.05	5.28	1.05	5.28
Current	Van < 3500kg (Commercial < 3500kg)	16/04/2019	5	6511	Renault KANGOO ML19 BUSINESS ENEI	Grounds Maintenance	Diesel		2.14	10.71	2.14	10.71
Current	Van < 3500kg (Commercial < 3500kg)	16/04/2019	5	6512	Renault KANGOO ML19 BUSINESS ENEI	Grounds Maintenance	Diesel		2.29	11.46	2.29	11.46
Current	Van < 3500kg (Commercial < 3500kg)	16/04/2019	5	6513	Renault KANGOO ML19 BUSINESS ENEI	Grounds Maintenance	Diesel		9.49	47.51	9.49	47.51
Current	Van < 3500kg (Commercial < 3500kg)	16/04/2019	5	6514	Renault MASTER MML35 BUSINESS DCI	Building Services	Diesel		2.06	10.31	2.06	10.31
Current	Van < 3500kg (Commercial < 3500kg)	22/04/2019	5	6515	Renault KANGOO ML19 BUSINESS ENEI	Operations (ICT)	Diesel		0.25	1.27	0.25	1.27
Current	Van < 3500kg (Commercial < 3500kg)	22/04/2019	5	6516	Renault KANGOO ML19 BUSINESS ENEI	Operations (ICT)	Diesel		0.25	1.23	0.25	1.23
Current	Van < 3500kg (Commercial < 3500kg)	22/04/2019	5	6517	Renault KANGOO ML19 BUSINESS ENEI	Fleet Hire	Diesel		0.74	3.69	0.74	3.69
Current	Van < 3500kg (Commercial < 3500kg)	25/04/2019	5	6518	Renault TRAFIC LL29 BUSINESS DCI LL:	Building Services	Diesel		1.08	5.39	1.08	5.39
Current	Van < 3500kg (Commercial < 3500kg)	25/04/2019	5	6519	Renault TRAFIC LL29 BUSINESS DCI LL:	Building Services	Diesel		1.49	7.46	1.49	7.46
Current	Van < 3500kg (Commercial < 3500kg)	25/04/2019	5	6520	Renault TRAFIC LL29 BUSINESS DCI LL:	Building Services	Diesel		2.91	14.57	2.91	14.57
Current	Van < 3500kg (Commercial < 3500kg)	25/04/2019	5	6521	Renault TRAFIC LL29 BUSINESS DCI LL:	Building Services	Diesel		1.8	8.99	1.8	8.99
Current	Van < 3500kg (Commercial < 3500kg)	24/04/2019	5	6522	Renault MASTER LHL35 BUSINESS DCI	Building Services	Diesel		1.5	7.53	1.5	7.53
Current	Van < 3500kg (Commercial < 3500kg)	25/04/2019	5	6523	Renault TRAFIC LL29 BUSINESS DCI LL:	Other Waste Collection	Diesel		0.89	4.45	0.89	4.45
Current	Van < 3500kg (Commercial < 3500kg)	29/04/2019	5	6524	Renault TRAFIC LL29 BUSINESS DCI LL:	Operations (ICT)	Diesel		0.32	1.6	0.32	1.6
Current	Van < 3500kg (Commercial < 3500kg)	30/04/2019	5	6525	Renault KANGOO ML19 BUSINESS ENEI	Roads Maintenance	Diesel		0.75	3.77	0.75	3.77
Current	Van < 3500kg (Commercial < 3500kg)	30/04/2019	5	6526	Renault KANGOO ML19 BUSINESS ENEI	Roads Maintenance	Diesel		1.01	5.04	1.01	5.04
Current	Van < 3500kg (Commercial < 3500kg)	30/04/2019	5	6527	Renault KANGOO ML19 BUSINESS ENEI	Roads Maintenance	Diesel		0.77	3.85	0.77	3.85
Current	Van < 3500kg (Commercial < 3500kg)	30/04/2019	5	6528	Renault KANGOO ML19 BUSINESS ENEI	Roads Maintenance	Diesel		0.77	3.86	0.77	3.86
Current	Van < 3500kg (Commercial < 3500kg)	30/04/2019	5	6529	Renault TRAFIC LL29 BUSINESS DCI LL:	Building Services	Diesel		1.04	5.19	1.04	5.19
Current	Van < 3500kg (Commercial < 3500kg)	30/04/2019	5	6530	Renault MASTER LL35 BUSINESS DCI LI	Building Services	Diesel		2.63	13.16	2.63	13.16
Current	Van < 3500kg (Commercial < 3500kg)	30/04/2019	5	6531	Renault MASTER LL35 BUSINESS DCI LI	Building Services	Diesel		4.01	20.05	4.01	20.05
Current	Van < 3500kg (Commercial < 3500kg)	30/04/2019	5	6532	Renault TRAFIC LL29 BUSINESS DCI LL:	Building Services	Diesel		1.39	6.95	1.39	6.95
Current	Van < 3500kg (Commercial < 3500kg)	30/04/2019	5	6533	Renault KANGOO ML19 BUSINESS ENEI	Roads Maintenance	Diesel		0.68	3.41	0.68	3.41
Current	Van < 3500kg (Commercial < 3500kg)	30/04/2019	5	6534	Renault TRAFIC LL29 BUSINESS DCI LL:	Building Services	Diesel		1.63	8.16	1.63	8.16
Current	Van < 3500kg (Commercial < 3500kg)	30/04/2019	5	6535	Renault TRAFIC LL29 BUSINESS DCI LL:	Building Services	Diesel		1.58	7.93	1.58	7.93
Current	Van < 3500kg (Commercial < 3500kg)	30/04/2019	5	6536	Renault KANGOO ML19 BUSINESS ENEI	Roads Maintenance	Diesel		0.67	3.36	0.67	3.36
Current	Van < 3500kg (Commercial < 3500kg)	30/04/2019	5	6537	Renault KANGOO ML19 BUSINESS ENEI	Roads Maintenance	Diesel		1.34	6.73	1.34	6.73
Current	Van < 3500kg (Commercial < 3500kg)	30/04/2019	5	6538	Renault TRAFIC LL29 BUSINESS DCI LL:	Trading Standards	Diesel		0.51	2.57	0.51	2.57
Current	Van < 3500kg (Commercial < 3500kg)	07/05/2019	5	6539	Renault TRAFIC LL29 BUSINESS DCI LL:	Building Services	Diesel		0.78	3.89	0.78	3.89
Current	Van < 3500kg (Commercial < 3500kg)	07/05/2019	5	6540	Renault TRAFIC LL29 BUSINESS DCI LL:	Building Services	Diesel		1.76	8.79	1.76	8.79

202409 Appendix A - Fleet Asset Management Plan

Asset Status	Asset Type Name	Date In Service	Vehicle Age in Years	Fleet Number	Make Model Derivative	Organisation Structure	Fuel Type	Alt Fuel Type	Annual Distance Carbon Footprint	Life Distance Carbon Footprint	Projected Annual Distance Carbon Footprint	Projected Life Distance Carbon Footprint
Current	Van < 3500kg (Commercial < 3500kg)	07/05/2019	5	6541	Renault TRAFIC LL29 BUSINESS DCI LL	Building Services	Diesel		1.61	8.06	1.61	8.06
Current	Van < 3500kg (Commercial < 3500kg)	07/05/2019	5	6542	Renault TRAFIC LL29 BUSINESS DCI LL	Building Services	Diesel		3.05	15.27	3.05	15.27
Current	Van < 3500kg (Commercial < 3500kg)	07/05/2019	5	6543	Renault TRAFIC LL29 BUSINESS DCI LL	Building Services	Diesel		3.36	16.79	3.36	16.79
Current	Van < 3500kg (Commercial < 3500kg)	07/05/2019	5	6544	Renault TRAFIC LL29 BUSINESS DCI LL	Building Services	Diesel		1.7	8.49	1.7	8.49
Current	Van < 3500kg (Commercial < 3500kg)	07/05/2019	5	6545	Renault TRAFIC LL29 BUSINESS DCI LL	Building Services	Diesel		3.35	16.76	3.35	16.76
Current	Van < 3500kg (Commercial < 3500kg)	09/05/2019	5	6546	Renault TRAFIC LL29 BUSINESS DCI LL	Building Services	Diesel		4.19	20.99	4.19	20.99
Current	Van < 3500kg (Commercial < 3500kg)	09/05/2019	5	6547	RENAULT TRAFIC LL29 BUSINESS DCI	Building Services	Diesel		1.21	6.05	1.21	6.05
Current	Van < 3500kg (Commercial < 3500kg)	09/05/2019	5	6548	Renault TRAFIC LL29 BUSINESS DCI LL	Building Services	Diesel		2.14	10.71	2.14	10.71
Current	Van < 3500kg (Commercial < 3500kg)	07/05/2019	5	6549	Renault TRAFIC LL29 BUSINESS DCI LL	Building Services	Diesel		2.15	10.74	2.15	10.74
Current	Van < 3500kg (Commercial < 3500kg)	17/05/2019	5	6550	Renault TRAFIC LL29 BUSINESS DCI LL	Building Services	Diesel		1.57	7.86	1.57	7.86
Current	Van < 3500kg (Commercial < 3500kg)	17/05/2019	5	6551	Renault TRAFIC LL29 BUSINESS DCI LL	Building Services	Diesel		1.1	5.49	1.1	5.49
Current	Van < 3500kg (Commercial < 3500kg)	17/05/2019	5	6552	Renault TRAFIC LL29 BUSINESS DCI LL	Building Services	Diesel		2.91	14.55	2.91	14.55
Current	Van < 3500kg (Commercial < 3500kg)	17/05/2019	5	6553	Renault TRAFIC LL29 BUSINESS DCI LL	Building Services	Diesel		1.15	5.76	1.15	5.76
Current	Van < 3500kg (Commercial < 3500kg)	17/05/2019	5	6554	Renault TRAFIC LL29 BUSINESS DCI LL	Building Services	Diesel		1.47	7.38	1.47	7.38
Current	Van < 3500kg (Commercial < 3500kg)	17/05/2019	5	6555	Renault TRAFIC LL29 BUSINESS DCI LL	Building Services	Diesel		2.78	13.91	2.78	13.91
Current	Minibus 9-12 Seats (Minibus)	17/05/2019	5	6556	Renault TRAFIC LL29 BUSINESS DCI LL	Other Waste Collection	Diesel		1.47	10.3	1.47	10.3
Current	Van < 3500kg (Commercial < 3500kg)	17/05/2019	5	6557	Renault TRAFIC LL29 BUSINESS DCI LL	Building Services	Diesel		1.79	8.96	1.79	8.96
Current	Van < 3500kg (Commercial < 3500kg)	17/05/2019	5	6558	Renault TRAFIC LL29 BUSINESS DCI LL	Building Services	Diesel		1.37	6.86	1.37	6.86
Current	RCV 2 Axle (Commercial > 3500kg)	01/06/2019	5	6559	DAF TRUCKS LF LF 250 FA 16T	Other Waste Collection	Diesel		0	0	0	0
Current	Van < 3500kg (Commercial < 3500kg)	17/05/2019	5	6560	Renault KANGOO ML19 BUSINESS ENEI	Harlaw Road Playing Fields	Diesel		8.04	40.23	8.04	40.23
Current	Van < 3500kg (Commercial < 3500kg)	17/05/2019	5	6561	Renault KANGOO ML19 BUSINESS ENEI	Fleet Hire	Diesel		0.54	2.7	0.54	2.7
Current	Van < 3500kg (Commercial < 3500kg)	17/05/2019	5	6563	Renault KANGOO ML19 BUSINESS ENEI	Fleet Hire	Diesel		2.33	11.67	2.33	11.67
Current	Van < 3500kg (Commercial < 3500kg)	06/06/2019	5	6564	Renault TRAFIC LL29 BUSINESS DCI LL	Building Services	Diesel		2.61	13.07	2.61	13.07
Current	Van < 3500kg (Commercial < 3500kg)	06/06/2019	5	6565	Renault TRAFIC LL29 BUSINESS DCI LL	Building Services	Diesel		1.4	7.02	1.4	7.02
Current	Van < 3500kg (Commercial < 3500kg)	07/06/2019	5	6566	Renault MASTER ML35 B-NESS ENERG'	Building Services	Diesel		18.5	92.58	18.5	92.58
Current	Van < 3500kg (Commercial < 3500kg)	07/06/2019	5	6567	Renault MASTER ML35 B-NESS ENERG'	Building Services	Diesel		1.83	9.18	1.83	9.18
Current	Van < 3500kg (Commercial < 3500kg)	07/06/2019	5	6568	Renault MASTER ML35 B-NESS ENERG'	Building Services	Diesel		3.38	16.92	3.38	16.92
Current	Van < 3500kg (Commercial < 3500kg)	07/06/2019	5	6569	Renault MASTER ML35 B-NESS ENERG'	Building Services	Diesel		3.6	18.02	3.6	18.02
Current	Van < 3500kg (Commercial < 3500kg)	11/06/2019	5	6570	Renault KANGOO ML19 BUSINESS ENEI	Roads Maintenance	Diesel		2.14	10.71	2.14	10.71
Current	Van < 3500kg (Commercial < 3500kg)	11/06/2019	5	6571	Renault KANGOO ML19 BUSINESS ENEI	Roads Maintenance	Diesel		3.4	17.02	3.4	17.02
Current	Van < 3500kg (Commercial < 3500kg)	11/06/2019	5	6572	Renault KANGOO ML19 BUSINESS ENEI	Roads Maintenance	Diesel		1.03	5.14	1.03	5.14
Current	Van < 3500kg (Commercial < 3500kg)	12/06/2019	5	6573	Renault KANGOO ML19 BUSINESS ENEI	Roads Maintenance	Diesel		0.69	3.47	0.69	3.47
Current	Van < 3500kg (Commercial < 3500kg)	13/06/2019	5	6574	Renault MASTER LLL35TW B-NESS ENC	Building Services	Diesel		2.43	12.16	2.43	12.16
Current	Van < 3500kg (Commercial < 3500kg)	13/06/2019	5	6575	Renault KANGOO ML19 BUSINESS ENEI	Roads Maintenance	Diesel		0.77	3.84	0.77	3.84
Current	Van < 3500kg (Commercial < 3500kg)	14/06/2019	5	6576	Renault MASTER ML35 B-NESS ENERG'	Building Services	Diesel		2.09	10.47	2.09	10.47
Current	Van < 3500kg (Commercial < 3500kg)	14/06/2019	5	6577	Renault TRAFIC LL29 BUSINESS DCI LL	Roads Maintenance - Structures	Diesel		0.22	1.08	0.22	1.08
Current	Van < 3500kg (Commercial < 3500kg)	14/06/2019	5	6578	Renault KANGOO ML19 BUSINESS ENEI	Roads Maintenance	Diesel		1.44	7.22	1.44	7.22
Current	Van < 3500kg (Commercial < 3500kg)	14/06/2019	5	6579	Renault KANGOO ML19 BUSINESS ENEI	Roads Maintenance	Diesel		0.85	4.24	0.85	4.24
Current	Van < 3500kg (Commercial < 3500kg)	14/06/2019	5	6580	Renault KANGOO ML19 BUSINESS ENEI	Fleet Hire	Diesel		0.72	3.61	0.72	3.61
Current	Van < 3500kg (Commercial < 3500kg)	14/06/2019	5	6581	Renault KANGOO BUSINESS ML20 I ZE	Car Parks	Electric		0	0	0	0
Current	Tipper > 3500kg (Commercial > 3500kg)	14/06/2019	5	6582	DAF TRUCKS LF LF 180 FA 08T	Roads Maintenance	Diesel		0	0	0	0
Current	Tipper > 3500kg (Commercial > 3500kg)	14/06/2019	5	6583	DAF TRUCKS LF LF 210 FA 12T	Roads Maintenance	Diesel		0	0	0	0
Current	Tipper > 3500kg (Commercial > 3500kg)	14/06/2019	5	6584	DAF TRUCKS LF LF 210 FA 12T	Roads Maintenance	Diesel		0	0	0	0
Current	Van < 3500kg (Commercial < 3500kg)	17/06/2019	5	6586	Renault MASTER ML35 B-NESS ENERG'	Building Services	Diesel		2	10	2	10
Current	Van < 3500kg (Commercial < 3500kg)	19/06/2019	5	6587	Renault KANGOO ML19 BUSINESS ENEI	Fleet Hire	Diesel		0.79	3.97	0.79	3.97
Current	Van < 3500kg (Commercial < 3500kg)	18/06/2019	5	6588	Renault MASTER ML35 B-NESS ENERG'	Building Services	Diesel		3.15	15.75	3.15	15.75
Current	Van < 3500kg (Commercial < 3500kg)	19/06/2019	5	6589	Renault KANGOO ML19 BUSINESS ENEI	Roads Maintenance	Diesel		0.62	3.08	0.62	3.08
Current	Van < 3500kg (Commercial < 3500kg)	20/06/2019	5	6590	Renault KANGOO BUSINESS ML20 I ZE	Car Parks	Electric		0	0	0	0
Current	RCV 2 Axle (Commercial > 3500kg)	01/06/2019	5	6591	DAF TRUCKS LF LF 250 FA 16T	Other Waste Collection	Diesel		0	0	0	0
Current	Van < 3500kg - Twin Rear (Commercial < 3500kg)	01/07/2019	5	6593	Renault MASTER LHL35TW B-NESS ENC	Fleet	Diesel		0.34	1.69	0.34	1.69
Current	Van < 3500kg (Commercial < 3500kg)	01/07/2019	5	6594	Renault MASTER LHL35TW B-NESS ENC	Fleet	Diesel		0.6	2.99	0.6	2.99
Current	Van < 3500kg (Commercial < 3500kg)	01/07/2019	5	6595	Renault KANGOO BUSINESS ML20 I ZE	Car Parks	Electric		0	0	0	0
Current	Van < 3500kg (Commercial < 3500kg)	05/07/2019	5	6597	Renault MASTER LHL35 BUSINESS DCI	Grounds Maintenance	Diesel		1.64	8.22	1.64	8.22
Current	Van < 3500kg (Commercial < 3500kg)	05/07/2019	5	6598	Renault MASTER LHL35 BUSINESS DCI	Grounds Maintenance	Diesel		1.08	5.39	1.08	5.39
Current	Van < 3500kg (Commercial < 3500kg)	09/07/2019	5	6599	Renault MASTER LLL35TW BNESS ENR	Tree Squad	Diesel		1.58	7.9	1.58	7.9

