

# Public Document Pack



To: All Members of the Council

Town House,  
ABERDEEN, 21 February 2025

## **COUNCIL BUDGET MEETING**

The Members of the **COUNCIL** are requested to meet in Council Chamber - Town House on **WEDNESDAY, 5 MARCH 2025 at 10.00am**. This is a hybrid meeting therefore Members may also attend remotely.

ALAN THOMSON  
INTERIM CHIEF OFFICER - GOVERNANCE

### **BUSINESS**

#### **NOTIFICATION OF URGENT BUSINESS**

1.1 No urgent business at this stage

#### **DETERMINATION OF EXEMPT BUSINESS**

2.1 No exempt business at this stage

#### **DECLARATIONS OF INTEREST AND TRANSPARENCY STATEMENTS**

3.1 Declarations of interest and transparency statements

### **GENERAL BUSINESS**

4.1 General Fund Revenue Budget and Capital Programme 2025/26 to 2029/30 - CORS/25/048 (Pages 5 - 258)

- Common Good Budget 2025/26 - CORS/25/049 (pages 219 to 238)
- Carbon Budget 2025/26 - CR&E/25/037 (pages 239 to 256)

4.2 Council Delivery Plan 2025/26 - COM/25/038 (Pages 259 - 396)

**EXEMPT / CONFIDENTIAL BUSINESS**

5.1 No exempt/confidential business at this stage

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IAs related to reports on this agenda will be available [here](#)

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## ABERDEEN CITY COUNCIL

<b>COMMITTEE</b>	Council
<b>DATE</b>	5 March 2025
<b>EXEMPT</b>	No
<b>CONFIDENTIAL</b>	No
<b>REPORT TITLE</b>	General Fund Revenue Budget and Capital Programme 2025/26 to 2029/30
<b>REPORT NUMBER</b>	CORS/25/048
<b>DIRECTOR</b>	Andy MacDonald
<b>CHIEF OFFICER</b>	Jonathan Belford
<b>REPORT AUTHOR</b>	Jonathan Belford
<b>TERMS OF REFERENCE</b>	1 and 2

### 1. PURPOSE OF REPORT

- 1.1 This report provides the Council with information on both the revenue budget for 2025/26 and the capital programme for the period 2025/26 to 2029/30. It aims to enable the Council to set the approved budgets and Council Tax rate for main and second homes for the year commencing 1 April 2025. Additionally, it addresses the need for the Council to decide on an Empty Property Relief Scheme following the devolution of Non-Domestic Rates Empty Property Relief to Local Government.

### 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 2025, shown at Appendix 1;
- 2.1.2 Agree that the Council needs to find recurring funding solutions to meet recurring costs while retaining prudent reserves that will be available should they be needed, particularly given the wide range of financial risks that remain outside the control of the Council;
- 2.1.3 Note that the Council's Risk Appetite Statement reflects a cautious appetite for longer term capital and financial investment, and remains averse to risks associated with impairing financial stewardship, internal controls, and financial sustainability;
- 2.1.4 Give due regard to the Council's Financial Resilience Framework measures, included at Appendix 2, and Prudential Indicators, at Appendix 3, when setting Council Tax and the Revenue and Capital budgets;

- 2.1.5 Approve the Prudential Indicators as attached at Appendix 3 and agree to limit the annual Cost of Financing Capital at 11% 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 2025/26 as detailed in Appendix 6;
- 2.1.9 Approve the use of the Capital Fund to support any financial implications arising from Council's support to owners of properties affected by RAAC, see Section 8; and
- 2.1.10 Continue to retain the Service Concession Reserve to support the commitment to no compulsory redundancies, as a funding source for continued use of the voluntary severance / early retirement scheme (VSER).

## **2.2 Medium-Term Financial Projections**

- 2.2.1 Note the forecast medium-term financial projection for the period ending 31 March 2030 as shown in paragraph 5.18; 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 2025 in line with the requirements of the budget protocol.

