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To: All Members of the Council

Town House,
ABERDEEN, 27 February 2024

COUNCIL - BUDGET

The Members of the **COUNCIL** are requested to meet in Council Chamber - Town House on **WEDNESDAY, 6 MARCH 2024 at 10.30am.** This is a hybrid meeting, therefore Members may also take part remotely.

JENNI LAWSON
INTERIM CHIEF OFFICER - GOVERNANCE
(LEGAL)

BUSINESS

NOTIFICATION OF URGENT BUSINESS

1.1 No urgent business at this time

DETERMINATION OF EXEMPT BUSINESS

2.1 No exempt business at this time

DECLARATIONS OF INTEREST AND TRANSPARENCY STATEMENTS

3.1 Members are requested to declare any interests or connections

DEPUTATIONS

4.1 No deputations at this time

GENERAL BUSINESS

- 5.1 Council Delivery Plan 2024/25 - COM/24/060 (Pages 3 - 100)
- 5.2 General Fund Revenue Budget and Capital Programme 2024/25 to 2028/29 - RES/24/061 (Pages 101 - 282)
- Common Good Budget 2024/25 - RES/24/062 (Pages 283 - 300)
 - Council Carbon Budget 2024/25 - COM/24/059 (Pages 301 - 312)

EXEMPT / CONFIDENTIAL BUSINESS

- 6.1 No exempt/confidential business

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IIAs related to reports on this agenda can be viewed [here](#)

Should you require any further information about this agenda, please contact Martyn Orchard, tel. 01224 067598 or morchard@aberdeencity.gov.uk

ABERDEEN CITY COUNCIL

COMMITTEE	Council
DATE	6 March 2024
EXEMPT	No
CONFIDENTIAL	No
REPORT TITLE	Council Delivery Plan 2024/25
REPORT NUMBER	COM/24/060
DIRECTOR	Gale Beattie
CHIEF OFFICER	Martin Murchie
REPORT AUTHORS	Martin Murchie (Chief Officer – Data & Insights)
TERMS OF REFERENCE	2

1. PURPOSE OF REPORT

The report brings before the Council the Council Delivery Plan for 2024/25.

2. RECOMMENDATIONS

That Council:-

- 2.1 Notes the content of the Council Delivery Plan 2024/25;
- 2.2 Instructs the Chief Executive to realign any of the delivery commitments set out in the Plan that may be required, as a result of any potential council budget decisions, to meet Council's instructions; and
- 2.3 Instructs all Chief Officers to report performance improvement priorities for 2024/25 and progress towards improvement through the arrangements set out within the Council's Performance Management Framework.

3. CURRENT SITUATION

Our Commissioning Led Approach to Financial Planning 2024/25

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

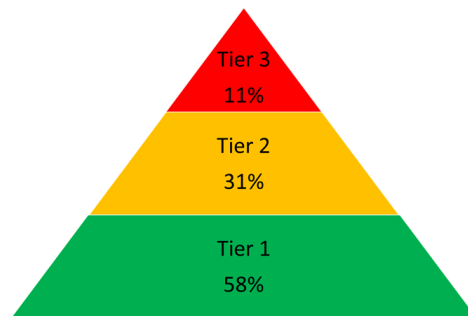


3.2 Adopting this commissioning led cycle ensures that:

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

3.3 The drivers of demand for the Council and its responsibilities to prevent harm are very broad, and incorporate support for and protection of children, young people and adults; the maintenance and protection of the environment, in particular, commitments to net zero; providing the tools and an environment which support the council's workforce; and stewardship of the council's and the city's assets. Further development of the commissioning cycle in 2023/24 formalised and implemented a tiered analysis of resource allocation, providing the analysis to support a deliberate shift to prevention of demand and harm as an integral part of our commissioning and budgeting cycle.

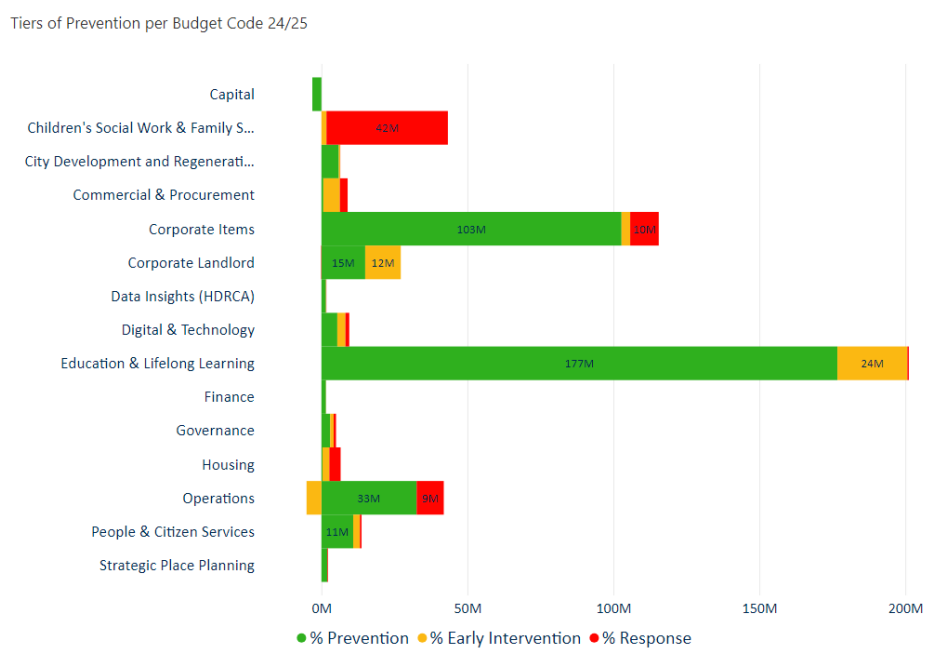
3.4 An assessment of expenditure was undertaken during 2022/23, and repeated in 2023/24, using the model of tiered intervention illustrated below, allowing a greater understanding of spend in categories of Primary, Early and Response Intervention across the organisation. This, in turn, supports prioritisation of services and projects which seek to prevent demand and harm. An analysis of the proposed 2023/24 commissioning intentions shows a significant majority are focused on services predominantly focused at Tier 1 (Prevention) or Tier 2 (Early Intervention).



Model of Tiered Intervention

3.5 The Prevention and Early Intervention report, March 2023, (CUS/23/064) proposed further integration of the tiered approach to prevention.

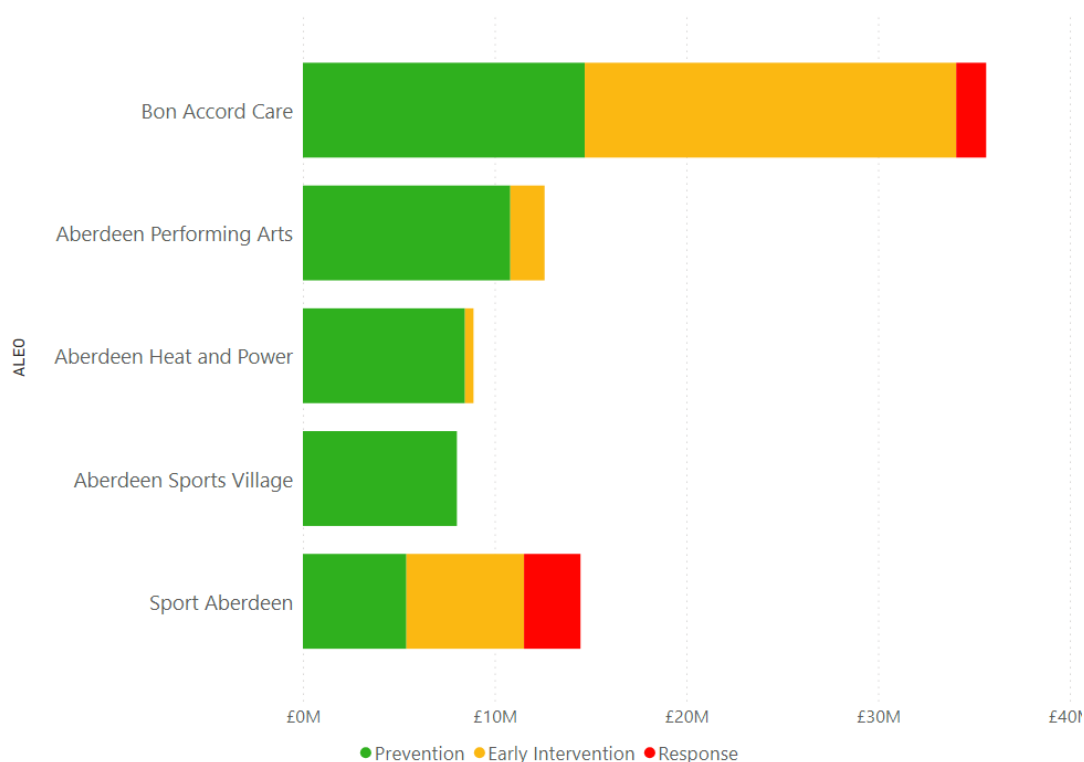
3.6 The Council instructed the Chief Officer – Finance in consultation with the Chief Officer - Early Intervention and Community Empowerment to develop a new financial reporting template to capture the Prevention and Early Intervention tiered resource allocation model, and to include this in the annual Budget process, with effect from 2024/25, to demonstrate the proposed allocation of resources per tier. A high level summary of this analysis is shown below, and more detail is included in the 2024/25 Budget Report.



Budget Allocation Per Cluster by Tiered Prevention Model

3.7 In addition the Council instructed the Chief Officer – Finance, in consultation with the Chief Officers for Governance and Commercial and Procurement Services to work with the Group entities and Tier 1 ALEOs to prepare a statement of tiered resource allocation across the Aberdeen City Council family group, and to include this in the annual Budget process with effect from the 2024/25 budget cycle. An analysis of spend and income by ALEO is shown below, and more detail is included in the 2024/25 Budget Report.

ALEO Tiers of Prevention Per Expenditure Budget 2023/24



Budget Allocation Per ALEO by Tiered Prevention Model

3.8 The Council Delivery Plan sets out the Council’s contribution to:

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

Each of these establishes a range of commitments and requirements and the Council Delivery Plan identifies how the Council will meet these for 2024/25.

The Council Delivery Plan

3.9 The Delivery Plan is presented at the Council Budget meeting to take account of both agreed strategy and the funding available in planning work for the year ahead. Delivery of the Plan and performance against service standards are

then monitored and reported throughout the year to enable the Council's committees to scrutinise performance on a regular basis. Officer groups, such as the Performance Board, lead on the development of service standards and meet on a monthly basis to identify any emerging trends that might indicate performance issues so that proactive action can be taken.

3.10 The Council approved, for consultation, a revised organisational structure at its meeting in February 2024, and this placed the determinants of population health at the core of the structure. The Delivery Plan reflects this revised organisational structure and the priorities identified are designed to positively impact those determinants. The Plan describes a series of drivers and tools which have been applied to shape the priorities. These include:

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

3.11 Prioritising scarce financial resources inevitably means that some of the activity the Council has previously undertaken will have to stop in order to free up capacity to drive more impactful upstream activity and targeted support. In acknowledging this, the Accounts Commission in their Overview Report 2023 emphasised the importance of communicating this.

'Councils need to be more transparent with the public about the impact of the pandemic, and pressures more widely, on service performance, the extent of backlogs and changes to eligibility criteria necessary to ration access to services'.

Accounts Commission [Overview Report 2023](#)

3.12 The commissioning intentions included within the Plan represent significant commitments to be taken forward over 2024/25. These are presented with a high-level assessment of the resources required and available to deliver them. They cannot, however, describe all of the activity which the Council will deliver, rather they show a clear list of priorities.

3.13 The Performance Board has co-ordinated a review of service standards for 2024/25, focusing on their deliverability within available resources, as well as the extent to which they enable all stakeholders to effectively oversee and improve performance. Standards are presented within the Plan with:

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

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

3.17 The Delivery Plan brings together commitments from a range of sources, including legislation, Governments' policy programmes, Council Policy, the Local Outcome Improvement Plan (LOIP), Council Strategy and the Council's Budget process. Stakeholder engagement, therefore, is undertaken as appropriate through many complimentary processes. For 2024/25 these have included the use of the place standard tool to inform the refresh of the LOIP; public consultation on budget options; as well as specific engagement and consultation on a range of strategies, proposals and initiatives.

4. FINANCIAL IMPLICATIONS

4.1 The Council Delivery Plan is presented to the Council with the General Fund and Common Good 2024/25 budgets. The Housing budget for 2024/25 was approved by Council in December 2023. The commitments laid out in the Plan will be subject to the budget decisions made by Council on 6 March 2024.

5. LEGAL IMPLICATIONS

5.1 The Council Delivery Plan details new and emerging statutory duties that may impact the Council during 2024/25.

6. ENVIRONMENTAL IMPLICATIONS

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

7. RISK

7.1 The Council approved a Risk Appetite Statement (RAS) on 9 December 2020. The RAS sets out how the Council will balance its risks and opportunities in pursuit of delivering the outcomes set out within the Local Outcome Improvement Plan and associated strategies. The content of the plan and the risk assessment below is considered to be consistent with the RAS.

Category	Risk	Low (L) Medium (M) High (H)	Mitigation
Strategic	None. This report presents the plan for the delivery of the Council's strategic objectives and outcomes	L	None required
Compliance	None. This Council Delivery Plan includes details of new and emerging legislative duties in order to ensure that statutory responsibilities are met	L	None required
Operational	None. The Council Delivery Plan is developed through the Council's commissioning approach which, through service design, aligns resources and processes with the strategic priorities and outcomes of the Council.	L	None required
Financial	Budget submission from officers may not receive Council approval on 6th March	M	Consultation and engagement and recommended instruction to the Chief Executive to amend the Council Delivery Plan commitments to align with decisions of the Council.
	The financial risks associated with the delivery commitments contained within the plan have been identified and are managed within	M	Regular review of programme risk registers and performance indicator data

	individual delivery programme risk registers and performance measures		
Reputational	Reputational damage from risks identified in all areas resulting in delivery commitments not being achieved.	M	As set out within mitigation throughout the Plan including performance management arrangements
Environment / Climate	Non-compliance with environmental legislation and failure to achieve or deliver environmental targets and commitments contained within the plan.	M	Monitoring of environmental risks captured within delivery programmes Monitoring of environmental performance monitoring data

8. OUTCOMES

Council Delivery Plan	
	Impact of Report
Aberdeen City Council Policy Statement <u>Working in Partnership for Aberdeen</u>	This report presents the Council Delivery Plan for the Council's consideration.
Local Outcome Improvement Plan Themes	
	Impact of Report
Prosperous Economy Prosperous People Prosperous Place	The alignment of the Council Delivery Plan to Aberdeen City's Community Planning Partnership's Local Outcome Improvement Plan will have significant positive effects for the delivery of the Partnership's vision. The Council Delivery Plan has been aligned to support the delivery of all stretch outcomes in the LOIP.
Regional and City Strategies	The Council Delivery Plan identifies Regional and City strategies and sets the Council's commitments in the context of those strategies.

UK and Scottish Legislative and Policy Programmes	The Council Delivery Plan identifies new and proposed legislation and sets the Council’s commitments in that context.
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9. IMPACT ASSESSMENTS

Assessment	Outcome
Integrated Impact Assessment	A review of proposed changes has been undertaken and an assessment completed highlighting where these require and link to specific integrated impact assessments.
Data Protection Impact Assessment	Programmes of work within the Council Delivery Plan which require DPIAs have, or will, be completed as necessary.

10. BACKGROUND PAPERS

- Council Delivery Plan 2023/24 – COM/23/074
- Partnership Agreement “Working in Partnership for Aberdeen” 18th May 2022
- Council Target Operating Model - OCE/17/024
- Council Target Operating Model (TOM) 1.2 - CUS/22/171
- Council Target Operating Model - CUS/24/043
- Commissioning Approach - COM 18/292 & COM 19/329
- Refreshed Aberdeen City Local Outcome Improvement Plan 2016-26 - CUS/21/226
- Strategy Framework – GOV/19/413
- Guiding Principles – RES/19/12
- Performance Management Framework – CUS/23/168
- Population Needs Assessment – COM/23/312

11. APPENDICES

Council Delivery Plan 2024/25

12. REPORT AUTHOR CONTACT DETAILS

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Aberdeen - A place where all people can prosper

COUNCIL DELIVERY PLAN 2024-2025



SECTION 1: CHIEF EXECUTIVE'S INTRODUCTION

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

Operating Environment

Across local government there is a growing mismatch between the levels of demand being experienced and the capacity of councils to effectively respond. This was recognized in The Accounts Commission overview of local government, published in May 2023:

"Demand and workforce pressures have been deepening after the pandemic and funding is forecast to reduce in real terms ... Councils need to radically rethink how they can work together, and with local partners, to provide services and meet wider ambitions to tackle climate change, child poverty and inequalities"

[Accounts Commission, May 2023](#)

For Aberdeen City Council, this makes it imperative that we extend many aspects of our change journey, including:

- further embedding effective early intervention and prevention into all council and multi-agency services, preventing demand, where possible, and taking targeted action to avoid the escalation of both harm and costs
- implementation of our Target Operating Model 1.2, aligned to our Medium Term Financial Strategy, and our Transformation Programme which sets out how the organisation will change over the next 4 years
- accelerating our joint working with partners, both locally and nationally, ensuring services are designed and delivered in the most cohesive and effective way
- setting priorities and service standards more keenly aligned to current performance, reducing capacity and overarching prevention strategies such as Net Zero, Child Poverty and Homelessness.

Population Needs in Aberdeen

Our [Population Needs Assessment](#) (PNA) brings together a very broad range of data covering the people, place and economy of Aberdeen and explores how this can be related to the services and interventions that are being provided by the Council and its partners. At a headline level the PNA tells us that life expectancy and healthy life expectancy in the City has either stalled or is in decline. It also tells us that whilst the long-term trend in many factors relating to the determinants of health and wellbeing has been positive, this should be viewed in context of 2 important issues:

- i. that increasing poverty in the city is clearly shown in the data, but the impact of this on many related indicators is not yet fully evident, since these indicators have a time lag; and
- ii. where there are general positive trends, in many cases these mask very significant differences and inequalities across the city's geographical communities and communities of interest.



Economy

What is getting better?

The number of people employed in the digital industry in the North East has grown by 30% in the last 8 years from 1,910 in 2015 to 2,465 in 2022.



A higher proportion of businesses feel their turnover will improve in the next 12 months (62%) compared to the UK (53%).



Revenue generated per available room for Aberdeen hotels increased by over 20% from the previous year.



In 2022-23 there were 411 Business Gateway Start-ups – up from 391 in 2021-22. This is equivalent to a rate of 180.7 per 10,000 population – higher than the rate for Scotland of 143.3 per 10,000 population.



What has stayed the same?

During the pandemic the employment rate dropped from 80% to 74%. As of 2023, it has recovered to 78%.



Most recent annual data shows there were 860 new businesses in the City, a slight increase from the previous year.



In July 2023 there were 18,468 people on Universal Credit in Aberdeen City – up from 17,375 in 2022, but including people moving from older benefits.



Gross Value Added (GVA): In 2021 Aberdeen City and Aberdeenshire had a GVA per head of £31,823 (constant prices) showing a slight increase from the previous year (£30,249).



What is getting worse?

Average real wages declined faster and further in the North East than nationally throughout 2022/23, only beginning to recover in mid-2023.



The working-age population (16-64) has declined by 4% (14,000 individuals) between 2015 to 2021.



In 2022 8.4% of people in the city reported that they were worried they did not have enough food in the last 12 months. This was up from 6.5% in 2021.



There has been a 2.2% increase in the number of children living in poverty (after housing costs) from 2021 to 2022. Around 1 in 5 children now live in poverty. The Council is above the family group average but below the national average

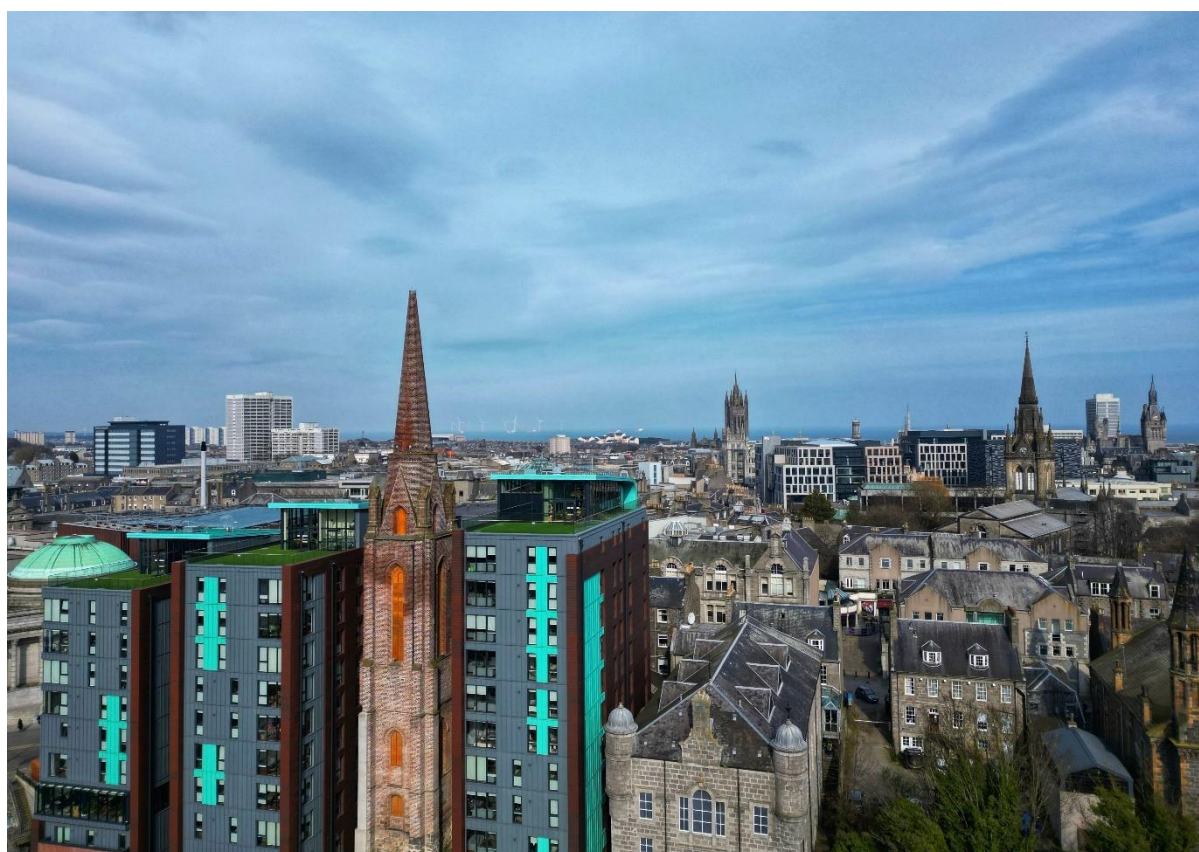


A healthy economy is an inextricable link to a healthy population. It is clear that the ways in which economic circumstances affect people can both enhance or reduce their health and wellbeing. Simply put, people who experience economic inequalities have poorer health and wellbeing. People who are economically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

Aberdeen's economy reflects an area that is experiencing an economic transition toward a low-carbon economy and the city is well placed to manage that transition, focusing on developing greater diversity in our business sectors. Energy remains a key component in this, though with an emphasis on developing the renewables sector, with tourism and financial and business services sectors also important in the mix. Whilst the wealth gap between the region and Scotland as a whole is narrowing, in 2021 people in the region were still wealthier per head of the population than across Scotland overall.

However, employment in the city is at its lowest level since 2016, with roughly 1 in 4 of the working age population economically inactive. It is estimated that 1 in 7 Aberdeen households had no one within the household working, but households with low income, or likely to be experiencing financial instability, are also important. Indicators of relative poverty in Scotland suggest that about 3 out of 5 (57%) experiencing relative poverty will be within a working household.

Indicators suggest that there is a real potential for family / household financial insecurity, with this being put under further pressure by the fuel and food poverty experienced by local people. Around 450 more children in the city are estimated to have been living in poverty in 2021/22 compared to 2019/20, bringing the total to 7,994 children (0-15 years), which is above 1 in 5. In 2022-23, there were 1,762 homelessness presentations to the council, an increase of 25% on the previous year. In March 2023, 399 households were in temporary accommodation (up from 264 in March 2022), 45 of these households had either pregnant women or children in them. That these factors can and will feed into health and social inequalities is clear.



People

What is getting better?

There has been an increase in the uptake of Early Learning and Childcare in the city with 94.74% of our eligible population placed in 2022/23 compared to 91.22% in 2021/22.



There has been a rise in the % of P1, 4 and 7 pupils achieving expected levels in literacy and numeracy. Variation exists across the City, but there is evidence that this is reducing.



Both the number of annual drug related deaths and the rate per population over 5 years fell in 2022.



The employment rate for young people has increased from 42% in 2021 to nearer 51% in 2022. Although there is variation across the city.



What has stayed the same?

The number of pre-birth children subject to child protection planning meetings remains consistent.



The overall average total tariff score for pupils living in the most deprived areas remains unchanged (566 in 2020/21 ; 567 in 2021/22. Gains are evident in all other quintiles.



38% of children in our primary schools have an additional support need compared to 36.8% a year ago.



Over half of the deaths in Aberdeen City in 2022 were associated with cancers and circulatory diseases, for which smoking, obesity, and physical inactivity are risks.



What is getting worse?

Maternal obesity increased from 21.04% in the three years ending 2021 to 22.55% in the three years ending 2022. Those living in more deprived areas have higher than average levels.



More people are being prescribed drugs for anxiety and depression than ten years ago.



In 2022-23, there were 1,762 homelessness presentations to the council, an increase of 25% on the previous year.



The gap in estimated life expectancy between most and least deprived has increased for males 10 years (previously 9.7) and females 8.1 years (previously 7.4)



declining. The variation across the city's communities for both life expectancy and healthy life expectancy is stark. People from areas with higher deprivation are significantly more likely to have shorter lives and to live with poorer health for longer. There is a 14 year difference in life expectancy between the highest and lowest areas in the city.

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

The PNA includes a wide range of indicators covering the physical health and mental wellbeing of children and young people. It is important to understand both patterns in the overall population and, crucially, the variations that are seen across the City or in different settings. Reducing variation must be a priority as these reflect health inequalities that will lead to poorer health and outcomes in the longer term.

Amongst the evident inequalities are the outcomes for care experienced children. In 2021-22 there were fewer looked after children than ever before, however, care experienced children overall leave school with fewer qualifications than the whole school population and are significantly less likely to be in a positive destination.

Inequalities in educational attainment and positive destinations are also clear across geographical areas of deprivation. 85% of school leavers in the most deprived quintile have a positive destination compared to 95.3% of those in the least deprived quintile.

The council is regularly surveying all pupils in primaries 6 and 7 as well as all secondary pupils in relation to their health and wellbeing. The data indicates that whilst there are high levels of happiness, wellbeing and self-confidence amongst a majority of pupils, this should not mask the proportion of children who report a less positive experience. For each factor, the effects of gender and family affluence are evident. Notably, affluence within the family is clearly a factor as the more affluent the family, the more likely the child reported being healthy.

Adults - The PNA focusses on a number of indicators of health behaviours including smoking, obesity, and being physically active. Given that over half of the deaths in Aberdeen City in 2022 were associated with cancers and circulatory diseases, for which smoking, obesity, and physical inactivity are risks, it is clear that there is still work to be done in promoting healthier lifestyles.

The PNA highlights that whilst most people are not experiencing poor mental health or loss of mental wellbeing, around 1 in 6 adults self-report dissatisfaction with their mental health and around 1 in 7 could be at risk of suffering a mental illness. Against this background, health indicators for the City suggest that more people are being prescribed drugs for anxiety and depression than ten years ago, though the rate of people being in hospital for mental illness has fallen. Deaths from suicides is also falling. However, these indicators do not yet take into account the full effects of the cost of living crisis, suggesting that mental health and wellbeing may deteriorate in the near future.

There is unlikely to be a single cause of these health inequalities and we need to understand that such health inequalities happen as a result of wider inequalities experienced over time. As a result, these types of health inequality are challenges not only for treatment here and now, but reflect a need to place a greater emphasis on prevention.

Place

What is getting better?

In 2021 an estimated 24% of people in Aberdeen City used active travel (walking or cycling) to get to work or education. This is an increase from 21.4% in 2018/19.



More respondents state they take positive steps to reduce energy use and demand e.g. 81% turn down the thermostat in 2022 compared to 70% in 2020.



The number of people injured in road traffic accidents has decreased in each of the last three years from 151 in 2018 to 64 in 2021.



In December 2022, 69.9% of City Voice respondents reported that they were satisfied with their local greenspace – up from 65% in March 2020.



What has stayed the same?

Whilst the rate of crime is relatively low in most areas it varies across the City from a low of 4 per 1,000 pop. to a high of 247 per 1,000.



In 2021, Greenhouse Gas emissions estimates totalled 1,218 ktCO₂e for Aberdeen City – up from 1,117 ktCO₂e in 2020, but lower in 2019.



Annual mean concentration for the air quality objective and the daily mean concentration have not been exceeded at any of the six continuous monitoring sites since 2016.



The percentage of A class roads in the city that should be considered for maintenance stayed broadly similar at 19.2% in 2022/23 compared to 20.6% in 2021/22.



What is getting worse?

32,510 city people and their properties are at risk from flooding in 2022. 64% of all the flooding risk in the North East is in the city.



The % of household waste that was recycled dropped from 47% in 2021 to 42% in 2022/23.



The amount of council rent loss due to empty properties rose from 3.7% in 2021/22 to 5.7% in 2022/23.



Time to complete Local (Non-Householder) Development applications rose from 8.1 weeks in 2018/19 to 10 weeks in 2022/23, but is better than the national average of 14.4 weeks.



The “place” of Aberdeen is both the buildings, streets and spaces that make up the physical environment around us, and our “communities”, the people, social groups, and the support networks that make up our social environment. Both the physical and social environment are important in creating health and sustaining wellbeing for individuals, for families and for communities.

The council is one of the largest social landlords in Scotland and has a key role in directly supporting tens of thousands of Aberdonians with homes which are affordable, warm, and secure. However, as stated above there are growing numbers of homeless presentations and residents in all types of tenures are experiencing fuel poverty.

Feeling safe within your place and your community are important factors in wellbeing. The rate of crime varies across the City and is relatively low in most areas. As with many indicators, crime rates vary significantly across the city between a range of 4 (per 1,000 population) in Braeside, Mannofield, Broomhill & Seafield South to 247 in City Centre East.

The PNA highlights 3 consecutive surveys designed to ascertain how residents feel about various aspects of the communities in which they live. Questions relating to sense of “Identity and Belonging” and “Influence and Control” show improving scores for both areas in the most recent survey. This is extremely encouraging. Building on the existing strong social roots within our communities is key to meeting environmental and economic challenges.

Climate change will continue to impact our communities through direct effects including increased mortality and ill-health associated with excess heat and cold and loss associated with flooding and other extreme weather events. At the same time climate change has indirect effects to health and wellbeing through health inequalities associated with air pollution, access to greenspaces, fuel poverty and food poverty. As with other challenges discussed above, our focus as a council and a city has to be on preventing and mitigating future impacts by taking those actions that are within our gift, including delivering on our net zero commitments and supporting vulnerable communities and individuals to adapt to the changing climate.



SECTION 2: Prevention and Early Intervention

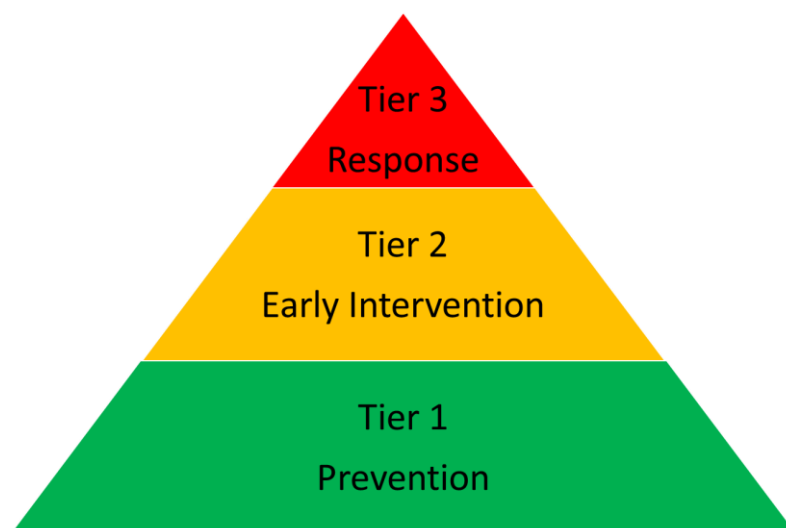
The challenges described in the Population Needs Assessment, and summarised above, make it imperative that we act to prevent demand, where possible, and take targeted action to avoid the escalation of both harm and costs through early intervention.

In 2011, the Commission on the Future Delivery of Public Services (the Christie Commission) identified the importance of a deliberate shift to preventative services and spending based on the rising demand on public services, and the scale of reactive spending, specifically the targeting of resources at short term and immediate responses rather than long term planning to reduce demand and spend. This supported the findings of the Marmot review in 2010 which proposed an evidence based strategy to address the social determinants of health, the conditions in which people are born, grow, live, work and age and which can lead to health inequalities, highlighting the links between socio-economic inequalities and poorer life outcomes.

Whilst, it can be argued, that the majority of services delivered by the Council are fundamentally preventative, the Population Needs Assessment shows us that in some ways, notably life expectancy and healthy life expectancy, poorer outcomes are now becoming measurable. In addition, the combined impact of the 2008 financial crisis, the pandemic, locally the decline of the oil and gas industry and the current cost of living crisis is likely to have created further pressure on future outcomes and the impact will continue to be felt into the foreseeable future.

In the face of these stresses, the fragility of existing public services is evident. It is vital that we continue to reinvent and redesign public services to better support good population health in our targeted communities. This can't be viewed as an intervention over and above what we already do, but rather a deliberate shift to resourcing upstream activity that utilises valuable council resources to support the communities that most need our support to secure more equitable outcomes in the longer term. This inevitably means that some of the activity the Council has previously undertaken will have to stop in order to free up capacity to drive more impactful upstream activity.

To support this, the Council's Prevention and Early Intervention Strategy sets out a tiered model to understand demand and prevention (see figure below).



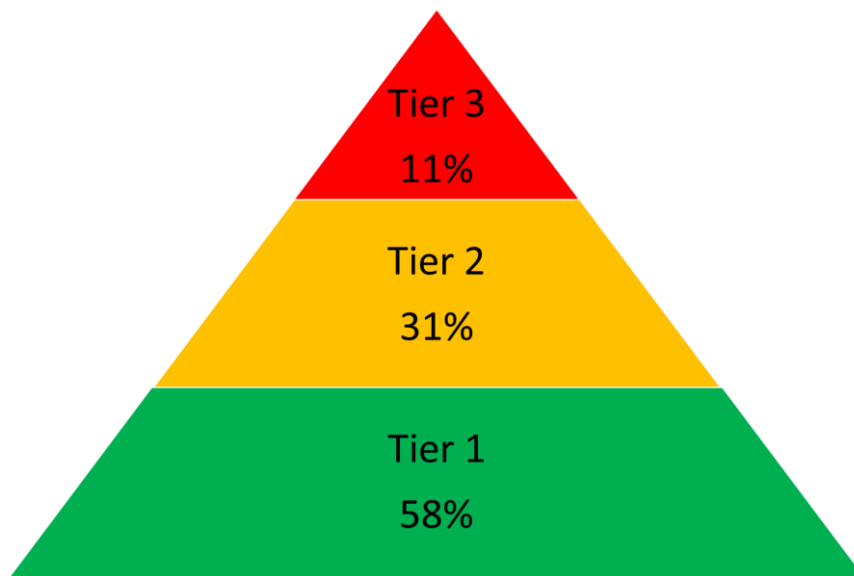
During 2023/24, this tiered model has been applied to a number of strategies and plans as well as the allocation of resources. In developing this Delivery Plan, and in advance of the Council agreeing a 2024/25 budget, we have applied this 3 tier model to:

- i. categorise demand and spend across all Council services. This provides a baseline and a method to capture measurable change towards prevention and early intervention
- ii. categorise the refreshed Local Outcome Improvement Plan priorities
- iii. undertake strategic analysis to identify further projects and actions to strengthen prevention and early intervention, particularly focusing on those communities in most need, and targeting:
 - Poverty
 - Homelessness
 - Net Zero
 - Partnership working
- iv. categorise the priorities listed at section 4 of this report
- v. complete an assessment of the impact of all budget savings options considered throughout the 24/25 budget process to understand potential impact
- vi. undertaken an assessment of tiered resource allocation across the Aberdeen City Council family group

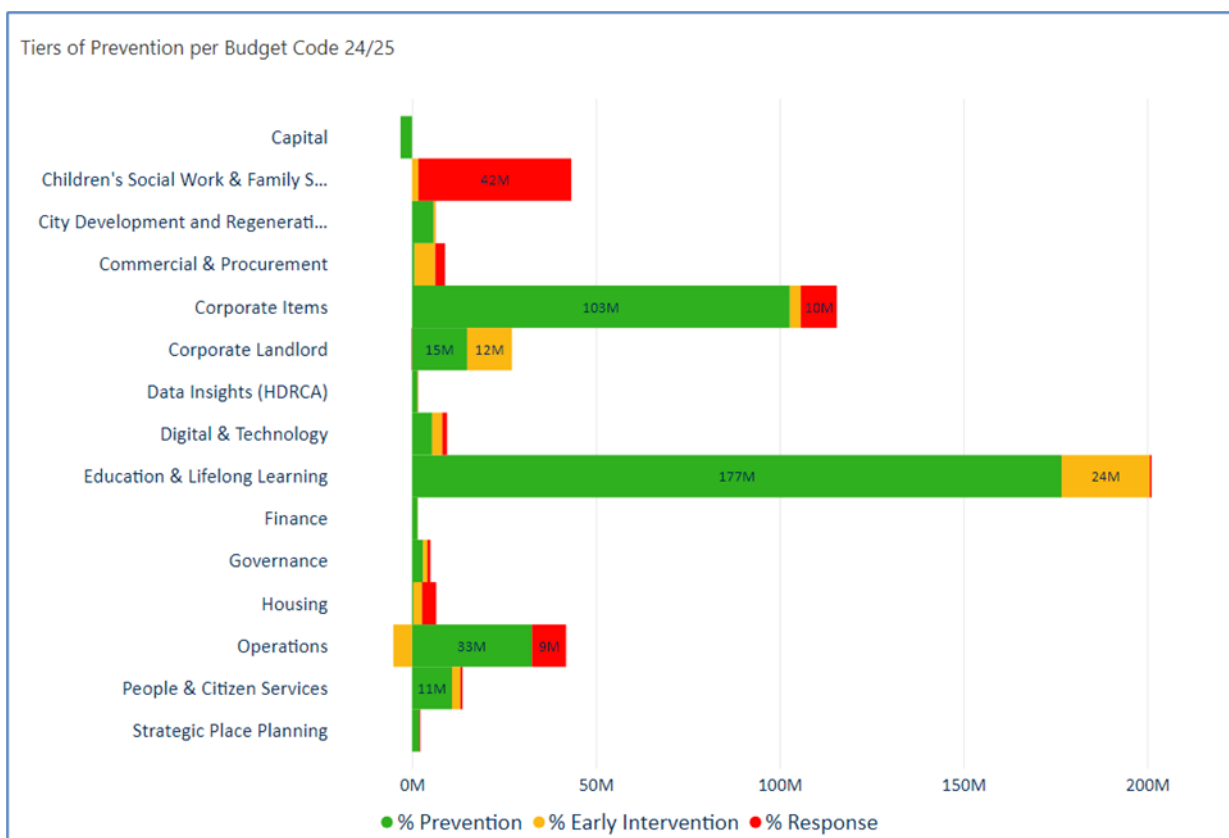
In applying the model the following definitions have been used.

Category	Definition	Origin of demand
Tier 1 Prevention	Taking action to prevent the occurrence of harm through universal measures	Human and Resource
Tier 2 Early Intervention	Interventions that ward off the initial onset of harm and create empowered resilient communities and staff	Human demand
Tier 2 Early Intervention	Intervening before further harm takes place in a way that avoids the later costs in both human and financial terms of handling the consequences of that harm	Resource demand
Tier 3 Harm	A negative impact on humans, the institution or resources available	Human and Resource

The application of this model to both the 2024/25 commissioning intentions and the 2024/25 general revenue budget is shown below and confirms that the overwhelming majority of activity and spend is preventative in nature, but that the costs of avoidable demand remain significant.



%age of 2024/25 Commissioning Intentions Identified by Prevention and Early Intervention Tier



Value of 2024/25 General Revenue Budget by Cluster by Prevention and Early Intervention Tier

SECTION 3: Strategic Alignment

Alignment of High Level Priorities with the Local Outcome Improvement Plan

Theme	LOIP Stretch Outcome	ACC Priorities
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.	Reduce child poverty
		Increase the value of community benefits, including employability benefits
		Support mitigation of fuel poverty
		Support multi-agency efforts to increase benefits uptake and improve debt management
	2. Working towards a 74% employment rate for Aberdeen City by 2026.	A thriving innovation driven economy
		A Healthy and Skilled Population
A Strong Community and cultural identity		
PEOPLE (CHILDREN & YOUNG PEOPLE)	3. 95% of all children will reach their expected developmental milestones by their 27-30 month review by 2026.	Maximise the impact of Early Learning and Childcare
	4. 90% of children and young people report they feel listened to all of the time by 2026.	Support improvement in the health & wellbeing of children and young people
	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.	Support care experienced children and fulfil our role as Corporate Parents
	6. 95% of children living in our priority neighbourhoods (Quintiles 1 & 2) will sustain a positive destination upon leaving school by 2026.	Raise attainment and achievement
		Support transition to positive destinations
	7. 83.5% fewer young people (under 18) charged with an offence by 2026.	Prevent children & young people from entering the criminal justice system and support those who do
	8. 100% of our children with Additional Support Needs/disabilities will experience a positive destination.	Protect Children from harm

Theme	LOIP Stretch Outcome	ACC Priorities
PEOPLE (ADULTS)	9. 10% fewer adults (over 18) charged with more than one offence by 2026	Support multi-agency efforts to reduce anti-social behaviour
		Protect citizens through enforcement and protective services
		Support multi-agency efforts to reduce domestic abuse and support victims
	10. Healthy life expectancy (time lived in good health) is five years longer by 2026.	Cross cutting
	11. Reduce the rate of both alcohol related deaths and drug related deaths by 10% by 2026.	Support multi-agency efforts to reduce anti-social behaviour
		Protect citizens through enforcement and protective services
	12. Reduce overall homeless presentations by 10% and youth homelessness by 6% by 2026.	Support Council tenant
Housing needs analysis and delivery		
Reduce homelessness and respond appropriately to those who do become homeless		
Improve the quality, efficiency and suitability of Council property		
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.	Reduce carbon emissions by increasing public transport
		Minimise the levels of waste created
		Maintain an effective operational fleet
	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	Reduce carbon emissions and support physical and mental wellbeing by increasing active travel
		Reduce carbon emissions from transport infrastructure
		Reduce carbon emissions through travel to and within the city
	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.	Increase the amount of land managed for nature and increase access to and quality of green spaces
		An outstanding Natural Environment
		Cost effective delivery of Capital projects
		Maintain the City's green space environment, local road and pavement network
Improve the Performance of the Commercial Estate		
COMMUNITY EMPOWERMENT	16. 50% of citizens report they feel able to participate in decisions that help change things for the better by 2026.	Deliver Efficient and Effective Facilities Management
		Cross cutting

CITY REGENERATION & ENVIRONMENT FUNCTION

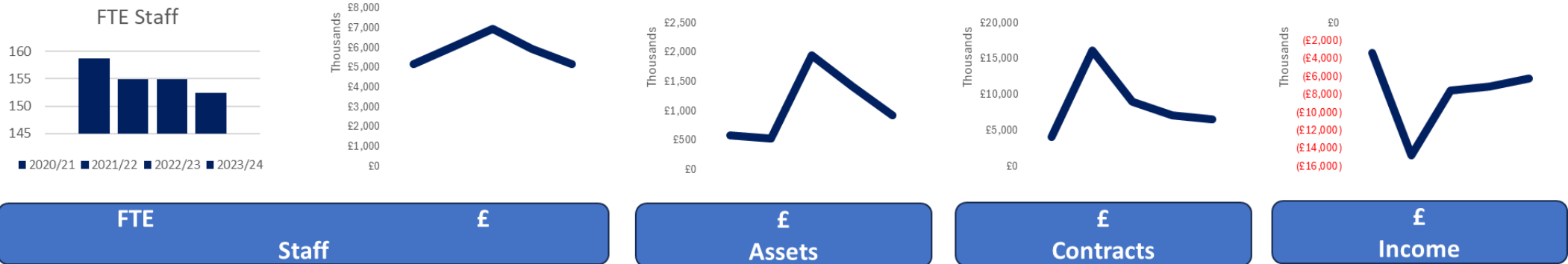
This function leads our work to improve the economic and environmental performance of the city and ensure that decisions taken around neighbourhoods and our built environment take account of the conditions required to improve population health, including driving our work towards net zero. The function will oversee all place-based capital investment from inception through to delivery, as well as delivering our planning and building standards services, economic development, cultural services and operational services. The City Regeneration and Environment Function works closely with the Families and Communities Function in order to ensure that our collective activity is sufficiently and appropriately targeted to support an improvement in outcomes for targeted communities. The Function is enabled and supported by the Corporate Services Function who help ensure the sound governance of the Function.

City Development and Regeneration

Role of the Cluster

The City Development and Regeneration cluster works to improve the economic performance of the city. The cluster is responsible for contributing to the outcomes stated in the Local Outcome Improvement Plan and Regional Economic Strategy. The cluster represents the Council and the city of Aberdeen on local, regional, national and international stages, supporting inward investment and the promotion of the city as a competitive business location, as a key location for cultural activities, events and tourism, taking this approach helps drive city centre footfall and secondary spend. Key responsibilities of the cluster include the management of programmes, such as the Aberdeen City Region Deal and UK Shared Prosperity Fund and the development of investment programmes by identifying market failure and stimulating the economy such as the work to date on Hydrogen. The Employability Team, through ABZworks, helps ensure a diverse local employment and skills base, and businesses are supported through Business Gateway and our Service Level Agreements with Invest Aberdeen and partners “Our Union Street”. The Cluster also includes Galleries and Museums as well as running the commercial element of venue hire shops and cafes.

Resources 5 Year Trends



The Cluster seeks to reduce reliance on revenue funding through partnership working and increasing income via commercial activity in managed venues, ticketed events, shared income models, venue hire, public donations, bequests, sponsorship, grants and other fundraising activity.

The overall staff resource of the Cluster expands and contracts in response to external funding, inward investment and the delivery of key capital and other programmes of work such as Covid grant distribution, Hydrogen Programme and governmental initiatives. Whilst there is an overall trend of reduction of permanent contracted staff, there will always be a need to consider best value delivery of short-term projects through fixed term posts, secondments or third party/partner delivery mechanisms.

Performance

- The number of unemployed people assisted into employability programmes has increased from 5.9% of those unemployed in 2017/18 to 9.3% in 2022/23. However, this is still below the Scottish average of 12.9%.
- Unemployment in the City fell from 5.1% in October 2022 to 4.1% in October 2023, which is above the Scottish average of 3.4%.
- The cost of a museum visit has reduced from £4.49 in 2017/18 to £3.13 in 2022/23. This is 8 pence more than the national average.
- Satisfaction with museums and galleries has increased from 68.3% in 2015/18 to 76.7% in 2019/22. This is now better than the national average of 73%.

The latest published risk register is linked [here](#)

Priorities

The 2024/25 Commissioning Intentions demonstrate City Development and Regeneration’s ambition and commitment to deliver against Aberdeen’s Regional Economic Strategy and to contribute to the economic transformation and recovery of the region. The Commissioning Intentions also highlight the importance of collaboration and partnership working among the public, private, and third sectors, and the engagement and involvement of the local communities and stakeholders, in the co-design and delivery of economic development initiatives. 2024/25 will also see Aberdeen City Council, Aberdeenshire Council and ONE form a new Regional Economic Partnership, expand the remit of the Aberdeen City Region Deal Joint Committee to oversee future regional funding and deliver with governments a proposal for unlocking the £160M Investment Zone in Aberdeen. These developments will provide regional leadership and ensure Aberdeen maximises opportunities from energy transition, whilst also building on our growth sectors to provide benefits for the region and its residents.

High level priorities (Link to LOIP)	Commissioning Intentions	Prevention & Early Intervention	Policy Priority (Poverty; Homelessness; Net Zero)	Geographic / Community Focus	ACC Capacity
A thriving innovation driven economy (Stretch Outcome 2)	i. Transition of the Business Gateway contract to Aberdeenshire Council and agreement of Service Level Agreements (SLA) to support the creation of new businesses and help current businesses grow.	T1	Poverty	City Wide	Sufficient internal capacity
	ii. Undertake a feasibility study for community bank/micro-credit scheme.	T1	Poverty	City Wide	Dependent on ability to recruit staff
	iii. Oversee infrastructure developments linked to the new harbour that support job creation resulting from the second cruise ships season.	T1	Poverty	City Wide	Sufficient internal capacity
	iv. Develop proposals to unlock £160M over ten years through the Investment Zone in order to create a mechanism for affordable borrowing and ultimately support the number of residents in receipt of the real living wage.	T1	Poverty	City Wide	Dependent on ability to recruit and capacity of other clusters to support
	v. Work in partnership with the ETZ Board and others to develop and deliver Green Energy research and innovation interventions to unlock Investment Zone Funding and support job creation.	T1	Poverty / Net Zero	City Wide	Sufficient internal capacity

High level priorities (Link to LOIP)	Commissioning Intentions	Prevention & Early Intervention	Policy Priority (Poverty; Homelessness; Net Zero)	Geographic / Community Focus	ACC Capacity
	vi. Continued investment in hydrogen to stimulate demand, address Net Zero and increase green energy employment opportunities through: <ul style="list-style-type: none"> • Continued delivery of H2 Buses Project • Development of a 5 year programme to maximise hydrogen export opportunities (subject to approvals for H2 valley) • Support BP/ACC Joint Venture to move to Phase 2 to realise local job creation 	T1	Poverty / Net Zero	City Wide	Sufficient internal capacity
	vii. In collaboration with Strategic Place Planning, work with Aberdeen Heat & Power to prepare for the requirement to hold a licence/consent under the Heat Networks (Scotland) Act 2021 to support on-going expansion of job opportunities, in green energy.	T1	Poverty / Net Zero	City Wide / Torry	Sufficient internal capacity in place to deliver
An outstanding Natural Environment (Stretch Outcome 2 and 15)	i. Promote and secure development opportunities associated with the City Centre Masterplan including: <ol style="list-style-type: none"> a. Queen Street b. A new Aberdeen Market c. Beach Masterplan (Beach Park, Events Park and Broadhill – Phase A projects started and completed during 2024/25) d. City Centre Streetscape e. George Street 	T1	Poverty	City Centre	Sufficient internal capacity in place to deliver
	ii. Through Invest Aberdeen create an Investment Plan.	T1	Poverty	City Wide	Sufficient internal capacity in place
	iii. In collaboration with Strategic Place Planning, implement the Union Empty Shops Plan and support the work of Our Union Street including Marks and Spencer.	T1	Poverty	City Centre	Dependent on ability to recruit

High level priorities (<i>Link to LOIP</i>)	Commissioning Intentions	Prevention & Early Intervention	Policy Priority (Poverty; Homelessness; Net Zero)	Geographic / Community Focus	ACC Capacity
	iv. In collaboration with Strategic Place Planning, create a framework and 10 year plan to rationalise stored collections to reduce carbon footprint & future storage requirements in line with changes being made to St Peters school.	T1	Net Zero	City Wide	Sufficient internal capacity in place to deliver
A Healthy and Skilled Population (<i>Stretch Outcome 2</i>)	i. In partnership with Aberdeen Alcohol and Drugs Action and NHS Grampian, support individuals in recovery from substance use through an employability pipeline through keyworker support and paid work experience placements.	T2	Poverty / Homelessness	City Wide	Sufficient internal capacity in place
	ii. Carry out a skills audit across priority areas to establish skills gaps, barriers to employment, and training needs in order to carry out a tendering exercise to secure a mixed economy of provision to match local need.	T1 and T2	Poverty / Homelessness	City Wide	Sufficient internal capacity in place
	iii. Provide accredited construction skills training to prisoners in HMP Grampian nearing the end of their sentence and who will be released to Aberdeen.	T1 and T2	Poverty / Homelessness	City Wide	Sufficient internal capacity in place
	iv. Commission a range of test and learn employability projects across priority areas focused on the target groups identified in the Local Employability Partnership Action Plan.	T1 and T2	Poverty / Homelessness	Priority Areas	Sufficient internal capacity in place
	v. Commission a range of green and renewables skills training courses.	T1 and T2	Poverty / Homelessness / Net Zero	City Wide	Sufficient internal capacity in place
A strong community and cultural identity (<i>Stretch Outcome 2</i>)	i. Accelerate participation in cultural volunteer programmes including archives, gallery & museums venues and Tall Ships 2025.	T1	Indirect	City Centre	Dependent on ability to recruit volunteers
	ii. In partnership with the Science Museum Group and targeted Aberdeen city schools, develop a “science capital” approach to teaching and interpretation in archives, gallery & museums in 2024/25 and 2025/26.	T1	Indirect	City Wide	Sufficient external capacity secured to deliver

High level priorities (<i>Link to LOIP</i>)	Commissioning Intentions	Prevention & Early Intervention	Policy Priority (Poverty; Homelessness; Net Zero)	Geographic / Community Focus	ACC Capacity
	iii. Design and deliver Aberdeen Events 365 Strategy through the Aberdeen Events 365 Plan 2023-2026 (including Tall Ships 2025), and support through targeted sponsorship and fundraising income Aberdeen Events 365	T1	Indirect	City Wide	Sufficient internal capacity in place to deliver
	iv. Deliver The Dennis Law Trail in Printfield locality.	T1	Indirect	Hillside, Woodside, Stockethill	Partially dependent on ability to recruit
	v. Develop venues to provide best value cultural services and increase opportunities for cultural tourism: <ul style="list-style-type: none"> a. Tolbooth – reopen (Easter 2025) b. Maritime museum – refresh (3yr plan) c. Art gallery – top floor (2024/25) d. Provost Skene’s House – ground floor (2025/26) e. Archives – new home (5yr plan) f. Glover House – investment plan (2024/25) g. Investigate an Arts Hub (2024/25) 	T1	Indirect	City Centre	Dependent on ability to secure further external funding.

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

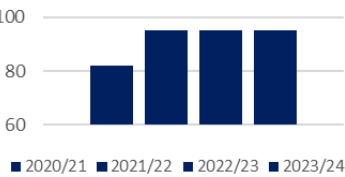
Capital

Role of the Cluster

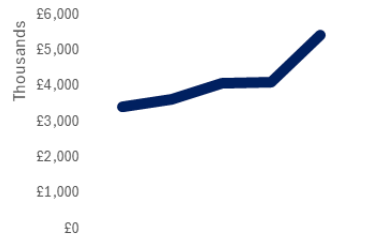
The Capital cluster creates the physical architecture which enables the provision of services as well as contributing to improvements in the neighbourhood and built environment to support good population health. The cluster provides professional technical design, construction and contractual expertise to deliver the Council's Capital Plan. It primarily consists of individuals with professional disciplines that deal with the design, planning, construction and management of capital funded construction projects. These projects include delivery of the city centre masterplan, the city region investments, the school estate strategy, roads infrastructure, housing and all aspects of our current general fund capital programme.

Resources 5 Year Trends

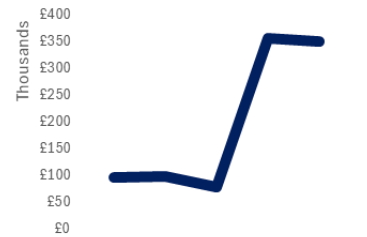
FTE Staff



Thousands



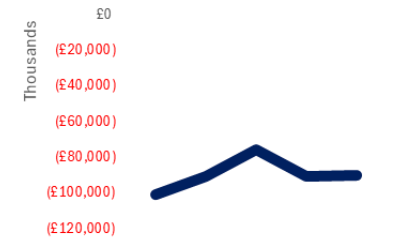
Thousands



Thousands



Thousands



FTE Staff

£ Assets

£ Contracts

£ Income

The staffing levels reflect the necessary resources required to deliver the full programme of projects within the approved Capital Plan, in accordance with each project's timeline and spend profile. With regard to the 'Assets' and 'Contracts', the values intimated are primarily driven by two distinct projects; the Aberdeen Western Peripheral Route (AWPR) and the recently delivered 'Energy from Waste' (EfW) facility at Torry. Both projects involve periods of operation (30 years and 20 years respectively) post opening. It should be noted that, though managed by the Capital Cluster, this is revenue spend. Consideration of the income trend demonstrates that the cluster continues to perform well and achieve its income goals. Projects are inevitably planned and programmed to be delivered over a number of years, and the cluster remains future focussed to help manage all four depicted trends.

Performance

The Cluster is forecasting a spend of 87% against the approved General Fund Capital Programme budget. Key new projects delivered in 2023/24 are the Energy from Waste facility (Torry), Countesswells Primary (Countesswells), Greyhope School and Hub (Torry) and the road improvement at South College Street.

2023/24 was a challenging year for construction and some projects across the programme have required funds to be vired from our Contingencies budget line, but within our approved budget limit. Lessons learned are being captured in our project outcome evaluation reports to ensure that learning is reflected in our future budgetary forecasts for new projects.

The latest published risk register is available [here](#).

Priorities

2024/25 priorities have been written to reflect the reprofiling of the capital programme as a result of construction inflation. The cluster will continue to maintain focus on the green credentials of new buildings as the Council and partners continue to work towards net zero. Priorities reflect a continued focus on prevention through delivery of the school and housing estate to help address the poverty agenda. Importantly, our young people have heavily influenced many of the projects delivered by the Cluster.

High level priorities (Link to LOIP)	Commissioning Intentions	Prevention & Early Intervention	Policy Priority (Poverty; Homelessness; Net Zero)	Geographic / Community Focus	ACC Capacity
Cost effective delivery of capital projects (Stretch Outcome 15)	Work to achieve financial close of Transportation Link to Bay of Nigg within financial year 2025/26.	T1	Indirect	Locality	Sufficient internal and external resource
	Commence construction of Union Street Central for delivery 2025/26.	T1	Indirect	City Centre	Sufficient internal and external resource
	Deliver the New Riverbank School in late 2024 with a planned decant to the new school in early 2025.	T1	Indirect	Locality	Sufficient internal and external resource, subject to external factors (weather etc.)

	Deliver the new Joint Integrated Mortuary at ARI in Autumn 2024.	N/A	Indirect	N/A	Sufficient internal and external resource
	Deliver the Bridge of Don Household Waste Recycling Centre (HWRC) in 2024/25.	T1	Net zero	Locality	Sufficient internal and external resource
	Commence and progress design development at new Hazlehead Academy. <i>(subject to Council decision)</i>	T1	Indirect	Locality	Sufficient internal and external resource
	Commence and progress design development at refurbished St Peters Primary. <i>(subject to Council decision)</i>	T1	Indirect	Locality	Sufficient internal and external resource
	On-going delivery of agreed programme of affordable house building with planned new housing developments at Kincorth and Craighill.	T1	Poverty / Net Zero	Locality	Sufficient internal and external resource
	Complete construction of Torry Heat Network Phase 1 and commence Phase 2.	T1	Net Zero	Locality	Sufficient internal and external resource
	Continued delivery of Capital Voids, Housing Investment and providing support and advice in managing our RAAC programme obligations.	T1	Poverty	Locality	Sufficient internal capacity

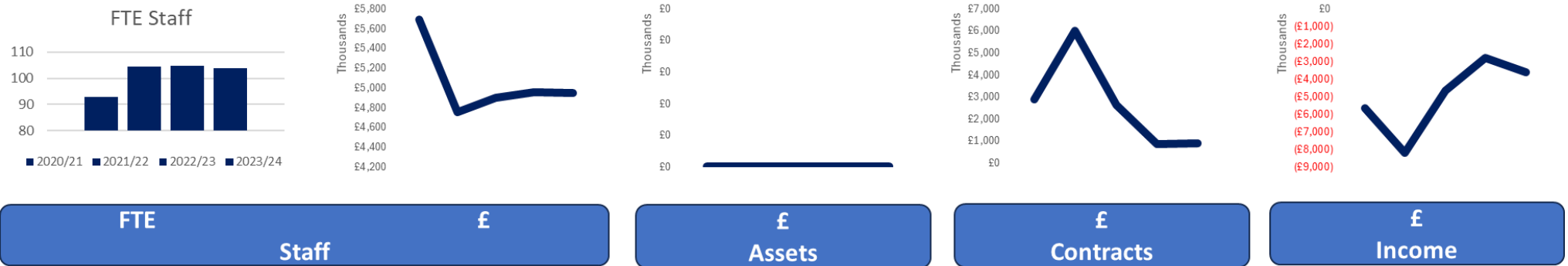
Service Standards		Availability	Responsive	Quality	Eligibility	Legislated for (L), prescribed (P) or not (N)	Last Actuals	Prevention and Early Intervention (Tier 1,2 or 3)
1.	We will ensure the specification on new construction projects meet the required environmental and building quality standards.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

Strategic Place Planning

Role of the Cluster

The Strategic Place Planning cluster works to support the cities net zero routemap and its 6 enabling strategies along with partner agencies. The cluster supports improvements in the neighbourhood and built environment in order to realise the conditions required to support improvement across all of the determinants of good health. As a result, the cluster works to ensure that the physical, social and economic activities are used to maintain, regenerate and strengthen the place of Aberdeen - seeking to strike the balance across economic, social and environmental outcomes as stated in the LOIP. The focus is to enable, facilitate and deliver Strategic Place Planning. This includes all transport, environment, net zero, climate change and planning strategies, development management and building standards in order to help deliver major infrastructure projects; meeting the outcomes in the Local Outcome Improvement Plan and advancing sustainable city growth.

Resources 5 Year Trends



FTE

Staff

£

£

Assets

£

Contracts

£

Income

Performance

- The cost of planning, and building standards per planning application, have increased from £7,808 in 2017/18 to £9,291 in 2022/23 this is higher than the national average of £5,538. This cost is inflated by the composition of responsibilities within Strategic Place Planning which are not carried out by other planning authorities. The costs also include the cost of the building standards service within the cost of planning applications.
- Performance for the planning service outperformed the national average across Householder and Local applications. While the time

taken to complete Local (Non-Householder) Development applications rose from 8.1 weeks in 2018/19 to 10 weeks in 2022/23, this is significantly better than the national average of 14.4 weeks. For householder applications performance fell from 6.8 weeks in 2018/19 to 8.1 weeks in 2022/23, compared to the national average of 8.9 weeks. For major applications two particularly complex applications raised our average from 33.7 weeks, which would have been better than the national average, to 87.3 weeks.

- The Building Standards team were successfully reappointed by the Scottish Minister in 2023 for a six-year period and recognised as a strong performing local authority. In the last twelve months 956 warrant applications were issued, 97% of these achieved the Minister's focused performance outcome. During the same period, the team issued 35 Enforcement Notices in relation to potentially dangerous and defective buildings, safeguarding people in and around buildings in the city.

The latest published risk register is available [here](#).

Priorities

2024/25 priorities have been updated to reflect an increased focus on net zero, transport and the natural environment. In particular projects focusing on reducing emissions in the most challenging categories and to alleviate some of the challenges for the council in terms of adaptation and mitigation. This will require closer cross service working with a strong focus on outcomes particularly in the areas of *Just Transition* to help alleviate fuel and transport poverty which impact on the most vulnerable in our society.

High level priorities (Link to LOIP)	Commissioning Intentions	Prevention & Early Intervention	Policy Priority (Poverty; Homelessness; Net Zero)	Geographic / Community Focus	ACC Capacity
Reduce carbon emissions by increasing public transport (Stretch Outcome 13)	i. Subject to on-going external funding from Transport Scotland, respond to the Transport (Scotland) Act 2019 – provisions on buses which allows for direct service provision, partnership working and local franchising, including through the Bus Partnership Fund and Aberdeen Rapid Transit. Aim for 2024/25 is to continue to progress the corridor studies and agree a Strategic Business Case for Aberdeen Rapid Transit.	T1	Poverty & Net Zero	City Wide	Dependent on securing external funding from Transport Scotland
Reduce carbon emissions and	i. Complete a Mobility Strategy for the city.	T1	Poverty & Net Zero	City Wide	Sufficient internal capacity

support physical and mental wellbeing by increasing active travel <i>(Stretch Outcome 14)</i>	ii. Complete an Active Travel Network Plan for the City.	T1	Poverty & Net Zero	City Wide	Sufficient internal capacity
	iii. Work with stakeholders to maximise the opportunities for active travel as part of the beach and city centre masterplans and determine how to bring this forward in the context of Union Street East and Beach Boulevard.	T1	Poverty & Net Zero	City Centre / Beach	Sufficient internal capacity, external capacity will be required for delivery.
	iv. Install distance markers across popular walking and running routes.	T1	Indirect	City Wide	Subject to external funding
	v. Complete an update of the Car Park Review.	T1	Poverty & Net Zero	City Wide	Subject to external funding.
	vi. Progress options appraisal to build a new foot and cycle bridge over the River Dee subject to funding from NESTRANS.	T1	Net Zero	City Centre	Subject to external funding.
Reduce carbon emissions from transport infrastructure <i>(Stretch Outcome 14)</i>	i. Work with Scottish Government and Commercial & Procurement through the joint procurement pilot for the North of Scotland to increase installation of electric charging capacity and use renewable energy for these. In 2024/25 the aim is to appoint a development partner, subject to the outcome of the procurement process, and agree infrastructure locations and a programme for their roll out.	T1	Net Zero	City Wide	Sufficient internal capacity
	ii. Subject to on-going funding from Transport Scotland, work with the North East Bus Partnership and the Scottish Government to deliver the Bus priority measures as part of the Bus Partnership Fund and explore opportunities for alternative fuel vehicles. Aim for 2024/25 is to continue to progress the corridor studies and agree a Strategic Business Case for Aberdeen Rapid Transit and work with partners to explore options for alternative fuel vehicles.	T1	Net Zero	City Wide	Dependent on securing external funding
	iii. Low Emission Zone to be implemented in June 2024.	T1	Net Zero	City Centre	Sufficient internal capacity
Increase the amount of land managed for nature to decrease flood	i. In 2024/25 the aim is to work with external partners such as the James Hutton Institute to develop a natural environment strategy implementation plan.	T1	Poverty & Net Zero	City Wide	Sufficient internal capacity
	ii. For 2024/25 aim to complete the Sustainable Growth Agreement project and report to committee, and to explore options to	T1	Net Zero	City Wide	Sufficient internal capacity

risk management and increase access to and quality of green spaces (Stretch Outcome 15)	include these in council capital schemes and to work with Scottish Water on options to deliver a pilot scheme.				
	iii. In collaboration with Operations, ensure that public land is managed for nature / increase areas of naturalised grassland and wildflower meadow (e.g Denburn)	T1	Net Zero	City Wide	Sufficient internal capacity
	iv. In collaboration with Operations, identify suitable land and expand tree planting on council land.	T1	Net Zero	City Wide	Sufficient internal capacity
Minimise the levels of waste created (Stretch Outcome 13)	i. In collaboration with Operations and Commercial and Procurement, improve waste reduction and product lifespan through ACC procurements.	T1	Net Zero	City Wide	Sufficient internal capacity
	ii. For 2024/25 aim to work with Operations to ensure alignment between the Waste Strategy and the Circular Economy Bill and support Operations in relation to ongoing programmes to reduce waste (including exploring opportunities for repair hubs).	T1	Poverty & Net Zero	City Wide	Sufficient internal capacity

Service Standards		Availability	Responsive	Quality	Eligibility	Legislated for (L), prescribed (P) or not (N)	Last Actuals	Prevention and Early Intervention (Tier 1,2 or 3)
1.	We will ensure that the local authority area is covered by an up to date Local Development Plan.			✓		L	100%	Tier 1
2.	We will, on average, determine householder planning applications within 10 weeks.		✓			L	82%	Tier 1
3.	We will, on average, determine local non-householder planning applications within 11 weeks.		✓			L	80% N/A	Tier 1
4.	We will, on average, determine major planning applications within 30 weeks.		✓			L	N/A	Tier 1
5.	We will respond to building warrant applications within 20 working days.		✓			L	90%	Tier 1
6.	We will respond to building warrant approvals within 10 working days.		✓			L	85%	Tier 1

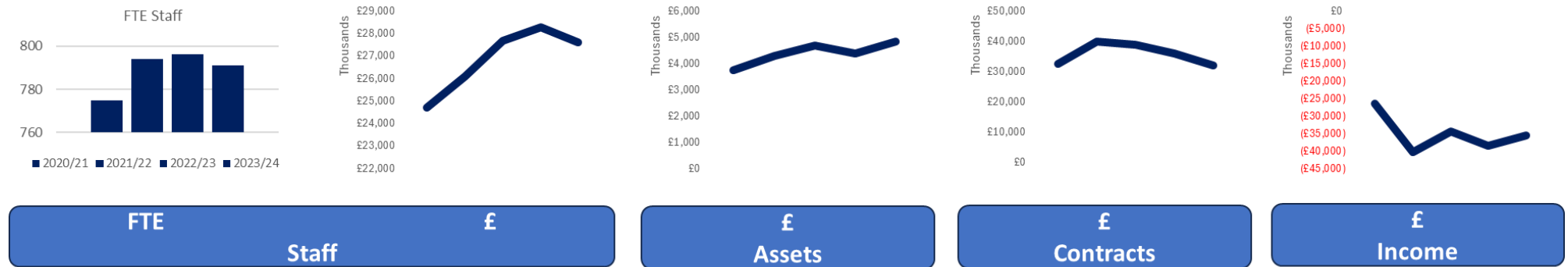
7.	We will ensure that each existing Tree Preservation Order (TPO) is reviewed as fit for purpose at least once every 10 years.		✓		✓	L	N/A	Tier 1
8.	We will, on average, determine applications for works to protected trees (under TPO and Conservation areas) within six weeks.		✓			L	N/A	Tier 1
9.	We will keep our strategies up to date and ensure monitoring and delivery plans are in place.			✓		L/N	N/A	Tier 1
10.	We will maintain independent Customer Service Excellence accreditation.			✓		N	100%	Tier 1

Operations

Role of the Cluster

The Operations cluster makes a significant contribution to the neighbourhood and built environment. The cluster is responsible for the delivery of frontline services related to green space environment, local road and pavement network, domestic waste collection and recycling including the NESS Energy from waste facility. The work of the cluster is increasingly aligned with the city’s Net Zero Routemap and Enabling Strategies as well as being a major contributor to Aberdeen Adapts, the Framework for responding to the harm created through climate change. In addition, the cluster has a key role in ensuring operational health and safety and fleet compliance requirements are met in accordance with legislation.