202409 Appendix A - Fleet Asset Management Plan

Asset Status	Asset Type Name	Date In Service	Vehicle Age in Years	Fleet Number	Make Model Derivative	Organisation Structure	Fuel Type	Alt Fuel Type	Annual Distance Carbon Footprint	Life Distance Carbon Footprint	Projected Annual Distance Carbon Footprint	Projected Life Distance Carbon Footprint
Current	Van < 3500kg - Twin Rear (Commercial < 3500kg)	09/07/2019	5	6600	Renault MASTER LLL35TW BNESS ENR	Tree Squad	Diesel		1.69	8.45	1.69	8.45
Current	Tipper < 3500 kg Dble Axle Twin Tyre (Commercial < 3500kg)	16/07/2019	5	6601	Renault MASTER MLL35TW DCI MLL35T	Grounds Maintenance	Diesel		1.31	6.57	1.31	6.57
Current	Tipper < 3500kg Sgl Axle Sgl tyres (Commercial < 3500kg)	17/07/2019	5	6602	Renault MASTER MLL35TW DCI MLL35T	Grounds Maintenance	Diesel		2.44	12.2	2.44	12.2
Current	Tipper < 3500kg Sgl Axle Sgl tyres (Commercial < 3500kg)	17/07/2019	5	6603	Renault MASTER MLL35TW DCI MLL35T	Grounds Maintenance	Diesel		2.11	10.56	2.11	10.56
Current	Van < 3500kg (Commercial < 3500kg)	17/07/2019	5	6604	Renault MASTER MLL35TW DCI MLL35T	Grounds Maintenance	Diesel		2.5	12.53	2.5	12.53
Current	Van < 3500kg - Twin Rear (Commercial < 3500kg)	17/07/2019	5	6605	Renault MASTER MLL35TW DCI MLL35T	Grounds Maintenance	Diesel		2.27	11.37	2.27	11.37
Current	Tipper < 3500 kg Dble Axle Twin Tyre (Commercial < 3500kg)	29/07/2019	5	6606	Renault MASTER MLL35TW DCI MLL35T	Grounds Maintenance	Diesel		2.18	10.89	2.18	10.89
Current	Tipper < 3500 kg Dble Axle Twin Tyre (Commercial < 3500kg)	30/07/2019	5	6607	Renault MASTER MLL35TW DCI MLL35T	Grounds Maintenance	Diesel		3.81	19.05	3.81	19.05
Current	Tipper < 3500 kg Dble Axle Twin Tyre (Commercial < 3500kg)	23/07/2019	5	6616	Renault MASTER MLL35TW DCI MLL35T	Roads Maintenance	Diesel		1.72	8.62	1.72	8.62
Current	Tipper < 3500 kg Dble Axle Twin Tyre (Commercial < 3500kg)	23/07/2019	5	6617	Renault MASTER MLL35TW DCI MLL35T	Roads Maintenance	Diesel		1.66	8.31	1.66	8.31
Current	Dropside < 3500 kg Dble Axle Twin Tyre (Commercial < 3500kg)	23/07/2019	5	6618	Renault MASTER LLL35TW BUSINESS C	Roads Maintenance	Diesel		3.84	19.2	3.84	19.2
Current	Dropside < 3500 kg Dble Axle Twin Tyre (Commercial < 3500kg)	30/07/2019	5	6619	Renault MASTER LLL35TW BNESS ENR	Grounds Maintenance	Diesel		3.3	16.5	3.3	16.5
Current	Dropside < 3500kg (Commercial < 3500kg)	30/07/2019	5	6620	Renault MASTER LLL35TW BNESS ENR	Street Sweeping Operations	Diesel		2.61	13.04	2.61	13.04
Current	Van < 3500kg (Commercial < 3500kg)	29/07/2019	5	6621	Renault MASTER MLL35TW DCI MLL35T	Roads Maintenance	Diesel		1.41	7.04	1.41	7.04
Current	Van < 3500kg (Commercial < 3500kg)	29/07/2019	5	6622	Renault MASTER MLL35 BUSINESS DCI	Roads Maintenance	Diesel		1.24	6.21	1.24	6.21
Current	Mowing Machine (Road)	16/08/2019	5	6627	RANSOME ALL MODELS ALL VARIANTS	Grounds Maintenance	Diesel		0	0	0	0
Current	Street Cleansing > 3500kg (Commercial > 3500kg)	11/05/2020	5	6768	DAF TRUCKS LF LF 250 FA 16T	Street Sweeping Operations	Diesel	Hydrogen	0	0	0	0
Current	Street Cleansing > 3500kg (Commercial > 3500kg)	05/10/2021	5	7122	DAF TRUCKS LF LF 250 FA 18T	Roads Maintenance	Diesel	Hydrogen	0	0	0	0
Current	Van < 3500kg (Commercial < 3500kg)	24/10/2018	5	7129	Renault KANGOO MAXI BUSINESS LL21	Fleet	Electric		0	0	0	0
Current	Gritter 2 Axle (Commercial > 3500kg)	12/09/2023	5	7506	Mercedes Benz Arocs 1827A 4x4	Roads Maintenance	Diesel		0	0	0	0
Current	Gritter 2 Axle (Commercial > 3500kg)	12/09/2023	5	7507	Mercedes Benz Arocs 1827A 4x4	Roads Maintenance	Diesel		0	0	0	0
Current	Gritter 2 Axle (Commercial > 3500kg)	12/09/2023	5	7508	Mercedes Benz Arocs 1827A 4x4	Roads Maintenance	Diesel		0	0	0	0
Current	Gritter 2 Axle (Commercial > 3500kg)	12/09/2023	5	7509	Mercedes Benz Arocs 1827A 4x4	Roads Maintenance	Diesel		0	0	0	0
Current	Gritter 2 Axle (Commercial > 3500kg)	12/09/2023	5	7510	Mercedes Benz Arocs 1827A 4x4	Roads Maintenance	Diesel		0	0	0	0
Current	Gritter 3 Axle (Commercial > 3500kg)	12/09/2023	5	7511	Mercedes Benz Arocs 2635 6x4	Roads Maintenance	Diesel		0	0	0	0
Current	Gritter 3 Axle (Commercial > 3500kg)	12/09/2023	5	7512	Mercedes Benz Arocs 2635 6x4	Roads Maintenance	Diesel		0	0	0	0
Current	Trailer > 3500kg trip axle, dbl wheel (Trailer)	23/03/2020	4	5046	Kings KINGS TRAILER	Roads Maintenance						
Current	Tipper < 3500 kg Dble Axle Twin Tyre (Commercial < 3500kg)	12/08/2019	4	6608	Renault MASTER MLL35TW DCI MLL35T	Grounds Maintenance	Diesel		2.5	12.51	2.5	12.51
Current	Van < 3500kg (Commercial < 3500kg)	12/08/2019	4	6609	Renault MASTER MLL35TW DCI MLL35T	Grounds Maintenance	Diesel		1.43	7.15	1.43	7.15
Current	Dropside < 3500 kg Dble Axle Twin Tyre (Commercial < 3500kg)	19/08/2019	4	6610	Renault MASTER MLL35TW DCI MLL35T	Grounds Maintenance	Diesel		1.74	8.7	1.74	8.7
Current	Tipper < 3500 kg Dble Axle Twin Tyre (Commercial < 3500kg)	19/08/2019	4	6611	Renault MASTER MLL35TW DCI MLL35T	Grounds Maintenance	Diesel		2.97	14.85	2.97	14.85
Current	Van < 3500kg (Commercial < 3500kg)	20/08/2019	4	6612	Renault MASTER MLL35TW DCI MLL35T	Grounds Maintenance	Diesel		1.93	9.67	1.93	9.67
Current	Tipper < 3500 kg Dble Axle Twin Tyre (Commercial < 3500kg)	20/08/2019	4	6613	Renault MASTER MLL35TW DCI MLL35T	Grounds Maintenance	Diesel		3.77	18.85	3.77	18.85
Current	Van < 3500kg (Commercial < 3500kg)	28/08/2019	4	6614	RENAULT MASTER MLL35TW DCI TIPPI	For Disposal	Diesel		2.15	10.75	2.15	10.75
Current	Tipper < 3500 kg Dble Axle Twin Tyre (Commercial < 3500kg)	28/08/2019	4	6615	Renault MASTER MLL35TW DCI MLL35T	Grounds Maintenance	Diesel		2.23	11.18	2.23	11.18
Current	Tipper < 3500kg Sgl Axle Sgl tyres (Commercial < 3500kg)	14/08/2019	4	6625	Renault MASTER LLL35TW BNESS ENR	Street Sweeping Operations	Diesel		2.62	13.11	2.62	13.11
Current	Tipper < 3500kg Sgl Axle Sgl tyres (Commercial < 3500kg)	14/08/2019	4	6626	Renault MASTER LLL35TW BNESS ENR	Street Sweeping Operations	Diesel		3.08	15.43	3.08	15.43
Current	Van < 3500kg (Commercial < 3500kg)	29/08/2019	4	6628	Renault MASTER MLL35TW DCI MLL35T	Grounds Maintenance	Diesel		2.76	13.82	2.76	13.82
Current	Van < 3500kg (Commercial < 3500kg)	30/08/2019	4	6629	Renault MASTER MLL35TW DCI MLL35T	Grounds Maintenance	Diesel		1.58	7.9	1.58	7.9
Current	Tipper < 3500 kg Dble Axle Twin Tyre (Commercial < 3500kg)	30/08/2019	4	6630	Renault MASTER MLL35TW DCI MLL35T	Grounds Maintenance	Diesel		2.05	10.24	2.05	10.24
Current	Van < 3500kg (Commercial < 3500kg)	03/09/2019	4	6631	Renault MASTER MLL35TW DCI MLL35T	Grounds Maintenance	Diesel		7.31	36.61	7.31	36.61
Current	Van < 3500kg (Commercial < 3500kg)	03/09/2019	4	6632	Renault MASTER MLL35TW DCI MLL35T	Grounds Maintenance	Diesel		1.77	8.87	1.77	8.87
Current	Tipper < 3500 kg Dble Axle Twin Tyre (Commercial < 3500kg)	04/09/2019	4	6633	Renault MASTER MLL35TW DCI MLL35T	Grounds Maintenance	Diesel		1.91	9.56	1.91	9.56
Current	Tipper < 3500 kg Dble Axle Twin Tyre (Commercial < 3500kg)	09/09/2019	4	6634	Renault MASTER MLL35TW DCI MLL35T	Grounds Maintenance	Diesel		2.46	12.31	2.46	12.31
Current	Tipper < 3500kg Sgl Axle Sgl tyres (Commercial < 3500kg)	11/09/2019	4	6635	Renault MASTER MLL35TW DCI MLL35T	Grounds Maintenance	Diesel		1.86	9.32	1.86	9.32
Current	Tipper < 3500kg Sgl Axle Sgl tyres (Commercial < 3500kg)	11/09/2019	4	6636	Renault MASTER MLL35TW DCI MLL35T	Grounds Maintenance	Diesel		1.74	8.73	1.74	8.73
Current	Tipper < 3500kg Sgl Axle Sgl tyres (Commercial < 3500kg)	16/09/2019	4	6638	Renault MASTER MLL35TW DCI MLL35T	Grounds Maintenance	Diesel		2.99	14.94	2.99	14.94
Current	Tipper < 3500 kg Dble Axle Twin Tyre (Commercial < 3500kg)	16/09/2019	4	6639	Renault MASTER MLL35TW DCI MLL35T	Grounds Maintenance	Diesel		2.25	11.24	2.25	11.24
Current	Van < 3500kg (Commercial < 3500kg)	19/09/2019	4	6640	Renault MASTER MLL35TW DCI MLL35T	Grounds Maintenance	Diesel		2.49	12.47	2.49	12.47
Current	Tipper < 3500 kg Dble Axle Twin Tyre (Commercial < 3500kg)	19/09/2019	4	6641	Renault MASTER MLL35TW DCI MLL35T	Grounds Maintenance	Diesel		1.57	7.87	1.57	7.87
Current	Tipper < 3500 kg Dble Axle Twin Tyre (Commercial < 3500kg)	19/09/2019	4	6642	Renault MASTER MLL35TW DCI MLL35T	Grounds Maintenance	Diesel		1.47	7.37	1.47	7.37
Current	Tipper < 3500kg Sgl Axle Sgl tyres (Commercial < 3500kg)	20/09/2019	4	6643	Renault MASTER MLL35TW DCI MLL35T	Grounds Maintenance	Diesel		1.71	8.53	1.71	8.53
Current	Tipper < 3500 kg Dble Axle Twin Tyre (Commercial < 3500kg)	20/09/2019	4	6644	Renault MASTER MLL35TW DCI MLL35T	Grounds Maintenance	Diesel		1.7	8.51	1.7	8.51
Current	Van < 3500kg (Commercial < 3500kg)	23/09/2019	4	6645	Renault MASTER MLL35TW DCI MLL35T	Grounds Maintenance	Diesel		1.87	9.34	1.87	9.34
Current	Tipper < 3500kg Sgl Axle Sgl tyres (Commercial < 3500kg)	23/09/2019	4	6646	Renault MASTER MLL35TW DCI MLL35T	Grounds Maintenance	Diesel		6.46	32.35	6.46	32.35

202409 Appendix A - Fleet Asset Management Plan

Asset Status	Asset Type Name	Date In Service	Vehicle Age in Years	Fleet Number	Make Model Derivative	Organisation Structure	Fuel Type	Alt Fuel Type	Annual Distance Carbon Footprint	Life Distance Carbon Footprint	Projected Annual Distance Carbon Footprint	Projected Life Distance Carbon Footprint
Current	Van < 3500kg (Commercial < 3500kg)	26/09/2019	4	6647	Renault MASTER MLL35TW DCI MLL35T	Grounds Maintenance	Diesel		2.57	12.86	2.57	12.86
Current	Tipper < 3500kg Sgl Axle Sgl tyres (Commercial < 3500)	26/09/2019	4	6648	Renault MASTER MLL35TW DCI MLL35T	Grounds Maintenance	Diesel		1.68	8.41	1.68	8.41
Current	Tipper < 3500 kg Dble Axle Twin Tyre (Commercial < 35	26/09/2019	4	6649	Renault MASTER MLL35TW DCI MLL35T	Grounds Maintenance	Diesel		1.65	8.23	1.65	8.23
Current	Van < 3500kg (Commercial < 3500kg)	07/10/2019	4	6650	Renault MASTER MLL35TW DCI MLL35T	Grounds Maintenance	Diesel		2.5	12.53	2.5	12.53
Current	Van < 3500kg (Commercial < 3500kg)	30/08/2019	4	6652	Renault MASTER MLL35TW DCI MLL35T	Roads Maintenance	Diesel		4.84	24.24	4.84	24.24
Current	Tipper < 3500 kg Dble Axle Twin Tyre (Commercial < 35	30/08/2019	4	6653	Renault MASTER MLL35TW DCI MLL35T	Roads Maintenance	Diesel		1.15	5.76	1.15	5.76
Current	Van < 3500kg (Commercial < 3500kg)	30/08/2019	4	6655	Renault MASTER MLL35TW DCI MLL35T	Roads Maintenance	Diesel		1.65	8.24	1.65	8.24
Current	Tipper < 3500kg Sgl Axle Sgl tyres (Commercial < 3500)	04/09/2019	4	6656	Renault MASTER LLL35TW BNESS ENR	Street Sweeping Operations	Diesel		2.88	14.41	2.88	14.41
Current	Tipper < 3500kg Sgl Axle Sgl tyres (Commercial < 3500)	04/09/2019	4	6657	Renault MASTER LLL35TW BNESS ENR	Street Sweeping Operations	Diesel		2.4	12.02	2.4	12.02
Current	Van < 3500kg - Twin Rear (Commercial < 3500kg)	09/09/2019	4	6658	Renault MASTER MLL35TW DCI MLL35T	Roads Maintenance	Diesel		1.14	5.69	1.14	5.69
Current	Tipper < 3500kg Sgl Axle Sgl tyres (Commercial < 3500)	16/09/2019	4	6663	Renault MASTER MLL35TW DCI MLL35T	Roads Maintenance	Diesel		2.76	13.8	2.76	13.8
Current	Tipper < 3500kg Sgl Axle Sgl tyres (Commercial < 3500)	27/09/2019	4	6664	Renault MASTER LLL35TW BNESS ENR	Grounds Maintenance	Diesel		18.61	93.16	18.61	93.16
Current	Tipper < 3500kg Sgl Axle Sgl tyres (Commercial < 3500)	30/09/2019	4	6665	Renault MASTER LLL35TW BNESS ENR	Grounds Maintenance	Diesel		2.42	12.11	2.42	12.11
Current	Van < 3500kg (Commercial < 3500kg)	30/09/2019	4	6669	Renault MASTER MLL35TW DCI MLL35T	Roads Maintenance	Diesel		1.64	8.18	1.64	8.18
Current	Van < 3500kg (Commercial < 3500kg)	30/09/2019	4	6670	Renault MASTER MLL35TW DCI MLL35T	Roads Maintenance	Diesel		1.83	9.16	1.83	9.16
Current	Tipper < 3500kg Sgl Axle Sgl tyres (Commercial < 3500)	07/10/2019	4	6671	Renault MASTER MLL35TW DCI MLL35T	Roads Maintenance	Diesel		3.87	19.35	3.87	19.35
Current	Tipper < 3500 kg Dble Axle Twin Tyre (Commercial < 35	07/10/2019	4	6672	Renault MASTER MLL35TW DCI MLL35T	Roads Maintenance	Diesel		35	175.15	35	175.15
Current	Tractor Large (Tractor)	09/10/2019	4	6679	Valtra Model 34A MR18	Tree Squad	Diesel		0	0	0	0
Current	Van < 3500kg (Commercial < 3500kg)	16/10/2019	4	6682	Renault MASTER MLL35TW DCI MLL35T	Grounds Maintenance	Diesel		2.14	10.71	2.14	10.71
Current	Van < 3500kg (Commercial < 3500kg)	06/01/2020	4	6709	Renault MASTER LHL35 BUSINESS DCI	Other Waste Collection	Diesel		3.22	16.1	3.22	16.1
Current	Hydraulic Excavator (Road)	12/02/2020	4	6736	Kubota U27-4 COMPACT EXCAVATOR	Grounds Maintenance	Diesel		0	0	0	0
Current	Van < 3500kg (Commercial < 3500kg)	27/02/2020	4	6744	Renault MASTER LLL35TW BNESS ENR	Grounds Maintenance	Diesel		4.43	22.17	4.43	22.17
Current	RCV 3 Axle (Commercial > 3500kg)	03/03/2020	4	6745	MERCEDES ECONIC 2630L	Other Waste Collection	Diesel		0	0	0	0
Current	RCV 3 Axle (Commercial > 3500kg)	03/03/2020	4	6746	MERCEDES ECONIC 2630L	Other Waste Collection	Diesel		0	0	0	0
Current	RCV 3 Axle (Commercial > 3500kg)	03/03/2020	4	6747	MERCEDES ECONIC 2630L	Other Waste Collection	Diesel		0	0	0	0
Current	RCV 3 Axle (Commercial > 3500kg)	03/03/2020	4	6748	MERCEDES ECONIC 2630L	Other Waste Collection	Diesel		0	0	0	0
Current	RCV 3 Axle (Commercial > 3500kg)	11/03/2020	4	6749	MERCEDES ECONIC 2630L	Other Waste Collection	Diesel		0	0	0	0
Current	RCV 3 Axle (Commercial > 3500kg)	11/03/2020	4	6750	MERCEDES ECONIC 2630L	Other Waste Collection	Diesel		0	0	0	0
Current	RCV 2 Axle (Commercial > 3500kg)	11/03/2020	4	6751	MERCEDES ECONIC 1830L	Other Waste Collection	Diesel		0	0	0	0
Current	Mowing Machine (Road)	01/04/2020	4	6752	RANSOME ALL MODELS ALL VARIANTE	Grounds Maintenance	Diesel		0	0	0	0
Current	Mowing Machine (Road)	01/04/2020	4	6753	RANSOME ALL MODELS ALL VARIANTE	Grounds Maintenance	Diesel		0	0	0	0
Current	Mowing Machine (Road)	01/04/2020	4	6754	RANSOME ALL MODELS ALL VARIANTE	Grounds Maintenance	Diesel		0	0	0	0
Current	Mowing Machine (Road)	01/04/2020	4	6755	RANSOME ALL MODELS ALL VARIANTE	Grounds Maintenance	Diesel		0	0	0	0
Current	Mowing Machine (Road)	23/03/2020	4	6756	RANSOME ALL MODELS ALL VARIANTE	Grounds Maintenance	Diesel		0	0	0	0
Current	Tipper > 3500kg (Commercial > 3500kg)	01/04/2020	4	6758	DAF TRUCKS LF LF 280 FA 18T	Roads Maintenance	Diesel	Hydrogen	0	0	0	0
Current	Tipper > 3500kg (Commercial > 3500kg)	01/04/2020	4	6759	DAF TRUCKS LF LF 280 FA 18T	Roads Maintenance	Diesel	Hydrogen	0	0	0	0
Current	Mowing Machine (Road)	19/03/2020	4	6760	Shibaura CM374	Grounds Maintenance	Diesel		0	0	0	0
Current	Mowing Machine (Road)	19/03/2020	4	6761	Shibaura CM374	Grounds Maintenance	Diesel		0	0	0	0
Current	Mowing Machine (Road)	19/03/2020	4	6762	Shibaura CM374	For Disposal	Diesel		0	0	0	0
Current	Mowing Machine (Road)	19/03/2020	4	6763	Shibaura CM374	Grounds Maintenance	Diesel		0	0	0	0
Current	Trailer - Bowser (Commercial < 3500kg)	09/04/2020	4	6771	WATER BOWSER WATER BOWSER	Grounds Maintenance						
Current	Trailer - Bowser (Commercial < 3500kg)	09/04/2020	4	6772	WATER BOWSER WATER BOWSER	Grounds Maintenance						
Current	Trailer < 3500kg Dbl axle (Trailer)	18/05/2020	4	6824	Ifor Williams TRAILER	Roads Maintenance						
Current	Hydraulic Excavator (Road)	24/04/2020	4	6825	JCB 19C E-1	Roads Maintenance	Electric		0	0	0	0
Current	Mowing Machine (Road)	02/06/2020	4	6826	RANSOME ALL MODELS ALL VARIANTE	Grounds Maintenance	Diesel		0	0	0	0
Current	Mowing Machine (Road)	02/06/2020	4	6827	RANSOME ALL MODELS ALL VARIANTE	Grounds Maintenance	Diesel		0	0	0	0
Current	Mowing Machine (Road)	23/03/2020	4	6828	RANSOME ALL MODELS ALL VARIANTE	Grounds Maintenance	Diesel		0	0	0	0
Current	Mowing Machine (Road)	23/03/2020	4	6829	RANSOME ALL MODELS ALL VARIANTE	Grounds Maintenance	Diesel		0	0	0	0
Current	Mowing Machine (Road)	23/03/2020	4	6830	RANSOME ALL MODELS ALL VARIANTE	Grounds Maintenance	Diesel		0	0	0	0
Current	Mowing Machine (Road)	23/03/2020	4	6831	RANSOME ALL MODELS ALL VARIANTE	Grounds Maintenance	Diesel		0	0	0	0
Current	Mowing Machine (Road)	23/03/2020	4	6832	RANSOME ALL MODELS ALL VARIANTE	Grounds Maintenance	Diesel		0	0	0	0
Current	Tractor Large (Tractor)	03/07/2020	4	6833	Massey Ferguson Model 4708	Grounds Maintenance	Diesel		0	0	0	0
Current	Tractor Large (Tractor)	03/07/2020	4	6834	Massey Ferguson Model 4708	Grounds Maintenance	Diesel		0	0	0	0
Current	Trailer < 3500kg Dbl axle (Trailer)	17/07/2020	4	6845	Ifor Williams Beavertail	Grounds Maintenance						
Current	Mowing Machine (Road)	15/07/2020	4	6847	Ransomes TG4650 GANG MOWER	Grounds Maintenance	Gasoil		0	0	0	0