## **2.3 Risks**

- 2.3.1 Note the Aberdeen City IJB is forecast to use all of its available reserves in 2024/25 to address an in-year budget deficit;
- 2.3.2 Give due regard to the deficit scenarios that face the Aberdeen City IJB ('Upside' £6.5m; 'Central' £12.5m; and 'Downside' £19m) and the financial exposure in 2025/26 that will mean the Council is prepared in the event of a budget deficit crystallising;
- 2.3.3 Acknowledge that the Aberdeen City IJB Integration Scheme determines the methodology for financial contributions from partners in the event of an in-year deficit being recorded, and this split is approximately 60:40 (NHSG/ACC);
- 2.3.4 Agree that the Council exposure to the deficit scenarios is 'Upside' £2.5m; 'Central' £5m; and 'Downside' £7.5m and that the Council should ensure that a minimum of £2.5m of financial risk is addressed on a recurring basis in setting the General Fund budget for 2025/26;
- 2.3.5 Agree that there will be a funding shortfall to support increased Employer National Insurance Contributions (ENIC), that comes into effect from 1 April 2025, and include budget proposals of a recurring nature, on how the Council will ensure this risk of at least £3m is addressed in 2025/26, as described in the scenarios at paragraph 3.19, which indicates the financial risk could be as much as £8m;
- 2.3.6 Note that pay negotiations for financial year 2024/25 have concluded but were more expensive than the Council had set aside in the 2024/25 budget, and have only been afforded with support from Scottish Government (funding the difference between 3% and the overall average 4.27% cost of implementation). In the context of the public sector pay policy announced in December 2024, and current inflationary position, the 2025/26 budget model includes provision for a 3% pay award;
- 2.3.8 Note the ongoing exposure that the local government sector has to inflation, with CPI rising to 3% in January 2025, and has remained above Bank of England targets in recent months;
- 2.3.9 Note the extent of contingent liabilities described in Appendix 13; and
- 2.3.10 Instruct the Chief Officer – Finance, to monitor the delivery of the approved budget and advise the Finance and Resources Committee of any in year changes required via the Financial Performance reports.

## **2.4.1 Annual Revenue Budget Recommendations**

- 2.4.2 Note, that on a like for like basis, the 2025/26 Local Government settlement has resulted in the Council receiving an additional £8.9m of revenue funding being awarded from the current year;
- 2.4.2 Note that the conditions outlined by the Scottish Government within the Local Government Finance Settlement for 2025/26 are met by the proposals set out in the report, including the requirement to maintain teacher numbers at 2023 levels;
- 2.4.3 Note that the General Fund budget has £4m of in-year contingencies included to provide for unknown risks that may arise during the year, this represents only 0.6% of the net budget, which leaves the smallest of margins when operating c.£1bn of gross expenditure per annum;
- 2.4.4 Approve the savings and redesign of Council services to address demand, and to set at least a balanced budget for financial year 2025/26, having due regard to the:
- a) Budget Model as contained in paragraph 5.18 that identifies a revised funding shortfall of £18.1m for 2025/26, after recognition of the emerging financial risks from the Aberdeen City IJB and shortfall in funding for Employer National Insurance Contributions (ENIC);
  - b) Revenue and Capital Reserves Statement, that sets out the Council should maintain uncommitted General Fund balances of between a minimum of £12m and £34m;
  - c) Savings options and cost of implementation put forward in Appendix 8 and Fees and Charges proposals in Appendix 9;
  - d) Convention of Scottish Local Authorities (Cosla) commitment to 1% of the budget being subject to participatory budgeting;
  - e) Revenue items referred to the budget process, as shown in Appendix 10;
  - f) Council's Risk Appetite Statement; and
  - g) Public Sector Equality Duty and the Integrated impact assessments provided.
- 2.4.5 Approve funding awards for the Cultural Investment Framework for 2025/26, and indicative funding for the following two years;
- 2.4.6 Note the Commissioning Intentions and approve the Service Standards as shown in Appendix 11; and
- 2.4.7 Instruct the Chief Executive, in light of the notified retirement of the current postholder of the Chief Officer – Capital, to commence a recruitment & selection process to consider internal and external applications together, in accordance with Appendix 3 of the Standing Orders: Protocol for Appointment of Chief Officers.

## **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 2025/26 to meet the conditions of the Scottish Government Financial Settlement, with reference to paragraph 6.8, and to note the financial scenarios for 2025/26 that apply to the Aberdeen City IJB, considering the implications for the Council and noting that the IJB will determine how it will balance its budget in March 2025;
- 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 2025/26 with reference to paragraph 6.8; and notes that it will be for the ALEOs themselves to determine how they will balance their budgets; and
- 2.5.4 Instruct the Chief Officer – Finance to give notice to the Board of Directors of NYOP Education (Aberdeen) Ltd to disburse the notified surplus of £908,991 from financial year 2023/24 to one or more nominated charities of NYOP.