Resources 5 Year Trends



The overall resource of the Cluster has changed significantly through service transformation and redesign. Whilst there is an overall trend of staff reduction, there is a focus on maintaining assets and service delivery whilst trying to reduce costs overall. Costs of goods, materials, and contracts continue to increase and the services try to mitigate these, where possible, through redesigning service delivery. Climate change is increasing the demand on the Cluster, through the need to respond to the impacts of adverse weather and other environmental impacts. The Cluster seeks to increase income through increasing partnership working and seeking opportunities for increasing external income.

Performance

- The net cost per waste collection per premises has reduced from £149.49 per premises in 2018/19, to £114.35 in 2022/23. This is higher than the national average of £95.28.
- Over the period 2020/23, 86.3% of adults stated that they are satisfied with waste collection, this is an improvement on the 80.4% who stated satisfaction over 2017/20. Local levels of satisfaction are considerably higher than the national average of 78%.
- The proportion of household waste that has been recycled has been higher than the national average since 2018/19. Recent events have impacted this measure in the short term with 42% of waste being recycled over 2022/23 (national 43.3%)
- The net cost of street cleaning has risen from £10,365 per 1,000 population in 2018/19 to £11,234 in 2022/23. This is lower than the national average of £16,068. Levels of satisfaction with street cleaning have reduced from 65% (2016-19) to 59% (2020-23). Levels of satisfaction are, for the first time, above the national average. The review of service delivery is constant with resource allocation focused on those areas which most need attention.

The latest published risk register is available [here](#)

Priorities

2024/25 commissioning intentions have been updated to reflect an increased focus on net zero and the natural environment. Priority will be given to rebuilding the Altens facility in addition to further measures to restore previously high levels of performance in recycling. Projects focusing on reducing fleet emissions and maximising the positive impact of our greenspace, and associated biodiversity, will help support delivery of high level Council priorities.

High Level Priorities (Link to LOIP)	Commissioning Intentions	Prevention & Early Intervention	Policy Priority (Poverty; Homelessness; Net Zero)	Geographic / Community Focus	ACC Capacity
Maintain the City's green space	i. Replace remaining 500 Street Lights with Smart LED.	T1	Net Zero	City Wide	Sufficient internal capacity

environment, local road and pavement network (Stretch Outcome 15)	ii. Develop and implement measures to support the implementation of The Transport (Scotland) Act 2019, in relation to pavement parking.	T1	Net Zero	City Wide	Dependent upon ability to recruit resource.
	iii. Improve road safety through implementation of the Road Safety Plan, Route Action works, and traffic management/ road safety measures.	T1	Indirect	City Wide	Dependent upon ability to recruit resource.
	iv. Reduce traditionally maintained amenity land areas in order to increase wildflower areas e.g. Denburn	T1	Net Zero	City Wide	Subject to commitment of community partners
	v. Expand tree planting programme on council land in-line with the Council's ambition to plant one million trees up to 2032 as fully as external funding will allow.	T1	Net Zero	City Wide	Subject to external funding being secured
	vi. Complete and implement strategic flood risk management plans.	T1 & T2	Net Zero	City Wide	Subject to external funding being secured
	vii. Develop new B (bee) Lines across the city.	T1	Net Zero	City Wide	Sufficient internal and external funding
	viii. Increase the green network of community partners and volunteers by 10%.	T1	Net Zero	City Wide	Sufficient internal and external funding
	ix. Increase provision of allotments and food growing spaces e.g. Seaton	T1	Net Zero	City Wide	Subject to available land
	x. Completion of £1 million play area at Hazlehead Park.	T1	Indirect	Hazlehead Park.	Sufficient external grant funding
	xi. Refurbishment of 7 city play areas in 2024/25.	T1	Indirect	City Wide	Sufficient internal and external funding
Minimise the levels of waste created and optimise waste	i. Rebuild of Altens Materials Recovery Facility and transfer station.	T2	Net Zero	City Wide	Sufficient external capacity
	ii. Operationalise new Household Waste and Recycling Centre in Bridge of Don as replacement for existing site at Scotstown Road.	T2	Net Zero	City Wide	Sufficient internal capacity

collection and disposal (Stretch Outcome 13)	iii. Review Waste Strategy in light of impending regulatory changes e.g. Landfill Ban, Circular Economy Bill, Extended Producer Responsibility, Deposit Return Scheme, Persistent Organic Pollutants etc.	T1, T2 & T3	Net Zero	City Wide	Sufficient internal capacity
Maintain an effective operational fleet (Stretch Outcome 13)	i. In collaboration with Strategic Place Planning, develop Fleet Replacement Programme with a focus on alternative fuel vehicles and associated infrastructure.	T1, T2 & T3	Net Zero	City Wide	Subject to external funding being secured
	ii. Review existing fleet service delivery model.	T1, T2 & T3	Net Zero	City Wide	Subject to sufficient staffing and modernisation of facilities

Service Standards		Availability	Responsive	Quality	Eligibility	Legislated for (L), Prescribed (P) or not (N)	Last Actuals	Prevention and Early Intervention (Tier 1,2 or 3)
Environmental Services								
1.	We will remove litter from adopted roads and pavements to a minimum of Grade B of the Keep Scotland Beautiful "Local Environmental Audit Management System" (LEAMS) standard. Scotland's Local Environmental Quality Seminar 2023/24 Keep Scotland Beautiful		✓	✓		P	90%	Tier 1
2.	We will maintain all parks and amenity open spaces to a minimum of Grade B of the Keep Scotland Beautiful "Land Audit Management System" (LAMS) standard.		✓	✓		P	100%	Tier 1
3.	We will complete all priority 1 amenity / street tree maintenance work (emergency work on dangerous trees) within 3 weeks.		✓			N	N/A	Tier 2
4.	We will inspect all amenities / street trees a minimum of once every 5 years.		✓			N	N/A	Tier 1
5.	We will visit, inspect and maintain outdoor amenity play areas (excludes education and community center settings) on a fortnightly basis to national safety standards (BSEN 1177 for safety surfacing, BSEN 1176 for play equipment and BSEN 14974 for wheeled sports).		✓	✓		P	100%	Tier 1

6.	We will inspect lifebelts at the beach on a daily basis and twice weekly at other locations in keeping with the National Water Safety Strategy or ROSPA water safety guidance.		✓	✓		P	97%	Tier 1
7.	We will deliver Cremation Services to a standard that achieves a positive evaluation by the Inspector of Cremation.			✓		P	N/A	Tier 1
8.	We will support the active participation of 150 partnership / community environmental groups.			✓		N	184	Tier 1
9.	We will remove non offensive graffiti from public buildings and structures within 4 weeks.		✓			N	N/A	Tier 1
10.	We will remove offensive graffiti from public buildings and structures within 5 days.		✓			N	N/A	Tier 3
Fleet Services								
1.	We will achieve first time MOT pass for HGV's subject to a pre-check and then presented for annual test.			✓		N	100%	Tier 1
2.	We will achieve first time MOT pass for Light vehicles when presented for annual test following a pre-test.			✓		N	94%	Tier 1
3.	We will only provide vehicles which comply with ECO Stars scheme ratings Euro iv, v or vi.			✓		L	N/A	Tier 1
4.	We will complete all Scheduled Safety inspections within 2 days.		✓	✓		N	100%	Prevention
Waste Services								
1.	We will collect refuse, recycling, food and chargeable garden waste bins fortnightly for all individual household bins.			✓	✓	N	95%	Tier 1
2.	We will empty communal containers before they overflow.		✓			N	95%	Tier 1
3.	We will respond to reported overflowing communal bins within two working days.		✓			N	95%	Tier 3
4.	We will respond to fly-tipping enquiries relating to public places within 5 working days.		✓			N	100%	Tier 2
5.	We will complete paid bulky uplift service requests within 10 working days.		✓		✓	N	100%	Tier 1
6.	We will promote the diversion of household waste from landfill to help limit the use of landfill.			✓		P	85%	Tier 1
7.	We will promote the recycling and composting household waste to help limit the use of landfill.			✓		P	50%	Tier 1
8.	We will provide services to non-domestic customers by mutual agreement.			✓	✓	N	100%	Tier 1
Roads and Infrastructure								
1.	We will repair (High/Medium priority) carriageway / footway defects within 7 days. Safety Inspection Manual Web 11_21.pdf (aberdeencity.gov.uk)		✓			P	98%	Tier 2

2.	We will complete road safety inspections within the set timeframe as set out in the Roads Inspection Manual. Safety Inspection Manual Web 11_21.pdf (aberdeencity.gov.uk)		✓			P	N/A	Tier 1
3.	We will respond to general street lighting faults within 7 days.		✓			P	97%	Tier 2
4.	Will complete General Inspections of all bridges/structures every two years.		✓			P	N/A	Tier 1
5.	We will take preventative measures to reduce flooding by: - watercourse inspections and clearance of debris prior to storm events - biannual cyclical gulley maintenance		✓	✓		L	100%	Tier 1
6.	We will provide services which achieve a “Satisfactory” rating on the Scottish Roadworks Commissioner Annual Report.			✓		P	Satisfactory	Tier 1

FAMILIES AND COMMUNITIES FUNCTION

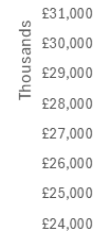
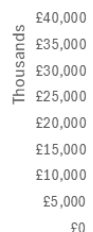
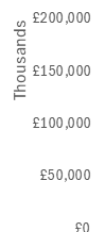
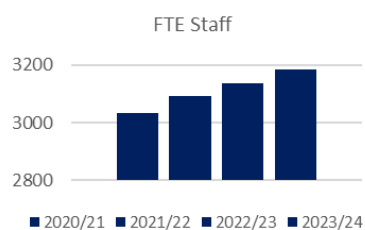
This Function leads our work to use social and community capital and education to improve outcomes for citizens over the longer term. The function leads on the development of a partnership Family Support Model that takes full account of the various influences on population health, including housing, education and community based support systems. As a result, the Function plays a key role in delivering on the child poverty agenda. The function oversees the provision of supports for children, young people and families at community level, by working with communities to understand what matters to them, and reshaping council services to better address the complex situations many face. The Families and Communities Function works closely with the City Regeneration and Environment Function to ensure that our collective activity is sufficiently and appropriately targeted to support an improvement in outcomes for targeted communities. The Function is enabled and supported by the Corporate Services Function who help ensure the sound governance of the Function.

Education and Lifelong Learning

Role of the Cluster

The Education & Lifelong Learning cluster works in partnership with others to reduce inequalities in educational outcomes and raise attainment given the key role education plays in long term outcomes. The cluster supports lifelong learning to enable and empower the people of Aberdeen to fulfil their potential and contribute to the social, cultural and economic prosperity of our city. The cluster oversees all funded Early Learning and Childcare settings (including funded childminders), out of school care provision, schools (primary, secondary and special), library and community learning provision as well as a range of support services.

Resources 5 Year Trends



FTE

Staff

£

£

Assets

£

Contracts

£

Income

The increases in staff numbers reflect the delivery of 1140 hours of Early Learning and Childcare (ELC) and recent increase in school roll. Pay uplifts continue to be mitigated where possible through the redesign of services. The service continues to engage with other Clusters and partners to co-locate services to reduce costs and improve access to services. Variation in assets is directly linked to the ELC expansion and wider school estate programme, with all assets currently incurring increased utility costs. The peak in contract costs is directly linked to the ELC expansion, it is anticipated that these will now reduce. The income listed is largely from national grants.

Performance

- The cost of a pre-school, primary and secondary school pupil has reduced steadily since 2018/19. The city is now consistently in the top quintile according to Local Government Benchmarking data.
- Satisfaction with local schools currently sits at 71.3% which is the same as the previously noted high in 2012-15. However, levels of satisfaction are still below the national average (75%)
- The proportion of publicly funded Early Learning and Childcare graded good or better currently sits at 86.4%. This is the highest level since 2016/17 although still short of the national average which sits at 90.1%.
- Attainment in literacy at P1,4 and 7 has increased over the past two years from 63% in 2020/21 to 71% in 2022/23. Numeracy levels have risen by 6 percentage points in the same period. Poverty related attainment gaps for each SIMD Quintile have reduced with the distance between the Most and Least Deprived falling in both Literacy and Numeracy in 2020/21. Literacy and Numeracy attainment for 2022/23 overall are marginally below the national figures of 73% and 79% respectively but with substantial closing of the distances to Scotland outcomes recorded in 2020/21. The rates of improvement in Literacy and Numeracy from 2020/21 match or exceed the national trends.

- The proportion of S4 pupils attaining at 1 or more, and 6 or more awards at SCQF Level 4, are improved on 2021/22 and against each comparable year from 2018/19. 98% of pupils attained 1 or more qualifications and 58% achieved 6 or more qualifications at this level. In 2018/19, these percentages were 95% and 38%. The national level figures for S4 pupil attainment of these two measures were 98% and 60% with the City demonstrating material progress towards the Scotland outcomes across the breadth and depth suite at S4.
- At SCQF Level 5, the % of S4 pupils attaining 1 or more qualifications was 80.3%, higher than in each of the comparable examination assessment years and 2021/22. The national figure for this measure in 2022/23 was 83.1% which is the least distance between Aberdeen and the national outcome for National Qualification based results to date.
- Across the range of the number of qualifications gained (1 or more to 8 or more) there are improved outcomes on comparable years with material gains being made in the % of S4 pupils attaining 6,7 and 8 or more qualifications. This level of multiple qualification attainment at SCQF Level 5 is improving at a faster rate than the national trend and, as a result, shows a significant closing of the previous distances to Scotland figures.
- Senior phase attainment in Literacy and Numeracy at SCQF Level 6 by our most deprived pupils increased to 13.3%. This is almost double the 2021/22 figure and the highest outcome yet for this measure. The comparable outcomes for national and virtual comparator benchmarks in 2023/23 are 12.2% and 12.3% respectively. This is the first instance where the City figures exceed the current examination standard performance for both benchmarks.
- Overall pupil Tariff scores in 2022/23 continued on a sustained improvement trend, closely matching the national figures over this period. The tariff scores of the most deprived have risen to the highest values to date. The gap in tariff scores between our Most and Least deprived pupils has reduced to 595 from 650 points, one of the lowest distances to date. In 2022/23, the national figure for Overall Pupil Tariff Score was 917, slightly above the Aberdeen City outcome of 882, which with the exception of 2021/22, is the smallest distance to the national outcome for the current examination standard. The gap in Overall Average Tariff Score at national level in 2022/23 was 606 points, marginally lower than Aberdeen City Council.
- In 2022/23, the % of pupil school leavers in a positive destination rose to 92.8%, the highest participation level to date. This is still marginally below that of our city benchmarks.
- There are consistent improvement trends evident across most measures, but still variation at school and setting level and particular attainment challenges across the senior phase. There is a need to prioritise addressing variation and maintain focus on the broadening of the senior phase curriculum. There is emerging evidence that there is a need to do more for those families living in SIMD 1 and work will be more targeted to address this risk.

The last published risk register is published [here](#)

Priorities

Current data guides us to increase focus on those communities with high numbers of families living in SIMD 1 as we work to address child poverty, this targeting has been reflected in the priorities. The need to focus on addressing variation across Early Learning and Childcare and school settings has been embedded alongside the need to consider how all services supporting families can work together to promote literacy. Priorities also reflect our final preparations for duties under the newly incorporated UNCRC.

High level priorities (Link to LOIP)	Commissioning Intentions	Prevention & Early Intervention	Policy Priority (Poverty; Homelessness; Net Zero)	Geographic / Community Focus	ACC Capacity
Reduce child poverty (Stretch Outcome 1)	i. Co-design and deliver co-ordinated whole family preventative services with a particular focus on those living in SIMD 1 to reduce involvement with statutory services.	T1 & T2	Poverty	Financially Vulnerable	Subject to on-going commitment from partners
	ii. Maintain readiness to increase uptake of free school meals, responding, as appropriate, to any requirement to deliver free school breakfasts and lunches for all primary school pupils in keeping with Scottish Government policy.	T1 & T2	Poverty	Financially Vulnerable	Subject to external funding
	iii. Continued allocation of grant to support delivery of the Scottish Government commitment to abolish core curriculum charges.	T1 & T2	Poverty	Financially Vulnerable	Subject to external funding
	iv. Continue to prepare for implementation of the Scottish Government commitment to expand free childcare services to support targeted families into employment when national plan is known.	T1 & T2	Poverty	Financially Vulnerable	Subject to external funding
	v. Delivery of 'In the City Programmes' to those most likely to be impacted by poverty for easter, summer and autumn, subject to Council budget decision.	T1 & T2	Poverty	Priority Localities	Subject to funding being secured
	vi. Invest in leased community centres.	T1 & T2	Poverty	Priority Localities	Sufficient internal capacity
Raise attainment (Stretch Outcome 6)	i. Evaluate the impact of approaches to Local Authority and school quality improvement to determine their effectiveness in addressing variation.	T1 & T2	Poverty	City Wide and Targeted	Sufficient internal and community capacity

	ii. Evaluate the impact of pupil tracking arrangements in addressing variation in attainment across SIMD groups.	T1 & T2	Poverty	City Wide and Targeted	Sufficient internal and community capacity
Maximise the impact of Early Learning and Childcare (Stretch Outcome 3)	i. Maximise the uptake of 1140 hours of ELC for all eligible children, with a particular focus on eligible 2s (190 in 2023/24) and those currently in families living in SIMD 1.	T1 & T2	Poverty	City Wide	Sufficient internal capacity
	ii. Support early language acquisition and development through the roll out of appropriate programmes with a particular focus on schools with a high proportion of children living in SIMD 1 to reduce referrals to Speech and Language Therapy.	T1 & T2	Poverty	City Wide / Targeted Needs	Sufficient internal capacity
	iii. Support Corporate Landlord to deliver the agreed School Estate Plan in line with approved capital programme (subject to Council budget decisions and external funding).	T1	Indirect	City Wide	Sufficient internal capacity
	iv. Development and approval of the future library model with an associated transition plan.	T1 & T2	Poverty	City Wide / Targeted Need	Sufficient internal capacity
	v. Development and implementation of a literacy strategy to align the future library model with our Family Support Model.	T2	Poverty	City Wide / Targeted Needs	Sufficient internal capacity
	vi. Roll out the second Request for Assistance process to help meet emerging demand across communities.	T2	Poverty	City Wide / Targeted Needs	Sufficient internal capacity, CLD activity subject to on-going investment
	vii. Develop a statutory Community Learning and Development Plan for 2024-2027.	T1 & T2	Poverty	City Wide / Targeted Need	Sufficient internal capacity
Support improvement in the health & wellbeing of children and young people (Stretch Outcome 4)	i. Support the evaluation of the neurodevelopmental pathway project and collaborate with partners to determine how best to pivot our system to take account of the learning.	T1 & T2	Poverty	City Wide / Targeted Needs	Subject to external funding
	ii. Work with stakeholders, including a Head Teacher working group, to determine a local response to the Scottish Government 5 Point Plan to support a reduction in distressed behaviour in schools.	T1 & T2	Poverty	City Wide / Targeted Needs	Sufficient internal funding
Support transition to positive destinations	i. Deliver a broader curriculum offer through digital and partnership delivery of Phase 3 of ABZ Campus to secure improvement in senior phase attainment.	T1	Poverty	City Wide and Targeted	Sufficient internal capacity

(Stretch Outcome 6)	ii. Further improve transition from children and adult services as part of the GIRFE Pathfinder to bring forward transition planning.	T1, T2 and T3	Poverty	City Wide	Subject to on-going commitment from partners
	iii. Work with Skills Development Scotland, NHS Grampian and other key partners to try to secure an increased allocation of foundation apprenticeships.	T1	Poverty	City Wide / Targeted Needs	Subject to Foundation apprenticeship funding allocations

Service Standards		Availability	Responsive	Quality	Eligibility	Legislated for (L), prescribed (P) or not (N)	Last Actuals	Prevention and Early Intervention (Tier 1,2 or 3)
1.	We will meet all eligible requests for early learning and childcare placements within one month.		✓		✓	L	100%	Tier 1
2.	We will meet all mainstream requests for a primary and secondary school placement within one month.		✓		✓	L	100%	Tier 1
3.	We will work to ensure early learning and childcare settings meet the national standard.			✓		L	100%	Tier 1
4.	We will ensure primary, secondary, and special schools achieve an average evaluation of 'good' or better in core Quality Indicators.			✓		N	80%	Tier 1
5.	Provide CLD services to a level that achieves a rating of good or better through external inspection.			✓		N	N/A	Tier 1
6.	We will process requests for additional support to meet the wellbeing needs of children and young people within 40 days.		✓			N	100%	Tier 2
7.	We will work to ensure that Broad General Education Attainment at P1, P4, P7 and S3 is in line (within 1%) of the National Average.			✓		N	N/A	Tier 1
8.	We will work to ensure that Senior Phase Attainment at Levels 4, 5 and 6 is in line with (within 1%) the National Average.			✓		N	N/A	Tier 1
9.	We will flexibly respond to ensure that schools, ELC, CLD and library provisions remain open irrespective of staffing absence.	✓				N	98%	Tier 1
10.	We will work to ensure that school attendance is as good or better than the national average.			✓		N	N/A	Tier 1
11.	We will work to ensure that all young people in the senior phase have access to city wide courses through ABZ Campus.	✓		✓		N	N/A	Tier 1

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

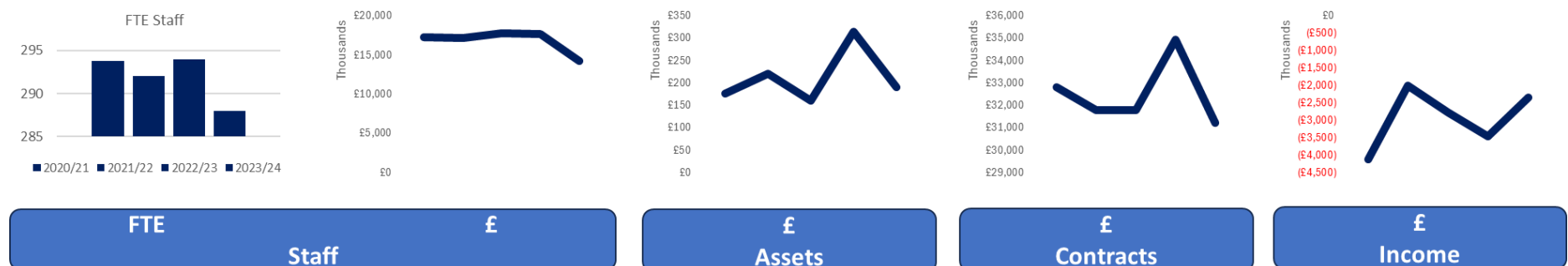


Children’s Social Work and Family Support

Role of the Cluster

The Children’s Social Work & Family Support Cluster works with other Clusters and multi-agency partners to prevent families from experiencing the care and justice systems by offering preventative intervention and support in line with the statutory framework in which social work operates. The cluster is responsible for the delivery of all frontline services designed to support children, young people and families identified as being at risk of harm. Working with partners we will continue to ensure children remain within their family network where it is safe for them to do so. Where children cannot remain in their family network alternative care arrangements will be designed to meet their needs. The Chief Officer will continue to oversee the redesign of children’s social work as we transform delivery models to better reflect the intentions of The Promise. The Cluster takes a lead role in ensuring that the Council complies with its Corporate Parenting and child protection responsibilities and leads the coordination of the multi-agency model of Family Support.

Resources 5 Year Trends



The overall resource of the Cluster has seen changes across all domains. In relation to staff, the reduction reflects the challenges recruiting social workers. In line with the commissioning intention to explore colocation opportunities, the number of physical assets has reduced although the cost of running these have increased. The increase in contract spend reflects inflationary increases particularly in relation to the placement of young people in out of authority placements. Income fluctuations reflect ring fenced grant funding from Scottish Government to fund national priorities.

Performance

- The cost of Looked After children being looked after in residential care has remained stable from £4,339 in 2017/18 to £4,434 in

2021/22, this is below the national average of £5,011. The cost of those being looked after in a community setting has increased from £578 in 2017/18 to £676 in 2021/22, this is above the national average of £429.

- There has been a positive reduction in the overall number of Looked After Children – (No. looked after children at the end of Q2 – 2020/21 563; 2021/22 517; 2022/23 485; 2023/24 515).
- The proportion of children/young people looked after in the community has remained static at 88.7% in 2017/18 to 88.5% in 2021/22), which is slightly below the Scottish average of 89.8%.
- The proportion of children/young people who are looked after having more than one care placement has decreased from 21.7% in 2017/18 to 18.8% in 2021/22. This remains higher than the national average of 15.9%.
- We have also seen a stable trend in the stability of Looked After Children placements. (No. of children who have experienced 3 or more moves in a calendar year – 2020/21 3.4%; 2021/22 3.5%; 2022/23 4.3%)
- There are currently 49 unaccompanied asylum seeking young people in the city (2 under 16, 38 aged between 16-18 and 9 who are now over 18).

The last published risk register is linked [here](#)

Priorities

2024/25 priorities have been updated to better reflect the work of the cluster and the Cluster's changing focus as we work to deliver The Promise. These changes in national policy have seen the addition of work to keep siblings together and increased support for kinship carers to further improve support available across our communities. On-going development of a local model of Family Support will help mitigate risks to children and will continue to be prioritised.

The considerable demand to deliver age assessments for Unaccompanied Asylum Seeking Children (UASC) is now reflected in the priorities, as are changes in legislation anticipated through implementation of the Care and Justice Bill. On-going work to transform how services are delivered are reflected more fully for session 2024/25.

High level priorities (Link to LOIP)	Commissioning Intention	Prevention & Early Intervention	Policy Priority (Poverty; Homelessness; Net Zero)	Geographic / Community Focus	ACC Capacity
Support care experienced children and fulfil our role as corporate parents (<i>Stretch Outcome 5</i>)	i. Implement the second Promise Plan building on Year 2 progress as reported to ECS Committee.	T1, T2 & T3	Poverty / Homelessness	City Wide / Targeted Needs	Subject to on-going funding & commitment from partners.
	ii. Co-design a family support model to support children and young people to remain within their family where it is safe to do so.	T3	Poverty / Homelessness	City Wide / Targeted Needs	Subject to on-going funding & commitment from partners.
	iii. Increase multi-agency support to kinship carers/those children and young people they care for to reduce the number of placements that breakdown.	T2 & T3	Poverty / Homelessness	City Wide / Targeted Needs	Subject to on-going commitment from partners
	iv. Deliver age assessments for unaccompanied asylum seekers who state that they are under 18 years of age.	T3	Poverty / Homelessness	Targeted Need	Subject to availability of staff from CSW teams
	v. Celebrate our care experienced young people via National Care Day and other events.	T3	Poverty / Homelessness	Targeted Need	Subject to on-going commitment from partners
Support multi-agency efforts to reduce domestic abuse and support victims (<i>Stretch Outcome 9</i>)	i. Preparations for and a response to the Domestic Abuse (Protection) (Scotland) Act 2021 including Domestic Abuse Protection Orders.	T1 & T2	Homelessness	City Wide / Targeted Need	Sufficient internal capacity
	ii. Support the implementation of the “Safe & Together” model.	T2 & T3	Homelessness	City Wide / Targeted Need	Sufficient internal capacity
	iii. Implement Equally Safe and a gendered lens to public protection policy and practice.	T2 & T3	Poverty / Homelessness	City Wide / Targeted Need	Sufficient internal capacity
Prevent children & young people entering the criminal justice system & support those who do (<i>Stretch Outcome 7</i>)	i. Co-design preventative whole family support approaches to supporting young people at risk of offending.	T2 & T3	Poverty / Homelessness	City Wide / Targeted Needs	Subject to on-going funding & commitment from partners.

Protect Children (Stretch Outcome 8)	i. Develop a Bairns Hoose at the Links Hub to support young people who have experienced abuse and harm as well as those young people under the age of criminal responsibility whose behaviour has caused harm to others.	T2 & T3	Poverty / Homelessness	City Wide / Targeted Needs	Subject to securing sufficient resource from Scottish Government and partners
	ii. Develop enhanced advocacy opportunities for children experiencing all aspects of child protection & justice systems.	T2 & T3	Poverty / Homelessness	City Wide/ Targeted Needs	Sufficient internal capacity

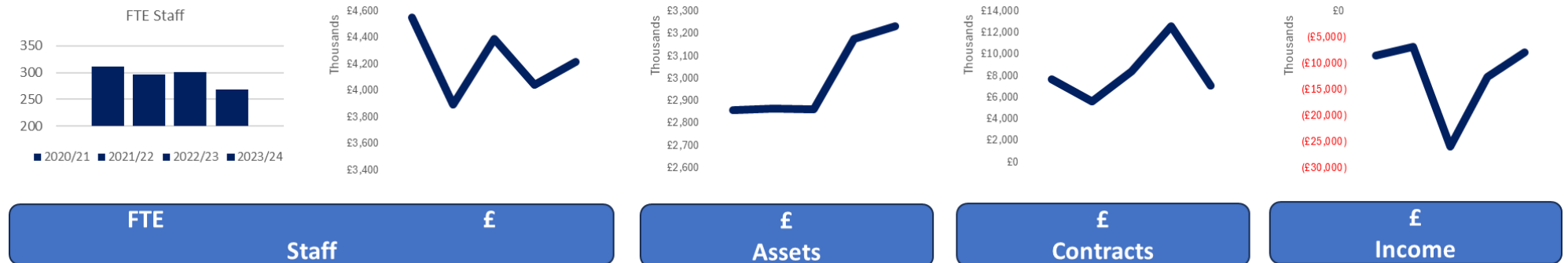
Service Standards		Availability	Responsive	Quality	Eligibility	Legislated for (L), prescribed (P) or not (N)	Last Actuals	Prevention and Early Intervention (Tier 1,2 or 3)
1.	All initial screenings will be undertaken and action decided on new referrals within 7 days.		✓			N	97%	Tiers 2 and 3
2.	We will ensure all joint interviews are undertaken utilising the Scottish Child Interview Model.			✓		N	N/A	Tier 3
3.	We will hold initial Child Protection Planning Meetings within 21days.		✓			L	71%	Tier 3
4.	We will ensure care provided within Council children's homes achieve a care standard of good or better through regulatory inspections.			✓		N	100%	Tier 3
5.	We will ensure care provided by the Council's fostering service achieves a care standard of good or better through regulatory inspections.			✓		N	100%	Tier 3
6.	We will ensure care provided by the Council's adoption service achieves a care standard of good or better through regulatory inspections.			✓		N	100%	Tier 3
7.	We will work to maintain or increase the current number of foster carers.			✓		N	N/A	Tier 3
8.	We will undertake an initial age assessments within 2 weeks of unaccompanied asylum seeking individuals who identify as being under 18 years where there is a dispute to their age.		✓			L	N/A	Tiers 2 and 3
9.	We will ensure that fewer than 7.5% of care experienced children and young people will have 3 or more placements in 12 months.			✓		N	1%	Tier 3
10.	We will ensure care experienced children and young people have a pathway plan by the age of 15 years.			✓		L	68%	Tier 3
11.	We will support, where safe to do so, more than 75% of the children and young people open to Children's Social Work live within their family network.	✓		✓		N	75%	Tier 3

Housing

Role of the Cluster

The Housing cluster plays a key role in supporting one of the key determinants of population health – having shelter and hopefully a home. The cluster delivers housing strategy and services for individuals and families and aims to reduce inequalities by providing affordable housing which meets the Scottish Housing Regulator housing standards. The cluster has a key role in understanding community need, increasing community capacity and resilience, and working with partners to tackle the cause rather than the consequences of failure demand. Key areas of responsibility include: Housing Strategy & Operational Improvement, Housing Services, Housing Options, Homelessness & Resettlement. The cluster makes a significant contribution to our dispersal and asylum support, helping to coordinate the work of other Clusters to ensure a coordinated response.

Resources 5 Year Trends



The overall fluctuations in staffing across the cluster reflects the changes through service transformation and design (e.g. implementation of the Housing & Support model which resulted in a realignment of resource to the Housing Revenue Account) in addition to fluctuations in demand and fixed term arrangements. The increase in contract expenditure reflects the fundamental shift in the homeless landscape in 2022/23 and 2023/24, following a significant increase in homeless applications, which continues to be recorded. As a direct result of this upturn, there is an increased use of hotels to meet temporary accommodation needs.

Performance

- The level of gross rent arrears as a % of rent due was 6.9% in 2018/19, but has increased to 17.4% in 2022/23. This compares to a Scottish average of 9.6%.
- In 2018/19 1.5% of rent due was lost due to Voids (empty properties). In 2022/23 this had risen to 5.7% compared to a Scottish average of 1.7%.
- 83.3% of our Council housing met the Scottish Housing Quality Standard in 2018/19. This reduced to 77.2% in 2022/23. However, this remains above the Scottish average for 2022/23 of 70.9%.
- 86.9% of these properties were rated as energy efficient in 2018/19, this rose to 92.7% in 2022/23. This compares to a Scottish average of 87.6%.
- The significant increase in homeless applications has impacted on the performance with respect to the time taken to assess applications and the overall homeless “journey” for applicants assessed as unintentionally homeless.

The last published risk register is linked [here](#)

Priorities

2024/25 priorities have been updated to reflect the collaboration with Corporate Landlord to ensure the availability of suitable housing stock that best meet the needs of our citizens. The more focussed priorities guide the development of a long term housing strategy to support our longer term ambitions. Work to support targeted communities, such as those with care experience and those at risk of becoming homeless are prioritised.

High level priorities (Link to LOIP)	Commissioning Intentions	Prevention & Early Intervention	Policy Priority (Poverty; Homelessness; Net Zero)	Geographic / Community Focus	ACC Capacity
Support Council tenants (Stretch Outcome 12)	i. Evaluate the impact of the current housing and support model to help identify where a multi-disciplinary locality-based approach could help support families more holistically (to include those with more complex needs).	T2 & T3	Poverty / Homelessness	City Wide / Targeted Need	Sufficient internal capacity across the Function
	ii. Implement the Housing Domestic Abuse Policy to ensure consistency of delivery.	T1 & T2	Homelessness	City Wide / Targeted Need	Sufficient internal capacity

Housing needs analysis and delivery (Stretch Outcome 12)	i. In collaboration with Corporate Landlord, Finance, Capital, Strategic Place Planning analyse housing needs to inform the early development of a city wide Housing Strategy to include an HRA Asset Management Plan, 30 year business plan and consideration of those with complex and life-long needs.	T1	Homelessness	Localities	Subject to other Clusters being able to release staff to help progress, sufficient housing capacity.
	ii. In collaboration with Corporate Landlord and the Capital cluster, support families impacted by RAAC.	T1 & T2	Indirect	Localities	Internal housing capacity will prioritise this area
	iii. Develop and implement, in collaboration with Corporate Landlord, a cross council plan to help realise a reduction in void Council houses.	T1	Homelessness	Localities	Sufficient internal housing and Corporate Landlord capacity
Reduce homelessness and respond appropriately to those who do become homeless (Stretch Outcome 12)	i. Develop and implement, in collaboration with The Royal Foundation, a delivery plan with a preventative focus to reduce homelessness in Aberdeen.	T2 & T3	Homelessness	Targeted	Sufficient internal capacity
	ii. Work towards reducing the journey time for people experiencing homelessness, to secure improved performance.	T2 & T3	Homelessness	Targeted	Sufficient internal capacity

Service Standards		Availability	Responsive	Quality	Eligibility	Legislated for (L), prescribed (P) or not (N)	Last Actuals	Prevention and Early Intervention (Tier 1,2 or 3)
1.	We will assess all homeless applications within 28 days.		✓		✓	L	31% (21 days)	Tier 2
2.	We will ensure all homeless people secure a permanent tenancy within 100 days average.		✓		✓	L	154 days	Tier 2
3.	We will review and process housing applications within 28 days.		✓		✓	N	99.5%	Tier 1

4.	We will ensure a decision is made on all Tenancy Management actions (specifically Abandonment, Assignment, Joint Tenancy, Lodger, Single Abandonment, Single Termination, Sublet, Succession) within 28 days.		✓			L	92%	Tier 2
5.	We will ensure an average time to let a property of 210 days.	✓		✓		N	239 days	Tier 1
6.	We will ensure that our support for people being liberated from prison meets the SHORE standards. SHORE Standards (sps.gov.uk)	✓		✓	✓	L	Yes	Tier 1

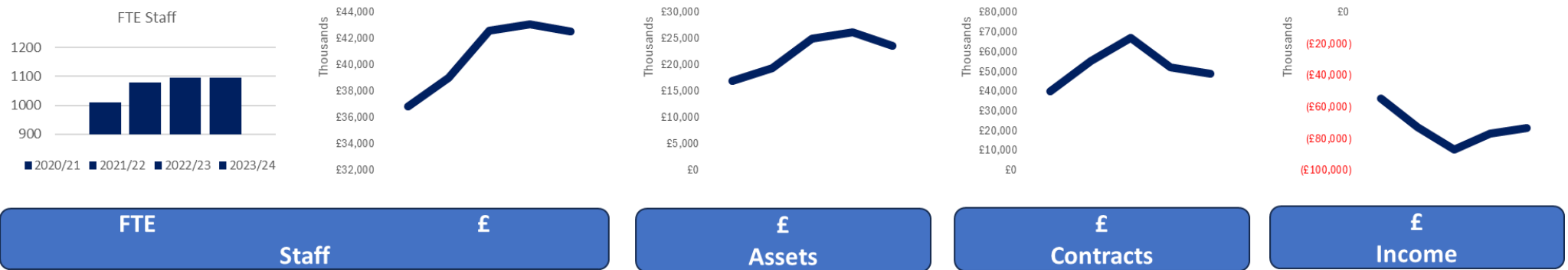


Corporate Landlord

Role of the Cluster

The Corporate Landlord cluster makes a key contribution to neighbourhoods, the built environment and the social and community context in order to improve population health. The cluster consolidates all our property activities within one cluster, including health and safety activities, and is responsible for the management of commercial and non-commercial land and property assets, hard facilities management, asset and contract management across the council stock.

Resources 5 Year Trends



The overall increase in staffing costs reflects budget re-alignments and includes a significant number of post that have remained vacant due to particular challenges in recruiting technical and professional skills sets (Chartered Surveyors/ asbestos officers etc). Spend on assets (public buildings) repair and maintenance remains restricted to essential works although there are significant pressures on estate costs with utilities and construction cost inflation. Income also shows pressure due to the impact of utility costs on key assets and limited demand and growth in the commercial property market. The figures above reflect the incorporation of Facilities Management and Building Services numbers.

Performance

- The % of operational buildings that were suitable for their use has improved from 75.4% in 2018/19 to 77.4% in 2022/23. This compares to a Scottish average of 86.1%.
- 31.8% of schools are classified as Category A, 37.9% at Category B, 25.8% at Category C and 4.5% at Category D (based on numbers of

schools rather than floor area).

- 96.7 % of our properties are currently in a good or satisfactory condition although this is likely to decrease in coming years as available budgets restrict work to health and safety/ wind and watertight works. Backlog maintenance requirements are increasing.
- Performance at the Scottish Housing Quality Standard currently sits at 77.16% compliance with exemptions in place for 700 properties and around 1500 properties non-compliant because tenants have refused works. This remains above the Scottish average for 2022/23 of 70.9%.
- 86.9% of these properties were rated as energy efficient in 2018/19, this rose to 92.7% in 2022/23. This compares to a Scottish average of 87.6%.
- In 2018/19 the average time taken to complete a non-emergency housing repair was 4.9 days. This rose to 7.7 days in 2022/23, this remains below the Scottish average of 9.7 days.

The latest published risk register is linked [here](#)

Priorities

2024/25 priorities are focused in 3 areas, the performance of our commercial estate, public buildings and Housing stock. This reflects the energy performance of the estate, repair and maintenance requirements.

High level priorities (Link to LOIP)	Commissioning Intentions	Prevention & Early Intervention	Policy Priority (Poverty; Homelessness; Net Zero)	Geographic / Community Focus	ACC Capacity
Improve the quality, efficiency and suitability of housing (Stretch Outcome 12)	i. In collaboration with Housing, support families impacted by RAAC in keeping with future Committee decisions.	T3	Indirect	Localities	Sufficient additional internal resource
	ii. Undertake a review of Council house repairs and housing improvements to secure improved performance (9.7 days to complete non-emergency repair in 2022/23).	T1, T2 & T3	Homelessness Net zero Poverty	Localities	Budget realignment will enable sufficient internal resource.
	iii. Develop and implement, in collaboration with Housing, a cross council plan to help realise a reduction in void Council houses (to include a review of buy back scheme) (5.7% rent lost due to voids in 2022/23).	T1, T2 & T3	Homelessness	Localities	Sufficient internal resource

	iv. Commission a programme of works to ensure that 80% of ACC housing stock meets SHQS.	T2 & T3	Homelessness / Child Poverty	City Wide	Sufficient internal resource
	v. Prepare for the implications of the anticipated Energy Efficiency standard for Social Housing.	T2 & T3	Net Zero	City Wide	Sufficient internal resource, although more resource may be required to deliver against new standard
	vi. Commission a programme of works to help tenants remain at home in collaboration with Aberdeen Health & Social Care Partnership.	T2 & T3	Indirect	City Wide / Targeted Need	Subject to resources being available across ACHSCP to support.
Improve the quality, efficiency and suitability of Council property (Stretch Outcome 12)	i. Development of the Local Heat and Energy Efficiency Strategy.	T1 & T2	Net zero	City wide	Sufficient external resource
	ii. Reduce energy consumption across the full council estate by 0.5%.	T1	Net zero	City wide	Delivery subject to external funding
	iii. Commission annual School estate plan and delivery of projects committed in the Council budget.	T1	Indirect	city wide	Sufficient internal resource
	iv. Reduce holding costs for vacant or surplus property by taking unsold property to auction.	T1	Indirect	City wide	External costs are covered from Capital receipts. Internal Resource is limited due to availability of appropriate professionals in the market
Improve the Performance of the Commercial Estate (Stretch Outcome 15)	i. Commission a review of the commercial estate to better reflect current market conditions and determine investment / disinvestment opportunities.	T1	Indirect	City wide	Subject to additional/ external funding to secure specialist support
Deliver Efficient and Effective Facilities Management	i. Installation of new and replacement of bus shelters with green roofed and solar powered shelters.	T1	Net Zero	City Wide	Subject to source of funding

(Stretch Outcome 15)					
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Service Standards		Availability	Responsive	Quality	Eligibility	Legislated for (L), prescribed (P) or not (N)	Last Actuals	Prevention and Early Intervention (Tier 1,2 or 3)
1.	We will work to ensure that our public buildings, which have been awarded a dispensation, meet accessibility requirements under the Equality Act 2010.	✓		✓		L	82%	Tier 1
2.	We will carry out condition surveys across 100% of public buildings on a 5-yearly cycle.		✓			P	N/A	Tier 1
3.	We will work to ensure that our public buildings achieve a condition rating of C or better.			✓		P	92% (B)	Tier 1
4.	We will work to ensure that our buildings achieve a suitability rating of C or better.			✓		P	77% (B)	Tier 1
5.	We will work to ensure minimal disruption to schools and ELC provisions due to building defects/extreme weather (baseline from 2023/24 is 46 days lost).	✓		✓		N	46 lost days	Tier 1
6.	We will complete statutory maintenance works on public buildings in accordance with the legal duties.		✓	✓		L	100%	Tier 2
7.	We will complete statutory maintenance works on council houses in accordance with the legal duties.		✓	✓		L	99.6%	Tier 2
8.	We will undertake Asset Valuations to meet Financial Regulations every year (investment assets) and every five years for all other asset types.		✓			N	N/A	Tier 1
9.	We will work towards school occupancy at 80%-95% for primary schools and secondary schools.	✓				N	N/A	Tier 1
10.	We will ensure that all surplus assets are taken to market within 4 months of being declared surplus.		✓			N	N/A	Tier 1
11.	We will work towards all public buildings having an EPC rating of C or higher.			✓		P	N/A	Tier 1
Building Services Published handbook								
1.	We will make good or make safe emergency daytime housing repairs within 4 hrs.		✓	✓		N	97.5%	Tier 3
2.	We will make good or make safe emergency out of hours housing repairs within 4 hrs.		✓	✓		N	95%	Tier 3

3.	We will complete urgent housing repairs within 24 hours.		✓	✓		N	90%	Tier 3
4.	We will complete high category housing repairs within 3 days.		✓	✓		N	90%	Tier 2
5.	We will complete non-emergency housing repairs within 5 working days.		✓	✓		N	N/A	Tier 2
6.	We will complete routine housing repairs within 10 working days.		✓	✓		N	N/A	Tier 2
8.	We will complete repairs right first time.		✓	✓		N	91%	Tier 2
9.	We will complete housing repairs pre-inspections within 20 days.		✓			N	80%	Tier 1
10.	We will complete housing voids maintenance for each property to ensure the property meets the new letting standard. Revised Letting Standard		✓	✓		N	N/A	Tier 2
Facilities Management								
1.	(Catering) All meals served to children and young people in our schools will meet The Nutritional Requirements for Food and Drink in Schools (Scotland) Regulations 2020			✓		L	100%	Tier 1
2.	(Cleaning) We will complete Void Housing and Response cleaning alerts within the following timescales: <ul style="list-style-type: none"> Emergency cleans within 4 working hours Urgent cleans within 24 hours (not including Saturday or Sunday) High priority cleans within 3 working days Non-Emergency cleans within 5 working days Routine priority cleans within 10 working days Planned cleans within either 24 days or 90 working days dependent on timescale given by requestor 		✓			L	98%	Tier 2 & 3
3.	(Cleaning) We will respond to fly tipping alerts at multi-storey blocks within 60 working hours		✓			L	88% (48 hours)	Tier 3
4.	(Cleaning) We will deliver 39 weeks contracted school cleaning to the standards set in our generic specification	✓				L	100%	Tier 1
5.	(Cleaning) We will deliver cleaning services within all (non-school) operational properties to the standards set in our generic specification			✓		L	N/A	Tier 1
6.	(Janitorial) We will provide janitorial support to every (non 3Rs) primary school for a minimum of 4 hours per day when the school is open to pupils.	✓				L	N/A	Tier 1
7.	(Janitorial) We will provide janitorial support to every (non 3Rs) secondary school between 07:00 and 18:00 on each day when the school is open to pupils.	✓				L	N/A	Tier 1

8.	(PTU) We will assess mainstream school transport applications for children and young people who live more than 2 (primary) or 3 (secondary) miles from their local school within 1 calendar week, from date of receipt.		✓		✓	L	100%	Tier 2
9.	(PTU) We will assess ASN/Exceptional Circumstances school transport applications within 1 calendar week, from date of receipt.		✓		✓	N	100%	Tier 1
10.	(PTU) We will undertake spot checks on at least 50% of all school transport contracts over the course of the Academic year.			✓		N	46%	Tier 1
11.	(PTU) We will review and respond to local bus service registration changes within the prescribed 28-day period.		✓			L	100%	Tier 2

CORPORATE SERVICES FUNCTION

The Corporate Services function is essential for the council to reach its strategic objectives by giving the required support and infrastructure that allows data driven decisions to support the political direction set by elected members. The Function offers various support services to the council that help it to perform its duties in providing high quality services to citizens and staff while also managing the financial and regulatory risks involved, by ensuring that there is effective co-ordination of effort across the clusters by managing and coordinating corporate activities.

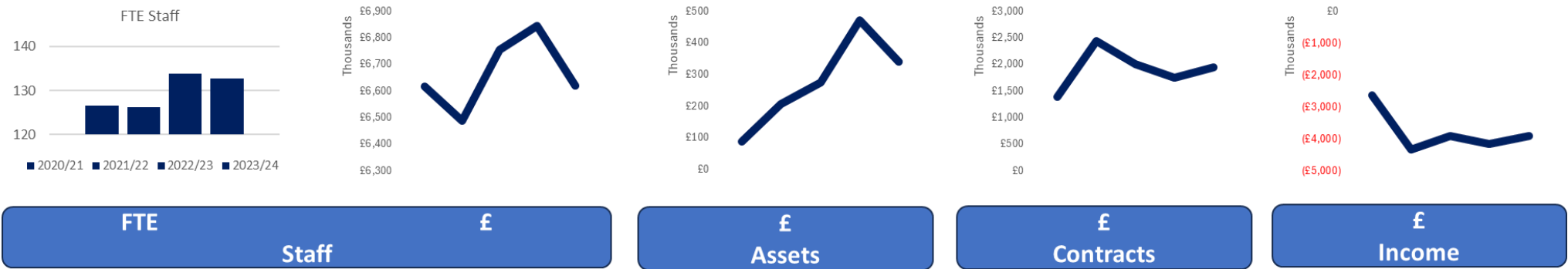
Delivery is focused on the effective governance of the Council. Clusters within the Function enable those across City Regeneration & Environment and Families & Communities, to comply with processes put in place to ensure compliance with a range of statutory duties. These include, but are not limited to, compliance with financial and procurement regulations, duties to secure best value and employment law. The Function also has a key role in enabling both City Regeneration & Environment and Families and Communities through the provision of data insights to support the shaping of services and digital and technology to enable the Council to deliver modern services. It brings together engagement activities, diversity & inclusion, ease of contact and assurance led transactional services for staff and citizens, with the focus on digital transformation, skills and platforms underpinning all of these.

Governance

Role of the Cluster

The Governance cluster supports the organisation to manage its corporate governance activities, including democratic decision-making structures, legal compliance and systems of assurance; all of which are supporting the achievement of the LOIP outcomes.

Resources 5 Year Trends



The cluster continues to provide vital governance support to all Council services whilst reducing staff numbers and increasing income. The services within Governance have low dependency on assets and contracts and in this regard are particularly streamlined.

Performance

- The cost of Trading Standards and Environmental Health per 1,000 population has reduced from £30,542 in 2019/20 to £23,355 in 2022/23. This is slightly above the Scottish average of £22,302.

The latest published risk register is available [here](#)

Priorities

2024/25 priorities have been updated to ensure we continue to strengthen our CIPFA accredited governance framework whilst further automating health and safety and emergency response. In addition, we want to be transparent about the impact which our challenging risk environment has on service performance, and to allocate resources to plan for the impacts of legislative change.

High level priorities (<i>Link to LOIP</i>)	Commissioning Intentions	Prevention & Early Intervention	Policy Priority (Poverty; Homelessness; Net Zero)	Geographic / Community Focus	ACC Capacity
Corporate Governance & Democracy (<i>All Stretch Outcomes</i>)	i. Deliver the Scheme of Governance review to reflect a revised organisational structure and the annual requirement to align with CIPFA principles of good governance.	T1	Indirect	City Wide	Sufficient internal capacity
	ii. Support the organisation to plan for the demand from legislative changes and to reflect these within corporate policies, strategies and priorities.	T2	Indirect	City Wide	Sufficient internal capacity
	iii. Continue review of Community Council governance into 2024.	T1	Indirect	City Wide	Sufficient internal capacity
Risk and Resilience (<i>Stretch Outcome 13</i>)	i. Finalise and exercise emergency plans (National Power Outage Response Plan version 1.0 and CONTEST Delivery Plan).	T2	Indirect	City Wide	Sufficient internal capacity
Enforcement and Protective Services (<i>Stretch Outcome 9</i>)	i. Enforcement of the requirements of the Transport (Scotland) Act 2019 in respect of pavement parking.	T2	Indirect	City Wide	Sufficient internal capacity
	ii. Launch the Responsible Retailers Charter to tackle proxy sales of vapes and tobacco products and take account of the recent ban on single use vapes.	T2	Indirect	Local	Sufficient internal capacity
	iii. Work towards transferring mortuary provision responsibilities to NHS to commence in the new North East Combined mortuary.	T3	indirect	City Wide	Sufficient internal capacity

Service Standards		Availability	Responsive	Quality	Eligibility	Legislated for(L), prescribed (P) or not (N)	Last Actuals	Prevention and Early Intervention (Tier 1,2 or 3)
1.	We will acknowledge requests for review within 14 days (Local Review Body).		✓			L	100%	Tier 1
2.	We will hear School Placing and Exclusion hearings within 28 days of request.		✓			L	100%	Tier 1
3.	We will determine Civic License applications within 9 months of a valid application.		✓			L	100%	Tier 1
4.	We will hold all hearings to determine a Premises License application or Variation application within 119 days of the last date for representations.		✓			L	100%	Tier 1
5.	We will issue decision letters for alcohol applications within 7 days of Board meeting.		✓			L	100%	Tier 1
6.	We will issue Personal Licenses within 28 days of date granted.		✓			L	100%	Tier 1
7.	We will acknowledge Civic licensing complaints within 24 hours.		✓			N	100%	Tier 2
8.	We will investigate Civic licensing complaints within 10 days.		✓			N	96%	Tier 2
9.	We will investigate and respond to reports of persistent Anti-Social Behaviour within 45 working days.	✓	✓	✓		N	100%	Tier 2
Protective Services								
1.	We will visit 20% of all registered tobacco and nicotine vaping products retailers yearly to give business advice on compliance with legislation.	✓		✓		P	45%	Tier 1
2.	We will undertake test purchasing of registered tobacco and nicotine vaping products in 10% of retailers yearly to test retailer compliance with age restrictions.			✓		P	16%	Tier 1
3.	We will deal with requests for business advice within 14 days.		✓			L	N/A	Tier 1
4.	We will respond to initial non-domestic noise nuisance requests within 5 days.		✓			L	82% (2 days)	Tier 2
5.	We will respond to initial pest control requests within 2 days for high priority infestations and 5 days for low priority infestations.		✓			N	89%	Tier 2
6.	We will respond to initial public health requests within 2 days for high priority cases.		✓			N	87%	Tier 3
7.	We will respond to initial public health requests within 5 days for low priority cases.		✓			N	N/A	Tier 2

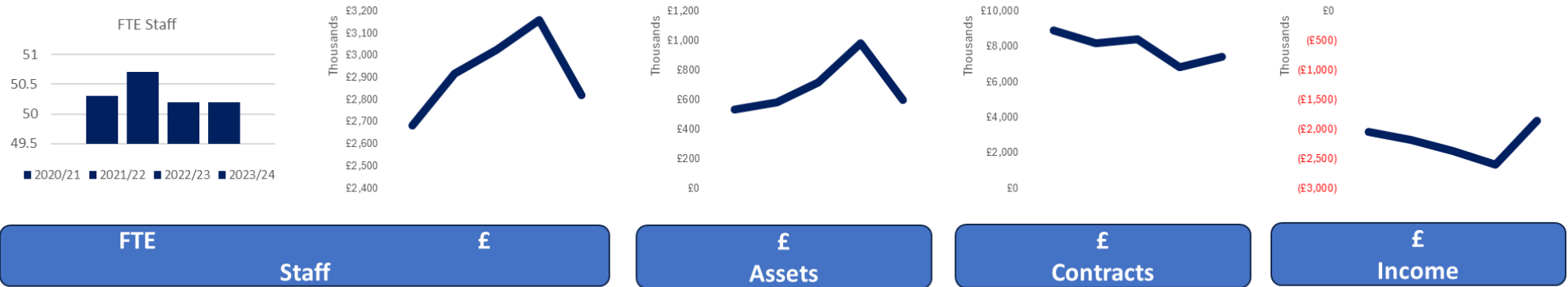
8.	We will respond to dog fouling incident requests within 2 days and other dog incident requests within 5 days.		✓			N	68% (2 days)	Tier 2
9.	All scheduled food service premises inspections (where access was possible) will be carried out on time, in line with Food Regulatory Service Plan.		✓			P	N/A	Tier 1
10.	The Scientific Laboratories will examine /analyse and report food and environmental samples within specified turnaround times agreed with partners/customers.		✓			N	75%	Tier 2 and 3

Commercial & Procurement

Role of the Cluster

The Commercial & Procurement cluster supports the Council and partner organizations to both commission and procure the best service / partner to deliver the identified outcomes within agreed budgets, as a result, the activity of the cluster impacts on all of the determinants of good health. Work extends to include the decommissioning and or/recommissioning of services, the development of commercial opportunities as well as activities focused on shaping the market.

Resources 5 Year Trends



In the main the costs for the staff resources are split 40/40/20 between Aberdeen City, Aberdeenshire and Highland Councils. For the social care and commissioning function it is 50/50 split between Aberdeen City and Aberdeenshire Councils and the function supports the needs of both Integrated Joint Boards for each Council. Similarly, the Insurance function is split between the two Councils and there is a dedicated Aberdeen City Legal and Commercial Team and a dedicated contracts management Team for the PFI school contracts. The Team also acts as the strategic interface with all the Council's ALEO's.

Performance

Performance is monitored through a Shared Service Board (Strategic Procurement Board) between the three Councils on a quarterly basis where a number of KPIs are reported. The Board works to a Terms of Reference that is reviewed on an annual basis. The composition of the Board is a Chief Executive, a Director from each Council, the Chief Financial Officer from each Council and the CEO of Scotland Excel. An Annual

Procurement Performance Report is presented to each Council's respective Committees after the end of each financial year. This report is collated through the Scottish Government and presented to Scottish Ministers. The report is also published annually on the Council's Corporate Website. Further to this an independent Procurement Capability and Improvement Audit is conducted on a bi-annual basis (next one due to take place by May 2024).

- The % of spend with local suppliers was 38% of total spend in 2022/23 and the spend with local small to medium sized enterprises (SMEs) increased to 23% in 2022/23 compared to 19% in the previous year.
- 17 of 18 regulated contracts (94%) in 2022/23 included requirements relating to Fair Work Practices (including Real Living Wage).
- 17 of 18 regulated contracts (94%) in 2022/23 included Community Benefit requirements.
- The % of spend covered by contract was 83% in 2022/23.
- The % of spend covered by collaborative contracts was 9.64% in 2022/23.

The latest published risk register is linked [here](#)

Priorities

The Commercial and Procurement cluster works to deliver the 6 themes of their approved Joint Procurement Strategy: Governance; Policy; Food Procurement; Climate Change, Net Zero and Circular Economy; Commercialisation and Community Wealth Building. Delivery of each of these themes is detailed with measures within the Joint Procurement Strategy. The Cluster also ensure the Council adheres to the Mandatory Requirements Procurement Reform (Scotland) Act 2014. 2024/25 priorities have been updated to reflect procurement activity to achieve key outcomes within the LOIP and this Delivery Plan.

High level priorities (Link to LOIP)	Commissioning Intentions	Prevention & Early Intervention	Policy Priority (Poverty; Homelessness; Net Zero)	Geographic / Community Focus	ACC Capacity
Increase the value of community benefits, including employability benefits	i. Support all major commercial and capital projects to be procured during 2024/25 including: <ul style="list-style-type: none"> - Digital 5G - Transport links to Aberdeen South Harbour - City Centre and Beach Masterplans 	T1	All	City Wide	Sufficient internal capacity

(Stretch Outcome 1 and Stretch Outcome 10)	- Major Infrastructure - New school builds				
	ii. Lead the development of an Aberdeen Community Wealth Building Action Plan across a diverse supply chain with key partners to increase the local impact of procurement activity.	T1	Poverty	City Wide	Sufficient internal capacity
	iii. Increase the number and value of community benefits realised (a baseline of 762 community benefit outcomes in 2022/23) through major developments, including: <ul style="list-style-type: none"> • ETZ Jobs Plan • Hydrogen Hub JVP • City Centre and Beachfront Masterplan community benefits programme • Projects captured for progression within Capital Plan • All Social Care Contracts 	T1	All	City Wide	Sufficient internal capacity
	iv. Work collectively with Sport Aberdeen, Aberdeen Sports Village, and Aberdeen Performing Arts, to enable collaboration on operating models and shared resources, maximising income generation with an aim to reduce funding dependency from the Council, with clear and measurable channel shift strategies on early intervention programmes.	T1	Indirect	City Wide	Sufficient internal capacity

Service Standards		Availability	Responsive	Quality	Eligibility	Legislated for (L), prescribed (P) or not (N)	Last Actual	Prevention and Early Intervention (Tier 1,2 or 3)
1.	We will ensure demand management is embedded for all revenue contracts above £50K contracts at strategy stage and throughout life of contract to ensure that the quantity and specification of goods and services match, but do not exceed, the actual needs of the Council.			✓		P	100%	Tier 1

2.	We will enable access to all internal procedural procurement information online.	✓				N	100%	Tier 1
3.	We will publish annual contract pipelines for each financial year online after the Council Budget is set.	✓				N	100%	Tier 1
4.	We will ensure that all contracts above £50K in value can be tracked to show community, local economic and environmental benefits.			✓		P	95%	Tier 1
5.	We will ensure that all contracts above £50K have standard clauses to require providers to demonstrate commitments towards carbon reduction and efficiency.				✓	P	75%	Tier 1
6.	We will monitor the number of Officers undertaking procurement training to ensure that all delegated procurers have the required level of knowledge and skills.			✓		N	100%	Tier 2
7.	We will provide procurement compliance reports to Risk Board on a quarterly basis, reporting any exceptions and corrective actions taken.			✓		N	90%	Tier 1

Digital and Technology

Role of the Cluster

The Digital & Technology cluster is an enabling service, providing Information Technology (IT) services that are secure, highly available, effective and efficient to enable the provision of customer focused services to the citizens, visitors and businesses of Aberdeen. The cluster provides core IT infrastructure, implements and supports line of business applications and delivers and supports End User Computing services. The cluster also provides business analysis and project management to support digital transformation for the Council and the wider city.

Resources 5 Year Trends



Digital and Technology will conclude the final element of its redesign in Q4 2023/24. This has included the consolidation of system teams from across the council including Social Work, Housing and Operations which is reflected in the staff costs detailed above. The cluster delivered staff savings in 2023/24 to meet its budget commitments under the target operating model. The consolidation of system teams has allowed central co-ordination of contracts over the same period which shows an increase as additional contracts were transferred in and a reduction as contracts were aligned over the past financial year.

Performance

Digital and Technology continues to focus on the delivery of the enabling strategy in support of the new target operating model and improved digital services for citizens and staff. Over the last year:

- the cluster replaced 5,600 laptop devices which were end of life over 8 weeks during summer 2023 ensuring that the council's baseline cyber security standard is maintained.
- the cluster led the continuous improvement programme around cyber security, achieving accreditation to the Public Services Network (PSN) and Cyber Essentials.
- the service desk exceeded its 65% target of first-time fixes with figures trending around 80% for the year.
- successfully upgraded connections into all of our schools to deliver high speed connectivity, this work laid the foundations for the ongoing improvements being funded as part of the £17.7m capital improvement for schools digital services.

The latest published risk register is linked [here](#)

Priorities

The cluster will continue to oversee our cyber security and drive forward the development of a new citizen platform to enable front facing services to better respond to the needs of those we serve. The further rollout of Dynamics365 and exploration of new technologies will help teams work more efficiently and effectively. Our continued investment in our children and young people will help ensure that our youngest citizens are well placed to benefit from opportunities in digital and technology as a growth sector.

High level priorities (<i>Link to LOIP</i>)	Commissioning Intentions	Prevention & Early Intervention	Policy Priority (Poverty; Homelessness; Net Zero)	Geographic / Community Focus	ACC Capacity
Use of digital technology to support the best possible customer experience (<i>All stretch outcomes</i>)	Release new citizen platform with single identity.	T1 & T2	All	Multiple	Sufficient internal capacity
	Release Educational Psychology and HR as part of the Dynamics365 developments to automate processes.	T1 & T2	All	Multiple	Sufficient internal capacity
	Complete AI pilots using Co-pilot technology and develop long term use cases to support delivery of TOM 1.2 and chatbot web services.	T1 & T2	All	Multiple	Sufficient internal capacity

A Modern and Effective School Digital Estate (Stretch outcomes 5 & 6)	Completion of 2 pilot schools in Q1 2024. Extend delivery to whole educator group completing in Q3 2024. Deliver the full upgrade plan for schools in the 24/25 programme including new high capacity wifi, deployment of agreed 1:1 device allocation for learners and replacement active panels in classrooms.	T1 & T2	All	Multiple	Sufficient internal capacity
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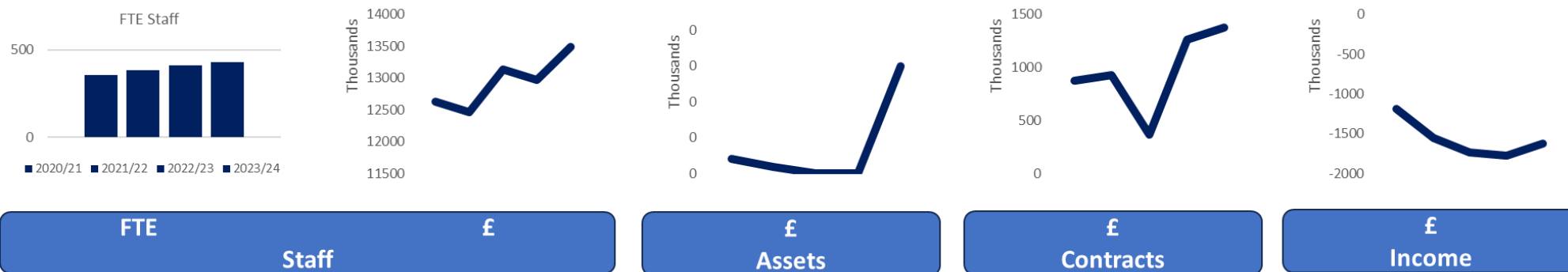
Service Standards		Availability	Responsive	Quality	Eligibility	Legislated for(L), Prescribed (P) or Not (N)	Last Actuals	Prevention and Early Intervention (Tier 1,2 or 3)
1.	We will resolve calls to the IT Service Desk right first time.		✓	✓		N	78%	Tier 2
2.	We will ensure critical systems are continuously available.	✓	✓	✓		N	99.5%	Tier 1
3.	We will close Priority 1 incident calls within 4 working hours.		✓	✓		N	N/A	Tier 2
4.	We will close Priority 2 incident calls within 8 working hours.		✓	✓		N	N/A	Tier 2
5.	We will close Priority 3 incident calls within 3 working days.		✓	✓		N	N/A	Tier 2
6.	We will close Priority 4 incident calls within 5 working days.		✓	✓		N	N/A	Tier 2
7.	We will close Priority 5 Incident calls within 30 working days.		✓	✓		N	N/A	Tier 1
8.	Digital & Technology Services will be available as follows: <ul style="list-style-type: none"> • Service Desk Phone Support Hours: Mon – Fri (08:30-16:00) • Self Service Portal (24/7) • Emergency Support (24/7) 	✓				N	100%	Tier 1

People & Citizen Services

Role of the Cluster

The People & Citizen Services cluster is responsible for supporting the delivery of the Target Operating Model by enabling, empowering and engaging staff to deliver the best service and outcomes for our citizens, communities, businesses and visitors to our city. The cluster provides vital frontline, administration and support functions, fundamental to the effective delivery of services. The cluster actively improves outcomes for themes such as recovery of unpaid council debts, financial inclusion, people development, person centricity and engagement.