202409 Appendix A - Fleet Asset Management Plan

Asset Status	Asset Type Name	Date In Service	Vehicle Age in Years	Fleet Number	Make Model Derivative	Organisation Structure	Fuel Type	Alt Fuel Type	Annual Distance Carbon Footprint	Life Distance Carbon Footprint	Projected Annual Distance Carbon Footprint	Projected Life Distance Carbon Footprint
Current	Tractor Large (Tractor)	03/07/2020	4	6854	Massey Ferguson Model 4708	Grounds Maintenance	Diesel		0	0	0	0
Current	Mowing Machine - Dbl wheel (Road)	07/08/2020	4	6855	Ventrac Ventrac Mower	Grounds Maintenance	Diesel		0	0	0	0
Current	Mowing Machine - Dbl wheel (Road)	07/08/2020	4	6856	Ventrac 4500Y MOWER	Grounds Maintenance	Diesel		0	0	0	0
Current	Utility Truck (Road)	06/08/2020	4	6857	Kubota RTV-X1110	Grounds Maintenance	Diesel		0	0	0	0
Current	Tractor Large (Tractor)	02/09/2020	4	6871	Massey Ferguson Model 4708	Grounds Maintenance	Diesel	Hydrogen	0	0	0	0
Current	Tractor Large (Tractor)	02/09/2020	4	6872	Massey Ferguson Model 4708	Grounds Maintenance	Diesel		0	0	0	0
Current	Trailer < 3500kg Dbl axle (Trailer)	01/09/2020	3	6870	Ifor Williams TRAILER	Tree Squad						
Current	Mowing Machine (Road)	24/09/2020	3	6893	Amazone MOWER	Grounds Maintenance	Diesel		0	0	0	0
Current	Mowing Machine (Road)	24/09/2020	3	6894	Amazone MOWER	Grounds Maintenance	Diesel		0	0	0	0
Current	Mowing Machine (Road)	24/09/2020	3	6895	Amazone MOWER	Grounds Maintenance	Diesel		0	0	0	0
Current	Mowing Machine (Road)	24/09/2020	3	6896	Amazone MOWER	Grounds Maintenance	Diesel		0	0	0	0
Current	Street Cleansing > 3500kg (Commercial > 3500kg)	01/10/2020	3	6897	DAF TRUCKS LF LF 250 FA 16T	Roads Maintenance	Diesel		0	0	0	0
Current	Loading Shovel (Tractor)	02/10/2020	3	6899	JCB 3CX 14MFWM 3CX 14MFWM	Roads Maintenance	Diesel		0	0	0	0
Current	Trailer < 3500kg Sgl axle (Trailer)	28/10/2020	3	6913	Indespension SE07064R	Grounds Maintenance						
Current	Tipper > 3500kg - x3 axle twin wheels (Commercial > 3500kg)	23/11/2020	3	6915	DAF TRUCKS CF 410 FAT	Roads Maintenance	Diesel		0	0	0	0
Current	Van < 3500kg (Commercial < 3500kg)	23/11/2020	3	6918	Renault MASTER LL35 BUSINESS DCI LI	Art Gallery	Diesel		1	4.99	1	4.99
Current	Van < 3500kg (Commercial < 3500kg)	25/11/2020	3	6919	Renault ZOE I ICONC RAPID CHARGE Z	Car Parks	Electric		0	0	0	0
Current	Van < 3500kg (Commercial < 3500kg)	25/11/2020	3	6920	Renault ZOE I ICONC RAPID CHARGE Z	Car Parks	Electric		0	0	0	0
Current	Trailer < 3500kg Dbl axle (Trailer)	08/10/2020	3	6921	Hazlewood 2000FS 2000FS with tar boiler	Roads Maintenance						
Current	Trailer < 3500kg Dbl axle (Trailer)	08/10/2020	3	6922	Hazlewood 2000FS with tar boiler	Roads Maintenance						
Current	Trailer > 3500kg trip axle, dbl wheel (Trailer)	08/01/2021	3	6923	Andover TRAILER	Roads Maintenance						
Current	Line Painter < 3500kg (Road)	15/01/2021	3	6929	RM1100 RM1100	Roads Maintenance	Diesel		0	0	0	0
Current	Van < 3500kg (Commercial < 3500kg)	19/11/2020	3	6930	Ford TRANSIT 350 TREND ECOBLUE 350 TREND P/V ECOBLUE		Diesel	Hydrogen	3.97	19.86	3.97	19.86
Current	Tipper > 3500kg - x3 axle twin wheels (Commercial > 3500kg)	01/04/2021	3	6997	DAF TRUCKS CF 410 FAT CONSTRUCT	Roads Maintenance	Diesel	Hydrogen	0	0	0	0
Current	Trailer - Bowser (Commercial < 3500kg)	08/03/2021	3	7000	WATER BOWSER WATER BOWSER	Grounds Maintenance						
Current	Road Stripper (Road)	05/03/2021	3	7029	Pavemac KS12-16	Roads Maintenance	Gasoil		0	0	0	0
Current	RCV 2 Axle (Commercial > 3500kg)	01/04/2021	3	7030	DAF TRUCKS LF LF 250 FA 16T	Other Waste Collection	Diesel		0	0	0	0
Current	Van < 3500kg (Commercial < 3500kg)	31/03/2021	3	7031	Renault KANGOO BUSINESS ML20 I ZE	Grounds Maintenance	Electric		0	0	0	0
Current	Van < 3500kg (Commercial < 3500kg)	31/03/2021	3	7032	Renault KANGOO BUSINESS ML20 I ZE	Fleet	Electric		0	0	0	0
Current	Van < 3500kg (Commercial < 3500kg)	31/03/2021	3	7033	Renault KANGOO BUSINESS ML20 I ZE	Roads Maintenance	Electric		0	0	0	0
Current	Van < 3500kg (Commercial < 3500kg)	31/03/2021	3	7034	Renault KANGOO BUSINESS ML20 I ZE	Building Services	Electric		0	0	0	0
Current	Van < 3500kg (Commercial < 3500kg)	01/04/2021	3	7035	Renault KANGOO BUSINESS ML20 I ZE	Building Services	Electric		0	0	0	0
Current	Van < 3500kg (Commercial < 3500kg)	01/04/2021	3	7036	Renault KANGOO BUSINESS ML20 I ZE	Building Services	Electric		0	0	0	0
Current	Van < 3500kg (Commercial < 3500kg)	01/04/2021	3	7037	Renault KANGOO BUSINESS ML20 I ZE	Building Services	Electric		0	0	0	0
Current	Van < 3500kg (Commercial < 3500kg)	01/04/2021	3	7038	Renault KANGOO BUSINESS ML20 I ZE	Building Services	Electric		0	0	0	0
Current	RCV 3 Axle (Commercial > 3500kg)	06/07/2021	3	7042	MERCEDES ECONIC 2630L	Other Waste Collection	Diesel		0	0	0	0
Current	RCV 3 Axle (Commercial > 3500kg)	06/07/2021	3	7044	MERCEDES ECONIC 2630L	Other Waste Collection	Diesel		0	0	0	0
Current	RCV 3 Axle (Commercial > 3500kg)	06/07/2021	3	7047	MERCEDES ECONIC 2630L	Other Waste Collection	Diesel		0	0	0	0
Current	RCV 3 Axle (Commercial > 3500kg)	06/07/2021	3	7048	MERCEDES ECONIC 2630L	Other Waste Collection	Diesel		0	0	0	0
Current	RCV 3 Axle (Commercial > 3500kg)	06/07/2021	3	7049	MERCEDES ECONIC 2630L	Other Waste Collection	Diesel		0	0	0	0
Current	RCV 3 Axle (Commercial > 3500kg)	06/07/2021	3	7050	MERCEDES ECONIC 2630L	Other Waste Collection	Diesel		0	0	0	0
Current	RCV 2 Axle (Commercial > 3500kg)	06/07/2021	3	7054	MERCEDES ECONIC 1830L	Other Waste Collection	Diesel		0	0	0	0
Current	RCV 2 Axle (Commercial > 3500kg)	06/07/2021	3	7055	MERCEDES ECONIC 1830L	Other Waste Collection	Diesel		0	0	0	0
Current	RCV 2 Axle (Commercial > 3500kg)	20/07/2021	3	7059	DAF TRUCKS LF LF 250 FA 12T	Other Waste Collection	Diesel		0	0	0	0
Current	RCV 2 Axle (Commercial > 3500kg)	20/07/2021	3	7060	DAF TRUCKS LF LF 250 FA 12T	Other Waste Collection	Diesel	Hydrogen	0	0	0	0
Current	RCV 2 Axle (Commercial > 3500kg)	20/07/2021	3	7062	DAF TRUCKS LF LF 250 FA 12T	Other Waste Collection	Diesel		0	0	0	0
Current	Minibus T/Lift 13-16 Seats (Minibus)	26/05/2021	3	7064	Fiat DUCATO 42 MAXI MULTIJET POWE	Public Transport Unit Drivers	Diesel		0	0	0	0
Current	Utility Truck (Road)	02/08/2021	3	7068	Kubota RTV-X1110 RTV-X1110	Grounds Maintenance	Diesel		0	0	0	0
Current	Utility Truck (Road)	02/08/2021	3	7069	Kubota RTV-X1110 RTV-X1110	Grounds Maintenance	Diesel		0	0	0	0
Current	Utility Truck (Road)	02/08/2021	3	7070	Kubota RTV-X1110 RTV-X1110	Grounds Maintenance	Diesel		0	0	0	0
Current	Utility Truck (Road)	02/08/2021	3	7071	Kubota RTV-X1110 RTV-X1110	Grounds Maintenance	Diesel		0	0	0	0
Current	Street Cleansing > 3500kg (Commercial > 3500kg)	02/08/2021	3	7072	DAF TRUCKS LF LF 250 FA 18T	Roads Maintenance	Diesel		0	0	0	0
Current	Street Cleansing < 3500kg (Commercial < 3500kg)	03/08/2021	3	7073	Bucher V20E Electric Compact Sweeper	Street Sweeping Operations	Electric		0	0	0	0
Current	Van < 3500kg - Twin Rear (Commercial < 3500kg)	12/07/2021	3	7074	Renault MASTER BUSINESS MM35 I ZE	TECA Arena	Electric		0	0	0	0
Current	Mowing Machine (Road)	03/08/2021	3	7075	RANSOME ALL MODELS ALL VARIANTS	Grounds Maintenance	Diesel		0	0	0	0

202409 Appendix A - Fleet Asset Management Plan

Asset Status	Asset Type Name	Date In Service	Vehicle Age in Years	Fleet Number	Make Model Derivative	Organisation Structure	Fuel Type	Alt Fuel Type	Annual Distance Carbon Footprint	Life Distance Carbon Footprint	Projected Annual Distance Carbon Footprint	Projected Life Distance Carbon Footprint
Current	Mowing Machine (Road)	04/08/2021	3	7076	RANSOME ALL MODELS ALL VARIANTS	Grounds Maintenance	Diesel		0	0	0	0
Current	Mowing Machine (Road)	04/08/2021	3	7077	RANSOME ALL MODELS ALL VARIANTS	Grounds Maintenance	Diesel		0	0	0	0
Current	Mowing Machine (Road)	04/08/2021	3	7078	RANSOME HR-SERIES HR380	Grounds Maintenance	Diesel		0	0	0	0
Current	Mowing Machine (Road)	04/08/2021	3	7079	RANSOME ALL MODELS ALL VARIANTS	Grounds Maintenance	Diesel		0	0	0	0
Current	Mowing Machine (Road)	04/08/2021	3	7080	RANSOME ALL MODELS ALL VARIANTS	Grounds Maintenance	Diesel		0	0	0	0
Current	Tractor Large (Tractor)	28/11/2023	3	7556	Kubota M4072 Tractor	Roads Maintenance	Diesel					
Current	RCV 3 Axle (Commercial > 3500kg)	06/07/2021	2	7043	MERCEDES ECONIC 2630L	Other Waste Collection	Diesel		0	0	0	0
Current	RCV 3 Axle (Commercial > 3500kg)	06/07/2021	2	7045	MERCEDES ECONIC 2630L	Other Waste Collection	Diesel		0	0	0	0
Current	RCV 3 Axle (Commercial > 3500kg)	06/07/2021	2	7046	MERCEDES ECONIC 2630L	Other Waste Collection	Diesel		0	0	0	0
Current	RCV 3 Axle (Commercial > 3500kg)	06/07/2021	2	7051	MERCEDES ECONIC 2630L	Other Waste Collection	Diesel		0	0	0	0
Current	RCV 3 Axle (Commercial > 3500kg)	06/07/2021	2	7052	MERCEDES ECONIC 2630L	Other Waste Collection	Diesel		0	0	0	0
Current	RCV 3 Axle (Commercial > 3500kg)	06/07/2021	2	7053	MERCEDES ECONIC 2630L	Other Waste Collection	Diesel	Hydrogen	0	0	0	0
Current	RCV 2 Axle (Commercial > 3500kg)	06/07/2021	2	7056	MERCEDES ECONIC 1830L	Other Waste Collection	Diesel		0	0	0	0
Current	RCV 2 Axle (Commercial > 3500kg)	06/07/2021	2	7057	MERCEDES ECONIC 1830L	Other Waste Collection	Diesel		0	0	0	0
Current	RCV 2 Axle (Commercial > 3500kg)	06/07/2021	2	7058	MERCEDES ECONIC 1830L	Other Waste Collection	Diesel	Hydrogen	0	0	0	0
Current	RCV 2 Axle (Commercial > 3500kg)	20/07/2021	2	7061	DAF TRUCKS LF LF 250 FA 12T	Other Waste Collection	Diesel	Hydrogen	0	0	0	0
Current	Tractor Small (Tractor)	02/09/2021	2	7081	John Deere 1026R ALL VARIANTS	Roads Maintenance	Diesel		0	0	0	0
Current	Tractor Small (Tractor)	02/09/2021	2	7082	John Deere 1026R ALL VARIANTS	Roads Maintenance	Diesel		0	0	0	0
Current	Tractor Small (Tractor)	02/09/2021	2	7083	John Deere 1026R ALL VARIANTS	Roads Maintenance	Diesel		0	0	0	0
Current	Tractor Small (Tractor)	02/09/2021	2	7084	John Deere 1026R ALL VARIANTS	Roads Maintenance	Diesel		0	0	0	0
Current	Tractor Small (Tractor)	13/09/2021	2	7085	John Deere 1026R ALL VARIANTS	Roads Maintenance	Diesel		0	0	0	0
Current	Tractor Small (Tractor)	13/09/2021	2	7086	John Deere 1026R ALL VARIANTS	Roads Maintenance	Diesel		0	0	0	0
Current	Tractor Small (Tractor)	13/09/2021	2	7087	John Deere 1026R ALL VARIANTS	Roads Maintenance	Diesel		0	0	0	0
Current	Tractor Small (Tractor)	13/09/2021	2	7088	John Deere 1026R ALL VARIANTS	Roads Maintenance	Diesel		0	0	0	0
Current	Tractor Small (Tractor)	10/09/2021	2	7088	John Deere 1026R ALL VARIANTS	Roads Maintenance	Diesel		0	0	0	0
Current	Tractor Small (Tractor)	13/09/2021	2	7089	John Deere 1026R ALL VARIANTS	Roads Maintenance	Diesel		0	0	0	0
Current	Tractor Small (Tractor)	13/09/2021	2	7090	John Deere 1026R ALL VARIANTS	Roads Maintenance	Diesel		0	0	0	0
Current	Tractor Small (Tractor)	13/09/2021	2	7091	John Deere 1026R ALL VARIANTS	Roads Maintenance	Diesel		0	0	0	0
Current	Tractor Small (Tractor)	13/09/2021	2	7092	John Deere 1026R ALL VARIANTS	Roads Maintenance	Diesel		0	0	0	0
Current	Tractor Small (Tractor)	13/09/2021	2	7093	John Deere 1026R ALL VARIANTS	Roads Maintenance	Diesel		0	0	0	0
Current	Tractor Small (Tractor)	10/09/2021	2	7094	John Deere 1026R ALL VARIANTS	Roads Maintenance	Diesel		0	0	0	0
Current	Tractor Small (Tractor)	13/09/2021	2	7095	John Deere 1026R ALL VARIANTS	Roads Maintenance	Diesel		0	0	0	0
Current	Tractor Small (Tractor)	13/09/2021	2	7096	John Deere 1026R ALL VARIANTS	Roads Maintenance	Diesel		0	0	0	0
Current	Tractor Small (Tractor)	13/09/2021	2	7097	John Deere 1026R ALL VARIANTS	Roads Maintenance	Diesel		0	0	0	0
Current	Tractor Small (Tractor)	13/09/2021	2	7098	John Deere 1026R ALL VARIANTS	Roads Maintenance	Diesel		0	0	0	0
Current	Trailer - Gritter (Trailer)	02/09/2021	2	7103	BUNCE Epoke Gritter Trailer	Roads Maintenance						
Current	Trailer - Gritter (Trailer)	13/09/2021	2	7110	BUNCE Epoke Gritter Trailer	Roads Maintenance						
Current	Mowing Machine (Road)	19/10/2021	2	7120	RANSOME ALL MODELS ALL VARIANTS	Grounds Maintenance	Diesel		0	0	0	0
Current	Dropside < 3500kg (Commercial < 3500kg)	08/10/2021	2	7124	Renault MASTER BUSINESS ML35 I ZE I	Building Services	Electric		0	0	0	0
Current	Dropside < 3500kg (Commercial < 3500kg)	08/10/2021	2	7125	Renault MASTER BUSINESS ML35 I ZE I	Building Services	Electric		0	0	0	0
Current	Dropside < 3500kg (Commercial < 3500kg)	08/10/2021	2	7126	Renault MASTER BUSINESS ML35 I ZE I	Building Services	Electric		0	0	0	0
Current	Mowing Machine (Road)	22/09/2021	2	7127	RANSOME ALL MODELS ALL VARIANTS	Grounds Maintenance	Diesel		0	0	0	0
Current	RCV 3 Axle (Commercial > 3500kg)	11/02/2022	2	7152	MERCEDES ECONIC 2627L	Other Waste Collection	Hydrogen		0	0	0	0
Current	Trailer < 3500kg Sgl axle (Trailer)	10/03/2022	2	7165	Marshall S2 Trailer	Grounds Maintenance						
Current	Van < 3500kg (Commercial < 3500kg)	15/03/2022	2	7166	Renault MASTER BUSINESS MM35 I ZE	Building Services	Electric		0	0	0	0
Current	Van < 3500kg (Commercial < 3500kg)	15/03/2022	2	7167	Renault MASTER BUSINESS MM35 I ZE	Fleet Hire	Electric		0	0	0	0
Current	Dropside < 3500kg (Commercial < 3500kg)	04/07/2022	2	7184	Renault MASTER BUSINESS ML35 I ZE I	Fleet Hire	Electric		0	0	0	0
Current	Dropside < 3500kg (Commercial < 3500kg)	04/07/2022	2	7185	Renault MASTER BUSINESS ML35 I ZE I	Fleet Hire	Electric		0	0	0	0
Current	Dropside < 3500kg (Commercial < 3500kg)	04/07/2022	2	7186	Renault MASTER BUSINESS ML35 I ZE I	Building Services	Electric		0	0	0	0
Current	Roller (Road)	17/01/2023	1	7314	Ammann ARX12-2 ARX12-2	Roads Maintenance	Diesel		0	0	0	0
Current	Roller (Road)		1	7315	Ammann ARX12-2 ARX12-2	Roads Maintenance	Diesel					
Current	Roller (Road)	17/01/2023	1	7316	Ammann ARX20 ARX20	Roads Maintenance	Diesel		0	0	0	0
Current	Pick-Up < 3500kg (Commercial < 3500kg)	27/01/2023	1	7318	Ford RANGER WILDTRAK ECOBLUE 4X	Roads Maintenance	Diesel		2.68	13.42	2.68	13.42
Current	Pick-Up < 3500kg (Commercial < 3500kg)	27/01/2023	1	7319	Ford RANGER WILDTRAK ECOBLUE 4X	Countryside Rangers	Diesel		1.05	5.24	1.05	5.24
Current	Pick-Up < 3500kg (Commercial < 3500kg)	27/01/2023	1	7320	Ford RANGER WILDTRAK ECOBLUE 4X	Grounds Maintenance	Diesel		5.31	26.55	5.31	26.55
Current	Pick-Up < 3500kg (Commercial < 3500kg)	27/01/2023	1	7321	Ford RANGER WILDTRAK ECOBLUE 4X	Grounds Maintenance	Diesel		3.05	15.28	3.05	15.28