## **2.6 Taxation Recommendations**

- 2.6.1 Acknowledge that the Local Government Settlement for 2025/26 contains no conditions on the setting of Council Tax;
- 2.6.2 Note, that in line with the MTFs, the Chief Officer – Finance had previously recommended a real terms increase in the rate of Council Tax equivalent to 7% for 2025/26. The Chief Officer – Finance further recommends that consideration must be given to exercising discretion over Council Tax to address the unexpected cost pressures and financial risks described in the report.
- 2.6.3 Note that an additional increase of c.4% would generate sufficient funding to meet the additional costs from the IJB 'upside' scenario (£2.5m) and the shortfall in funding for ENIC costs (£3m);
- 2.6.4 Approve a Band D equivalent Council Tax rate of up to £1,653.40 (11% increase), with effect from 1 April 2025;
- 2.6.5 Impose and levy Council Tax assessments for the period 1 April 2025 to 31 March 2026 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 2025;
- 2.6.7 Approve an Empty Property Relief Scheme for Aberdeen City with effect from 1 April 2025, as set out from paragraphs 5.29;
- 2.6.8 Impose and levy Non-Domestic Rates assessments for the period 1 April 2025 to 31 March 2026 on all occupiers in Aberdeen City to be paid by those liable; and
- 2.6.9 Note that the Finance and Resources Committee, 12 February 2025, approved that wider consultation would now be undertaken on the introduction of a Visitor Levy in Aberdeen. Instruct the Chief Officer – Finance to incorporate the forecast financial implications into the Medium Term Financial Strategy as appropriate.

## **2.7 Integrated Impact Assessments**

- 2.7.1 Consider the IIAs prepared by officers which reflect the findings from Phase 1 and 2 of the public engagement on the budget, including face to face and targeted sessions with individuals and those that represented people with protected characteristics, and the requirements under section 149 of the Equality Act, as set out in the Legal Implications section, which should be applied in respect of a balanced budget for the year 2025/26; and
- 2.7.2 Thank all the members of the public that took the time and made the effort to participate and engage in our public consultations during 2024.

## **2.8 Common Good Budget 2025/26**

- 2.8.1 Consider and approve the Common Good Budget 2025/26 report recommendations, which are as follow:
  - 2.8.1.1 Approve the Common Good budget for 2025/26 as detailed in Appendix 1 [of the report];
  - 2.8.1.2 Consider and decide on each of the new requests for funding detailed in Appendix 3 [of the report], taking account of the affordable funding available for 2025/26;
  - 2.8.1.3 Note the inclusion of the tiered trend analysis of the Common Good Budget 2025/26; and

2.8.1.4 Note the review of the Common Good Investment Strategy and approve the continuation of the Multi Asset Income Fund investment and planned actions to maintain oversight of the investment performance.

2.8.2 Recognise the inextricable link between the General Fund and the Common Good, and approve the inclusion of the Common Good budget, in future, as an Appendix to the General Fund budget report.

## **2.9 Carbon Budget 2025/26**

2.9.1 Consider and approve the Carbon Budget 2025/26 report recommendations, which are as follow:

2.9.1.1 Approve the Council Carbon Budget 2025/26 including carbon target for 2025/26 of 22,567 tonnes of carbon dioxide equivalent (tCO<sub>2</sub>e) and note the provisional 5 year carbon budget forecast to 2029/30;

2.9.1.2 Instruct the Chief Officer - Strategic Place Planning to update the carbon budget forecast position, where required, following publication of UK Government Greenhouse Gas reporting conversion factors June 2025;

2.9.1.3 Note the indicative Function/ Cluster carbon budget allocation, as attached at Appendix A [of the report];

2.9.1.4 Instruct the Chief Officer - Strategic Place Planning to liaise with relevant Chief Officers, on any realignment of carbon budget allocations required by changes to legislation, services, operations, targets and plan-making ahead of the 2026 Council Carbon Budget;

2.9.1.5 Note the national policy changes emerging over this 5 year period (paragraphs 3.13 - 3.17 [of the report]) relevant to carbon budget data, methodology and achievable savings;

2.9.1.6 Instruct the Chief Officer – Capital, following approval of the budget in March, to ensure any new projects being put forward to the capital programme include information on the expected operational carbon impact of the development.