Resources 5 Year Trends



Income is increasing as a result of offering additional benefits (home tech) to staff, this may reduce slightly due to changes in National Insurance which may have an impact. Staff resourcing costs have risen due to the pay award and transfer in of HR service centre and payroll teams. The cluster has continued to grow, taking responsibility for the provision of first line and administrative support on behalf of other council services and partnership organisations, e.g. Housing, Vaccine Support and the Children’s Panel. The staffing levels are reflective of this growth. Contract spend has been variable to meet essential service delivery and is therefore demand driven, with evidence of a decrease during the Covid-19 pandemic.

Performance

- Days to process new housing benefit claims peaked at 33.05 days for 2022/23. The Scottish average for 22/23 was 20 days. Our

performance has now improved to 16.78 days currently for 2023/24.

- Days to process housing benefit change events was 9.58 days for 2022/23. The Scottish average for 22/23 was 4 days. Our performance is currently at 11.32 days for 2023/24. It is anticipated that this position will improve by the end of 2023/24.
- Accuracy targets set for Housing Benefit and Council Tax reduction continue to exceed the 95% target.
- School Clothing Grants process was reviewed and a data match undertaken to improve take up. In 2022/23 there were 4,524 awards, so far for 2023/24 there have been 4,697 awards.
- In relation to the Scottish Welfare Fund, there was a 16% increase in Crisis Grants for 2022/23 compared to 2021/22 and 4% increase in Community Care Grants. Year to date information in 2023/24 indicates a 13% increase in Crisis Grants and 25% increase in Community Care Grants compared to 2022/23.
- Demand into the Customer Contact Centre from citizens seeking assistance remains high with call volumes year to date indicating a 2.24% increase in contact in 2022/23 compared to the same period in 2021/22 and an 8.25% increase in the number of calls answered. This correlates to the extra demand that our services are receiving. This does not include calls to the Switchboard or Community Support Team.
- Absence for teaching and non-teaching staff fluctuated during the Covid pandemic, but has been rising since with teacher absence rising to 6.5 days in 2022/23, which remains below the national average of 6.8 days.
- Non-teaching staff absence has risen to 15.2 days in 2022/23, above the Scottish average of 13.2. However, this performance triggered considerable cross cluster work to identify and address data quality issues. Local evidence, shows this figure is likely to fall for 2023/24.
- There has been a change in the gender pay gap from -0.6% in 2018/19 to -6.2% in 2022/23. The Local Authority sits well above the Scottish average (2.5%).

The latest published risk register is linked [here](#)

Priorities

2024/25 priorities have been updated to reflect the need to formalise smarter working arrangement through corporate wide policy. We continue to focus and invest in our key priorities of staff mental health and wellbeing, developing our young workforce, whilst at the same time recognising our workforce capacity risk. We continue to expand and develop our apprenticeships across the organisation, supporting Foundation, Modern and Graduate Apprenticeships matched to our hard to fill roles and areas of increasing demand. In addition, we will continue to participate in a range of employability initiatives, in collaboration with our City Development and Regeneration colleagues, supporting a significant number of internships for care experienced young people, and young people at risk of unemployment. We have seen good results in both our apprentices and interns securing ongoing employment with the Council at the end of their programmes.

Priorities reflect the ongoing focus on the provision of critical and statutory services vital to the people and place of Aberdeen City and the implementation of workstreams within the Customer, Data and Digital strategy. Increased digitisation will be implemented to improve efficiency and we will continue to assist service users to help themselves through self-serve channels, to reduce demand on resources and enable our focus to be on the most vulnerable, who require one to one support. Integrated access will be developed further in association with partnership organisations, and a life events approach to service delivery embedded to enable us to signpost to the most appropriate support and to intervene when necessary. Further support activity for the council will be channelled through the cluster, which allows capacity to be maximised in other areas to focus on their priorities.

High level priorities (Link to LOIP)	Commissioning Intentions	Prevention & Early Intervention	Policy Priority (Poverty; Homelessness; Net Zero)	Geographic / Community Focus	ACC Capacity
Support and Develop Staff and the Organisation (<i>All stretch outcomes</i>)	Develop talent pipelines to support internal career progression and development.	T1	Indirect	Workforce wide	Subject to demands on the service
	Use job families and worker styles to provide more tailored development and appropriate mandatory training.	T1	Indirect	Workforce wide	Sufficient internal resource
	Utilise the 6 equalities working groups to shape an Equalities, Diversity and Inclusion Action Plan.	T1	Indirect	Targeted	Sufficient internal resource
	Build on our approaches to hybrid and flexible working through developing staff digital skills and use of technology.	T1	Indirect	Workforce wide	Subject to demands on the service
	Implement the People Change Toolkit and build the capacity of leaders in change management.	T1	Indirect	Workforce wide	Sufficient internal resource
	Empower ACC 'coaches' to support peers to embed a culture of coaching at all levels across the organisation.	T1	Indirect	Workforce wide	Sufficient internal resource
	Deliver targeted wellbeing support for male employees and those experiencing the menopause.	T1	Indirect	Workforce wide	Sufficient internal resource

Improved efficiency and reduction in avoidable contact to increase focus on those with most need <i>(All stretch outcomes)</i>	Modernisation of the Contact Centre and redesign of the supporting operating model, to maximise efficiency and support for those most vulnerable, including: <ul style="list-style-type: none"> • implementation of new digital telecare alarm receiving technology • transformation of our traditional contact centre into an interactive “omni-channel” • further deployment of ‘Assisted Digital’ customer delivery model to educate and drive up digital uptake • implementation of life events approach to accessing services • further development of integrated access model with partnership agencies 	T1 & T2	Indirect	City Wide and other areas within Scotland	Sufficient internal resource
Reduce carbon emissions through travel to and within the city <i>(Stretch Outcome 13)</i>	Introduce an appeals service for Low Emission Zone (LEZ) and incorporation of pavement parking into the Penalty Charge Notice appeals process.	T1 & T2	Net Zero	City-Centre	May require additional resource
Support multi-agency efforts to increase benefits uptake and improve debt management <i>(Stretch Outcome 1)</i>	Deliver co-ordinated whole family early intervention and prevention services to increase benefits uptake and improve debt management.	T1, T2 & T3	Poverty	City Wide / Targeted Need	Sufficient internal resource
	Review corporate debt processes to introduce more streamlined and effective early intervention processes to secure improved performance.	T1 & T2	Poverty and Homelessness	City-wide	May require additional resources

Service Standards		Availability	Responsive	Quality	Eligibility	Legislated for (L), prescribed (P) or not (N)	Last Actuals	Prevention and Early Intervention (Tier 1,2 or 3)
1.	We will deliver mid-year data-informed absence review meetings for targeted Clusters.	✓		✓		N	N/A	Tiers 1 &2
2.	Continue our workforce commitment to connecting young people to a range of opportunities and supporting and developing them in their roles, including maintaining Young Person's Guarantee employer status.	✓		✓		N	100%	Tiers 1 &2
3.	We will deliver annual workforce planning meetings for each Cluster.	✓		✓		N	100%	Tiers 1 &2
4.	We will complete evaluation panels upon receipt of all completed and verified documentation within 15 working days for each individual job, in relation to Job Evaluation.		✓			N	96%	Tiers 1 &2
5.	We will allocate an investigating officer, when required, within 5 days of P&OD receiving complete paperwork from the commissioning manager.		✓			N	100%	Tiers 1 &2
6.	We will allocate a People and Organisation advisor to formal casework within 5 working days.		✓			N	100% (3 days)	Tier 2
7.	All People Development courses will operate at 80% occupancy or above.	✓		✓		N	91%	Tier 1
8.	We will make initial contact with redeployees within 3 working days of redeployment confirmation.	✓				N	98%	Tiers 1 &2
9.	We will pay our people correctly and on time, in line with notifications of changes received within deadlines.			✓		N	N/A	Tier 1
10.	We will refresh our Employer, Service Provider, Education, Licensing Equality Outcomes every 4 years, and comply with requirements of the Public Sector Equality Duty and its Scottish Specific Duties.			✓		L	N/A	Tier 1
11.	We will update our Gaelic Language Plan every 5 years, providing Monitoring Reports to the Gaelic Bord on an annual basis. We will promote the GLP internally and externally in line with Scottish Government requirements: https://www.gov.scot/publications/scottish-governments-gaelic-language-plan-2022-2027/			✓		L	N/A	Tier 1
12.	We will update our British Sign Language Plan every 6 years and deliver the actions required by the Scottish Government British Sign Language (BSL): national plan 2023 to 2029 - gov.scot (www.gov.scot)			✓		L	N/A	Tier 1

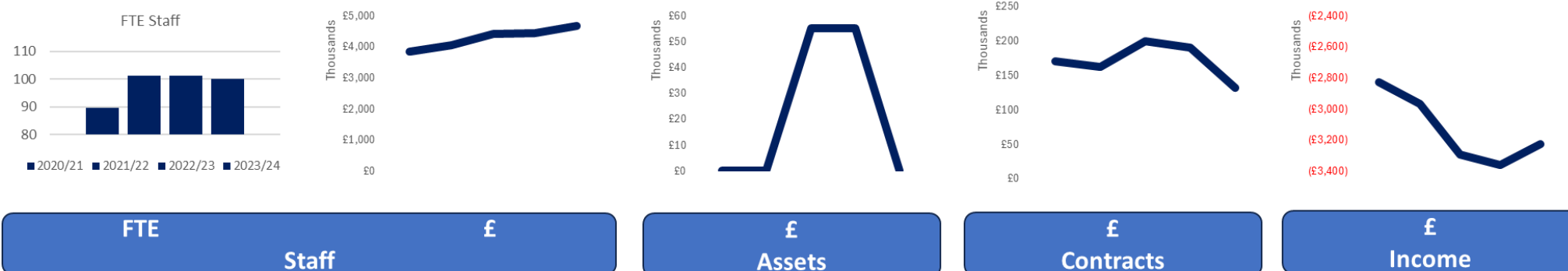
13.	We will support council officers to complete comprehensive Integrated Impact Assessments (IIA) by turning around feedback within ten working days.		✓	✓		N	N/A	Tier 1
Revenues and Benefits								
1.	We will process all new housing benefit claims within 25 calendar days on average.		✓			N	12.5 (1 & 2)	Tier 1
2.	We will process change of circumstances in relation to housing benefit claims within 12 calendar days on average.		✓			N	12.5 (1 & 2)	Tier 1
3.	We will process Crisis Grant applications within 2 working days.		✓			L	99%	Tier 3
4.	We will pay the correct amount of housing benefit to customers.			✓		N	96%	Tier 1
5.	We will process Community Care Grant applications within 15 working days.		✓			L	82%	Tier 1
6.	We will ensure that all people assessed as homeless are offered a financial assessment to check they are accessing all appropriate benefits.	✓			✓	N	N/A	Tier 2
Registrars – Births, Deaths and Marriages								
7.	We will ensure accurate Registration of all Births, Deaths and Marriages.			✓		P	N/A	Tier 1
8.	We will issue copy birth, death, marriage and civil partnership certificates within 7 days of the request being received.			✓		N	N/A	Tier 1
Customer Service								
9.	We will answer 80% of Customer Contact Centre calls within 180 seconds.		✓			N	72% (60 sec)	P / EI / H

Finance

Role of the Cluster

The Finance cluster is central to our governance arrangements and is responsible for the financial planning, including the Medium Term Financial Strategy, monitoring and reporting of the Council budget. The Cluster provides financial advice to officers and members and administers the North East Scotland Pension Fund.

Resources 5 Year Trends



The increase in staff costs is reflective of the pay awards, there has been a planned reduction in contracts.

Performance

The timescales for processing care income assessments have been lengthened to take account of previous performance and this is subject to ongoing delivery of work on backlogs that have emerged over time. Service standard has been introduced for council debtors and will be monitored for effectiveness in the year ahead.

The latest published risk register is linked [here](#)

Priorities

The 2024/25 priorities have been updated to reflect the agreed budget protocol and increasing levels of support being afforded to clusters and the Transformation Board in order to deliver on agreed budget savings.

High level priorities (<i>Link to LOIP</i>)	Commissioning Intentions	Prevention & Early Intervention	Policy Priority (Poverty; Homelessness; Net Zero)	Geographic / Community Focus	ACC Capacity
Management of Council Finances, including the Pension Fund, to meet statutory duties and enable service delivery in the context of diminishing resources. (<i>All stretch outcomes</i>)	Oversee revisions to the 2024/25 budget protocol for 2025/26 and ensure all deadlines are met.	T1 & T2	All	City-wide	Sufficient internal capacity, although increasing pressure on Council budgets is impacting on available capacity.

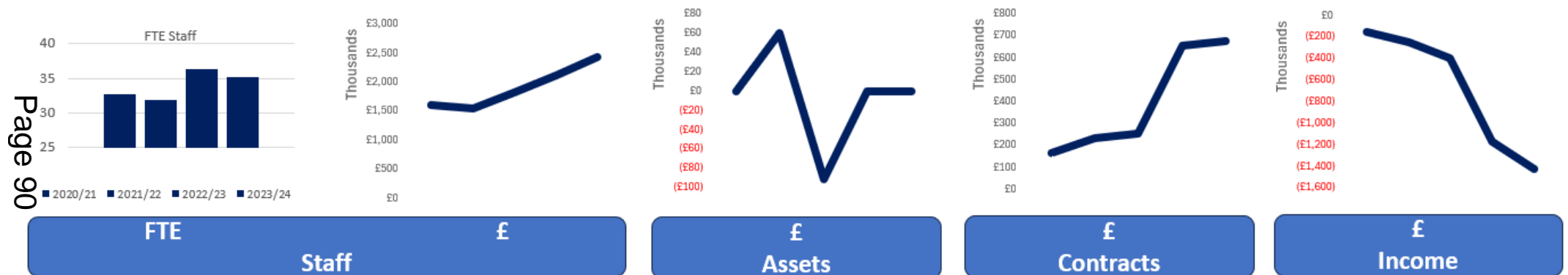
Service Standards		Availability	Responsive	Quality	Eligibility	Legislated for (L), prescribed (P) or not (N)	Last Actuals	Prevention and Early Intervention (Tier 1,2 or 3)
Accounting:								
1.	We will deliver all relevant statutory financial reporting and returns.		✓	✓		L	100%	Tier 1
2.	We will provide budget holder meetings across all Council service areas no less than once a quarter (no to be determined based on risk).	✓	✓	✓	✓	N	100%	Tier 2
3.	We will ensure that the treasury strategy is prepared and implemented annually to comply with statutory requirements and credit rating updated annually.		✓	✓		L	100%	Tier 1
4.	We will provide all LSE announcements in line with established timescales.	✓	✓			P	100%	Tier 1
Process and controls:								
4.	We will process care income assessments within 40 days once all relevant information is received from Care Management.		✓	✓	✓	N	97% (28 days)	Tier 1
Financial transactions/Business services – shared with Customer Cluster:								
5.	We will pay creditor invoices within 30 days.		✓	✓		P	95%	Tier 1
6.	We will ensure that 1% of the Council's annual revenue budget is subject to budgeting.	✓				P	100%	Tier 1
7.	We will send outstanding debt details to the Sheriff Officer no less than quarterly, once our internal collection processes have been exhausted.		✓	✓		N	N/A	Tier 1

Data Insights (HDRCA)

Role of the Cluster

The Data Insights (HDRCA) cluster is responsible for identifying social, economic and digital trends; how they will impact our city in future; and how we can meet these needs through stronger partnership working. At an instructional level this cluster is responsible for understanding why people use our services, how they access our services and analysing information to understand the impact of the service. The cluster has a role in identifying outcomes which will reduce demand for services across the Council.

Resources 5 Year Trends



The overall resource of the Cluster changed significantly when funding was secured for the Health Determinants Research Collaboration Aberdeen. This is reflected across all spend categories and balanced by income. In other areas of the Cluster net staffing levels have been reduced over the period shown.

Performance

- During 2023/24 the number of Data Forums has been extended to 7, including a new Adult Data Forum and the re-commencing of the Finance and Procurement Data Forum.
- The overall number of information governance incidents has continued to increase year on year from 124 in 2019 to 252 in 2023 which reflects a deliberate shift to encourage reporting. Only 2 of these required to be reported to the Information Commissioner, neither of

these resulted in further action. All incidents received an initial response within 24 hours.

- Significantly, the Council has invested in a Central Data Platform, which became operational in 2024.

The last published risk register is linked [here](#)

Priorities

2024/25 priorities have been updated to reflect prioritisation on foundational capability which will enable the Council to realise additional and faster value and insight from data about the City, its people and public services. Working with colleagues and partners, activity will focus on prevention, supporting those most in need, protecting the environment and evaluating the effectiveness of public services. Each element of this foundational capability also strengthens the management and protection of citizens' data.

High level priorities (Link to LOIP)	Commissioning Intentions	Prevention & Early Intervention	Policy Priority (Poverty; Homelessness; Net Zero)	Geographic / Community Focus	ACC Capacity
Data management for insights and improvement (All stretch outcomes)	Expand the use of the Council's Central Data Platform to improve speed and quality of insights to support policy making.	T1 & T2	All	Multiple	Some business as usual work will be reduced to release capacity to deliver
	Operationalise Master Data Management to enable greater understanding of individual needs and inform targeted and preventative services.	T1 & T2	All	Multiple	Some business as usual work will be reduced to release capacity to deliver
	Work with local and national partners to promote and enable the effective sharing of data across organisational boundaries.	T1 & T2	All	Multiple	Subject to multi-agency resource being secured
	Leverage the resources of the Health Determinants Research Collaboration Aberdeen to support understanding of the drivers of demand, the effectiveness of interventions and the evaluation of public services.	T1 & T2	All	Multiple	Sufficient resource available.

Service Standards		Availability	Responsive	Quality	Eligibility	Legislated for (L), prescribed (P) or not (N)	Actuals 23/24	Prevention and Early Intervention (Tier 1,2 or 3)
1.	We will ensure reported data protection related incidents receive an initial response within 24 hours (weekdays).	✓	✓				100%	Tier 3
2.	We will make relevant and up to date data, information and insights permanently available to stakeholders through our online Aberdeen Outcomes Framework, Aberdeen City Data Observatory; Aberdeen City Council's Public Performance Reporting arrangements; and internal performance portals and dashboards available as per agreed schedules.	✓		✓			100%	Tier 1
3.	We will provide school roll forecasts every two years.		✓	✓			100%	Tier 1
4.	We will schedule monthly data forums with Council colleagues and deliver data products in line with timeframes agreed by the Forums.	✓	✓				100%	Tier 1

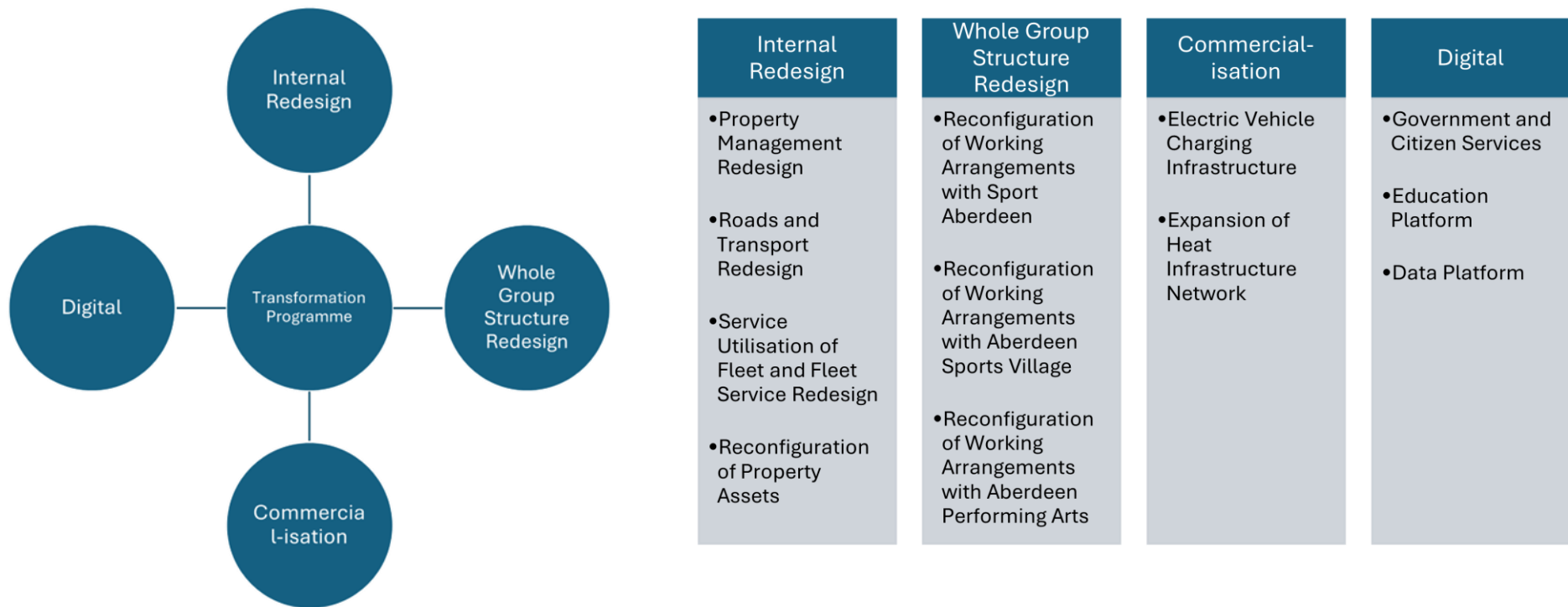
All Cluster Service Standards 2024/2025

Ref		Availability	Responsive	Quality	Eligibility	Legislated for (L), prescribed (P) or not (N)	Actuals 23/24	Prevention and Early Intervention (Tier 1,2 or 3)
Access to Information								
1.	Corporate - We will respond to Stage 1 complaints within 5 working days or within timescales agreed with the complainant.		✓			L		Tier 3
2.	Corporate - We will respond to Stage 2 complaints within 20 working days or within timescales agreed with the complainant.		✓			L		Tier 3
3.	Corporate - We will respond to escalated stage 2 complaints within 20 working days or within timescales agreed with the complainant.		✓			L	75%	Tier 3
4.	Corporate - We will respond to Freedom of Information requests within 20 working days.		✓			L	85%	Tier 3
5.	Corporate - We will respond to Environmental Information Regulation Requests within 20 working days.		✓			L	85%	Tier 3
6.	Corporate - We will respond to non complex Subject Access Requests within 1 month and respond to complex Subject Access Requests within 3 months (as per the ICO definition of a complex Subject Access Request)		✓			L	80% 70%	Tier 3
7.	Corporate - We will respond to Access to School Records requests within 15 school days.		✓			L	100%	Tier 3
8.	Corporate - We will respond to Data Protection Right requests within 1 month.		✓			L	100%	Tier 3
9.	Corporate - We will respond to Members enquiries submitted via our online portal within 15 working days or within timescales agreed with the Member.		✓			N	75%	Tier 3
Equalities								
10.	We will complete an Integrated Impact Assessment for committee reports which include proposals which impact on people with protected characteristics.		✓	✓		Y	100%	Tier 1 & 2

SECTION 5: Transformation Programme

The Transformation Programme has been developed to align with the timeline set out in the Medium-Term Financial Strategy. The delivery of transformational change will always be flexible depending on the changing demand and delivery of the desired benefits. Therefore, as we move through the years, projects will be delivered, the scope of some may change, and new projects will be commissioned and added to the programme. Detailed plans, both delivery and benefit realisation, are in place for each project. The foundation for the Council’s transformation remains our collective vision for the future of Aberdeen and our understanding of the strategic outcomes we need to address, as articulated in our strategies, the Local Outcome Improvement Plan (LOIP) and the Council Delivery Plan.

The projects within the Transformation are shown below.



Transformation Projects Aligned to High Level Priorities and Commissioning Intentions

Transformation Theme	Transformation Project	High level priorities (<i>Link to LOIP</i>)	Commissioning Intentions	Cluster
Internal Redesign	Property Management and Maintenance Redesign	Housing needs analysis and delivery (<i>Stretch Outcome 12</i>)	Develop and implement, in collaboration with Corporate Landlord, a cross council plan to help realise a reduction in void Council houses.	Housing & Corporate Landlord
		Improve the quality, efficiency and suitability of housing (<i>Stretch Outcome 12</i>)	Undertake a review of Council house repairs and housing improvements to secure improved performance (9.7 days to complete non-emergency repair in 2022/23)	Corporate Landlord
			Develop and implement, in collaboration with Housing, a cross council plan to help realise a reduction in void Council houses (to include a review of buy back scheme) (5.7% rent lost due to voids in 2022/23)	Corporate Landlord & Housing
	Operations Redesign	Maintain an effective operational fleet (<i>Stretch Outcome 13</i>)	In collaboration with Strategic Place Planning, develop Fleet Replacement Programme with a focus on alternative fuel vehicles and associated infrastructure.	Operations & Strategic Place Planning
			Review existing fleet service delivery model.	Operations
	Reconfiguration of Assets	An outstanding Natural Environment (<i>Stretch Outcome 2 and 15</i>)	In collaboration with Strategic Place Planning, create a framework and 10 year plan to rationalise stored collections to reduce carbon footprint & future storage requirements in line with changes being made to St Peters school.	City Development and Regeneration, & Strategic Place Planning, & Corporate Landlord
		Improve the quality, efficiency and suitability of Council property (<i>Stretch Outcome 12</i>)	Commission annual School estate plan and delivery of projects committed in the Council budget	Corporate Landlord
			Reduce holding costs for vacant or surplus property by taking unsold property to auction.	Corporate Landlord
	Improve the Performance of the Commercial Estate (<i>Stretch Outcome 15</i>)	Commission a review of the commercial estate to better reflect current market conditions and determine investment / disinvestment opportunities.	Corporate Landlord	

Whole Group Structure Redesign	Reconfiguration on working arrangements with Sport Aberdeen	Cross cutting ACC priorities <i>(Stretch Outcome 10)</i>	Work collectively with Sport Aberdeen, Aberdeen Sports Village, and Aberdeen Performing Arts, to enable collaboration on operating models and shared resources, maximising income generation with an aim to reduce funding dependency from the Council, with clear and measurable channel shift strategies on early intervention programmes.	Commercial and Procurement Commercial and Procurement
	Reconfiguration on working arrangements with Aberdeen Sports Village			
	Reconfiguration on working arrangements with Aberdeen Performing Arts			
Commercialisation	Expand the heat infrastructure network	A thriving innovation driven economy <i>(Stretch Outcome 2)</i>	In collaboration with Strategic Place Planning, work with Aberdeen Heat & Power to prepare for the requirement to hold a licence/consent under the Heat Networks (Scotland) Act 2021 to support on-going expansion of job opportunities, in green energy.	City Development and Regeneration, & Strategic Place Planning, & Commercial and Procurement
		Cost effective delivery of capital projects <i>(Stretch Outcome 15)</i>	Complete construction of Torry Heat Network Phase 1 and commence Phase 2.	Capital & Commercial and Procurement
	Electric vehicle charging infrastructure	Reduce carbon emissions from transport infrastructure <i>(Stretch Outcome 14)</i>	Work with Scottish Government and Commercial & Procurement through the joint procurement pilot for the North of Scotland to increase installation of electric charging capacity and use renewable energy for these. In 2024/25 the aim is to appoint a development partner, subject to the outcome of the procurement process, and agree infrastructure locations and a programme for their roll out.	Strategic Place Planning & Commercial and Procurement

Digital	Government and Citizen Services	Use of digital technology to support the best possible customer experience <i>(All stretch outcomes)</i>	Release new citizen platform with single identity.	Digital and Technology & People and Citizen
			Complete AI pilots using Co-pilot technology and develop long term use cases to support delivery of TOM 1.2 and chatbot web services.	Digital and Technology & People and Citizen
			Release Educational Psychology and HR as part of the Dynamics365 developments to automate processes.	Digital and Technology & Education and Lifelong Learning
	Improved efficiency and reduction in avoidable contact to increase focus on those with most need <i>(All stretch outcomes)</i>	<p>Modernisation of the Contact Centre and redesign of the supporting operating model, to maximise efficiency and support for those most vulnerable, including:</p> <ul style="list-style-type: none"> • implementation of new digital telecare alarm receiving technology • transformation of our traditional contact centre into an interactive “omni-channel” • further deployment of ‘Assisted Digital’ customer delivery model to educate and drive up digital uptake • implementation of life events approach to accessing services • further development of integrated access model with partnership agencies 	Digital and Technology & People and Citizen	
	Education Platform	A Modern and Effective School Digital Estate (Stretch outcomes 5 & 6)	Completion of 2 pilot schools in Q1 2024. Extend delivery to whole educator group completing in Q3 2024. Deliver the full upgrade plan for schools in the 24/25 programme including new high capacity wifi, deployment of agreed 1:1 device allocation for learners and replacement active panels in classrooms.	Digital and Technology & Education and Lifelong Learning

	Data Platform	Data management for insights and improvement <i>(All stretch outcomes)</i>	Expand the use of the Council's Central Data Platform to improve speed and quality of insights to support policy making.	Data Insights & Digital and Technology
Whole Programme	Change Management Support	Support and Develop Staff and the Organisation <i>(All stretch outcomes)</i>	Build on our approaches to hybrid and flexible working through developing staff digital skills and use of technology.	People and Citizen
			Implement the People Change Toolkit and build the capacity of leaders in change management.	People and Citizen

Section 6: Performance and Improvement

The implementation of commissioning intentions and service standards will be supported and scrutinised through the Council’s [Performance Management Framework](#), which establishes robust performance management of service delivery whilst ensuring everyone within the organisation knows their personal contribution towards achieving outcomes.

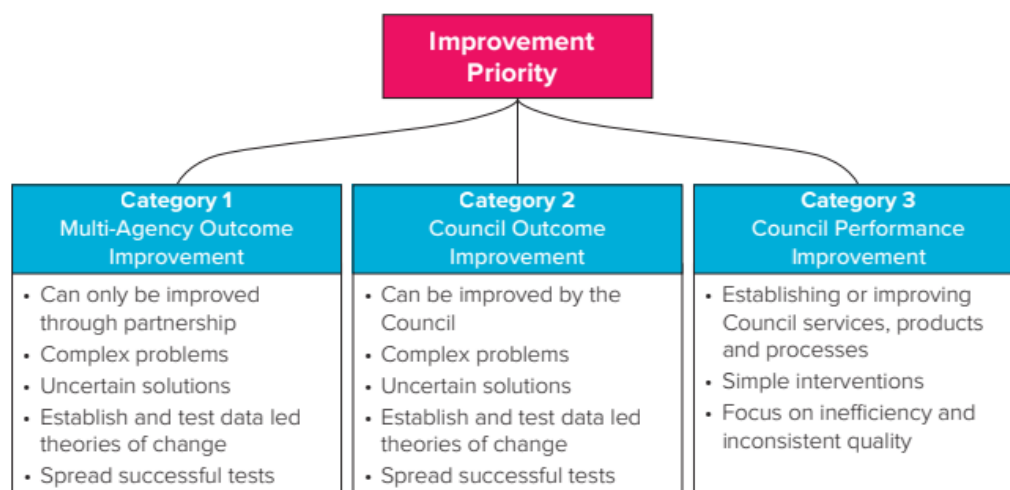
The purpose of the performance management framework is to provide assurance of performance levels and to deliver improvement. During 2023/24, through the scrutiny of the Council’s committees and the executive leadership of a “Performance Board”, improvement projects were established in response to underperformance. These included:

- Housing Rent Arrears
- Repair and Letting of Empty Housing (Voids)
- Sickness Absence in Targeted Areas
- Customer Complaints
- Subject Access Request Handling in a Targeted Area.

In 2024/25 officers will report performance improvement priorities and progress towards improvement through the arrangements set out within the Council’s Performance Management Framework, providing the Council’s committees and the Performance Board with information to undertake relevant scrutiny and consider and agree areas where further improvement activity should be initiated.

For each priority improvement area identified the undernoted steps are followed:

- i. Define the desired improvement - a concise description of the issue to be addressed / the performance to be improved upon.
- ii. Identify the nature of the improvement - there are 3 categories of improvement project. The improvement methods applied and the tools used will vary, depending on which category the project falls in to. The categories are:



- iii. Establish and implement improvement projects - How each improvement project is taken forward will also depend on which category applies.
- iv. Monitor the effectiveness of improvement projects.

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ABERDEEN CITY COUNCIL

COMMITTEE	Council
DATE	6 March 2024
EXEMPT	No
CONFIDENTIAL	No
REPORT TITLE	General Fund Revenue Budget and Capital Programme 2024/25 to 2028/29
REPORT NUMBER	RES/24/061
DIRECTOR	Steven Whyte
CHIEF OFFICER	Jonathan Belford
REPORT AUTHOR	Jonathan Belford
TERMS OF REFERENCE	1 and 2

1. PURPOSE OF REPORT

- 1.1 This report provides the Council with information on both the revenue budget for 2024/25 and capital programme for the period 2024/25 to 2028/29 in order that approved budgets and the Council Tax rate for main and second homes can be set by the Council for the year commencing 1 April 2024.
- 1.2 In addition, following the devolution of Non-Domestic Rates Empty Property Relief to Local Government, the Council must decide on an Empty Property Relief Scheme that will apply for the year ahead.

2. RECOMMENDATIONS

It is recommended that Council:

2.1 Balance Sheet Recommendations

- 2.1.1 Note the projected balance sheet position including the reserves as at 31 March 2024, shown at Appendix 1;
- 2.1.2 Note the financial resilience of the council continues to be stretched by factors, such as pay award, price inflation and funding settlement, which remain out with the control of the council
- 2.1.3 Note that the latest Risk Appetite Statement has been approved and now reflects a cautious appetite for longer term capital and financial investment, and remains averse to risks associated with impairing financial stewardship, internal controls, and financial sustainability;
- 2.1.4 Give due regard to the Council's Financial Resilience Framework measures, included at Appendix 2, and Prudential Indicators, at Appendix 3, when setting Council Tax and the Revenue and Capital budgets;

- 2.1.5 Approve the Prudential Indicators as attached at Appendix 3 and agree to limit the annual Cost of Financing Capital at 12% of projected Net Revenue;
- 2.1.6 Approve the General Fund Capital Programme as attached at Appendix 4;
- 2.1.7 Consider the capital projects described in Appendix 5, which were referred to the General Fund Capital Programme;
- 2.1.8 Approve the Revenue and Capital Reserves Statement for 2024/25 as detailed in Appendix 6;
- 2.1.9 Approve the retention of the Service Concession Reserve to support the commitment to no compulsory redundancies, as a funding source for continued use of the voluntary severance / early retirement scheme (VSER); and
- 2.1.10 Instruct the Chief Officer – Finance to build a long term outlook model for the Council and submit it, alongside the Medium Term Financial Strategy, to the Council by the end of September 2024.

2.2 Medium-Term Financial Projections

- 2.2.1 Note the forecast medium-term financial projection for the period ending 31 March 2029 as shown in paragraph 5.16; and
- 2.2.2 Instruct the Chief Officer – Finance to refresh the Medium Term Financial Strategy and report to the Council by the end of September 2024 in line with the requirements of the budget protocol.

2.3 Risks

- 2.3.1 Notes that pay negotiations for financial year 2024/25 are not concluded and therefore remain uncertain;
- 2.3.2 Note the ongoing exposure that the local government sector has to inflation, with ‘very high’ exposure applying to a number of procurement frameworks relevant to the Council;
- 2.3.3 Note that high inflation has increased the cost of bond repayments, increasing the forecast cost of borrowing for the Council;
- 2.3.4 Note the extent of contingent liabilities described in Appendix 13.
- 2.3.5 Instruct the Chief Officer – Finance, to monitor budget planning assumptions on pay award , supply chain risk and cost of borrowing and to advise Finance and Resources Committee of any in year changes required via Financial Performance Quarter 1 report; and
- 2.3.6 Instruct the Chief Officer – Capital, in consultation with the Chief Officer – Corporate Landlord and Chief Officer – Finance, to keep the Capital Programme under review from a value for money perspective and to advise the Finance and Resources Committee, as part of the Financial Performance Quarter 1 report, on any action required.

2.4.1 Annual Revenue Budget Recommendations

- 2.4.2 Note, that on a like for like basis, the 2024/25 Local Government settlement has resulted in the Council receiving a 1.1% reduction (£4.9m) to revenue funding being awarded from the current year;
- 2.4.2 Note that the conditions outlined by the Scottish Government within the Local Government Finance Settlement for 2024/25 are met by the proposals set out in the report;
- 2.4.3 Note that the General Fund budget has £4m of in-year contingencies included to provide for unknown risks that may arise during the year, this represents only 0.7% of the net budget;
- 2.4.4 Approve the savings and redesign of Council services to address demand, and to set at least a balanced budget for financial year 2024/25, having due regard to the:
 - a) Budget Model as contained in paragraph 5.16 that identifies a funding shortfall of £25.3m for 2024/25;

- b) Impact of service redesign on services and fees and charges described in Appendix 8;
 - c) Revenue and Capital Reserves Statement, that sets out the Council should maintain uncommitted General Fund balances of between a minimum of £12m and £34m;
 - d) Savings options and cost of implementation put forward in Appendix 8 and Fees and Charges proposals in Appendix 9;
 - e) Convention of Scottish Local Authorities (Cosla) commitment to 1% of the budget being subject to participatory budgeting;
 - f) Revenue items referred to the budget process, as shown in Appendix 10;
 - g) Council's Risk Appetite Statement; and
 - h) Public Sector Equality Duty and the Integrated impact assessments provided;
- 2.4.5 Approve the Commissioning Intentions and Service Standards as shown in Appendix 11; and
- 2.4.6 Note the baseline information provided in Appendix 7 on the three tier prevention model for our group structure and that officers will continue to develop this work through reporting to the ALEO Assurance Hub.

2.5 Annual Revenue Budget Recommendations – Aberdeen City Council Group

- 2.5.1 Approve the level of funding for the Aberdeen City Health & Social Care Partnership IJB 2024/25 to meet the conditions of the Scottish Government Financial Settlement, described in paragraph 6.10, and to note that it will be for the IJB itself to determine how it will balance its budget;
- 2.5.2 Approve the fees and charges for the Aberdeen City Health & Social Care Partnership IJB, as shown in Appendix 9;
- 2.5.3 Approve the level of funding for the Council's other group entities and Arm's Length External Organisations (ALEOs), in 2024/25 with reference to paragraph 6.10; and notes that it will be for the ALEO's themselves to determine how they will balance their budgets
- 2.5.4 Note the baseline information provided on the three tier early intervention and prevention model for our group structure and continue to develop this through reporting to the ALEO Assurance Hub.
- 2.5.5 Instruct the Chief Officer – Finance to give notice to the Board of Directors of NYOP Education (Aberdeen) Ltd to disburse £902,000 to Sport Aberdeen and £221,934 to VSA, both being nominated charities of NYOP; and
- 2.5.6 Instruct the Chief Officer – Finance to recover the full costs associated with being the Administering Authority of the North East Scotland Pension Fund from the Pension Fund.

2.6 Taxation Recommendations

- 2.6.1 Note the offer from the Scottish Government of a grant of £6.978m to freeze the Council Tax rate at the 2023/24 level. In isolation, the value of the grant is equivalent to a 5% increase in the Council Tax rate for 2024/25, noting that the DFM has confirmed in writing to COSLA that funding provided in 2024-25 for the purposes of freezing Council Tax, will be baselined into the General Revenue Grant in future years for those councils which freeze their Council Tax.
- 2.6.2 Note that, subject to the impact of the UK Spring Budget on the Scottish Budget 2024/25, an additional sum of £62.7m has been offered by the Scottish Government to Local Authorities that freeze their Council Tax, this could result in an additional £2m of grant funding for the Council, but this remains conditional and uncertain as the UK Spring Budget will only be published on 6 March 2024;
- 2.6.3 Note that by accepting a grant instead of raising the Council Tax rate it limits the value of income that can be generated for the Council in 2024/25 and as it does

not increase the Council Tax base the future level of income that could be generated will be lower. On that basis reject the grant funding and approve a Band D equivalent Council Tax rate of £1,608.71 (8% increase), with effect from 1 April 2024, noting this will increase income by c.£4m in 2024/25, recurring, over and above the value of the grant on offer to freeze Council Tax referred to at 2.6.1;

- 2.6.4 Note that the Council Tax (Variation for Unoccupied Dwellings) (Scotland) Amendment Regulations 2023 permits a premium of up to 100% (i.e. 200% charged for the property) to be added in respect of Second Homes, and this comes into force on 1 April 2024. Therefore approve the introduction of a premium for those with Second Homes, implementing the full 100% premium to the 100% charge currently applied;
- 2.6.5 Impose and levy Council Tax assessments for the period 1 April 2024 to 31 March 2025 on all chargeable dwellings in Aberdeen City to be paid by the persons liable therefor under the Local Government Finance Act 1992, as amended by the Local Government etc. (Scotland) Act 1994;
- 2.6.6 Note that the Council implements revisions to the national Non-Domestic Rates (NDR) scheme as defined by the Scottish Government within the relevant legislation and Finance Circulars, with effect from 1 April 2024;
- 2.6.7 Approve an Empty Property Relief Scheme for Aberdeen City with effect from 1 April 2024, as set out in paragraphs 5.28 to 5.30; and
- 2.6.8 Impose and levy Non-Domestic Rates assessments for the period 1 April 2024 to 31 March 2025 on all occupiers in Aberdeen City to be paid by those liable.

2.7 Integrated Impact Assessments

- 2.7.1 Consider the IIA's prepared by officers which reflect the findings from Phase 1 and 2 of the public engagement on the budget and Phase 3 involving targeted consultation with individuals and those that represented people with protected characteristics, and the requirements under section 149 of the Equality Act, as set out in the Legal Implications section, which should be applied in respect of a balanced budget for the year 2024/25 .

3. FINANCIAL RESILIENCE OF COUNCIL

- 3.1 Financial resilience framework: The Council adopted a financial resilience framework to understand its underlying financial position and highlight where action is required or considered. The framework uses data from three categories: availability, creation, and longevity of resources. The latest data is available from the audited Annual Accounts for 2022/23, see Appendix 2.
- 3.2 Availability of resources: The Council had a strong position in terms of usable reserves and working capital at the end of March 2023, despite the financial climate in which it is operating. The council used some of its reserves to balance the budget in 2022/23 and maintained an appropriate value of uncommitted reserves, in line with Council approvals.
- 3.3 Creation of resources and gearing: The Council's capital investment was affordable, thanks to low interest rates and prudent accounting policies. However, the cost of future debt has risen due to the Bank of England increasing interest rates to manage inflation, and inflation having an impact on Bond repayments. The council's net worth was £1.5bn after accounting for the debt owed.
- 3.4 Longevity and trends in resources: The Council faces the challenge of balancing the budget, approving savings, and allocating resources to deliver on its strategic

objectives, such as the Local Outcomes Improvement Plan and Partnership Agreement. The Council's financial resilience is underpinned by its assets and reserves, however the future of income sources improving are limited given Local Government reliance on Scottish Government funding for the delivery of services.

- 3.5 Usable and unusable reserves: The Council's usable reserves were the accumulated funds that could be used for future purposes or emergencies. They were divided into earmarked, uncommitted, and statutory funds. The Council has a robust reserves statement to measure the risks and potential liabilities. The unusable reserves are not available for Council use.

4. FINANCIAL OUTLOOK FOR CURRENT FINANCIAL YEAR

- 4.1 Before considering the financial position for 2024/25, it is worth a brief re-cap on the financial outlook for the financial year.

2023/24 Balance Sheet Position

- 4.2 The position as at 31 March 2023 per the audited 2022/23 accounts showed the Council was worth £1.5 billion. The projected balance sheet position at 31 March 2024 is shown in Appendix 1 and estimates the net worth of the Council will be maintained around £1.6 billion by the end of the year. The projected position excludes any revaluations of its land and property assets and movements in liabilities such as pensions which are only reviewed and updated at year end for inclusion within the annual accounts. The Balance Sheet provides information on the currently projected level of reserves and balances held by the Council at 31 March 2024.

2023/24 Revenue Position

- 4.3 At its meeting on 30 January 2024, the Finance & Resources Committee considered the Council's Quarter 3 Financial Performance Report. This was based on the Council having set its General Fund Budget and Council Tax for 2023/24 by 11 March 2023, as required by law, to meet its total estimated expenditure and ensure a balanced budget. The council considered various factors, such as expenditure, income, savings, and contingencies, in setting the budget.
- 4.4 The Quarter 3 Financial performance report and forecast for 2023/24 highlighted the continuing challenges and risks posed by the global, national, and local conditions, such as the Russian invasion of Ukraine, higher inflation, supply chain volatility, and increased service demand.
- 4.5 Controls and actions to manage costs and demand were described with the Council implemented various controls and actions to manage its costs and demand, such as the Establishment Control Board, which imposed a robust recruitment freeze, and a freeze on agency and overtime. The Council also used the Demand Management Control Board to review non-essential spend and approval process.
- 4.6 The Council was able to finalise the pay award for all staff following the conclusion of national negotiations in November 2023, which involved an additional cost of £1.2m, partly met from the contingency budget and partly from the reserves, which will be repaid by the Scottish Government in 2024/25. The Council also reduced its capital programme spending due to the pausing and delaying of some projects, which deferred the revenue cost and financing cost to future years.

4.7 The Council is expected to report a balanced budget for 2023/24.

5. ANNUAL GENERAL FUND REVENUE BUDGET FOR 2024/25

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

Scottish Government Financial Settlement 2024/25

5.2 The total funding package received for the 2024/25¹ financial year is £454.2m (£438.5m 2023/24²). The changes as a result of the Verity House Agreement mean that there is a significant transfer of funding from Ring-Fenced Grants to General Revenue Grant and therefore comparison has been made of the total funding being provided by Scottish Government. At face value this represents an increase in grant funding of £15.7m or 3.6% from 2023/24.

5.3 Through the local government settlement the Scottish Government have the ability to set out any grant conditions that they would wish to see implemented. Contained within the settlement for 2024/25 the following grant conditions are being applied:

- Scottish Attainment Challenge funding, including Pupil Equity Funding remains bound by existing grant conditions;
- Universal provision for P1-P5 and special schools free school meals;
- Maintaining teacher numbers (although no financial penalty has been described for failing to do so);
- Maintaining pupil support assistants;
- Continued support by Council's for probationer teachers;
- New Health and Social Care monies to be passported through to support the Health and Social Care Partnership Integration Joint Board;
- Ring-fenced grant funding is to be applied to the services that are described by Scottish Government (the value of this has reduced for 2024/25).

5.4 While there are no conditions on the decision that the Council can make in relation to Council Tax, there is the offer of a grant, equivalent to 5% of Council Tax income, from the Scottish Government for freezing Council Tax. If the Council chooses not to accept the grant, then no grant will be received but there is no cap or limit on increasing the rate of Council Tax.

5.5 The settlement places obligations / conditions on the Council, and similar to previous years one of those conditions is specific to Health and Social Care funding. This means passporting funding received in the Local Government Settlement for Adult Social Care to the IJB in full. In 2023/24 this included additional funding for pay, and for 2024/25 there is funding for an uplift in free personal and nursing care payments. The impact is an increase of £1.1m in grant to be provided to the IJB. Further funding will have to be provided to the IJB as a further £230m is yet to be distributed by the Scottish Government.

¹ 2024/25 values taken from Finance Circular 08/2023, which was published on 21 December 2023.

² 2023/24 values taken from Finance Circular 03/2023, which was published on 29 March 2023 following the approval of the Local Government Finance (Scotland) Order 2023.

- 5.6 Funding has been provided to support the 2023/24 pay award with recurring revenue funding of £458.0m being included for 2024/25, for the Council this amounts to funding of £16.5m to support the additional costs that will be recurring from 2023/24 that had not been assumed in the Council MTFs. The IJB receives £0.7m of this funding, leaving the Council with £15.8m.
- 5.7 Other funding for pay now in the settlement includes £120.6m transferred from Capital to Revenue (2022/23 pay settlement) and funding to reinstate Council reserves being used this year, a total of £24.2m. These sums are not new and not for 2024/25 therefore £5.4m of the uplift has to be excluded.
- 5.8 Other items to exclude are funding in 2023/24 for Kinship Care allowances and Self Directed Support. This amounts to £0.5m.
- 5.9 From an expenditure perspective an adjustment must be made for any remaining funding streams that are for 2024/25 but which bring a new financial commitment. This relates specifically to further expansion of School Meals, and for the Council that is c.£0.2m in the settlement.
- 5.10 The final adjustment to get a like for like comparison is to identify any funding streams that have been distributed in 2023/24 that have not yet been distributed in 2024/25. There are two of these: Child Disability Allowance and Discretionary Housing Payments funding. In total the Council should expect to receive a further £2.4m of funding once these funding streams are confirmed, otherwise the Council will be unable to spend them.
- 5.11 This means that the Council should have expected to receive an additional £20.6m (£1.1m + £15.8m + £5.4m + £0.5m + £0.2m - £2.4m). The actual amount received is £15.7m, therefore there is a shortfall and reduction of grant of £4.9m from 2023/24 to 2024/25.
- 5.12 The distribution methodology is complex and extremely detailed. Some elements show the Council benefits from for example rising numbers of pupils however this is counteracted by reductions for Early Learning and Childcare reductions and funding to support historic debt significantly reducing from 2023/24 to 2024/25.
- 5.13 There is indication in the settlement that 'new' funding for pay has actually been taken from funding that was already in the financial settlement for 2023/24. However 'The Floor' (the mechanism to smooth the funding across all Councils to protect those where significant funding reductions would apply) transfers funding that the Council would ordinarily have expected to receive to other Councils. In 2024/25 24 Councils contribute to the Floor and 8 Councils benefit by receiving a share of that funding. In total over £88m of funding is redistributed between Councils through the Floor.
- 5.14 Despite this, based on the calculation methodology, the level of council funding exceeds 85% of the Scottish per capita and therefore there is no additional funding from the '85% floor' calculation. No Council has received funding through this mechanism.
- 5.15 The above figures do not include any funding for a Council Tax Freeze, which is discussed separately at paragraphs 5.31 to 5.43.

Impact on the Medium Term Financial Strategy

5.16 Following the analysis of the Local Government Settlement for 2024/25 the financial model for the Council has been updated:

General Fund	Budget 2023/24	Forecast 2024/25	Forecast 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29
	£'000	£'000	£'000	£'000	£'000	£'000
Children's & Family Services	232,160	262,733	270,985	276,159	280,983	285,745
Commissioning	18,565	19,806	21,041	21,658	22,236	22,800
Customer	42,404	45,995	49,240	51,336	53,105	54,717
Integrated Joint Board	120,781	121,926	121,926	121,926	121,926	121,926
Resources	53,259	59,112	67,344	70,369	74,649	76,592
Corporate	91,725	117,513	125,461	136,656	150,224	158,129
Net Expenditure	558,894	627,085	655,997	678,104	703,123	719,909
Funded By						
General Revenue Grant	(154,116)	(243,079)	(242,828)	(244,762)	(246,714)	(248,683)
NNDR	(257,797)	(208,113)	(207,817)	(210,096)	(212,395)	(214,714)
Council Tax	(137,908)	(138,977)	(140,047)	(140,564)	(141,082)	(141,599)
Use of Reserves	(9,072)	(4,328)	(4,328)	(4,328)	(4,328)	(4,328)
Core Funding	(558,894)	(594,498)	(595,019)	(599,750)	(604,518)	(609,324)
Net Impact on General Fund	0	32,587	60,977	78,354	98,605	110,585
		32,587	28,391	17,377	20,250	11,980
MTFS Assumptions Recurring Savings from:						
Council Transformation	0	(6,611)	(6,244)	(7,942)	(21,687)	(21,687)
Multi-Agency Transformation	0	(500)	(1,525)	(2,810)	(4,010)	(4,010)
Efficiencies	0	(135)	(1,397)	(1,397)	(1,397)	(1,397)
Net Position (Central Scenario)	0	25,341	51,812	66,205	71,511	83,491
Impact of Council Tax Increase:		8.0%	7.0%	6.0%	5.0%	5.0%
Council Tax real terms increase annually		(11,033)	(21,533)	(31,228)	(39,818)	(48,863)
Updated Net Impact on General Fund		14,308	30,278	34,977	31,694	34,629
Impact of Recommissioning in 24/25 - recurring		(22,011)	(22,011)	(22,011)	(22,011)	(22,011)
Impact of Recommissioning in 24/25 - non-recurring		(902)	0	0	0	0
Potential General Fund Position		(8,605)	8,267	12,966	9,683	12,618
Annual Gap between Income and Expenditure		(8,605)	8,267	4,699	(3,283)	2,935

5.17 The table above draws attention to the total budget gap in 2024/25 of £25.3m. It also shows the impact of balancing the budget in 2024/25 using Officer options and based on the assumption that Council Tax should be increase in real terms, per the MTFS. The assumed increases are shown for each year. The recommissioning of services represent the budget options and will reduce expenditure and increase income. Further detail of the assumptions used to model expenditure and income are shown in Appendix 12 and a graphical representation of the funding gap is contained in Appendix 7.

5.18 In order to achieve a balanced budget it requires the implementation of a range of changes that will affect both income and expenditure, changes have to be recurring if they are to address financial sustainability. The proposals, in Appendix 8, are 100% recurring which means that once delivered they will impact positively on the gap between future income and expenditure, reducing the budget gap in years 2024/25 and beyond.

- 5.19 This is demonstrated above (in table at 5.16), and if all the savings were taken in full (plus the assumed levels of Council Tax increase in future years) the overall impact would be to reduce the gap in the future to £21.8m by 2028/29 (subject to further updates to the MTFS). The options presented in Appendix 8 have already been consulted on, cover the next four years and the Extended Corporate Management Team will continue to review these and any other options that are available to the Council as part of the Commissioning cycle.
- 5.20 The Council, setting its budget for 2023/24 made decisions to make limited use of one-off funding, for example, the main one being to direct NYOP to distribute reserves they have to Sport Aberdeen enabling the Council to reduce 2023/24 funding from the General Fund. While there is a further opportunity to direct surpluses from NYOP this year it is not guaranteed and should not be assumed, therefore using one-off funding is an unsustainable approach and therefore each annual budget must unwind the one-off funding solutions increasing the financial challenge in the following year to approve a balanced budget. In total for 2024/25 the Council has unwound £0.7m of one-off funding used in 2023/24.
- 5.21 A refresh of the Reserves Statement is attached at Appendix 6. In setting its budget, and as noted above, the Council must take account of the Reserves position and the resilience. This includes understanding the extent of contingent liabilities referred to above and described in Appendix 13. The Council considers its Corporate and operational Risk Registers during the year, the Corporate Risk Register and Risk Appetite Statement were most recently considered by the Audit, Risk and Scrutiny Committee in February 2024. The review of the Reserves Statement has taken account of known changes that are yet to be reported.

Taxation Powers : Non-Domestic Rates

- 5.22 The value of distributable Non-Domestic Rates (NDR) for Scotland has been assessed as £3,068m. This figure uses the latest forecast of net income from non-domestic rates in 2024/25 and also draws on council estimates of the amounts they will contribute to the Non-Domestic Rating Account (the 'Pool') in 2023/24. The figure incorporates the Scottish Fiscal Commission's estimate of the contributable amount and includes a calculation of gross income; expected losses from appeals; estimated expenditure on mandatory and other reliefs; write-offs and provision of bad debt together; and estimated changes due to prior year adjustments. This means that the anticipated level of NDR distributable to Aberdeen City in 2024/25 will be £208m (2023/24 £258m).
- 5.23 The total level of NDR distributable to the Council differs from the collectable value in the city, and as such it represents the guaranteed sum the Council will receive from the national pool. The Council will bill and collect NDR during the year however the General Revenue Grant is varied during the year to take account of any differences that occur between the local sum collectable and the guaranteed distributable sum.
- 5.24 The Valuation Roll has been subject to reassessment, and values for Aberdeen City Council properties have experienced both upwards and downwards revaluations. The revaluation came into effect on 1 April 2024.
- 5.25 In 2022/23 the Scottish Government implemented new arrangements whereby valuation appeals from the public sector that are successful will result in an adjustment to grant funding. This is based on the need to remove the volume of

appeals received by assessors in order to facilitate a triennial valuation cycle as recommended in the Barclay Review. The process incentivises the public sector to have pro-active advance discussions with assessors to pre-agree valuations and avoid the formal appeal process.

5.26 The 2024-25 Non-Domestic Basic Property Rate ('poundage') is provisionally set at 49.8 pence, the same rate as last year. The Intermediate Property Rate (levied on properties with a rateable value from £51,001 to £100,000) and Higher Property Rate (levied on properties with a rateable value over £100,000) will increase by inflation to 54.5 pence and 55.9 pence respectively.

5.27 The Scottish Budget 2024/25 introduces a range of changes to existing reliefs and a number of transitional reliefs, which are detailed in the Local Government Settlement, Finance Circular 08/2023.

Aberdeen City Council Empty Property Relief Scheme

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

5.29 The current scheme in Aberdeen City is set out in the following table:

Non Domestic Rates – Empty Property Relief Scheme	
Following the existing types of relief, the proposed scheme is a consistent award of '50% for three months, followed by 10% thereafter' and this is applied across all relief categories (except the 100% relief applied to properties where the owner or tenant company has entered insolvency).	
The initial award of 50% relief for three months would apply from the date the property became empty, as opposed to the policy start date (1 April 2023). This scheme does not apply to periods prior to 1 April 2023.	
Type of Relief	Relief % and period
Industrial Properties e.g. factories, warehouses, workshops, garages where the whole or main use of the property falls within these categories	50% for 3 months, thereafter 10%
Non-Industrial Properties e.g. shops, offices, retail warehouses where the whole or main use is non-industrial.	50% for 3 months, thereafter 10%
Historic/Listed	50% for 3 months, thereafter 10%
Rateable Value is less than £1,700	50% for 3 months, thereafter 10%
Serious Fire Flood Incapable of Occupation	50% for 3 months, thereafter 10%

Vacant Ground	50% for 3 months, thereafter 10%
Executor	50% for 3 months, thereafter 10%
Insolvency	100%, unlimited period

5.30 As at 13 December 2023 there were 1,105 properties in receipt of relief under the scheme, with a combined value of relief of £4.2m. The options for balancing the budget in 2024/25 include a proposal to revise the scheme and the Council is required to confirm the scheme that will apply from 1 April 2024.

Taxation Powers: Council Tax

5.31 Council Tax income is the largest single income stream that the Council determines the value of and retains the full benefit of. Since 2022/23 the Council has had the ability to set a rate of its choice.

5.32 The Medium Term Financial Strategy (MTFS), 2023, recommended that the real terms increase in Council Tax should be approved annually to enable the Council to in part recover the increasing cost of services, through pay, price and contract inflation.

5.33 In October 2023 the Scottish Government announced that funding would be provided to support a Council Tax freeze for 2024/25. That funding package was announced in the Scottish Budget on 19 December 2023 as £144m, and described as the equivalent of 5% increase in Council Tax across Scotland.

5.34 The distribution methodologies have been clarified by the Scottish Government in February 2024, and confirmed that Aberdeen City would receive a grant of £6.978m in return for freezing the Council Tax. Taken in isolation, this is the equivalent of the additional income that would be collected from a 5% increase in the rate of Council Tax.

5.35 On 21 and 23 February 2024 the Deputy First Minister (DFM) wrote to COSLA and Council Leaders stating and then clarifying that following discussions between them the Scottish Government was committing to provide a further £62.7m of funding to Local Authorities if they were to freeze Council Tax for 2024/25. This commitment is subject to the outcome of the UK Spring Budget, which is due to be published on 6 March 2024. This conditionality makes the offer, of what would amount to approximately £2m for the Council, uncertain and therefore has not been modelled into the budget scenario.

5.36 It is clear that only the Council can set the Council Tax rate therefore the Council will have to decide, whether to accept the grant funding and approve a 0% increase (freeze) on the rate, or to set its own Council Tax rate and forgo the grant funding.

5.37 As reported to Council in December 2023 (RES/23/388) the Chief Officer – Finance has considered all aspects of the financial environment and assumed for financial modelling purposes an increase in the rate of Council Tax equivalent to 8% in 2024/25. This reflects the lower than inflation increase approved for 2023/24 and the stubborn nature of inflation during this year, to approve an increase of 8% would generate additional income for the Council of £11.0m in 2024/25.

5.38 The Council in considering the options for balancing the 2024/25 budget it is recommended to approve an increase in the rate of Council Tax, as it will provide

protection for cost and demand increases in the years ahead and as a recurring income stream will improve the Council's sustainability, by raising the baseline on which future Council Tax rate changes are made. For illustrative purposes the table below shows the impact of alternative increases, with other assumptions being:

- Collection rates will reflect the experience of 2023/24, which is on budget.;
- Bad debt levels remain constant at 2.4%; and
- The number of Band D equivalent properties will increase by 0.8%, such that projected income will increase by £1.07m.

5.39 The current Band D value for Aberdeen City is £1,489.55 per annum, excluding water and waste water charges. The impact of percentage increases in Council Tax by Band is shown in the table below:

Council Tax Band	2023/24	Indicative 2024/25 Charge if percentage increase applied							
	Council Tax	5.00%	6.00%	7.00%	8.00%	9.00%	10.00%	11.00%	12.00%
Band A	£ 993.03	£ 1,043	£ 1,053	£ 1,063	£ 1,072	£ 1,082	£ 1,092	£ 1,102	£ 1,112
Band B	£ 1,158.54	£ 1,216	£ 1,228	£ 1,240	£ 1,251	£ 1,263	£ 1,274	£ 1,286	£ 1,298
Band C	£ 1,324.04	£ 1,390	£ 1,403	£ 1,417	£ 1,430	£ 1,443	£ 1,456	£ 1,470	£ 1,483
Band D	£ 1,489.55	£ 1,564	£ 1,579	£ 1,594	£ 1,609	£ 1,624	£ 1,639	£ 1,653	£ 1,668
Band E	£ 1,957.10	£ 2,055	£ 2,075	£ 2,094	£ 2,114	£ 2,133	£ 2,153	£ 2,172	£ 2,192
Band F	£ 2,420.52	£ 2,542	£ 2,566	£ 2,590	£ 2,614	£ 2,638	£ 2,663	£ 2,687	£ 2,711
Band G	£ 2,917.04	£ 3,063	£ 3,092	£ 3,121	£ 3,150	£ 3,180	£ 3,209	£ 3,238	£ 3,267
Band H	£ 3,649.40	£ 3,832	£ 3,868	£ 3,905	£ 3,941	£ 3,978	£ 4,014	£ 4,051	£ 4,087

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

Council Tax	2024/25	Estimated Additional Income Collected							
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Collectable	137,908	6,895	8,274	9,654	11,033	12,412	13,791	15,170	16,549

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

5.41 In November 2023 Scottish Government laid before Parliament draft legislation aiming to prioritise homes for living in. It allows Local Authorities to charge up to double the full rate of Council Tax on second homes. This change, a Programme for Government commitment, attracted majority support in a joint consultation with the Convention of Scottish Local Authorities (COSLA). It will bring second homes into line with long-term empty homes from 1 April 2024.

5.42 The Council currently charges the full rate of Council Tax on second homes. The estimate for 2024/25, including an assumption that some properties will not remain second homes as they become used as the policy intends, is that the Council could receive approximately £0.75m in additional revenue per annum. This has been included as a budget option.

5.43 The Chief Officer – Finance recommends that this additional fiscal lever is implemented to support the delivery of services and outcomes by the Council.

Service Income

5.44 Ring-fenced Grants and Recharges: The Council receives a significant amount of funding during the year from ring-fenced grants (for example DWP funding for Housing Benefits and funding from the Scottish Government for Early Learning and Childcare and Pupil Equity Funds) and recharges other Council accounts for work done (for example to the Housing Revenue Account and Capital Programme).

- 5.45 The income from these programmes of work and specific activities is reviewed regularly and takes account of changes that are expected when planning the budget. As noted at paragraph 5.2 there is a reduction in the volume and value of ring-fenced funding for 2024/25, with funding streams such as Early Learning and Childcare being transferred into the General Revenue Grant. Reducing the proportion of funding that is ring-fenced provides the Council with greater flexibility in how it deploys resources however does not remove the legal obligation or duty to provide services.
- 5.46 Fees and Charges: Fees and charges raised locally enable the Council to fund some of the services it provides. Clearly, the impact of Covid has had a long-lasting and significant impact on the levels of income that the Council had received during 2020/21 and 2021/22 and the MTFs takes account of a slower return to pre-pandemic levels than had been first assumed. However, the impact on cost of service delivery of pay and price inflation makes even greater impact on the sustainability of services if fees and charges do not rise. Therefore, recommendations on increasing prices have been included in the budget options for 2024/25.
- 5.47 Through the MTFs and building the budget for 2024/25 care has been taken to consider areas where income is expected to take time to recover after the Covid restrictions are lifted. These include car parking, planning and building fees, events, energy and entertainment.
- 5.48 The proposals in the draft budget for additional income will underpin income levels going forward and reflect the expectations of services in designing their services. As a vital component of the budget, fees and charges have been given significant attention when preparing the redesign work. The proposed changes to prices are included in the schedule of fees and charges at Appendix 9.

Summary

- 5.49 The effect of our recommissioning is represented by the list of changes that amount to a total of £22.0m, shown in Appendix 8. This list is designed to assist in defining our redesign and savings opportunities, where the Council proposes to achieve cost reductions and income generation to balance the budget.
- 5.50 The impact will be felt across the Council, with a necessary reduction in workforce through voluntary policies and natural turnover; a change to the level and type of services the Council procures and commissions, as well as increasing charges for services, which will impact on individual and business customers.
- 5.51 The Council must decide how it balances the budget, having taken into account the information contained in this report and in the scrutiny that they have done prior to the Council meeting. If the entirety of recommissioning options were accepted as presented in this report, plus an increase in the rate of Council Tax as recommended, then a balanced budget would be achieved, with a surplus assisting in the delivery of future year saving requirements. The Council must set a rate of Council Tax for financial year 2024/25; and must also set out a Non-Domestic Rate Empty Property Relief scheme, both with effect from 1 April 2024.

Referrals from Committee – items not included in the financial model

- 5.52 Appendix 10 provides details of items that have not been included in the financial model for 2024/25 revenue figures.

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

6.1 The Council has several subsidiaries, joint ventures, associates and arm's length external organisations that it works with. Whilst these organisations are responsible for service delivery, the Council provides significant funding to them and therefore remains responsible for ensuring that public funds are used properly and demonstrate best value. In addition to funding provided by the council, these arm's length bodies also have discretionary and statutory fees and charges as a further source of income.

6.2 The organisations are:

Sport Aberdeen

Sport Aberdeen is a subsidiary and currently receives funding for the provision of a range of leisure facilities across the city. The proposals set out in this report reduce the value of funding that would be awarded to the organisation. The ultimate decision on how that funding reduction was implemented would be taken by the Sport Aberdeen Board.

Aberdeen Sports Village

The Sports Village is a joint venture with the University of Aberdeen, and this means that proposals by the Council will be matched by the University, and vice versa. The ASV Board is responsible for making changes to address agreed funding levels.

The partnership agreement refers to funding being approved on the basis of the Contract Year – which is different from the Council's financial year. The impact on the Council of any change is part-year for the forthcoming financial year, and this is factored into budget proposals.

Aberdeen City Health and Social Care Partnership Integration Joint Board (IJB)

The IJB is a joint venture and is funded by both the Council and NHS Grampian (NHSG).

The IJB then directs the Council and NHSG to provide adult social care and health services for which it pays the Council and NHSG as appropriate. The costs the Council incurs in providing those services are included within the relevant services budget.

Bon Accord Care (BAC)

Bon Accord Care and Bon Accord Support Services are subsidiaries and are funded through the IJB for the delivery of adult social care services across Aberdeen. The IJB is required to indicate the value of the services to be provided through the contract and is included in this list for completeness.

Grampian Valuation Joint Board (GVJB)

The Grampian Assessor & Electoral Registration Officer (ERO) is responsible for valuing non-domestic properties for rating, allocating dwellings to council tax bands and maintaining the Electoral Register. The Joint Board is statutory, and categorised as an associate in our group accounts. The Board has the power to requisition funding from the Council and the value is based on the agreed share per constituent council, which for Aberdeen City is 39%.