202409 Appendix A - Fleet Asset Management Plan

Asset Status	Asset Type Name	Date In Service	Vehicle Age in Years	Fleet Number	Make Model Derivative	Organisation Structure	Fuel Type	Alt Fuel Type	Annual Distance Carbon Footprint	Life Distance Carbon Footprint	Projected Annual Distance Carbon Footprint	Projected Life Distance Carbon Footprint
Current	Street Cleansing < 3500kg (Commercial < 3500kg)	20/02/2023	1	7322	SCHMIDT ALL MODELS ALL VARIANTS	Street Sweeping Operations	Diesel		0	0	0	0
Current	Street Cleansing < 3500kg (Commercial < 3500kg)	20/02/2023	1	7323	SCHMIDT ALL MODELS ALL VARIANTS	Street Sweeping Operations	Diesel		0	0	0	0
Current	Street Cleansing < 3500kg (Commercial < 3500kg)	20/02/2023	1	7324	SCHMIDT ALL MODELS ALL VARIANTS	Street Sweeping Operations	Diesel		0	0	0	0
Current	Street Cleansing < 3500kg (Commercial < 3500kg)	20/02/2023	1	7325	SCHMIDT ALL MODELS ALL VARIANTS	Street Sweeping Operations	Diesel		0	0	0	0
Current	Street Cleansing < 3500kg (Commercial < 3500kg)	20/02/2023	1	7326	SCHMIDT ALL MODELS ALL VARIANTS	Street Sweeping Operations	Diesel		0	0	0	0
Current	Roller (Road)	02/02/2023	1	7332	Ammann ARX26 1-2 26 1-2	Roads Maintenance	Diesel		0	0	0	0
Current	Minibus T/Lift 16 seat (new) (Minibus)	15/06/2023	1	7475	Mercedes-Benz SPRINTER 515 PROGRE	Public Transport Unit Drivers	Diesel		0	0	0	0
Current	Minibus T/Lift 16 seat (new) (Minibus)	16/06/2023	1	7476	Mercedes-Benz SPRINTER 515 PROGRE	Public Transport Unit Drivers	Diesel		0	0	0	0
Current	Minibus T/Lift 16 seat (new) (Minibus)	19/06/2023	1	7477	Mercedes-Benz SPRINTER 515 PROGRE	Public Transport Unit Drivers	Diesel		0	0	0	0
Current	Minibus T/Lift 16 seat (new) (Minibus)	28/06/2023	1	7478	Mercedes-Benz SPRINTER 515 PROGRE	Public Transport Unit Drivers	Diesel		0	0	0	0
Current	Minibus T/Lift 16 seat (new) (Minibus)	28/06/2023	1	7479	Mercedes-Benz SPRINTER 515 PROGRE	Public Transport Unit Drivers	Diesel		0	0	0	0
Current	Minibus T/Lift 16 seat (new) (Minibus)	04/07/2023	1	7480	Mercedes-Benz SPRINTER 515 PROGRE	Public Transport Unit Drivers	Diesel		7.4	37.02	7.4	37.02
Current	Minibus T/Lift 16 seat (new) (Minibus)	24/07/2023	1	7481	MERCEDES SPRINTER 515 CDI PROGR	Public Transport Unit Drivers	Diesel		7.87	39.38	7.87	39.38
Current	Minibus T/Lift 16 seat (new) (Minibus)	20/07/2023	1	7482	Mellor Sigma MELLOR SIGMA Electric	Public Transport Unit Drivers	Electric		0	0	0	0
Current	Minibus T/Lift 16 seat (new) (Minibus)	20/07/2023	1	7483	Mellor Sigma MELLOR SIGMA Electric	Public Transport Unit Drivers	Electric		0	0	0	0
Current	Mowing Machine (Road)	19/07/2023	1	7484	Ransome HR-Series HR380	Grounds Maintenance	Gasoil		0	0	0	0
Current	Van < 3500kg (Commercial < 3500kg)	27/07/2023	1	7485	Dacia DUSTER EXPRESSION BLUE DCI	Building Services	Diesel		0.48	2.4	0.48	2.4
Current	Van < 3500kg (Commercial < 3500kg)	26/07/2023	1	7486	Dacia DUSTER EXPRESSION BLUE DCI	Building Services	Diesel		0.79	3.97	0.79	3.97
Current	Van < 3500kg (Commercial < 3500kg)	26/07/2023	1	7487	Dacia DUSTER EXPRESSION BLUE DCI	Building Services	Diesel		0.68	3.41	0.68	3.41
Current	Van < 3500kg (Commercial < 3500kg)	26/07/2023	1	7488	Dacia DUSTER EXPRESSION BLUE DCI	Building Services	Diesel		0.7	3.49	0.7	3.49
Current	Van < 3500kg (Commercial < 3500kg)	26/07/2023	1	7489	Dacia DUSTER EXPRESSION BLUE DCI	Fleet Reserve	Diesel					
Current	Van < 3500kg (Commercial < 3500kg)	26/07/2023	1	7490	Dacia DUSTER ESSENTIAL BLUE DCI 4)	Fleet Hire	Diesel		0.23	1.15	0.23	1.15
Current	Van < 3500kg (Commercial < 3500kg)	26/07/2023	1	7491	Dacia DUSTER EXPRESSION BLUE DCI	Building Services	Diesel		0.44	2.18	0.44	2.18
Current	Van < 3500kg (Commercial < 3500kg)	27/07/2023	1	7492	Dacia DUSTER ESSENTIAL BLUE DCI 4)	Roads Maintenance	Diesel		2.14	10.73	2.14	10.73
Current	Van < 3500kg (Commercial < 3500kg)	26/07/2023	1	7493	Dacia DUSTER EXPRESSION BLUE DCI	Operations (ICT)	Diesel					
Current	Van < 3500kg (Commercial < 3500kg)	26/07/2023	1	7494	Dacia DUSTER EXPRESSION BLUE DCI	Roads Maintenance	Diesel		0.01	0.05	0.01	0.05
Current	Van < 3500kg (Commercial < 3500kg)	26/07/2023	1	7495	Dacia DUSTER ESSENTIAL BLUE DCI 4)	Fleet Hire	Diesel		0.11	0.58	0.11	0.58
Current	Van < 3500kg (Commercial < 3500kg)	26/07/2023	1	7496	Dacia DUSTER EXPRESSION BLUE DCI	Fleet Reserve	Diesel					
Current	Van < 3500kg (Commercial < 3500kg)	26/07/2023	1	7497	Dacia DUSTER EXPRESSION BLUE DCI	Fleet Reserve	Diesel		0.01	0.06	0.01	0.06
Current	Van T/Lift > 3500kg (Commercial > 3500kg)	30/10/2023	1	7533	Iveco 7.5t Box Van	Other Waste Collection	Diesel		0	0	0	0
Current	Van T/Lift > 3500kg (Commercial > 3500kg)	30/10/2023	1	7534	DAF LF180 FA	Other Waste Collection	Diesel		0	0	0	0
Current	Tractor Large (Tractor)	28/11/2023	1	7557	Kubota M5112 Tractor	Grounds Maintenance	Diesel		0	0	0	0
Current	Street Cleansing < 3500kg (Commercial < 3500kg)	18/08/2023	0	7500	Aebi eSwingo EV	Street Sweeping Operations	Electric		0	0	0	0
Current	Tipper < 3500 kg CrewCabTwin Tyre (Commercial < 3500kg)	21/09/2023	0	7501	FORD TRANSIT 350 LEADER CRC ECOI	Roads Maintenance	Diesel		0.42	2.09	0.42	2.09
Current	Tipper < 3500 kg CrewCabTwin Tyre (Commercial < 3500kg)	21/09/2023	0	7502	FORD TRANSIT 350 LEADER CRC ECOI	Roads Maintenance	Diesel		0.41	2.07	0.41	2.07
Current	Tipper < 3500 kg CrewCabTwin Tyre (Commercial < 3500kg)	06/09/2023	0	7503	FORD TRANSIT 350 LEADER CRC ECOI	Education Man Systems	Diesel		0.52	2.58	0.52	2.58
Current	Tipper < 3500 kg CrewCabTwin Tyre (Commercial < 3500kg)	06/09/2023	0	7504	FORD TRANSIT 350 LEADER CRC ECOI	Grounds Maintenance	Diesel					
Current	Tipper < 3500 kg CrewCabTwin Tyre (Commercial < 3500kg)	06/09/2023	0	7505	FORD TRANSIT 350 LEADER CRC ECOI	Grounds Maintenance	Diesel		0.38	1.88	0.38	1.88
Current	Tipper < 3500 kg Dble Axle Twin Tyre (Commercial < 3500kg)	08/07/2024	0	7513	FORD TRANSIT 350 LEADER C/C ECOB	Roads Maintenance	Diesel					
Current	Tipper < 3500 kg Dble Axle Twin Tyre (Commercial < 3500kg)	07/09/2023	0	7514	FORD TRANSIT 350 LEADER C/C ECOB	Fleet Reserve	Diesel	Hydrogen				
Current	Tipper < 3500 kg Dble Axle Twin Tyre (Commercial < 3500kg)	07/09/2023	0	7515	FORD TRANSIT 350 LEADER C/C ECOB	Fleet Reserve	Diesel		1.34	6.69	1.34	6.69
Current	Tipper < 3500 kg Dble Axle Twin Tyre (Commercial < 3500kg)	07/09/2023	0	7516	FORD TRANSIT 350 LEADER C/C ECOB	Fleet Reserve	Diesel					
Current	Tipper < 3500 kg Dble Axle Twin Tyre (Commercial < 3500kg)	10/07/2024	0	7517	FORD TRANSIT 350 LEADER C/C ECOB	Roads Maintenance	Diesel					
Current	Tractor Large (Tractor)	07/09/2023	0	7518	Multihog MH75 MH MK III	Roads Maintenance			0	0	0	0
Current	Street Cleansing < 3500kg (Commercial < 3500kg)	04/10/2023	0	7521	Aebi eSwingo EV	Street Sweeping Operations	Electric		0	0	0	0
Current	Minibus T/Lift 13-16 Seats (Minibus)	04/10/2023	0	7522	PEUGEOT BOXER PROF PREM+L4H2 B	Bucksburn Academy	Diesel		2.2	0	2.2	0
Current	Van < 3500kg (Commercial < 3500kg)	09/10/2023	0	7523	Nissan TOWNSTAR TEKNA EV PANEL V	Building Services	Electric		0	0	0	0
Current	Van < 3500kg (Commercial < 3500kg)	09/10/2023	0	7524	Nissan TOWNSTAR TEKNA EV PANEL V	Countryside Rangers	Electric					
Current	Van < 3500kg (Commercial < 3500kg)	09/10/2023	0	7525	Nissan TOWNSTAR TEKNA EV PANEL V	Building Services	Electric		0	0	0	0
Current	Van < 3500kg (Commercial < 3500kg)	09/10/2023	0	7526	Nissan TOWNSTAR TEKNA EV PANEL V	Grounds Maintenance	Electric		0	0	0	0
Current	Van < 3500kg (Commercial < 3500kg)	26/10/2023	0	7531	Nissan TOWNSTAR TEKNA EV PANEL V	City Wardens	Electric		0	0	0	0
Current	Van < 3500kg (Commercial < 3500kg)	26/10/2023	0	7532	Nissan TOWNSTAR TEKNA EV PANEL V	City Wardens	Electric		0	0	0	0
Current	Tractor Large (Tractor)	28/11/2023	0	7558	Kubota M4073 Tractor	Roads Maintenance			0	0	0	0
Current	Lift Truck - Road (Road)	28/11/2023	0	7559	Manitou MLT733-115 Telehandler	Roads Maintenance	Diesel		0	0	0	0
Current	Lift Truck - Road (Road)	28/11/2023	0	7560	Manitou MLT733-115 Telehandler	Roads Maintenance	Diesel		0	0	0	0

202409 Appendix A - Fleet Asset Management Plan

Asset Status	Asset Type Name	Date In Service	Vehicle Age in Years	Fleet Number	Make Model Derivative	Organisation Structure	Fuel Type	Alt Fuel Type	Annual Distance Carbon Footprint	Life Distance Carbon Footprint	Projected Annual Distance Carbon Footprint	Projected Life Distance Carbon Footprint
Current	Utility Truck (Road)	28/11/2023	0	7561	Kubota RTV-X1110 RTV-X1110	Grounds Maintenance	Diesel		0	0	0	0
Current	Utility Truck (Road)	28/11/2023	0	7562	Kubota RTV-X1110 RTV-X1110	Grounds Maintenance	Diesel		0	0	0	0
Current	Street Cleansing < 3500kg (Commercial < 3500kg)	07/12/2023	0	7564	Aebi eSwingo EV	Street Sweeping Operations	Electric		0	0	0	0
Current	Street Cleansing < 3500kg (Commercial < 3500kg)	07/12/2023	0	7565	Aebi eSwingo EV	Street Sweeping Operations	Electric		0	0	0	0
Current	Specially Fitted Vehicle > 3500kg (Commercial > 3500kg)	15/12/2023	0	7567	Iveco HANGCHA XCL425 Attenuator	Fleet Hire	Diesel		0	0	0	0
Current	Minibus T/Lift 16 seat (new) (Minibus)	19/12/2023	0	7571	Mecedes-Benz Sprinter Auto	Fleet Hire	Diesel		0	0	0	0
Current	Minibus T/Lift 16 seat (new) (Minibus)	19/12/2023	0	7572	Mecedes-Benz Sprinter Auto	Fleet Hire	Diesel		0	0	0	0
Current	Trailer < 3500kg Sgl axle (Trailer)	20/12/2023	0	7573	Ifor Williams P8B Trailer	Grounds Maintenance						
Current	Car (Car)	28/12/2023	0	7574	Nissan LEAF N-CONNECTA EV	Car Parks	Electric		0	0	0	0
Current	Car (Car)	28/12/2023	0	7575	Nissan LEAF N-CONNECTA EV	Car Parks	Electric		0	0	0	0
Current	Car (Car)	03/01/2024	0	7576	Nissan LEAF N-CONNECTA EV	Gilbert Road Residential Unit	Electric		0	0	0	0
Current	Car (Car)	03/01/2024	0	7577	Nissan LEAF N-CONNECTA EV	Kingsfield Residential Unit	Electric		0	0	0	0
Current	Car (Car)	03/01/2024	0	7578	Nissan LEAF N-CONNECTA EV	Marchburn Children's Home	Electric		0	0	0	0
Current	Van < 3500kg (Commercial < 3500kg)	22/01/2024	0	7580	Renault TRAFIC SL30 START BLUE DCI	Building Services	Diesel		0.04	0.19	0.04	0.19
Current	Van < 3500kg (Commercial < 3500kg)	22/01/2024	0	7581	Renault TRAFIC SL30 START BLUE DCI	Building Services	Diesel		0.03	0.15	0.03	0.15
Current	Van < 3500kg (Commercial < 3500kg)	22/01/2024	0	7582	Renault TRAFIC SL30 START BLUE DCI	Distribution Services	Diesel		0.03	0.16	0.03	0.16
Current	Van < 3500kg (Commercial < 3500kg)	22/01/2024	0	7583	Renault TRAFIC SL30 START BLUE DCI	Fleet Reserve	Diesel		0.03	0.16	0.03	0.16
Current	RCV 3 Axle (Commercial > 3500kg)	16/02/2024	0	7587	DENNIS EAGLE ELITE 6 N2628VRG6	Other Waste Collection	Diesel		0	0	0	0
Current	RCV 3 Axle (Commercial > 3500kg)	21/02/2024	0	7588	Mercedes Econic RCV	Fleet Hire	Diesel		0	0	0	0
Current	Car (Car)	07/03/2024	0	7590	Nissan LEAF N-CONNECTA N-CONNECT	Transport Strategy and Programmes	Electric		0	0	0	0
Current	Car (Car)	07/03/2024	0	7591	Nissan LEAF N-CONNECTA N-CONNECT	Transport Strategy and Programmes	Electric		0	0	0	0
Current	Trailer < 3500kg Dbl axle (Trailer)		0	7592	AL-KO Stage Mobile Stage	City Events						
Current	Mowing Machine (Road)	20/03/2024	0	7638	Amazone PH1250 Ride on Mower	Grounds Maintenance	Diesel		0	0	0	0
Current	Mowing Machine (Road)	20/03/2024	0	7639	Amazone PH1250 Ride on Mower	Grounds Maintenance	Diesel					
Current	Tractor Large (Tractor)	22/03/2024	0	7640	Kubota M6-111U Loading Shovel	Grounds Maintenance	Diesel		0	0	0	0
Current	Van T/Lift < 3500kg Sgl Axle (Commercial < 3500kg)	02/04/2024	0	7657	Mercedes-Benz Sprinter 315CDI Van	Fleet Hire	Diesel					
Current	Van T/Lift < 3500kg Sgl Axle (Commercial < 3500kg)	28/03/2024	0	7658	Mercedes-Benz Sprinter 315CDI Van	Fleet Hire	Diesel		0	0	0	0
Current	Van T/Lift < 3500kg Sgl Axle (Commercial < 3500kg)	28/03/2024	0	7659	Mercedes-Benz Sprinter 315CDI Van	Fleet Reserve	Diesel					
Current	Van < 3500kg (Commercial < 3500kg)	04/04/2024	0	7660	Renault KANGOO ML19 START BLUE DC	Fleet	Diesel		0.67	3.34	0.67	3.34
Current	Van < 3500kg (Commercial < 3500kg)	04/04/2024	0	7661	Renault KANGOO ML19 START BLUE DC	Distribution Services	Diesel					
Current	Van < 3500kg (Commercial < 3500kg)	04/04/2024	0	7662	Renault Kangoo ML19 Start Blue Dci Van	Library Property and Admin	Diesel		0	0	0	0
Current	Van < 3500kg (Commercial < 3500kg)	04/04/2024	0	7663	Renault KANGOO ML19 START BLUE DC	Kingsfield Residential Unit	Diesel		0.11	0.54	0.11	0.54
Current	Van < 3500kg (Commercial < 3500kg)	04/04/2024	0	7664	Renault KANGOO ML19 START BLUE DC	Grounds Maintenance	Diesel		0.23	1.17	0.23	1.17
Current	Tractor Large (Tractor)	11/04/2024	0	7665	Kubota M6-111U Loading Shovel	Grounds Maintenance	Diesel		0	0	0	0
Current	Tractor Large (Tractor)	11/04/2024	0	7666	Kubota M6-111U Loading Shovel	Grounds Maintenance	Diesel		0	0	0	0
Current	RCV 3 Axle (Commercial > 3500kg)	02/05/2024	0	7679	Dennis ECOLLECT Terberg	Other Waste Collection	Electric		0	0	0	0
Current	Trailer < 3500kg Sgl axle (Trailer)	17/05/2024	0	7687	Knott KRV20 Water bowser	Grounds Maintenance						
Current	Mowing Machine (Road)	21/05/2024	0	7688	Toro GM3300 Power Unit Flail Mower	Grounds Maintenance	Diesel		0	0	0	0
Current	RCV 3 Axle (Commercial > 3500kg)	06/06/2024	0	7689	Mercedes-Benz Econic Faun	Fleet Hire	Diesel		0	0	0	0
Current	RCV 3 Axle (Commercial > 3500kg)	06/06/2024	0	7690	Mercedes-Benz Econic Faun	Fleet Hire	Diesel		0	0	0	0
Current	Van < 3500kg (Commercial < 3500kg)	11/06/2024	0	7691	Renault TRAFIC SL30 ADVANCE BLUE C	Fleet Reserve	Diesel		0.14	0.73	0.14	0.73
Current	Van < 3500kg (Commercial < 3500kg)	13/06/2024	0	7692	Renault TRAFIC SL30 ADVANCE BLUE C	Fleet Reserve	Diesel		0.17	0.87	0.17	0.87
Current	Van < 3500kg (Commercial < 3500kg)	13/06/2024	0	7693	Renault TRAFIC SL30 ADVANCE BLUE C	Fleet Reserve	Diesel		0.16	0.82	0.16	0.82
Current	Van < 3500kg (Commercial < 3500kg)	13/06/2024	0	7694	Renault TRAFIC SL30 ADVANCE BLUE C	Fleet Reserve	Diesel		0.16	0.78	0.16	0.78
Current	Van < 3500kg (Commercial < 3500kg)	24/06/2024	0	7695	Nissan TOWNSTAR ACENTA EV Panel V	Building Services	Electric		0	0	0	0
Current	Van < 3500kg (Commercial < 3500kg)	13/06/2024	0	7696	Nissan TOWNSTAR ACENTA EV Panel V	Fleet Reserve	Electric		0	0	0	0
Current	Van < 3500kg (Commercial < 3500kg)	13/06/2024	0	7697	Nissan TOWNSTAR ACENTA EV Panel V	Fleet Reserve	Electric		0	0	0	0
Current	Van < 3500kg (Commercial < 3500kg)	13/06/2024	0	7698	Nissan TOWNSTAR ACENTA EV Panel V	Fleet Reserve	Electric		0	0	0	0
Current	Van < 3500kg (Commercial < 3500kg)	13/06/2024	0	7699	Nissan TOWNSTAR ACENTA EV Panel V	Fleet Reserve	Electric		0	0	0	0
Current	Van < 3500kg (Commercial < 3500kg)	13/06/2024	0	7700	Nissan TOWNSTAR ACENTA EV Panel V	Fleet Reserve	Electric		0	0	0	0
Current	Van < 3500kg (Commercial < 3500kg)	13/06/2024	0	7701	Nissan TOWNSTAR ACENTA EV Panel V	Fleet Reserve	Electric		0	0	0	0
Current	Van < 3500kg (Commercial < 3500kg)	13/06/2024	0	7702	Nissan TOWNSTAR ACENTA EV Panel V	Fleet Reserve	Electric		0	0	0	0
Current	Van < 3500kg (Commercial < 3500kg)	13/06/2024	0	7703	Nissan TOWNSTAR ACENTA EV Panel V	Fleet Reserve	Electric		0	0	0	0
Current	Van < 3500kg (Commercial < 3500kg)	13/06/2024	0	7704	Nissan TOWNSTAR ACENTA EV Panel V	Fleet Reserve	Electric		0	0	0	0
Current	Van < 3500kg (Commercial < 3500kg)	02/07/2024	0	7739	Renault KANGOO LL21 ADVANCE BLUE	Fleet Reserve	Diesel		0.17	0.86	0.17	0.86