## **3. FINANCIAL RESILIENCE OF COUNCIL**

3.1 It has never been as important to be financially resilience as it is now.

3.2 This is because Council finances are under pressure from new and enduring financial risks. The Budget Protocol and Budget Update report to Council [CORS/24/357] and the quarter 3 financial performance report to Finance and Resources Committee [CORS/25/036] drew attention to the key ones.

3.3 It is even more important that the Council remain vigilant and pro-active in the management of these financial risks, ensuring that the Council is prepared to address what is continuing to be a very volatile and complex financial environment.

3.4 Therefore, in the context of setting the 2025/26 Budget it is particularly important to identify and incorporate plans to mitigating those risks. The following paragraphs draw out the main implications for the Council arising from risks that include the Aberdeen City IJB financial forecasts, employer National Insurance Contribution increases and the shortfall in funding, pay and inflationary environment and ongoing need and demand for Council services, particularly in children services and homelessness.

### Aberdeen City Integration Joint Board (IJB)

- 3.5 On the basis that the IJB is expected to seek additional funding from the Council (and NHS Grampian) for 2024/25 to balance its accounts, there is now a major risk that the Council will be required to fund a significant deficit in the IJB for 2025/26 too.
- 3.6 With no available reserves to rely on after 31 March 2025, and an underlying cost of service that is higher than budget moving into 2025/26 two things need to be considered by the IJB. (i) how it saves money to reduce expenditure and (ii) what opportunities exist for an increase in the income that is receivable.
- 3.7 The drivers for expenditure include inflationary pressures and demand pressures. An extract from the Aberdeen City IJB Quarter 2 financial performance report stated that cost pressures are attributable to a variety of matters, "...some of which were highlighted as risks in the Q1 Monitoring report to the Risk, Audit and Performance Committee in September 2024". Those pressures include:
- a) The full year impact of inflationary pressures;
  - b) Reduction of in-year funding allocations below assumed levels;
  - c) Implementation of health and care staffing legislation;
  - d) National Care Home Contract Rate (NCHCR) (Nursing Care) 2.5% increase above budget assumptions (NCHCR for residential care still to be determined);
  - e) National focus on reducing the extent of delayed discharges from hospitals, without additional funding;
  - f) Significant and sustained demand for social care services where need is 'high' or 'urgent';
  - g) Unplanned Out of Area Placement;
  - h) Care packages for children transitioning to adults higher than anticipated;
  - i) Loss of income from Aberdeenshire HSCP at Step Down Facility;
  - j) Premises costs beyond budget; and
  - k) Increased costs for equipment to meet increased demand for people living at home.
- 3.8 In the context of current spending levels and the pressure described above, in the first instance the IJB will meet in March to consider its budget. This will consider where savings are to be made, whether additional income can be secured from Partners (the council and NHS Grampian), or a mixture of both.
- 3.9 The Council agreed to scenario planning being carried out to scope the potential financial exposure that Partners might have in the year ahead. These scenarios have been based on most recent, Quarter 3, data and analysis and on an Upside, Downside, Central scenario basis, the following should be considered carefully in setting the Council budget for 2025/26.



2025/26 Scenario	IJB Total Underlying Funding Requirement £'000	ACC approximate share (40%) £'000	2025/26 ACC Funding Options	NHS approximate share (60%) £'000
Upside	6,250	2,500	<b>In-year Revenue Budget allocated</b> – Council Tax increase or Savings Options agreed.	3,750
Central	12,500	5,000	<b>In-year Revenue Budget allocated</b> – Council Tax increase or Savings Options agreed; and Earmarked Reserves set aside.	7,500
Downside	18,750	7,500	<b>In-year Revenue Budget allocated</b> – Council Tax increase or Savings Options agreed; and Earmarked Reserves set aside.	11,250

3.10 The Council provides approximately 40% of the underlying core funding that the IJB has at present, therefore any consideration of funding increases should take this into account. The Integration Scheme determines that funding proportionality is the basis on which any financial deficit will be split between the two partners, NHS Grampian responsible for approximately 60%.