Aberdeen Performing Arts (APA)

Aberdeen Performing Arts is classified as an ALEO from a Council perspective, as it fails the accounting tests in terms of being a Group entity. APA currently receives funding for the provision cultural events and activities, operating His Majesty's Theatre, the Music Hall and the Lemon Tree.

Funding Approach

- 6.3 As a consequence of the continuing challenges set out in the MTFs, and the reducing levels of grant funding that the Council will receive in 2024/25, Council Officers, in preparation for the public engagement exercises earlier this year, considered the possible options that could be applied in the years ahead. An option that is available to the Council is to remove the subsidy of Sport and Cultural services. The modelling of that option has been done on the basis of 25% reduction in funding over each of the next four years. The implications of funding reductions have to be addressed by the individual companies, the impact on Council finances are summarised in the table below.
- 6.4 With reference to Sport Aberdeen in terms of the instruction from Council, 1 March 2023, for the Directors of Commissioning and Resources to review the assets and delivery model of Sport Aberdeen with a view to them becoming financially independent. Information on Sport Aberdeen assets and its business delivery model was considered as part of the Options Appraisal on Working Arrangements with ALEO's report approved by Council in November 2023 [CFS/23/315], therefore that instruction has been carried out. Engagement with Sport Aberdeen is continuing to ensure that financial sustainability and services are delivered.
- 6.5 In February 2024 the Council considered a report to advise on the progress to date of the Culture Delivery and Funding Review commissioned on July 2023, and included consultation undertaken with cultural partners in respect to options for funding allocation to the cultural sector in 2024/25 to inform the budget process. Appendix 10 refers to this so that consideration of the content of that report can be given during the budget setting process for 2024/25.
- 6.6 The Health and Social Care Partnership IJB and the Grampian Valuation Joint Board (GVJB) have different legal constructs and therefore a different financial relationship with the Council. The conditions of the Local Government Financial Settlement require the Council to 'maintain the recurring funding baseline and passport new monies' to the IJB, while the GVJB has the power to requisition the Council giving it the power to commit the Council to a funding level. This means proposals for these organisations are determined by external factors – the Local Government Settlement and the Budget decision of the GVJB, which took place on 26 January 2024.
- 6.7 The IJB meets on the 26 March 2024 to consider its 2024/25 financial position and medium-term financial strategy.
- 6.8 During 2023/24 the baseline for the IJB has been revised to take account of additional funding that the Council has received from the Scottish Government to support the pay award for this year. Additional funding for 2024/25, so far, in the Council's General Revenue Grant that must be paid over to the IJB amounts to £0.449m, for an uplift in the value of free personal and nursing care allowances.

- 6.9 Further announcements by the Scottish Government are expected in relation to £230m for increases in the Real Living Wage for commissioned services. The distribution of this £230m, and any other funding announced, will be made in the future but will be subject to the same conditions. Therefore the value of funding provided to the IJB will rise during the year and the Council will comply with the terms of the Financial Settlement by passporting the appropriate level of funding to the IJB.

Summary

- 6.10 The table below provides details of the funding levels currently included in the 2024/25 draft budget for these organisations, along with the values as presented by officers as part of the redesign plans for 2024/25:

Organisation	Funding 2023/24 £m	Budget Proposal 2024/25 £m	Funding Change from 2023/24 £m	Funding Change from 2023/24 %
Sport Aberdeen (S)	4.515	3.386	(1.129)	(25.0%)
Aberdeen Sport Village (JV) – (contract year 1 Aug to 31 Jul)	0.824	0.618	(0.206)	(25.0%)
Health & Social Care Partnership Integration Joint Board (JV)	121.483	121.932	0.449	0.4%
Bon Accord Care (S)	35.625	IJB will decide 2024/25 funding		
Grampian Valuation Joint Board (A)	1.952	1.947	(0.005)	(0.24%)
Aberdeen Performing Arts (ALEO)	0.936	0.702	(0.234)	(25.0%)
(S) = Subsidiary; (JV) = Joint Venture; (A) = Associate; (ALEO) = Arm's Length External Organisation				

7. CAPITAL INVESTMENT – GENERAL FUND

Capital Income – Scottish Government Grant

- 7.1 The level of General Capital Grant provided by the Scottish Government is advised through the Local Government Finance Settlement 2024/25 (Finance Circular No. 08/2023) dated 21 December 2023. The General Capital Grant for 2024/25 is £17.1m, with a further £1.0m of specific capital grant available for Cycling, Walking and Safer Routes (CWSR) projects.
- 7.2 The core capital grant for 2024/25 is a reduction of £1.3m (7%) on a like for like basis with 2023/24.
- 7.3 A reducing capital grant is further deterioration of funding to support the necessary and extremely expensive buildings and infrastructure needed to deliver Council services and outcomes. A reducing capital grant means, without adjustments to the capital programme, that a higher proportion of the cost will have to be borrowed. Borrowing has to be funded by the revenue budget and the cost of previous capital decisions accounts for approximately 10% of General Fund Net Revenue.
- 7.4 The continuing low level of capital grant underlines previous advice provided to Elected Members to consider very carefully the value of the capital programme and the sustainability of the revenue implications of borrowing more in future years.

Approval of the Capital programme must be done in line with the CIPFA Prudential Code for Capital Finance, and its principles of capital spending being affordable, sustainable and prudent.

Capital Income – Borrowing

- 7.5 Budgeted capital expenditure over the next five years is £800.3m (including forecast reprofiling of unspent budgets in 2023/24), with associated funding, excluding borrowing, of £198.2m. The balance of £602.1m will require to be funded by borrowing. The approximate revenue cost of servicing this level of borrowing will be £36m per annum by 2028/29, subject to the full deployment of the capital expenditure as profiled.
- 7.6 Borrowing commits the Council to ongoing revenue costs over many years, the future cost of which is expected to rise from a low inflation low interest rate environment. This directly reflects the increase to the Bank of England interest rates, while inflation impacts the cost of the Bond that the Council issued in 2016. Both of these elements mean the Council has to actively manage the timing of long-term borrowing and cashflow requirements and the Council must have due regard to the revenue capital repayment costs that arise from the capital programme.
- 7.7 Recent construction inflation and supply chain challenges have added cost to the delivery of capital projects, the inflation now factored in will not disappear, and the costs are now substantially higher than they have been in the past. This too makes individual projects more expensive and the programme overall more expensive, the higher cost is likely to be funded through borrowing.

Capital Income – Developer Obligations

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

Capital Programme

- 7.11 The Council, through the approval of the Net Zero Vision and associated Infrastructure Plan in May 2020, has vital documents to assist the development of its capital programme, building on the examples of Energy from Waste project and

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

fleet replacement with alternative fuel vehicles and hydrogen and electric fuelling infrastructure projects.

- 7.12 Other focal points for the programme include the School Estate, noting that the Hazlehead / Countesswells Secondary school has been included in the latest phase of the Scottish Government’s Learning Estate Investment Programme (LEIP) – this provides future revenue funding, rather than any capital contribution, the value of which will not be absolutely certain until the school is open and means the Council has to fund the entire cost (less any developer contributions that can be applied) in the first instance.
- 7.13 Furthermore there remains substantial funding in respect of Aberdeen, the place, projects that cover transport infrastructure, the city centre and the beach.
- 7.14 The General Fund Capital Programme for 2024/25 to 2028/29 (Appendix 4) is broken down into different sections for ease of understanding. It should be noted in general that expenditure is committed for most projects, however flexibility in continuing with projects in the following sections provides Elected Members with an indication of where changes could be made:
- Partially Legally Committed Projects. These are projects where part of the budget has been legally committed but there would be scope to potentially reduce expenditure.
 - Projects with an indicative Budget. These are projects where a legal commitment has not yet been entered into, nor has the procurement exercise been completed. Hence, the figures provided are indicative until such time as market pricing has been received.
- 7.15 Projects in both of these sections still have business case gateways to complete. The profiling of the capital programme has been updated to reflect the latest information, including forecasting the impact of underspending in 2023/24 on 2024/25 to 2028/29.

Referrals to the Budget Process

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

IMPACT ON BALANCE SHEET OF BUDGET DECISIONS

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

Use of Reserves & Funds	Projected Balance at 31 March 2024 £m	Assumed (Use)/ Contribution to Reserves 2024/25 £m	Projected Balance at 31 March 2025 £m
<i>General Fund:</i>			
Earmarked	91.894	(14.878)	77.016
Uncommitted	12.000	0.000	12.000

<i>Housing Revenue Account:</i>			
Earmarked	2.859	0.342	3.201
Uncommitted	13.628	0.500	14.128
<i>Statutory Funds:</i>			
Capital Fund	27.269	0.000	27.269
Insurance Fund	2.281	0.250	2.531
City Improvement Fund	0.337	0.002	0.339
<i>Restricted Funds:</i>			
Capital Grants & Receipts Unapplied	24.266	(24.266)	0.000
Total	174.534	(38.050)	136.484

- 8.2 It should be noted that the projected balances in Reserves at 31 March 2024 are estimated based on the Quarter 3 financial reporting and are subject to change once all actual transactions have been recorded in the draft Annual Accounts. These projections emphasise the need for care when making budget decisions as the usable reserves (General Fund) are expected to reduce in future years. The General Fund Earmarked reserves have been increased to take account of the Service Concession fiscal flexibility that was approved by Council as part of the 2023/24 General Fund Budget.
- 8.3 Use of the General Fund reserves in 2024/25 will be because of the progress of specific projects and statutory requirements, such as the use of the Affordable Homes earmarked reserve that is being used to assist in the funding of our new homes in the Housing Revenue Account. Similarly the ongoing progress of transformation will be funded by the Transformation Fund.
- 8.4 Lowering reserves reduce the Council's financial resilience and provide fewer opportunities to redirect or repurpose funding to support the unknown and unexpected financial implications of events out with Council control. Lower financial resilience and the degree of comfort that this provides may also result in the Council reconsidering its appetite for risk and become more cautious and averse to financial risks.

9. FINANCIAL IMPLICATIONS

- 9.1 The forecast level of useable reserves that the Council has at 31 March 2024 means that reserves will, in the context of contingent liabilities and the approved Reserves Policy, remain modest, however special attention should be given to the General Fund uncommitted balance being £12m, and only c.2% of annual net expenditure.
- 9.2 Savings options totalling at least £22.0m, plus the choice of a grant to freeze Council Tax or flexibility to increase Council Tax, are presented for consideration by Council.
- 9.3 Council must approve savings or income generation options to a level whereby at least a balanced budget is achieved, £25.3m, and take account of the revised Reserves Statement that recommends no less than £12m as an uncommitted General Fund Reserve at the end of the financial year.
- 9.4 The Council is encouraged to consider increasing the value of revenue contingencies, such is the financial uncertainty, inflation and energy and pay

pressure in particular. To do so would further mitigate the potential impact of the current operating environment and improve sustainability.

- 9.5 Approval of the redesign of services and cost reduction above this level will have a positive impact on the Council by, (a) providing a buffer to mitigate the risk of further cost/demand pressures materialising; (b) providing a buffer to mitigate the risk of savings options not progressing as expected; and (c) assuming (a) and (b) do not materialise, by enabling the level of resources held to be increased which will improve overall financial sustainability.

10. LEGAL IMPLICATIONS

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

11. ENVIRONMENTAL IMPLICATIONS

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

12. MANAGEMENT OF RISK

- 12.1 The Audit Risk and Scrutiny Committee approved the revised Risk Appetite Statement (RAS) on 12 February 2024 (COM/24/009). The RAS sets out how the Council will balance its risks and opportunities in pursuit of delivering the outcomes set out within the Local Outcome Improvement Plan and associated strategies.
- 12.2 The purpose of this report is to set a revenue and capital budget. In doing so, the Council should have regard to the approved RAS. In particular, it is worth noting that:

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

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

12.4 Risks in the context of the budget are particularly important that warrant additional narrative, in particular pay and price inflation.

Pay

12.5 Local Government has experienced a very challenging pay negotiation between Cosla and the Unions in the last two years that has added significant cost to the pay bill, in part funded by Scottish Government. The pay award claims from unions for 2024/25 will no doubt challenge the financial resources of Local Government given the reduction in Scottish Government funding for 2024/25.

Price Inflation / Supply Chain Volatility

12.6 A combination of factors including led to a massive rise in inflation and a cycle of market and price volatility and shortages across many commodities which is still having a negative impact on the delivery of capital projects, and on revenue expenditure in the delivery of services and procurement processes carried out for affected commodities.

12.7 In the last two years a forty-year high for inflation in the UK, has presented a significant challenge for individuals and organisations. The rate of inflation (CPI) rose during 2022 to 11.1% in October 2022. By the end of 2023 the rate of inflation has reduced to 4%. However while CPI fell substantially in November it rose a little in December. This was largely due to erratic food and energy prices. In terms of underlying, core, inflation (i.e. excluding energy, food, etc.) the drop has been much less pronounced and for services any downwards shift is barely discernible.

12.8 Scotland Excel Supply Chain Intelligence Report, October 2023 highlighted the assessment of the financial exposure this is creating for their procurement framework agreements, while this shows lower exposure for many commodities compared to the January 2023 assessment there is evidence that inflation continues to have a significant impact on Council supply chain. This is shown in the table below:

IBISWorld Sector Title	Relevant Scotland Excel Frameworks	Sector Inflation Exposure
Agriculture, forestry, and fishing	Widespread across food frameworks.	Very high
Manufacturing	Widespread across frameworks.	Very high
Electricity, gas, steam, and air conditioning supply	Widespread across frameworks.	Very high
Water supply, sewerage, waste management and remediation activities	<ul style="list-style-type: none"> Organic Waste Residual and Recyclable Waste Janitorial Products 	Moderate
Construction	<ul style="list-style-type: none"> New Build Residential Energy Efficiency Contractors Building and Timber Materials 	High
Wholesale and retail trade	<ul style="list-style-type: none"> Groceries and Provisions Catering Sundries 	Moderate
Transportation and storage	Widespread across frameworks.	Moderate
Information and communication	<ul style="list-style-type: none"> Audio Visual Digital Publications and Services Education Materials 	Low
Administrative and support service activities	<ul style="list-style-type: none"> Social Care Agency Workers Teacher Booking Vehicle and Plant Hire 	High
Arts, entertainment, and recreation	<ul style="list-style-type: none"> Bikeability Scotland 	Very low
Other service activities	<ul style="list-style-type: none"> Pest Control 	Very high
Accommodation and food service activities	<ul style="list-style-type: none"> Catering Sundries Commercial Catering Equipment Community Meals Repair and Maintenance of Catering Equipment 	Moderate

Financial and Insurance activities	<ul style="list-style-type: none"> Online School Payments Security Services and Cash Collection Sherriff Officers 	Low
Real estate activities	<ul style="list-style-type: none"> Not applicable 	Very low
Professional, scientific, and technical activities	<ul style="list-style-type: none"> Building Construction Consultancy Energy Advice Engineering and Technical Consultancy 	Low
Education	Widespread across corporate frameworks.	Moderate
Human health and social work activities	Widespread across social care frameworks.	Very low
Mining and quarrying	<ul style="list-style-type: none"> Bitumen Products Roadstone Materials Road Maintenance Materials Salt for Winter Road Maintenance 	Normal

Source: IBIS World, September 2023

Exposure Level Data:

- Normal - deviates by less than or equal to 0.5 percentage points from 2% target.
- Very Low - deviates by less than or equal to 1 percentage points from 2% target.
- Low - deviates by less than or equal to 2 percentage points from 2% target.
- Moderate - deviates by less than or equal to 4 percentage points from 2% target.
- High - deviates by less than or equal to 6 percentage points from 2% target.
- Very High - deviates by more than 6 percentage points from 2% target.

*Industry inflation exposure in the United Kingdom is measured as the absolute average weighted deviation of constituent CPIH industry inflation elements from the Bank of England target of 2%.

Source: Scotland Excel Supply Chain Intelligence Report, Executive Briefing, October 2023

12.9 With these known risks the importance of the Council's robust financial management arrangements and process of reporting cannot be understated to maintain full and open understanding of the Councils financial position. Being averse to the risks of impairing financial stewardship, internal controls, and financial sustainability only emphasises the care that must be taken in maintaining that discipline. It is anticipated that the delivery of the savings and income generation that are approved in the budget for 2024/25 will be more challenging than ever with the need for added scrutiny providing further assurance.

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	Use of the General Fund fails to achieve intended strategic objectives.	Commissioning approach and service design built around stretch outcomes in the LOIP.	L	Yes
Compliance	Not setting a balanced budget and setting council tax.	Scrutiny and checking of budget proposals by S.95 Officer, reports and budget pack prepared with appropriate detail to enable and support decision making.	L	Yes

	Not approving recommendations results in non-compliance with law or policy.	Commissioning approach provides information on the implications of savings, linked to the service standards and commissioning intentions enables officers to highlight any changes that may be affected. Any changes to recommendations are considered in light of responses to questions and scrutiny by Elected Members and agreed by Officers as competent.	L	Yes
	Approving recommendations without due regard to the Equality Act or Fairer Scotland Duty results in non-compliance with law or policy.	Integrated Impact Assessments for all budget options provided by officers to ensure that due regard is given to the requirements of the Equality Act.	L	Yes
Operational	Demand pressures undermine budget assumptions on service delivery.	Scottish Government funding announced to date for 2024/25 to take account of changes experienced in year. Contingencies exist within the budget to manage variations in demand and cost.	M	Yes
Financial	Assumptions and judgements used for budget model and options are very different from what the Council faces in 2024/25 leading to additional action having	The latest and most up to date information has been used to calculate and shape the budget model and will continue to be	H	Yes

	to be taken during the year.	refined in advance of the Budget Report being prepared; recommendation for the Chief Officer - Finance to monitor the situation and report.		
	Poor financial sustainability	Report recommends approval of recurring savings, avoiding the use of one-off funding to balance the budget; Process in place for regular updates of medium-term financial position including recognition of potential future liabilities.	M	Yes
	Poor management of large and complex budgets.	Regular review of financial information by services and corporately by Elected Members.	M	Yes
	Non-delivery of savings options leading to overspends against budget.	Savings options are assessed in terms of deliverability; increased scrutiny through CMT.	M	Yes
	Variation in tender prices for capital projects, following procurement against the costs assumed at the time of project approval.	Use of suitably qualified staff or external body to quantify and review indicative project costs.	M	Yes
	Insufficient funding streams to pay for voluntary severance costs that are assumed.	Maintaining the option to use the Service Concession flexibility to provide	L	Yes

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

13. OUTCOMES

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

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

14. IMPACT ASSESSMENTS

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

15. BACKGROUND PAPERS

Medium Term Financial Strategy for the Council's General Fund (RES/23/250)
 Budget Protocol: Phase 2 Consultation and Budget Update (RES/23/388)
 Scottish Government Finance Circulars
 CIPFA "The Prudential Code for Capital Finance in Local Authorities
[Integrated Impact Assessments](#)

16. APPENDICES

Appendix 1 – Projected Balance Sheet as at 31 March 2024
 Appendix 2 – Financial Resilience Framework 2023
 Appendix 3 – Prudential Indicators
 Appendix 4 – General Fund Capital Programme 2024/25 to 2028/29
 Appendix 5 – Capital items referred to the budget process
 Appendix 6 – Reserves Statement 2024
 Appendix 7 – Building the Budget
 Appendix 8 – Revenue savings included in Redesign

Appendix 9 – Fees and Charges proposals
Appendix 10 – Revenue items referred to the budget process
Appendix 11 – Commissioning Intentions & Service Standards
Appendix 12 – Medium-Term Financial Strategy assumptions
Appendix 13 – Contingent Liabilities

17. REPORT AUTHOR CONTACT DETAILS

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31 March 2023 £'000		31 March 2024 £'000
2,610,218	Property, Plant & Equipment	2,797,128
199,723	Heritage Assets	199,723
169,883	Investment Property	169,883
28,219	Long Term Investments	27,519
498	Long Term Debtors	1,814
3,008,541	Long Term Assets	3,196,067
76,078	Cash and Cash Equivalents	38,337
11,588	Short Term Investments	23,547
146,275	Short Term Debtors	154,222
4,312	Inventories	9,889
3,150	Assets Held for Sale	3,150
241,403	Current Assets	229,145
(306,405)	Short Term Borrowing	(381,882)
(156,365)	Short Term Creditors	(152,708)
(5,354)	Short Term Provisions	(7,334)
(5,332)	PPP Short Term Liabilities	(4,308)
(7,948)	Accumulated Absences Account	(7,948)
(4,235)	Grants Receipts in Advance - Revenue	(828)
(493)	Grants Receipts in Advance - Capital	(798)
(486,132)	Current Liabilities	(555,806)
(1,064,341)	Long Term Borrowing	(1,123,617)
(56,445)	Finance Lease	(56,011)
0	Long Term Creditors	0
(1,986)	Long Term Provisions	(551)
(120,706)	PPP Long Term Liabilities	(116,398)
(19,452)	Pension Liabilities	(19,452)
(1,262,930)	Long Term Liabilities	(1,316,030)
1,500,882	Net Assets	1,553,376
	Usable Reserves:	
(85,928)	General Fund Balance	(103,894)
(15,715)	Housing Revenue Account	(16,487)
(29,635)	Statutory and Other Reserves	(29,887)
(24,267)	Capital Grants and Receipts Unapplied	(24,266)
(1,345,337)	Unusable Reserves	(1,378,841)
(1,500,882)	Total Reserves	(1,553,376)

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Aberdeen City Council: Financial Resilience Framework¹

6.13. **Introduction**

- 6.14 For Local Authorities generally, the measure of financial resilience has been to rely on in-year contingencies and its Reserves Policy.
- 6.15 The Council acknowledged, in the reports to the Urgent Business Committee and City Growth and Resources Committee in 2020, that financial resilience was a crucial 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.²
- 6.18 There has been greater emphasis from external auditors on the assurance and demonstration of the concept of 'going concern' for local authorities and this being a key area of audit activity now.
- 6.19 All of this adds up to the need for greater attention to be paid to the financial resilience of the Council and to consider what financial resilience is, how it is defined and measured and what it leads us to do.
- 6.20 The development of a financial resilience framework to shape the Council's understanding of key aspects of financial strength is the starting point and to define the areas that are most appropriate to consider. Further work will be done to develop this further, to look at the comparators and where this applies, and to consider in more detail the exposure the Council has from its Group entities.
- 6.21 The framework is developing in terms of the data that we are collecting, and it will continue to be further developed to support our approach to financial resilience.
- ### 6.22 **Background**
- 6.23 The Council has always reviewed and paid attention to its usable reserves, those that it can draw on in a time of need. To this effect the Council has in place its Reserves Policy, which it reviews annually as part of the budget setting process. This is done in the context of assessing the level of reserves needed to meet estimated future expenditure when calculating the budget requirement. The Chief Officer - Finance is required, as part of the budget setting process each year, to provide a statement on the adequacy of reserves that is subject to an external audit review to assess value for money and a going concern opinion.
- 6.24 The Council keeps a level of reserves to protect against the risk of any uncertainties or unforeseen expenditure. This is considered best practice and demonstrates sound financial planning. Much like using savings to offset monthly household bills the use of financial reserves cannot solve a budget problem outright but allows for smoothing

¹ Extract from Medium Term Financial Strategy 2023, Council 23 August 2023

² Section 114 notices are the mechanism through which English local authorities report that they are unlikely to achieve a balanced budget for the financial year.

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

- 6.25 Therefore, reserves are mainly available to;
- ✓ Manage the impact of cuts over a longer period;
 - ✓ Invest in schemes that allow services to be delivered at lower cost;
 - ✓ Take “one-off hits” for the council as a whole without the need to further reduce service budgets;
 - ✓ Provide capacity to absorb any non-achievement of planned budget reductions in each year;
 - ✓ To temporarily roll over unused portions of grants that can legally be used at a later date;
 - ✓ To insure against major unexpected events (such as flooding);
 - ✓ To guard against general risk (such as changes in contingent liabilities);
 - ✓ To guard against emergent specific risks (such as a pandemic or financial crisis).
- 6.26 The Council looks at financial resilience as a much wider subject as it is about our ability to anticipate, prepare for and respond to the changing financial environment, derived from internal decisions and external factors. To be financial resilient, is to know what would be available in the time of crisis, is to understand the exposure to loss of income, and commitment to expenditure, as well as understanding the flexibility the Council has in terms of accessing funds when they are needed.
- 6.27 In this strategy financial resilience has been broken into the following four areas:
- Review of the Council’s Balance Sheet
 - Capital financing; investment, and borrowing
 - Build financial resilience and independence
 - Identify those that should pay by minimising fraud and avoidance
- 6.28 Maintaining a strong balance sheet provides the assurance that the Council can respond in the time of crisis, it can meet its obligations and provides confidence in the Council’s ability to participate with our full range of stakeholders. They include our external auditors, our bond holders, credit rating agency, contractors and suppliers, and ALEOs. Notably the Local Government Benchmarking Framework (LGBF), in the analysis of 2019/20 it started to incorporate financial sustainability information which is of a similar nature. This provides a Scotland wide comparison of some of the key elements that are included in the Council Framework.
- 6.29 Supporting our resilience in our balance sheet includes:
- In-year financial performance to manage the budget position, including cashflow;
 - An annual review of the balance sheet by our treasury advisors, with a focus on capital financing requirement, liquidity and long-term borrowing;
 - Regular review of usable reserves and the appropriateness of sums earmarked; and
 - Regular review of provisions held.
- 6.30 Bringing all of this together to provide the information to the Council in a form that it can take account of in its decision making is an important next step. To inform that, further consideration has been given to the LGBF financial sustainability measures, CIPFA Resilience Index that has been prepared with English Local Authorities, Moody’s credit rating assessment reports and careful thought about what is important to the resilience of the Council the areas will be refined to be more specific.

6.31 **Framework**

6.32 The framework has the following components:

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

6.33 The Council's financial resilience framework now sits within this document and has been populated based on the audited annual accounts up to 31 March 2023.

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:

APPENDIX 2

Ratios/Measures	2019/20	2020/21	2021/22	2022/23	
Availability of Resources					
Usable Reserves / Net Revenue inc. HRA (%)	10.8%	16.4%	22.0%	25.0%	☺
Usable Reserves - GF / Net Revenue (%)	7.7%	14.2%	15.7%	16.4%	☺
Usable Reserves - HRA / HRA Revenue (%)	12.7%	14.3%	14.7%	16.0%	☺
Reserves Sustainability Measure	6.6	100.0	100.0	100.0	☺
Level of Usable Reserves	10.8%	16.4%	22.0%	25.0%	☺
Change in Usable Reserves	-31.4%	50.7%	128.5%	159.4%	☺
Council Tax Requirement / Net Revenue (%)	26.9%	24.5%	25.5%	25.4%	☺
Unallocated Reserves	2.6%	2.5%	2.4%	2.3%	☺
Earmarked Reserves	5.1%	11.7%	13.3%	14.1%	☺
Change in Unallocated Reserves (over last 3 years)	5.4%	10.0%	16.1%	0.8%	☺
Change in HRA Reserves (over last 3 years)	13.3%	24.6%	23.6%	22.7%	☺
Current Ratio	77.2%	81.6%	63.6%	49.7%	☹
Working Capital	£0k	£0k	£0k	£0k	☹
Creation of Resources & Gearing					
Net Worth / Net Direct & Indirect Debt (%)	88.1%	101.8%	101.9%	97.4%	☹
Net Direct & Indirect Debt / Net Revenue inc. HRA (%)	247.6%	228.9%	235.8%	248.2%	☹
Capital Financing Requirement / Total Gross Income (%)	119.7%	115.8%	121.9%	142.2%	☹
Short-Term Direct Debt / Direct Debt (%)	16.9%	18.8%	17.6%	22.4%	☹
Interest Payments - GF / Net Revenue (%)	10.0%	7.9%	8.5%	9.7%	☺
Interest Payments - HRA / HRA Revenue (%)	7.4%	5.7%	6.5%	10.0%	☹
Interest Payments / Net Revenue inc. HRA (%)	9.6%	7.5%	8.1%	9.7%	☺
Net Worth	£1,216.0m	£1,413.2m	£1,461.1m	£1,500.8m	☺
Gross External Debt	£1,380.3m	£1,387.7m	£1,433.6m	£1,541.6m	☹
Longevity & Trends in Resources					
Adult Social Care Ratio	19.6%	18.7%*	20.9%	23.4%	☹
Children Social Care Ratio	10.4%	8.7%*	8.7%	n/a	☺
Education Ratio	39.0%	36.5%*	35.9%	n/a	☹
<p>* Note: 2020/21 figures show the impact of increased government funding to support the Covid-19 pandemic, which means that Net Revenue for the year was increased beyond the approved Local Government financial settlement, money was received late in the financial year and remained unspent at 31 March 2021, also resulting in increased useable reserves. This should be considered when reviewing the indicators – 2020/21 was not a regular year.</p>					

- 6.37 The data on income and expenditure trends has been taken from audited Annual Accounts, budgets, CIPFA and Scottish Government returns, the contracts register and Scottish Government finance circulars.
- 6.38 For the purposes of materiality and relevance, we have focused on the highest value 'top 20' income streams and expenditure commitments that the Council has (Appendix 1).

- 6.39 Security of resources will rely on the three lines of defence in the Risk Assurance Maps, including findings and the opinion of internal and external auditors.
- 6.40 **Using the Financial Resilience Framework**
- 6.41 Financial resilience ratios, trends and data collated to support a comprehensive view of the Council is not about there being one answer, nor is about a statement of right or wrong. Instead, it is about providing context for decision making and planning. Through understanding other aspects of Council finance, it's expected the Council can consider more than simply balancing the budget. This might include decisions to grow reserves or address an adverse trend in expenditure commitments or reduce borrowing. This will assist the Council to be well informed and can make the choices it is entitled to make.
- 6.42 Councils have a very long history and decisions have been taken at different times for different reasons both at a local and national government level that leaves each Council today in the situation it is. Therefore, every Council is in a different position, no two Councils will have experienced the same history and it is inevitable the financial resilience of all will be different.
- 6.43 The financial resilience framework is 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. over 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 2022/23 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 being affordable, but there is upward pressure, where the cost on the HRA is now 10% of net revenue. Upward pressure is also coming from the high inflation levels 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, was £1.5bn at 31 March 2023. 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 2023/24 budget in March 2023, the capital financing requirement 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 2022/23 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 is showing as a positive development. It is also worth highlighting the non-recurring nature of the Ukrainian Resettlement funding that was paid in 2022/23, while some additional funding is expected in 2023/24 this is subject to change as the crisis develops further.

- 6.55 Over the 20 categories of income it represents over £830m of income to deliver the gross cost of Council services amounting to approximately £900m, or 92% showing how much the Council relies on these very specific funding streams.
- 6.56 A substantial element of that income is subject to statutory or policy review and highlights the levels of funding associated with the National Care Service (Scotland) Bill that is currently still at Stage 1 of the Parliamentary process. The Council can expect to lose the income and should require that all of the associated costs are also transferred away if that proves to be the case, although this may materialise as differently if staff, assets and services will remain with local government – perhaps through direction / conditions in the financial settlement.
- 6.57 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 £670m of expenditure it demonstrates the categories of spend that need to be influenced and changed to support major resource changes, savings and cost reductions. The capital financing figure referred to is artificially reduced in 2022/23 too, as the Council agreed to defer the accounting for debt principal repayment for a single year as permitted by Scottish Government. This will mean higher costs in 2023/24.
- 6.58 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.
- 6.59 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.
- 6.60 **Future development**
- 6.61 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.
- 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 LGBF from 2019/20 onwards shows the extent of variation in respect of some of the key indicators that support sustainability and care needs to be taken in interpreting the results, particularly differences between Councils where, for example, some no longer have Housing Revenue Accounts.
- 6.63 Further work will have to be done on appropriate comparison with other Councils to set the Aberdeen City data in context, rather than for direct comparison, as each Council is following a different strategic plan and are at different stages in those plans and by using information from a common data set, prepared using the same accounting standards it gives the opportunity to compare the Council with its peers. Taking this forward, our Framework has been shared with the Director of Finance Section for Scottish Local Government and has been added to their work plan. Conclusions and recommendations from that work will be updated as part of future strategies.

Top 20 Income and Expenditure Categories

Top 20 Revenue Income Sources by Value 2022/23							
Title	Type of Income	2022/23 Actual Value £'000	last 3-year change (20/21) £'000	last 5-year change (18/19) £'000	Continues for at least 5 years?	Subject to regulation/ policy change in next 2 years?	Dependencies
1 GRG + NDR Distribution	Non-Specific Grant	390,013	10,320	68,184	Yes	Yes	Barclay review - Spending Review
2 Council Tax	Fiscal Powers	133,137	9,736	16,616	Yes	Yes	SG / LG Fiscal Framework Outcomes
3 Building Services	Fees & Charges	51,567	17,556	13,530	Yes	No	HRA work programme
4 NHS Grampian	Specific Grant	46,012	(5,449)	8,576	No	Yes	NCS (Scotland) Bill
5 AWPR / Aberdeen Roads Ltd	Specific Grant	44,406	(191)	27,911	Yes	No	Contract terms and conditions
6 Housing Benefit	Specific Grant	36,222	(19,476)	(8,814)	Yes	No	Universal Credit & Economic Conditions
7 Capital cluster - General Fund Capital	Fees & Charges	23,221	(10,290)	5,634	Yes	No	Capital programmes
8 Property Letting	Fees & Charges	22,847	9,642	10,940	Yes	Yes	Economic conditions in Aberdeen
9 ELC Expansion	Specific Grant	22,167	(3,905)	22,167	Yes	Unknown	Distribution formula & ELC Quantum
10 Ukrainian Integrated Support	Specific Grant	14,794	14,794	14,794	No	Yes	No of Ukrainian refugees
11 Aberdeenshire Council Charges	Fees & Charges	12,429	(14,433)	6,283	Yes	No	Capital programmes
12 Adult Social Care Residential	Fees & Charges	10,669	3,349	2,259	No	Yes	NCS (Scotland) Bill
13 Capital cluster - Housing Capital	Fees & Charges	6,109	4,449	(86)	Yes	No	Capital programmes
14 Parking Charges/Fines	Fees & Charges	4,279	692	(3,342)	Yes	No	Customer behaviour
15 Moray Council Charges	Fees & Charges	2,903	(3,628)	2,697	Yes	No	Capital programmes
16 Planning / Building Control Fees	Fees & Charges	2,181	443	(171)	Yes	No	Statutory basis, no local discretion
17 Common Good Charges	Fees & Charges	2,102	256	682	Yes	Yes	Council review of Common Good
18 NESPF Charges	Fees & Charges	2,071	288	657	Yes	Unknown	National LGPS Review in Scotland remains a commitment
19 Bereavement Services Fees	Fees & Charges	1,747	(97)	486	Yes	No	Competition
20 Garden Waste Charges	Fees & Charges	1,443	310	1,443	Yes	Yes	Review under Partnership Agreement
		830,319	14,365	190,447			

Top 20 Revenue Expenditure Commitments by Value 2022/23							
Title	Type of Expenditure	2022/23 Actual Value £'000	last 3-year change (20/21) £'000	last 5-year change (18/19) £'000	Continues for at least 5 years?	Subject to regulation/ policy change in next 2 years?	Dependencies
1 Pay bill - non teachers	Staff	218,419	32,969	38,209	Yes	No	Local Terms & Conditions & National pay negotiations NCS (Scotland) Bill
2 Pay bill - teachers	Staff	113,134	13,603	30,608	Yes	No	National Terms & Conditions & pay negotiations
3 Care Home Placement - Adults	Contracts	55,889	4,168	9,633	No	Yes	NCS (Scotland) Bill
4 AWPR / Aberdeen Roads Ltd	Contracts	44,406	(191)	27,911	Yes	No	Contract terms and conditions
5 Housing Benefits	Transfer	39,081	(7,313)	(18,209)	Yes	No	Universal Credit & Economic Conditions
6 Bon Accord Care - ALEO	Contracts	38,171	5,318	9,161	No	Yes	NCS (Scotland) Bill
7 Capital Financing Costs	Capital Financing	37,084	3,073	(1,173)	Yes	Yes	Capital programme
8 Unitary Charge - Schools	Assets	20,203	872	2,236	Yes	No	Inflation & Number of Buildings
9 Utilities	Assets	17,252	8,997	8,521	Yes	No	Inflation
10 Suez waste disposal Contract	Contracts	16,563	(1,386)	(2,358)	No	Yes	Contract terms and conditions
11 Non-domestic Rates	Assets	14,301	3,622	1,777	Yes	Yes	Number & Value of Buildings
12 Care Home Placement - Children	Contracts	11,925	(735)	859	No	Yes	NCS (Scotland) Bill
13 ELC Provider Payments	Contracts	10,606	(2,346)	7,702	Yes	Unknown	Living Wage & sustainable rate
14 Fostering Payments - External	Contracts	9,504	(871)	(619)	No	Yes	NCS (Scotland) Bill
15 External Rents	Assets	7,423	352	163	Yes	No	Contract terms and conditions
16 Software Licences	Contracts	6,022	2,277	2,684	Yes	No	Inflation
17 Hire of Vehicles	Contracts	4,902	858	267	Yes	Yes	Number of Employees
18 Sport Aberdeen - ALEO	Contracts	4,815	146	(644)	Yes	No	Budget decisions
19 Provision for Bad Debt	Contracts	3,326	(198)	2,895	Yes	No	Collection levels
20 Fostering Payments - ACC	Contracts	820	72	(34)	No	Yes	NCS (Scotland) Bill
		673,846	63,287	119,589			

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ABERDEEN CITY COUNCIL
2023/24 to 2028/29

THE PRUDENTIAL CODE
For Capital Finance in Local Authorities

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

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

The key objectives of the Code are to ensure: -

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

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

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

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

	Capital Expenditure						
	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	128,126	122,899	250,515	203,294	153,572	110,988	81,883
HRA	114,447	109,694	123,050	119,592	97,780	72,752	74,105

	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%	13.8%	15.0%	15.8%
HRA	10.7%	15.3%	18.8%	22.5%	28.1%	31.4%	37.9%

	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	1,269,916	1,441,963	1,591,566	1,688,129	1,742,573	1,771,553
HRA	366,911	443,337	536,370	629,320	716,701	782,972	851,936
Total	1,625,659	1,713,253	1,978,333	2,220,886	2,404,830	2,525,545	2,623,489

	Gross Borrowing						
	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
Borrowing	1,481,780	1,538,341	1,808,162	2,053,956	2,243,985	2,371,309	2,476,135

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 2023/24, 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					
	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000
Operational Boundary	1,715,492	1,980,572	2,223,125	2,407,069	2,527,784	2,625,728
10% Margin	171,549	198,057	222,313	240,707	252,778	262,573
Total	1,887,041	2,178,629	2,445,438	2,647,776	2,780,562	2,888,301

	Operational Boundary for External Debt					
	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000
Borrowing	1,538,341	1,808,162	2,053,956	2,243,985	2,371,309	2,476,135
Other Long-Term Liabilities	177,151	172,410	169,169	163,084	156,475	149,593
Total	1,715,492	1,980,572	2,223,125	2,407,069	2,527,784	2,625,728

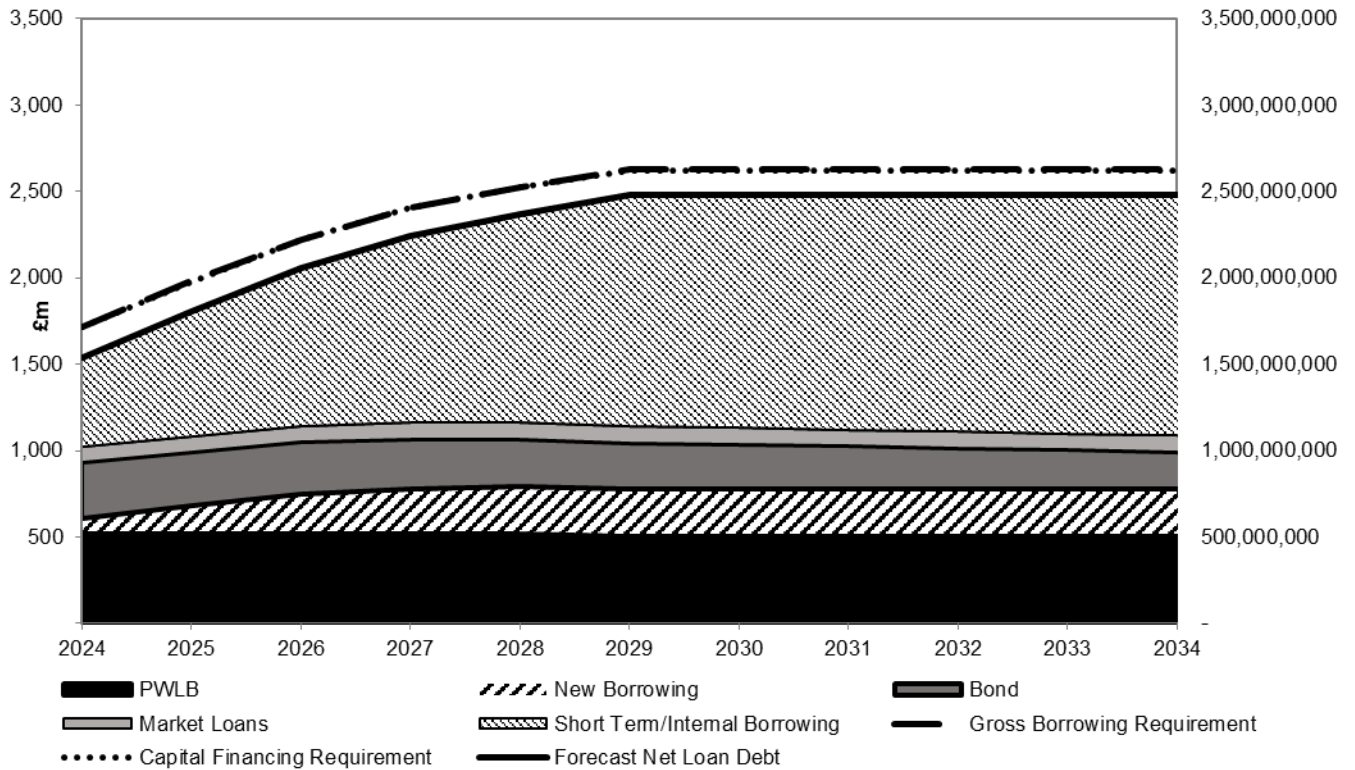
The latest version of the Prudential Code for Capital Finance in Local Authorities introduced a new indicator – the Ratio of Net Income from Commercial and Service Investments to Net Revenue Stream.

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

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

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

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



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Forecast		Updated General Fund Capital Programme	Budget	Budget	Budget	Budget	Budget	5 Year Total £'000
Outturn	NHCP No.		2024/25	2025/26	2026/27	2027/28	2028/29	
2023/24 £'000			£'000	£'000	£'000	£'000	£'000	
Projects Due for Completion in 2023/24								
0	807	A96 Park & Choose / Dyce Drive Link Road	0	0	0	0	0	0
488	809	New Milltimber Primary	0	0	0	0	0	0
0	848	JIVE (Hydrogen Buses Phase 2)	0	0	0	0	0	0
5,557	886	Bus Prioritisation Fund	0	0	0	0	0	0
398	888	Nature Restoration Fund	0	0	0	0	0	0
49	893	RFID Communal Bin Tag System	0	0	0	0	0	0
18	898	King's Gate & Forest Road Pedestrian Crossings	0	0	0	0	0	0
28	899	Lighting in St Nicholas Kirkyard	0	0	0	0	0	0
19	901	Upgrade of Paths in Newburgh Estate	0	0	0	0	0	0
3	903	Investment in Chapel Street Car Park	0	0	0	0	0	0
30	905	Active Travel Direct Resource Grant	0	0	0	0	0	0
900	906	Waste : Sclattie Segregation Bays	0	0	0	0	0	0
40	942	Webcasting of Committee Meetings	0	0	0	0	0	0
309	950	School Aged Childcare	0	0	0	0	0	0
7,839			0	0	0	0	0	0
Rolling Programmes								
8,867	294	Corporate Property Condition & Suitability	9,212	8,785	8,295	8,000	8,000	42,292
1,685	551	Cycling Walking Safer Streets	986	0	0	0	0	986
1,335	765G	Nestrans Capital Grant	1,000	1,000	1,000	1,000	1,000	5,000
754	779	Private Sector Housing Grant (PSHG)	550	600	600	600	600	2,950
4,500	784	Fleet Replacement Programme	6,000	6,000	6,000	5,911	4,500	28,411
5,000	789	Planned Renewal & Replacement of Roads Infrastructure	6,006	5,687	5,000	4,000	4,000	24,693
1,871	789E	Street Lighting	1,000	1,000	800	800	800	4,400
4,055	861	Additional Investment in Roads	3,000	4,500	4,500	4,500	4,500	21,000
3,901	875	Investment in Digital Transformation	4,500	1,300	1,300	0	0	7,100
31,968			32,254	28,872	27,495	24,811	23,400	136,832
City Region Deal								
(0)	825	City Deal	20	0	0	0	0	20
0	845	City Deal: Strategic Transport Appraisal	910	0	0	0	0	910
194	847	City Deal: Digital Infrastructure	1,500	0	0	0	0	1,500
494	852	City Deal: City Duct Network	1,900	0	0	0	0	1,900
1,000	854	City Deal: Transportation Links to Bay of Nigg	3,360	9,119	8,750	2,000	0	23,229
27	862	City Deal: Digital Lead	82	0	0	0	0	82
500	909	City Deal: Wellington Road	0	0	0	0	0	0
2,214			7,772	9,119	8,750	2,000	0	27,641
Fully Legally Committed Projects								
57	587	Access from the North / 3rd Don Crossing	1,000	0	0	0	0	1,000
0	806A	South College Street (Phase 1)	484	0	0	0	0	484
8,670	810K	Energy from Waste (EfW) Construction	4,500	0	0	0	0	4,500
5,647	810K	Torry Heat Network	0	0	0	0	0	0
(0)	819	Tillydrone Community Hub	479	0	0	0	0	479
1,642	824	City Centre Regeneration	3,722	0	0	0	0	3,722
0	828	Greenbrae Primary Extension and Internal Works	82	0	0	0	0	82
(0)	831	Stoneywood Primary	489	0	0	0	0	489
12,000	840	Tillydrone Primary School	16,400	500	0	0	0	16,900
10,372	841	Greyhope School and Hub	351	0	0	0	0	351
698	855	Early Learning & Childcare	0	0	0	0	0	0
1	859	ICT: Human Capital Management System	92	0	0	0	0	92
206	865	Countesswells Primary	0	0	0	0	0	0
443	871	Low Emissions Zone	0	0	0	0	0	0
150	873	Queen Street Redevelopment (including Mortuary)	1,311	0	0	0	0	1,311
0	878	St Peters RC Primary Relocation (Design Development)	410	0	0	0	0	410
787	884	Torry Development Trust - Former Victoria Road School	622	0	0	0	0	622
493	885	Place Based Investment Fund	0	0	0	0	0	0
(0)	889	CO2 Monitors	124	0	0	0	0	124
582	890	Dyce Library Relocation	0	0	0	0	0	0
9,980	894	Joint Integrated Mortuary	19,100	0	0	0	0	19,100
649	896	Bucksburn Academy Extension (temporary solution)	0	0	0	0	0	0
490	949	Tillydrone Cruyff Court	35	0	0	0	0	35
2,143	998	Final Retentions & Snagging	6,386	0	0	0	0	6,386
55,010			55,587	500	0	0	0	56,087
Partially Legally Committed Projects								
876	791	Strategic Land Acquisition	2,000	2,000	0	0	0	4,000
663	806B	CATI - Berryden Corridor (Combined Stages 1, 2 & 3)	15,600	9,900	8,500	5,500	0	39,500
10	806D	Berryden Corridor - Ashgrove Connects	965	840	0	0	0	1,805
0	808B	New Academy to the South - Infrastructure Improvements	280	0	0	0	0	280
10	810J	Bridge of Don Household Waste Recycling Centre (HWRC)	1,460	2,809	0	0	0	4,269
(0)	820	Investment in Tenanted Non-Residential Property Portfolio	865	0	0	0	0	865
0	836	Flood Prevention Measures: Flood Guards Grant Scheme	100	100	100	100	58	458
0	844	Sustrans Active Travel Infrastructure Fund	400	465	0	0	0	865

170	868	Car Parking Infrastructure	1,000	0	0	0	0	1,000
100	869	Safety and Security Measures (including CCTV)	942	0	0	0	0	942
0	872	Smart City	270	0	0	0	0	270
61	874	B999 Shielhill Road Junction Improvements	610	0	0	0	0	610
2,000	881	Hydrogen Programme	11,810	0	0	0	0	11,810
9,559	883	City Centre and Beach Masterplans	56,000	52,000	0	0	0	108,000
302	887	Play Park Renewal Programme	639	932	0	0	0	1,571
1,975	891	Aberdeen Hydrogen Hub (Joint Venture with bp)	15,303	160	125	0	0	15,588
50	892	Defibrillators	0	0	0	0	0	0
0	895	St Peters RC Primary Relocation	1,500	7,750	7,750	0	0	17,000
0	904	Photovoltaic Systems	300	300	0	0	0	600
285	907	School Estate Plan - Fesibility Studies	293	0	0	0	0	293
500	908	Expansion of Free School Meals	2,727	0	0	0	0	2,727
62	911	A5 - Review signage in all schools	62	0	0	0	0	62
55	918	H3 - Ferryhill School Suitability Improvements	195	0	250	750	0	1,195
3,050	920	HH2 - Hazlehead / Countesswells Secondary Provision	6,100	41,175	41,175	0	0	88,450
406	930	Road Safety Fund	250	200	200	200	0	850
130	931	New Cycle Lockers	10	10	10	10	0	40
70	933	Installation of New Bus Shelters	214	142	142	142	0	640
500	935	Electric Vehicle Charging Network	2,500	3,000	3,000	3,000	0	11,500
150	937	Extend Aberdeen's district heating network - Market Street Link	6,000	16,480	5,960	5,950	0	34,390
3,000	939	Investment in Education ICT	6,300	2,800	2,800	2,800	0	14,700
121	940	Bairns Hoose Business Case	1,000	0	0	0	0	1,000
0	943	Union Street Empty Shop Units	250	250	0	0	0	500
500	944	Asset Rationalisation - Site Preparation & Clearance	3,500	1,300	0	0	0	4,800
0	948	CCMP Phase 3: Schoolhill and Upperkirkgate	0	0	0	9,000	12,000	21,000
25	951	Denburn Restoration	0	0	0	0	0	0
150	952	Coastal Change Adaption Grant	60	0	0	0	0	60
24,780			139,505	142,613	70,012	27,452	12,058	391,640
Projects with indicative budgets								
0	838	Flood Prevention Measures: Millside & Paddock Peterculter	800	1,600	0	0	0	2,400
250	910	Inchgarth Community Centre	1,515	750	0	0	0	2,265
0	912	AG1 - Aberdeen Grammar School increasing roll	0	150	0	0	0	150
0	913	B1 - Bucksburn Academy Extension	1,320	5,940	5,940	0	0	13,200
0	914	B2 - Bucksburn / Newhills additional primary school	750	1,500	14,000	11,250	750	28,250
0	915	CA1 - Victorian School Buildings	1,000	1,000	1,000	1,000	1,000	5,000
0	916	H1 - Rubislaw & Harlaw Rd Sportsfields review	500	0	0	0	0	500
0	917	H2 School Estate Plan and Improvements	500	1,000	1,000	1,000	0	3,500
0	919	HH1 Countesswells 2nd new Primary School	0	750	1,500	14,000	11,250	27,500
0	921	L1 - Loirston Loch additional primary provision	0	750	1,500	14,000	11,250	27,500
0	922	N2 - Northfield ASG Primary School Excess Capacity	0	0	500	0	0	500
0	923	NA1 - Grandhome / Oldmachar / Bridge of Don secondary provision	0	0	0	3,050	6,100	9,150
0	924	O1 - Grandhome additional primary school	750	1,500	14,000	11,250	0	27,500
0	925	O3 - Oldmachar ASG Primary School Excess Capacity	0	0	500	0	0	500
0	926	RC2 - Denominational Primary Schools Feasibility	0	500	0	0	5,000	5,500
0	927	S3 - St Machar Academy outdoor space improvements	200	500	0	0	0	700
0	928	NA2 - Bucksburn & Dyce secondary provision	0	0	0	0	500	500
0	929	N1 - Westpark & Heathryburn Schools increasing rolls	0	0	0	0	0	0
0	932	Expansion of mandatory 20mph limits in residential areas	400	400	400	400	400	2,000
0	934	Options for New River Dee foot and cycle bridge	0	750	750	0	0	1,500
50	936	Kittybrewster Feasibility and Condition Suitability	2,950	0	0	0	0	2,950
0	938	Play Park Maintenance and Investment	0	0	175	175	175	525
0	941	Burial Grounds	1,000	0	0	0	0	1,000
0	945	Great Western Community Trust - Holburn West Church Grant	250	0	0	0	0	250
0	946	Net Zero Adaptations - Public Buildings - Feasibilities	300	300	300	300	0	1,200
75	947A	Council Climate Plan Local Heat and Energy Efficiency Strategy	75	0	0	0	0	75
300	947B	Council Climate Plan Feasibility studies for net zero	300	300	300	300	0	1,200
60	947C	Council Climate Plan Increase natural grassland and wildflowers	0	0	0	0	0	0
50	947D	Council Climate Plan Community run greenspaces	0	0	0	0	0	0
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	0	0	0	0	0	0
0	tbc	CCMP Phase 4: Union Street East, Justice Street & Castlegate	0	0	0	0	10,000	10,000
0	tbc	CCMP Phase 5: Union Street West and West End	0	0	0	0	0	0
0	tbc	CCMP Phase 6: Market Street to Guild Street Phases 2 & 3	0	0	0	0	0	0
0	tbc	Beach MasterPlan Phases B & C up to end of RIBA 4	0	0	0	0	0	0
0	999	Contingency	2,787	4,500	5,450	0	0	12,737
1,089			15,397	22,190	47,315	56,725	46,425	188,052
122,899		Totals	250,515	203,294	153,572	110,988	81,883	800,252

Forecast			Budget	Budget	Budget	Budget	Budget	5 Year
Outturn		General Fund Capital Programme - Funding	2024/25	2025/26	2026/27	2027/28	2027/28	Total
2023/24	NHCP No.		£'000	£'000	£'000	£'000	£'000	£'000
(295)	294	Corporate Property Condition & Suitability	0	0	0	0	0	0
(1,685)	551	Cycling Walking Safer Streets	(986)	0	0	0	0	(986)
0	587	Access from the North / 3rd Don Crossing	(2,000)	0	0	0	0	(2,000)
(6)	789	Planned Renewal & Replacement of Roads Infrastructure	0	0	0	0	0	0
(10)	806D	Berryden Corridor - Ashgrove Connects	(965)	(840)	0	0	0	(1,805)
(0)	809	New Milltimber Primary	(1,632)	0	0	0	0	(1,632)
(672)	810K	Energy from Waste (EfW) Construction & Torry Heat Network	(530)	0	0	0	0	(530)
0	828	Greenbrae Primary Extension and Internal Works	(115)	0	0	0	0	(115)
0	831	Stoneywood Primary	(3,408)	0	0	0	0	(3,408)
0	836	Flood Prevention Measures: Flood Guards Grant Scheme	(80)	(80)	(80)	(80)	(46)	(366)
0	838	Flood Prevention Measures - Peterculter	(800)	(1,600)	0	0	0	(2,400)
(494)	852	City Deal: City Duct Network	(1,900)	0	0	0	0	(1,900)
(1,000)	854	City Deal: Transportation Links to Bay of Nigg	(3,360)	(9,119)	(8,750)	(2,000)	0	(23,229)
(27)	862	City Deal: Digital Lead	(82)	0	0	0	0	(82)
(262)	865	Countesswells Primary	(2,500)	(1,442)	(1,080)	0	0	(5,022)
(443)	871	Low Emission Zone	0	0	0	0	0	0
(70)	873	Queen Street Redevelopment (including Mortuary)	0	0	0	0	0	0
(211)	874	B999 Shielhill Road Junction	0	0	0	0	0	0
(1,500)	881	Hydrogen Programme	(9,000)	0	0	0	0	(9,000)
(16,882)	883	City Centre and Beach Masterplans	0	0	0	0	0	0
(787)	884	Torry Development Trust - Former Victoria Road School	(622)	0	0	0	0	(622)
(493)	885	Place Based Investment Fund	0	0	0	0	0	0
(5,557)	886	Bus Prioritisation Fund	0	0	0	0	0	0
(591)	890	Dyce Library Relocation	0	0	0	0	0	0
(49)	893	RFID Communal Bin Tag System	0	0	0	0	0	0
(9,980)	894	Joint Integrated Mortuary	(13,963)	0	0	0	0	(13,963)
(3)	903	Investment in Chapel Street Car Park	0	0	0	0	0	0
(30)	905	Active Travel Direct Resource Grant	0	0	0	0	0	0
(900)	906	Waste : Sclattie Segregation Bays	0	0	0	0	0	0
(500)	909	City Deal: Wellington Road	0	0	0	0	0	0
(250)	910	Inchgarth Community Centre	(900)	(750)	0	0	0	(1,650)
0	913	B1 - Bucksburn Academy Extension - OBC	0	0	(1,000)	(1,000)	(1,000)	(3,000)
0	914	B2 - Bucksburn / Newhills additional primary provision - OBC	0	0	(1,500)	(1,500)	(1,500)	(4,500)
0	919	HH1 Countesswells 2nd new Primary School	0	0	0	(1,000)	(1,000)	(2,000)
0	920	HH2 - Hazlehead / Countesswells Secondary Provision - OBC	0	0	(1,800)	(6,300)	(6,300)	(14,400)
0	921	L1 - Loirston Loch additional primary provision - OBC	0	0	0	(628)	(1,000)	(1,628)
0	923	NA1 - Grandhome / Oldmachar / Bridge of Don secondary provision - OBC	0	0	0	0	0	0
0	924	O1 - Grandhome primary schools	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(5,000)
(256)	930	Road Safety Fund	0	0	0	0	0	0
(120)	931	New Cycle Lockers	0	0	0	0	0	0
0	935	Electric Vehicle Charging Network	0	(3,000)	(3,000)	(3,000)	0	(9,000)
(121)	940	Bairns Hoose Business Case	0	0	0	0	0	0
(35)	949	Tillydrone Cruyff Court	0	0	0	0	0	0
(309)	950	School Aged Childcare	0	0	0	0	0	0
(25)	951	Denburn Restoration	0	0	0	0	0	0
(43,561)		1. Programme Funding Streams Sub-Total	(43,843)	(17,831)	(18,210)	(16,508)	(11,846)	(108,238)
(29,801)		2. Capital Grant	(17,067)	(18,932)	(18,000)	(18,000)	(18,000)	(89,999)
(49,537)		3. Borrowing	(189,605)	(166,531)	(117,362)	(76,480)	(52,037)	(602,015)
(122,899)		Sub-total	(250,515)	(203,294)	(153,572)	(110,988)	(81,883)	(800,252)
0		Net Position	0	0	0	0	0	0

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General Fund Capital Programme

Items Referred to the Budget Process

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

Communities, Housing and Public Protection Committee – 5 September 2023

Installation of Physical Exercise Bars (Callisthenic Station) in Parks – RES/23/264:

The report recommended that that the Committee:

2.1 Notes the full estimated, capital and revenue costs for the Installation of callisthenic stations in four Aberdeen parks.

2.2 Instruct the Chief Officer – Finance to refer this report to the Council’s budget setting process for 2024/25

<http://councilcommittees/documents/s148650/Installation%20equipment.pdf>

The Committee resolved:-

(i) to request that the Chief Officer – Operations and Protective Service liaise with Councillor Mrs Stewart outwith the meeting in relation to any insurance claims that had been made in relation to parks in Aberdeen; and

(ii) to approve the recommendations.

To progress this initiative £0.5m will be required in the General Fund Capital programme going forward from 2024/2025. This will provide the installation of a good-sized callisthenic station in four parks. It should be noted that this will require an additional £20k revenue funding.

Council – 13 December 2023

Outline Business Case: New Secondary School Provision for Hazlehead and Countesswells – RES/23/366

In terms of Standing Order 34.1, Councillor Malik intimated that he would like this matter to be referred from the Finance & Resources committee to full Council in order for a final decision to be taken.

Councillor Malik was supported by Councillors Farquhar, Houghton, Thomson and Watson.

<http://councilcommittees/documents/s151819/Hazlehead%20Campus%2003.11.23.pdf>

The Council resolved :

(i) to approve in principle the recommended option within the OBC to construct a new 1,600 pupil campus on the current Hazlehead Academy playing fields to provide secondary school provision for Hazlehead and Countesswells ASGs, subject to the outcome of a statutory consultation;

(ii) instruct the Chief Officer - Capital to refer the proposals for the project to the Budget process in 2024/25; and

(iii) subject to the outcomes of the statutory consultation and any decision taken at the budget meeting of March 2024, to approve in principle the use of resources for the implementation of the project from 2024.

To progress this initiative an additional £32.959m will be required in the General Fund Capital programme going forward from 2024/2025.

Council – 13 December 2023

St Peter's RC School – Long Term Education Provision – RES/23/365

In terms of Standing Order 34.1, Councillor Malik intimated that he would like this matter to be referred from the Finance & Resources committee to full Council in order for a final decision to be taken.

Councillor Malik was supported by Councillors Farquhar, Houghton, Thomson and Watson.

<http://councilcommittees/documents/s151813/St%20Peters%20RC%20School%20Provision%20-%2003.11.23.pdf>

The Council resolved:-

- (i) to note and approve the recommended option to refurbish Old Aberdeen House with the addition of new build provision to deliver a 21st century learning environment for St Peter's RC school;
- (ii) to approve the use of resources for the implementation of the proposed improvement works to Old Aberdeen House with new build provision;
- (iii) **to instruct the Chief Officer - Capital to refer the proposals for the project to the Budget process in 2024;** and
- (iv) instruct the Chief Officer - Capital to report back to a future meeting of the Finance and Resources Committee in 2024 with a progress update report.

To progress this initiative an additional £8.035m will be required in the General Fund Capital programme going forward from 2024/2025.

Council – 14 December 2023

Libraries and Bucksburn Swimming Pool Consultation Results – CUS/23/386:

<http://councilcommittees/documents/s151976/Libraries%20and%20Bucksburn%20Swimming%20Pool%20Consultation%20results%20-%20Final.pdf>

The Council resolved:-

- (i) to thank the communities, campaign groups and individuals for their welcome participation and input to the online consultations and focus group sessions;
- (ii) to acknowledge the updated Integrated Impact Assessments (IIAs) which considered potential impacts and mitigations to address any potential impact on service users;

Libraries

(iii) to instruct the Chief Officer - Early Intervention and Community Empowerment to take into account all feedback and mitigations and report this back as part of the Future Library Service Review to the relevant meeting of Communities, Housing and Public Protection Committee;

(iv) to agree option 1 as highlighted within the report;

Bucksburn Pool

(v) to note the impact the closure of the pool had on service users who had faced barriers such as transportation and accessibility when accessing other swimming provision in the city;

(vi) to accept Option 2 - request Sport Aberdeen to recommission Bucksburn Pool; and

(vii) to instruct the Chief Officer - Corporate Landlord to work with Sport Aberdeen to undertake recommissioning of the pool, including any improvements to the building and net zero upgrades to reduce energy costs, with funding taken from the Capital programme contingencies and refer ongoing revenue implications to the 2024/25 budget.

Indicative costs provided within in the Financial Implications of the report were:

Facility / Service	Estimated Recommissioning Cost	Annual Running cost (excluding ongoing building maintenance)
Bucksburn Swimming Pool	£750,000 to £1,000,000	£160k*

*Sport Aberdeen forecasted operating deficit (estimated).

To progress this initiative it is considered prudent to allow £1m in the General Fund Capital programme going forward from 2024/2025. Inspection and survey works are still awaited to inform a more accurate figure.

Council – 11 September 2023

Queen Street Outline Business Case – RES/23/242:

http://councilcommittees/documents/s149095/RES_23_242%20Council%20Queen%20Street%20August.pdf

The Council resolved:-

(a) note the conclusion of the OBC and agree the recommendation to progress with Option 5: Urban Park with landscaping to north-west development area and development to south-east on site of former Police HQ; and

(b) instruct the Director of Resources to:

(i) proceed with the detailed design, consultation and engagement with stakeholders, obtain necessary consents, negotiate parking and access changes and develop a detailed cost and delivery programme required to deliver Phase 1 of the Urban Park as detailed in the OBC;

(ii) update the business case for the site of the former Police HQ to determine suitability for refurbishment, rebuild, or as Urban Park Phase 2, depending on the outcome of market testing; and

(iii) report progress to Council in December 2023.

This was not reported to Council in December 2023 and Officers are currently working on the update and completion of the Outline Business Case.

Council – 11 September 2023

Beachfront Public Realm Progress Report - Beach Park, Events Park and Broadhill - COM/23/270:

<http://councilcommittees/documents/s149090/230823%20Beachfront%20Phase%20A%20Council%20Report.pdf>

The Council resolved:-

- (i) to note the update from the Chief Officer - Commercial and Procurement on progress of the medium-term interventions: Beach Park, Events Park and Broadhill, and approve the Final Business Case in Appendix D;
- (ii) to instruct the Chief Officer - Commercial and Procurement to proceed with the appointment of Hub North Scotland to deliver the Beachfront medium-term interventions, and to report progress to the Finance and Resources Committee on a 6 monthly basis from the date of this report;
- (iii) to instruct the Chief Officer - Commercial and Procurement to liaise with Aberdeen Health Determinants Research Collaboration (AHDRC) to explore possible options for additional evaluation of the social and health and wellbeing impacts of the project and report back to committee within the first year of the Beach Park, Events Park and Broadhill projects being operational; and
- (iv) to note that the Chief Officer - Commercial and Procurement would check on the status of the artificial dunes at the beach covering the old shelter following the query from Councillor Alphonse, and provide an update to members at a later date.

Aberdeen Market - August 2023 Update - RES/23/249

<http://councilcommittees/documents/s149099/202308%20aberdeen%20market%20-%20August%202023%20Update.pdf>

The Council resolved:-

- (i) to note the report in relation to progress with the project;
- (ii) to note that the Chief Officer - Corporate Landlord would provide members with the detailed Heads of Terms that had been agreed and approved by the Council's commercial property adviser for the site, on a confidential basis; and
- (iii) to instruct the Chief Officer - Corporate Landlord to report to the July 2024 Council meeting with an update on the capital project.

Design development has progressed across a large number of individual and inter-related projects. At the same time a number of key large scale projects are approaching Full Business Case encapsulating current tender trends. These projects are going to cost more than was set aside in the CCMP & Beach capital project line.

We currently await the completion of a number of Outline Business Cases/Full Business Cases, however to address the market conditions when considered collectively Officers are recommending that to complete the current list of commitments and instructions, it will be necessary to include an additional £33m in the General Fund Capital programme across the next two years (2024/2025 & 2025/26).

Council – 8 February 2024

Beachfront Shoreline Regeneration (Phase C) - Outline Business Case Update - COM/24/037:

<http://councilcommittees/documents/s153352/Council%20070224%20Beachfront%20Masterplan%20-%20Shoreline%20and%20Coastal%20OBC%20Update.pdf>

The Council resolved:-

- (i) to note the update from the Chief Officer - Commercial & Procurement on progress of the Shoreline Regeneration (Phase C) Outline Business Case (OBC).
- (ii) to refer all projects relating to the Beachfront Shoreline Regeneration (Phase C) to the capital planning and budget process for future years' delivery;**
- (iii) subject to the outcome of the budget process, to instruct the Chief Officer - Commercial & Procurement to progress the Beachfront Shoreline Regeneration (Phase C) work to the completion of a Full Business Case (FBC) to Council, reporting back to the October 2025 Committee (on the short-medium interventions) and June 2026 Committee (on the medium-long interventions); and
- (iv) to note that the Chief Officer - Commercial & Procurement would liaise with Councillor Brooks outwith the meeting with regard to the financial breakdown of getting the six projects to Full Outline Business Case and in terms of data for usage of existing cycle lanes at the beach.