202409 Appendix A - Fleet Asset Management Plan

Asset Status	Asset Type Name	Date In Service	Vehicle Age in Years	Fleet Number	Make Model Derivative	Organisation Structure	Fuel Type	Alt Fuel Type	Annual Distance Carbon Footprint	Life Distance Carbon Footprint	Projected Annual Distance Carbon Footprint	Projected Life Distance Carbon Footprint
Current	Van < 3500kg (Commercial < 3500kg)	05/07/2024	0	7740	Renault KANGOO LL21 ADVANCE BLUE	Fleet Reserve	Diesel		0.24	1.19	0.24	1.19
Current	Van < 3500kg (Commercial < 3500kg)	05/07/2024	0	7741	Renault TRAFIC SL30 ADVANCE BLUE C	Fleet Reserve	Diesel		0.18	0.9	0.18	0.9
Current	Van < 3500kg (Commercial < 3500kg)	05/07/2024	0	7742	Renault TRAFIC SL30 ADVANCE BLUE C	Fleet Reserve	Diesel		0.29	0	0.29	0
Current	Van < 3500kg (Commercial < 3500kg)	05/07/2024	0	7743	Renault TRAFIC SL30 ADVANCE BLUE C	Fleet Reserve	Diesel					
Current	Van < 3500kg (Commercial < 3500kg)	05/07/2024	0	7744	Renault TRAFIC SL30 ADVANCE BLUE C	Fleet Reserve	Diesel		0.3	0	0.3	0
Current	Van < 3500kg (Commercial < 3500kg)	22/07/2024	0	7745	Renault TRAFIC SL30 ADVANCE BLUE C	Fleet Reserve	Diesel					
Current	Van < 3500kg (Commercial < 3500kg)	22/07/2024	0	7746	Renault TRAFIC SL30 ADVANCE BLUE C	Fleet Reserve	Diesel					
Current	Tipper < 3500kg Sgl Axle Sgl tyres (Commercial < 3500kg)	05/07/2024	0	7747	Renault MASTER ML35 START BLUE DC	Fleet Reserve	Diesel					
Current	Van < 3500kg (Commercial < 3500kg)	05/07/2024	0	7748	Nissan INTERSTAR ACENTA DCI Panel \	Fleet Reserve	Diesel		0.53	2.64	0.53	2.64
Current	Van < 3500kg (Commercial < 3500kg)	05/07/2024	0	7749	Nissan INTERSTAR ACENTA DCI Panel \	Fleet Reserve	Diesel		0.57	0	0.57	0
Current	Van < 3500kg (Commercial < 3500kg)	05/07/2024	0	7750	Nissan INTERSTAR ACENTA DCI Panel \	Fleet Reserve	Diesel		0.57	0	0.57	0
Current	Van < 3500kg (Commercial < 3500kg)	19/07/2024	0	7751	Nissan INTERSTAR ACENTA DCI Panel \	Fleet Reserve	Diesel		1.42	0	1.42	0
Current	Van < 3500kg (Commercial < 3500kg)	18/07/2024	0	7752	Dacia DUSTER EXPRESSION BLUE DCI	Fleet Reserve	Diesel		0.37	1.84	0.37	1.84
Current	Trailer - Bowser (Commercial < 3500kg)	05/07/2024	0	7753	Flowplant Hotshot 200 ECO Trailer mobil	Fleet Reserve						
Current	Van < 3500kg (Commercial < 3500kg)	26/07/2024	0	7754	Renault KANGOO LL21 ADVANCE BLUE	Fleet Reserve	Diesel					
Current	Van < 3500kg (Commercial < 3500kg)	25/07/2024	0	7755	Renault TRAFIC SL30 ADVANCE BLUE C	Fleet Reserve	Diesel		0.62	0	0.62	0
Current	Van < 3500kg (Commercial < 3500kg)	31/07/2024	0	7756	Renault TRAFIC SL30 ADVANCE BLUE C	Fleet Reserve	Diesel					
Current	Van < 3500kg (Commercial < 3500kg)	25/07/2024	0	7757	Renault TRAFIC SL30 ADVANCE BLUE C	Fleet Reserve	Diesel		0.58	0	0.58	0
Current	Van < 3500kg (Commercial < 3500kg)	25/07/2024	0	7758	Renault TRAFIC SL30 ADVANCE BLUE C	Fleet Reserve	Diesel					
Current	Van < 3500kg (Commercial < 3500kg)	31/07/2024	0	7759	Renault TRAFIC SL30 ADVANCE BLUE C	Fleet Reserve	Diesel					
Current	Van < 3500kg (Commercial < 3500kg)	30/07/2024	0	7760	Renault Trafic LL30 dCi 130 Advance Safe	Fleet Reserve						
Current	Van < 3500kg (Commercial < 3500kg)	26/07/2024	0	7761	Renault Trafic LL30 dCi 130 Advance Safe	Fleet Reserve						
Current	Van < 3500kg (Commercial < 3500kg)	31/07/2024	0	7762	Renault Trafic LL30 dCi 130 Advance Safe	Fleet Reserve						
Current	Van < 3500kg (Commercial < 3500kg)	30/07/2024	0	7763	Renault Trafic LL30 dCi 130 Advance Safe	Fleet Reserve						
Current	Van < 3500kg (Commercial < 3500kg)	30/07/2024	0	7764	Renault Trafic LL30 dCi 130 Advance Safe	Fleet Reserve						
Current	Van < 3500kg (Commercial < 3500kg)	25/07/2024	0	7765	Renault Trafic LL30 dCi 130 Advance Safe	Fleet Reserve						
Current	Van < 3500kg (Commercial < 3500kg)	31/07/2024	0	7766	Renault Trafic LL30 dCi 130 Advance Safe	Fleet Reserve						
Current	Van < 3500kg (Commercial < 3500kg)	31/07/2024	0	7767	Renault Trafic LL30 dCi 130 Advance Safe	Fleet Reserve						
Current	Van < 3500kg (Commercial < 3500kg)	31/07/2024	0	7768	Renault Trafic LL30 dCi 130 Advance Safe	Fleet Reserve						
Current	Van < 3500kg (Commercial < 3500kg)	31/07/2024	0	7769	Renault Trafic LL30 dCi 130 Advance Safe	Fleet Reserve						
Current	Van < 3500kg (Commercial < 3500kg)	31/07/2024	0	7770	Renault Trafic LL30 dCi 130 Advance Safe	Fleet Reserve						
Current	Van < 3500kg (Commercial < 3500kg)	31/07/2024	0	7771	Renault Trafic LL30 dCi 130 Advance Safe	Fleet Reserve						
Current	Van < 3500kg (Commercial < 3500kg)	25/07/2024	0	7772	Renault Trafic LL30 dCi 130 Advance Safe	Fleet Reserve						
Current	Van < 3500kg (Commercial < 3500kg)	26/07/2024	0	7773	Renault Trafic LL30 dCi 130 Advance Safe	Fleet Reserve			0	0	0	0
Current	Van < 3500kg (Commercial < 3500kg)	25/07/2024	0	7774	Renault Trafic LL30 dCi 130 Advance Safe	Fleet Reserve						
Current	Van < 3500kg (Commercial < 3500kg)	25/07/2024	0	7775	Dacia DUSTER EXPRESSION BLUE DCI	Fleet Reserve	Diesel		0.59	2.94	0.59	2.94
Current	Van < 3500kg (Commercial < 3500kg)	31/07/2024	0	7776	Nissan Primastar 2.0dCi 110 Acenta Pan	Fleet Reserve						
Current	Van < 3500kg (Commercial < 3500kg)	30/07/2024	0	7777	Nissan Primastar 2.0dCi 110 Acenta Pan	Fleet Reserve						

This page is intentionally left blank

Appendix B

Phase 5 Fleet Replacement Programme 2024/25

The list below is the Phase 5 Fleet Replacement Programme for 2024/2025 subject to further reviews during 2025/2026.

Asset Type to be Purchased	Number	Estimated Prices to Replace			
		H2	EV	Diesel	
		<p>These are specialised vehicles which will require competitive tendering at which stage costs and fuel options will become known.</p> <p>Options are dependent upon infrastructure and technology available.</p> <p>Fleet will engage with suppliers to ensure best value is achieved by the procurement route selected. Full details will be included within business cases.</p> <p>The developing technology and infrastructure is a complex evolving arena which is under constant review by Fleet in order to inform procurement options.</p> <p>Infrastructure issues will see focus on carbon fuelled replacements.</p> <p>It is anticipated that this procurement can be funded from the existing Fleet Replacement line within the Capital Programme.</p>			
12T Tipper	6				
Road stripper	1				
Paver	1				
18T Tipper	6				
Heavy Street Sweeper	3				
Gully Tank	2				
Cars	2				
26T Gritter	3				
Minibus (assorted incl Welfare vehicles)	14				
Tractors (Large/Small and including excavators)	10				
Trailers (Assorted)	40				
Current list price, recent procurement costs or industry estimates (2023/2024)					
Refuse Carrying Vehicle (RCV)	8	£620,000 (£4,960,000)	£447,609 (£3,580,872)	£215,000 (£1,720,000)	
3.5T Crew Cab / Work Cab Tippers	8	Not Available*	Not Available	£51,000 (£408,000)	
3.5T Crew Cab / Work Cab Drop Side	4	Not Available*	Not Available	£56,000 (£224,000)	
3.5T Drop Side	4	Unknown*	£62,400 (£249,600)	£52,000 (£208,000)	

3.5T Panel Van	80	Unknown*	£61,000 (£4.88M)	£45,000 (£3.6M)	
Small Van	30	Unknown*	£32,825 (£984,750)	£24,277 (£728,310)	
		Unknown* - whether this technology is available, is suitable and at what cost requires to be investigated			
Total Vehicles	224				
Total spend has not been included as this is a variable amount dependent on infrastructure and technology available					
Plant	<p>The requirement to gather understanding of the plant requirements is ongoing and a Competitive Tender will be completed in respect of replacement smaller plant which is estimated that upon award to the various bidders. Where carbon neutral power is an appropriate option this will be the default selection subject to regulatory hand/arm vibration considerations.</p>				

ABERDEEN CITY COUNCIL

COMMITTEE	Finance and Resources Committee
DATE	5 November 2024
EXEMPT	No
CONFIDENTIAL	No
REPORT TITLE	Committee Annual Effectiveness Report
REPORT NUMBER	CORS/24/302
DIRECTOR	Andy MacDonald
CHIEF OFFICER	Alan Thomson/Vikki Cuthbert
REPORT AUTHOR	Mark Masson
TERMS OF REFERENCE	GD 8.5

1. PURPOSE OF REPORT

- 1.1 The purpose of this report is to present the annual report of the Finance and Resources Committee to enable Members to provide comment on the data contained within.

2. RECOMMENDATIONS

That the Committee:-

- 2.1 provide comments and observations on the data contained within the annual report; and
- 2.2 note the annual report of the Finance and Resources Committee.

3. CURRENT SITUATION

Annual Reports on Committee Terms of Reference

- 3.1 The annual committee effectiveness reports were introduced in 2018/19 following a recommendation from the Chartered Institute of Public Finance and Accountancy (CIPFA) as part of the Council's work towards securing that organisation's accreditation in governance excellence. The Terms of Reference set out that each Committee will review its own effectiveness against its Terms of Reference through the mechanism of the annual report.
- 3.2 The annual effectiveness reports were mentioned by CIPFA in their report which awarded the Mark of Excellence in Governance accreditation to Aberdeen City Council. CIPFA highlighted the implementation of the annual effectiveness reports as a matter of good practice in governance and were encouraged that, during consideration of the reports at Committee and Council, Members had made suggestions for improvements to the reports in future years.
- 3.3 Data from the annual effectiveness reports is used to inform the review of the Scheme of Governance, ensuring that Committee Terms of Reference are

correctly aligned, and identifying any areas of the Terms of Reference which had not been used throughout the year in order that they can be reviewed and revised if necessary. The information from the effectiveness reports has also been used in the past to feed into the Annual Governance Statement.

- 3.4 The reports provide a mechanism for each committee to annually review its effectiveness, including data on attendance, any late reports, referrals to Council and the number of times officer recommendations were amended, and to ensure that it is following its Terms of Reference.
- 3.5 Similarly, recording the sections or stretch outcomes of the Local Outcome Improvement Plan (LOIP) which apply to each report allows Members to be aware of the direct impact of any proposals before them on the LOIP, and gives a general overview at the end of each year of the number of reports which have had an impact on the LOIP stretch outcomes.
- 3.6 Any comments from Members on areas of data that should be considered would be welcomed to ensure that Members are presented with meaningful data.
- 3.7 The annual report for 2023/2024 is therefore appended for the Committee's consideration. Following consideration by the Committee, the report will be submitted to Full Council in December for noting.

4. FINANCIAL IMPLICATIONS

- 4.1 There are no direct financial implications arising from the recommendations of this report.

5. LEGAL IMPLICATIONS

- 5.1 There are no direct legal implications arising from the recommendations of this report.

6. ENVIRONMENTAL IMPLICATIONS

- 6.1 There are no environmental implications arising from the recommendations of this report.

7. MANAGEMENT OF RISK

Category	Risk	Low (L) Medium (M) High (H)	Mitigation	*Does Target Risk Level Match Appetite Set?
Strategic Risk	N/A			Yes
Compliance	Failure to submit this	L	Council is given the opportunity to	Yes

	report would mean that the Council would not be complying with its instruction that all committees receive such a report each year.		consider the reports and provide feedback on any amendments Members would wish to see in the content so that this can be taken on board for next year's Scheme of Governance review..	
Operational	N/A			Yes
Financial	N/A			Yes
Reputational	N/A			Yes
Environment / Climate	N/A			Yes

8. OUTCOMES

8.1 There are no links to the Council Delivery Plan, however the committee effectiveness annual reports link to the Scheme of Governance, by ensuring that each committee is fulfilling its Terms of Reference.

9. IMPACT ASSESSMENTS

Assessment	Outcome
Impact Assessment	I confirm this has been discussed and agreed with Vikki Cuthbert, Interim Chief Officer – Governance on 9 October 2024
Data Protection Impact Assessment	Not required

10. BACKGROUND PAPERS

None.

11. APPENDICES

11.1 Finance and Resources Committee Annual Effectiveness Report 15 October 2023 to 15 October 2024.

12. REPORT AUTHOR CONTACT DETAILS

Mark Masson
Committee Services Officer
mmasson@aberdeencity.gov.uk
01224 067556

This page is intentionally left blank

Finance and Resources Committee Annual Effectiveness Report 2023/2024



Contents

1. Introduction from Convener.....	3
2. The Role of the Committee.....	4
3. Membership of the Committee during 2023/2024.....	6
4. Membership Changes.....	6
5. Member Attendance.....	7
6. Meeting Content.....	7
7. Reports and Decisions.....	9
8. Reports with links to the Local Outcome Improvement Plan.....	10
9. Training and Development.....	10
10. Code of Conduct Declarations and Transparency Statements.....	10
11. Civic Engagement.....	11
12. Executive Lead to the Committee - Commentary.....	11
13. The Year Ahead.....	11
Appendix 1 – Local Outcome Improvement Plan Stretch Outcomes.....	13

1. Introduction from Convener

- 1.1 The Committee has overseen the approval and progression of a number of the Council's commitments set out in the Council's policy document 'Working in Partnership for Aberdeen'.
- 1.2 This has been done within an incredibly challenging economic environment with finite resources continuing to be stretched due to external factors, such as high inflation, supply chain volatility, high energy costs and issues caused by Brexit. However, the Committee has maintained effective scrutiny and monitoring of the financial performance of the Council and in doing so has ensured sound financial management, which has led to an unmodified external audit opinion on our 2023/24 Annual Accounts with Audit Scotland observing improvements in the annual governance statement and the working papers provided for audit.
- 1.3 The Committee has also received and reviewed business cases, and continued to make decisions to invest in our city where possible, as well as approving the events programme, to ensure Aberdeen continues to be an attractive place to live, work, visit and invest. We have approved capital business cases which has ensured projects move forward, including business cases as part of the School Estates Programme, the City Centre Masterplan, as well as monitoring the delivery of the wider capital programme, also including property maintenance plans and continued investment in our roads and infrastructure.
- 1.4 The Committee has approved funding awards through a range of schemes, such as the Place Based Investment Programme funded by the Scottish Government, or the UK Shared Prosperity Funding, as well as overseeing development of new funds, such as the Empty Shop Grant Scheme for Union Street, Heritage and Place Programme, and Building Repair Grants, which all remain open to businesses and have helped to leverage private investment into our city centre.
- 1.5 I would like to thank Officers and members of the Finance and Resources Committee, in particular the Vice-Convener Cllr Ian Yuill, for their contributions over the last year. I would also like to acknowledge that over 90% of business was heard in public session allowing for the public to view the business as much as possible.



Councillor Alex McLellan, Convener – Finance and Resources Committee

2. The Role of the Committee

Purpose of the Committee:-

- 2.1 To approve and monitor financial strategies, budgets and financial performance in light of available funding, including the development and delivery of the Council's capital programme as well as monitoring the development of the Local Development Plan. The Committee will also consider:
- ◆ strategies to support the city's economic growth;
 - ◆ additions to the Capital Programme; and
 - ◆ recommendations regarding the Council's property and estates portfolio.
- 2.2 The Committee monitors the delivery of all services provided by the Corporate Services Function (with the exception of those within the remit of the Staff Governance Committee) and the Families and Communities Function relating to Corporate Landlord (with the exception of those within the remit of the Communities, Housing and Public Protection Committee and the Education and Children's Services Committee). It scrutinises performance and approves options to improve services within those Functions, set budgets to ensure best value and delivery of the Council's agreed outcomes.

Remit of the Committee:-

1. BUDGETS

The Committee will:

- 1.1 approve recommendations regarding the Council's resources including finance, staffing structures and property; and monitor all Council budgets including all Useable Reserves, and in particular:
- 1.1.1 scrutinise function budget monitoring reports and make decisions to ensure that Council spending is delivered on budget;
 - 1.1.2 hold budget holders to account for the proper control of the budget for which they are responsible;
 - 1.1.3 approve changes to the budget including vire between function budgets where this is in excess of the amount delegated to officers in the Financial Regulations and Powers Delegated to Officers;
 - 1.1.4 consider and approve Outline and Full Business Cases for projects added to the Capital Programme outwith the budget process;
 - 1.1.5 approve all non-capital programme procurement activity, and capital programme procurement activity, including Procurement Business Cases submitted in accordance with the Procurement Regulations;
 - 1.1.6 approve annual procurement workplans in respect of the Capital Programme;
 - 1.1.7 approve Procurement Business Cases in respect of projects added to the Capital Programme outwith the budget process, submitted in accordance with Procurement Regulations;
 - 1.1.8 approve the allocation of additional funding to, or removal of funding from, existing projects, both capital and revenue;

- 1.1.9 approve the addition of new projects to the Capital Programme outwith the budget process;
- 1.1.10 approve use of the Council's Useable Reserves;
- 1.1.11 monitor the Code of Guidance on Funding External Bodies and Following the Public Pound and take such action as is required to ensure that the Council meets its duties;
- 1.1.12 receive formal credit rating reassessment;
- 1.1.13 approve financial guarantees, including requests received from relevant Admitted Bodies of the Pension Fund;
- 1.1.14 consider numbers and values of Council Tax, Non-Domestic Rates, Housing Benefit overpayments and Rent made unrecoverable, as required in terms of the Financial Regulations, and approve Non-Domestic Rates write-offs;
- 1.1.15 scrutinise the progress and delivery of capital projects against the approved business cases;
- 1.1.16 review progress in the delivery of the benefits of the Capital Programme, including through the receipt and scrutiny of Post Project Evaluations (PPEs) and Post Occupancy Evaluations (POEs); and
- 1.1.17 request a report to allow for the detailed consideration of any project which is of particular concern or interest.

2. SERVICE DELIVERY

- 2.1 The Committee will, for the Corporate Services Function, the Development and Regeneration Cluster, the Capital Cluster and the Corporate Landlord Cluster:-
 - 2.1.1 oversee and make decisions relating to service delivery;
 - 2.1.2 approve options to improve/transform service delivery;
 - 2.1.3 scrutinise operational performance and service standards in line with the Performance Management Framework and consider recommendations for improvements where required;
 - 2.1.4 receive the cluster risk registers relative to its remit and scrutinise to ensure assurance that efficient controls are in place;
 - 2.1.5 approve all policies and strategies relative to its remit; and
 - 2.1.6 receive reports on inspections and peer reviews in order to ensure best practice and note any actions arising from those inspections and reviews.
- 2.2 In undertaking the aspects at 2.1, the Committee will ensure that it is acting within the budget set by Council and overseen by this Committee and in accordance with best value and supporting delivery of the Council's agreed outcomes, commissioning intentions, service specifications and service standards.

3. CITY DEVELOPMENT AND REGENERATION AND STRATEGIC PLACE PLANNING

- The Committee will:
- 3.1 approve reports to support the annual re-assessment of the Council's credit rating;
- 3.2 approve the Council's actions for city growth and place planning except in relation to major infrastructural planning ;

- 3.3 oversee and approve the preparation of the Local Development Plan, subject to final approval thereon being given by Council; and
- 3.4 approve key actions required by the Council to facilitate the delivery of strategies (including partnership strategies) and the Inward Investment Plan to support city growth and place planning.