3.11 The Council needs to actively prepare and provide for the above scenarios, but it should recognise the huge challenge that the IJB has to balance its budget. Ultimately the Council (and NHS Grampian) may have to fund a position that is different from what is planned. The greater the preparation on a recurring basis the greater the resilience the finances of the Council will be.

5.12 The Council should give careful consideration to the scenarios above, and recognise that Aberdeen City IJB achieving a balanced position is not likely in 2025/26, with the upside or best expected being a deficit of around £6.25m, after the delivery of significant in-year savings. The Council must therefore be prepared in its budget to address at least this scenario, while at the same time it should recognise the huge challenge that the IJB has to balance its budget.

3.13 Ultimately the Council (and NHS Grampian) may have to fund a position that is different from what is planned. The greater the preparation on a recurring basis the greater the resilience the finances of the Council will be.

#### Pay and Employer National Insurance Contributions

3.14 Since the Council (11 December 2024) agreed to prepare the budget for 2025/26 on the basis of full funding being received for the cost of increased Employer National Insurance Contributions (ENIC) from April 2025, the position has become clearer.

3.15 During Stage 1 of the Scottish Budget Bill the Cabinet Secretary for Finance stated that £144m was being distributed to support Local Authorities with the cost of Employer NIC, which represented approximately 60% of the directly employed staff costs that will be faced. The shortfall for the Council is £3m for 2025/26.

3.16 There is no funding being made available to fund the Employer NIC costs for commissioned services. While an inflationary provision for contracts has been built into the budget model, the actual expenditure is likely to challenge those assumptions, particularly where the service is delivered substantially by people and the provider has no other means of recovering the cost other than to pass it

on to the purchaser, i.e. the Council. It has been estimated this could amount to approximately £5m per annum.

- 3.17 The consequence is that, while it is clear that full funding for the Employer NIC costs is essential, it is now certain the funding will not match the costs and the Council needs to be prepared to address that.
- 3.18 Addressing this on a recurring basis is essential given the recurring nature of the NIC costs. It is not possible to have one-off funding supporting such a substantial and statutory cost.
- 3.19 The ENIC scenarios that can be summarised from this are as follows:

<b>2025/26 Scenario</b>	<b>ENIC Funding Required £'000</b>	<b>Description</b>	<b>2025/26 Funding Options</b>
Upside	3,000	Directly Employed Staff	<b>In-year Revenue Budget allocated</b> – Council Tax increase or Savings Options agreed.
Central	5,500	Directly Employed Staff; & Partial Impact on Contracts/Agreements	<b>In-year Revenue Budget allocated</b> – Council Tax increase or Savings Options agreed; and Earmarked Reserves set aside.
Downside	8,000	Directly Employed Staff; & Significant Impact on Contracts/Agreements	<b>In-year Revenue Budget allocated</b> – Council Tax increase or Savings Options agreed; and Earmarked Reserves set aside.

- 3.20 Local Government has experienced very challenging pay negotiations in the last three years that has added significant cost to the pay bill, in part funded by Scottish Government. The pay award claims from unions for 2025/26 will no doubt challenge the financial resources of Local Government again, with 3% provided for within the budget model.
- 3.21 Reduction of the pay bill is something that the Council has tried to achieve through voluntary means over the last few years, including reducing external recruitment and encouraging current employees to seek out work in the roles that the Council has growing demand or highest priority for. The Voluntary Severance and Early Retirement (VSER) scheme remains in operation and has enabled hundreds of people to leave the Council creating a multi-million pound annual saving.

Price Inflation / Supply Chain Volatility

- 3.22 A combination of factors 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. Add the increases to Employer National Insurance Contributions and these will likely push prices up at greater pace from April 2025.
- 3.23 In the last three 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 middle of June 2024, the rate had reduced to 2.0%, the Bank of England long-term target. Since then however the rate has crept up, ending 2024 at 2.5%.

### Financial Resilience Framework

- 3.24 Financial resilience in the Council remains crucial for the successful continuation of the Council and delivery of the wide range of services it needs to carry out. To assist, the Council has adopted a financial resilience framework to understand its underlying financial position and highlight where action is required or considered. The framework uses data from three categories: availability, creation, and longevity of resources. The latest data is available from the audited Annual Accounts for 2023/24, see Appendix 2.
- 3.26 Availability of resources: The Council had a strong position in terms of usable reserves and working capital at the end of March 2024, despite the financial climate in which it is operating, and maintained an appropriate value of uncommitted reserves, in line with Council approvals. The council has approved the use of some of its reserves to balance the budget in 2024/25.
- 3.27 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.
- 3.28 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.
- 3.29 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 2025/26, it is worth a brief re-cap on the financial outlook for the financial year.