City Centre Streetscape Update - RES/24/039

<http://councilcommittees/documents/s153355/240207%20City%20Centre%20Update%20report%20to%20Council%20RES%2024%20039.pdf>

The Council resolved:-

- (i) to agree Option 3 in the updated Streetscape Full Business Case (Appendix A and as illustrated in Appendix B);
- (ii) to agree the Market to Guild Street Phase 1 preferred route identified in Appendix C;
- (iii) to refer the projects highlighted in (i) and (ii) above to the capital planning and budget process for future years' delivery;**
- (iv) pending the outcome of the budget process, to instruct the Chief Officer - Capital to monitor projects through the capital planning process reporting progress to Finance and Resources Committee;
- (v) to instruct the Chief Officer - Strategic Place Planning to formally approach potential funding partners for future years' capital funding contributions toward delivery of all streetscape projects in relation to active travel;
- (vi) recognising that segregated cycle facilities were now planned along the length of Union Street, to agree that proposals for a Queens Cross to City Centre cycle route be re-absorbed into the wider Westhill to Aberdeen Active Travel Route

Outline Business Case (OBC), and instruct the Chief Officer - Strategic Place Planning to report the OBC to the Net Zero, Environment and Transport Committee later in 2024;

(vii) to note the animation work that had been undertaken to promote the themes within the overarching City Centre and Beach Masterplan, Local Development Plan and Net Zero Aberdeen strategies to children and young people (Appendix D), and thank the young people who had been involved in the project to date; and

(viii) to note that the Masterplan Manager would arrange for a functioning link to be circulated with regard to page 6 of Appendix A.

The **Beachfront report** identified £7 million would be required to progress the six projects involved to Full Business Case.

The **Streetscape business case** identified the following Project Costs:

Union Street East	£19,929,416
Castlegate	£13,387,422
Union Street West	£41,209,086
West End	£12,146,370
Market Streetscape Phase 2	£7,411,587
Market Streetscape Phase 3	£3,164,693
Estimated staffing costs to support delivery	£1,000,000
	£98,248,574.00

Revenue and Capital Reserves Statement

Subject to approval by Council on 6 March 2024
Implementation date, 6 March 2024



Document Control

Approval Date	6 March 2024
Implementation Date	6 March 2024
Statement Author(s) and Owner	Jonathan Belford
Approval Authority	Council
Scheduled Review	March 2025
Changes	Presentational changes incorporated including font and spacing. Section 7 – Risks updated to reflect latest operating environment and working assumptions.

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1. Purpose Statement

- 1.1 The requirement for financial reserves is acknowledged in statute. Section 93 of the Local Government Finance Act 1992 requires Scottish authorities, in calculating the council tax, to take into account 'any means by which those expenses may otherwise be met or provided for'. This includes reserves.
- 1.2 The purpose of the statement document is to explain why reserves are retained and to quantify the value of reserves that the Council should retain, enabling stakeholders to understand the reasons for retaining reserves.
- 1.3 The objective of the statement is to provide a framework that the Council should measure itself against when setting the budget to satisfy itself that the retention and holding of reserves is appropriate to the operating environment and risks the Council faces.

2. Application and Scope Statement

- 2.1 In Scotland there are explicit statutory powers under schedule 3 of the Local Government (Scotland) Act 1975 permitting certain local authorities to establish a renewal and repair fund, and insurance fund and a capital fund alongside a requirement to maintain a general fund (s.93 of Part VII of the Local Government (Scotland) Act 1973). Separate reserves can be established in Scotland only where there are explicit statutory powers. Scottish local authorities may however ' earmark' specific parts of the General Fund reserve.
- 2.2 There are other safeguards in place that help to prevent authorities over-committing themselves financially. These include:
 - The balanced budget requirement (Local Government Finance Act 1992 s93);
 - Legislative requirements for each authority to arrange for the proper administration of their financial affairs and that the chief finance officer has responsibility for the administration of those affairs (s.95 of the Local Government (Scotland) Act 1973);
 - The requirements of the Prudential Code;
 - Auditors will consider whether audited bodies have established adequate arrangements to ensure that their financial position is soundly based.
- 2.3 Whilst it is primarily the responsibility of the authority and its chief financial officer to maintain a sound financial position, external auditors will, as part of their wider responsibilities, consider whether audited bodies have established adequate arrangements to ensure that their financial position is soundly based. However, it is not the responsibility of auditors to prescribe the optimum or minimum level of reserves for individual authorities or authorities in general.
- 2.4 CIPFA's Prudential Code requires the chief finance officers in authorities to have full regard to affordability when making recommendations about the authority's future capital programme. Such consideration includes the level of long-term revenue commitments. Indeed, in considering the affordability of its capital plans, the

authority is required to consider all of the resources available to it/estimated for the future, together with the totality of its capital plans and revenue forecasts for the forthcoming year and the following two years. There is a requirement for three-year revenue forecasts across all authorities and this is achieved through the 5-year financial model. This provides ability to focus on the levels of reserves and application of authority balances and reserves.

- 2.5 Within the existing statutory and regulatory framework, it is the responsibility of the chief financial officer to advise local authorities about the level of reserves that they should hold and to ensure that there are clear protocols for their establishment and use. Reserves should not be held without a clear purpose.
- 2.6 CIPFA and the Local Authority Accounting Panel do not accept that there is a case for introducing a generally acceptable minimum level of reserves. Authorities on the advice of their chief finance officers should make their own judgements on such matters taking into account all relevant local circumstances. Such circumstances will vary between authorities. A well- managed authority, for example, with a prudent approach to budgeting should be able to operate with a level of general reserves appropriate for the risks (both internal and external) to which it is exposed. In assessing the appropriate level of reserves, a well-managed authority will ensure that the reserves are not only adequate but also are necessary.
- 2.7 Imposing a generally applicable minimum level would also be counter to the promotion of local autonomy and would conflict with the financial freedoms introduced for Scottish authorities in the Local Government in Scotland Act 2003. Nor is it considered appropriate or practical for CIPFA, or other external agencies, to give prescriptive guidance on the minimum (or maximum) level of reserves required, either as an absolute amount or a percentage of budget.
- 2.8 In order to secure strong governance for the Council and a sustainable future, the principles of good legislative and best practice are important to underpin our approach. Further, in order to secure the confidence of our Bond investors and to retain our credit rating, the management of our reserves and balance sheet is an important check. Outline who is affected by the statement, and who/what it applies to.

3. Responsibilities

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

- 3.4 If you have feedback or suggestions for improvement in this statement, then please contact the Finance Operations Manager or Chief Officer – Finance.

4. Supporting Procedures & Documentation

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

The General Fund (excluding Housing Revenue Account Reserves)

- 4.3 It has previously been agreed by the Council that the General Fund will retain an uncommitted balance at a level based on a risk assessment of the factors impacting our finances; at 31 March 2023 this amounted to £12 million.
- 4.4 The purpose of this reserve is to provide for any unexpected expenditure that cannot be managed within existing budgets. Such expenditure would be one-off and resulting from an extraordinary event. The minimum amount for this reserve on a risk basis should be £12.0m, and the recommended amount is £12.0m.
- 4.5 The General Fund should be set at a prudent and not excessive level, as holding high level of reserves can impact on resources and performance. It is important to regularly consider the level of risks that are known and consider the potential internal and external factors that may impact on the ability of the Council to delivery its strategic objectives, and to be financially prepared.
- 4.6 As the net budget position changes the level of General Reserve must be monitored to ensure the minimum level is maintained. This is particularly relevant where revenue carry forwards are identified as part of the year-end process.
- 4.7 Section 8, below, details the elements that make up the current General Fund uncommitted reserve and the levels of risk attached to each of these elements. These are indicative and may not be exhaustive as new risks emerge.

The General Fund - Earmarked Reserves

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

the end of the year as part of the year-end review processes or during the annual budget setting process.

The Housing Revenue Account (HRA)

- 4.12 The Council, as a social landlord, has a statutory duty to account for local authority housing provision as defined by the Housing (Scotland) Act 1987.
- 4.13 The uncommitted balance held on the HRA is necessary for the purpose of managing the changing needs of the tenants and the housing stock that they live in. The value of balances is included in to the 30 year financial modelling and enables the Council to plan and address peaks in lifecycle and maintenance costs of the housing stock.
- 4.14 Housing rent pays for the upkeep of the properties and therefore it is vital that there is sufficient funding in place to support the investment required, the HRA cannot be subsidised by the General Fund.
- 4.15 That said, according to the 1987 Act there is a requirement for the General Fund to address any in-year deficit on the Housing Revenue Account if there are insufficient HRA reserves to cover the deficit. The impact on the HRA is three-fold, (1) a requirement to immediately address spending to avoid a deficit in the following year(s); (2) rebuilding HRA reserves; and (3) creating a surplus for the repayment of the funding provided by the General Fund.

The Housing Revenue Account – Earmarked Reserves

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

5. Statement

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

6. Definitions

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

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

7. Risk

- 7.1 Fundamentally this statement is designed to mitigate financial risk and the risk that the Council will have insufficient funds to meet expenditure that might arise.

- 7.2 Any Council recommendations that change the planned use of reserves reported within the Annual Budget will take account of the need for service delivery balanced against the need to retain prudent levels of reserves.
- 7.3 The significant risks that have been considered, but which will also be kept under review are:
- The pay negotiations for 2023/24 were concluded late in 2023 leading to significant uncertainty in-year. Despite significant additional funding from Scottish Government to meet the total obligation, there is no additionality in the Local Government Settlement for 2024/25 that enables Councils to budget for inflation level pay awards. The claims from Trade Unions are expected to be greater than the 3% that the Council has set aside for 2024/25 and therefore the Council would have to rely on its Balance Sheet and usable reserves if Contingencies are fully utilised during the year to meet any agree pay award.
 - Supply chain volatility and inflation levels remaining higher for longer than had been expected means higher costs are now a matter of fact but the speed at which that continues to rise must be expected to impact Council services with reducing resources available to the Council.
 - The potential impact of further changes to funding and financial resource availability from the current financial climate, there is yet another single year funding settlement, no commitment to protection with neither cash nor real terms increases being assumed by the Scottish Government for Local Government.
 - The challenges of the current 5-Year financial model and the extent to which the redesign of services will have the desired impact on delivering a balanced and sustainable revenue budget position.
- 7.4 The level of Reserves is kept under review. The Council receives reports on the levels of reserves as part of the annual budget setting process, the preparation of the annual accounts and at other times should circumstances require it.
- 7.5 The Council must balance the retention of reserves and absolute need for these with the retention of too high a value, potentially depriving services or available funding. This is considered as part of the annual budget setting process.
- 7.6 The strategy also mitigates compliance and reputational risks, in relation to the legal requirement to meet obligations to calculating and setting council tax, to establish and maintain specific reserves. Failure to do so will draw attention from auditors, stakeholders and other scrutiny bodies.
- 7.7 The strategy ensures that operational risk, in the event of extreme unplanned circumstances can be maintained to deliver vital services to the citizens of Aberdeen.

8. Strategy Performance

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

Risk	Impact	Probability	Min	Max	Recom-
			£m	£m	mended £m
Major incident(s), Unbudgeted expenditure or lost income (e.g. pandemic)	Potential unplanned expenditure in support of specific circumstances	Single incident amounting to less than 1% of net budget – HIGH Single incident amounting to more than 1% of net budget - MEDIUM Multiple incidents amount to over 1% of net budget – LOW	6.0	15.0	6.0
Major disaster (e.g. natural)	Service delivery affected and resources diverted (e.g. through buildings being inaccessible and disaster recovery plan being actioned)	Based on historic experience & Bellwin Scheme, the Council must meet 0.2% of net expenditure before application – VERY LOW	1.0	4.0	1.0
Counterparty failure	If invested balances were tied up in a process to recover them there would be an immediate impact on the revenue budget as funds at additional cost were obtained.	Based on treasury policy and practices – VERY LOW	1.0	5.0	1.0
General financial climate	Wider knock-on effects of financial market changes, recession and / or lower growth and the consequential impact on UK	High inflation, uncertainty over energy prices, uncertain future impact of devolved tax powers on Scottish Budget, unprotected nature of local government sector - MEDIUM	5.0	10.0	5.0

Risk	Impact	Probability	Min £m	Max £m	Recom- mended £m
	and Scottish budgets.				
TOTAL			12.0	34.0	12.0

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

9. Design and Delivery

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

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

10. Housekeeping and Maintenance

10.1 This strategy will be reviewed annually.

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

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

11. Communication and Distribution

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

12. Information Management

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

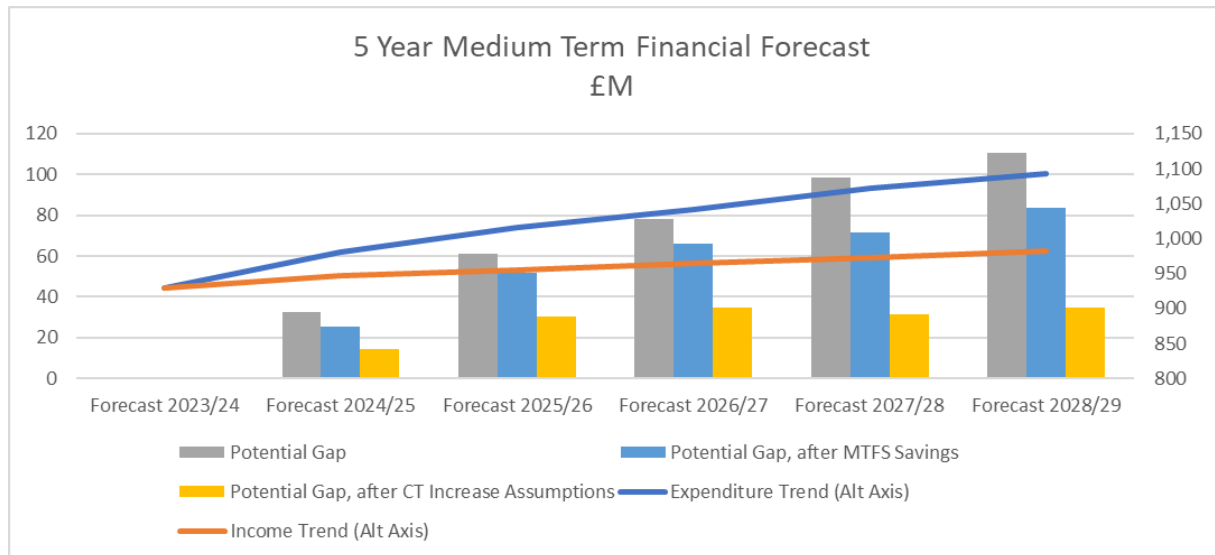
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Building the Budget Service Commissioning and Resource Allocation:

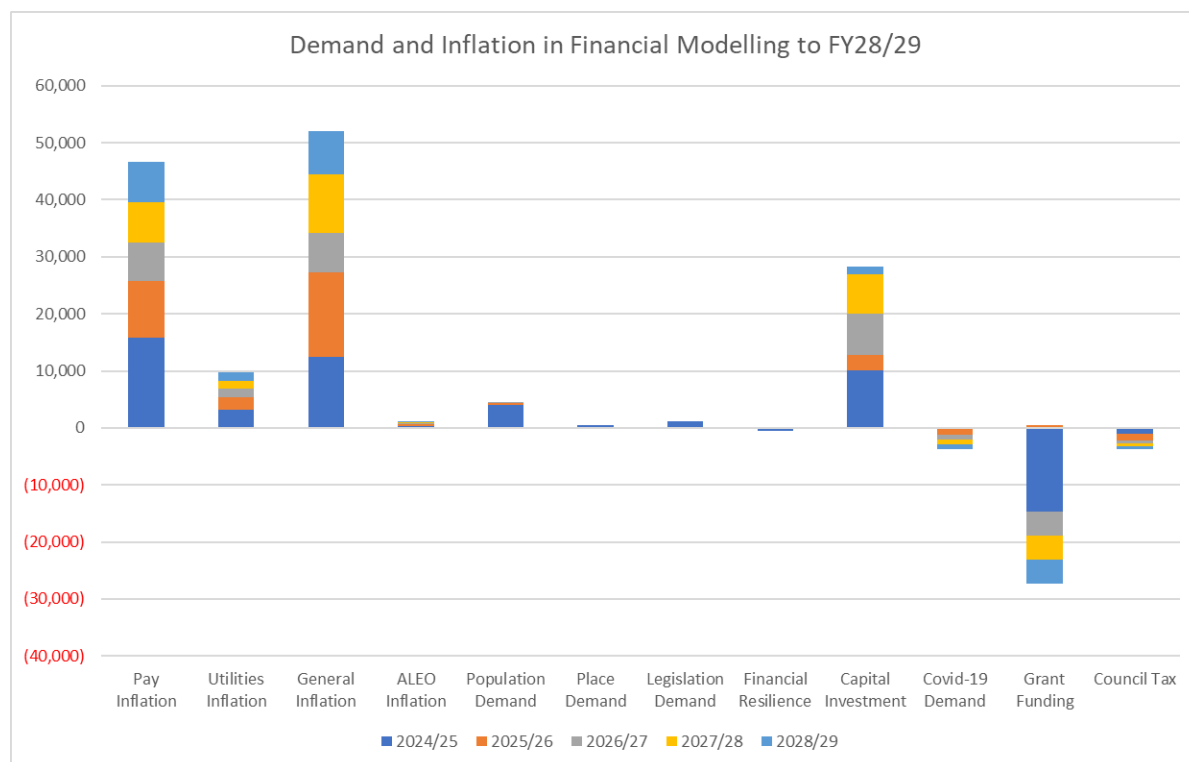
Building the Budgets and Implications for 2024/25

The commissioning led approach to redesigning our services resulted in a financial model that anticipates a need to offset rising demand and costs where the income level is predominantly constant. The Potential Gap, reflects the overall (Gross) budget gap that is forecast to accumulate because of rising costs outstripping income.

The Medium Term Financial Strategy 2023, introduced the assumed savings from Transformation, both as a Council and across our multi-agency partners, and these savings have been assumed, the impact of this is shown by the centre (blue) columns, the gap reducing as the recurring savings take effect. The right-hand (gold) columns show what can be achieved to address the gap if recommended increases to Council Tax rates are applied – 8% in 2024/25 reducing by 1% annually until a 5% annual increase is assumed from 2027/28 onwards. This is shown by the following graph:



The financial model for 2024/25 – 2028/29, including the focus on demand can be expressed as shown in the following graph.



The solution to where that balance should be achieved has been based on the work undertaken to refine our approach to resource allocation. The insight into where and how strategic resource allocation can be further enhanced ties into the engagement by the Community Planning Partnership, having undertaken extensive work as part of refreshing the Local Outcome Improvement Plan in 2021. The insight into financial priority and the views that communities express have been assisted this year by the consultation exercises that have been undertaken, phase 1 undertaken in July 2023 explicitly asked for views on preferences. Balancing what can be done to change and redesign Council services, particularly in the short term, with finite and reducing resources inevitably means there is conflict.

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

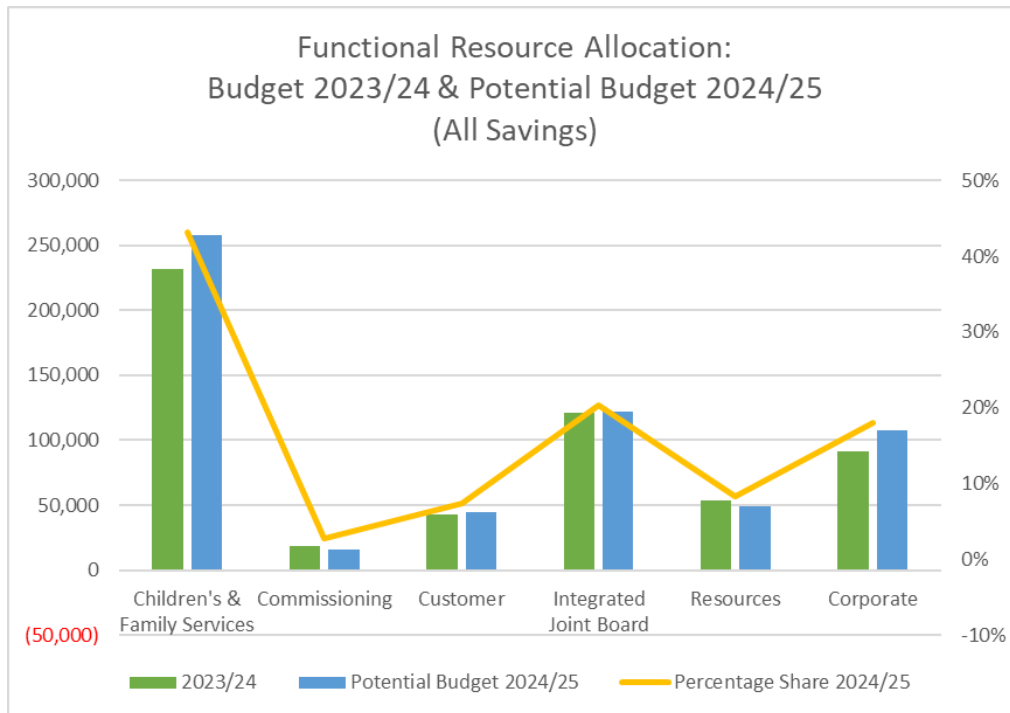
Building the Budget:

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

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

Inevitably there are some elements of the budget that need to reflect the uncertainty that exists, examples include where inflation will impact the Council utilities and pay awards; these are provided for at a corporate level – the lack of agreement on 2022/23 pay awards means significant provision / contingency is held in the Corporate ledgers at present.

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



Based on the services being recommissioned for 2024/25, indicative budget values are shown in the next table:

General Fund 2024/25

Reconciliation of current year Budget, the 2023 Medium Term Financial Strategy for financial year 2024/25 and the Draft Budget for 2024/25

General Fund	Budget 2023/24	MTFS, 2023 Forecast 2024/25	Draft Budget 2024/25	Variance Budget Draft 2024/25 v Budget 2023/24	Variance Budget Draft 2024/25 v MTFS 2024/25
	£'000	£'000	£'000	£'000	£'000
Children's & Family Services	232,160	245,123	257,759	25,599	12,635
Commissioning	18,565	20,776	16,078	(2,487)	(4,698)
Customer	42,404	47,800	44,493	2,089	(3,308)
Integrated Joint Board	120,781	120,781	121,926	1,145	1,145
Resources	53,259	63,230	49,455	(3,805)	(13,775)
Corporate	91,725	104,564	107,967	16,242	3,403
Net Expenditure	558,894	602,275	597,677	38,783	(4,598)
Funded By					
General Revenue Grant	(154,116)	(158,466)	(243,079)	(88,963)	(84,613)
NNDR	(257,797)	(257,797)	(208,113)	49,684	49,684
Council Tax	(137,908)	(138,977)	(150,760)	(12,852)	(11,783)
Use of Reserves	(9,072)	(3,577)	(4,328)	4,744	(751)
Core Funding	(558,894)	(558,818)	(606,281)	(47,388)	(47,463)
Net Impact on General Fund	0	43,457	(8,605)	(8,605)	(52,061)
MTFS Assumptions Recurring Savings from:					
Council Transformation	0	(7,611)	0	0	7,611
Multi-Agency Transformation	0	(500)	0	0	500
Efficiencies	0	(335)	0	0	335
Net Position (Central Scenario)	0	35,011	(8,605)	(8,605)	(43,615)
Council Tax rate inc. @8%	(11,033)	(11,033)	0	11,033	11,033
MTFS-Exp. Assump. (Inf/Dem/etc)	43,381	0	0	(43,381)	0
MTFS-Inc. Assump. (CT,SG)	76	0	0	(76)	0
MTFS Transformation savings	(7,246)	1,200	0	7,246	(1,200)
Budget Update, Council Dec'23	(14,829)	(14,829)	0	14,829	14,829
LG Settlement 24/25, SG Dec'23	3,959	3,959	0	(3,959)	(3,959)
Budget Options 24/25 recurring	(22,011)	(22,011)	0	22,011	22,011
Budget Options 24/25 non-recurring	(902)	(902)	0	902	902
Movement to Draft Budget	(8,605)	(43,615)	0	8,605	43,615
Potential General Fund Position	(8,605)	(8,605)	(8,605)	0	0

Note: values shown are subject to change pending the budget decision. The posting of corporate adjustments have been held until the final budget position is reached.

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

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

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

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

Prevention & Early Intervention

Using our 3 Tier framework for presenting the draft budget, having applied the savings that have been included in the budget report the shape of the budget for 2024/25 can be shown in the following table:

GENERAL FUND 2024/25	Total	Tier 1	Tier 2	Tier 3	Tier 1	Tier 2	Tier 3
MTFS - Budget Scenario	£'000	£'000	£'000	£'000	%	%	%
Childrens And Family Services	262,733	198,220	21,852	42,661	75%	8%	16%
Commissioning	19,806	10,530	6,208	3,069	53%	31%	15%
Customer	45,995	24,960	14,103	6,931	54%	31%	15%
Integration Joint Board	121,926	(6,487)	92,345	36,069	-5%	76%	30%
Resources	59,112	40,700	8,290	10,123	69%	14%	17%
Corporate	117,513	104,762	2,966	9,784	89%	3%	8%
Gross Expenditure	627,084	372,685	145,764	108,636			
		59.43%	23.24%	17.32%			
Impact of Savings for 2024/25							
Council Tax	(11,033)	(11,033)	0	0	100%	0%	0%
Total Council Tax Rate Increase	(11,033)	(11,033)	0	0			
		100.00%	0.00%	0.00%			
Childrens And Family Services	(500)	0	0	(500)	0%	0%	100%
Commissioning	(522)	(495)	(14)	(14)	95%	3%	3%
Customer	(182)	(145)	(17)	(20)	80%	9%	11%
Resources	(4,565)	(4,130)	(332)	(103)	90%	7%	2%
Corporate	(1,477)	(1,477)	0	0	100%	0%	0%
Total MTFS Transformation Savin	(7,246)	(6,247)	(362)	(637)			
		86.21%	5.00%	8.79%			
Childrens And Family Services	(4,538)	(3,959)	(295)	(284)	87%	7%	6%
Commissioning	(2,305)	(2,221)	(80)	(4)	96%	3%	0%
Customer	(1,321)	(1,012)	(237)	(72)	77%	18%	5%
Resources	(5,027)	(2,921)	(1,932)	(173)	58%	38%	3%
Corporate	(8,070)	(8,052)	(9)	(9)	100%	0%	0%
Council Tax	(750)	(750)	0	0	100%	0%	0%
Total Budget Options	(22,011)	(18,915)	(2,553)	(543)			
		85.94%	11.60%	2.47%			
Additional Funding Source	(902)	(902)	0	0	100%	0%	0%
Total Additional Funding	(902)	(902)	0	0			
		100.00%	0.00%	0.00%			
DRAFT BUDGET 2024/25							
General Fund	£'000	£'000	£'000	£'000			
Childrens And Family Services	257,695	194,261	21,557	41,877	75%	8%	16%
Commissioning	16,077	6,912	6,114	3,051	43%	38%	19%
Customer	44,492	23,802	13,850	6,839	54%	31%	15%
Integration Joint Board	121,926	(6,487)	92,345	36,069	-5%	76%	30%
Resources	49,520	33,648	6,026	9,846	68%	12%	20%
Corporate	107,966	95,234	2,957	9,775	88%	3%	9%
Gross Expenditure	597,675	347,370	142,848	107,457			
		58.12%	23.90%	17.98%			
Funded By							
General Revenue Grant	(243,079)						
NNDR	(208,113)						
Council Tax	(150,760)						
Use of Reserves	(4,328)						
Core Funding	(606,281)						
Net Impact on General Fund	(8,606)						

In the current climate, with funding reducing and services having to be reduced, restricted or stopped, to balance the budget, if all of the savings were applied to the budget model then there would be a slight shift from prevention (Tier 1) to both early intervention (Tier 2) and response (Tier 3). Individual budget choices will impact the final budget position.

The Council asked the Group entities and Tier 1 Arm's Length External Organisations to analyse their income and expenditure in accordance with the Prevention 3 Tier approach. The Council will continue to work with them to refine and develop how this sits alongside the Council analysis. It will do this through the work of the ALEO assurance hub.

A table showing the current year, 2023/24 Net Budget and Expenditure analysed over the 3 Tiers is shown below as an example:

Group / ALEO	Total 23/24 Net	T1 23/24 Exp	T2 23/24 Exp	T3 23/24 Exp	T1 23/24 Exp	T2 23/24 Exp	T3 23/24 Exp
	£'000	£'000	£'000	£'000	%	%	%
Electricity Income	(5,197)	0	0	0	0%	0%	0%
Gas & Electricity	5,822	5,822	0	0	100%	0%	0%
Heat Income	(3,647)	0	0	0	0%	0%	0%
Interest & Other Income	(35)	0	0	0	0%	0%	0%
Maintenance Income	(337)	0	0	0	0%	0%	0%
Other	2,136	2,136	0	0	100%	0%	0%
Pro-active Maintenance	712	712	0	0	100%	0%	0%
Reactive Maintenance	456	0	456	0	0%	100%	0%
Aberdeen Heat and Power	(90)	8,670	456	0	95%	5%	0%
Box Office	(503)	396	0	0	100%	0%	0%
Building Operations	1,016	1,326	0	0	100%	0%	0%
Corporate	393	1,679	0	0	100%	0%	0%
Creative Learning & Producing	254	217	72	0	75%	25%	0%
Other	670	670	0	0	100%	0%	0%
Programming & Festivals	(593)	5,217	1,739	0	75%	25%	0%
Trading	(669)	1,327	0	0	100%	0%	0%
Aberdeen Performing Arts	569	10,833	1,811	0	86%	14%	0%
Aberdeen Sports Village	(237)	5,789	0	0	100%	0%	0%
Other	1,723	1,723	0	0	100%	0%	0%
Aberdeen Sports Village	1,486	7,512	0	0	100%	0%	0%
Care at Home	0	9,042	0	1,317	87%	0%	13%
Care Homes	0	0	12,198	0	0%	100%	0%
Other	0	6,406	2,654	172	69%	29%	2%
Very Sheltered	0	0	3,939	0	0%	100%	0%
Bon Accord Care	0	15,448	18,792	1,489	43%	53%	4%
Adventure Centres	(39)	470	1,097	0	30%	70%	0%
Golf Courses	(120)	1,419	355	0	80%	20%	0%
Outdoor Pitches & Sportsgrounds	483	433	216	216	50%	25%	25%
Outreach Work	367	0	603	1,408	0%	30%	70%
Sport Centres	680	2,433	2,433	1,216	40%	40%	20%
Swimming Pools	(873)	347	1,213	173	20%	70%	10%
Sport Aberdeen	496	5,101	5,918	3,014	36%	42%	21%
Total Group / ALEO	2,461	47,563	26,977	4,503	60%	34%	6%

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Cluster	Change proposal ref. no.	Change proposal title	2024/25 Indicative budget saving £'000	2025/26 Indicative budget saving £'000	2026/27 Indicative budget saving £'000	2027/28 Indicative budget saving £'000
Children's Social Work	CSW - 05	Reduce Children's Social Work resource aligned to Fit Like Service	(180)			
Children's Social Work	CSW - 10	Maximise contribution from partners for Multi Agency posts.	(35)			
Children's Social Work	CSW - 08	Externally Commission local Children's Homes	(150)			
Children's Social Work	CSW - 09	Review delivery options to deliver multi-agency GIRFEC learning and development options	(50)			
City Growth	CG4	New Operating Model for Beach Ballroom	(162)			
City Growth	CG1	Phased removal of Grants to third party organisations	(71)	(71)	(71)	
City Growth	CG2	Cultural Grants Programme Disbanded	(174)			
City Growth	CG3	Cultural Development Programme Reduced	(156)			
City Growth	CG6	Reduce exhibition or promotion support at Offshore Europe shows		(15)		(30)
City Growth	CG9	Archives shut down except for statutory elements	(46)			
City Growth	CG11	Reduce opening hours of all galleries and museums venues		(114)		
City Growth	CG12	End of 3 Year Funding to Our Union Street			(33)	
City Growth	CG8	Close Tollbooth Museum	(50)			
City Growth	CG10	Disband Uplift for Weekend Working (Galleries/ Museums)	(37)			
City Growth	CG7	Introduction of a Local Visitor Levy			(700)	
City Growth	CG8	Funding to Aberdeen Performing Arts Reduced	(234)	(234)	(234)	(234)
Commercial and Procurement	C&PS05	Removal or reduction of funding to Sports organisations	(1,335)	(1,335)	(1,335)	(1,335)
Corporate Landlord	CL03	Reduction in Community Learning Centres		(20)		
Corporate Landlord	CSW - 07	Asset Reconfiguration - Children's Social Work Estate	(80)			
Corporate Landlord	CL02	Asset Reconfiguration School Estate Plan (work is still ongoing to determine a greater level of savings in this area)	(37)	(38)	(289)	(233)
Corporate Landlord	CL04	Asset Transformation - Office (Housing/ neighbourhoods and SW).		(67)		
Corporate Landlord	CL07	Remove ground lease support for certain groups	(4)			
Council Wide	CR-07	Changes to organisational design to reduce operating costs	(3,000)	(2,000)		
Council Wide	Cr-09	Remove dedicated trade union facility time		(200)		
Council Wide	CR-10	Remove financial element of the long service award	(30)			
Council Wide	CR13	Reduce capital spend on the Property Rolling Programme	(240)	(240)	(240)	(240)
Council Wide	CR14	Reduce capital spend on the Roads and Vehicles Rolling Programmes	(480)	(480)	(480)	(480)
Council Wide	CR15	Delay the Berryden Corridor - Roads Infrastructure	(720)	(420)	(420)	60
Council Wide	CR16	Stop or delay the School Estate programme	(645)	(3,286)	(4,882)	(3,187)
Council Wide	CR17	Reduction in Non-Domestic Rates relief available for companies with Empty properties	(2,900)			
Council Wide	CR18	2nd Homes Council Tax	(750)			
Council Wide	CR19	Small Financial Assistance Grants	(45)			
Council Wide	CR20	Gala Grants (funded from Common Good)	(10)			

Cluster	Change proposal ref. no.	Change proposal title	2024/25 Indicative budget saving £'000	2025/26 Indicative budget saving £'000	2026/27 Indicative budget saving £'000	2027/28 Indicative budget saving £'000
Customer Experience	CE08	Run the SWF with only income received only from Scot Gov.		(219)		
Customer Experience	CE09	Access to information statutory only (no third party requests)		(41)		
Customer Experience	CE11	Removal of the telephony contact completely and Customer Service Centre Customer Services presence (floorwalkers etc.)		(928)		
Customer Experience	CE17	No central team for FOI/EIR/Data rights requests. We have a statutory obligation to respond, demand would pass to services		(140)		
Customer Experience	CE04a	Stop the contract to pay council tax at post office/paypoints	(46)			
Customer Experience	CE12	Removal of town house reception service / multi tasking service		(23)		
Customer Experience	CE19	Stop all external communications except public notices as required by legislation		(225)	(225)	
Customer Experience	CE21	Stop contract for security guards at Marischal College and Town House	(47)			
Customer Experience	CE15	No central support for elected member enquiries, comments or compliments (non statutory requirements)		(66)		
Customer Experience	CE16	Reduce central team and deveolve handling handling of complaints to services		(126)		
Customer Experience	CE18	Remove administrative support for Councillors and senior managers		(300)		
Digital and Technology	DT04	Re baseline all ICT/ Digital costs and charge back to ALEO/ partners	(675)			
Early Intervention and Community Empowerment	EI11	Redesign of Community Learning & Development service to support only statutory duties		(955)		
Early Intervention and Community Empowerment	EI12	Stop Creative Learning (Non Statutory Provision)		(240)		
Early Intervention and Community Empowerment	EI14	Increase recharge to partners for CPA central support	(353)			
Early Intervention and Community Empowerment	EI15	Phased removal of Fairer Aberdeen Fund		(767)	(767)	
Education	ED-02	Removal of the school holiday programmes	(100)			
Education	ED-03	Reduce the provision of Primary Education from the statutory entitlement of 25 hours to 22.5 hours	(1,800)	(2,000)		
Education	ED-06	Reduce the provision of Secondary Education from the statutory entitlement of 27.5hours to 25 hours	(1,700)	(1,481)		
Education	ED-11	Reduction in the number of Education Support Officers in the central team			(300)	
Education	ED-10	Asset Reconfiguration school estate review for Northfield and Oldmachar ASGs			(477)	
Education	ED-12	Asset Reconfiguration Reduction of the RC school estate			(249)	
Education	ED-01	Reduce level of delivery from the Music Service to half current level	(459)	(230)		
Education	ED-07	Reduce the universal offer of 1140 ELC hours to 600 for those on low incomes				(7,000)

Cluster	Change proposal ref. no.	Change proposal title	2024/25 Indicative budget saving £'000	2025/26 Indicative budget saving £'000	2026/27 Indicative budget saving £'000	2027/28 Indicative budget saving £'000
Governance	GV02	Cease webcasting of meetings				(30)
Governance	GV03	Reduce the Westlaw contract		(8)	(8)	
Governance	GV04	Rationalise committee structure to statutory minimum				(130)
Governance	GV05	Income generation (Legal)	(40)	(40)	(40)	(40)
Operations and Protective Services	OSR-06	Reduce energy costs by switching off every 2nd street light or switching off all street lights	(1,000)			
Operations and Protective Services	OSR-10	Reduction in roads winter provision and reduced level of response to flooding and pothole repairs		(600)		
Operations and Protective Services	OSM-02	Cease supplementary free catering provision in Primary Schools, outside of Universal and statutory free school meals	(200)			
Operations and Protective Services	OSM-04	Cease all Primary and Secondary meal provision	(700)			
Operations and Protective Services	OSM-09	Cease all School Crossing Patrol provision	(85)			
Operations and Protective Services	OSM-12	Remove Supported Bus Services	(110)			
Operations and Protective Services	OSM-14	Close Park & Ride sites	(67)	(168)		
Operations and Protective Services	OSM-15	Remove Bus Shelters	250	(270)		
Operations and Protective Services	OSM-16	PTU - Remove Discretionary ASN School Transport	(235)			
Operations and Protective Services	OSM-17	PTU - Remove RC School Transport			(180)	
Operations and Protective Services	OSM-18	PTU - Remove all further School Transport			(1,770)	
Operations and Protective Services	OSM-19	Cease Contract Monitoring	(34)			
Operations and Protective Services	OSM-20	Stop Adult Social Care transport services	(78)			
Operations and Protective Services	OSM-21	Cease to Operate in-House Passenger Fleet Transport	(401)			
Operations and Protective Services	OSES-02	Reduce number of play areas by a third	250	(280)		
Operations and Protective Services	OSES-05	Reduction in grass cutting and associated grounds maintenance in cemeteries	(100)			
Operations and Protective Services	OSES-06	Reduction in grass cutting and associated grounds maintenance across all open spaces	(125)			
Operations and Protective Services	OSES-07	Close down Winter Gardens		(550)		
Operations and Protective Services	OSES-10	Reduce maintenance in parks	(116)			
Operations and Protective Services	OSES-11	Close Pets Corner at Hazelhead Park	(54)			
Operations and Protective Services	OSES-13	Reduce Countryside Rangers service	(35)			
Operations and Protective Services	OSES-14	Reduce Street Cleansing service	(220)			
Operations and Protective Services	OSES-15	Restructure Grounds/Street Cleansing	(20)	(10)		
Operations and Protective Services	OSES-16	Restructure public toilet service		(28)		
Operations and Protective Services	OSP-07	Reduce environmental health and trading standards service provision	(71)			

Cluster	Change proposal ref. no.	Change proposal title	2024/25 Indicative budget saving £'000	2025/26 Indicative budget saving £'000	2026/27 Indicative budget saving £'000	2027/28 Indicative budget saving £'000
Operations and Protective Services	OSW-04	Closure of all Household Waste & Recycling Centres except Hazlehead	(250)	(250)		
Operations and Protective Services	OSW-05	Move collections to 3 weekly (recycling and waste, brown bins remain at 2 weekly)		(150)		
Operations and Protective Services	OSW-06	Mothball the plan for the new Bridge of Don Recycling Centre		(200)		
Operations and Protective Services	OSM-06	Review cleaning standards at school establishments.				(600)
Operations and Protective Services	OSM-08	Review cleaning standards at non-school establishments.				(300)
Operations and Protective Services	OSR-01	On-street and off street parking charges	(269)	(296)	(326)	(359)
Operations and Protective Services	OSR-02	Parking permit charges	(235)	(258)	(284)	(315)
Operations and Protective Services	OSR-04	Increase in Fees and Charges - Roadworks Co-ordination, street occupations and Traffic Management	(62)	(67)	(72)	(77)
Operations and Protective Services	OSR-07	Introduce a yearly rental fee to the car Club Operator for those car parking bays situated on-street or within Council car parks.		(104)	(164)	(172)
Operations and Protective Services	OSR-08	Increase the hours that on-street and off-street parking is charged for to include Sunday 8am to 1pm.	(160)	(176)	(194)	(213)
Operations and Protective Services	OSR-11	Increase PCN Charge for Bus Lane Enforcement	(160)			
Operations and Protective Services	OSR-12	Introduce parking Charges at the Beach	(200)			
Operations and Protective Services	OSES-01	Increase Allotment fees	(1)	(1)	(1)	(1)
Operations and Protective Services	OSES-17	Burial fees	(22)	(25)	(28)	(32)
Operations and Protective Services	OSES-18	Cremation fees	(75)	(79)	(83)	(88)
Operations and Protective Services	OSW-01	Increase bulky uplift charge	(10)			
Operations and Protective Services	OSW-02	Garden waste permit charge	(376)	(364)	(163)	(163)
People and Organisation	POD1	Reduce to statutory training and mandatory e-learning training only and only support statutory equalities work	(200)	(150)		
People and Organisation	POD3	Stop ACC employability programmes, support for care experienced young people working in ACC and developing young workforce (apprenticeships)		(50)		
People and Organisation	POD4	remove sponsorship license to sponsor employees from out with the UK		(10)		
People and Organisation	POD7	Remove all dedicated support for staff on mental health and wellbeing		(43)		
Strategic Place Planning	SPP03	Reduce transport planning and delivery to statutory duty only				(500)
Strategic Place Planning	SPP08	Introduction of a Workplace Parking Levy				(3,000)
			(22,011)	(20,438)	(14,015)	(18,699)

SCHEDULE OF CHARGES FROM 1 APRIL 2024

ALL CHARGES ARE EXCLUSIVE OF VAT, WHERE APPLICABLE

Activity	Unit	Current 2023/24 Charge	Proposed 2024/25 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope Comments
Customer						
Support Services						
Provision of temporary accommodation as per legislative duty	per property	£ 94.00	£ 95.00	C	Apr-24	
Service Charge for Hostel - West North Street	per week	£ 773.00	£ 810.00	C	Apr-24	
Service charge for supported flats	per week	£ 48.00	£ 53.00	C	Apr-24	
Furniture leasing scheme	Maximum payable	£13.95 single & £21.70 families	£13.95 single & £21.70 families	S	Apr-24	New Applicants only - To a maximum of £900 for single clients & £1,400 for families. (Charge is rounded to the nearest £100)
Creative Learning						
Classes - 10am – 2pm 3 days	per person	£ 74.00	£ 78.00	E	Apr-24	
Classes - half day	per person	£ 51.00	£ 54.00	E	Apr-24	
Classes - Short Course 8 weeks	per person	£93.65 - £176	£98-£185	E	Apr-24	
2-1 Session per hour	per person	£ 51.00	£ 54.00	E	Apr-24	
Libraries - loans						
DVD hire - adult	per item	£ 2.37	£ 2.45	C	Apr-24	Service under review considering a monthly subscription
DVD hire - concessions card	per item	£ 1.27	£ 1.30	C	Apr-24	Service under review considering a monthly subscription
DVD hire - child	per item	£ -	£ -	C	Apr-24	Service under review considering a monthly subscription
DVD overdue charges - adult	per item	50p per part week or week (5 weeks +£4)	50p per part week or week (5 weeks +£4)	C	Apr-24	Service under review considering a monthly subscription
DVD overdue charges- concessions card	per item	50p per part week or week (5 weeks +£4)	50p per part week or week (5 weeks +£4)	C	Apr-24	Service under review considering a monthly subscription
DVD hire Box Sets (adult)	per item	£ 3.91	£ 4.10	C	Apr-24	Service under review considering a monthly subscription
DVD hire Box Sets - concessions card	per item	£ 2.53	£ 2.60	C	Apr-24	Service under review considering a monthly subscription
CD Hire - adult	per item	£ 1.00	£ 1.05	C	Apr-24	
CD Hire - concession card	per item	£ 0.50	£ 0.55	C	Apr-24	
Photocopying charge, A4 black & white	per copy	£ 0.17	£ 0.17	S	Apr-24	
Photocopying charge, A3 black & white	per copy	£ 0.33	£ 0.35	S	Apr-24	

SCHEDULE OF CHARGES FROM 1 APRIL 2024

ALL CHARGES ARE EXCLUSIVE OF VAT, WHERE APPLICABLE

Activity	Unit	Current 2023/24 Charge	Proposed 2024/25 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope Comments
Libraries - loans continued						
Photocopying charge, A4 colour	per copy	£ 0.44	£ 0.45	S	Apr-24	
Photocopying charges,A3 colour	per copy	£ 0.88	£ 0.95	S	Apr-24	
Sale of Withdrawn Items	per item	Cost of Post & Packaging	Cost of Post & Packaging	Z/S	Apr-24	VAT status: Books - Z; CDs & DVDs - S
Inter-library loans	per loan	£ 8.80	£ 9.30	C	Apr-24	
Inter-library loan renewals	per renewal	£ 4.40	£ 4.70	C	Apr-24	
Inter-library loans Orchestral Sets	per loan	£ 22.00	£ 23.10	C	Apr-24	
Inter-library loans Orchestral sets renewals	per renewal	£ 11.00	£ 11.55	C	Apr-24	
Libraries - overdue charges (adult) no charge children's	per week	15p per item per day to max £4.50	15p per item per day to max £4.50	C	Apr-24	
Libraries - meeting room hire, commercial	per hour	£36/£12/£5.50	£38/£13/£5.80	E	Apr-24	
Libraries - meeting room hire, community	per hour	£18.15/£6.60/£0	£19.05/£6.90/£0	E	Apr-24	
Libraries - research enquiry	Per hour	£ 16.50	£ 17.30	S	Apr-24	
Libraries - photographic reproduction images new photography fee	Per item	£5.50/£7.70/£11	£5.80/£8.10/£11.50	S	Apr-24	
Registrars						
Citizenship ceremonies	per adult	£ 83.00	£ 83.00	C	Apr-24	
Civil Marriage in Marischal College - Ceremony (5-50 people), Monday - Friday	per event	£ 320.00	£ 320.00	C	Apr-24	
Civil Marriage in Marischal College - Ceremony (<50 people), Saturday	per event	£ 452.00	£ 452.00	C	Apr-24	
Civil Marriage in the Town House - Ceremony (<10 people), Friday	per event	£ 265.00	£ 265.00	C	Apr-24	
Civil Marriage in the Town House - Ceremony (<room capacity), Friday	per event	£ 375.00	£ 375.00	C	Apr-24	
Civil Marriage in the Town House - Ceremony (with up to 60 persons, including the bride, groom and two witnesses) Saturday (in the St. Nicholas Room only)	per event	£ 507.00	£ 507.00	C	Apr-24	
Civil Marriages outside Registrar's Office in agreed places - Monday - Friday	per event	£ 458.00	£ 458.00	C	Apr-24	
Civil Marriages outside Registrar's Office in agreed places - Saturday	per event	£ 546.00	£ 546.00	C	Apr-24	

SCHEDULE OF CHARGES FROM 1 APRIL 2024

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Activity	Unit	Current 2023/24 Charge	Proposed 2024/25 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope Comments
Registrars continued						
Civil Marriages outside Registrar's Office in agreed places - Sunday	per event	£ 623.00	£ 623.00	C	Apr-24	
Civil Marriages outside Registrar's Office in agreed places - Monday - Friday Evening	per event	£ 513.00	£ 513.00	C	Apr-24	
Civil Marriages outside Registrar's Office in agreed places - Saturday Evening	per event	£ 595.00	£ 595.00	C	Apr-24	
Civil Marriages outside Registrar's Office in agreed places - Sunday Evening	per event	£ 661.00	£ 661.00	C	Apr-24	
Civil Marriages outside Registrar's Office in agreed places - Public Holidays	per event	£ 733.00	£ 733.00	C	Apr-24	
Online replacement certificate request - priority same day/next day service	per item	£ 10.00	£ 10.00	C	Apr-24	
Online replacement certificate request standard postage - online ordering posted within 5 -7 days	per item	£ 1.10	£ 1.10	C	Apr-24	
Online replacement certificate request international postage - online ordering posted overseas	per item	£ 2.20	£ 2.20	C	Apr-24	
Civil Marriage Rehearsal outside Registrars Office in agreed venue Monday-Friday 5-8pm		£ 110.00	£ 110.00	S	Apr-24	
Electric Charging Points **						
Electric Charging Points	per kwh	Connection fee for each session 0p & 47p per Kwh with a minimum charge per connection of £1	Connection fee for each session 0p & 47p per Kwh with a minimum charge per connection of £1	S	Apr-24	
Electric Charging Points Over stay		Overstay is more than 2 hours, a charge of £1 per minute to a maximum of £60	Overstay is more than 2 hours, a charge of £1 per minute to a maximum of £60	S	Apr-24	
HMO Fees						
HMO application fee for 3-5 tenants	Per annual license	£ 753.25	£ 903.90	C	Apr-24	Changed, in line with statutory guidance to recover costs

SCHEDULE OF CHARGES FROM 1 APRIL 2024

ALL CHARGES ARE EXCLUSIVE OF VAT, WHERE APPLICABLE

Activity	Unit	Current		Proposed		VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope Comments
		2023/24 Charge			2024/25 Charge			
HMO Fees continued								
HMO application fee for 6-10 tenants	Per annual license	£ 1,094.80	£	1,313.76	£	C	Apr-24	Changed, in line with statutory guidance to recover costs
HMO application fee for 11-20 tenants	Per annual license	£ 2,049.30	£	2,459.16	£	C	Apr-24	Changed, in line with statutory guidance to recover costs
HMO application fee for 21-50 tenants	Per annual license	£ 3,827.20	£	4,592.64	£	C	Apr-24	Changed, in line with statutory guidance to recover costs
HMO application fee for 51-100 tenants	Per annual license	£ 6,420.45	£	7,704.54	£	C	Apr-24	Changed, in line with statutory guidance to recover costs
HMO application fee for 101-200 tenants	Per annual license	£ 10,373.00	£	12,447.60	£	C	Apr-24	Changed, in line with statutory guidance to recover costs
HMO application fee for 201+ tenants	Per annual license	£ 10,550.10	£	12,660.12	£	C	Apr-24	Changed, in line with statutory guidance to recover costs
HMO renewal fee for 3-5 tenants	Per annual license	£ 607.20	£	728.64	£	C	Apr-24	Changed, in line with statutory guidance to recover costs
HMO renewal fee for 6-10 tenants	Per annual license	£ 759.00	£	910.80	£	C	Apr-24	Changed, in line with statutory guidance to recover costs
HMO renewal fee for 11-20 tenants	Per annual license	£ 1,366.20	£	1,639.44	£	C	Apr-24	Changed, in line with statutory guidance to recover costs
HMO renewal fee for 21-50 tenants	Per annual license	£ 2,277.00	£	2,732.40	£	C	Apr-24	Changed, in line with statutory guidance to recover costs
HMO renewal fee for 51-100 tenants	Per annual license	£ 3,643.20	£	4,371.84	£	C	Apr-24	Changed, in line with statutory guidance to recover costs
HMO renewal fee for 101-200 tenants	Per annual license	£ 5,566.00	£	6,679.20	£	C	Apr-24	Changed, in line with statutory guidance to recover costs
HMO renewal fee for 201+ tenants	Per annual license	£ 6,072.00	£	7,286.40	£	C	Apr-24	Changed, in line with statutory guidance to recover costs
Short Term Lets								
Home Sharing and/or Home Letting fee for 1-2 Guests	Per annual license	£ 420.00	£	420.00	£	C	Apr-24	Changed, in line with statutory guidance to recover costs
Home Sharing and/or Home Letting fee for 3-4 Guests	Per annual license	£ 630.00	£	630.00	£	C	Apr-24	Changed, in line with statutory guidance to recover costs
Home Sharing and/or Home Letting fee for 5-6 Guests	Per annual license	£ 840.00	£	840.00	£	C	Apr-24	Changed, in line with statutory guidance to recover costs

SCHEDULE OF CHARGES FROM 1 APRIL 2024

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Activity	Unit	Current 2023/24 Charge	Proposed 2024/25 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope Comments
Short Term Lets continued						
Home Sharing and/or Home Letting fee for 7-8 Guests	Per annual license	£ 1,120.00	£ 1,120.00	C	Apr-24	Changed, in line with statutory guidance to recover costs
Home Sharing and/or Home Letting fee for 9-12 Guests	Per annual license	£ 1,490.00	£ 1,490.00	C	Apr-24	Changed, in line with statutory guidance to recover costs
Home Sharing and/or Home Letting fee for 13+ Guests	Per annual license	£ 2,980.00	£ 2,980.00	C	Apr-24	Changed, in line with statutory guidance to recover costs
Secondary Letting fee for 1-2 Guests	Per annual license	£ 420.00	£ 420.00	C	Apr-24	Changed, in line with statutory guidance to recover costs
Secondary Letting fee for 3-4 Guests	Per annual license	£ 630.00	£ 630.00	C	Apr-24	Changed, in line with statutory guidance to recover costs
Secondary Letting fee for 5-6 Guests	Per annual license	£ 840.00	£ 840.00	C	Apr-24	Changed, in line with statutory guidance to recover costs
Secondary Letting fee for 7-8 Guests	Per annual license	£ 1,120.00	£ 1,120.00	C	Apr-24	Changed, in line with statutory guidance to recover costs
Secondary Letting fee for 9-12 Guests	Per annual license	£ 1,490.00	£ 1,490.00	C	Apr-24	Changed, in line with statutory guidance to recover costs
Secondary Letting fee for 13+ Guests	Per annual license	£ 2,980.00	£ 2,980.00	C	Apr-24	Changed, in line with statutory guidance to recover costs
Factoring						
Property Factoring	per annum	£ 78.00	£ 100.00	S	Apr-24	

SCHEDULE OF CHARGES FROM 1 APRIL 2024

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Activity	Unit	Current 2023/24 Charge	Proposed 2024/25 Charge	VAT Code Applicable	Approved Start Date	Comments
City Growth						
Events						
Hire of Parks & Open spaces - score 6 - 10	Per Event	£ 78.00	£ 82.00	E	Apr-24	
Hire of Parks & Open spaces - score 12 - 20	Per Event	£ 156.00	£ 164.00	E	Apr-24	
Hire of Parks & Open spaces - score 22 - 28	Per Event	£ 312.00	£ 328.00	E	Apr-24	
Hire of Parks & Open spaces - score 30 - 38	Per Event	£ 623.00	£ 654.00	E	Apr-24	
Hire of Parks & Open spaces - score 40 - 46	Per Event	£ 1,254.00	£ 1,317.00	E	Apr-24	
Museum and Art Gallery catering & retail						
Art Gallery Sculpture Court Reception	Per Hour	£ 256.00	£ 600.00	S	Apr-24	
Art Gallery Sculpture Court Seated (e.g. dinner)	Per Hour	£ 255.75	£ 700.00	S	Apr-24	
Art gallery G8/balcony - Adorning	Per Hour	£ 195.25	£ 600.00	S	Apr-24	
Art Gallery G19/balcony	Per Hour	£ 225.50	£ 600.00	S	Apr-24	
Art Gallery GF Education room (day)	Per Hour	£ 55.00	£ 50.00	S	Apr-24	
Art Gallery GF Education room (evening)	Per Hour	£ 134.75	not applicable	S	Apr-24	
Art Gallery Floor 2 Seminar room (day)	Per Hour	£ 115.50	£ 75.00	S	Apr-24	
Art Gallery Floor 2 Seminar room (evening)	Per Hour	£ 225.50	£ 200.00	S	Apr-24	
Art Gallery Entire building	Per Hour	£ 1,056.00	£ 1,200.00	S	Apr-24	
Cowdray Hall before 5pm	Per Hour	£ 145.75	£ 100.00	S	Apr-24	

SCHEDULE OF CHARGES FROM 1 APRIL 2024

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Activity	Unit	Current 2023/24 Charge	Proposed 2024/25 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope Comments
Museum and Art Gallery catering & retail continued						
Cowdray Hall after 5pm	Per Hour	£ 167.75	£ 350.00	S	Apr-24	
Maritime Museum Education Suite half day (up to 4 hours)		£ 150.15	£ 75.00	E/S	Apr-24	-
Maritime Museum Education Suite full day (up to 9 hours)		£ 302.78	£ 75.00	E/S	Apr-24	VAT status: No catering - E; Catering - S
Maritime Museum Education Suite evening	Per Hour	£ 195.25	not applicable	E/S	Apr-24	VAT status: No catering - E; Catering - S
Maritime Museum entire building evening (min 2 hour hire)		£ 858.00	£ 1,000.00	E/S	Apr-24	VAT status: No catering - E; Catering - S
Maritime Museum entire building evening (per hour thereafter)	Per Hour	£ 313.50	£ 250.00	E/S	Apr-24	VAT status: No catering - E; Catering - S
Maritime Museum kitchen facilities	Per Hour	£ 57.75	not applicable	S	Apr-24	
Booth Staff charge up to 15 people		£ 49.50	not applicable	S	Apr-24	
Booth Staff charge up to 30 people		£ 79.75	not applicable	S	Apr-24	
Booth evening hire (5pm-midnight)	Per Hour	£ 125.95	not applicable	E	Apr-24	
Booth evening hire (midnight onwards)	Per Hour	£ 149.05	£ 157.00	E	Apr-24	
Museum and Art Gallery Photographic Reproduction Images	per item	from £13 to £375	from £14 to £394	S	Apr-24	
Museum and Art Gallery Photographic Reproduction Images handling fee	per item	from £13 to £23	from £14 to £24	S	Apr-24	scale of charge depends on number of images ordered
Museum and Art Gallery Photographic Reproduction Images new Photography fee	per item	£ 89.10	£ 93.56	S	Apr-24	
Museum and Art Gallery Photographic Reproduction Images film in perpetuity fee	per request	£55 to £400	£58 to £420	S	Apr-24	
Museum and Art Gallery Picture Loan Scheme	per year	£ 99.00	£ 1,300.00	S	Apr-24	
Museum and Art Gallery Picture Loan Scheme	per Oil	£ 127.05	not applicable	S	Apr-24	
Museum and Art Gallery Picture Loan Scheme Condition Check	per visit	£ 34.65	not applicable	S	Apr-24	
Museum and Art Gallery Picture Loan Scheme Initial Admin fee	per new loan	£ 63.80	not applicable	S	Apr-24	
Museum and Art Gallery Loan Admin fee	per new loan	£ 121.00	not applicable	S	Apr-24	
Museum and Art Gallery catering & retail continued						

SCHEDULE OF CHARGES FROM 1 APRIL 2024

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Activity	Unit	Current 2023/24 Charge	Proposed 2024/25 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope Comments
Museum and Art Gallery filming for Commercial use	per session (up to 2 hours)	£ 121.00	£ 127.05	S	Apr-24	
Museum and Art Gallery Photography for Commercial use	per session (up to 2 hours)	£ 33.00	£ 34.65	S	Apr-24	
Museum and Art Gallery Research Enquiry	per hour	£ 27.50	£ 28.88	S	Apr-24	first 15 mins are free
Museum and Art Gallery photocopying B&W	per copy	0.85 for A4 to 1.65 for A3	0.90 for A4 to 1.70 for A3	S	Apr-24	note different charges for A4 and A3
Museum and Art Gallery photocopying Colour A4 and A3	per copy	£1.10 for A4 and £2.20 for A3	£1.15 for A4 and £2.30 for A3	S	Apr-24	note different charges for A4 and A4
Museum and Art Gallery Talks and Lectures Out with the City	per session	£ 49.50	£ 52.00	E	Apr-24	
Beach Ballroom						
Main Ballroom, Sunday to Thursday (no catering)	day, from	£ 2,750.00	£ 3,025.00	E/S	Apr-24	VAT status: E if basic room hire and no staff support provided to help set up event & no Beach Ballroom equipment used S if staff support provided or Beach Ballroom equipment used
Main Ballroom, Friday (no catering)	day, from	£ 3,850.00	£ 4,235.00	E/S	Apr-24	VAT status: E if basic room hire and no staff support provided to help set up event & no Beach Ballroom equipment used S if staff support provided or Beach Ballroom equipment used
Main Ballroom, Saturday (no Catering)	day, from	£ 5,500.00	£ 6,050.00	E/S	Apr-24	VAT status: E if basic room hire and no staff support provided to help set up event & no Beach Ballroom equipment used S if staff support provided or Beach Ballroom equipment used

Beach Ballroom continued

SCHEDULE OF CHARGES FROM 1 APRIL 2024

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Activity	Unit	Current 2023/24 Charge	Proposed 2024/25 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope Comments
Star Ballroom	hour	£ 82.00	£ 90.00	E/S	Apr-24	VAT status: E if basic room hire and no staff support provided to help set up event & no Beach Ballroom equipment used S if staff support provided or Beach Ballroom equipment used
Northern Lights	hour	£ 82.00	£ 90.00	E/S	Apr-24	VAT status: E if basic room hire and no staff support provided to help set up event & no Beach Ballroom equipment used S if staff support provided or Beach Ballroom equipment used
Promenade Suite	hour	£ 71.00	£ 78.00	E/S	Apr-24	VAT status: E if basic room hire and no staff support provided to help set up event & no Beach Ballroom equipment used S if staff support provided or Beach Ballroom equipment used
Boardroom	hour	£ 60.00	£ 66.00	E/S	Apr-24	VAT status: E if basic room hire and no staff support provided to help set up event & no Beach Ballroom equipment used S if staff support provided or Beach Ballroom equipment used
Five star wedding package	day	£ 5,445.00	£ 5,990.00	S	Apr-24	
Star Party Package (3month booking limit)	evening	£ 544.00	£ 598.00	S	Apr-24	
Star Premium Package buffet (6 month booking limit)	evening	£ 1,094.00	£ 1,203.00	S	Apr-24	
Funeral Teas	per person, from	£ 8.75	£ 9.60	S	Apr-24	
Dinner menu 3 course	per person, from	£ 38.50	£ 42.00	S	Apr-24	

SCHEDULE OF CHARGES FROM 1 APRIL 2024

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Activity	Unit	Current		Proposed		VAT Code Applicable	Approved Start Date	Comments
		2023/24 Charge		2024/25 Charge				VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope
Business Growth								
Trade missions for businesses	per trade mission	Variable according to market		Variable according to market		S	Apr-24	
Place								
Planning and Sustainable Development								
Kingswells Park and Ride Car Park, community use	per hour	£ 105.05	£ 110.30			S	Apr-24	
Rail Station/ Park & Ride Cycle Locker Hire	per year per locker (deposit)	£ 33.00	£ 35.00			C	Apr-24	
Rail Station/ Park & Ride Cycle Locker Hire	per year per locker (annual fee)	£ 33.00	£ 35.00			S	Apr-24	
Traffic data and traffic models	variable	variable	variable			S	Apr-24	Variable dependent on scale, age and complexity of traffic data and models.
High Hedges	per application	£ 450.00	£ 475.00			C	Apr-24	Please move to Strategic Place planning
Misc								
Pre-Application Advice: Householder Development		£ -	£ -			S	Apr-24	Development ancillary or related to an existing residential use (i.e. an extension or alteration to an existing dwelling)
Signage/Advertisement Proposal		£ -	£ -			S	Apr-24	Proposals solely concerning signage and advertisements
Minor Local Development		£ 132.00	£ 137.50			S	Apr-24	1-4 dwellings, change of use or Up to 999 sqm site area, Section 42 applications or up to 999 sqm development floor space, telecommunication developments
Local Development		£ 660.00	£ 687.50			S	Apr-24	5-49 dwellings, 1,000 - 9,999 sqm Class 4/5/6 floorspace and site area less than 2 hectares, or 1,000 - 4,999 sqm any other development floorspace and site area less than 2 Hectares

SCHEDULE OF CHARGES FROM 1 APRIL 2024

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Activity	Unit	Current 2023/24 Charge	Proposed 2024/25 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope Comments
Major/National Development		£ 1,760.00	£ 1,833.33	S	Apr-24	50+dwelling, 10,000+sqm Class 4/5/6 floorspace or site area is or exceeds 2 Hectares, 5,000+sqm any other development floorspace, or site area is or exceeds 2 Hectares, or any other major/national development as defined by the Town and County Planning (Hierarchy of Development)(Scotland)Regulations 2009.