4. PROPERTY AND ESTATES

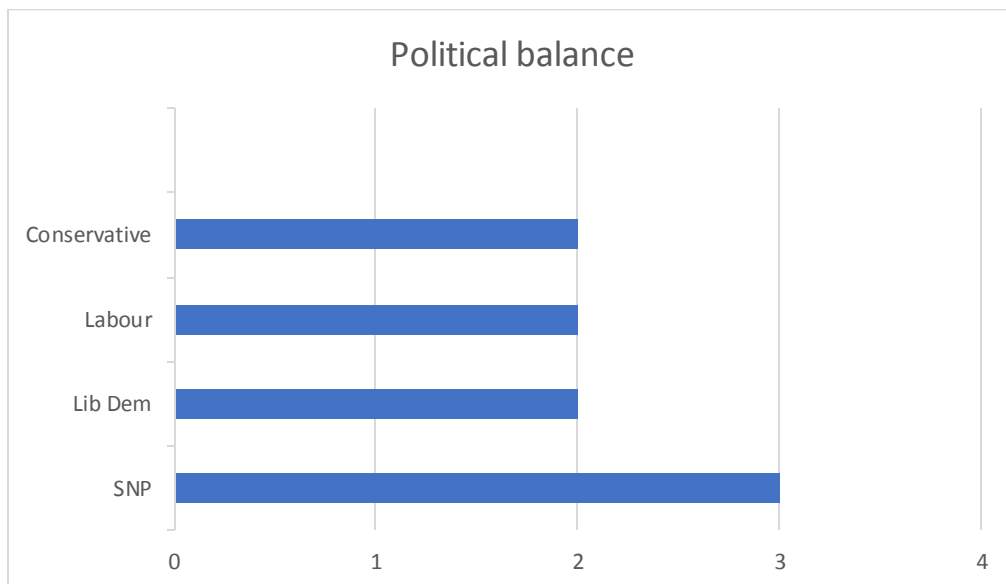
The Committee will:

- 4.1 approve recommendations regarding the Council’s assets, property and estates;
- 4.2 hear and determine requests for review under s86(10) of the Community Empowerment (Scotland) Act 2015 of decisions taken in respect of community asset transfer requests;
- 4.3 approve the procedure for the Community Asset Transfer Review Sub Committee; and
- 4.4 approve the acquisition and disposal of land and property.

3. Membership of the Committee during 2023/2024

3.1 The Finance and Resources Committee had 13 members, however in February 2024 Council agreed to reduce the number of members to 9

3.2 The current Committee composition is presented below:-



4. Membership Changes

4.1 There were no changes to the membership following the reduction of members from 13 to 9.

5. Member Attendance

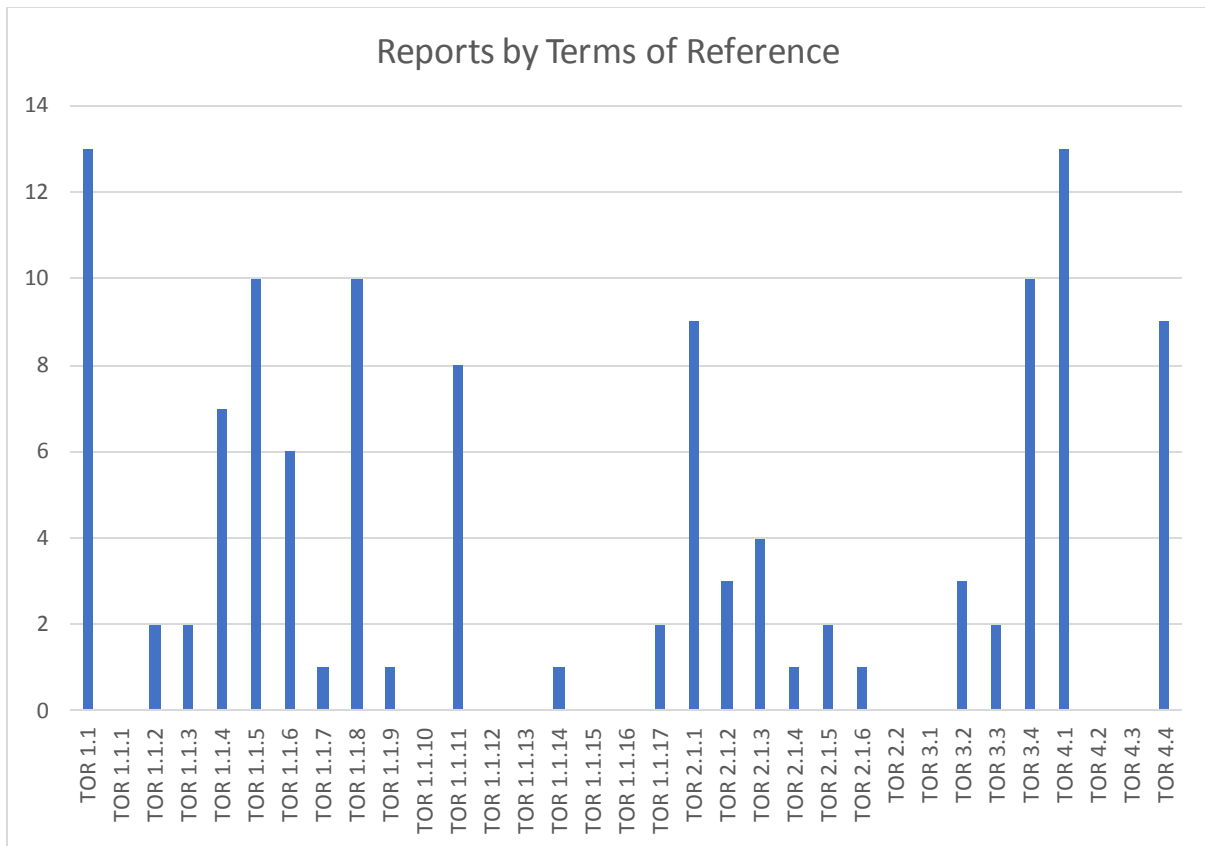
Member	Total Anticipated Attendances	Total Attendances	Substitutions
Councillor McLellan (Conv)	6	6	
Councillor Yuill (VC)	6	5	Delaney
Councillor Allard	6	5	Radley
Councillor Brooks	4	4	
Councillor Cooke	6	6	
Councillor Farquhar	6	6	
Councillor Greig	6	5	Bouse
Councillor Malik	6	4	Blake
Councillor Watson	6	6	
Previous Members			
Councillor Fairfull	1	1	
Councillor Houghton	2	2	
Councillor Hutchison	2	2	
Councillor Radley	2	1	Copland
Councillor Thomson	2	2	
Councillor van Sweeden	1	1	

6. Meeting Content

6.1 During the 2023/2024 reporting period (15 October 2023 to 15 October 2024), the Committee had 6 meetings which considered a total of 76 reports.

6.2 Terms of Reference

6.2.1 The following chart details how reports aligned to the Terms of Reference (set out at section 2 above) for the Committee.



- 6.2.2 During the course of 2023/2024 the Committee received reports under most of the main Terms of Reference which indicates that the Committee has discharged its role effectively throughout the course of the reporting period.
- 6.2.3 Very few changes to the Terms of Reference were made following the 2024 Scheme of Governance review. Any changes made were generally to provide clarity where required and ensure consistency between committees. The new Terms of Reference will continue to be monitored throughout the year, in preparation for the 2025 Scheme of Governance review.
- 6.2.4 The majority of reports fell under Terms of Reference 1.1 (approve recommendations regarding the Council’s resources including finance, staffing structures and property; and monitor all Council budgets including all Useable Reserves); and 4.1 (approve recommendations regarding the Council’s assets, property and estates).

7. Reports and Decisions

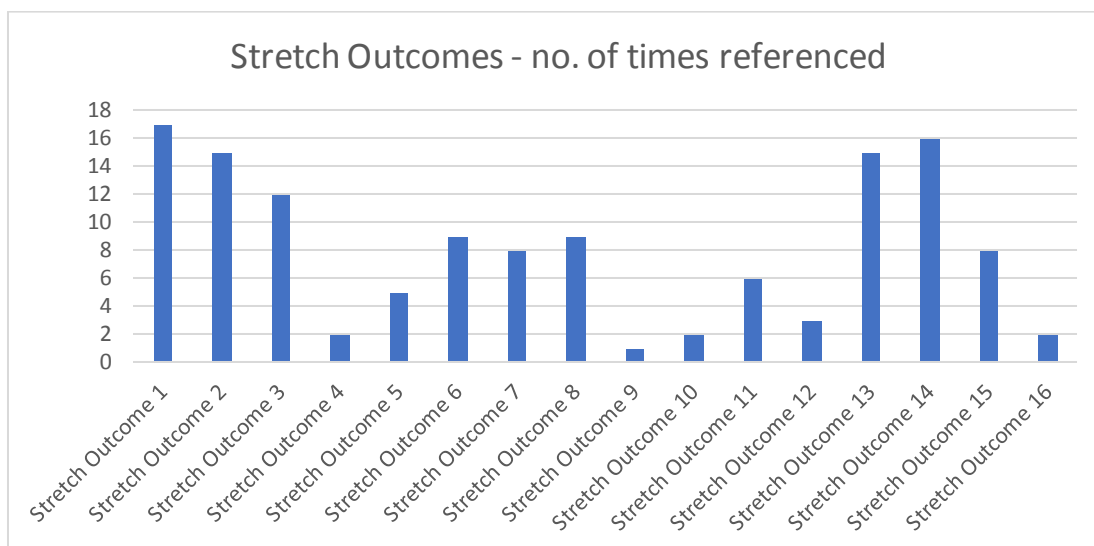
7.1 The following information relates to the committee reports and Notices of Motion presented to Committee throughout the reporting period, as well as the use of Standing Orders and engagement with members of the public.

	Total	Percentage of Total Number of Reports
Confidential Reports	0	n/a
Exempt Reports	6	7.89%
Number of reports where the Committee amended officer recommendations	2	2.63%
Number of reports approved unanimously	48	63.15%
Number of reports or service updates requested during the consideration of another report to provide additional assurance and not in business planner	4	5.26%
Number of reports delayed for further information	0	n/a
Number of times the Convener has had to remind Members about acceptable behaviour in terms of the Code of Conduct	0	n/a
Late reports received (i.e. reports not available for inspection at least 3 clear days before the meeting)	0	n/a
Number of referrals to Council under SO 34.1	3	3.94%

Notices of Motion, Suspension of Standing Orders, Interface with the Public	
Number of Notices of Motion to Committee	3 (1 of which was withdrawn)
Number of times Standing Orders suspended	0
Specific Standing Orders suspended	n/a
Number of deputations requested	1
Number of deputations heard	1
Number of petitions considered	0

8. Reports with links to the Local Outcome Improvement Plan

- 8.1 The following table details of the 76 reports how each report linked to the Local Outcome Improvement Plan (LOIP Stretch Outcomes are appended to this report for reference at Appendix 1). Stretch Outcomes were correct at the time of recording on the Committee reports, however, these were updated in April 2024 and therefore the Stretch Outcomes noted after that date refer to the new outcomes in appendix 1.



9. Training and Development

- 9.1 Training opportunities for Members during the reporting period were limited as a comprehensive training and development programme was put in place for the councillors following the May 2022 elections. This training took place through the first two to three months of the new Council term.
- 9.2 Further development opportunities will be considered for next year based on Committee business throughout the year, Executive Lead proposals and Member feedback on what may be required to assist them in performing their roles.

10. Code of Conduct Declarations and Transparency Statements

- 10.1 Two declarations of interest and twenty three transparency statements were made by Members during the reporting period. Information in respect of declarations of interest and transparency statements is collected to evidence awareness of the requirements to adhere to the Councillors' Code of Conduct and the responsibility to ensure fair decision-making.

11. Civic Engagement

- 11.1 Engagement with individual stakeholder organisations happens on a regular basis through the Council's representation on a number of external boards.

12. Executive Lead to the Committee - Commentary

- 12.1 It was a busy year for the Committee with the statistics indicating, on average, thirteen reports considered at each meeting, although this is a little understated as one of the Committee meetings was a Special meetings for the Quarterly Financial Performance reports, which means that each regular meeting of the Committee considered on average fifteen reports.
- 12.2 Committee business has been varied, covering subjects as diverse as planning for the City's Events Programme, to decisions on the future operations of the Torry Heat Network. Regular monitoring of key Council measures, including financial performance, Capital Programme progress and approval of programmes of work for fleet and property investment was all undertaken during the year. During the period the Committee approved the purchase and disposal of land and properties.
- 12.3 The Committee approved further funding awards under the Place Based Investment Programme and UK Shared Prosperity Funding. Further approval of Capital business cases ensured that projects moved forward through the business case process, with the Committee overseeing progress being made in the City Centre Masterplan, the Beach Masterplan and the Council Housing Programme.
- 12.4 The committee engaged with the public, with direct access to speak to the Committee being taken up by a deputation on the use of land at the Beach Esplanade for potential development.
- 12.5 A substantial amount of business was undertaken in public (over 92% of reports), which assists in maintaining transparency in the democratic process. Given the nature of the Committee and specifically the financial nature of some of the subjects there was a proportion of business conducted in private. Exempt and confidential reports are only used where they meet the legal definitions set out in the Local Government (Access to Information) Act 1973 (Schedule 7A). Where appropriate, reports have been split so that exempt information is considered separately from information that can be included in a public report.
- 12.6 Compliance with London Stock Exchange (LSE) reporting requirements have been maintained throughout the year, notice being given to the LSE ahead of Quarterly financial reports being published for the Committee.
- 12.7 As noted, the Scheme of Governance amended the number of Members from thirteen to nine during this period. A total of twenty different Members sat on the Committee in the year. Most attended all the meetings they were invited to attend, with fourteen out of fifteen Members missing no more than a single meeting. In each case of absence

a substitute Member was provided. This provides evidence of strong continuity in the membership of the Committee with Members rarely being absent enabling knowledge to build up over time to assist in the effective operation of the Committee.

- 12.8 In general, Committee business has resulted in decisions being agreed unanimously, 77% of reports in the period.
- 12.9 Giving due consideration and making fully informed decisions are founded upon having access to reports in line with the approved Scheme of Governance. In pursuit of this late reports are not helpful and it is welcome to see that no reports were issued without sufficient time to provide 3 clear days' notice prior to the meeting.

13. The Year Ahead

- 13.1 On 6 March 2024 the Council approved budgets for financial year 2024/25, and on 5 March 2025 will approve budgets for financial year 2025/26. In order to effectively and efficiently monitor the progress of the budget and the forecast for the year a continued emphasis will be placed on presenting comprehensive quarterly reports approx. one month after the quarter end.
- 13.2 Regular reporting on the progress of the Capital Programme is another feature of the Committee going forward, and decisions will have to be taken by the Committee as Capital project business cases are presented at the various stages of the green-book business case model.
- 13.3 The Business Planner shows a focus on Strategic Place Planning, City Development and Regeneration, Capital and Asset Management. The Committee expects to receive reports on the City Centre and Beach Masterplanning work; the condition and suitability of Council buildings/properties; Invest Aberdeen; the new fiscal power concerning the Visitor Levy; the General Fund Medium-Term Financial Strategy; and the Housing Revenue Account 30 Year Business Plan. Regular reports on performance, quarterly financial monitoring reports and an update on the Credit Rating annual review will also be prepared for the Committee.
- 13.4 Council on 21 August 2024 approved the latest Scheme of Governance, including Committee Terms of Reference and a further review will be reported to Council in 2025. Throughout the next reporting year, we will review the Terms of Reference in line with the business submitted to the Committee and reflect on whether any areas require refinement moving forward to ensure the efficient operation of the Committee.

Appendix 1 – Local Outcome Improvement Plan Stretch Outcomes

Economy	
1.	20% reduction in the percentage of people who report they have been worried they would not have enough food to eat and/ or not be able to heat their home by 2026
2.	74% employment rate for Aberdeen City by 2026
People (Children & Young People)	
3.	95% of all children will reach their expected developmental milestones by their 27-30 month review by 2026
4.	90% of children and young people report they feel listened to all of the time by 2026
5.	By meeting the health and emotional wellbeing needs of our care experienced children and young people they will have the same levels of attainment in education and positive destinations as their peers by 2026
6.	95% of children living in our priority neighbourhoods (Quintiles 1 & 2) will sustain a positive destination upon leaving school by 2026
7.	83.5% fewer young people (under 18) charged with an offence by 2026
8.	100% of our children with Additional Support Needs/disabilities will experience a positive destination
People (Adults)	
9.	10% fewer adults (over 18) charged with more than one offence by 2026
10.	Healthy life expectancy (time lived in good health) is five years longer by 2026
11.	Reduce the rate of both alcohol related deaths and drug related deaths by 10% by 2026
12.	Reduce homelessness by 10% and youth homelessness by 6% by 2026, ensuring it is rare, brief and non-recurring with a longer term ambition to end homelessness in Aberdeen City.
Place	
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
14.	Increase sustainable travel: 38% of people walking; 5% of people cycling and wheeling as main mode of travel and a 5% reduction in car miles by 2026
15.	26% of Aberdeen's area will be protected and/or managed for nature and 60% of people report they feel that spaces and buildings are well cared for by 2026
Community Empowerment	
16.	100% increase in the proportion of citizens who feel able to participate in decisions that help change things for the better by 2026

This page is intentionally left blank

ABERDEEN CITY COUNCIL

COMMITTEE	Finance and Resources
DATE	5 November 2024
EXEMPT	No
CONFIDENTIAL	No
REPORT TITLE	Grant Review
REPORT NUMBER	CR&E/24/303
EXECUTIVE DIRECTOR	Gale Beattie
CHIEF OFFICER	Julie Wood
REPORT AUTHOR	Laura Paterson
TERMS OF REFERENCE	2.1.6

1. PURPOSE OF REPORT

- 1.1 To present to the Committee a review of grants awarded in Financial Year 2023-24, including the UK Shared Prosperity Fund.

2. RECOMMENDATIONS

That the Committee:-

- 2.1 Notes the findings outlined in this report from the peer-led Grant Review of grants administered in Financial Year 2023-24;
- 2.2 Notes the recent introduction of the Scottish Government's Fair Work First policy, and the Subsidy Control Act 2022 (UK-wide legislation), and the impact that both have on the awarding of grant funding; and
- 2.3 Notes the activity which is taking place to address the said policy and legislation and the findings from the peer-led Grant Review.

3. CURRENT SITUATION

Background

- 3.1 The Director of Commissioning was instructed at Council on 1 March 2023 to undertake a review of all grants awarded by the Council in Financial Year 23-24 to ensure alignment to the 3 Tier Preventative Approach. A review was presented to Finance and Resources Committee on 8 May 2024 which detailed that the majority of capital and grant revenue allocations in FY23-24 were distributed under Tier 2: Early Intervention. Officers were subsequently instructed to return to Committee with a more in-depth analysis of all grants, including the UK Shared Prosperity Fund, with recommendations for future grant activity.
- 3.2 A working group was established to consider grants allocated in FY23-24, including internal procedures and processes. This group consisted of

representatives from Legal and Finance, as well as officers who administer grant programmes from services including City Development and Regeneration and Education and Lifelong Learning.

- 3.3 The contents of this report are subsequently based on peer-led activity and review.

Data

- 3.4 The data presented in the report on 8 May 2024 was an extracted version of grants administered in FY23-24. Grants to Arms Length External Organisations (ALEOs) were omitted as there were some funds which were administered for specific activity from government bodies, such as the Scottish Government's Regeneration Capital Grant Fund (RCGF).

- 3.5 The instruction from Finance & Resources Committee on 8 May 2024 was to include all grant activity from FY23-24. Subsequently the data reviewed by the working group included all grants recorded in the Following the Public Pound Register which were administered to organisations in FY23-24, including those to ALEOs and those administered on behalf of government bodies for ringfenced activity. Grants to individuals, such as the Scottish Welfare Trust and School Clothing Grant, were excluded from the review due to being means tested.

- 3.6 Insights of grant activity from FY23-24:

- The total value of grants awarded was £49,821,827.20;
- A total of 218 grants were administered;
- A total of 124 organisations received a grant;
- 138 grant awards were under £25,000;
- 23 organisations received grants worth a total value of £100,000 and over

Policy and Legislation

- 3.7 Subsidy Control continues to be an evolving legislative area. The Subsidy Control Act 2022 defines a subsidy as being where a public authority provides support to an enterprise that gives them an economic advantage, meaning equivalent support could not have been obtained on commercial terms. This can take the form of a grant, a tax break, a loan, guarantee or equity investment on favourable terms, or the use of facilities below market value, amongst other kinds of support.

- 3.8 Not every grant award will be a subsidy and every grant award should be assessed on an individual basis. For financial assistance to be a subsidy it must meet four specific conditions:

- Limb A: The financial assistance is given, directly or indirectly, from public resources from a public authority.

- Limb B: The financial assistance confers an economic advantage on one or more enterprises.
- Limb C: The financial assistance is specific, such that it benefits one or more enterprises over one or more other enterprises with respect to the production of goods or provision of services.
- Limb D: The financial assistance has, or is capable of having, an effect on competition or investment within the UK, or on trade or investment between the UK and another country or territory, or both.