Building Standards

Fees - Property Enquiry

Property Enquiry Certificate	per application	£ 79.75	£ 84.00	S	Apr-24	
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Fees - Property Enquiry continued

Property History Report	per application	£ 79.75	£ 84.00	S	Apr-24	
Roads Adoption Plan	per application	£ 79.75	£ 84.00	S	Apr-24	
Copy documents	per document		Various please see ACC website for details	S	Apr-24	

Planning applications: Scottish Government - online fee calculator

For the full Planning Application fee structure, please see the following link:				C		https://www.eplanning.scot/ePlanningClient/custompages/feecalculator.aspx
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Planning applications: Scottish Government - online fee calculator continued

Surcharge on retrospective applications	per application	up to 25% over and above the normal application fee	up to 25% over and above the normal application fee	C	Apr-24	
Non-material variations	per application	£ 200.00	£ 200.00	C	Apr-24	
Confirmation for compliance with conditions	per application	£ 100.00	£ 100.00	C	Apr-24	

Operations and Protective Services

Environmental Services

Window Boxes	Per item	£ 71.50	£ 75.00	S	Apr-24	
Hanging Baskets	Per item	£ 71.50	£ 75.00	S	Apr-24	
Planters - Small	Per item	£ 18.70	£ 19.64	S	Apr-24	
Environmental Services continued						
Planters - Medium	Per item	£ 35.20	£ 36.96	S	Apr-24	

SCHEDULE OF CHARGES FROM 1 APRIL 2024

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Activity	Unit	Current		Proposed		VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope	Comments
		2023/24 Charge		2024/25 Charge					
Planters - Large	Per item	£	52.80	£	55.44	S	Apr-24		
Sponsored Planters - Small	Per item	£	935.00	£	982.00	S	Apr-24		
Sponsored Planters - Large	Per item	£	1,399.20	£	1,469.00	S	Apr-24		
Countryside Rangers Service									
Non – curricular school visits/ community group visits.	Per hour per Ranger	£	22.00	£	23.00	E	Apr-24		
Presentations to community groups by invitation (Countryside Ranger)	Per presentation	£	22.00	£	23.00	E	Apr-24		
Presentations to community groups by invitation (Countryside Officer)	Per presentation	£	32.00	£	34.00	E	Apr-24		
Non Ranger Service organized event requiring Ranger Service Staff.	Per hour per Ranger	£	22.00	£	23.00	E	Apr-24		
Training for Teachers in outdoor learning skills, e.g. safe use of fire - four twilight sessions.	Per person 1-5 people	£	75.00	£	79.00	E	Apr-24		
Training for Teachers in outdoor learning skills, e.g. safe use of fire - four twilight sessions.	Per person 6-10 people	£	-	£	57.00	E	Apr-24		
Training for Teachers in outdoor learning skills, e.g. safe use of fire - four twilight sessions.	Per person 11-20 people	£	-	£	40.00	E	Apr-24		
Pets Corner Adult	Per ticket	£	3.85	£	4.00	S	Apr-24		
Pets Corner Child	Per ticket	£	1.10	£	1.20	S	Apr-24		
Pets Corner Children Under 3	Per ticket		Free		Free	S	Apr-24		
Pets Corner Family	Per ticket	£	7.15	£	7.50	S	Apr-24		
Accord Card	Per ticket	£	2.20	£	2.30	S	Apr-24		
Education Adult	Per ticket	£	2.20	£	2.30	S	Apr-24		
Education Child	Per ticket	£	0.55	£	0.58	S	Apr-24		
Hire of Education Room	Per Hour	£	17.60	£	18.50	E	Apr-24		
Hire of Education Room	Per Day	£	88.00	£	92.00	E	Apr-24		
Hire of Education Birthday Party	Per Party	£	82.50	£	86.60	S	Apr-24		
Season Family Pass	Per ticket	£	44.00	£	46.20	S	Apr-24		
Parks									
Memorial Trees	Per Tree	£	264.00	£	277.00	C	Apr-24		

SCHEDULE OF CHARGES FROM 1 APRIL 2024

ALL CHARGES ARE EXCLUSIVE OF VAT, WHERE APPLICABLE

Activity	Unit	Current 2023/24 Charge	Proposed 2024/25 Charge	VAT Code Applicable	Approved Start Date	Comments VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope
Weddings						
Weddings - 1 hour	Per Hour	£ 110.00	£ 115.00	S	Apr-24	
Weddings - 1.5 hour	Per Hour and Half	£ 165.00	£ 173.00	S	Apr-24	
Weddings - 2 hours	Per 2 hours	£ 220.00	£ 231.00	S	Apr-24	
Weddings - Bandstand	Per Booking	£ 330.00	£ 346.00	S	Apr-24	
Photographs 30 Mins	Per 30 Mins	£ 44.00	£ 46.00	S	Apr-24	
Photographs 1 Hour	Per 1 Hour	£ 55.00	£ 58.00	S	Apr-24	
Photographs 2 hours	Per 2 Hours	£ 77.00	£ 81.00	S	Apr-24	
Photographs 1/2 day	Per Half Day	£ 110.00	£ 115.00	S	Apr-24	
Photographs Full Day	Per Day	£ 132.00	£ 139.00	S	Apr-24	
Small Group Bookings	Per Hour	£ 18.00	£ 19.00	S	Apr-24	
Private functions held outwith David Welch Winter Gardens opening hours.	1 - 3 hours	£ 330.00	£ 346.00	S	Apr-24	
Private functions held outwith David Welch Winter Gardens opening hours.	3 - 6 hours	£ 660.00	£ 693.00	S	Apr-24	
Photographs						
Photographs 30 Mins	Per 30 Mins	£ 44.00	£ 46.00	S	Apr-24	
Photographs 1 Hour	Per 1 Hour	£ 55.00	£ 58.00	S	Apr-24	
Photographs 2 hours	Per 2 Hours	£ 77.00	£ 81.00	S	Apr-24	
Photographs 1/2 day	Per Half Day	£ 110.00	£ 115.00	S	Apr-24	
Photographs Full Day	Per Day	£ 132.00	£ 138.00	S	Apr-24	
Weddings - 1 hour	Per Hour	£ 110.00	£ 115.00	S	Apr-24	
Weddings - 1.5 hour	Per Hour and Half	£ 165.00	£ 173.00	S	Apr-24	
Weddings - 2 hours	Per 2 hours	£ 220.00	£ 231.00	S	Apr-24	
Floral Decorations	Per Decoration	From £187.00	From £196	S	Apr-24	
Cremation & Burial Service						
Cremation - chapel service	person	£ 753.00	£ 791.00	E	Apr-24	
Cremation - chapel service Non Residents of Aberdeen City	person	£ 809.00	£ 850.00	E	Apr-24	
Cremation of any person whose age at the time of death was less than 18 years or a stillborn child		£ -	£ -	E	Apr-24	
Crematorium - No chapel service	person	£ 595.00	£ 625.00	E	Apr-24	

SCHEDULE OF CHARGES FROM 1 APRIL 2024

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Activity	Unit	Current 2023/24 Charge	Proposed 2024/25 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope Comments
Cremation & Burial Service continued						
Crematorium - No chapel service - Non Residents of Aberdeen City	person	£ 684.00	£ 718.00	E	Apr-24	
Cremation - No chapel service, early morning slot at reduced charge.	person	£ 420.00	£ 420.00	E	Apr-24	
Storage of urn	urn	£ 108.00	£ 113.00	E	Apr-24	
Dispersal of ashes from another crematorium	urn	£ 95.00	£ 100.00	E	Apr-24	
Extended use of Chapel for a service	Occasion	£ 120.00	£ 126.00	E	Apr-24	
Use of Chapel for a Service only	Occasion	£ 180.00	£ 189.00	E	Apr-24	
Burial Lair Rights	lair	£ 1,100.00	£ 1,155.00	E	Apr-24	
Burial Lair Rights - Non Residents of Aberdeen City	lair	£ 1,265.00	£ 1,518.00		Apr-24	
Reservation fee for burial lair	lair	£ 110.00	£ 100.00	E	Apr-24	
Cremation Casket lair rights	lair	£ 814.00	£ 895.00	E	Apr-24	
Cremation Casket lair rights - Non Residents of Aberdeen City	lair	£ 936.00	£ 1,310.00		Apr-24	
Administration Fee		£ 55.00	£ 58.00	E	Apr-24	
Burial	person	£ 918.00	£ 964.00	C	Apr-24	
Burial - Non Residents of Aberdeen City	person	£ 1,055.00	£ 1,477.00	C	Apr-24	
Burial on a Saturday	person	£ 1,224.00	£ 1,285.00	C	Apr-24	
Burial on a Saturday - Non Residents of Aberdeen City	person	£ 1,407.00	£ 1,970.00	C	Apr-24	
Burial on a Sunday or Public Holiday	person	£ 1,377.00	£ 1,446.00	C	Apr-24	
Burial on a Sunday or Public Holiday - Non Residents of Aberdeen City	person	£ 1,583.00	£ 2,216.00	C	Apr-24	
Burial of a person whose age at the time of death was less than 18 years or a stillborn child		£ -	£ -	C	Apr-24	
Interment of Cremated Remains Casket(s)	interment	£ 280.00	£ 336.00	C	Apr-24	
Interment of Cremated Remains Casket(s) - Non Residents of Aberdeen City	interment	£ 322.00	£ 451.00		Apr-24	
Interment of Cremated Remains Casket(s) on a Saturday	interment	£ 374.00	£ 448.00	C	Apr-24	
Interment of Cremated Remains Casket(s) on a Saturday - Non Residents of Aberdeen City	interment	£ 430.00	£ 602.00		Apr-24	
testing of a lair depth	occasion	£ 123.00	£ 129.00	C	Apr-24	

SCHEDULE OF CHARGES FROM 1 APRIL 2024

ALL CHARGES ARE EXCLUSIVE OF VAT, WHERE APPLICABLE

Activity	Unit	Current 2023/24 Charge	Proposed 2024/25 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope Comments
Cremation & Burial Service continued						
Disinterment of coffin	coffin	£ 1,314.00	£ 1,380.00	E/S	Apr-24	VAT status: E if it's linked to a subsequent burial S otherwise
Disinterment of casket of ashes	casket	£ 374.00	£ 393.00	E/S	Apr-24	VAT status: E if it's linked to a subsequent burial S otherwise
Transfer of lair rights	lair	£ 50.00	£ 52.00	C	Apr-24	
Duplicate lair certificate	certificate	£ 50.00	£ 52.00	S	Apr-24	
Search burial ground records	Per 15 mins	£ 14.50	£ 15.00	S	Apr-24	
Foundation for headstone	foundation	£ 110.00	£ 116.00	C	Apr-24	
Visual Tribute Services						
Subsequent Photos (first image no charge)	per item	£ 16.50	£ 17.00	S	Apr-24	
Slideshow/Video - provided by family	per item	£ 35.00	£ 36.75	S	Apr-24	
Slideshow - prepared by crematorium	per item	£ 45.00	£ 37.00	S	Apr-24	
Extra work	per item	£ 16.50	£ 17.00	S	Apr-24	
Physical copy of the slideshow	per item	£ 16.50	£ 17.00	S	Apr-24	
Webcast Services						
Live	per item	£ 55.00	£ 58.00	S	Apr-24	
Physical copy of recording of service	first copy	£ 44.00	£ 46.00	S	Apr-24	
Each extra Physical copy	per extra item	£ 22.00	£ 23.00	S	Apr-24	
Book of Remembrance/Memorial Cards						
Book of Remembrance charge per line	line	£ 22.11	£ 23.00	S	Apr-24	
Book of Remembrance 2 line entry	line	£ 44.22	£ 46.00	S	Apr-24	
Book of Remembrance 3 line entry	line	£ 66.33	£ 70.00	S	Apr-24	
Book of Remembrance 4 line entry	line	£ 88.44	£ 93.00	S	Apr-24	
Book of Remembrance 5 line entry	line	£ 110.55	£ 116.00	S	Apr-24	
Book of Remembrance 6 line entry	line	£ 132.00	£ 139.00	S	Apr-24	
Book of Remembrance 7 line entry	line	£ 154.66	£ 162.00	S	Apr-24	
Book of Remembrance 8 line entry	line	£ 176.77	£ 186.00	S	Apr-24	
Book of Remembrance Motif	motif	£ 65.23	£ 80.00	S	Apr-24	
Memorial Cards - replica of above charge per line	line	£ 14.19	£ 15.00	S	Apr-24	
Memorial Cards - motif	motif	£ 60.06	£ 63.00	S	Apr-24	

SCHEDULE OF CHARGES FROM 1 APRIL 2024

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Activity	Unit	Current 2023/24 Charge	Proposed 2024/25 Charge	VAT Code Applicable	Approved Start Date	Comments <small>VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope</small>
Memorial Plaque						
Memorial Plaque - Wall - for 10 years	plaque	£ 385.00	£ 385.00	E	Apr-24	
Memorial Plaque - Wall - for 20 years	plaque	£ 526.90	£ 526.90	E	Apr-24	
Memorial Plaque - Wall - renewal 10 years	plaque	£ 143.00	£ 150.00	E	Apr-24	
Memorial Plaque - Wall - renewal 20 years	plaque	£ 237.93	£ 249.00	E	Apr-24	
Memorial Plaque - Additional inscription	plaque	£ 79.75	£ 84.00	E	Apr-24	
Memorial bench	bench	£ 1,800.00	£ 1,900.00	C	Apr-24	
Foundation for Memorial Bench (if required)	item		£ 600.00	C	Apr-24	
Babies Book of Remembrance charge per line	line	£ 7.37	£ 7.74	S	Apr-24	
Babies Book of Remembrance 2nd line	line	£ 14.74	£ 15.48	S	Apr-24	
Babies Book of Remembrance 3rd line	line	£ 22.11	£ 23.22	S	Apr-24	
Babies Book of Remembrance 4th line	line	£ 29.48	£ 30.95	S	Apr-24	
Babies Book of Remembrance 5th line	line	£ 36.85	£ 38.69	S	Apr-24	
Babies Book of Remembrance Motif	motif	£ 68.00	£ 71.40	S	Apr-24	
Babies memorial kerb - 3 lines	kerb	£ 170.00	£ 200.00	E	Apr-24	
Babies memorial headstone - 3 lines inscription	3 line inscription	£ 435.00	£ 500.00	E	Apr-24	
Babies memorial headstone - motif	motif	£ 92.00	£ 97.00	E	Apr-24	
Babies memorial headstone - 4th line	line	£ 19.00	£ 20.00	E	Apr-24	
Cremation of Body Parts (following original cremation)	Per body	£ 180.00	£ 189.00	E	Apr-24	
Burial of Body Parts	Per body	£ 180.00	£ 189.00	C	Apr-24	
Cremation of Body donated to Medical Research (Anatomical examination)	Per body	£ 180.00	£ 189.00	E	Apr-24	
Burial of Body donated to Medical Research (Anatomical examination)	Per body	£ 180.00	£ 189.00	C	Apr-24	

SCHEDULE OF CHARGES FROM 1 APRIL 2024

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Activity	Unit	Current 2023/24 Charge	Proposed 2024/25 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope Comments
Waste & Recycling						
Commercial Waste Collection Services - 140 litre bin	per uplift of bin			S/C		Charges will be agreed under delegated authority VAT status: S if charged to another waste collection company C if charged directly to a business
Commercial Waste Collection Services - Ad-hoc Collection Admin Fee	annual fee in addition to cost of uplifts.			S/C		Charges will be agreed under delegated authority VAT status: S if charged to another waste collection company C if charged directly to a business
Commercial Waste Collection Services - 240 litre bin	per uplift of bin			S/C		Charges will be agreed under delegated authority VAT status: S if charged to another waste collection company C if charged directly to a business
Commercial Waste Collection Services - 360 litre bin	per uplift of bin			S/C		Charges will be agreed under delegated authority VAT status: S if charged to another waste collection company C if charged directly to a business

SCHEDULE OF CHARGES FROM 1 APRIL 2024

ALL CHARGES ARE EXCLUSIVE OF VAT, WHERE APPLICABLE

Activity	Unit	Current 2023/24 Charge	Proposed 2024/25 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope Comments
Waste & Recycling continued						
Commercial Waste Collection Service s - 400 litre bin	per uplift of bin			S/C		Charges will be agreed under delegated authority VAT status: S if charged to another waste collection company C if charged directly to a business
Commercial Waste Collection Service s - 660 litre bin	per uplift of bin			S/C		Charges will be agreed under delegated authority VAT status: S if charged to another waste collection company C if charged directly to a business
Commercial Waste Collection Service s - 770 litre bin	per uplift of bin			S/C		Charges will be agreed under delegated authority VAT status: S if charged to another waste collection company C if charged directly to a business
Commercial Waste Collection Service s - 940 litre bin	per uplift of bin			S/C		Charges will be agreed under delegated authority VAT status: S if charged to another waste collection company C if charged directly to a business

SCHEDULE OF CHARGES FROM 1 APRIL 2024

ALL CHARGES ARE EXCLUSIVE OF VAT, WHERE APPLICABLE

Activity	Unit	Current 2023/24 Charge	Proposed 2024/25 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope Comments
Waste & Recycling continued						
Commercial Waste Collection Service s - 1100 litre bin	per uplift of bin			S/C		Charges will be agreed under delegated authority VAT status: S if charged to another waste collection company C if charged directly to a business
Commercial Waste Collection Service s - 1280 litre bin	per uplift of bin			S/C		Charges will be agreed under delegated authority VAT status: S if charged to another waste collection company C if charged directly to a business
Commercial Waste Collection Service s - Street Bin Use				S/C		Charges will be agreed under delegated authority VAT status: S if charged to another waste collection company C if charged directly to a business
Commercial Waste Collection Service s - Street Bin Use	per bag of rubbish			S/C		Charges will be agreed under delegated authority VAT status: S if charged to another waste collection company C if charged directly to a business

SCHEDULE OF CHARGES FROM 1 APRIL 2024

ALL CHARGES ARE EXCLUSIVE OF VAT, WHERE APPLICABLE

Activity	Unit	Current 2023/24 Charge	Proposed 2024/25 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope Comments
Waste & Recycling continued						
Commercial Dry Mixed Recycling Collection				S/C		Charges will be agreed under delegated authority VAT status: S if charged to another waste collection company C if charged directly to a business
Commercial Dry Mixed Recycling Collection - Bundle or box	per bundle/box			S/C		Charges will be agreed under delegated authority VAT status: S if charged to another waste collection company C if charged directly to a business
Commercial Dry Mixed Recycling Collection - 140 Litre bin	per uplift of bin			S/C		Charges will be agreed under delegated authority VAT status: S if charged to another waste collection company C if charged directly to a business

SCHEDULE OF CHARGES FROM 1 APRIL 2024

ALL CHARGES ARE EXCLUSIVE OF VAT, WHERE APPLICABLE

Activity	Unit	Current 2023/24 Charge	Proposed 2024/25 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope Comments
Waste & Recycling continued						
Commercial Dry Mixed Recycling Collection - 240 Litre bin	per uplift of bin			S/C		Charges will be agreed under delegated authority VAT status: S if charged to another waste collection company C if charged directly to a business
Commercial Dry Mixed Recycling Collection - 360 Litre bin	per uplift of bin			S/C		Charges will be agreed under delegated authority VAT status: S if charged to another waste collection company C if charged directly to a business
Commercial Dry Mixed Recycling Collection - 660 Litre bin	per uplift of bin			S/C		Charges will be agreed under delegated authority VAT status: S if charged to another waste collection company C if charged directly to a business
Commercial Dry Mixed Recycling Collection - 770 Litre bin	per uplift of bin			S/C		Charges will be agreed under delegated authority VAT status: S if charged to another waste collection company C if charged directly to a business

SCHEDULE OF CHARGES FROM 1 APRIL 2024

ALL CHARGES ARE EXCLUSIVE OF VAT, WHERE APPLICABLE

Activity	Unit	Current 2023/24 Charge	Proposed 2024/25 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope Comments
Waste & Recycling continued						
Commercial Dry Mixed Recycling Collection - 1280 Litre bin or Cage	per uplift of bin or cage			S/C		Charges will be agreed under delegated authority VAT status: S if charged to another waste collection company C if charged directly to a business
Commercial Glass Recycling Collection				S/C		Charges will be agreed under delegated authority VAT status: S if charged to another waste collection company C if charged directly to a business
Commercial Glass Recycling Collection - 1280 litre bin	per uplift of bin			S/C		Charges will be agreed under delegated authority VAT status: S if charged to another waste collection company C if charged directly to a business
Commercial Food Waste Recycling Collection				S/C		Charges will be agreed under delegated authority VAT status: S if charged to another waste collection company C if charged directly to a business

SCHEDULE OF CHARGES FROM 1 APRIL 2024

ALL CHARGES ARE EXCLUSIVE OF VAT, WHERE APPLICABLE

Activity	Unit	Current 2023/24 Charge	Proposed 2024/25 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope Comments
Waste & Recycling continued						
Commercial Food Waste Recycling Collection - Caddy 23L	per uplift of bin			S/C		Charges will be agreed under delegated authority VAT status: S if charged to another waste collection company C if charged directly to a business
Commercial Food Waste Recycling Collection - 140 Litre bin	per uplift of bin			S/C		Charges will be agreed under delegated authority VAT status: S if charged to another waste collection company C if charged directly to a business
Commercial Food Waste Recycling Collection - 240 Litre bin	per uplift of bin			S/C		Charges will be agreed under delegated authority VAT status: S if charged to another waste collection company C if charged directly to a business
Commercial Food Waste Recycling Collection - 550 Litre bin	per uplift of bin			S/C		Charges will be agreed under delegated authority VAT status: S if charged to another waste collection company C if charged directly to a business

SCHEDULE OF CHARGES FROM 1 APRIL 2024

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Activity	Unit	Current 2023/24 Charge	Proposed 2024/25 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope Comments
Waste & Recycling continued						
Commercial Garden Waste Recycling Collection - 240 litre bin	per uplift of bin			S/C		Charges will be agreed under delegated authority VAT status: S if charged to another waste collection company C if charged directly to a business
Hire of Commercial Wheeled Bins	Per Bin			S		Charges will be agreed under delegated authority
Sale of Commercial 40 litre bio liners roll of 30	per roll			S		Charges will be agreed under delegated authority
Sale of Commercial 30 litre pedal bins for food waste	per bin			S		Charges will be agreed under delegated authority
Commercial Waste Collection - Bulk Waste	per hour			S/C		Charges will be agreed under delegated authority VAT status: S if charged to another waste collection company C if charged directly to a business
Domestic Waste Collection - Bulk Waste	per four items	£ 33.00	£ 40.00	C	Apr-24	
Domestic Waste Collection - House Clearances	per collection	£ 225.50	£ 236.78	C	Apr-24	
Domestic Waste Collection - Hourly rate	per hour	£ 132.00	£ 139.00	C	Apr-24	
Domestic household garden waste charge	Per household	£ 30.00	£ 50.00	C	Apr-24	
Domestic household garden waste charge Permit for a third bin	Per household	£ 30.00	£ 50.00	C	Apr-24	
Sale of 1280 litre bin to developer	per unit	£ 454.00	£ 477.00	C	Apr-24	
Sale of 660 litre bin to developer	per unit	£ 312.00	£ 328.00	C	Apr-24	
Sale of 180 litre bin to developer	per unit	£ 39.00	£ 41.00	C	Apr-24	
Sale of 240 litre bin to developer	per unit	£ 39.00	£ 41.00	C	Apr-24	
Sale of food waste bin housing to developer	per unit	£ 566.00	£ 594.00	C	Apr-24	
Charge for delivering 10 or fewer bins to developer	per delivery	£ 33.00	£ 35.00	C	Apr-24	
Admin fee for Transfer notes	per note			C	Apr-24	Charges will be agreed under delegated authority

SCHEDULE OF CHARGES FROM 1 APRIL 2024

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Activity	Unit	Current 2023/24 Charge	Proposed 2024/25 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope Comments
Protective Services						
Fees - Street Traders Licence						
Street traders Licence - certificate of compliance	Per Certificate	£ 204.00	£ 214.00	C	Apr-24	
Street traders Licence - re-visit for non-compliance	Per Hour	£ 75.00	£ 79.00	C	Apr-24	
Animal Health & Welfare						
Licence for Breeding Establishment for Dogs	Per licence	£ 205.00	£ 215.00	C	Apr-24	
Licence for Breeding Establishment for Cats	Per licence	£ 205.00	£ 215.00	C	Apr-24	
Licence for Breeding Establishment for Rabbits	Per licence	£ 205.00	£ 215.00	C	Apr-24	
Licence to keep Dangerous Wild Animals	Per licence	£ 289.00	£ 303.00	C	Apr-24	
Licence for Animal Boarding Establishment	Per licence	£ 205.00	£ 215.00	C	Apr-24	
Animal Health & Welfare continued						
Licence for Riding Establishment	Per licence	£ 337.00	£ 354.00	C	Apr-24	
Licence to Sell Animals as Pets	Per licence	£ 205.00	£ 215.00	C	Apr-24	
Registration for Performing Animals	Per registration	£ 205.00	£ 215.00	C	Apr-24	
Licence for Animal Welfare Establishment	Per Licence	£ 205.00	£ 215.00	C	Apr-24	
Animal Rehoming Licence	Per Licence	£ 205.00	£ 215.00	C	Apr-24	
Licence to operate a Zoo	Per Licence	£ 337.00	£ 354.00	C	Apr-24	
Housing Inspections						
Housing Inspection Report - inspection visit and issue of letter	Per visit	£ 154.00	£ 162.00	C	Apr-24	
Housing Inspection Report - amendment of letter within one month	Per amendment	£ 30.00	£ 31.50	C	Apr-24	
Fees - Weights & Measures Other						
Weights & Measures act Technical Officer (certified to trade)	Per hour	£ 53.00	£ 56.00	C	Apr-24	
Weights & Measures act Inspector (certified to trade tolerant)	Per hour	£ 87.00	£ 91.00	C	Apr-24	
Weights & Measures act Inspector (Public hols/weekends) (certified to trade tolerant)	Per hour	£ 131.00	£ 137.00	C	Apr-24	
Weights & Measures act Technical Officer (Public hols/weekends) (certified to trade tolerant)	Per hour	£ 78.00	£ 82.00	C	Apr-24	
Provision of Calibration Certificate	Per Certificate	£ 60.00	£ 63.00	C	Apr-24	
Provision of contaminated land information (petrol storage)	Per hour	£ 80.34	£ 84.36	C	Apr-24	
Fees-Freezer Breakdown Inspt						
Inspection and Certification of unfit/ unmarketable foods as a result of a freezer or refrigerator breakdown or other incident - first hour	Per hour (first hour)	£ 185.00	£ 194.00	C	Apr-24	

SCHEDULE OF CHARGES FROM 1 APRIL 2024

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Activity	Unit	Current 2023/24 Charge	Proposed 2024/25 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope Comments
Fees-Freezer Breakdown Inspt continued						
Inspection and Certification of unfit/ unmarketable foods as a result of a freezer or refrigerator breakdown or other incident - every hour after the first one	Per hour	£ 73.00	£ 77.00	C	Apr-24	
Food premises yearbook	Per book	£ 30.00	£ 31.50	C	Apr-24	
Fees-Fish Export Certificate						
Fish Export Certificates (Monday to Friday 9am - 4pm) more than 24 hours notice	First hour	£ 72.00	£ 77.00	S	Apr-24	
Fish Export Certificates (Monday to Friday 9am - 4pm) more than 24 hours notice	Per hour for every hour since the first one	£ 60.00	£ 77.00	S	Apr-24	
Fish Export Certificates (Monday to Friday 9am - 4pm) less than 24 hours notice	First hour	£ 176.00	£ 185.00	S	Apr-24	
Fish Export Certificates (Monday to Friday 9am - 4pm) less than 24 hours notice	Per hour for every hour since the first one	£ 88.00	£ 92.00	S	Apr-24	
Fish Export Certificates (Monday to Friday after 4pm) more than 24 hours notice	First hour	£ 176.00	£ 185.00	S	Apr-24	
Fish Export Certificates (Monday to Friday after 4pm) more than 24 hours notice	Per hour for every hour since the first one	£ 88.00	£ 92.00	S	Apr-24	
Fish Export Certificates (Monday to Friday after 4pm) less than 24 hours notice	First hour	£ 237.00	£ 249.00	S	Apr-24	
Fish Export Certificates (Monday to Friday after 4pm) less than 24 hours notice	Per hour for every hour since the first one	£ 116.00	£ 122.00	S	Apr-24	
Fish Export Certificates weekends (9am - 4pm) more than 24 hours notice [notification received on a normal working day]	First hour	£ 237.00	£ 249.00	S	Apr-24	
Fish Export Certificates weekends (9am - 4pm) more than 24 hours notice [notification received on anormal working day]	Per hour for every hour since the first one	£ 116.00	£ 122.00	S	Apr-24	

SCHEDULE OF CHARGES FROM 1 APRIL 2024

ALL CHARGES ARE EXCLUSIVE OF VAT, WHERE APPLICABLE

Activity	Unit	Current 2023/24 Charge	Proposed 2024/25 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope Comments
Fees-Fish Export Certificate continued						
Fish Export Certificate (public holidays 9am-4pm) more than 24 hours notice. Service not offered on Christmas Day, Boxing Day, New Years Day or Easter Sunday.	First hour	£ 237.00	£ 249.00	S	Apr-24	
Fish Export Certificate (public holidays 9am-4pm) more than 24 hours notice. Service not offered on Christmas Day, Boxing Day, New Years Day or Easter Sunday.	Per hour since the first hour	£ 116.00	£ 122.00	S	Apr-24	
Fish Export Certificate - 29th & 30th December, between 9am and 4pm, where Environmental Health is informed by 9am on 24th Dec.	First hour	£ 176.00	£ 185.00	S	Apr-24	
Fish Export Certificate - 29th & 30th December, between 9am and 4pm, where Environmental Health is informed by 9am on 24th Dec.	Per hour after the first hour	£ 116.00	£ 122.00	S	Apr-24	
Additional Export Health Certificate Certificates	For second and subsequent certificates issued at the same time as the initial certificate		Each additional certificate charged at 1/2 price of the first certificate	S	Apr-24	
Support Attestation	Per Attestation	£ 118.00	£ 124.00	C	Apr-24	
Additional Support Attestation	For second and subsequent certificates issued at the same time as the initial Support Attestation	£ 26.00	£ 27.30	C	Apr-24	
Illegal, Unreported and Unregulated Fishing Regulation (IUU) - Port Health Charges for checking catch certificates	Per Certificate	£ 28.00	£ 29.00	C	Apr-24	
Food Hygiene Certs						
Sec 50 Food Hygiene Certificates	Per Certificate	£ 330.00	£ 346.00	C	Apr-24	
Advice to prospective/new business	Per enquiry	£ 73.00	£ 77.00	S	Apr-24	

SCHEDULE OF CHARGES FROM 1 APRIL 2024

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Activity	Unit	Current 2023/24 Charge	Proposed 2024/25 Charge	VAT Code Applicable	Approved Start Date	Comments
Ship Sanitation Inspection Chg						
Ship inspection - up to 1,000 tonnes	Per inspection	£ 157.00	£ 165.00	C	Apr-24	
Ship inspection - 1,000 to 3,000 tonnes	Per inspection	£ 215.00	£ 226.00	C	Apr-24	
Ship inspection - 3,000 to 10,000 tonnes	Per inspection	£ 330.00	£ 346.00	C	Apr-24	
Ship inspection - 10,000 to 20,000 tonnes	Per inspection	£ 421.00	£ 442.00	C	Apr-24	
Ship inspection - 20,000 to 30,000 tonnes	Per inspection	£ 545.00	£ 572.00	C	Apr-24	
Ship inspection - 30,000 tonnes and over	Per inspection	£ 644.00	£ 676.00	C	Apr-24	
Ship inspection - 50 - 100 person capacity	Per inspection	£ 644.00	£ 676.00	C	Apr-24	
Ship inspection - over 1000 person capacity	Per inspection	£ 1,097.00	£ 1,152.00	C	Apr-24	
Extensions	Per extension	£ 107.00	£ 112.00	C	Apr-24	
Additional charge for ship inspections on Saturdays	Per hour	£ 173.00	£ 182.00	C	Apr-24	
Cancellation Charge Ship Inspections- applies to vessels that are not in port for the time the inspection has been arranged and/or less than 24 hours notice has been provided by the vessel/agent of the cancellation	Per inspection		£ 100.00	C	Apr-24	
Charges - Water Sampling						
Chemical water samples on ships	Per sample	£ 238.00	£ 250.00	S	Apr-24	
Officer time -water samples on ships, in addition to sampling charges	Per hour	£ 73.00	£ 77.00	S	Apr-24	
Bacteriological water samples on ships	Per sample	£ 79.00	£ 83.00	S	Apr-24	
Legionella water samples on ships	Per sample	£ 193.00	£ 203.00	S	Apr-24	
Charges - Pest Control						
Pest control - Rodent infestation (domestic)	Per 5 visits	£ 147.00	£ 260.00	S	Apr-24	
Pest control - Rodent infestation (commercial)	Per visit	£ 102.00	£ 102.00	S	Apr-24	
Pest control - Bed bug infestation (1-2 rooms)	Per 4 visits	£ 102.00	£ 340.00	S	Apr-24	
Pest control - Bed bug infestation (3-4 rooms)	Per 4 visits	£ 147.00	£ 440.00	S	Apr-24	
Pest Control - Bed Bug Infestation (5 rooms or more)		£ -	Price determined on visit	S	Apr-24	
Charges - Pest Control continued						
Pest control - insect infestation (domestic)	Per visit	£ 102.00	£ 107.00	S	Apr-24	
Pest control - Insect infestation (commercial)	Per visit	£ 102.00	£ 107.00	S	Apr-24	

SCHEDULE OF CHARGES FROM 1 APRIL 2024

ALL CHARGES ARE EXCLUSIVE OF VAT, WHERE APPLICABLE

Activity	Unit	Current		Proposed		VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope	Comments
		2023/24 Charge		2024/25 Charge					
Pest Control - Insect Infestation (Cockroach)	Per 5 Visits	£	-	£	380.00	S	Apr-24		
Pest control - assessment visit	Per visit	£	34.00	£	36.00	S	Apr-24		
Pest control - Wasp infestation (domestic)	Per visit	£	79.00	£	83.00	S	Apr-24		
Pest control - Wasp infestation (commercial)	Per visit	£	79.00	£	83.00	S	Apr-24		
Dog Warden - unchipped dog uplift (owner agrees to chip)	Per dog	£	34.00	£	36.00	S	Apr-24		
Dog Warden - chipped dog uplift	Per dog	£	-	£	-	S	Apr-24		
Dog Warden - unchipped dog uplift (owner does not agree to chip dog post-uplift)	Per dog	£	79.00	£	83.00	S	Apr-24		
Permanent Residential Caravan Site Licence									
1-10 Residential Units. Cost of New (First) Application	Per application	£	404.00	£	404.00	C	Apr-24		
1-10 Residential Units. Cost of Renewal Application	Per application	£	357.00	£	357.00	C	Apr-24		
11-20 Residential Units. Cost of New (First) Application	Per application	£	809.00	£	809.00	C	Apr-24		
11-20 Residential Units. Cost of Renewal Application	Per application	£	714.00	£	714.00	C	Apr-24		
21-40 Residential Units. Cost of New (First) Application	Per application	£	1,618.00	£	1,618.00	C	Apr-24		
21-40 Residential Units. Cost of Renewal Application	Per application	£	1,428.00	£	1,428.00	C	Apr-24		
41-70 Residential Units. Cost of New (First) Application	Per application	£	2,831.00	£	2,831.00	C	Apr-24		
41-70 Residential Units. Cost of Renewal Application	Per application	£	2,322.00	£	2,322.00	C	Apr-24		
70+ Residential Units. Cost of New (First) Application	Per application	£	4,044.00	£	4,044.00	C	Apr-24		
70+ Residential Units. Cost of Renewal Application	Per application	£	3,569.00	£	3,569.00	C	Apr-24		
Other Income									
Provision of contaminated land information	Per hour	£	85.00	£	89.25	S	Apr-24		
Water testing									
Regulated supplies - collection of water sample	Per Water supply	£	77.00	£	80.85	S	Apr-24		
Regulated supplies - risk assessment/review	Per Water supply	£	99.00	£	103.95	S	Apr-24		
Regulated supplies - annual sample and analysis	Per Water supply	£	288.00	£	333.15	S	Apr-24		

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Activity	Unit	Current 2023/24 Charge	Proposed 2024/25 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope Comments
Water testing continued						
Regulated supplies - annual sample and analysis (discounted rate)	Per Water supply	£ 205.00	£ 229.00	S	Apr-24	
Regulated supplies - annual sample and analysis with risk assessment (once every 5 years)	Per Water supply	£ 387.00	£ 426.00	S	Apr-24	
Regulated supplies - annual sample and analysis with risk assessment (once every 5 years) (discounted rate)	Per Water supply	£ 304.00	£ 321.75	S	Apr-24	
Regulated supplies - Additional parameter analysis identified by risk assessment	Per sample	At cost of analysis for identified parameters	At cost of analysis for identified parameters	S	Apr-24	
Regulated supplies - Sample and analysis following completion of improvement works	per sample	£77 plus cost of analysis (only parameters that failed original sample)	£80 plus cost of analysis (only parameters that failed original sample)	S	Apr-24	
Regulated supplies - Sampling and bacteriological and chemical analysis (private and domestic water supply testing)	Per analysis	£ 150.00	£ 157.50	S	Apr-24	
Unregulated supplies - Sampling and lead analysis only (private and domestic water supply testing)	Per analysis	£ 140.00	£ 147.00	S	Apr-24	
Fleet						
MOT		£ 54.85	£ 54.85	C	Apr-24	This may be subject to change

SCHEDULE OF CHARGES FROM 1 APRIL 2024

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Activity	Unit	Current		Proposed		VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope Comments
		2023/24 Charge		2024/25 Charge				
Asset Management & Operations								
Car Parks								
Car Park Off Street Chg								
Off-street parking short stay 2 hrs Max (Broomhill Road & Fonthill Road)	Up to 1 hr	£	1.30	£	1.40	S	May-24	
Off-street parking short stay 2 hrs Max (Broomhill Road & Fonthill Road)	1 to 2hrs	£	2.40	£	2.60	S	May-24	
Off- street parking short stay- 4 hrs max (Frederick St (part) only)	Up to 1 hr	£	1.30	£	1.40	S	May-24	
Off- street parking short stay- 4 hrs max (Summer St, Greyfriars & Frederick St (part))	Up to 2 hrs	£	3.00	£	3.30	S	May-24	
Off- street parking short stay- 4 hrs max (Summer St, Greyfriars & Frederick St (part))	2 to 3hrs	£	4.40	£	4.80	S	May-24	
Off- street parking short stay- 4 hrs max (Summer St, Greyfriars & Frederick St (part))	3 to 4 hrs	£	5.70	£	6.30	S	May-24	
Off- street parking short stay- 4 hrs max (Marischal College Multi, Thu 6-8pm, Sat 8am-6pm and Sun 1pm-5pm)	Up to 2 hrs	£	3.00	£	3.30	S	May-24	
Off- street parking short stay- 4 hrs max (Marischal College Multi, Thu 6-8pm, Sat 8am-6pm and Sun 1pm-5pm)	2 to 3hrs	£	4.40	£	4.80	S	May-24	
Off- street parking short stay- 4 hrs max (Marischal College Multi, Thu 6-8pm, Sat 8am-6pm and Sun 1pm-5pm)	3 to 4 hrs	£	5.70	£	6.30	S	May-24	
Off- street parking long stay-14 hrs max (Chapel St, Denburn, Frederick St (part) & West North St)	Up to 1 hr	£	1.30	£	1.40	S	May-24	
Off- street parking long stay-14 hrs max (Chapel St, Denburn, Frederick St (part) & West North St)	Up to 2 hrs	£	2.60	£	2.90	S	May-24	
Off- street parking long stay-14 hrs max (Chapel St, Denburn, Frederick St (part) & West North St)	2 to 3 hrs	£	3.70	£	4.10	S	May-24	
Off- street parking long stay-14 hrs max (Chapel St, Denburn, Frederick St (part) & West North St)	3 to 4 hrs	£	5.00	£	5.50	S	May-24	

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Activity	Unit	Current 2023/24 Charge	Proposed 2024/25 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope Comments
Car Park Off Street Chg continued						
Off- street parking long stay-14 hrs max (Chapel St, Denburn, Frederick St (part) & West North St)	4 to 5 hrs	£ 6.30	£ 6.90	S	May-24	
Off- street parking long stay-14 hrs max (Chapel St, Denburn, Frederick St (part) & West North St)	5 to 6 hrs	£ 7.50	£ 8.20	S	May-24	
Off- street parking long stay-14 hrs max (Chapel St, Denburn, Frederick St (part) & West North St)	6 to 10 hrs	£ 12.30	£ 13.50	S	May-24	
Off- street parking long stay-14 hrs max (Chapel St, Denburn, Frederick St (part) & West North St)	10 to 14 hrs	£ 15.00	£ 16.50	S	May-24	
Denburn Car Park - Special rate	1 hour	£ 1.10	£ 1.20	S	May-24	
Car Park Street Chg						
On-street parking inner central zones - 20 mins	20 mins	£ 1.40	£ 1.50	C	May-24	
On-street parking inner central zones - 40mins	40 mins	£ 2.60	£ 2.90	C	May-24	
On-street parking inner central zones - 1 hr	60 mins	£ 3.85	£ 4.20	C	May-24	
On-street parking inner central zones - 2 hrs 6pm to 8pm Mon-Sat	2 hrs after 6pm	£ 5.00	£ 5.50	C	May-24	
On-street parking outer central zones - 20 mins	20 mins	£ 1.30	£ 1.40	C	May-24	
On-street parking outer central zones - 40mins	40 mins	£ 2.40	£ 2.60	C	May-24	
On-street parking outer central zones - 1 hr	60 mins	£ 3.50	£ 3.80	C	May-24	
On-street parking outer central zones - 2 hrs	2 hrs	£ 4.60	£ 5.00	C	May-24	
On-street parking peripheral zones - 30 mins	30 mins	£ 0.80	£ 0.90	C	May-24	
On-street parking peripheral zones - 1 hr	1 hr	£ 1.30	£ 1.40	C	May-24	
On-street parking peripheral zones - 2 hrs	2 hrs	£ 2.40	£ 2.60	C	May-24	
On-street parking peripheral zones - 3 hrs	3 hrs	£ 3.50	£ 3.80	C	May-24	
Business Permits						
Business Exemption Permits	1 year	£ 583.00	£ 641.00	S/C	May-24	VAT status: Off street only - S; On street only - C
Business Exemption Permits	6 months	£ 321.00	£ 353.00	S/C	May-24	VAT status: Off street only - S; On street only - C
Business Exemption Permits	3 months	£ 160.00	£ 176.00	S/C	May-24	VAT status: Off street only - S; On street only - C
Residential / Business parking permit request - priority same day/next day service	per item	£ 5.50	£ 6.00	S/C	May-24	VAT status: Off street only - S; On street only - C

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Activity	Unit	Current 2023/24 Charge	Proposed 2024/25 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope Comments
Business Permits continued						
Online residential / business parking permit request standard postage - online ordering posted within 5 -7 days	per item	£ 1.10	£ 1.20	S/C	May-24	VAT status: Off street only - S; On street only - C
Fixed Parking Permits/Flexible Permits						
Residential Exemption Permits - Fixed/Flexible	1 year - 1st permit	City Centre £200 Outer CC £150 Peripheral £100	City Centre £220 Outer CC £165 Peripheral £110	S/C	May-24	VAT status: Off street only - S; On street only - C
Residential Exemption Permits - Fixed/Flexible	6 months - 1st permit	City Centre £110 Outer CC £80 Peripheral £55	City Centre £121 Outer CC £88 Peripheral £60	S/C	May-24	VAT status: Off street only - S; On street only - C
Residential Exemption Permits - Fixed/Flexible	3 months - 1st permit	City Centre £60 Outer CC £45 Peripheral £30	City Centre £66 Outer CC £50 Peripheral £33	S/C	May-24	VAT status: Off street only - S; On street only - C
Residential Exemption Permits - Fixed/Flexible	1 year - 2nd permit	Outer CC £200 Peripheral £150	Outer CC £220 Peripheral £165	S/C	May-24	VAT status: Off street only - S; On street only - C
Residential Exemption Permits - Fixed/Flexible	6 months - 2nd permit	Outer CC £110 Peripheral £80	Outer CC £121 Peripheral £88	S/C	May-24	VAT status: Off street only - S; On street only - C
Residential Exemption Permits - Fixed/Flexible	3 months - 2nd permit	Outer £60 Peripheral £45	Outer £66 Peripheral £50	S/C	May-24	VAT status: Off street only - S; On street only - C
Residential / Business parking permit request - priority same day/next day service	per item	£ 5.00	£ 5.50	S/C	May-24	VAT status: Off street only - S; On street only - C
Online residential / business parking permit request standard postage - online ordering posted within 5 -7 days	per item	£ 1.00	£ 1.10	S/C	May-24	VAT status: Off street only - S; On street only - C
Monthly Parking Permits						
Monthly off-street parking permit	calendar month	£ 231.00	£ 254.00	S	May-24	
Monthly off-street parking permit - ACC staff	calendar month	£ 172.00	£ 189.00	S	May-24	
AA - permits	1 year	£ 220.00	£ 242.00	S	May-24	

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		2023/24 Charge		2024/25 Charge				
Contractors Permits								
Contractors Permit	1 year	£	638.00	£	702.00	S/C	May-24	VAT status: Off street only - S; On street only - C
Contractors Permit	6 months	£	351.00	£	386.00	S/C	May-24	VAT status: Off street only - S; On street only - C
Contractors Permit	3 months	£	175.00	£	192.00	S/C	May-24	VAT status: Off street only - S; On street only - C
Contractors Permit	1 month	£	66.00	£	73.00	S/C	May-24	VAT status: Off street only - S; On street only - C
Fines								
Scratch Cards - on-street parking	book of 15	£	82.50	£	90.75	C	May-24	
Parking Vouchers	up to 2 hrs	£	1.65	£	1.80	C	May-24	
Parking Vouchers	up to 6hrs	£	4.95	£	5.45	C	May-24	
Public Infrastructure and Environment								
Footway crossing applications	per application	£	66.00	£	71.00	C	Apr-24	
Carriageway markings (H Marking)	per application	£	198.00	£	213.00	C	Apr-24	
Fibre Optic duct sharing fee	per metre	£	1.10	£	1.20	C	Apr-24	
Access to Fibre Optic duct network	per metre	£	1.00	£	1.20	C	Apr-24	
Bagging of Traffic Signals	Fixed Cost	£	110.00	£	118.00	C	Apr-24	
Permanent Traffic Regulation Orders (TROs)	per application	£	3,000.00	£	3,000.00	C	Apr-24	
Roads & Street work - Charges to Private Parties								
Temporary Traffic Restrictions (TTRO) - application received 28 days or more prior to Order coming into effect	per 21 day Order	£	985.00	£	1,059.00	C	Apr-24	
Temporary Traffic Restrictions (TTRO) - application received less than 28 days prior to Order coming into effect	per 21 day Order	£	1,369.00	£	1,472.00	C	Apr-24	
Temporary Traffic Restrictions (TTRO) - application received 28 days or more prior to Order coming into effect	Per Order lasting 21 days - 6 months	£	1,936.00	£	2,081.00	C	Apr-24	
Temporary Traffic Restrictions (TTRO) - application received less than 28 days prior to Order coming into effect	Per Order lasting 21 days - 6 months	£	2,293.00	£	2,465.00	C	Apr-24	
Roads & Street work - Charges to Private Parties continued								
TTRO - repeat posting of weekly/monthly notices during event	Per event	£	192.00	£	206.00	C	Apr-24	
Charge for late permit (TTRO)	Per permit	£	3,569.00	£	3,837.00	C	Apr-24	

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		2023/24 Charge		2024/25 Charge				
Consent for Excavating in the Road under Section 56 or 61 of the Roads (Scotland) Act 1984 - Excavation not involving installation of private apparatus	Per excavation	£	539.00	£	579.00	C	Apr-24	
Consent for Excavating in the Road under Section 56 or 61 of the Roads (Scotland) Act 1984 - charge for late permit	Per permit	£	1,628.00	£	1,750.00	C	Apr-24	
Consent for Excavating in a Road under Section 109 of the New Roads & Street Works Act 1991 (NRSWA) - Charge for initial application and permission for works which are only one inspection unit	Per excavation	£	539.00	£	579.00	C	Apr-24	
Scaffold / Hoarding permits continuous period up to a month, under 25m in length	Per permit	£	137.00	£	147.00	C	Apr-24	
Scaffold / Hoarding permits continuous period up to a month, over 25m in length	Per permit	£	247.00	£	266.00	C	Apr-24	
Scaffold/ Hoarding permits for each subsequent month of original application - under 25m in length	Per permit	£	137.00	£	147.00	C	Apr-24	
Scaffold/ Hoarding permits for each subsequent month of original application - over 25m in length	Per permit	£	242.00	£	260.00	C	Apr-24	
Charge for late permit - Scaffold / Hoarding permits continuous period up to a month, under 25m in length	Per permit	£	820.00	£	882.00	C	Apr-24	
Charge for late permit - Scaffold / Hoarding permits continuous period up to a month, over 25m in length	Per permit	£	929.00	£	999.00	C	Apr-24	
Charge for late permit - Scaffold/ Hoarding permits for each subsequent month of original application - under 25m in length	Per permit	£	820.00	£	882.00	C	Apr-24	
Charge for late permit - Scaffold/ Hoarding permits for each subsequent month of original application - over 25m in length	Per permit	£	930.00	£	1,000.00	C	Apr-24	
Mobile tower scaffolds - charge per day	Per day	£	45.00	£	48.00	C	Apr-24	
Roads & Street work - Charges to Private Parties continued								
Mobile tower scaffolds - charge per week	Per week	£	126.00	£	135.00	C	Apr-24	
Mobile tower scaffolds - late permit per location	Per day	£	412.00	£	443.00	C	Apr-24	
Mobile tower scaffolds - late permit per location	Per week	£	462.00	£	497.00	C	Apr-24	

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		2023/24 Charge		2024/25 Charge				
Crane, Hydraulic Platform Permits - charge for granting permission per site	Per day	£ 96.00	£	£ 103.00	£	C	Apr-24	
Crane, Hydraulic Platform Permits - charge for granting permission per site	Per week	£ 127.00	£	£ 136.00	£	C	Apr-24	
Crane, Hydraulic Platform Permits - Roaming permit (day permit for up to 5 sites, 90 mins per site)	Per permit	£ 148.00	£	£ 159.00	£	C	Apr-24	
Crane, Hydraulic Platform Permits - Charge for a late permit day permit	Per permit	£ 676.00	£	£ 727.00	£	C	Apr-24	
Crane, Hydraulic Platform Permits - Charge for a late permit week permit	Per permit	£ 732.00	£	£ 787.00	£	C	Apr-24	
Crane, Hydraulic Platform Permits - Roaming permit - charge for late fee (day permit for up to 5 sites, 90 mins per site)	Per permit	£ 754.00	£	£ 811.00	£	C	Apr-24	
Defect inspection of traffic management for Crane, Hydraulic Permits	Per permit	£ 45.00	£	£ 48.00	£	C	Apr-24	
Temporary Traffic Lights Permits - For a continuous period of up to one week, charge for granting permission	Per permit	£ 107.00	£	£ 115.00	£	C	Apr-24	
Temporary Traffic Lights Permits - Charge for a late permit	Per permit	£ 1,067.00	£	£ 1,147.00	£	C	Apr-24	
Skip permits - continuous period of 7 days	Per permit	£ 50.00	£	£ 54.00	£	C	Apr-24	
Skip permits - Fixed penalty notice	Per permit	£ 484.00	£	£ 520.00	£	C	Apr-24	
Additional charge for skip sited within a Pay & Display zone (Zones ABCEFG)	Per skip, per day	£ 39.60	£	£ 43.00	£	C	Apr-24	
Additional charge for skip sited within a Pay & Display zone (All zones excluding ABCEFG)	Per skip, per day	£ 23.10	£	£ 25.00	£	C	Apr-24	

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Activity	Unit	Current 2023/24 Charge	Proposed 2024/25 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope Comments
Roads & Street work - Charges to Private Parties continued						
Development / Construction – Occupation of Road Space	per sq. metre, per day	£ 2.48	£ 2.66	C	Apr-24	Area enclosed by the following: Holborn Street, Willowbank Road, Springbank Terrace, Wellington Place, South College Street, Guild Street, Regent Quay Virginia Street, Commerce Street, East North Street, West North Street, Mounthooly Roundabout, Gallowgate, Spring Garden, Maberly Street, Rosemount Place, Esslemont Avenue, Rose Street, Union Street and all traffic sensitive roads listed on the Scottish Street Works Register (data retained on the Street Works Gazetteer contact the Roadworks Co-ordination Unit for more information). Increased at UBC June 2020
Development / Construction - other	Per sq. metre, per day	£ 1.38	£ 1.48	C	Apr-24	Roads not included in above list. Increased at UBC June 2020

SCHEDULE OF CHARGES FROM 1 APRIL 2024

ALL CHARGES ARE EXCLUSIVE OF VAT, WHERE APPLICABLE

Activity	Unit	Current 2023/24 Charge	Proposed 2024/25 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope Comments
Roads & Street work - Charges to Private Parties continued						
Screened areas created for safe construction:	Per sq. metre, per week	£ 2.48	£ 2.66	C	Apr-24	Area enclosed by the following: Holburn Street, Willowbank Road, Springbank Terrace, Wellington Place, South College Street, Guild Street, Regent Quay Virginia Street, Commerce Street, East North Street, West North Street, Mounthooly Roundabout, Gallowgate, Spring Garden, Maberly Street, Rosemount Place, Esslemont Avenue, Rose Street, Union Street and all traffic sensitive roads listed on the Scottish Street Works Register (data retained on the Street Works Gazetteer contact the Roadworks Co-ordination Unit for more information). Increased at UBC June 2020
Screened areas created for safe construction:	Per sq. metre, per week	£ 1.38	£ 1.48	C	Apr-24	
Promotional events (commercial) minimum charge: £50 per day (up to 10sqm)	Per sqm, per day	£ 330.00	£ 355.00	C	Apr-24	
Promotional events (commercial) minimum charge: £50 per day (over 10sqm)	per sq. metre, per day	£ 55.00	£ 59.00	C	Apr-24	
Pavement Café licence - application for temporary tables and chairs on the footway	Per year	£ 220.00	£ 236.00	C	Apr-24	
Licensed hot/cold food units - use of road space	Per year	£ 286.00	£ 307.00	C	Apr-24	
Day rates for the use of the road space for commercial purposes, for profit. (minimum charge £10 per day)	Per sq. metre, per day	£ 0.83	£ 0.89	C	Apr-24	
School Catering						
Secondary School meals	Per meal	£ 2.65	£ 2.75	C/S	Aug-24	VAT status: Pupils - C; Adults/Staff - S
Primary School meals	Per meal	£ 2.35	£ 2.45	C/S	Aug-24	VAT status: Pupils - C; Adults/Staff - S
Public Transport Unit						
Community Transport Service	Single Journey	£ 4.50	£ 4.50	Z/S	Apr-24	VAT status: 10+ seats - Z; Otherwise - S
Community Transport Service	Return journey	£ 7.00	£ 7.00	Z/S	Apr-24	VAT status: 10+ seats - Z; Otherwise - S
Community Transport Service	10 journeys	£ 30.00	£ 30.00	Z/S	Apr-24	VAT status: 10+ seats - Z; Otherwise - S
Public Transport Unit continued						

SCHEDULE OF CHARGES FROM 1 APRIL 2024

ALL CHARGES ARE EXCLUSIVE OF VAT, WHERE APPLICABLE

Activity	Unit	Current 2023/24 Charge	Proposed 2024/25 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope Comments
Minibus Outings (Bus and Driver) (External Customers only)	per bus (between 10am - 2pm only) (additional £10 if outwith City zone)	£ 40.00	£ 40.00	Z/S	Apr-24	VAT status: 10+ seats - Z; Otherwise - S
Minibus Hire (External Customers only)	replace fuel used	30.00 + replace fuel	30.00 + replace fuel	Z/S	Apr-24	VAT status: 10+ seats - Z; Otherwise - S
Minibus Assessment	per assessment	£ 50.00	£ 50.00	S	Apr-23	
Resources						
Allotment Micro Plot	Per annum	£ 13.94	£ 14.63	C	Apr-24	
Allotment 50m2 plot	Per annum	£ 15.75	£ 16.54	C	Apr-24	
Allotment 80m2 plot	Per annum	£ 27.64	£ 29.03	C	Apr-24	
Allotment 100m2 plot	Per annum	£ 34.56	£ 36.29	C	Apr-24	
Allotment 110m2 plot	Per annum	£ 37.16	£ 39.02	C	Apr-24	
Allotment 130m2 plot	Per annum	£ 45.21	£ 47.47	C	Apr-24	
Allotment ½ size plot	Per annum	£ 48.38	£ 50.80	C	Apr-24	
Allotment 3/4 size plot	Per annum	£ 72.62	£ 76.25	C	Apr-24	
Allotment full size plot	Per annum	£ 96.88	£ 101.72	C	Apr-24	
Sked	Per annum	£ 10.95	£ 11.49	C	Apr-24	
Estates Team						
Property Enquiries	per enquiry	£ 352.00	£ 370.00	S	Apr-24	
Processing of Wayleave requests (admin fee)	per enquiry	£ 291.50	£ 306.00	S/E	Apr-24	VAT status: Property opted to tax - S, Otherwise - E
Processing of Servitude requests (admin fee)	per enquiry	£ 291.50	£ 306.00	S/E	Apr-24	VAT status: Property opted to tax - S, Otherwise - E
Licences for Temporary Access to Deeside and Formartine Walkways (admin fee)	per enquiry	£ 291.50	£ 306.00	S/E	Apr-24	VAT status: Property opted to tax - S, Otherwise - E
Governance						
Planning and Environment						
Section 75 Agreements - Major Applications	per agreement	£2500	£ 2,650.00	C	Apr-24	Major Applications – where, includes meetings and co-ordination of negotiations or if significantly complex, a fee based on time expended.

Planning and Environment continued

SCHEDULE OF CHARGES FROM 1 APRIL 2024

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Activity	Unit	Current 2023/24 Charge	Proposed 2024/25 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope Comments
Section 75 Agreements - Residential Developments	per agreement	£750 - £1500	£ 1,650.00	C	Apr-24	Residential Developments – where, includes negotiation and drafting of affordable housing provision. Depending on complexity
Section 75 Agreements - others	per agreement	£750	£ 825.00	C	Apr-24	financial contribution only
Section 69 Agreements	per agreement	£ 500.00	£ 600.00	C	Apr-24	
Variations/amendments/S75A agreements	per agreement	£ 500.00	£ 600.00	C	Apr-24	
Discharges of section 75 Agreements	per agreement	£ 300.00	£ 500.00	C	Apr-24	
Variations/amendments/S75A agreements - individuals only	per agreement	£ 300.00	£ 350.00	C	Apr-24	only for LCHO residential owners who wish for s75 to be varied to allow them to sell to RSL
Marketing & Design						
Design work	per hour	£ 45.00	£ 45.00	S	Apr-24	
Photography	per hour	£ 45.00	£ 45.00	S	Apr-24	
Sponsorship of roundabouts	Dependent on site	£2000 - £9000	£4,500 - £7,500	S	Apr-24	
Licensing						
Boat Hire Licence	Grant - 1 year	£ 222.00	£ 222.00	C	Apr-24	Subject to statutory requirements
Boat Hire Licence	Renewal	£ 192.00	£ 192.00	C	Apr-24	Subject to statutory requirements
Boat Hire Licence	Temporary - 6 weeks	£ 126.00	£ 126.00	C	Apr-24	Subject to statutory requirements
Boat Hire Licence	Variation	£ 60.00	£ 60.00	C	Apr-24	Subject to statutory requirements
Boat Hire Licence	Consent for material alteration	£ 66.00	£ 66.00	C	Apr-24	Subject to statutory requirements
Indoor Sports Entertainment Licence	Grant - 3 years	£ 787.95	£ 787.95	C	Apr-24	Subject to statutory requirements
Indoor Sports Entertainment Licence	Renewal	£ 602.55	£ 602.55	C	Apr-24	Subject to statutory requirements
Indoor Sports Entertainment Licence	Consent for material alteration	£ 66.00	£ 66.00	C	Apr-24	Subject to statutory requirements
Indoor Sports Entertainment Licence	Variation	£ 360.00	£ 360.00	C	Apr-24	Subject to statutory requirements
Indoor Sports Entertainment Licence	Temporary - 6 weeks	£ 426.00	£ 426.00	C	Apr-24	Subject to statutory requirements
Itinerant Metal Dealer Licence	Grant - 3 years	£ 246.00	£ 246.00	C	Apr-24	Subject to statutory requirements
Itinerant Metal Dealer Licence	Renewal	£ 210.00	£ 210.00	C	Apr-24	Subject to statutory requirements
Itinerant Metal Dealer Licence	Variation	£ 108.00	£ 108.00	C	Apr-24	Subject to statutory requirements

SCHEDULE OF CHARGES FROM 1 APRIL 2024

ALL CHARGES ARE EXCLUSIVE OF VAT, WHERE APPLICABLE

Activity	Unit	Current 2023/24 Charge	Proposed 2024/25 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope Comments
Licensing continued						
Itinerant Metal Dealer Licence	Temporary - 6 weeks	£ 132.00	£ 132.00	C	Apr-24	Subject to statutory requirements
Late Hours Catering Licence	Grant - 3 years	£ 282.00	£ 282.00	C	Apr-24	Subject to statutory requirements
Late Hours Catering Licence	Renewal	£ 240.00	£ 240.00	C	Apr-24	Subject to statutory requirements
Late Hours Catering Licence	Variation	£ 132.00	£ 132.00	C	Apr-24	Subject to statutory requirements
Late Hours Catering Licence	Consent for material alteration	£ 66.00	£ 66.00	C	Apr-24	Subject to statutory requirements
Late Hours Catering Licence	Temporary - 6 weeks	£ 108.00	£ 108.00	C	Apr-24	Subject to statutory requirements
Market Operators Licence	Grant - 3 years	£ 432.00	£ 432.00	C	Apr-24	Subject to statutory requirements
Market Operators Licence	Renewal	£ 288.00	£ 288.00	C	Apr-24	Subject to statutory requirements
Market Operators Licence	Variation	£ 156.00	£ 156.00	C	Apr-24	Subject to statutory requirements
Market Operators Licence	Consent for material alteration	£ 66.00	£ 66.00	C	Apr-24	Subject to statutory requirements
Market Operators Licence	Temporary - 6 weeks	£ 371.00	£ 371.00	C	Apr-24	Subject to statutory requirements
Market Operators Licence	Discounted Grant (charities and community bodies)	£ 180.00	£ 180.00	C	Apr-24	Subject to statutory requirements
Market Operators Licence	Discounted Renewal	£ 180.00	£ 180.00	C	Apr-24	Subject to statutory requirements
Market Operators Licence	Discounted Temporary	£ 90.00	£ 90.00	C	Apr-24	Subject to statutory requirements
Metal Dealers Licence	Grant - 3 years	£ 246.00	£ 246.00	C	Apr-24	Subject to statutory requirements
Metal Dealers Licence	Renewal	£ 210.00	£ 210.00	C	Apr-24	Subject to statutory requirements
Metal Dealers Licence	Variation	£ 108.00	£ 108.00	C	Apr-24	Subject to statutory requirements
Metal Dealers Licence	Consent for material alteration	£ 66.00	£ 66.00	C	Apr-24	Subject to statutory requirements
Metal Dealers Licence	Temporary - 6 weeks	£ 132.00	£ 132.00	C	Apr-24	Subject to statutory requirements
Non-Domestic Knives & Swords Licence	Grant - 3 years	£ 288.00	£ 288.00	C	Apr-24	Subject to statutory requirements
Non-Domestic Knives & Swords Licence	Renewal	£ 252.00	£ 252.00	C	Apr-24	Subject to statutory requirements
Non-Domestic Knives & Swords Licence	Consent for material alteration	£ -	£ -	C	Apr-24	
Non-Domestic Knives & Swords Licence	Temporary - 6 weeks	£ 132.00	£ 132.00	C	Apr-24	Subject to statutory requirements
Public Entertainment Licence (Attendees <200)	Grant - 3 years	£ 751.90	£ 751.90	C	Apr-24	Subject to statutory requirements
Public Entertainment Licence (Attendees 200-1500)	Grant - 3 years	£ 860.05	£ 860.05	C	Apr-24	Subject to statutory requirements
Public Entertainment Licence (Attendees 1500+)	Grant - 3 years	£ 1,431.70	£ 1,431.70	C	Apr-24	Subject to statutory requirements

SCHEDULE OF CHARGES FROM 1 APRIL 2024

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Activity	Unit	Current		Proposed		VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope Comments
		2023/24 Charge		2024/25 Charge				
Licensing continued								
Public Entertainment Licence (Attendees <200)	Discounted Grant	£	190.55	£	190.55	C	Apr-24	Subject to statutory requirements
Public Entertainment Licence (Attendees 200-1500)	Discounted Grant	£	216.30	£	216.30	C	Apr-24	Subject to statutory requirements
Public Entertainment Licence (Attendees 1500+)	Discounted Grant	£	216.30	£	216.30	C	Apr-24	Subject to statutory requirements
Public Entertainment Licence (Attendees <200)	Renewal	£	666.00	£	666.00	C	Apr-24	Subject to statutory requirements
Public Entertainment Licence (Attendees 200-1500)	Renewal	£	762.00	£	762.00	C	Apr-24	Subject to statutory requirements
Public Entertainment Licence (Attendees 1500+)	Renewal	£	1,272.00	£	1,272.00	C	Apr-24	Subject to statutory requirements
Public Entertainment Licence (Attendees <200)	Discounted Renewal	£	168.00	£	168.00	C	Apr-24	Subject to statutory requirements
Public Entertainment Licence (Attendees 200-1500)	Discounted Renewal	£	165.00	£	165.00	C	Apr-24	Subject to statutory requirements
Public Entertainment Licence (Attendees 1500+)	Discounted Renewal	£	165.00	£	165.00	C	Apr-24	Subject to statutory requirements
Public Entertainment Licence (Attendees <200)	Variation	£	342.00	£	342.00	C	Apr-24	Subject to statutory requirements
Public Entertainment Licence (Attendees 200-1500)	Variation	£	396.00	£	396.00	C	Apr-24	Subject to statutory requirements
Public Entertainment Licence (Attendees 1500+)	Variation	£	660.00	£	660.00	C	Apr-24	Subject to statutory requirements
Public Entertainment Licence (Attendees <200)	Discounted Variation	£	77.00	£	77.00	C	Apr-24	Subject to statutory requirements
Public Entertainment Licence (Attendees 200-1500)	Discounted Variation	£	88.00	£	88.00	C	Apr-24	Subject to statutory requirements
Public Entertainment Licence (Attendees 1500+)	Discounted Variation	£	88.00	£	88.00	C	Apr-24	Subject to statutory requirements
Public Entertainment Licence (Attendees <200)	Temporary	£	350.00	£	350.00	C	Apr-24	Subject to statutory requirements
Public Entertainment Licence (Attendees 200-1500)	Temporary	£	402.00	£	402.00	C	Apr-24	Subject to statutory requirements
Public Entertainment Licence (Attendees 1500+)	Temporary	£	670.00	£	670.00	C	Apr-24	Subject to statutory requirements
Public Entertainment Licence (Attendees <200)	Discounted Temporary	£	102.00	£	102.00	C	Apr-24	Subject to statutory requirements
Public Entertainment Licence (Attendees 200-1500)	Discounted Temporary	£	114.00	£	114.00	C	Apr-24	Subject to statutory requirements
Public Entertainment Licence (Attendees 1500+)	Discounted Temporary	£	114.00	£	114.00	C	Apr-24	Subject to statutory requirements
Second-Hand Dealer Licence	Grant - 3 years	£	276.00	£	276.00	C	Apr-24	Subject to statutory requirements
Second-Hand Dealer Licence	Renewal - 3 years	£	240.00	£	240.00	C	Apr-24	Subject to statutory requirements
Second-Hand Dealer Licence	Variation	£	144.00	£	144.00	C	Apr-24	Subject to statutory requirements
Second-Hand Dealer Licence	Consent for material alteration	£	66.00	£	66.00	C	Apr-24	Subject to statutory requirements
Second-Hand Dealer Licence	ID Badge	£	6.00	£	6.00	C	Apr-24	Subject to statutory requirements
Second-Hand Dealer Licence	Temporary - 6 weeks	£	132.00	£	132.00	C	Apr-24	Subject to statutory requirements
Sex shop licence	Grant - 1 year	£	420.00	£	420.00	C	Apr-24	Subject to statutory requirements
Sex shop licence	Renewal	£	263.00	£	263.00	C	Apr-24	Subject to statutory requirements

SCHEDULE OF CHARGES FROM 1 APRIL 2024

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Activity	Unit	Current 2023/24 Charge	Proposed 2024/25 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope Comments
Licensing continued						
Sex shop licence	Consent for material alteration	£ 66.00	£ 66.00	C	Apr-24	Subject to statutory requirements
Tattooing & Skin Piercing Licence	Grant - 3 years	£ 432.00	£ 432.00	C	Apr-24	Subject to statutory requirements
Tattooing & Skin Piercing Licence	Renewal	£ 366.00	£ 366.00	C	Apr-24	Subject to statutory requirements
Tattooing & Skin Piercing Licence	Temporary	£ 174.00	£ 174.00	C	Apr-24	Subject to statutory requirements
Tattooing & Skin Piercing Licence	Consent for material alteration (change of manager)	£ 66.00	£ 66.00	C	Apr-24	Subject to statutory requirements
Taxi Booking Offices Licence	Grant - 3 years	£ 288.00	£ 288.00	C	Apr-24	Subject to statutory requirements
Taxi Booking Offices Licence	Renewal	£ 252.00	£ 252.00	C	Apr-24	Subject to statutory requirements
Taxi Booking Offices Licence	Temporary - 6 weeks	£ 132.00	£ 132.00	C	Apr-24	Subject to statutory requirements
Taxi Booking Offices Licence	Variation	£ 60.00	£ 60.00	C	Apr-24	Subject to statutory requirements
Taxi Booking Offices Licence	Consent for material alteration	£ 66.00	£ 66.00	C	Apr-24	Subject to statutory requirements
Window Cleaners Licence	Grant - 3 years	£ 222.00	£ 222.00	C	Apr-24	Subject to statutory requirements
Window Cleaners Licence	Renewal	£ 198.00	£ 198.00	C	Apr-24	Subject to statutory requirements
Window Cleaners Licence	Temporary - 6 weeks	£ 60.00	£ 60.00	C	Apr-24	Subject to statutory requirements
Window Cleaners Licence	ID Badge	£ 6.00	£ 6.00	C	Apr-24	Subject to statutory requirements
Cinemas Licence	Grant/Renewal - 1 year	£ 600.00	£ 600.00	C	Apr-24	Subject to statutory requirements
Cinemas Licence	Temporary - 1 month	£ 200.00	£ 200.00	C	Apr-24	Subject to statutory requirements
Cinemas Licence	Transfer	£ 120.00	£ 120.00	C	Apr-24	Subject to statutory requirements
Sexual Entertainment Venue	Grant	£ 420.00	£ 420.00	C	Apr-24	Subject to statutory requirements
Sexual Entertainment Venue	Renewal	£ 263.00	£ 263.00	C	Apr-24	Subject to statutory requirements
Sexual Entertainment Venue	Variation	£ 53.00	£ 53.00	C	Apr-24	Subject to statutory requirements
Sexual Entertainment Venue	Consent for material alteration	£ 58.00	£ 58.00	C	Apr-24	Subject to statutory requirements
Taxi/Private Hire Car Drivers Licence (Own Medical)	Grant - 3 years	£ 129.00	£ 129.00	C	Apr-24	Subject to statutory requirements
Taxi/Private Hire Car Drivers Licence (ACC Medical)	Grant - 3 years	£ 288.00	£ 288.00	C	Apr-24	Subject to statutory requirements
Taxi/Private Hire Car Drivers Licence (Own Medical)	Renewal - 3 years	£ 129.00	£ 129.00	C	Apr-24	Subject to statutory requirements
Taxi/Private Hire Car Drivers Licence (ACC Medical)	Renewal - 3 years	£ 288.00	£ 288.00	C	Apr-24	Subject to statutory requirements
Taxi/Private Hire Car Drivers Licence	Temporary - 6 weeks	£ 283.00	£ 283.00	C	Apr-24	Subject to statutory requirements
Taxi/Private Hire Operators (Including Tests) Licence	Grant - 1 year	£ 283.00	£ 283.00	C	Apr-24	Subject to statutory requirements

SCHEDULE OF CHARGES FROM 1 APRIL 2024

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Activity	Unit	Current 2023/24 Charge	Proposed 2024/25 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope Comments
Licensing continued						
Taxi/Private Hire Car Licence	Renewal - 1 year	£ 283.00	£ 283.00	C	Apr-24	Subject to statutory requirements
Taxi/Private Hire Car Drivers Licence (Own Medical)	Temporary - 6 weeks	£ 129.00	£ 129.00	C	Apr-24	Subject to statutory requirements
Taxi/Private Hire Car Drivers Licence (ACC Medical)	Temporary - 6 weeks	£ 288.00	£ 288.00	C	Apr-24	Subject to statutory requirements
Taxi/Private Hire Car - Approval of type - wheelchair accessible vehicles		£ 258.00	£ 258.00	C	Apr-24	Subject to statutory requirements
Taxi/Private Hire Car variation - change zone (including new plate)		£ 89.00	£ 89.00	C	Apr-24	Subject to statutory requirements
Taxi/Private Hire Car variation - other		£ 73.00	£ 73.00	C	Apr-24	Subject to statutory requirements
Taxi/Private Hire Car - change of registration number		£ 89.00	£ 89.00	C	Apr-24	Subject to statutory requirements
Taxi/Private Hire Car - substitution of vehicle		£ 43.00	£ 43.00	C	Apr-24	Subject to statutory requirements
Taxi/Private Hire Car - non-attendance/cancellation		£ 40.00	£ 40.00	C	Apr-24	Subject to statutory requirements
Taxi/Private Hire Car - ID badges (including replacement badges)		£ 10.00	£ 10.00	C	Apr-24	Subject to statutory requirements
Taxi/Private Hire Car - Vehicle ID Plate - Replacement		£ 20.00	£ 20.00	C	Apr-24	Subject to statutory requirements
Street Traders Licence - Employers	Grant/Renewal	£ 234.00	£ 234.00	C	Apr-24	Subject to statutory requirements
Street Traders Licence - Employees	Grant/Renewal	£ 138.00	£ 138.00	C	Apr-24	Subject to statutory requirements
Street Traders Licence	Temporary - 6 weeks	£ 138.00	£ 138.00	C	Apr-24	Subject to statutory requirements
Street Traders Licence - additional vehicle		£ 78.00	£ 78.00	C	Apr-24	Subject to statutory requirements
Street Traders Licence	ID badge	£ 6.00	£ 6.00	C	Apr-24	Subject to statutory requirements
Street Traders Licence - variation of licence		£ 144.00	£ 144.00	C	Apr-24	Subject to statutory requirements
Street Traders Licence - advert (hot food)		£ 165.00	£ 165.00	C	Apr-24	Subject to statutory requirements
Sports Ground Safety Certificates	New Safety Certificate	£ 995.00	£ 995.00	C	Apr-24	NEW
Sports Ground Safety Certificates	Amendment to certificate	£ 610.00	£ 610.00	C	Apr-24	NEW
Sports Ground Safety Certificates	Special Safety Certificate	£ 595.00	£ 595.00	C	Apr-24	NEW
Sports Ground Safety Certificates	Regulated Stand	£ 595.00	£ 595.00	C	Apr-24	NEW
Sports Ground Safety Certificates	Transfer of certificate	£ 169.00	£ 169.00	C	Apr-24	NEW
Sports Ground Safety Certificates	Ground Capacity Assessment	£ 250.00	£ 250.00	C	Apr-24	NEW

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ICS						
Music Service/Music School						
Accommodation	per term	£ 636.00	£ 636.00	C	Aug-24	
Indoor spaces hourly rate						
Classroom - Community Reduced Rate	per hour	£ 12.18	£ 12.79	E	Aug-24	
Classroom - Community Concession Rate	per hour	£ 6.08	£ 6.39	E	Aug-24	Groups eligible for concession: children under 16, students ,over 60s,disability groups ,access to leisure members
Classroom - Standard Rate	per hour	£ 24.34	£ 25.56	E	Aug-24	
Size 1 Hall - Community Reduced Rate	per hour	£ 14.74	£ 15.48	E	Aug-24	
Size 1 Hall - Community Concession Rate	per hour	£ 7.37	£ 7.74	E	Aug-24	Groups eligible for concession: children under 16, students ,over 60s,disability groups ,access to leisure members
Size 1 Hall - Standard Rate	per hour	£ 29.47	£ 30.94	E	Aug-24	
Size 2 Hall - Community Reduced Rate	per hour	£ 29.47	£ 30.94	E	Aug-24	
Size 2 Hall - Community Concession Rate	per hour	£ 14.74	£ 15.48	E	Aug-24	Groups eligible for concession: children under 16, students ,over 60s,disability groups ,access to leisure members
Size 2 Hall - Standard Rate	per hour	£ 58.93	£ 61.87	E	Aug-24	
Size 3 Hall - Community Reduced Rate	per hour	£ 44.20	£ 46.41	E	Aug-24	
Size 3 Hall - Community Concession Rate	per hour	£ 22.10	£ 23.20	E	Aug-24	Groups eligible for concession: children under 16, students ,over 60s,disability groups ,access to leisure members
Size 3 Hall - Standard Rate	per hour	£ 88.40	£ 92.82	E	Aug-24	
Size 4 Hall - Community Reduced Rate	per hour	£ 58.93	£ 61.87	E	Aug-24	
Size 4 Hall - Community Concession Rate	per hour	£ 29.47	£ 30.94	E	Aug-24	Groups eligible for concession: children under 16, students ,over 60s,disability groups ,access to leisure members
Size 4 Hall - Standard Rate	per hour	£ 117.85	£ 123.75	E	Aug-24	
Outdoor Space						
Large Artificial Pitch - Community Reduced Rate	per hour	£ 55.08	£ 57.83	E	Aug-24	ClubSport Aberdeen members also eligible for a discount of 10% (level 1 members) or 20% (level 2 members).

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Activity	Unit	Current 2023/24 Charge	Proposed 2024/25 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope Comments
Outdoor Space continued						
Large Artificial Pitch - Community Concession Rate	per hour	£ 27.53	£ 28.91	E	Aug-24	Groups eligible for concession: children under 16, students ,over 60s,disability groups ,access to leisure members. ClubSport Aberdeen members also eligible for a discount of 10% (level 1 members) or 20% (level 2 members).
Large Artificial Pitch - Standard Rate	per hour	£ 110.14	£ 115.65	E	Aug-24	ClubSport Aberdeen members also eligible for a discount of 10% (level 1 members) or 20% (level 2 members).
Large Grass Pitch - Community Reduced Rate	per hour	£ 26.16	£ 27.47	E	Aug-24	ClubSport Aberdeen members also eligible for a discount of 10% (level 1 members) or 20% (level 2 members).
Large Grass Pitch - Community Concession Rate	per hour	£ 13.08	£ 13.73	E	Aug-24	Groups eligible for concession: children under 16, students ,over 60s,disability groups ,access to leisure members. ClubSport Aberdeen members also eligible for a discount of 10% (level 1 members) or 20% (level 2 members).
Large Grass Pitch - Standard Rate	per hour	£ 52.33	£ 54.94	E	Aug-24	ClubSport Aberdeen members also eligible for a discount of 10% (level 1 members) or 20% (level 2 members).
Small Grass Pitch - Community Reduced Rate	per hour	£ 19.27	£ 20.24	E	Aug-24	ClubSport Aberdeen members also eligible for a discount of 10% (level 1 members) or 20% (level 2 members).
Small Grass Pitch - Community Concession Rate	per hour	£ 9.65	£ 10.13	E	Aug-24	Groups eligible for concession: children under 16, students ,over 60s,disability groups ,access to leisure members. ClubSport Aberdeen members also eligible for a discount of 10% (level 1 members) or 20% (level 2 members).
Small Grass Pitch - Standard Rate	per hour	£ 38.54	£ 40.47	E	Aug-24	ClubSport Aberdeen members also eligible for a discount of 10% (level 1 members) or 20% (level 2 members).

SCHEDULE OF CHARGES FROM 1 APRIL 2024

ALL CHARGES ARE EXCLUSIVE OF VAT, WHERE APPLICABLE

Activity	Unit	Current		Proposed		VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope Comments
		2023/24 Charge		2024/25 Charge				
Outdoor Space continued								
Small Artificial Pitch - Community Reduced Rate	per hour	£ 41.31		£ 43.37		E	Aug-24	ClubSport Aberdeen members also eligible for a discount of 10% (level 1 members) or 20% (level 2 members).
Small Artificial Pitch - Community Concession Rate	per hour	£ 20.65		£ 21.68		E	Aug-24	Groups eligible for concession: children under 16, students ,over 60s,disability groups ,access to leisure members. ClubSport Aberdeen members also eligible for a discount of 10% (level 1 members) or 20% (level 2 members).
Small Artificial Pitch - Standard Rate	per hour	£ 82.61		£ 86.74		E	Aug-24	ClubSport Aberdeen members also eligible for a discount of 10% (level 1 members) or 20% (level 2 members).
Swimming pools hourly rates								
Small Swimming Pool hourly rates - Community Reduced Rate	per hour	£ 21.62		£ 22.70		E	Aug-24	club Sport Aberdeen members also eligible for a discount of 10% (level 1 members) or 20% (level 2 members).
Small Swimming Pool hourly rates - Community Concession Rate	per hour	£ 10.81		£ 11.35		E	Aug-24	Groups eligible for concession: children under 16, students ,over 60s,disability groups ,access to leisure members. ClubSport Aberdeen members also eligible for a discount of 10% (level 1 members) or 20% (level 2 members).
Small Swimming Pool hourly rates - Standard Rate	per hour	£ 43.23		£ 45.39		E	Aug-24	ClubSport Aberdeen members also eligible for a discount of 10% (level 1 members) or 20% (level 2 members).
Medium Swimming Pool hourly rates - Community Reduced Rate	per hour	£ 43.23		£ 45.39		E	Aug-24	club Sport Aberdeen members also eligible for a discount of 10% (level 1 members) or 20% (level 2 members).
Medium Swimming Pool hourly rates - Community Concession Rate	per hour	£ 21.62		£ 22.70		E	Aug-24	Groups eligible for concession: children under 16, students ,over 60s,disability groups ,access to leisure members. ClubSport Aberdeen members also eligible for a discount of 10% (level 1 members) or 20% (level 2 members).

SCHEDULE OF CHARGES FROM 1 APRIL 2024

ALL CHARGES ARE EXCLUSIVE OF VAT, WHERE APPLICABLE

Activity	Unit	Current 2023/24 Charge	Proposed 2024/25 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope Comments
Swimming pools hourly rates continued						
Medium Swimming Pool hourly rates - Standard Rate	per hour	£ 86.46	£ 90.78	E	Aug-24	ClubSport Aberdeen members also eligible for a discount of 10% (level 1 members) or 20% (level 2 members).
Large Swimming Pool hourly rates - Community Reduced Rate	per hour	£ 64.85	£ 68.09	E	Aug-24	ClubSport Aberdeen members also eligible for a discount of 10% (level 1 members) or 20% (level 2 members).
Large Swimming Pool hourly rates - Community Concession Rate	per hour	£ 32.42	£ 34.04	E	Aug-24	Groups eligible for concession: children under 16, students ,over 60s,disability groups ,access to leisure members. ClubSport Aberdeen members also eligible for a discount of 10% (level 1 members) or 20% (level 2 members).
Large Swimming Pool hourly rates - Standard Rate	per hour	£ 129.69	£ 136.17	E	Aug-24	ClubSport Aberdeen members also eligible for a discount of 10% (level 1 members) or 20% (level 2 members).
Cricket Pitches						
Duthie Park Cricket Pitch - Standard rate	Flat rate	£ 115.63	£ 121.41	E	Aug-24	Flat rate charge equivalent to 3 times the hourly charge for a small grass pitch, regardless of the length of the match. Applies to organised cricket matches only.
Duthie Park Cricket Pitch - Community Rate	Flat rate	£ 57.82	£ 60.72	E	Aug-24	Flat rate charge equivalent to 3 times the hourly charge for a small grass pitch, regardless of the length of the match. Applies to organised cricket matches only.
Duthie Park Cricket Pitch - Community Concession Rate	Flat rate	£ 28.94	£ 30.39	E	Aug-24	Flat rate charge equivalent to 3 times the hourly charge for a small grass pitch, regardless of the length of the match. Applies to organised cricket matches only.
All Other Cricket Pitches - Standard Rate	Flat rate	£ 156.98	£ 164.82	E	Aug-24	Flat rate charge equivalent to 3 times the hourly charge for a large grass pitch, regardless of the length of the match. Applies to organised cricket matches only.

SCHEDULE OF CHARGES FROM 1 APRIL 2024

ALL CHARGES ARE EXCLUSIVE OF VAT, WHERE APPLICABLE

Activity	Unit	Current 2023/24 Charge	Proposed 2024/25 Charge	VAT Code Applicable	Approved Start Date	Comments VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope
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Cricket Pitches continued

All Other Cricket Pitches - Community Rate	Flat rate	£ 78.47	£ 82.41	E	Aug-24	Flat rate charge equivalent to 3 times the hourly charge for a large grass pitch, regardless of the length of the match. Applies to organised cricket matches only.
All Other Cricket Pitches - Community Concession Rate	Flat rate	£ 39.24	£ 41.19	E	Aug-24	Flat rate charge equivalent to 3 times the hourly charge for a large grass pitch, regardless of the length of the match. Applies to organised cricket matches only.

Child care services

Breakfast Club	per session	£5.50	£5.80	C	Apr-24	
After School Club	per session	£14.30	£15.02	C	Apr-24	
Out of School Care Providers - Use of Building	per building	£500.00	£500.00	E	Apr-24	
Holiday Club Half Day	per session	£20.08	£21.08	C	Apr-24	
Holiday Club Full Day	per session	£33.55	£35.23	C	Apr-24	

IJB

Day care	per day/session	£ 8.80	£ 9.25	C	Apr-24	
Day care - meals	per meal	£ 4.15	£ 4.35	C	Apr-24	
Frozen meal service	per meal	£ 4.15	£ 4.35	C	Apr-24	
Very sheltered housing - meal charges	per meal	£ 4.15	£ 4.35	C	Apr-24	
Community alarm	per week	£ 3.65	£ 3.85	C	Apr-24	
Sheltered housing warden charge	per week	£14.10 - £38.35	£14.80 - £40.25	C	Apr-24	

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

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Revenue Items Referred to the Budget Process

The following item has been referred to the budget process, in this matter the information provided at the previous Council meeting assists in informing 2024/25 budget decisions so a link to the original report and the purpose of the report is included below.

Council – 7 February 2024**Culture Delivery and Funding Review - COM/24/040**

The purpose of this report is to advise members on the progress to date of the Culture Delivery and Funding Review commissioned on July 2023, including consultation, undertaken with cultural partners in respect to options for funding allocation to the cultural sector in 2024/25 to inform the budget process.

[Agenda for Council on Wednesday, 7th February, 2024, 10.30 am \(aberdeencity.gov.uk\)](https://www.aberdeencity.gov.uk) – Item 9.7

The Council resolved:

- (i) to note the findings and recommendations of the Interim Cultural Funding and Delivery Review report as detailed in Appendix 1, **in respect to informing 2024/25 budget decision;**
- (ii) to note the Culture Delivery and Funding Review final report would be completed on 10 February 2024 and **the funding to external cultural organisations for 2024/25 would be set through the Council budget process on 6 March;**
- (iii) – (viii) additional recommendations.

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Commissioning Intentions and Service Standards 2024/25

City Development and Regeneration

High level priorities (Link to LOIP)	Commissioning Intentions	Prevention & Early Intervention	Policy Priority (Poverty; Homelessness; Net Zero)	Geographic / Community Focus	ACC Capacity
A thriving innovation driven economy (Stretch Outcome 2)	i. Transition of the Business Gateway contract to Aberdeenshire Council and agreement of Service Level Agreements (SLA) to support the creation of new businesses and help current businesses grow.	T1	Poverty	City Wide	Sufficient internal capacity
	ii. Undertake a feasibility study for community bank/micro-credit scheme.	T1	Poverty	City Wide	Dependent on ability to recruit staff
	iii. Oversee infrastructure developments linked to the new harbour that support job creation resulting from the second cruise ships season.	T1	Poverty	City Wide	Sufficient internal capacity
	iv. Develop proposals to unlock £160M over ten years through the Investment Zone in order to create a mechanism for affordable borrowing and ultimately support the number of residents in receipt of the real living wage.	T1	Poverty	City Wide	Dependent on ability to recruit and capacity of other clusters to support
	v. Work in partnership with the ETZ Board and others to develop and deliver Green Energy research and innovation interventions to unlock Investment Zone Funding and support job creation.	T1	Poverty / Net Zero	City Wide	Sufficient internal capacity

High level priorities (Link to LOIP)	Commissioning Intentions	Prevention & Early Intervention	Policy Priority (Poverty; Homelessness; Net Zero)	Geographic / Community Focus	ACC Capacity
	vi. Continued investment in hydrogen to stimulate demand, address Net Zero and increase green energy employment opportunities through: <ul style="list-style-type: none"> • Continued delivery of H2 Buses Project • Development of a 5 year programme to maximise hydrogen export opportunities (subject to approvals for H2 valley) • Support BP/ACC Joint Venture to move to Phase 2 to realise local job creation 	T1	Poverty / Net Zero	City Wide	Sufficient internal capacity
	vii. In collaboration with Strategic Place Planning, work with Aberdeen Heat & Power to prepare for the requirement to hold a licence/consent under the Heat Networks (Scotland) Act 2021 to support on-going expansion of job opportunities, in green energy.	T1	Poverty / Net Zero	City Wide / Torry	Sufficient internal capacity in place to deliver
An outstanding Natural Environment (Stretch Outcome 2 and 15)	i. Promote and secure development opportunities associated with the City Centre Masterplan including: <ol style="list-style-type: none"> a. Queen Street b. A new Aberdeen Market c. Beach Masterplan (Beach Park, Events Park and Broadhill – Phase A projects started and completed during 2024/25) d. City Centre Streetscape e. George Street 	T1	Poverty	City Centre	Sufficient internal capacity in place to deliver
	ii. Through Invest Aberdeen create an Investment Plan.	T1	Poverty	City Wide	Sufficient internal capacity in place
	iii. In collaboration with Strategic Place Planning, implement the Union Empty Shops Plan and support the work of Our Union Street including Marks and Spencer.	T1	Poverty	City Centre	Dependent on ability to recruit

High level priorities (Link to LOIP)	Commissioning Intentions	Prevention & Early Intervention	Policy Priority (Poverty; Homelessness; Net Zero)	Geographic / Community Focus	ACC Capacity
	iv. In collaboration with Strategic Place Planning, create a framework and 10 year plan to rationalise stored collections to reduce carbon footprint & future storage requirements in line with changes being made to St Peters school.	T1	Net Zero	City Wide	Sufficient internal capacity in place to deliver
A Healthy and Skilled Population (Stretch Outcome 2)	i. In partnership with Aberdeen Alcohol and Drugs Action and NHS Grampian, support individuals in recovery from substance use through an employability pipeline through keyworker support and paid work experience placements.	T2	Poverty / Homelessness	City Wide	Sufficient internal capacity in place
	ii. Carry out a skills audit across priority areas to establish skills gaps, barriers to employment, and training needs in order to carry out a tendering exercise to secure a mixed economy of provision to match local need.	T1 and T2	Poverty / Homelessness	City Wide	Sufficient internal capacity in place
	iii. Provide accredited construction skills training to prisoners in HMP Grampian nearing the end of their sentence and who will be released to Aberdeen.	T1 and T2	Poverty / Homelessness	City Wide	Sufficient internal capacity in place
	iv. Commission a range of test and learn employability projects across priority areas focused on the target groups identified in the Local Employability Partnership Action Plan.	T1 and T2	Poverty / Homelessness	Priority Areas	Sufficient internal capacity in place
	v. Commission a range of green and renewables skills training courses.	T1 and T2	Poverty / Homelessness / Net Zero	City Wide	Sufficient internal capacity in place
A strong community and cultural identity (Stretch Outcome 2)	i. Accelerate participation in cultural volunteer programmes including archives, gallery & museums venues and Tall Ships 2025.	T1	Indirect	City Centre	Dependent on ability to recruit volunteers
	ii. In partnership with the Science Museum Group and targeted Aberdeen city schools, develop a “science capital” approach to teaching and interpretation in archives, gallery & museums in 2024/25 and 2025/26.	T1	Indirect	City Wide	Sufficient external capacity secured to deliver

High level priorities (<i>Link to LOIP</i>)	Commissioning Intentions	Prevention & Early Intervention	Policy Priority (Poverty; Homelessness; Net Zero)	Geographic / Community Focus	ACC Capacity
	iii. Design and deliver Aberdeen Events 365 Strategy through the Aberdeen Events 365 Plan 2023-2026 (including Tall Ships 2025), and support through targeted sponsorship and fundraising income Aberdeen Events 365	T1	Indirect	City Wide	Sufficient internal capacity in place to deliver
	iv. Deliver The Dennis Law Trail in Printfield locality.	T1	Indirect	Hillside, Woodside, Stockethill	Partially dependent on ability to recruit
	v. Develop venues to provide best value cultural services and increase opportunities for cultural tourism: <ul style="list-style-type: none"> a. Tolbooth – reopen (Easter 2025) b. Maritime museum – refresh (3yr plan) c. Art gallery – top floor (2024/25) d. Provost Skene’s House – ground floor (2025/26) e. Archives – new home (5yr plan) f. Glover House – investment plan (2024/25) g. Investigate an Arts Hub (2024/25) 	T1	Indirect	City Centre	Dependent on ability to secure further external funding.

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

Capital

High level priorities (Link to LOIP)	Commissioning Intentions	Prevention & Early Intervention	Policy Priority (Poverty; Homelessness; Net Zero)	Geographic / Community Focus	ACC Capacity
Cost effective delivery of capital projects (Stretch Outcome 15)	Work to achieve financial close of Transportation Link to Bay of Nigg within financial year 2025/26.	T1	Indirect	Locality	Sufficient internal and external resource
	Commence construction of Union Street Central for delivery 2025/26.	T1	Indirect	City Centre	Sufficient internal and external resource
	Deliver the New Riverbank School in late 2024 with a planned decant to the new school in early 2025.	T1	Indirect	Locality	Sufficient internal and external resource, subject to external factors (weather etc.)
	Deliver the new Joint Integrated Mortuary at ARI in Autumn 2024.	N/A	Indirect	N/A	Sufficient internal and external resource
	Deliver the Bridge of Don Household Waste Recycling Centre (HWRC) in 2024/25.	T1	Net zero	Locality	Sufficient internal and external resource
	Commence and progress design development at new Hazlehead Academy. (subject to Council decision)	T1	Indirect	Locality	Sufficient internal and external resource
	Commence and progress design development at refurbished St Peters Primary. (subject to Council decision)	T1	Indirect	Locality	Sufficient internal and external resource
	On-going delivery of agreed programme of affordable house building with planned new housing developments at Kincorth and Craighill.	T1	Poverty / Net Zero	Locality	Sufficient internal and external resource
	Complete construction of Torry Heat Network Phase 1 and commence Phase 2.	T1	Net Zero	Locality	Sufficient internal and external resource
	Continued delivery of Capital Voids, Housing Investment and providing support and advice in managing our RAAC programme obligations.	T1	Poverty	Locality	Sufficient internal capacity

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

Strategic Place Planning

High level priorities (Link to LOIP)	Commissioning Intentions	Prevention & Early Intervention	Policy Priority (Poverty; Homelessness; Net Zero)	Geographic / Community Focus	ACC Capacity
Reduce carbon emissions by increasing public transport (Stretch Outcome 13)	i. Subject to on-going external funding from Transport Scotland, respond to the Transport (Scotland) Act 2019 – provisions on buses which allows for direct service provision, partnership working and local franchising, including through the Bus Partnership Fund and Aberdeen Rapid Transit. Aim for 2024/25 is to continue to progress the corridor studies and agree a Strategic Business Case for Aberdeen Rapid Transit.	T1	Poverty & Net Zero	City Wide	Dependent on securing external funding from Transport Scotland
Reduce carbon emissions and support physical and mental wellbeing by increasing active travel (Stretch Outcome 14)	i. Complete a Mobility Strategy for the city.	T1	Poverty & Net Zero	City Wide	Sufficient internal capacity
	ii. Complete an Active Travel Network Plan for the City.	T1	Poverty & Net Zero	City Wide	Sufficient internal capacity
	iii. Work with stakeholders to maximise the opportunities for active travel as part of the beach and city centre masterplans and determine how to bring this forward in the context of Union Street East and Beach Boulevard.	T1	Poverty & Net Zero	City Centre / Beach	Sufficient internal capacity, external capacity will be required for delivery.
	iv. Install distance markers across popular walking and running routes.	T1	Indirect	City Wide	Subject to external funding
	v. Complete an update of the Car Park Review.	T1	Poverty & Net Zero	City Wide	Subject to external funding.
	vi. Progress options appraisal to build a new foot and cycle bridge over the River Dee subject to funding from NESTRANS.	T1	Net Zero	City Centre	Subject to external funding.

Reduce carbon emissions from transport infrastructure <i>(Stretch Outcome 14)</i>	i. Work with Scottish Government and Commercial & Procurement through the joint procurement pilot for the North of Scotland to increase installation of electric charging capacity and use renewable energy for these. In 2024/25 the aim is to appoint a development partner, subject to the outcome of the procurement process, and agree infrastructure locations and a programme for their roll out.	T1	Net Zero	City Wide	Sufficient internal capacity
	ii. Subject to on-going funding from Transport Scotland, work with the North East Bus Partnership and the Scottish Government to deliver the Bus priority measures as part of the Bus Partnership Fund and explore opportunities for alternative fuel vehicles. Aim for 2024/25 is to continue to progress the corridor studies and agree a Strategic Business Case for Aberdeen Rapid Transit and work with partners to explore options for alternative fuel vehicles.	T1	Net Zero	City Wide	Dependent on securing external funding
	iii. Low Emission Zone to be implemented in June 2024.	T1	Net Zero	City Centre	Sufficient internal capacity
Increase the amount of land managed for nature to decrease flood risk management and increase access to and quality of green spaces <i>(Stretch Outcome 15)</i>	i. In 2024/25 the aim is to work with external partners such as the James Hutton Institute to develop a natural environment strategy implementation plan.	T1	Poverty & Net Zero	City Wide	Sufficient internal capacity
	ii. For 2024/25 aim to complete the Sustainable Growth Agreement project and report to committee, and to explore options to include these in council capital schemes and to work with Scottish Water on options to deliver a pilot scheme.	T1	Net Zero	City Wide	Sufficient internal capacity
	iii. In collaboration with Operations, ensure that public land is managed for nature / increase areas of naturalised grassland and wildflower meadow (e.g Denburn)	T1	Net Zero	City Wide	Sufficient internal capacity
	iv. In collaboration with Operations, identify suitable land and expand tree planting on council land.	T1	Net Zero	City Wide	Sufficient internal capacity
Minimise the levels of waste created	i. In collaboration with Operations and Commercial and Procurement, improve waste reduction and product lifespan through ACC procurements.	T1	Net Zero	City Wide	Sufficient internal capacity

<i>(Stretch Outcome 13)</i>	ii. For 2024/25 aim to work with Operations to ensure alignment between the Waste Strategy and the Circular Economy Bill and support Operations in relation to ongoing programmes to reduce waste (including exploring opportunities for repair hubs).	T1	Poverty & Net Zero	City Wide	Sufficient internal capacity
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Service Standards		Availability	Responsive	Quality	Eligibility	Legislated for (L), prescribed (P) or not (N)	Last Actuals	Prevention and Early Intervention (Tier 1,2 or 3)
1.	We will ensure that the local authority area is covered by an up to date Local Development Plan.			✓		L	100%	Tier 1
2.	We will, on average, determine householder planning applications within 10 weeks.		✓			L	82%	Tier 1
3.	We will, on average, determine local non-householder planning applications within 11 weeks.		✓			L	80% N/A	Tier 1
4.	We will, on average, determine major planning applications within 30 weeks.		✓			L	N/A	Tier 1
5.	We will respond to building warrant applications within 20 working days.		✓			L	90%	Tier 1
6.	We will respond to building warrant approvals within 10 working days.		✓			L	85%	Tier 1
7.	We will ensure that each existing Tree Preservation Order (TPO) is reviewed as fit for purpose at least once every 10 years.		✓		✓	L	N/A	Tier 1
8.	We will, on average, determine applications for works to protected trees (under TPO and Conservation areas) within six weeks.		✓			L	N/A	Tier 1
9.	We will keep our strategies up to date and ensure monitoring and delivery plans are in place.			✓		L/N	N/A	Tier 1
10.	We will maintain independent Customer Service Excellence accreditation.			✓		N	100%	Tier 1

Operations

High Level Priorities (Link to LOIP)	Commissioning Intentions	Prevention & Early Intervention	Policy Priority (Poverty; Homelessness; Net Zero)	Geographic / Community Focus	ACC Capacity
Maintain the City's green space environment, local road and pavement network (Stretch Outcome 15)	i. Replace remaining 500 Street Lights with Smart LED.	T1	Net Zero	City Wide	Sufficient internal capacity
	ii. Develop and implement measures to support the implementation of The Transport (Scotland) Act 2019, in relation to pavement parking.	T1	Net Zero	City Wide	Dependent upon ability to recruit resource.
	iii. Improve road safety through implementation of the Road Safety Plan, Route Action works, and traffic management/ road safety measures.	T1	Indirect	City Wide	Dependent upon ability to recruit resource.
	iv. Reduce traditionally maintained amenity land areas in order to increase wildflower areas e.g. Denburn	T1	Net Zero	City Wide	Subject to commitment of community partners
	v. Expand tree planting programme on council land in-line with the Council's ambition to plant one million trees up to 2032 as fully as external funding will allow.	T1	Net Zero	City Wide	Subject to external funding being secured
	vi. Complete and implement strategic flood risk management plans.	T1 & T2	Net Zero	City Wide	Subject to external funding being secured
	vii. Develop new B (bee) Lines across the city.	T1	Net Zero	City Wide	Sufficient internal and external funding
	viii. Increase the green network of community partners and volunteers by 10%.	T1	Net Zero	City Wide	Sufficient internal and external funding
	ix. Increase provision of allotments and food growing spaces e.g. Seaton	T1	Net Zero	City Wide	Subject to available land

	x. Completion of £1 million play area at Hazlehead Park.	T1	Indirect	Hazlehead Park.	Sufficient external grant funding
	xi. Refurbishment of 7 city play areas in 2024/25.	T1	Indirect	City Wide	Sufficient internal and external funding
Minimise the levels of waste created and optimise waste collection and disposal <i>(Stretch Outcome 13)</i>	i. Rebuild of Altens Materials Recovery Facility and transfer station.	T2	Net Zero	City Wide	Sufficient external capacity
	ii. Operationalise new Household Waste and Recycling Centre in Bridge of Don as replacement for existing site at Scotstown Road.	T2	Net Zero	City Wide	Sufficient internal capacity
	iii. Review Waste Strategy in light of impending regulatory changes e.g. Landfill Ban, Circular Economy Bill, Extended Producer Responsibility, Deposit Return Scheme, Persistent Organic Pollutants etc.	T1, T2 & T3	Net Zero	City Wide	Sufficient internal capacity
Maintain an effective operational fleet <i>(Stretch Outcome 13)</i>	i. In collaboration with Strategic Place Planning, develop Fleet Replacement Programme with a focus on alternative fuel vehicles and associated infrastructure.	T1, T2 & T3	Net Zero	City Wide	Subject to external funding being secured
	ii. Review existing fleet service delivery model.	T1, T2 & T3	Net Zero	City Wide	Subject to sufficient staffing and modernisation of facilities

Service Standards		Availability	Responsive	Quality	Eligibility	Legislated for (L), Prescribed (P) or not (N)	Last Actuals	Prevention and Early Intervention (Tier 1,2 or 3)
Environmental Services								
1.	We will remove litter from adopted roads and pavements to a minimum of Grade B of the Keep Scotland Beautiful “Local Environmental Audit Management System” (LEAMS) standard. Scotland's Local Environmental Quality Seminar 2023/24 Keep Scotland Beautiful		✓	✓		P	90%	Tier 1

2.	We will maintain all parks and amenity open spaces to a minimum of Grade B of the Keep Scotland Beautiful "Land Audit Management System" (LAMS) standard.		✓	✓		P	100%	Tier 1
3.	We will complete all priority 1 amenity / street tree maintenance work (emergency work on dangerous trees) within 3 weeks.		✓			N	N/A	Tier 2
4.	We will inspect all amenities / street trees a minimum of once every 5 years.		✓			N	N/A	Tier 1
5.	We will visit, inspect and maintain outdoor amenity play areas (excludes education and community center settings) on a fortnightly basis to national safety standards (BSEN 1177 for safety surfacing, BSEN 1176 for play equipment and BSEN 14974 for wheeled sports).		✓	✓		P	100%	Tier 1
6.	We will inspect lifebelts at the beach on a daily basis and twice weekly at other locations in keeping with the National Water Safety Strategy or ROSPA water safety guidance.		✓	✓		P	97%	Tier 1
7.	We will deliver Cremation Services to a standard that achieves a positive evaluation by the Inspector of Cremation.			✓		P	N/A	Tier 1
8.	We will support the active participation of 150 partnership / community environmental groups.			✓		N	184	Tier 1
9.	We will remove non offensive graffiti from public buildings and structures within 4 weeks.		✓			N	N/A	Tier 1
10.	We will remove offensive graffiti from public buildings and structures within 5 days.		✓			N	N/A	Tier 3
Fleet Services								
1.	We will achieve first time MOT pass for HGV's subject to a pre-check and then presented for annual test.			✓		N	100%	Tier 1
2.	We will achieve first time MOT pass for Light vehicles when presented for annual test following a pre-test.			✓		N	94%	Tier 1
3.	We will only provide vehicles which comply with ECO Stars scheme ratings Euro iv, v or vi.			✓		L	N/A	Tier 1
4.	We will complete all Scheduled Safety inspections within 2 days.		✓	✓		N	100%	Prevention
Waste Services								
1.	We will collect refuse, recycling, food and chargeable garden waste bins fortnightly for all individual household bins.			✓	✓	N	95%	Tier 1
2.	We will empty communal containers before they overflow.		✓			N	95%	Tier 1
3.	We will respond to reported overflowing communal bins within two working days.		✓			N	95%	Tier 3
4.	We will respond to fly-tipping enquiries relating to public places within 5 working days.		✓			N	100%	Tier 2
5.	We will complete paid bulky uplift service requests within 10 working days.		✓		✓	N	100%	Tier 1

6.	We will promote the diversion of household waste from landfill to help limit the use of landfill.			✓		P	85%	Tier 1
7.	We will promote the recycling and composting household waste to help limit the use of landfill.			✓		P	50%	Tier 1
8.	We will provide services to non-domestic customers by mutual agreement.			✓	✓	N	100%	Tier 1
Roads and Infrastructure								
1.	We will repair (High/Medium priority) carriageway / footway defects within 7 days. Safety Inspection Manual Web 11 21.pdf (aberdeencity.gov.uk)		✓			P	98%	Tier 2
2.	We will complete road safety inspections within the set timeframe as set out in the Roads Inspection Manual. Safety Inspection Manual Web 11 21.pdf (aberdeencity.gov.uk)		✓			P	N/A	Tier 1
3.	We will respond to general street lighting faults within 7 days.		✓			P	97%	Tier 2
4.	Will complete General Inspections of all bridges/structures every two years.		✓			P	N/A	Tier 1
5.	We will take preventative measures to reduce flooding by: - watercourse inspections and clearance of debris prior to storm events - biannual cyclical gulley maintenance		✓	✓		L	100%	Tier 1
6.	We will provide services which achieve a “Satisfactory” rating on the Scottish Roadworks Commissioner Annual Report.			✓		P	Satisfactory	Tier 1

Education and Lifelong Learning

High level priorities (<i>Link to LOIP</i>)	Commissioning Intentions	Prevention & Early Intervention	Policy Priority (Poverty; Homelessness; Net Zero)	Geographic / Community Focus	ACC Capacity
Reduce child poverty (<i>Stretch Outcome 1</i>)	i. Co-design and deliver co-ordinated whole family preventative services with a particular focus on those living in SIMD 1 to reduce involvement with statutory services.	T1 & T2	Poverty	Financially Vulnerable	Subject to on-going commitment from partners
	ii. Maintain readiness to increase uptake of free school meals, responding, as appropriate, to any requirement to deliver free school breakfasts and lunches for all primary school pupils in keeping with Scottish Government policy.	T1 & T2	Poverty	Financially Vulnerable	Subject to external funding
	iii. Continued allocation of grant to support delivery of the Scottish Government commitment to abolish core curriculum charges.	T1 & T2	Poverty	Financially Vulnerable	Subject to external funding
	iv. Continue to prepare for implementation of the Scottish Government commitment to expand free childcare services to support targeted families into employment when national plan is known.	T1 & T2	Poverty	Financially Vulnerable	Subject to external funding
	v. Delivery of 'In the City Programmes' to those most likely to be impacted by poverty for easter, summer and autumn, subject to Council budget decision.	T1 & T2	Poverty	Priority Localities	Subject to funding being secured
	vi. Invest in leased community centres.	T1 & T2	Poverty	Priority Localities	Sufficient internal capacity
Raise attainment (<i>Stretch Outcome 6</i>)	i. Evaluate the impact of approaches to Local Authority and school quality improvement to determine their effectiveness in addressing variation.	T1 & T2	Poverty	City Wide and Targeted	Sufficient internal and community capacity
	ii. Evaluate the impact of pupil tracking arrangements in addressing variation in attainment across SIMD groups.	T1 & T2	Poverty	City Wide and Targeted	Sufficient internal and community capacity

Maximise the impact of Early Learning and Childcare <i>(Stretch Outcome 3)</i>	i. Maximise the uptake of 1140 hours of ELC for all eligible children, with a particular focus on eligible 2s (190 in 2023/24) and those currently in families living in SIMD 1.	T1 & T2	Poverty	City Wide	Sufficient internal capacity
	ii. Support early language acquisition and development through the roll out of appropriate programmes with a particular focus on schools with a high proportion of children living in SIMD 1 to reduce referrals to Speech and Language Therapy.	T1 & T2	Poverty	City Wide / Targeted Needs	Sufficient internal capacity
	iii. Support Corporate Landlord to deliver the agreed School Estate Plan in line with approved capital programme (subject to Council budget decisions and external funding).	T1	Indirect	City Wide	Sufficient internal capacity
	iv. Development and approval of the future library model with an associated transition plan.	T1 & T2	Poverty	City Wide / Targeted Need	Sufficient internal capacity
	v. Development and implementation of a literacy strategy to align the future library model with our Family Support Model.	T2	Poverty	City Wide / Targeted Needs	Sufficient internal capacity
	vi. Roll out the second Request for Assistance process to help meet emerging demand across communities.	T2	Poverty	City Wide / Targeted Needs	Sufficient internal capacity, CLD activity subject to on-going investment
	vii. Develop a statutory Community Learning and Development Plan for 2024-2027.	T1 & T2	Poverty	City Wide / Targeted Need	Sufficient internal capacity
Support improvement in the health & wellbeing of children and young people <i>(Stretch Outcome 4)</i>	i. Support the evaluation of the neurodevelopmental pathway project and collaborate with partners to determine how best to pivot our system to take account of the learning.	T1 & T2	Poverty	City Wide / Targeted Needs	Subject to external funding
	ii. Work with stakeholders, including a Head Teacher working group, to determine a local response to the Scottish Government 5 Point Plan to support a reduction in distressed behaviour in schools.	T1 & T2	Poverty	City Wide / Targeted Needs	Sufficient internal funding
Support transition to positive destinations <i>(Stretch Outcome 6)</i>	i. Deliver a broader curriculum offer through digital and partnership delivery of Phase 3 of ABZ Campus to secure improvement in senior phase attainment.	T1	Poverty	City Wide and Targeted	Sufficient internal capacity
	ii. Further improve transition from children and adult services as part of the GIRFE Pathfinder to bring forward transition planning.	T1, T2 and T3	Poverty	City Wide	Subject to on-going commitment from partners

	iii. Work with Skills Development Scotland, NHS Grampian and other key partners to try to secure an increased allocation of foundation apprenticeships.	T1	Poverty	City Wide / Targeted Needs	Subject to Foundation apprenticeship funding allocations
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Service Standards		Availability	Responsive	Quality	Eligibility	Legislated for (L), prescribed (P) or not (N)	Last Actuals	Prevention and Early Intervention (Tier 1,2 or 3)
1.	We will meet all eligible requests for early learning and childcare placements within one month.		✓		✓	L	100%	Tier 1
2.	We will meet all mainstream requests for a primary and secondary school placement within one month.		✓		✓	L	100%	Tier 1
3.	We will work to ensure early learning and childcare settings meet the national standard.			✓		L	100%	Tier 1
4.	We will ensure primary, secondary, and special schools achieve an average evaluation of 'good' or better in core Quality Indicators.			✓		N	80%	Tier 1
5.	Provide CLD services to a level that achieves a rating of good or better through external inspection.			✓		N	N/A	Tier 1
6.	We will process requests for additional support to meet the wellbeing needs of children and young people within 40 days.		✓			N	100%	Tier 2
7.	We will work to ensure that Broad General Education Attainment at P1, P4, P7 and S3 is in line (within 1%) of the National Average.			✓		N	N/A	Tier 1
8.	We will work to ensure that Senior Phase Attainment at Levels 4, 5 and 6 is in line with (within 1%) the National Average.			✓		N	N/A	Tier 1
9.	We will flexibly respond to ensure that schools, ELC, CLD and library provisions remain open irrespective of staffing absence.	✓				N	98%	Tier 1
10.	We will work to ensure that school attendance is as good or better than the national average.			✓		N	N/A	Tier 1
11.	We will work to ensure that all young people in the senior phase have access to city wide courses through ABZ Campus.	✓		✓		N	N/A	Tier 1
12.	We will meet those wishing to access CLD services from priority areas within 3 weeks (inclusive of Youth Work and Family Learning) to begin person centred planning.	✓	✓			N	N/A	Tier 1
13.	We will ensure library item requests are satisfied within 21 days.	✓	✓			N	73%	Tier 1

Children’s Social Work and Family Support

High level priorities (Link to LOIP)	Commissioning Intention	Prevention & Early Intervention	Policy Priority (Poverty; Homelessness; Net Zero)	Geographic / Community Focus	ACC Capacity
Support care experienced children and fulfil our role as corporate parents (Stretch Outcome 5)	i. Implement the second Promise Plan building on Year 2 progress as reported to ECS Committee.	T1, T2 & T3	Poverty / Homelessness	City Wide / Targeted Needs	Subject to on-going funding & commitment from partners.
	ii. Co-design a family support model to support children and young people to remain within their family where it is safe to do so.	T3	Poverty / Homelessness	City Wide / Targeted Needs	Subject to on-going funding & commitment from partners.
	iii. Increase multi-agency support to kinship carers/those children and young people they care for to reduce the number of placements that breakdown.	T2 & T3	Poverty / Homelessness	City Wide / Targeted Needs	Subject to on-going commitment from partners
	iv. Deliver age assessments for unaccompanied asylum seekers who state that they are under 18 years of age.	T3	Poverty / Homelessness	Targeted Need	Subject to availability of staff from CSW teams
	v. Celebrate our care experienced young people via National Care Day and other events.	T3	Poverty / Homelessness	Targeted Need	Subject to on-going commitment from partners
Support multi-agency efforts to reduce domestic abuse and support victims (Stretch Outcome 9)	i. Preparations for and a response to the Domestic Abuse (Protection) (Scotland) Act 2021 including Domestic Abuse Protection Orders.	T1 & T2	Homelessness	City Wide / Targeted Need	Sufficient internal capacity
	ii. Support the implementation of the “Safe & Together” model.	T2 & T3	Homelessness	City Wide / Targeted Need	Sufficient internal capacity
	iii. Implement Equally Safe and a gendered lens to public protection policy and practice.	T2 & T3	Poverty / Homelessness	City Wide / Targeted Need	Sufficient internal capacity
Prevent children & young people entering the criminal justice	i. Co-design preventative whole family support approaches to supporting young people at risk of offending.	T2 & T3	Poverty / Homelessness	City Wide / Targeted Needs	Subject to on-going funding & commitment from partners.

system & support those who do (Stretch Outcome 7)					
Protect Children (Stretch Outcome 8)	i. Develop a Bairns Hoose at the Links Hub to support young people who have experienced abuse and harm as well as those young people under the age of criminal responsibility whose behaviour has caused harm to others.	T2 & T3	Poverty / Homelessness	City Wide / Targeted Needs	Subject to securing sufficient resource from Scottish Government and partners
	ii. Develop enhanced advocacy opportunities for children experiencing all aspects of child protection & justice systems.	T2 & T3	Poverty / Homelessness	City Wide/ Targeted Needs	Sufficient internal capacity

Service Standards		Availability	Responsive	Quality	Eligibility	Legislated for (L), prescribed (P) or not (N)	Last Actuals	Prevention and Early Intervention (Tier 1,2 or 3)
1.	All initial screenings will be undertaken and action decided on new referrals within 7 days.		✓			N	97%	Tiers 2 and 3
2.	We will ensure all joint interviews are undertaken utilising the Scottish Child Interview Model.			✓		N	N/A	Tier 3
3.	We will hold initial Child Protection Planning Meetings within 21days.		✓			L	71%	Tier 3
4.	We will ensure care provided within Council children’s homes achieve a care standard of good or better through regulatory inspections.			✓		N	100%	Tier 3
5.	We will ensure care provided by the Council’s fostering service achieves a care standard of good or better through regulatory inspections.			✓		N	100%	Tier 3
6.	We will ensure care provided by the Council’s adoption service achieves a care standard of good or better through regulatory inspections.			✓		N	100%	Tier 3
7.	We will work to maintain or increase the current number of foster carers.			✓		N	N/A	Tier 3
8.	We will undertake an initial age assessments within 2 weeks of unaccompanied asylum seeking individuals who identify as being under 18 years where there is a dispute to their age.		✓			L	N/A	Tiers 2 and 3
9.	We will ensure that fewer than 7.5% of care experienced children and young people will have 3 or more placements in 12 months.			✓		N	1%	Tier 3

10.	We will ensure care experienced children and young people have a pathway plan by the age of 15 years.			✓		L	68%	Tier 3
11.	We will support, where safe to do so, more than 75% of the children and young people open to Children's Social Work live within their family network.	✓		✓		N	75%	Tier 3

Housing

High level priorities (<i>Link to LOIP</i>)	Commissioning Intentions	Prevention & Early Intervention	Policy Priority (Poverty; Homelessness; Net Zero)	Geographic / Community Focus	ACC Capacity
Support Council tenants (<i>Stretch Outcome 12</i>)	i. Evaluate the impact of the current housing and support model to help identify where a multi-disciplinary locality-based approach could help support families more holistically (to include those with more complex needs).	T2 & T3	Poverty / Homelessness	City Wide / Targeted Need	Sufficient internal capacity across the Function
	ii. Implement the Housing Domestic Abuse Policy to ensure consistency of delivery.	T1 & T2	Homelessness	City Wide / Targeted Need	Sufficient internal capacity
Housing needs analysis and delivery (<i>Stretch Outcome 12</i>)	i. In collaboration with Corporate Landlord, Finance, Capital, Strategic Place Planning analyse housing needs to inform the early development of a city wide Housing Strategy to include an HRA Asset Management Plan, 30 year business plan and consideration of those with complex and life-long needs.	T1	Homelessness	Localities	Subject to other Clusters being able to release staff to help progress, sufficient housing capacity.
	ii. In collaboration with Corporate Landlord and the Capital cluster, support families impacted by RAAC.	T1 & T2	Indirect	Localities	Internal housing capacity will prioritise this area
	iii. Develop and implement, in collaboration with Corporate Landlord, a cross council plan to help realise a reduction in void Council houses.	T1	Homelessness	Localities	Sufficient internal housing and Corporate Landlord capacity
Reduce homelessness and respond appropriately to those who do become homeless (<i>Stretch Outcome 12</i>)	i. Develop and implement, in collaboration with The Royal Foundation, a delivery plan with a preventative focus to reduce homelessness in Aberdeen.	T2 & T3	Homelessness	Targeted	Sufficient internal capacity
	ii. Work towards reducing the journey time for people experiencing homelessness, to secure improved performance.	T2 & T3	Homelessness	Targeted	Sufficient internal capacity

Service Standards		Availability	Responsive	Quality	Eligibility	Legislated for (L), prescribed (P) or not (N)	Last Actuals	Prevention and Early Intervention (Tier 1,2 or 3)
1.	We will assess all homeless applications within 28 days.		✓		✓	L	31% (21 days)	Tier 2
2.	We will ensure all homeless people secure a permanent tenancy within 100 days average.		✓		✓	L	154 days	Tier 2
3.	We will review and process housing applications within 28 days.		✓		✓	N	99.5%	Tier 1
4.	We will ensure a decision is made on all Tenancy Management actions (specifically Abandonment, Assignment, Joint Tenancy, Lodger, Single Abandonment, Single Termination, Sublet, Succession) within 28 days.		✓			L	92%	Tier 2
5.	We will ensure an average time to let a property of 210 days.	✓		✓		N	239 days	Tier 1
6.	We will ensure that our support for people being liberated from prison meets the SHORE standards. SHORE Standards (sps.gov.uk)	✓		✓	✓	L	Yes	Tier 1

Corporate Landlord

High level priorities (Link to LOIP)	Commissioning Intentions	Prevention & Early Intervention	Policy Priority (Poverty; Homelessness; Net Zero)	Geographic / Community Focus	ACC Capacity
Improve the quality, efficiency and suitability of housing (Stretch Outcome 12)	i. In collaboration with Housing, support families impacted by RAAC in keeping with future Committee decisions.	T3	Indirect	Localities	Sufficient additional internal resource
	ii. Undertake a review of Council house repairs and housing improvements to secure improved performance (9.7 days to complete non-emergency repair in 2022/23).	T1, T2 & T3	Homelessness Net zero Poverty	Localities	Budget realignment will enable sufficient internal resource.
	iii. Develop and implement, in collaboration with Housing, a cross council plan to help realise a reduction in void Council houses (to include a review of buy back scheme) (5.7% rent lost due to voids in 2022/23).	T1, T2 & T3	Homelessness	Localities	Sufficient internal resource
	iv. Commission a programme of works to ensure that 80% of ACC housing stock meets SHQS.	T2 & T3	Homelessness / Child Poverty	City Wide	Sufficient internal resource
	v. Prepare for the implications of the anticipated Energy Efficiency standard for Social Housing.	T2 & T3	Net Zero	City Wide	Sufficient internal resource, although more resource may be required to deliver against new standard
	vi. Commission a programme of works to help tenants remain at home in collaboration with Aberdeen Health & Social Care Partnership.	T2 & T3	Indirect	City Wide / Targeted Need	Subject to resources being available across ACHSCP to support.
Improve the quality, efficiency and suitability of Council property	i. Development of the Local Heat and Energy Efficiency Strategy.	T1 & T2	Net zero	City wide	Sufficient external resource
	ii. Reduce energy consumption across the full council estate by 0.5%.	T1	Net zero	City wide	Delivery subject to external funding
	iii. Commission annual School estate plan and delivery of projects committed in the Council budget.	T1	Indirect	city wide	Sufficient internal resource

(Stretch Outcome 12)	iv. Reduce holding costs for vacant or surplus property by taking unsold property to auction.	T1	Indirect	City wide	External costs are covered from Capital receipts. Internal Resource is limited due to availability of appropriate professionals in the market
Improve the Performance of the Commercial Estate (Stretch Outcome 15)	i. Commission a review of the commercial estate to better reflect current market conditions and determine investment / disinvestment opportunities.	T1	Indirect	City wide	Subject to additional/ external funding to secure specialist support
Deliver Efficient and Effective Facilities Management (Stretch Outcome 15)	i. Installation of new and replacement of bus shelters with green roofed and solar powered shelters.	T1	Net Zero	City Wide	Subject to source of funding

Service Standards		Availability	Responsive	Quality	Eligibility	Legislated for (L), prescribed (P) or not (N)	Last Actuals	Prevention and Early Intervention (Tier 1,2 or 3)
1.	We will work to ensure that our public buildings, which have been awarded a dispensation, meet accessibility requirements under the Equality Act 2010.	✓		✓		L	82%	Tier 1
2.	We will carry out condition surveys across 100% of public buildings on a 5-yearly cycle.		✓			P	N/A	Tier 1
3.	We will work to ensure that our public buildings achieve a condition rating of C or better.			✓		P	92% (B)	Tier 1
4.	We will work to ensure that our buildings achieve a suitability rating of C or better.			✓		P	77% (B)	Tier 1

5.	We will work to ensure minimal disruption to schools and ELC provisions due to building defects/extreme weather (baseline from 2023/24 is 46 days lost).	✓		✓		N	46 lost days	Tier 1
6.	We will complete statutory maintenance works on public buildings in accordance with the legal duties.		✓	✓		L	100%	Tier 2
7.	We will complete statutory maintenance works on council houses in accordance with the legal duties.		✓	✓		L	99.6%	Tier 2
8.	We will undertake Asset Valuations to meet Financial Regulations every year (investment assets) and every five years for all other asset types.		✓			N	N/A	Tier 1
9.	We will work towards school occupancy at 80%-95% for primary schools and secondary schools.	✓				N	N/A	Tier 1
10.	We will ensure that all surplus assets are taken to market within 4 months of being declared surplus.		✓			N	N/A	Tier 1
11.	We will work towards all public buildings having an EPC rating of C or higher.			✓		P	N/A	Tier 1
Building Services Published handbook								
1.	We will make good or make safe emergency daytime housing repairs within 4 hrs.		✓	✓		N	97.5%	Tier 3
2.	We will make good or make safe emergency out of hours housing repairs within 4 hrs.		✓	✓		N	95%	Tier 3
3.	We will complete urgent housing repairs within 24 hours.		✓	✓		N	90%	Tier 3
4.	We will complete high category housing repairs within 3 days.		✓	✓		N	90%	Tier 2
5.	We will complete non-emergency housing repairs within 5 working days.		✓	✓		N	N/A	Tier 2
6.	We will complete routine housing repairs within 10 working days.		✓	✓		N	N/A	Tier 2
8.	We will complete repairs right first time.		✓	✓		N	91%	Tier 2
9.	We will complete housing repairs pre-inspections within 20 days.		✓			N	80%	Tier 1
10.	We will complete housing voids maintenance for each property to ensure the property meets the new letting standard. Revised Letting Standard		✓	✓		N	N/A	Tier 2
Facilities Management								
1.	(Catering) All meals served to children and young people in our schools will meet The Nutritional Requirements for Food and Drink in Schools (Scotland) Regulations 2020			✓		L	100%	Tier 1

2.	(Cleaning) We will complete Void Housing and Response cleaning alerts within the following timescales: <ul style="list-style-type: none"> • Emergency cleans within 4 working hours • Urgent cleans within 24 hours (not including Saturday or Sunday) • High priority cleans within 3 working days • Non-Emergency cleans within 5 working days • Routine priority cleans within 10 working days • Planned cleans within either 24 days or 90 working days dependent on timescale given by requestor 		✓			L	98%	Tier 2 & 3
3.	(Cleaning) We will respond to fly tipping alerts at multi-storey blocks within 60 working hours		✓			L	88% (48 hours)	Tier 3
4.	(Cleaning) We will deliver 39 weeks contracted school cleaning to the standards set in our generic specification	✓				L	100%	Tier 1
5.	(Cleaning) We will deliver cleaning services within all (non-school) operational properties to the standards set in our generic specification			✓		L	N/A	Tier 1
6.	(Janitorial) We will provide janitorial support to every (non 3Rs) primary school for a minimum of 4 hours per day when the school is open to pupils.	✓				L	N/A	Tier 1
7.	(Janitorial) We will provide janitorial support to every (non 3Rs) secondary school between 07:00 and 18:00 on each day when the school is open to pupils.	✓				L	N/A	Tier 1
8.	(PTU) We will assess mainstream school transport applications for children and young people who live more than 2 (primary) or 3 (secondary) miles from their local school within 1 calendar week, from date of receipt.		✓		✓	L	100%	Tier 2
9.	(PTU) We will assess ASN/Exceptional Circumstances school transport applications within 1 calendar week, from date of receipt.		✓		✓	N	100%	Tier 1
10.	(PTU) We will undertake spot checks on at least 50% of all school transport contracts over the course of the Academic year.			✓		N	46%	Tier 1
11.	(PTU) We will review and respond to local bus service registration changes within the prescribed 28-day period.		✓			L	100%	Tier 2

Governance

High level priorities (Link to LOIP)	Commissioning Intentions	Prevention & Early Intervention	Policy Priority (Poverty; Homelessness; Net Zero)	Geographic / Community Focus	ACC Capacity
Corporate Governance & Democracy (All Stretch Outcomes)	i. Deliver the Scheme of Governance review to reflect a revised organisational structure and the annual requirement to align with CIPFA principles of good governance.	T1	Indirect	City Wide	Sufficient internal capacity
	ii. Support the organisation to plan for the demand from legislative changes and to reflect these within corporate policies, strategies and priorities.	T2	Indirect	City Wide	Sufficient internal capacity
	iii. Continue review of Community Council governance into 2024.	T1	Indirect	City Wide	Sufficient internal capacity
Risk and Resilience (Stretch Outcome 13)	i. Finalise and exercise emergency plans (National Power Outage Response Plan version 1.0 and CONTEST Delivery Plan).	T2	Indirect	City Wide	Sufficient internal capacity
Enforcement and Protective Services (Stretch Outcome 9)	i. Enforcement of the requirements of the Transport (Scotland) Act 2019 in respect of pavement parking.	T2	Indirect	City Wide	Sufficient internal capacity
	ii. Launch the Responsible Retailers Charter to tackle proxy sales of vapes and tobacco products and take account of the recent ban on single use vapes.	T2	Indirect	Local	Sufficient internal capacity
	iii. Work towards transferring mortuary provision responsibilities to NHS to commence in the new North East Combined mortuary.	T3	indirect	City Wide	Sufficient internal capacity

Service Standards		Availability	Responsive	Quality	Eligibility	Legislated for(L), prescribed (P) or not (N)	Last Actuals	Prevention and Early Intervention (Tier 1,2 or 3)
1.	We will acknowledge requests for review within 14 days (Local Review Body).		✓			L	100%	Tier 1
2.	We will hear School Placing and Exclusion hearings within 28 days of request.		✓			L	100%	Tier 1
3.	We will determine Civic License applications within 9 months of a valid application.		✓			L	100%	Tier 1
4.	We will hold all hearings to determine a Premises License application or Variation application within 119 days of the last date for representations.		✓			L	100%	Tier 1
5.	We will issue decision letters for alcohol applications within 7 days of Board meeting.		✓			L	100%	Tier 1
6.	We will issue Personal Licenses within 28 days of date granted.		✓			L	100%	Tier 1
7.	We will acknowledge Civic licensing complaints within 24 hours.		✓			N	100%	Tier 2
8.	We will investigate Civic licensing complaints within 10 days.		✓			N	96%	Tier 2
9.	We will investigate and respond to reports of persistent Anti-Social Behaviour within 45 working days.	✓	✓	✓		N	100%	Tier 2
Protective Services								
1.	We will visit 20% of all registered tobacco and nicotine vaping products retailers yearly to give business advice on compliance with legislation.	✓		✓		P	45%	Tier 1
2.	We will undertake test purchasing of registered tobacco and nicotine vaping products in 10% of retailers yearly to test retailer compliance with age restrictions.			✓		P	16%	Tier 1
3.	We will deal with requests for business advice within 14 days.		✓			L	N/A	Tier 1
4.	We will respond to initial non-domestic noise nuisance requests within 5 days.		✓			L	82% (2 days)	Tier 2
5.	We will respond to initial pest control requests within 2 days for high priority infestations and 5 days for low priority infestations.		✓			N	89%	Tier 2
6.	We will respond to initial public health requests within 2 days for high priority cases.		✓			N	87%	Tier 3
7.	We will respond to initial public health requests within 5 days for low priority cases.		✓			N	N/A	Tier 2

8.	We will respond to dog fouling incident requests within 2 days and other dog incident requests within 5 days.		✓			N	68% (2 days)	Tier 2
9.	All scheduled food service premises inspections (where access was possible) will be carried out on time, in line with Food Regulatory Service Plan.		✓			P	N/A	Tier 1
10.	The Scientific Laboratories will examine /analyse and report food and environmental samples within specified turnaround times agreed with partners/customers.		✓			N	75%	Tier 2 and 3

Commercial & Procurement

High level priorities (<i>Link to LOIP</i>)	Commissioning Intentions	Prevention & Early Intervention	Policy Priority (Poverty; Homelessness; Net Zero)	Geographic / Community Focus	ACC Capacity
Increase the value of community benefits, including employability benefits (<i>Stretch Outcome 1 and Stretch Outcome 10</i>)	i. Support all major commercial and capital projects to be procured during 2024/25 including: <ul style="list-style-type: none"> - Digital 5G - Transport links to Aberdeen South Harbour - City Centre and Beach Masterplans - Major Infrastructure - New school builds 	T1	All	City Wide	Sufficient internal capacity
	ii. Lead the development of an Aberdeen Community Wealth Building Action Plan across a diverse supply chain with key partners to increase the local impact of procurement activity.	T1	Poverty	City Wide	Sufficient internal capacity
	iii. Increase the number and value of community benefits realised (a baseline of 762 community benefit outcomes in 2022/23) through major developments, including: <ul style="list-style-type: none"> • ETZ Jobs Plan • Hydrogen Hub JVP • City Centre and Beachfront Masterplan community benefits programme • Projects captured for progression within Capital Plan • All Social Care Contracts 	T1	All	City Wide	Sufficient internal capacity
	iv. Work collectively with Sport Aberdeen, Aberdeen Sports Village, and Aberdeen Performing Arts, to enable collaboration on operating models and shared resources, maximising income generation with an aim to reduce funding dependency from the Council, with clear and measurable channel shift strategies on early intervention programmes.	T1	Indirect	City Wide	Sufficient internal capacity

Service Standards		Availability	Responsive	Quality	Eligibility	Legislated for (L), prescribed (P) or not (N)	Last Actual	Prevention and Early Intervention (Tier 1,2 or 3)
1.	We will ensure demand management is embedded for all revenue contracts above £50K contracts at strategy stage and throughout life of contract to ensure that the quantity and specification of goods and services match, but do not exceed, the actual needs of the Council.			✓		P	100%	Tier 1
2.	We will enable access to all internal procedural procurement information online.	✓				N	100%	Tier 1
3.	We will publish annual contract pipelines for each financial year online after the Council Budget is set.	✓				N	100%	Tier 1
4.	We will ensure that all contracts above £50K in value can be tracked to show community, local economic and environmental benefits.			✓		P	95%	Tier 1
5.	We will ensure that all contracts above £50K have standard clauses to require providers to demonstrate commitments towards carbon reduction and efficiency.				✓	P	75%	Tier 1
6.	We will monitor the number of Officers undertaking procurement training to ensure that all delegated procurers have the required level of knowledge and skills.			✓		N	100%	Tier 2
7.	We will provide procurement compliance reports to Risk Board on a quarterly basis, reporting any exceptions and corrective actions taken.			✓		N	90%	Tier 1

Digital and Technology

High level priorities <i>(Link to LOIP)</i>	Commissioning Intentions	Prevention & Early Intervention	Policy Priority (Poverty; Homelessness; Net Zero)	Geographic / Community Focus	ACC Capacity
Use of digital technology to support the best possible customer experience <i>(All stretch outcomes)</i>	Release new citizen platform with single identity.	T1 & T2	All	Multiple	Sufficient internal capacity
	Release Educational Psychology and HR as part of the Dynamics365 developments to automate processes.	T1 & T2	All	Multiple	Sufficient internal capacity
	Complete AI pilots using Co-pilot technology and develop long term use cases to support delivery of TOM 1.2 and chatbot web services.	T1 & T2	All	Multiple	Sufficient internal capacity
A Modern and Effective School Digital Estate (Stretch outcomes 5 & 6)	Completion of 2 pilot schools in Q1 2024. Extend delivery to whole educator group completing in Q3 2024. Deliver the full upgrade plan for schools in the 24/25 programme including new high capacity wifi, deployment of agreed 1:1 device allocation for learners and replacement active panels in classrooms.	T1 & T2	All	Multiple	Sufficient internal capacity

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Service Standards		Availability	Responsive	Quality	Eligibility	Legislated for(L), Prescribed (P) or Not (N)	Last Actuals	Prevention and Early Intervention (Tier 1,2 or 3)
1.	We will resolve calls to the IT Service Desk right first time.		✓	✓		N	78%	Tier 2
2.	We will ensure critical systems are continuously available.	✓	✓	✓		N	99.5%	Tier 1
3.	We will close Priority 1 incident calls within 4 working hours.		✓	✓		N	N/A	Tier 2
4.	We will close Priority 2 incident calls within 8 working hours.		✓	✓		N	N/A	Tier 2

5.	We will close Priority 3 incident calls within 3 working days.		✓	✓		N	N/A	Tier 2
6.	We will close Priority 4 incident calls within 5 working days.		✓	✓		N	N/A	Tier 2
7.	We will close Priority 5 Incident calls within 30 working days.		✓	✓		N	N/A	Tier 1
8.	Digital & Technology Services will be available as follows: <ul style="list-style-type: none"> • Service Desk Phone Support Hours: Mon – Fri (08:30-16:00) • Self Service Portal (24/7) • Emergency Support (24/7) 	✓				N	100%	Tier 1

People & Citizen Services

High level priorities (<i>Link to LOIP</i>)	Commissioning Intentions	Prevention & Early Intervention	Policy Priority (Poverty; Homelessness; Net Zero)	Geographic / Community Focus	ACC Capacity
Support and Develop Staff and the Organisation (<i>All stretch outcomes</i>)	Develop talent pipelines to support internal career progression and development.	T1	Indirect	Workforce wide	Subject to demands on the service
	Use job families and worker styles to provide more tailored development and appropriate mandatory training.	T1	Indirect	Workforce wide	Sufficient internal resource
	Utilise the 6 equalities working groups to shape an Equalities, Diversity and Inclusion Action Plan.	T1	Indirect	Targeted	Sufficient internal resource
	Build on our approaches to hybrid and flexible working through developing staff digital skills and use of technology.	T1	Indirect	Workforce wide	Subject to demands on the service
	Implement the People Change Toolkit and build the capacity of leaders in change management.	T1	Indirect	Workforce wide	Sufficient internal resource
	Empower ACC 'coaches' to support peers to embed a culture of coaching at all levels across the organisation.	T1	Indirect	Workforce wide	Sufficient internal resource
	Deliver targeted wellbeing support for male employees and those experiencing the menopause.	T1	Indirect	Workforce wide	Sufficient internal resource
Improved efficiency and reduction in avoidable contact to increase focus on those with most need (<i>All stretch outcomes</i>)	<p>Modernisation of the Contact Centre and redesign of the supporting operating model, to maximise efficiency and support for those most vulnerable, including:</p> <ul style="list-style-type: none"> implementation of new digital telecare alarm receiving technology transformation of our traditional contact centre into an interactive "omni-channel" further deployment of 'Assisted Digital' customer delivery model to educate and drive up digital uptake 	T1 & T2	Indirect	City Wide and other areas within Scotland	Sufficient internal resource

	<ul style="list-style-type: none"> implementation of life events approach to accessing services further development of integrated access model with partnership agencies 				
Reduce carbon emissions through travel to and within the city <i>(Stretch Outcome 13)</i>	Introduce an appeals service for Low Emission Zone (LEZ) and incorporation of pavement parking into the Penalty Charge Notice appeals process.	T1 & T2	Net Zero	City-Centre	May require additional resource
Support multi-agency efforts to increase benefits uptake and improve debt management <i>(Stretch Outcome 1)</i>	Deliver co-ordinated whole family early intervention and prevention services to increase benefits uptake and improve debt management.	T1, T2 & T3	Poverty	City Wide / Targeted Need	Sufficient internal resource
	Review corporate debt processes to introduce more streamlined and effective early intervention processes to secure improved performance.	T1 & T2	Poverty and Homelessness	City-wide	May require additional resources

Service Standards	Availability	Responsive	Quality	Eligibility	Legislated for (L), prescribed (P) or not (N)	Last Actuals	Prevention and Early Intervention (Tier 1,2 or 3)
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1.	We will deliver mid-year data-informed absence review meetings for targeted Clusters.	✓		✓		N	N/A	Tiers 1 &2
2.	Continue our workforce commitment to connecting young people to a range of opportunities and supporting and developing them in their roles, including maintaining Young Person’s Guarantee employer status.	✓		✓		N	100%	Tiers 1 &2
3.	We will deliver annual workforce planning meetings for each Cluster.	✓		✓		N	100%	Tiers 1 &2
4.	We will complete evaluation panels upon receipt of all completed and verified documentation within 15 working days for each individual job, in relation to Job Evaluation.		✓			N	96%	Tiers 1 &2
5.	We will allocate an investigating officer, when required, within 5 days of P&OD receiving complete paperwork from the commissioning manager.		✓			N	100%	Tiers 1 &2
6.	We will allocate a People and Organisation advisor to formal casework within 5 working days.		✓			N	100% (3 days)	Tier 2
7.	All People Development courses will operate at 80% occupancy or above.	✓		✓		N	91%	Tier 1
8.	We will make initial contact with redeployees within 3 working days of redeployment confirmation.	✓				N	98%	Tiers 1 &2
9.	We will pay our people correctly and on time, in line with notifications of changes received within deadlines.			✓		N	N/A	Tier 1
10.	We will refresh our Employer, Service Provider, Education, Licensing Equality Outcomes every 4 years, and comply with requirements of the Public Sector Equality Duty and its Scottish Specific Duties.			✓		L	N/A	Tier 1
11.	We will update our Gaelic Language Plan every 5 years, providing Monitoring Reports to the Gaelic Bord on an annual basis. We will promote the GLP internally and externally in line with Scottish Government requirements: https://www.gov.scot/publications/scottish-governments-gaelic-language-plan-2022-2027/			✓		L	N/A	Tier 1
12.	We will update our British Sign Language Plan every 6 years and deliver the actions required by the Scottish Government British Sign Language (BSL): national plan 2023 to 2029 - gov.scot (www.gov.scot)			✓		L	N/A	Tier 1
13.	We will support council officers to complete comprehensive Integrated Impact Assessments (IIA) by turning around feedback within ten working days.		✓	✓		N	N/A	Tier 1
Revenues and Benefits								
1.	We will process all new housing benefit claims within 25 calendar days on average.		✓				12.5	Tier 1

						N	(1 & 2)	
2.	We will process change of circumstances in relation to housing benefit claims within 12 calendar days on average.		✓			N	12.5 (1 & 2)	Tier 1
3.	We will process Crisis Grant applications within 2 working days.		✓			L	99%	Tier 3
4.	We will pay the correct amount of housing benefit to customers.			✓		N	96%	Tier 1
5.	We will process Community Care Grant applications within 15 working days.		✓			L	82%	Tier 1
6.	We will ensure that all people assessed as homeless are offered a financial assessment to check they are accessing all appropriate benefits.	✓			✓	N	N/A	Tier 2
Registrars – Births, Deaths and Marriages								
7.	We will ensure accurate Registration of all Births, Deaths and Marriages.			✓		P	N/A	Tier 1
8.	We will issue copy birth, death, marriage and civil partnership certificates within 7 days of the request being received.			✓		N	N/A	Tier 1
Customer Service								
9.	We will answer 80% of Customer Contact Centre calls within 180 seconds.		✓			N	72% (60 sec)	P / EI / H

Finance

High level priorities <i>(Link to LOIP)</i>	Commissioning Intentions	Prevention & Early Intervention	Policy Priority (Poverty; Homelessness; Net Zero)	Geographic / Community Focus	ACC Capacity
Management of Council Finances, including the Pension Fund, to meet statutory duties and enable service delivery in the context of diminishing resources. <i>(All stretch outcomes)</i>	Oversee revisions to the 2024/25 budget protocol for 2025/26 and ensure all deadlines are met.	T1 & T2	All	City-wide	Sufficient internal capacity, although increasing pressure on Council budgets is impacting on available capacity.