- 3.9 Officers are currently required to complete a Subsidy Control Assessment as part of the Following the Public Pound criteria. The External Funding Team are currently developing resources, including arranging training sessions, to assist officers with making assessments. Scottish Government's Subsidy Control Unit have recently announced that they will review and upload subsidies of £100,000 and over as an additional support. The Council remains responsible for reviewing subsidy assessments below £100,000. It is considered that Council officers continuing to review any subsidy assessments above £100,000 will provide a level of consistency for updating the Transparency Database, as opposed to referring these to the Scottish Government, however the option to refer assessments would remain available. Officers from Finance and Legal are reviewing existing policies and written procedures within Following the Public Pound to ensure legislative compliance.
- 3.10 Subsidy Control could pose a risk to grant recipients, particularly those in receipt of large sums of public funding and/or involved in commercial activity. Minimal Financial Assistance (MFA) is set as £315,000 over a three year period – this is the maximum amount an organisation can receive in public subsidies, including grants, loans and rates relief, without having to use a Subsidy Scheme or assess against the Subsidy Control principles. There is a risk that larger organisations which rely on grants may meet their MFA limit within the three year period and so are ineligible for future subsidies through MFA.
- 3.11 The Council has mitigated against this risk to local organisations through the creation of Subsidy Schemes for a number of recent grant programmes, including the UK Shared Prosperity Fund and Local Business Start Up Grants. The creation of a Subsidy Scheme for a defined grant programme ensures that any grants awarded through that programme do not contribute towards a recipient's MFA. A review of current grant activity and whether projects – particularly those which provide service delivery – should be funded through a grant or procured approach could further mitigate this risk for organisations as a procured approach is not considered a subsidy.
- 3.12 Scottish Government's Fair Work First policy is also evolving and presents a risk particularly when applying for or administering grants on behalf of the Scottish Government. The Council has a Fair Work First exemption until March 31st 2025, but there is a risk that the exemption scheme may not be extended and that the Council may have to quickly make a decision on Fair Work Principles prior to April 1st 2025 to ensure that the Council can continue to

receive funding from the Scottish Government. This is being monitored through a cross-cluster Fair Work First officers group.

- 3.13 The Fair Work First Policy also needs to be taken into consideration when administering grants which are sourced from the Scottish Government, such as the Place Based Investment Programme Fund, as all recipients must demonstrate compliance with Fair Work First principles or apply for an exemption from Scottish Government. There may be organisations which have previously been funded that either are not aware of, or not compliant with, Fair Work First principles and this could lead to an increased ask on grant programmes funded through the Council's General Fund if these organisations now cannot apply for Scottish Government schemes. Officers are developing guidance and training to increase awareness and familiarity with Fair Work First Policy.

3 Tiered Preventative Approach

- 3.14 Data from the report presented to 8 May 2024 Finance & Resources Committee showed that the majority of funds were distributed under Tier 2: Early Intervention. This activity was undertaken by Finance and based upon knowledge of cost centre activity.
- 3.15 As part of the review, officers who manage the grants were asked to determine which tier the grant aligned with. Officers' responses largely corresponded with the alignments undertaken by Finance. The majority of grants awarded in FY23-24 aligned with Tiers 1 and 2 with only £299,533 allocated to Tier 3 – Response. This demonstrates that the Council's grant making process aligns with a Preventative and Early Intervention approach. The Finance team are considering how to align grants to the 3 Tier Model and record this within the Following the Public Pound Database.
- 3.16 Feedback was received from officers with regards to this and future exercises on the 3 Tiered Preventative Approach:
- Projects supported within grant programmes can vary widely and so individual projects should be assessed against the 3-Tiered Preventative Approach.
 - Alignment to a tier is based upon an officer's interpretation of the level at which a project takes place – more clearly defined terms and definition of each tier would be beneficial;
 - The definition within the tiers is broad and it may be that more than three tiers are required to effectively capture data.

The Extended Corporate Management Team are collaborating with colleagues from NHS Grampian to review and further develop preventative approaches including exploring more detailed tiers and descriptions.

Processes and Procedures

- 3.17 The processes and procedures in place throughout the Council vary dependent on the funding programme. The process in which organisations receive grant funding varies between open programmes in which any organisation/individual can apply if they meet that specific criterion – such as the Place Based

Investment Programme Fund – and direct awards approved by the relevant governance body which includes Council, Boards and Delegated Authority. Of the 218 grants awarded in FY23-24, 3 did not record details of a decision making body – these grants were either awarded on behalf of a government body or historically awarded grants; There also appeared to be grants regularly issued to the same bodies on an annual basis to provide a service and queries were raised with regards to whether these activities should be a grant or whether a procured approach should be the preferred option to enable these activities. The FtPP Database of grants will allow cross-referencing of multiple grants to one organisation, in line with protecting organisations from subsidy control. Further guidance and training is being explored by the External Funding Team with Procurement and Legal teams to help determine governance and delivery routes.

Stakeholder Engagement in Decision Making

- 3.18 There are grant programmes within the Council, such as the Fairer Aberdeen Fund, which have developed participatory procedures and processes which could be replicated by other grant programmes. The Fairer Aberdeen Fund – managed by a board with community representatives from priority areas and stakeholders from public services – directly relates to the Community Empowerment (Scotland) Act 2015 because it gives communities more control over decisions that affect them, which aligns with the participatory approach of the Fairer Aberdeen Board. Under the Act, public bodies are required to consider the views of communities. The involvement of Aberdeen City Council, NHS Grampian and Police Scotland in the Fairer Aberdeen Board ensures that these public bodies work in partnership with communities and Aberdeen Council of Voluntary Organisations (ACVO), aligning resources with local priorities, as highlighted in the Local Outcome Improvement Plan. The Fairer Aberdeen Fund's management through a community inclusive board and open application process is a practical application of the Act, promoting local decision making and collaboration between communities and public bodies. Officers are developing guidance on how to develop stakeholder boards, such as the Fairer Aberdeen Board to help officers better understand and utilise this approach.

Reporting and Monitoring

- 3.19 Due to the nature of external grant funding, the working group found that there was not a consolidative approach to reporting and monitoring and therefore the ability to subsequently utilise that data to inform future decision making was dependent on external criteria. For example, many of the Council's competitive grant schemes do have a requirement for applicants to demonstrate reportable benefits which align to the key policy directives, such as the LOIP for example. However, there is data that could further demonstrate the real economic and social impact of these grants by introducing a reporting system which would also capture other data, such as GVA and community wealth building. If this data was subsequently recorded centrally, it could be used to aid budget and policy making decisions in future. City Development & Regeneration are in discussion with Data and Insights to explore options for a consolidative model to capture more informed data and benefits from the grants administered by the Council.

Community Capacity and Awareness

- 3.20 Increasing community capacity and awareness of available grant funding was also raised as an area of improvement within the Council. It was noted that organisations often did not know where to find information on available grant funding and how to apply for it. Since May, the External Funding Team have brought together Council and external grants onto a single page on the Council website; delivered free grant funding events which discuss current funding opportunities and skills for writing grant applications; created a LinkedIn page with regular external funding opportunities; and developed a newsletter. Officers will continue to improve community capacity and awareness of grants taking feedback from outreach sessions with communities.

Next Steps

- 3.21 The creation of a centralised hub to inform and support officers during the grant making process was identified as being a required output of this peer review. New grant schemes have recently been developed following budget decisions from the Council, such as the Union Street Empty Shops Grant, and from services utilising available funds from government bodies, such as the ABZWorks Development Fund. Officers managing these grant programmes often have limited experience of administering grant funding and the working group discussed a centralised resource to support officers. As a result of this grant review and peer discussions, clusters across the Council are developing training and support materials for grant management, including templates.

4. FINANCIAL IMPLICATIONS

- 4.1 There are no direct financial implications arising from this report.

5. LEGAL IMPLICATIONS

- 5.1 There are no direct legal implications arising from this report.

6. ENVIRONMENTAL IMPLICATIONS

- 6.1 There are no direct environmental implications arising from this report.

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.

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	No significant risks identified			
Compliance	Non-compliance and legal challenge to Subsidy Assessments	Officers are reviewing current processes to ensure compliance with Subsidy Control	L	Yes
Operational	No significant risks identified			
Financial	Compliance with awarding grants on behalf of an external organisation	Create resources for staff to use which demonstrate best practice for the grant making process	L	Yes
Reputational	No significant risks identified			
Environment / Climate	No significant risks identified			

8. OUTCOMES

Council Delivery Plan 2024	
	Impact of Report
Regional and City Strategies Council Delivery Plan 24-25	This report supports the Council Delivery Plan by reviewing grants and making recommendations which support the Council's Prevention and Early Intervention Strategy.

9. IMPACT ASSESSMENTS

Assessment	Outcome
Integrated Impact Assessment	No assessment required. I confirm this has been discussed and agreed with Julie Wood, Chief Officer City Development & Regeneration on 27.09.24.
Data Protection Impact Assessment	Not required
Other	N/A

10. BACKGROUND PAPERS

10.1 COM/24/060, Council Delivery Plan 2024/25, Council, 6th March 2024

10.2 CR&E/24/126, Grant Review, Finance & Resources Committee, 8th May 2024

11. APPENDICES

11.1 n/a

12. REPORT AUTHOR CONTACT DETAILS

Name	Laura Paterson
Title	Team Leader – External Funding
Email Address	lapaterson@aberdeencity.gov.uk
Tel	01224 067082

ABERDEEN CITY COUNCIL

COMMITTEE	Finance and Resources
DATE	5 November 2024
EXEMPT	No but Appendix 1 considered <i>to be exempt under <u>Local Government (Scotland) Act 1973 paragraphs 4 & 6</u></i>
CONFIDENTIAL	No
REPORT TITLE	Asset Transfer Request for Torry Youth & Leisure Centre
REPORT NUMBER	F&C/24/308
EXECUTIVE DIRECTOR	Eleanor Sheppard
CHIEF OFFICER	Stephen Booth
REPORT AUTHOR	Cate Armstrong
TERMS OF REFERENCE	4.2

1. PURPOSE OF REPORT

- 1.1 The Purpose of this Report is to advise Committee of the asset transfer request received for the Torry Youth & Leisure Centre.

2. RECOMMENDATIONS

That the Committee:-

- 2.1 Accept the recommendation as outlined in Appendix 1;
- 2.2 Instruct the Chief Officer – Corporate Landlord to issue a decision letter informing the community group of the outcome of the evaluation process, with the recommended terms and conditions included; and
- 2.3 Instruct Chief Officer – Governance to conclude missives for the transfer of the Torry Youth & Leisure Centre incorporating various qualifications as are necessary to protect the Councils interests.

3. CURRENT SITUATION

- 3.1 The Torry Youth & Leisure Centre was declared surplus to the Council's requirements on 30th May 2023. Previously operated by Sport Aberdeen, it was most recently occupied on a short-term basis as a vaccination centre.
- 3.2 The Torry Youth & Leisure Centre sits on the north side of Oscar Road, adjacent to the Torry Medical Practice. It has a large site of circa 1.62 acres, with ample parking and grounds that have been partially laid to grass and planted with mature shrubs and trees. See Appendix 2 for a location plan.

- 3.3 The accommodation comprises two multipurpose halls with changing areas, a kitchen, office and toilets, extending to 1,253 sq. m. There has been some internal damage to the building following a break-in. Appendix 3 – Floor Plan.
- 3.4 As a Sport and Leisure Centre the property is designated as Use Class 11 – Assembly & Leisure, under the Town and Country Planning Scotland Act; however, it does sit within an area zoned for Residential Use.
- 3.5 The property was internally valued for the 2024 Asset Valuation undertaken for the Accounts, in accordance with the Royal Institute of Chartered Surveyors valuation guidance.
- 3.6 Since the property was renounced from the Sport Aberdeen Licence several groups have shown interest in it but only one asset transfer request has been submitted.
- 3.7 Jesus House Torry Aberdeen, Limited is a Company limited by Guarantee, it was incorporated on 11th May 2023. It is a subsidiary of Jesus House Torry, Aberdeen SC042618. It has been set up specifically to separate the charity's community activities from its religious activities and to take forward the asset transfer request.
- 3.8 The Church run several different groups including a foodbank, Breakfast Club, children's support group, youth club, young adult's support group, men's support group, woman's support group, and support group for pregnant women. If the request is accepted these groups will be relocated from their current base at 45 Glenberrie Road, Torry to the Torry Youth & Leisure Centre, Oscar Road and ran by the Community Body. Currently any operating costs are covered by the Church.
- 3.9 The Community Body will look to expand their initiatives through the development of the building to provide a Coffee Shop, Enterprise Facility, Fitness & Sports Studio, Large multi-purpose event space, Warm Spaces in Winter.
- 3.10 The new initiatives proposed within request application as a result of the relocation to the Torry Youth and Leisure Centre will include a Work Experience Scheme, Exam Support & Tutoring, provision of a Fitness Studio, a Social Enterprise Scheme, and Education & Training Base, more detail of these schemes is provided in the application documents.
- 3.11 The Community Body submitted a business plan following a request from the evaluation panel for further information around how they were going to fund their proposals. This indicates that the community body expects the revenue from the Coffee Shop to be circa £20,000 per month with operating costs of circa £12,000 providing a net profit of £8,000. The development costs to launch the Coffee Shop are estimated to be £80,000 and they expect to achieve profitability within year 1. They have confirmed the pricing strategy for the enterprise will be 5% below market rates. The development costs are noted as being £50,000.

- 3.12 The business plan also notes that the Community Body will set up a creche which will be operated by a third-party accredited childminder. This will bring in revenue of circa £5,000 per month.
- 3.13 The development of a fitness studio is expected to cost in the region of £100,000. The studio would offer a variety of fitness classes and wellness activities and would be leased to a fitness instructor / operator for £1,000 per month.
- 3.14 The Main Hall is to be developed as a Multi-purpose Hall available for rental to local communities, community groups, residents & business at £500 for a half day and £1,000 for full day use. The group note that there is a high demand for affordable event spaces in the local community and they expect to achieve 6 weekday and 4 weekend events monthly. The estimated development costs are circa £200,000, with an estimated annual revenue of £92,000. The Hall will not be available to rent on an hourly basis.
- 3.15 The Community Body has indicated that the Church provided 26,000 Volunteer Hours of support annually from 2008 through to 2023. Their estimated forecast volunteer hours for 2024 forward is 14,000 annually; they have assumed a volunteer hourly rate of £17.00 providing an annual value of £238,000, shown in Table 13.4 of the application documents.
- 3.16 The full application documents requesting an asset transfer are available on the Council's Community Asset Transfer webpage under new requests.
- 3.17 As part of the Community Asset Transfer process all transfer requests must be made available for the local and wider community to view to enable the community to submit their representations regarding the proposed Community Asset Transfer. The Asset Transfer request was publicised at the Greyhope Community Hub with the application documents available to view within the new Library at Greyhope and on the Aberdeen City Council website. Two formal representations supporting the application were received by Aberdeen City Council prior to the closing date for representations to be submitted.
- 3.18 When reviewing the application, the panel are required to assess whether the benefits of the asset transfer request are; greater or less than the benefits of an alternative proposal. An alternative proposal may be another asset transfer, or another proposal made by the Council. In the case of surplus properties such as the Torry Youth & Leisure Centre, disposal on the open market can be considered as an alternative proposal. The price offered for the transfer should also be considered alongside the non-financial benefits. Consideration of what outcomes could be achieved with any profits or savings that might be made, or what impact any financial loss might have, compared with the benefits offered by each of the different community proposals or any alternative proposals.
- 3.19 In assessing the benefits of the transfer request the panel had to consider whether agreeing to it would be likely to promote or improve:
- Economic development

- Regeneration
 - Public health
 - Social wellbeing
 - Environmental wellbeing or
 - Reduce inequalities of outcome which result from socio-economic disadvantage
- 3.20 Consideration is also given to the impact that the request and the proposed services will have on the Council and the services it provides to determine if there will be an overlap with existing services or any positive or negative effect on the Council's Services.
- 3.21 The panel discussed the information supplied by the community transfer body in relation to the corresponding questions within the evaluation assessment and the panel came to a consensus as to the appropriate score to award for each question for the group.
- 3.22 The panel had several questions that they wanted clarification on, therefore a letter requesting further information was issued. Upon receipt of the group's response the panel met again to discuss the information provided but still had questions that they felt remained unanswered. Further information was requested and subsequently the panel also met with members of the community body to discuss their proposals. Following this the group submitted a revised business plan for their project.
- 3.23 The panel then reconvened to discuss proposal again in light of the additional information, and considered whether the request, would provide the greater benefits for the local area and would demonstrate best value for the Council if it were recommended for acceptance.
- 3.24 If the Council believe that the proposed request does not provide best value they can discuss the proposal with the community body and look to agreeing terms that would provide best value for the Council.
- 3.25 If the community group were not in agreement with the amended terms they could submit a request for a review of the decision by the Review Sub Committee.

4. FINANCIAL IMPLICATIONS

- 4.1 The applicant has requested the transfer of ownership for £5,000, this is a significant discount on the noted market value for the property. The Council has an obligation to achieve best value for the disposal of any Council asset, and should adhere to the Disposal of Land by Local Authorities (Scotland) Regulations 2010. The evaluation panel's assessment considered the recommendation outlined in appendix 1 can be considered to demonstrate Best Value.
- 4.2 If this request were to be accepted then the property would no longer be the responsibility of the Council, as ownership of the property would be transferred

to the community group and liability for the holding costs of circa £60,000 would cease.

5. LEGAL IMPLICATIONS

5.1 The Council is required to assess the request under terms of the Community Empowerment (Scotland) 2015 Part 5.

5.2 The Disposal of Land by Local Authorities (Scotland) Regulations 2010 applies to every disposal of an interest in land by a Local Authority, and requires that the Local Authority fulfil their statutory duty under Best Value as set out in the Local Government in Scotland Act 2003

6. ENVIRONMENTAL IMPLICATIONS

6.1 If the request is approved a vacant building will be redeveloped and brought back into use for the benefit of the community.

7. RISK

Category	Risks	Primary Controls/Control Actions to achieve Target Risk Level	*Target Risk Level (L, M or H) *taking into account controls/control actions	*Does Target Risk Level Match Appetite Set?
Strategic Risk	Not Achieving Best Value	The evaluation panel have undertaken an appraisal to allow consideration of how best value could be achieved	M	Yes
Compliance	If the recommendation is not approved the Council could be subject to a request for review and / or an appeal to the Scottish Ministers.	Approve the recommendation for the asset transfer request	M	Yes
Operational	There are risks in relation to staff through the retention of vacant building which would require regular inspection and management.	The risk to staff would be removed if the asset transfer request were to be granted	L	Yes

Financial	<p>1. If responsibility of the asset is retained by the Council; the property's annual holding costs of circa £60,000 would require to be met by the Council until the property could be disposed of.</p> <p>2. Not achieving Best Value</p>	<p>If the asset transfer request is granted the liability for the holding costs will no longer sit with the Council.</p> <p>Approve the recommendation made by the panel</p>	L	Yes
Reputational	If the property remains vacant, it will be subject to vandalism and suffer further deterioration / damage causing reputational damage to the Council.	If the asset transfer is granted the Council will no longer have liability for the asset.	L	Yes
Environment / Climate	No significant risks identified			

8. OUTCOMES

Council Delivery Plan 2024	
	Impact of Report
<p>Aberdeen City Council Policy Statement</p> <p><u>Working in Partnership for Aberdeen</u></p>	<p><i>The Community Body currently provides services that have a positive impact on the Council Delivery Plan. If they are able to expand their capacity and provide additional services then this can have a further positive impact.</i></p>
<u>Local Outcome Improvement Plan</u>	
<p>Prosperous Economy Stretch Outcomes</p>	<p>If the Community body are successful in their proposal the centre will have a positive impact on the economy within the area.</p>

Prosperous People Stretch Outcomes	<p>If the proposals within this report can be successfully delivered to families within Torry this will support a number of the improvement projects within the LOIP :</p> <ul style="list-style-type: none"> • Stretch outcome 6.1; By improving pathways to education, employment and training for all our children. • Stretch outcome 11.1; Supporting vulnerable and disadvantaged people, families and groups. • Stretch outcome 11.2; Provide individuals and communities with the social resources needed to reduce feelings of loneliness and social isolation.

9. IMPACT ASSESSMENTS

Assessment	Outcome
Integrated Impact Assessment	Yes
Data Protection Impact Assessment	Not Required
Other	None

10. BACKGROUND PAPERS

- 10.1 Application documents available at <https://www.aberdeencity.gov.uk/services/people-and-communities/community-asset-transfer/torry-youth-and-leisure-centre>

11. APPENDICES

- 11.1 Appendix 1 – Summary Tender
Appendix 2 - Location Plan
Appendix 3 – Floor Plan

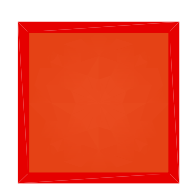
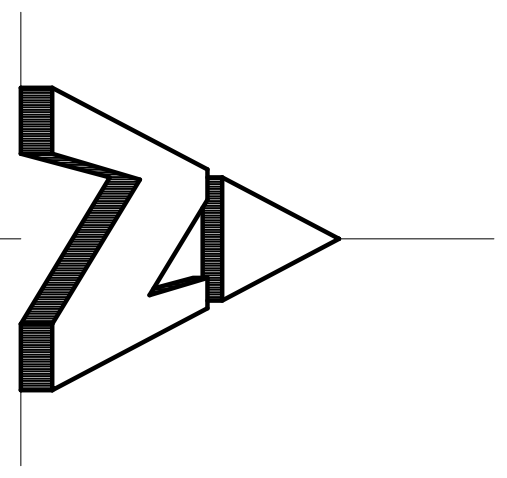
12. REPORT AUTHOR CONTACT DETAILS

Name	Cate Armstrong
Title	Team Leader - Estates
Email Address	CArmstrong@aberdeencity.gov.uk
Tel	01224 045519

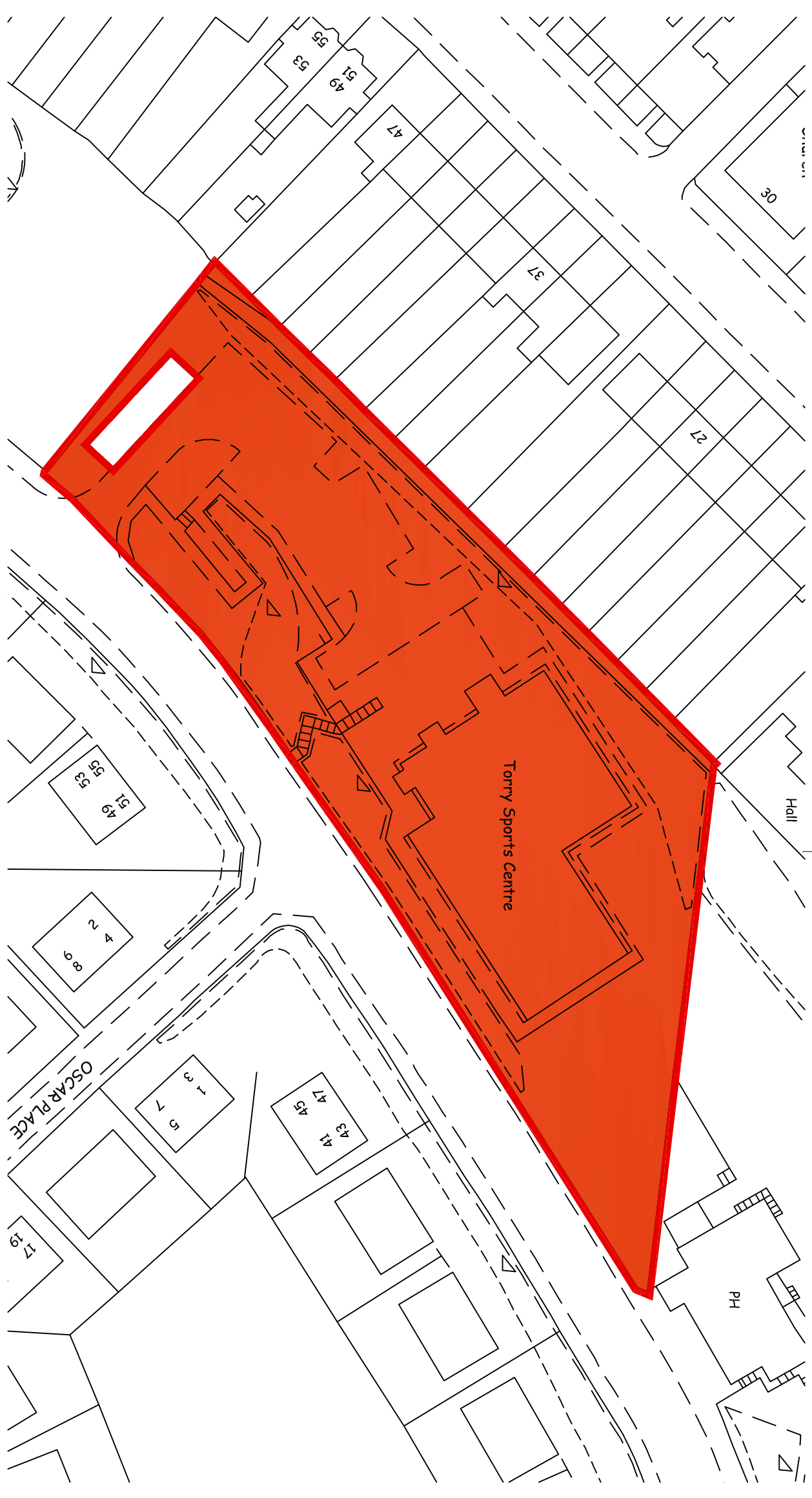
This page is intentionally left blank



Site Location Plan Scale 1:5000



Area of Ground Outlined & Coloured
Red Equals 6054.9sq/m or thereby
(0.605 Hectares or thereby)



Site Layout Plan Scale 1:750

Title. TORRY YOUTH AND LEISURE CENTRE, OSCAR ROAD, ABERDEEN

Reproduced from Ordnance Survey mapping with the permission of the Controller of Her Majesty's Stationery Office. © Crown Copyright. Unauthorised reproduction infringes Crown Copyright and may lead to prosecution or civil proceedings. Aberdeen City Council - Licence No. LA 09025L Year Document Published 1999.

Drawn.		Scale.	As Shown
Date.	29/07/2009	Checked.	
Ref.no.	14	Tel. No.	01224 522000

ABERDEEN CITY COUNCIL

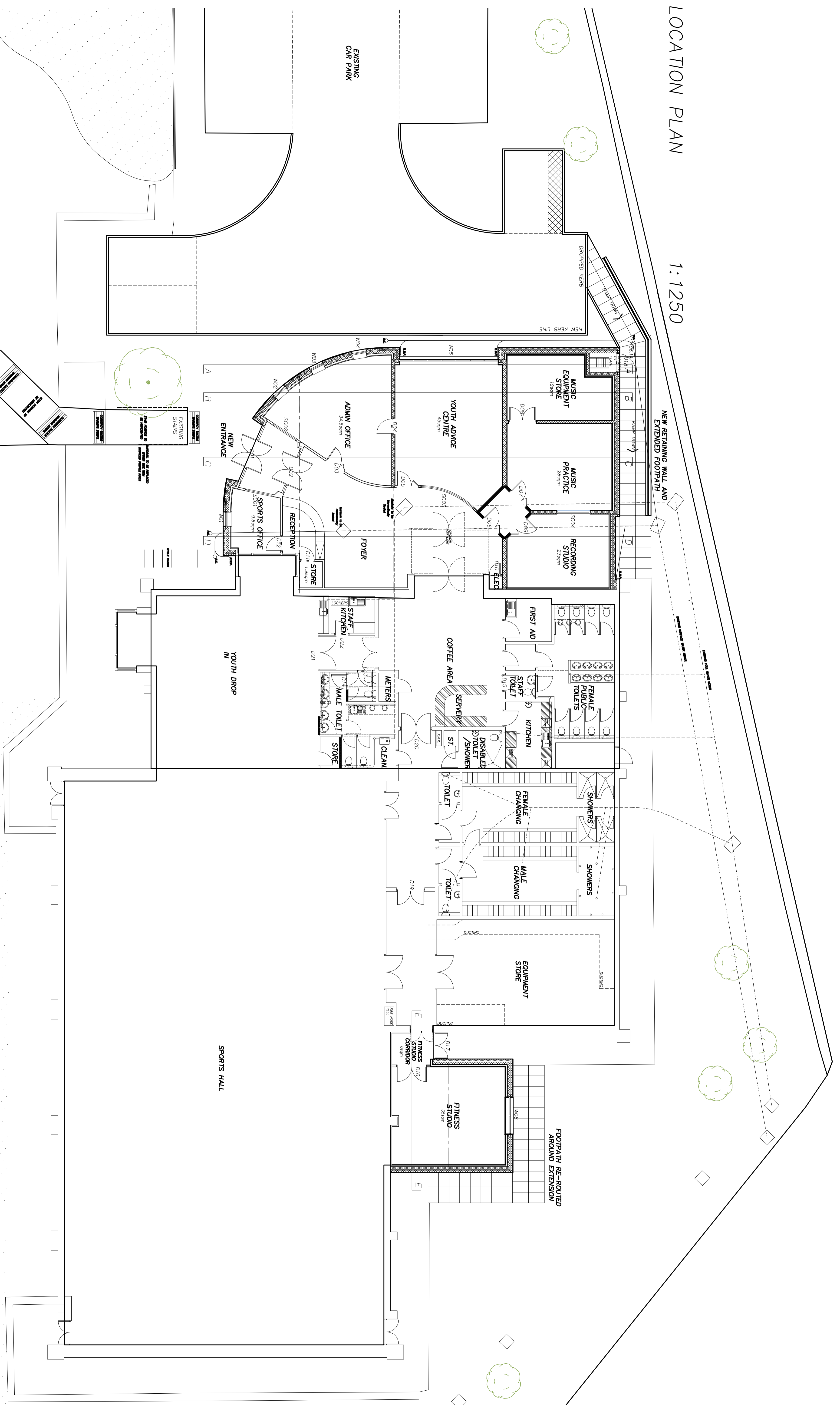
Corporate Director,
Resources Management
St. Nicholas House
Aberdeen. AB10 1AA.



This page is intentionally left blank

LOCATION PLAN

1:1250



PART SITE PLAN

1 : 100

PROJECT
EXTENSION TO TORRY SPORTS CENTRE
FOR TORRY YOUTH PROJECT,
OSCAR ROAD, TORRY, ABERDEEN

TITLE
PART SITE PLAN
& LOCATION PLAN

DATE
1:100 @ A1

JOB No
0431

DRG No
L0-01B

ISSUE
Information

DATE
10-01B

BY
Vicky Burns

Rev Description Date

Footpath at west corner of building re-routed

DATE

CHARTERED ARCHITECTS

DAVID MURRAY ASSOCIATES

11, RALPH STATION, DUNNOTT ROAD, ABERDEEN, AB23 8BR

Tel: 01224 414141 Fax: 01224 414142

E-Mail: admin@dm-architects.co.uk

This page is intentionally left blank

ABERDEEN CITY COUNCIL

COMMITTEE	Finance and Resources
DATE	05 November 2024
EXEMPT	This report is not exempt, but Appendices 2 and 5-9 are (paragraph 8)
CONFIDENTIAL	No
REPORT TITLE	Work Plan & Business Cases
REPORT NUMBER	CORS/24/296
DIRECTOR	Andy MacDonald
CHIEF OFFICER	Craig Innes
REPORT AUTHOR	Mel Mackenzie
TERMS OF REFERENCE	1.1.5 & 1.1.6

1. PURPOSE OF REPORT

- 1.1 The purpose of this report is to present procurement work plans where expenditure is included for the Corporate Services, City Regeneration & Environment and Families and Communities Functions to Committee for review and to seek approval of the total estimated expenditure for the proposed contracts as contained in the Procurement Business Cases appended to the report.

2. RECOMMENDATIONS

That the Committee: -

- 2.1 reviews the workplan as detailed in the Appendices for the Corporate Services, City Regeneration & Environment and Families and Communities Functions;
- 2.2 approves the procurement business cases, including the total estimated expenditure for the proposed contract;
- 2.3 notes the content of Appendix 3 – 3.10 Memo Approvals; and
- 2.4 notes the content of Appendix 4 – 4.1.3 Technical Exemption Approvals.

3. CURRENT SITUATION

- 3.1 The ACC Procurement Regulations 2023 require that authority to incur expenditure must be sought prior to any invitation to tender or contract entered into. Contracts above £50,000 (supplies/services) or £250,000 (works) to be listed on a workplan with an associated Procurement Business Case and submitted by the relevant Chief Officer to the Finance and Resources Committee, committee approval is required prior to the procurement being undertaken.

3.2 Committee is asked to review the Corporate Services, City Regeneration & Environment and Families and Communities Functions work plans and to approve the expenditure detailed in the Procurement Business Cases appended to the report.

4. FINANCIAL IMPLICATIONS

4.1 The indicative value of the proposed contract is shown within the workplan and in the Appendices. The ability to have an overview of contract expenditure is aligned to Core Outcomes of the LOIP and the whole systems commissioning cycle approach. The robust approach to governance ensures that all contracts are aligned to the approved budget provision for each financial year with controls in place for flexibility if required.

5. LEGAL IMPLICATIONS

5.1 The contracts shall be procured in accordance with procurement legislation and the Commercial Legal Team within C&PS shall provide legal advice, legal commentary has been sought and is included within each Business Case.

6. ENVIRONMENTAL IMPLICATIONS

6.1 Consideration is included within each Business Case as to how the proposed contract will support the Council's climate commitments. If these are not to be included, officers are asked to confirm why this is the case. Standard wording is included in procurement templates to ensure this is captured at tender stage through to awarded contract.

7. RISK

Category	Risks	Primary Controls/Control Actions to achieve Target Risk Level	*Target Risk Level (L, M or H) *taking into account controls/control actions	*Does Target Risk Level Match Appetite Set?
Strategic Risk	Contract expectations not being monitored or managed.	Contract Management consideration in business cases, guidance and training available for officers.	M	Yes
Compliance	Failure to comply with internal procurement regulations and procurement legislation	Robust process for review of individual business cases and proposed approach to procurement.	L	Yes

Operational	Unable to control demand	Robust process and focus on demand reduction strategies, contract terms developed to be more flexible.	L	Yes
Financial	Escalation of costs Differing market conditions depending on commodity or service	A strong focus on value for money in all commissioning activities and market engagement or use of Business Intelligence to engage with market / ascertain changes/trends.	M	Yes
Reputational	Insufficient information provided by officers, lack of transparency.	Robust process for review of individual business cases and proposed approach to procurement.	L	Yes
Environment/ Climate	Failure to consider sustainable options.	Environmental consideration within business cases and environmental clauses within tender documents.	L	Yes

8. OUTCOMES

<u>COUNCIL DELIVERY PLAN</u>	
	Impact of Report
Aberdeen City Council Policy Statement	The ability to have an overview of contract expenditure is aligned to Core Outcomes of the LOIP and the whole systems commissioning cycle approach.
Aberdeen City Local Outcome Improvement Plan	
Stretch Outcomes (Prosperous Economy/People/Place)	Community Benefits, Fair Work and Climate requirements are incorporated into all ACC Procurement Activity, consideration is given to the Stretch Outcomes within the LOIP at the development phase.
Regional and City Strategies	Details of anticipated outcomes and how they support key strategies are contained within the business case attached.
UK and Scottish Legislative and Policy Programmes	Details of the legislative and policy programmes to be complied with is contained within the business case attached.

9. IMPACT ASSESSMENTS

Assessment	Outcome
Integrated Impact Assessment	N/A - IIA screening and assessment will be conducted where required for individual business cases.
Data Protection Impact Assessment	Not required
Other	Not required

10. BACKGROUND PAPERS

None

11. APPENDICES

Public

Appendix 1- Final Revenue Work Plans- PUBLIC_FR_051124

Appendix 3 – 3.10 Memo Approvals_PUBLIC_FR_051124

Appendix 4 – 4.1.3 Technical Exemption Approvals_PUBLIC_FR_051124

Private

Appendix 2 - Final Revenue Work Plans PRIVATE_FR_051124

Appendix 5 - Production Partner_Business Case_PRIVATE_FR_051124

Appendix 6_Digital Process Automation_PRIVATE_FR_051124

Appendix 7_Cash in Transit_PRIVATE_FR_051124

Appendix 8_Hanover Street School Lighting System_PRIVATE_FR_051124

Appendix 9_Operations Hydrogen Refuelling Stations_PRIVATE_FR_051124

12. REPORT AUTHOR CONTACT DETAILS

Name	Melanie Mackenzie
Title	Strategic Commercial Manager
Email Address	MeMackenzie@aberdeencity.gov.uk
Tel	07795 316388

This page is intentionally left blank

City Regeneration & Environment Work Plan	Committee: Finance & Resources	Date of Committee: 05 November 2024
---	--------------------------------	-------------------------------------

Reference	Function	Cluster	Description of Requirement	Type of Budget	Estimated Start date of Contract or Extension	Estimated End date of Contract (Excluding extension)	Maximum Extension Period (months)	Estimated End date of Contract (Including extension)	Summary
000-LCQB7935	City Regeneration & Environment	City Development & Regeneration	Production Partner	Revenue	01/04/2022	31/03/2026	0	31/03/2026	The council support the delivery of a variety of events throughout the year that are designed to attract an audience from a wide cross section of the community both from within and outside the City. As part of the Council's on-going commitment to improving the city's events offering, which strengthens Aberdeen's image and reputation, a suitably competent and skilled contractor is required to supply Public Address, Staging, Lighting, Power, Power Distribution, Equipment and AV etc. This contract will be varied (increase in value) to support delivery of the Tall Ships Races.
CRN00037666	City Regeneration & Environment	City Development & Regeneration	Operations Contract: Kittybrewster and Cove Hydrogen Refuelling Stations	Revenue	01/04/2025	31/03/2027	12	31/03/2028	The Operations Contract will allow the Council's hydrogen refuelling assets to be operated safely and effectively and to meet its fuel supply obligation to internal users and third parties.

Corporate Services Work Plan	Committee: Finance & Resources	Date of Committee: 05 November 2024
------------------------------	--------------------------------	-------------------------------------

Reference	Function	Cluster	Description of Requirement	Type of Budget	Estimated Start date of Contract or Extension	Estimated End date of Contract (Excluding extension)	Maximum Extension Period (months)	Estimated End date of Contract (Including extension)	Summary
CRN00037249	Corporate Services	People & Citizen Services	Digital Process Automation (Revenues and Benefits)	Revenue	01/12/2024	30/11/2027	12	30/11/2028	The contract for the provision of Revenues and Benefits Digital Process Automation will ensure the council can meet its statutory duty to bill and collect Council Tax and enable the council to improve the collection rate and cashflow to Aberdeen City Council.
CRN00037260	Corporate Services	Governance	Cash Collection and Delivery Contract (Cash in Transit)	Revenue	01/12/2024	30/11//2028	0	30/11/2028	The contract is for the collection of cash/cheques from council premises and car parks around the city and delivery of money to the council's bank's counting centre. The volume of the contract has decreased significantly and will continue to decrease as more areas move to cashless. Having the contract in place ensures the security of the cash being collected and avoids the need for employees to handle/deposit large amounts of cash.

Families & Communities Work Plan	Committee: Finance & Resources	Date of Committee: 05 November 2024
----------------------------------	--------------------------------	-------------------------------------

Reference	Function	Cluster	Description of Requirement	Type of Budget	Estimated Start date of Contract or Extension	Estimated End date of Contract (Excluding extension)	Maximum Extension Period (months)	Estimated End date of Contract (Including extension)	Summary
CRN00037228	Families & Communities	Corporate Landlord	Hanover Street School – Luminaires and lighting control system replacement	Capital	01/06/2025	31/05/2026	6	30/11/2026	The contract will cover the replacement of the luminaires and lighting controls system at Hanover Street School which will ensure the Council can meet its statutory duty to maintain its school estate, lower carbon emissions and reduce maintenance costs.

This page is intentionally left blank

Appendix 3 - 3.10 Memo's (Exemption Urgency)

Function	Cluster	Description of Contract	Estimated Start date of Contract	Estimated End date of Contract	Total Estimated Contract Value £	Summary of explanation of why the contract was urgently required and justification for suspension of procurement regulations, in whole or in part:
City Regeneration & Environment	City Development & Regeneration	Request to use the TPPL Framework for a tender exercise with the intention to procure an emergency external hydrogen supply to Aberdeen; principally to refuel 15 hydrogen fuel cell buses for a period of 6 months.	ASAP	6 Months from Start Date	-	The Kittybrewster hydrogen refuelling station has been in operation since 2015 and has been the principal refuelling station for the 15 vehicles. The Council is currently arranging re-living works and longer term operation arrangements and it is expected there will be a period of downtime at the station whilst the re-life work is carried out. This contract is urgently required to ensure the Council can meet their obligations under the EU JIVE Project by supporting the continued operation of the buses.

This page is intentionally left blank

Appendix 4 - 4.1.3 Forms (Technical Exemption)

Function	Cluster	Description of Contract	Estimated Start date of Contract	Estimated End date of Contract	Total Estimated Contract Value £	Reason for seeking approval under 4.1.3 Technical Exemption:
City Regeneration & Environment	City Development & Regeneration	<p>Contract for Loan of Exhibition: Artist Textiles from Picasso to Warhol</p> <p>This major temporary exhibition is to be shown in the special exhibition galleries at Aberdeen Art Gallery. It is on loan from the Fashion and Textile Museum, London.</p> <p>There is a limited availability of exhibitions of this stature which are being toured by respected organisations and partners such as the Fashion and Textile Museum. We are seeking major touring shows which work within available periods in Aberdeen Art Gallery's forward programme and our target audiences. We are dependent on lenders' touring programmes, suitable themes and total project costs</p>	01/11/2024	01/04/2025	£65,000.00	<p>Staff team has reviewed all options of other suitable exhibitions on offer, based on an understanding of audience and market demand and data analysis of equivalent seasonal programmes.</p> <p>Priority for this programming slot over the winter period is a local adult audience along with education partners including schools and students in higher and further education. We fully expect to attract visitors to the city as this is the only Scottish showing of the exhibition.</p> <p>Having previously worked with the Fashion and Textile Museum we know that their product will attract visitors to this ticketed exhibition. The income raised through ticketing plus a proportion of the committed revenue budget will cover the costs of the hire fee and delivery of all aspects of the exhibition.</p>

This page is intentionally left blank

Exempt information as described in paragraph(s) 1 of Schedule 7A of the Local Government (Scotland) Act 1973.

Document is Restricted

This page is intentionally left blank

Exempt information as described in paragraph(s) 4, 6 of Schedule 7A of the Local Government (Scotland) Act 1973.

Document is Restricted

This page is intentionally left blank

Exempt information as described in paragraph(s) 8 of Schedule 7A of the Local Government (Scotland) Act 1973.

Document is Restricted

This page is intentionally left blank

Exempt information as described in paragraph(s) 8 of Schedule 7A of the Local Government (Scotland) Act 1973.

Document is Restricted

This page is intentionally left blank

Exempt information as described in paragraph(s) 8 of Schedule 7A of the Local Government (Scotland) Act 1973.

Document is Restricted

This page is intentionally left blank

Exempt information as described in paragraph(s) 8 of Schedule 7A
of the Local Government (Scotland) Act 1973.

Document is Restricted

This page is intentionally left blank

Exempt information as described in paragraph(s) 8 of Schedule 7A
of the Local Government (Scotland) Act 1973.

Document is Restricted

This page is intentionally left blank

Exempt information as described in paragraph(s) 8 of Schedule 7A of the Local Government (Scotland) Act 1973.

Document is Restricted

This page is intentionally left blank