Service Standards		Availability	Responsive	Quality	Eligibility	Legislated for (L), prescribed (P) or not (N)	Last Actuals	Prevention and Early Intervention (Tier 1,2 or 3)
Accounting:								
1.	We will deliver all relevant statutory financial reporting and returns.		✓	✓		L	100%	Tier 1
2.	We will provide budget holder meetings across all Council service areas no less than once a quarter (no to be determined based on risk).	✓	✓	✓	✓	N	100%	Tier 2
3.	We will ensure that the treasury strategy is prepared and implemented annually to comply with statutory requirements and credit rating updated annually.		✓	✓		L	100%	Tier 1
4.	We will provide all LSE announcements in line with established timescales.	✓	✓			P	100%	Tier 1
Process and controls:								
4.	We will process care income assessments within 40 days once all relevant information is received from Care Management.		✓	✓	✓	N	97% (28 days)	Tier 1
Financial transactions/Business services – shared with Customer Cluster:								
5.	We will pay creditor invoices within 30 days.		✓	✓		P	95%	Tier 1
6.	We will ensure that 1% of the Council's annual revenue budget is subject to budgeting.	✓				P	100%	Tier 1
7.	We will send outstanding debt details to the Sheriff Officer no less than quarterly, once our internal collection processes have been exhausted.		✓	✓		N	N/A	Tier 1

Data Insights (HDRCA)

High level priorities (<i>Link to LOIP</i>)	Commissioning Intentions	Prevention & Early Intervention	Policy Priority (Poverty; Homelessness; Net Zero)	Geographic / Community Focus	ACC Capacity
Data management for insights and improvement (<i>All stretch outcomes</i>)	Expand the use of the Council's Central Data Platform to improve speed and quality of insights to support policy making.	T1 & T2	All	Multiple	Some business as usual work will be reduced to release capacity to deliver
	Operationalise Master Data Management to enable greater understanding of individual needs and inform targeted and preventative services.	T1 & T2	All	Multiple	Some business as usual work will be reduced to release capacity to deliver
	Work with local and national partners to promote and enable the effective sharing of data across organisational boundaries.	T1 & T2	All	Multiple	Subject to multi-agency resource being secured
	Leverage the resources of the Health Determinants Research Collaboration Aberdeen to support understanding of the drivers of demand, the effectiveness of interventions and the evaluation of public services.	T1 & T2	All	Multiple	Sufficient resource available.

Service Standards		Availability	Responsive	Quality	Eligibility	Legislated for (L), prescribed (P) or not (N)	Actuals 23/24	Prevention and Early Intervention (Tier 1,2 or 3)
1.	We will ensure reported data protection related incidents receive an initial response within 24 hours (weekdays).	✓	✓				100%	Tier 3
2.	We will make relevant and up to date data, information and insights permanently available to stakeholders through our online Aberdeen Outcomes Framework, Aberdeen City Data Observatory; Aberdeen City Council's Public Performance Reporting arrangements; and internal performance portals and dashboards available as per agreed schedules.	✓		✓			100%	Tier 1
3.	We will provide school roll forecasts every two years.		✓	✓			100%	Tier 1
4.	We will schedule monthly data forums with Council colleagues and deliver data products in line with timeframes agreed by the Forums.	✓	✓				100%	Tier 1

All Cluster Service Standards 2024/2025

Ref		Availability	Responsive	Quality	Eligibility	Legislated for (L), prescribed (P) or not (N)	Actuals 23/24	Prevention and Early Intervention (Tier 1,2 or 3)
Access to Information								
1.	Corporate - We will respond to Stage 1 complaints within 5 working days or within timescales agreed with the complainant.		✓			L		Tier 3
2.	Corporate - We will respond to Stage 2 complaints within 20 working days or within timescales agreed with the complainant.		✓			L		Tier 3
3.	Corporate - We will respond to escalated stage 2 complaints within 20 working days or within timescales agreed with the complainant.		✓			L	75%	Tier 3
4.	Corporate - We will respond to Freedom of Information requests within 20 working days.		✓			L	85%	Tier 3
5.	Corporate - We will respond to Environmental Information Regulation Requests within 20 working days.		✓			L	85%	Tier 3
6.	Corporate - We will respond to non complex Subject Access Requests within 1 month and respond to complex Subject Access Requests within 3 months (as per the ICO definition of a complex Subject Access Request)		✓			L	80% 70%	Tier 3
7.	Corporate - We will respond to Access to School Records requests within 15 school days.		✓			L	100%	Tier 3
8.	Corporate - We will respond to Data Protection Right requests within 1 month.		✓			L	100%	Tier 3
9.	Corporate - We will respond to Members enquiries submitted via our online portal within 15 working days or within timescales agreed with the Member.		✓			N	75%	Tier 3
Equalities								
10.	We will complete an Integrated Impact Assessment for committee reports which include proposals which impact on people with protected characteristics.		✓	✓		Y	100%	Tier 1 & 2

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MEDIUM TERM FINANCIAL STRATEGY ASSUMPTIONS

Financial Model

Key assumptions are as follow, those shown in **yellow** have been changed, since the MTFS 2023 was approved in August 2023, for the Draft 2024/25 budget:

Income

Source	Description	Upside Scenario	Central Scenario	Downside Scenario
Scottish Government Revenue Grant	Combined grant income from General Revenue Grant and Non-Domestic Rates.	Year 1 1.6% Year 2-5 0.5-1.5%	Year 1 per SG Settlement FC08/2023 Year 2 -0.1% Year 3-5 1.0%	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 2024/25 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. As a part of the Scottish Budget for 2024/25, there is an offer of funding from the Scottish Government in exchange for freezing Council Tax in 2024/25. In isolation, the value of funding is equivalent to 5% of the current Council Tax income budget, c.£7m.			
Council Tax	Tax base increase from additional chargeable properties.	Year 1-5 total 4,250 properties	Year 1-5 total 3,345 properties	Year 1-5 total 3,000 properties
Fees, Charges and Other Income	External income raised from customers. Approval for rate increases is a council decision, therefore rates charged in 2023/24 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 £2m loss & return to current by year 4	Year 1 £4.2m loss & return to current over 6 years	Year 1 £6m loss & return to current over 8 years
One-off funding streams	General assumption is for no use of one-off funding streams over the medium term. Ongoing use of the Service Concession flexibility from financial year 2023/24 onwards will technically continue the 'Use of Reserves' annually which would normally be seen as a one-off source of funding. The Service Concession entries will, until 2041/42, benefit the General Fund, however from then until 2076/77 there will be a 'Contribution to Reserves' made annually.			

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 1-2 3% ; Year 3-5 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
Local Policy	Employer Pension Contributions - LGPS	Year 1 17.9% rate reduction to 10.5% Year 2-5 no changes	Year 1 17.9% rate reduction to 10.5% Year 2-5 no changes	Year 1 17.9% rate reduction to 10.5% Year 2-3 no changes Year 4-5 inc. rate by 2.5%
Government Policy	Employer Pension Contributions - Teachers	Year 1 23% rate increase to 26% Funded by UK/SG funding Year 2-5 no unfunded changes	Year 1 23% rate increase to 26% Funded by UK/SG funding Year 2-5 no unfunded changes	Year 1 23% rate increase to 26% Funded by UK/SG funding Year 2-5 no unfunded changes
Government Policy	National Insurance	Year 1-5 0% No further increases beyond 2023/24	Year 1-5 0% No further increases beyond 2023/24	Year 1-5 0.5% Reintroduce increases following reversal in 2022/23
Inflation	Price – including contracts, grants and ALEOs	Between 0% and 2.5% p.a.	Between 1.25% and 6% p.a.	Between 3% and 9% p.a.
Inflation	Utilities, including Gas, Electric, Heating Oil, Water	Gas 0% Electricity 2.5%	Gas 10% falling to 1% Electricity 10% falling to 5.7%	Gas 15% falling to 5% Electricity 15% falling to 8%
Population Demand	Children, schools impact	School roll slower	Total Year 1-5 £5m increase	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 7% Year 2 4% Year 3 11% Year 4 9% Year 5 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%	
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Contingent Liabilities

In addition to amounts recognised on the Balance Sheet, the Council is aware of the following contingent liabilities at 31 December 2023:

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 £250,000, as approved at City Growth & Resources Committee on 21 September 2022. This guarantee will remain in force until 31 March 2024.

The guarantee was extended by the Finance & Resources Committee on 30 January 2024. Terms of the extension are for a maximum overdraft facility of £125,000 for the 12 months to 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.

Aberdeen Heat & Power

The Council has agreed to provide a bank guarantee to Aberdeen Heat and Power up to a maximum of £1 million as approved at City Growth and Resources Committee on 21 September 2022. This guarantee will be in place from 1 November 2022 to 31 March 2024.

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 International Youth Festival, 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. The financial impact of known implications has been assessed and incorporated into the full year forecast for 2023/24. 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 Council is lead partner in a three-authority project with Aberdeenshire and Moray Councils to procure an energy from waste facility which will deal with all residual waste from the three authorities. The contract commenced on 8 August 2019 with the facility now online and will run for 20 years.

Litigation in connection with the above

There are currently several adjudications regarding performance, delivery and delay of the energy from waste project and sums due under the contract as a result. Parties are too far apart at present to put an exact figure on any liability or quantum.

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. More 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

Almost 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 2023/24 budget to include known Covid-19 related implications, however, 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.

There is evidence of a contraction in the construction industry particularly in terms of small to medium sized suppliers. 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, this had manifested as the highest level of cost inflation experienced for around 30 years, though there were signs the inflation rate was starting to stabilise by the summer of 2023. This volatility has created new risks around capital projects.

A review of project timeline delivery and financial viability was reported to the City Growth and Resources committee and full Council in August 2022, and again in September 2023, and any significant programme/project impacts continue to be updated through updates to this committee.

Reinforced Autoclaved Aerated Concrete (RAAC)

Following a published update regarding the risk of failure with Reinforced Autoclaved Aerated Concrete (RAAC) Planks, the Council has 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. As reported previously a similar programme of work is being conducted across the Council housing estate.

As part of this housing review, we have already identified a housing type with RAAC, located to the south of the city in the Balnagask area. The full review across the whole housing estate is on-going.

At this stage, across the whole Council portfolio (public buildings and housing) it is still not known the extent of the issue or any remedial costs. This is expected to result in future financial liability to both the General Fund and the Housing Revenue Account.

Scottish Child Abuse Inquiry

The Redress for Survivors (Historical Child Abuse in Care) (Scotland) Act 2021 (“the Act”) received Royal Assent on 23 April 2021. Scotland’s Redress Scheme opened on 8 December 2021.

Although Redress Scotland works with guidance and funding from the Scottish Government, it is not part of any Government department. Survivors, as an alternative to civil litigation, may choose to apply for redress. Local Authorities, as a Local Government sector, pay financial contributions towards the redress scheme and this has now been agreed as part of the Local Government Settlement and will be applied for the next 10 years.

Civil Litigation claims are still being received by the Council, both as lead authority for 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 Aberdeen District Council or Aberdeen City Council will 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.

ABERDEEN CITY COUNCIL

COMMITTEE	Council
DATE	6 March 2024
EXEMPT	No
CONFIDENTIAL	No
REPORT TITLE	Common Good Budget 2024/25
REPORT NUMBER	RES/24/062
DIRECTOR	Steven Whyte
CHIEF OFFICER	Jonathan Belford
REPORT AUTHOR	Helen Sherrit
TERMS OF REFERENCE	2

1. PURPOSE OF REPORT

- 1.1 The purpose of this report is to provide Council with details of the draft Common Good budget for 2024/25, to enable the Council to approve a final budget that will take effect on 1 April 2024. The information included in the report allows all aspects of the Common Good to be considered by elected members.

2. RECOMMENDATIONS

That the Council:

- 2.1 Approve the Common Good budget for 2024/25 as detailed in Appendix 1;
- 2.2 Consider and decide on each of the new requests for funding detailed in Appendix 3 to this report, taking account of the affordable funding available for 2024/25; and
- 2.3 Instruct Chief Officer – Finance to integrate the Common Good Budget setting into the General Fund Budget for 2025/26.

3. CURRENT SITUATION

Projected Out-turn 2023/24

- 3.1 The projected outturn for 2023/24 shows, based on spending to the end of Quarter 3, that the Common Good is forecast to be slightly above budget as at 31 December 2023.

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.

Budget 2024/25

Income

- 3.2 The Common Good is a highly valuable asset for Aberdeen City. The value of the Common Good is based predominantly on land and buildings, the history of which dates back to King Robert the Bruce.
- 3.3 Today the asset portfolio comprises land, buildings and cash. The position at the start of the year (31 March 2023) is as follows:

	£'000
Land and Buildings	82,231
Investment in ACC Loans Fund	13,302
Long Term Investments	24,145
Total Long-Term Assets	119,678

- 3.4 The income generated from these assets is the basis of expenditure that can be incurred by the Common Good annually. The ground rents, lease income and cash investment returns generate in excess of £3 million per annum in income, which is used to fund a wide range of organisations and their activities in the City of Aberdeen, and this includes some activities undertaken by the Council itself. Further details are shown in Appendix 1.
- 3.5 Cash balances have increased in recent years due to the sale of land for development, and this can reduce annual income. The cash balances are generally set aside to help maintain annual income levels, through investment income, rather than being used to fund expenditure. A minimum cash balance recommendation is maintained for the Common Good.
- 3.6 In preparing the 2024/25 Common Good budget the assumption is that no additional one-off funding will be withdrawn from the assets it holds.
- 3.7 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 31 December 2023 the value of the investments was £23.756m, an increase in the quarter of £0.744m. 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.
- 3.8 Rental income is received by the Common Good for predominantly ground rent and leases that are in place and is based on projections provided by the Chief Officer - Corporate Landlord. Appendix 1 shows that income is forecast to be stable for the Common Good in 2024/25.

Expenditure

- 3.9 A significant proportion of the expenditure annually is on recurring activities and outcomes and therefore these recurring elements are a continuing feature in building the 2024/25 budget.

- 3.10 Appendix 1 provides a breakdown of the various categories of expenditure that have been included in the draft budget for 2024/25. The recurring nature of a range of activities and outcomes, to support external organisations and the work of the Council is included in these.
- 3.11 As the assets of the Common Good include land and buildings, there are times when expenditure on those assets must be incurred. Continuing investment in its assets is included in the first section of Appendix 1, General Property and Estates, where the core costs of insurance and necessary repair and maintenance are included.
- 3.12 The recurring nature of many of the projects and activities that the Common Good funds means that assumptions have to be included about what their future cost might be. Note that the recurring funding provided by the Common Good is subject to an annual review. Appendix 1 has details of the impact of inflation based assumptions on pay and prices to provide an insight to the sustainability of the Common Good. An explanation of the various categories of spend has been detailed in Appendix 2.

Net Budget

- 3.13 Appendix 1 shows that, taking account of the total income that it can reasonably expect, and an estimate of the recurring expenditure that must be met there is £0.516m available. Any balance has historically been used to support funding of a more one-off and discretionary nature. For 2024/25 the value of funding available is £0.516m.
- 3.14 In relation to non-recurring / discretionary spending that can be approved from the Common Good a new process was approved as part of the 2019/20 Budget for accepting applications and this was implemented during the previous year and continues to be used to provide specific application conditions and timescales. It has provided the opportunity to assess the applications in a more consistent and collective basis, rather than simply responding to ad hoc approaches. The aim of the process is to make it equitable and transparent, enabling closer links to the Local Outcomes Improvement Plan.
- 3.15 The criteria and instructions on the application process were made available on the Council website in the autumn, with a closing date of 3 November 2023. Having the information on the website raised awareness of the application process and 29 applications were received.
- 3.16 All applications were assessed by Finance and Legal Services to ensure they met the underlying criteria that is required of Common Good funding. Once these basic checks had been carried out, those applications that met the criteria were ranked against quality of project, impact of the activity on the LOIP outcomes and how the project will be managed.
- 3.17 Appendix 3 provides a brief summary of the applications that were received and the outcome of the assessment against underlying criteria and also the scoring

matrix. These items are not currently included in the draft budget, and as such, if approved, will reduce the level of available funding.

- 3.18 Approval of one-off or discretionary funding should not exceed the £0.516m that is available. The Council may choose to alter the value awarded to either recurring or non-recurring funding set out in the budget.

4. FINANCIAL IMPLICATIONS

- 4.1 The report outlines proposals for the Common Good budget for the financial year 2024/25. The approved budget must ensure that expenditure proposed for the year is fully funded from income generated by the Common Good.
- 4.2 Following capital receipts in 2023/24 the value of the Common Good’s cash balances are projected at year-end are £40.543m in line with the recommended level.

5. LEGAL IMPLICATIONS

- 5.1 Section 15(4)(b) of the Local Government etc. (Scotland) Act 1994 requires the Council to “have regard to the interests of all the inhabitants of their areas” when administering common good property. Therefore, the following two basic principles are followed in determining the appropriate use of the Common Good fund:

- (1) That the Common Good must be applied for the benefit of the community; and
 (2) That the Council must in each case use reasonable judgement in allocating Common Good funding.

6. ENVIRONMENTAL IMPLICATIONS

- 6.1 There are no direct environmental implications arising from the recommendations of 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.

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	Use of the Common	When funding is requested from the	L	Yes

	<p>Good not achieving intended strategic objectives.</p> <p>Audit, Risk & Scrutiny Committee on 22 February 2022 refreshed the Risk Appetite Statement. The RAS sets out how the Council will balance its risks and opportunities in pursuit of delivering the outcomes set out within the Local Outcome Improvement Plan and associated strategies.</p>	<p>Common Good legal review to ensure it is compliant with the criteria, and new applications for one-off funding are further assessed against the LOIP stretch outcome criteria.</p> <p>The recommendations and risk assessment carried out are consistent with the Council's RAS. Should Council be minded to depart from the recommendations, it is important in doing so that the Council considers the potential impacts across the organisation and on the Council's pursuit of strategic outcomes.</p>	M	
Compliance	Non-compliance with Common Good criteria	Legal review process.	L	Yes
Operational	Grants paid to third party organisations may be lost and benefits not achieved if organisations fail to remain operational.	Review process for preparing the budget and ongoing contact with the organisations.	L	Yes
Financial	The Common Good funds provide support to a	A financial assessment process is included in the application process.	M	Yes

	<p>range of services and projects both internal and external to the Council. If funding was not provided there may be a risk that services and projects would no longer be delivered or would become unsustainable.</p> <p>Reduction in rental income as a result of the sale of properties.</p> <p>Loss of capital value in the investments made.</p>	<p>Council is robust and equitable.</p> <p>The Common Good has an investment strategy for the cash balances it holds and this should be reviewed on a regular basis, included in this report.</p> <p>A robust procurement process to appoint a suitable Fund Manager and regular performance review and monitoring of investments.</p>	M	
Reputational	<p>There is a risk that the reputation of the Council will be adversely affected by changes to projects and services that currently receive funding.</p>	<p>These are minimised by the having a robust and objective application process that enhances the Council's reputation as a fair and equitable funder of services and projects.</p>	L	Yes
Environment / Climate	<p>None identified</p>			

8. OUTCOMES

COUNCIL DELIVERY PLAN

	Impact of Report
Aberdeen City Council Policy Statement	The Council's commissioning cycle specifically joins the allocation of resources, through the approval of the budget, with the intention to deliver on the Local Outcome Improvement Plan (LOIP). The process of evaluation of applications for Common Good Funding specifically asked for details of how the LOIP stretch outcomes would be addressed and therefore the distribution options available to the Council cover all 15 outcomes to a greater or lesser extent.
<u>Aberdeen City Local Outcome Improvement Plan</u>	
Prosperous Economy Stretch Outcomes	The Council aims to support improvement in the local economy to ensure a high quality of life for all people in Aberdeen. The Common Good funds initiatives and programmes that are provided by the Council, Community, Voluntary and other public sector partners which impact on all the citizens of Aberdeen.
Prosperous People Stretch Outcomes	The Council is committed to improving the key life outcomes of all people in Aberdeen. The Common Good Fund supports a range of initiatives to support the citizens of Aberdeen City. Investment in the range of initiatives by the Common Good will enhance the place by creating a better and more vibrant city in which to live.
Prosperous Place Stretch Outcomes	Investment in the range of initiatives by the Common Good will enhance the place by creating a better and more vibrant city in which to live.
Regional and City Strategies	The Common Good provides a sustainable funding source or a range of initiatives described in the Delivery Plan.

9. IMPACT ASSESSMENTS

Assessment	Outcome
Integrated Impact Assessment	New Integrated Impact Assessment has been completed
Data Protection Impact Assessment	Not required.
Other	Not required.

10. BACKGROUND PAPERS

Not applicable.

11. APPENDICES

Appendix 1 Common Good Fund Budget 2024/25

Appendix 2 Notes to accompany the Common Good Budget 2024/25

Appendix 3 Items for consideration for 2024/25 – one off items

12. REPORT AUTHOR CONTACT DETAILS

Name	Helen Sherrit
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Tel	

Good Fund Budget	2023/24	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
	Budget	Outturn	Budget	Budget	Budget	Budget	Budget
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
General Properties/Estates							
Insurance Costs	18	18	18	18	19	19	20
Repairs and Maintenance	187	184	185	189	193	197	201
	205	201	203	207	212	216	220
Grants & Contributions to External Organisations							
Aberdeen Citizen's Advice Bureau	337	337	337	337	337	337	337
Contributions to Trusts & Festivals							
- Aberdeen Performing Arts funding which includes the festivals eg Granite Noir and True North	225	225	225	225	225	225	225
- Aberdeen Performing Arts - Core Funding	711	711	711	711	711	711	711
- Peacock Visual Arts	35	35	35	35	35	35	35
Aberdeen Performing Arts Contribution - Stage 1 Agreement	75	75	75	75	75	75	75
Castlegate Arts	70	70	70	70	70	70	70
	1,453	1,453	1,453	1,453	1,453	1,453	1,453
External Organisations Rents							
Castlegate Arts Rent	8	8	8	8	8	8	8
Lemon Tree Rent	36	36	36	36	36	36	36
Lemon Tree Office Rental	10	10	10	10	10	10	10
Charity Shop	15	15	15	15	15	15	15
	69	69	69	69	69	69	69
Promoting Aberdeen							
Events							
- Armed Forces Day	17	15	13	13	13	13	13
- Celebrate Aberdeen	11	10	11	11	11	11	11
- Fireworks	49	59	49	49	49	49	49
Highland Games	90	84	110	110	110	110	110
Site & Equipment Hire	10	25	10	10	10	10	10
Christmas Celebrations							
- Christmas Village	150	150	150	150	150	150	150
- Sculpture Trail Storage	5	5	5	5	5	5	5
- Nativity	0	3	3	3	3	3	3
- Stavanger Christmas Tree	0	3	3	3	3	3	3
Christmas Illuminations and Festivals	96	96	96	96	96	96	96
Nuart (3 years)	125	125	125	125	125	125	125
European Pipe Band Championship	160	106	0	0	0	0	0
	713	681	575	575	575	575	575
Grants/Services Provided by Aberdeen City Council							
Youth Activities Small Grant Funding	50	50	50	50	50	50	50
Community Galas	10	8	10	10	10	10	10
Festive Community Grants	25	25	25	25	25	25	25
Maintenance in Parks	1,294	1,294	1,351	1,392	1,433	1,476	1,521
	1,379	1,377	1,436	1,477	1,518	1,561	1,606
Civic Service Funding							
St Nicholas Carillon	6	6	6	6	6	6	6
Armistice Day Expenses	9	9	9	9	9	9	9
Fund Public Clocks	10	10	10	10	10	10	10
Civic Support	296	223	224	230	236	242	248
Civic Support to Burgesses	10	10	10	10	10	10	10
Civic Receptions	45	45	45	45	45	45	45
- Freedom of the City	15	15	0	0	0	0	0
- Coronation	15	13	0	0	0	0	0
Civic Hospitality - visitors	6	6	6	6	6	6	6
Civic Hospitality - promoting	1	1	1	1	1	1	1
Archivist Unit	269	263	296	305	315	325	335
Central Support Services	406	406	443	456	470	484	499
Civic Gift Fund	3	3	3	3	3	3	3
Lord Provost & Lord Lieutenant Travel	5	5	5	5	5	5	5
Lord Lieutenantcy and other duties	4	4	4	4	4	4	4
	1,099	1,019	1,062	1,090	1,119	1,149	1,180

	2023/24	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
	Budget	Outturn	Budget	Budget	Budget	Budget	Budget
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Duthie Park HLF							
Duthie Park Capital Charges	56	56	56	56	56	56	56
Recurring Expenditure	4,974	4,856	4,854	4,927	5,002	5,079	5,158
Specific Projects							
BOD & District Men's Shed	5	5	0	0	0	0	0
Aberdeen Street Pastors	15	15	0	0	0	0	0
Aberdeen Multicultural Centre - Mela	22	22	0	0	0	0	0
Tillydrone Community Trust	31	31	0	0	0	0	0
Fittie Community Development Trust	8	8	0	0	0	0	0
Bridge of Don Skatepark	12	12	0	0	0	0	0
Cove Woodland Trust	21	21	0	0	0	0	0
Non Recurring Expenditure	114	114	0	0	0	0	0
Total Expenditure	5,088	4,970	4,854	4,927	5,002	5,079	5,158
Income from Properties and Estates	(3,468)	(3,169)	(3,250)	(3,250)	(3,250)	(3,250)	(3,250)
Interest on Invested Funds	(1,550)	(1,550)	(1,550)	(1,550)	(1,550)	(1,550)	(1,550)
Interest on reserve funds		(500)	(500)	(400)	(300)	(300)	(300)
Lands of Skene/Torry (Share of Surplus)	(70)	(70)	(70)	(70)	(70)	(70)	(70)
ORDINARY INCOME	(5,088)	(5,289)	(5,370)	(5,270)	(5,170)	(5,170)	(5,170)
Net Operating (Surplus)/Deficit	0	(319)	(516)	(343)	(168)	(91)	(12)
Growth/Impairment on Invested Funds	0	1,132					
Net (Surplus)/Deficit		813	(516)	(343)	(168)	(91)	(12)

Notes to accompany the Common Good Budget 2024/25

23/24 Out-turn Variances

Events

Underspend in the Highland Games £6k and Pipe Band Championships £54k due to shared infrastructure costs, the full allocation required for 2024 due to increased infrastructure and contractor costs

Fireworks potentially overspent by £10k due to increasing costs.

Although the budget was removed for the Christmas tree switch on event the tree was still to be installed this will cost £3k for the following -

	£
Importation License	12
Import Inspection	175
Barriers	550
Anti Vandal Paint	250
Crane Hire	1,500
Total	2,487

Also the Christmas Nativity which was agreed to be moved to Union Terrace Gardens as per Finance & Resources Committee 29th March (Christmas village feedback report included in the proposal to activate Union Terrace Gardens), the costs for this are as follows –

	£
Update and print order of service	100
Security x4	205
Transport of figures	800
PA and staffing for Blessing event	650
Blackout drape 6m x3m keep	160
Build costs	400
Frame build	200
keys cut for UTG arch windows	60
Total	2,575

Various underspends within Civic Service Funding is as a result of staffing vacancies.

Income is based on actuals to date forecast to year end.

Budget Notes for 2024/25

Note 1

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

Note 2

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

Note 3

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

Note 4

This is a contribution towards the costs of Aberdeen Performing Arts (£225,000), and the core funding of (£711,000) and Peacock Visual Arts (£35,000).

Note 5

This provides match funding for Aberdeen Performing Arts in relation to a grant awarded by Creative Scotland towards the costs of programming at His Majesty's Theatre.

Note 6

This represents contribution to core funding for Castlegate Arts.

Note 7

This is a grant to cover the cost of rental of various premises from Aberdeen City Council for external organisations.

Note 8

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

Note 9

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

Note 10

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

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

Note 11

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

Note 12

These items are one-off items approved by Council for expenditure in 2023/24.

Note 13

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

Note 14

This is a budget for income received on invested funds based on the income received to date in 2023/24 from the Multi Asset Income Fund.

Note 15

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

Note 16

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

Note 17

This is the current year outturn in Q2 for the reduction or growth on the £30million that has been invested.

Items for consideration for 2024/25- One off items

Common Good Fund Budget				
Items for Consideration for 2024/25 - One off Items				
	Organisation	Amount Requested	2023/24 Funding	Officer Evaluation Out of 16
1	Aberdeen City Heritage Trust	£1,000		15
2	Avenue	£94,761		15
3	Aberdeen Cyrenians (Neighbourhood Connector Services Manager)	£55,690		14
4	Aberdeen Cyrenians (Reception Support Practitioner)	£31,358		14
5	Aberdeen Cyrenians (Volunteer Co-ordinator)	£40,024		14
6	Aberdeen Street Pastors	£20,000	£15,000	14
7	Camphill School	£150,000		14
8	Aberdeen City Libraries	£18,316		13
9	Aberdeen Science Centre	£42,000		13
10	ACC Winter Clothing	£100,000		13
11	Bonnymuir Green Community Trust	£7,500		13
12	Culter Community Council	£6,000		13
13	Home Start Aberdeen	£50,000		13
14	Aberdeen Arts Centre (Children's Theatre)	£78,860		12
15	Orchard Brae School	£5,000		12
16	Aberdeen Care and Repair	£5,652		11
17	Aberdeen City Libraries (Edit YBG)	£10,407		11
18	Aberdeen Street Pastors - Additional Application	£25,000		11
19	Absafe - Glover House	£88,582		11
20	Belmont Cinema	£175,000		11
21	Bridge of Don & District Men's Shed	£10,795	£5,100	11
22	Cairncry Community Centre	£20,000		11
23	Westburn Development Trust	£5,000		11
24	53rd Aberdeen Scout Group	£10,000		10
25	Aberdeen Mela - One World Day 2023	£22,000	£22,000	10
26	Instant Neighbour	£50,000		10
27	The Living Well Project	£56,530		10
28	Ferryhill Railway Heritage Trust	£28,500		7
	Total	£1,207,975		
	<u>Applications which do not meet criteria</u>			
	Early Intervention	£730		6

Applications which meet criteria**Note 1 Aberdeen City Heritage Trust Amount Requested £1,000**

This represents a contribution towards the cost of designing and producing leaflets to advertise their Doors Open Day Aberdeen 2024 event, and the cost of hiring a bus to transport participants to the various venues.

Note 2 Avenue Amount Requested £94,761

This represents funding to be used to retain a Couple Counsellor, engage and additional full time equivalent Family Support Worker (working within Family Time – formally Child Contact) and a full time Creative Engagement Officer.

Note 3 Aberdeen Cyrenians (Neighbourhood Connector Service Manager) Amount requested £55,690

This represents funding to be used for a full time post of the newly created Neighbourhood Connector Services Manager. This role includes the responsibility for the delivery and development of community-facing services supporting individuals experiencing crisis and exclusion. Will also be responsible for planned expansion of community services, including offering volunteering opportunities, community food growing, community kitchen, community café and flexible learning/social space.

Note 4 Aberdeen Cyrenians (Reception support practitioner) Amount requested £31,358

This represents funding for a full time post of Reception Support Practitioner. This role includes responsibility as first point of contact for anyone experiencing crisis through poverty, abuse, discrimination or exclusion. The main objective will be to triage presentations to ensure the most suitable support is provided.

Note 5 Aberdeen Cyrenians (Volunteer Co-ordinator) Amount Requested £40,024

This represents funding for a full time post of Volunteer Co-ordinator. This role includes the responsibility for the recruitment, training, support and co-ordination of volunteers across the organisation. It will ensure volunteers are recognised for their work through activities that support work experience and employability skills, social engagement.

Note 6 Aberdeen Street Pastors Amount Requested £20,000

This represents funding for the salary costs of 2 part time staff (Office Manager and Schools Coordinator) or the running costs of the "Safe Space" vehicle and ongoing purchases of equipment.

Note 7 Camphill School Amount Requested £150,000

This represents the creation of a first fully inclusive outdoor Sensory Adventure Play Ground that is free at point of access, open all-year-round to all children and young people with sensory disorders.

Note 8 Aberdeen City Libraries Amount Requested £18,316

This project has three strands.

The purchase of flexible devices to enable the service to build capacity in Volunteer Programme.

Aberdeen Reads (Summer Reading Challenge) – engaging more children and young people – development of rewards system which acknowledges achievement during the Summer, when reading engagement traditionally falls.

Purchase of STEM equipment to enable children, young people and families to access coding opportunities and contribute towards the development of tech sector skills for our future workforce. Also the potential for borrowable kits for use at home.

Note 9 Aberdeen Science Centre Amount Requested £42,000

This represents funding to reinstate the annual funding for annual rental fees for building on Constitution Street (leased from ACC).

Note 10 ACC Winter Clothing Amount Requested £100,000

This represents funding which would be used to support families with the cost of living, through the provision of a grant to support the cost of winter clothing for children. Would equate to approx. £20 per school pupil already in receipt of the school clothing grant.

Note 11 Bonnymuir Green Community Trust Amount Requested £7,500

This represents funding which will be used to purchase and install a 9.5kWh battery to store renewable solar electricity produced by PV solar panels on the main roof of the building.

Note 12 Culter Community Council Amount Requested £6,000

This represents funding to be used for improvements to a section of "Lovers' Walk" path in Peterculter. This section is prone to flooding and each time it floods the sections of the path which do not have a concrete surface are very badly damaged and unusable for wheelchair, buggy or bicycle access. Previous sections have been concreted over the years, this is the final section that will make the path fully accessible for all.

Note 13 Home Start Aberdeen Amount Requested £50,000

This represents funding required to address projected year end deficit this will allow Home Start Aberdeen to maintain current level of service, supporting 200 families per year. There has been a higher demand for support due to cost of living crisis.

Note 14 Aberdeen Arts Centre (Children's Theatre) Amount Requested £78,860

This represents funding for the purchase of new lighting grids, lights, speakers, curtains, lighting and sound control, this is the final stage of Children's Theatre redevelopment.

Note 15 Orchard Brae School Amount Requested £5,000

This represents funding to be used as a contribution towards the provision of new outdoor classroom at Orchard Brae. Funding to date of £40,000 has been identified from local donors and others have offered to provide materials and/or services to support the delivery of the project.

Note 16 Aberdeen Care and Repair Amount Requested £5,651

This represents funding for 254 hours of a Support Officer's time. This equates to 3.5 hours a week to visit older people in their own homes and carry out an early intervention and prevention survey. Funding will also be used to cover staff time to provide information sessions at various locations in the city, such as sheltered housing complexes, community groups, older persons' groups etc (24 events per year).

Note 17 Aberdeen City Libraries (Edit YBG) Amount Requested £10,407

This represents the funding to purchase small pieces of outdoor sports equipment to address barriers children, young people and families in Aberdeen face when adopting a healthier lifestyle. Through network of libraries will expand lending service to make sporting equipment available to borrow to enable children, young people and families to try new activities.

Note 18 Aberdeen Street Pastors (Additional) Amount Requested £25,000

This represents funding which would be used to replace their "Safe Space" vehicle, which is used for hosting vulnerable individuals e.g. handing out hot food/drinks, recharging phones, directing people, space for emergency services to drop less-seriously hurt or needy individuals. Remainder of funding required from various other sources. Would be an electric vehicle as operating within LEZ environment.

Note 19 Absafe (Glover House) Amount Requested £88,582

This represents funding for the vision to transform Glover House into a vibrant educational centre for the community. Facility will serve as a hub for learning, focusing on a wide range of health, safety, risk and wellbeing topics.

Note 20 Belmont Cinema Amount requested £175,000

This represents funding to be used to pay for the professional services required to design, plan and manage essential internal repairs and a refit to enhance the interior of the building and the external appearance to enable reopening.

Note 21 Bridge of Don District Men's Shed Amount requested £10,795

This represents funding for the establishment of garden at Forehill Primary School with the support and expertise of the Men's Shed volunteers, the main cost will be the purchase of a poly tunnel.

Note 22 Cairncry Community Centre Amount requested £20,000

This represents funding for the kitchen refurbishment. The Triple C Café currently provides up to 15 free breakfasts and 30+ free meals every week in the community, many attending the café would not have the means to have a hot meal or meet socially without this service. Through the kitchen refurbishment they are looking to increase the number of users to 150 per week.

Note 23 Westburn Development Trust Amount Requested £5,000

This represents funding which will be used to produce a Project Viability Report to assess the viability of redeveloping Westburn House as a community asset; and to fund the development of a website and social media platform to facilitate communication with the Community and wider project stakeholders.

Note 24 53rd Aberdeen Scout Group Amount Requested £10,000

This represents funding Grant will be contribution towards the cost of replacing the existing roof of the Scout Hall which is currently in a state of disrepair. Proposed replacement roof is energy efficient being single skin aluminium cladding, so the replacement would reduce the carbon footprint of the building and energy costs for the charity.

Note 25 Aberdeen Mela (One World Day) Amount Requested £22,000

This represents funding towards Aberdeen Multicultural Centre hosting the One World Day, a cultural festival bringing together all diverse communities of Aberdeen. Festival will include music, food, activities and crafts for the people of Aberdeen.

Note 26 Instant Neighbour Amount Requested £50,000

This represents funding which will be used to support the development of the Mattress Reuse Project and will allow employment of 2 people as Warehouse Assistants (from within client group).

Note 27 The Living Well Project Amount Requested £56,530

This represents funding which will be used for paying the salaries of their 3 part time employees over a year (£46,530) and towards reopening of the Fourth Café at Hillside and the associated cost implication e.g. insurance, rent, utilities (total £10,000).

Note 28 Ferryhill Railway Heritage Trust Amount Requested £28,500

This represents the funding is for footpath and vehicle crossing point works (tar/kerbs).

The following projects were rejected as they did not meet legal or financial criteria:

Early Intervention Amount Requested £730

Christmas parties at Ferryhill Community Centre for 40 children with disabilities and ASN – includes room hire, Love Rara entertainment, Joyful Ponies Animal Assisted Therapy, food. This was for a retrospective reimbursement of a party to be held in 2023 therefore not applicable for funding from the Common Good in 2024/25..

ABERDEEN CITY COUNCIL

COMMITTEE	Council
DATE	6 March 2024
EXEMPT	No
CONFIDENTIAL	No
REPORT TITLE	Council Carbon Budget 2024/25
REPORT NUMBER	COM/24/059
DIRECTOR	Gale Beattie
CHIEF OFFICER	David Dunne
REPORT AUTHOR	Alison Leslie
TERMS OF REFERENCE	2

1. PURPOSE OF REPORT

- 1.1 This report seeks approval for the Council Carbon Budget for the financial year 2024/25, to support the Council Climate Change Plan 2021-25.

2. RECOMMENDATIONS

That Council:-

- 2.1 Note the Carbon Budget forecast targets to be achieved up to 2029/30;
- 2.2 Agrees to set the Council's target of maximum carbon emissions for 2024/25 at 24,113 tonnes of carbon dioxide equivalent (tCO₂e);
- 2.3 Instruct the Chief Officer – Strategic Place Planning following consultation with Chief Officer - Data and Insights, to establish a Council Carbon Data Forum, to review and mature the Council's approach to carbon data;
- 2.4 Instruct the Chief Officer – Strategic Place Planning, following consultation with the Chief Officer - Capital, to develop methodologies for estimating and assessing carbon impacts; and report on the processes in the annual Climate Change Report to Net Zero, Environment and Transport Committee.

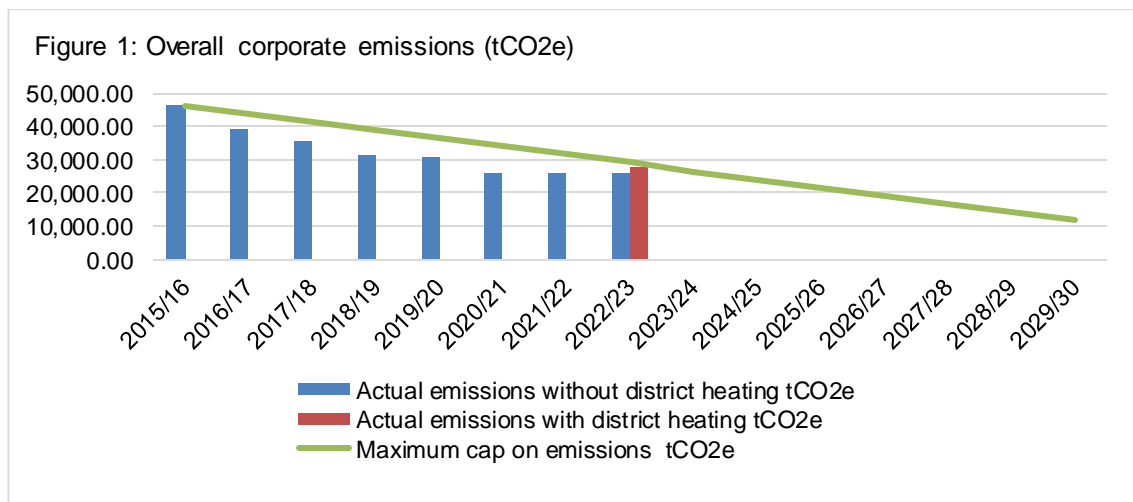
3. CURRENT SITUATION

Background

- 3.1 Section 44 of the Climate Change (Scotland) Act 2009 requires the Council, in exercising its functions, to act in the best way calculated to contribute to the delivery of Scottish Government emission reduction targets. The Climate Change (Emissions Reduction Targets) (Scotland) Act 2019 specifies 2045 as the net-zero emissions target year, with an interim target of at least 75% lower than the baseline by 2030.
- 3.2 Under the Climate Change (Duties of Public Bodies: Reporting Requirements) (Scotland) Amendment Order 2020 the Council must include narrative in annual

Climate Change Reports on how it will align its spending plans and use of resources to contribute to reducing emissions and delivering its emissions reduction targets.

- 3.3 Setting strategic direction, targets and action, the Council approved a Council Climate Change Plan in March 2021 for Council assets and operations; worked collaboratively to set city wide climate targets and goals through a Net Zero Aberdeen Routemap and Aberdeen Adapts: Climate Adaptation Framework in March 2022; and declared a Climate and Nature Emergency in March 2023.
- 3.4 The Carbon Budget supports delivery of the Council Climate Change Plan 2021-25 and sets the maximum tonnes of carbon dioxide equivalent (tCO₂e) that the Council can emit in a given period, to keep on track with emission reduction targets. It indicates an emission reduction pathway informed by historic emissions data, annual emission factors, estimated carbon savings from known projects and considers factors that may place pressure on the carbon budget, where information is available.
- 3.5 The Carbon Budget is reviewed annually to inform planning and decision making around areas where the level and pace of action and investment needs adjusted to sustain carbon savings. At the budget setting meeting in March 2023, the Council Carbon Budget was approved alongside the annual financial budget for the first time.
- 3.6 Carbon emissions are calculated using UK Government annual Greenhouse Gas (GHG) reporting conversion factors, applied to data, including utility and fuel consumption. GHG reporting conversion factors for 2024 will be published in June 2024.



Emissions are classed as:

- Scope 1: direct emissions i.e. from use of gas heating, diesel in fleet.
- Scope 2: emissions from electricity and purchased heat and steam.
- Scope 3: indirect emissions, from activities related to external processes.

Council scope 1 & 2 emissions must be reported and relevant scope 3 emissions should be reported. Data maturity varies for different categories of scope 3 which covers upstream and downstream emissions ranging from staff business travel to supply chain. Where there is consistent data and reliable methodology, a number of scope 3 emissions are already captured by the Council (as detailed in 3.13), further guidance on scope 3 methodology and reporting is anticipated from Scottish Government.

- 3.7 Overall emissions have remained under the maximum cap on emissions to date (*Figure 1*). Key carbon savings achieved are from delivery of a range of actions, with more significant savings from the LED street lighting programme (now complete) and connections to district heating; alongside decarbonisation of the UK electricity grid.
- 3.8 Factors that have put pressure on accounted emissions have included temporary changes to waste management, additions estate profiles/ operating hours, required changes to methodology and increases in GHG conversion factors, such as those for electricity in 2023.

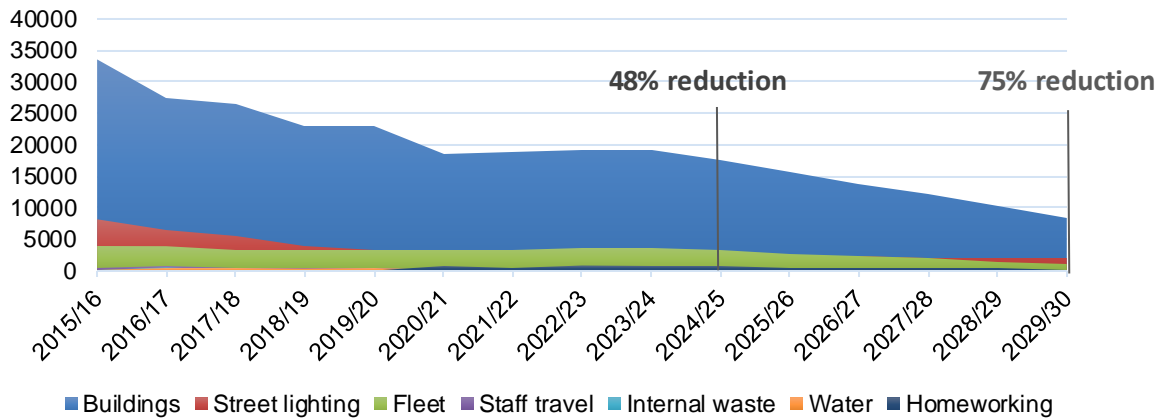
Carbon Budget 2024-25

- 3.9 To keep on track with Council net zero targets, including the interim target of at least a 48% reduction in tCO₂e by 2025 and a 75% reduction by 2030 against a 2015/16 baseline, the maximum limit on emissions for the financial year 2024/25 is 24,113 tonnes CO₂e (*Table 1*). This requires a balanced budget across emission sources including energy and water use in Council buildings, Council fleet, street lighting, internal waste and staff travel.
- 3.10 The 2024/25 carbon budget and provisional carbon budget forecast up to 2029/30 is shown in *Table 1* and *Figure 2* and supports interim targets.

Table 1: Council Carbon Budget – maximum cap on emissions

	Baseline	Actual	Maximum	Forecast	Forecast	Forecast	Forecast	Forecast
Year	2015/16	2022/23	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
Unit	tCO ₂ e	tCO ₂ e	tCO ₂ e	tCO ₂ e	tCO ₂ e	tCO ₂ e	tCO ₂ e	tCO ₂ e
Buildings energy	33,545	19,198	17,444	15,632	13,821	12,009	10,197	8,386
Fleet	3,775	3,704	3,185	2,736	2,288	1,840	1,391	943
Street lighting	8,150	2,607	2,432	2,315	2,196	2,078	1,961	1,840
Staff travel	469	277	245	219	193	168	142	117
Internal waste	213	856	108	97	86	75	64	53
Water	218	63	62	60	58	57	56	55
Homeworking	-	799	639	549	463	374	286	198
Total	46,371	27,504	24,113	21,609	19,105	16,601	14,097	11,592

Figure 2: Emissions trajectory to 2030 (tCO2e)



- 3.11 The cumulative carbon budget for the period (2021/22 - 2029/ 2030) is 194,059 tCO2e. Actual emissions 2021-23 totalled 53,663 tCO2e, which is 27% of the available budget. Accounted emissions indicate we have remained under the maximum cap on emissions, this has included with the addition of district heating data for 2022/23. The carbon budget forecast to 2029/30 indicates significant carbon savings are required to meet targets.
- 3.12 Energy use in buildings accounts for 70% of Council emissions and within that figure, the school estate is the main source of emissions at 64% (Figures 3-5).

Figure 3: emission sources tCO2e

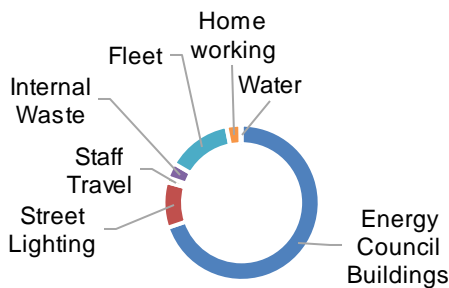


Figure 4: building (energy) emission sources tCO2e

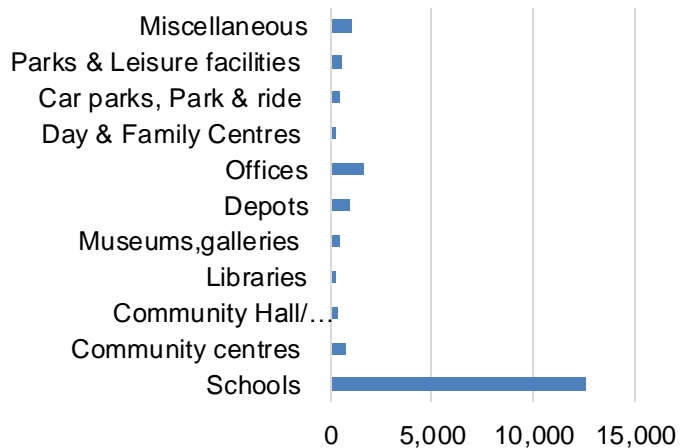
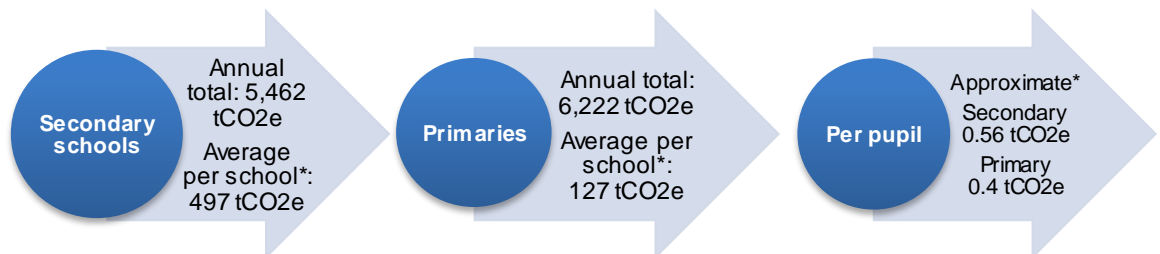


Figure 5: 2022/23 actual emission totals and average school estimates



*tCO2e does not reflect shared use of premises

- 3.13 It takes time to develop the enabling plans and infrastructure; as well as complete projects before they can start to deliver carbon savings. During that time there will be a cumulative impact from emissions. As emission savings

from grid decarbonisation slow; and as quick win carbon measures are achieved, reductions will become increasingly challenging. Key considerations for reducing scope 1 & 2 emissions are shown below:

		% emissions	Key source	Carbon savings	Pressures
1.	Buildings	70%	Gas/ electricity (87%)	Renewable energy District heating Energy efficiency Optimising estate Fabric improvements	Additions to estate/ operating hours Project delays Cold weather
A Local Heat and Energy Efficiency Strategy (LHEES) is in development. This will help inform the scale up of viable models for decarbonising heat and medium to longer term carbon and investment decisions. Wider plans including those for assets and the school estate can support reduced emissions.					
2.	Fleet (vehicle assets/plant)	13%	Diesel (95%)	Electric, hydrogen, dual fuel fleet Route planning	Market availability Service increases Lack of infrastructure
Electric, hydrogen and hybrid vehicles are being phased into the fleet. At this time fleet has an adjusted forecast to meet the emissions trajectory.					
3.	Street lighting	10%	Electricity	LED lighting Use of technology	Additional street lights ie new development
The LED street lighting programme, alongside grid decarbonisation, has made a significant contribution to overall emission reductions to date and the delivery of a balanced carbon budget. This programme is now complete.					

A smaller percentage of emissions are from the sources below, which are classed as scope 3 emissions:

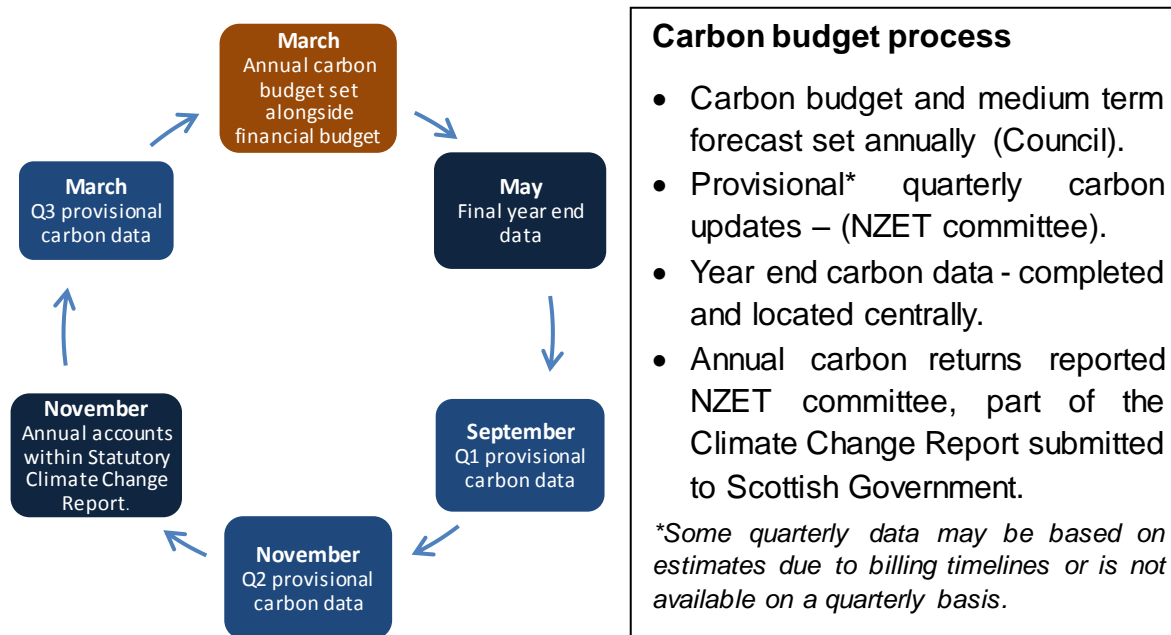
- Staff business travel: represents around 1% of overall emissions; of that 1%, 68% of emissions are from grey fleet. Any emission savings achievable from initiatives, such as current reviews of the Staff Travel Plan and Policy and uptake of active travel options are yet to be quantified.
- Water: smaller savings can be achieved through water efficient appliances and repair actions. Water leaks would be a carbon pressure.
- Internal waste: management through the energy from waste plant will bring emissions back down to around 1% of the corporate footprint (based on reported data). Subsequent, emission savings would be from reduce, reuse, recycling and circular economy measures.

Monitoring and reporting cycle

3.14 From 2023/24, carbon data has been monitored on a quarterly basis. As agreed at Council (Budget) on 1 March 2023, provisional quarterly carbon budget updates are included as part of Performance Reports to the Net Zero, Environment and Transport (NZET) Committee.

3.15 To meet statutory requirements, Council emissions are reported annually to Scottish Government. The most recent return was approved at Net Zero,

Environment and Transport Committee, in November 2023 and covered emissions data for the period 2022/23 (Figure 1).



3.16 Local Authority carbon accounting remains an area of development and a continuous improvement approach will be taken to mature processes. This includes refining methodologies for estimating, measuring and quantifying the carbon impact of projects and proposals to; support monitoring, strengthen forecasts and inform the level of action required in revisions to climate plans.

Policy change/ influences

3.17 A number of external policy factors are emerging and any impacts from these on the approach and required scope for carbon management in the medium to longer term are still to be determined, these include:

- Recommendations from an Environmental Standards Scotland investigation to Scottish Government support to local authorities in their duty to contribute to the delivery of climate change targets.
- Scottish Government development of new statutory guidance for application of public sector climate duties, due for publication by March 2025.
- Outputs from the Climate Intelligence Service, being established in Scotland to provide local authority support on emissions.

Responsibilities

3.18 To support emissions management, indicative allocation of emissions at Cluster level will be taken forward in 2024/25. This will take on board alignment with the Council organisational structure review, be based on scope of influence within the Cluster on emission sources and will be done in dialogue with relevant officer groups, as indicated below.

- Emissions Group Owners: these are data holders, with responsibility for relevant infrastructure, policy, procedures.
- Group users: such as fleet operators, building managers.
- Managers: by increasing awareness of ways to support emissions reductions for their Cluster, in line with People Manager indicators under job families.

		Baseline	Actual	Maximum	Emission Group Owner	Group User	Managers	% reduction
	Year	2015/16	2022/23	2024/25				
	Unit	tCO2e	tCO2e	tCO2e				
Scope 1 & 2	Buildings energy	33,545	19,198	17,444	Corporate Landlord	Education 64% Other Clusters 36%	tbc	9%
	Fleet	3,775	3,704	3,185	Operations*	Operations 95% Other Clusters 5%	tbc	14%
	Street lighting	8,150	2,607	2,432	Operations*	Operations*	tbc	7%
Scope 3	Staff travel	469	277	245	Finance	All Clusters	tbc	11%
	Internal waste	213	856	108	Operations*	All Clusters	tbc	87%
	Water	218	63	60	Corporate Landlord	All Clusters	tbc	4%
	Homeworking	-	799	639	P&OD**	All Clusters	tbc	20%
	Total	46,371	27,504	24,113				

*Operations & Protective Services

**People & Organisational Development

3.19 To help build maturity and strengthen processes in carbon budgeting and identify areas of improvement in internal carbon accounting and reporting practices it is proposed a Council Carbon Data Forum is established. The carbon budget will be refined to reflect any required changes to methodology or guidance, improvements to scenario modelling and carbon quantification that may arise from external factors.

4. FINANCIAL IMPLICATIONS

4.1 There are no direct financial implications arising from the recommendations of this report.

4.2 The carbon budget is not a direct analysis of the carbon impact of financial spend. Initial work has taken place in 2023/24 to improve understanding of the carbon impact of Council spend. However, Scottish Government is working on an improvement plan to encourage increasing, measuring, monitoring and reporting of scope 3 emissions pending new statutory guidance. Information on this and any proposals around methodology are yet to emerge.

4.3 Scottish Government guidance for the public sector states given the global climate emergency, public bodies must play a key role to achieve net zero emissions, by aligning investments and programmes. As the Council's carbon budget process matures, narrative on how the Council is aligning spend, use of

resources and emission reduction will be strengthened in the annual Climate Change Report.

5. LEGAL IMPLICATIONS

- 5.1 There are no direct legal implications arising from the recommendations of this report.
- 5.2 The Climate Change (Duties of Public Bodies: Reporting Requirements) (Scotland) Amendment Order 2020 introduced additional annual reporting requirements including a requirement that, where applicable, public bodies must report on their progress in delivering their emissions reduction targets.
- 5.3 The Council, along with other public sector organisations, has a statutory duty under the Climate Change (Scotland) Act 2009 to act in the best way calculated to contribute to the delivery of the 2009 Act's emission reduction targets. These targets include net-zero emissions by 2045. The Council also has a statutory duty under the Climate Change (Duties of Public Bodies: Reporting Requirements) (Scotland) Order 2015 to prepare a report on compliance with its climate change duties each year and to send the report to the Scottish Ministers.

6. ENVIRONMENTAL IMPLICATIONS

- 6.1 The information included in this report on the carbon budget and forecast position are to support the delivery of emission targets and a reduction in carbon emissions. As well as increase accountability and progress with monitoring activity against approved commitments set under the Council Climate Change Plan.

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) *taking into account controls/control actions	*Does Target Risk Level Match Appetite Set?
Strategic Risk	Failure to track, forecast carbon emissions. Risk to	Setting annual carbon budget. Data improvements. Climate change embedded into decision making.	M	Yes

	Council net zero targets.			
Compliance	Risks to compliance with climate change duties.	Implementation of the carbon budget to support target setting, data improvements and monitoring.	L	Yes
Operational	Failure to deliver carbon savings. Inefficient data capture.	Up to date emission factors are used. Improvements to data collation.	M	Yes
Financial	Lack of investment to deliver carbon savings.	Guidance to officers. Refining carbon budget processes.	M	Yes
Reputational	Failure to meet Council net zero commitments	Quarterly updates to Net Zero, Environment & Transport Committee. Annual Climate Change return to Scottish Government.	M	Yes
Environment / Climate	Failure to reduce carbon. Non delivery of carbon savings.	Monitoring of carbon data. Annual carbon budget setting. Guidance to officers.	M	Yes

8. OUTCOMES

<u>COUNCIL DELIVERY PLAN 2022-2023</u>	
Impact of Report	
<p>Aberdeen City Council Policy Statement</p> <p><u>Working in Partnership for Aberdeen</u></p>	<p><i>The proposals within this report support the delivery of the following aspects of the policy statement:-</i></p> <p>Commit to providing an annual carbon budget alongside the council's annual budget and providing CO2 emission statements as part of the Annual Accounts of the Council.</p>
<u>Aberdeen City Local Outcome Improvement Plan 2016-26</u>	
<p>Prosperous Place Stretch Outcomes</p>	<p>The proposals within this report support the delivery of LOIP Stretch Outcome 13. Addressing climate change by reducing Aberdeen's carbon emissions by at least 61% by 2026 and adapting to the impacts of our changing climate</p>

Regional and City Strategies	The proposals within this report support Council plans and strategies including the Council Climate Change Plan, the Estates and Assets Strategy, the Fleet Replacement Programme.
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9. IMPACT ASSESSMENTS

Assessment	Outcome
Integrated Impact Assessment	New Integrated Impact Assessment has been completed
Data Protection Impact Assessment	Not required.
Other	Not required.

10. BACKGROUND PAPERS

- 10.1 City Growth & Resources, 28 October 2020, Climate Change Report 2019/20 – COM.20.152 – Appendix 4 Options for Carbon Budgeting
- 10.2 Council, 3 March 2021, Council Climate Change Plan 2021-25 COM.21.047
- 10.3 Council, 28 February 2022, Climate Change: Citywide Strategy & Council Carbon Budget COM.22.054 – Appendix 5 Council Carbon Budget
- 10.4 Council, 1 March 2023, General Fund Revenue Budget and Capital Programme RES.23.085 – Appendix 14 Carbon Budget
- 10.5 Net Zero, Environment and Transport Committee, 31 October 2023, Climate Change Report 2022/23 COM/23/329

11. APPENDICES

- 11.1 Appendix 1 - Carbon emissions (tCO₂e), school estate 2022/23

12. REPORT AUTHOR CONTACT DETAILS

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Appendix 1 : Carbon emissions (tCO2e) 2022/23

Building emission data, covering primary and secondary school sites is indicated in below. Data includes emissions from energy use and water consumption.

A range of complex factors influence this data, including building size, level of occupancy, energy efficiency, heat source, building fabric, if building management systems are in place and available facilities on the site. Data stated does not reflect adjustments for shared use of premises. As a result, it should be noted a school with higher overall data may be more efficient per pupil and/or footprint.

Further analysis and refining of carbon data for school buildings, including consideration for the above factors, needs to take place to inform plans and decision making.

Buildings data, school estate tCO2e (indicative totals) 2022-23

Site Name	Pupil Roll Data 2023 ²	22-23 tCO2e	Shared use ¹	District heating
Primary				
Abbotswell Primary School	291	132		
Airyhall Primary School	326	114		
Ashley Road Primary School	421	93		
Braehead Primary School	289	101		
Bramble Brae Primary School	170	57		
Brimmond Primary School	521	189		
Broomhill Primary School	452	100		
Charleston Primary School	267	101		
Cornhill Primary School	389	239		
Countesswells Primary School ³	239	39		
Culter Primary School	290	123		
Cults Primary School	578	215		
Danestone Primary School ⁴	214	51		
Dyce Primary School	390	298		
Femielea Primary School	268	121		
Ferryhill Primary School	398	94		
Forehill Primary	317	40		
Gilcomston Primary School	205	129		
Glashieburn Primary School	195	72		
Greenbrae Primary School	369	90		
Hanover Street School	249	112		
Hazlehead Primary School	396	106		
Heathryburn School	342	114		
Holy Family RC Primary School	147	51		
Kaimhill Primary	356	104		
Kingsford Nursery Primary School	321	54		
Kingswells Primary School	396	163		
Kirkhill Primary School	295	118		
Kittybrewster Primary School	316	123		
Loriston Primary School ⁴	447	72		
Manor Park School ¹	244	124		
Middleton Park Primary School ⁴	151	36		
Mile End Primary School	514	171		
Milltimber Primary (new)	309	166		
Milltimber Primary School (old)	-	10		
Muirfield Primary	161	121		
Quarryhill Primary School	304	103		
Riverbank Primary School	413	99		
Scotstown Primary School	201	125		
Seaton Primary School ¹	236	106		

Skene Square Primary School	353	157		
St Josephs RC Primary School	383	156		
St Peters RC School	205	123		
Stoneywood Primary School	454	157		
Sunnybank Primary School	327	190		
Tullos Primary School	367	482		
Walker Road Primary School	308	149		
Westpark Primary School	218	137		
Woodside Primary School	380	195		
Secondary				
Aberdeen Grammar School	1103	683		
Bridge of Don Academy ¹	677	545		
Bucksbum Academy ¹	838	335		
Cults Academy ¹	1076	632		
Dyce Academy	531	459		
Harlaw Academy	912	507		
Hazlehead Academy	1032	321		
Lochside Academy ¹	1068	816		
Northfield Academy	793	401		
Oldmachar Academy	843	361		
St Machar Academy	860	402		

¹tCO₂e does not reflect shared use of premises

²Data from pupil roll forecast

³Added Q322/23

⁴Electricity, water data