### **2024/25 Balance Sheet Position**

- 4.2 The position as at 31 March 2024 per the audited 2023/24 accounts showed the Council was worth £1.3 billion. The projected balance sheet position at 31 March 2025 is shown in Appendix 1 and estimates the net worth of the Council will be maintained around £1.4 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 2025.

### **2024/25 Revenue Position**

- 4.3 At its meeting on 12 February 2025, the Finance & Resources Committee considered the Council's Quarter 3 Financial Performance report.

- 4.4 That report highlighted the continuing challenges and risks facing the Council that includes global, national, and local conditions.
- 4.5 Based on the known financial parameters and assumptions, including receiving additional funding from the Scottish Government in-year to implement the national pay award, the Council is expected to report a balanced budget for 2024/25, but is subject to the following emerging situation.
- 4.6 In the Quarter 2 Financial Performance Report in November 2024 it was highlighted that there is more financial pressure on the Aberdeen City IJB such that there a risk IJB reserves would not be sufficient to balance the forecast overspend.
- 4.7 At Quarter 3 that narrative has strengthened and the forecast overspend now reported to the Board, confirms it will require to use all its available reserves this year, that will result in a requirement for both partners (the Council and NHS Grampian) to provide additional funding to balance the books. The share that the Council is preparing to have to contribute is around £4m, however that is subject the actual year end position.
- 4.8 The Council will have to find this funding from within its own year-end position, where, for example, savings have been greater than forecast or the remainder of the in-year contingency remains unused. However, ultimately Council Reserves will have to be used if there is no opportunity to cover this cost from elsewhere.

## **5. ANNUAL GENERAL FUND REVENUE BUDGET FOR 2025/26**

- 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 2025/26**

- 5.2 The total funding package received for the 2025/26<sup>1</sup> financial year is £491.5m (£468.8m 2024/25<sup>2</sup>). At face value this represents an increase in grant funding of £22.7m or 4.8% from 2024/25.
- 5.3 These values must be adjusted to ensure comparability, for 2025/26, taking account of any funds not yet distributed, and for 2024/25, taking account of one-off funding for 2024/25 and adjustments made for capital funding provided instead of revenue funding.
- 5.4 Having adjusted for these the increase that is included in the 2025/26 funding package is £18.9m, or 4.0%. This increase is represented by new funding, some of which has conditions, and other funding that does not. The main differences are included in the table below:

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<sup>1</sup> 2025/26 values taken from Finance Circular 10/2024, which was published on 12 December 2024.

<sup>2</sup> 2024/25 values taken from Finance Circular 10/2024, which was published on 12 December 2024, inclusive of in-year redeterminations for 2024/25.

<b>Funding Announced for Scotland:</b>	<b>Impact for ACC:</b>
Additional General Revenue Grant of £289 million to support local priorities	An additional £7.000m for services; no restrictions on use.
An additional £15 million to support the expansion of Free School Meals	£0.440m to fund the changes in eligibility. Revenue funding only.
£125 million for adult social care workers in commissioned services	£4.647m to be passported to IJB
£10 million to support provision of Free Personal and Nursing care	£0.386m to be passported to IJB
An additional £9.7 million to improve pay for early learning and childcare workers	£0.350m to fund increased payments to providers.
An additional £41 million investment to maintain or restore teacher numbers to 2023 levels	Not yet distributed for 2025/26, estimated £1.400m to support school budgets and rising / raised school rolls.
An additional £28 million for additional support for learning	Not yet distributed for 2025/26, estimated £0.900m to support ASN growth in budget model.
£33 million to support development of people working in children's social work	£1.202m to fund increased development work.
<b>Total Impact</b>	<b>£16.325m</b>

- 5.5 The difference of £2.575m is made up of adjustments included with the distribution formula, for example 'the floor', in 2025/26 the Council will contribute £1.4m less than it did in 2024/25.
- 5.6 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 2025/26 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 at 2023 levels;
  - 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.
- 5.7 There are no conditions on the decision that the Council can make in relation to Council Tax.
- 5.8 The settlement places obligations / conditions on the Council, as noted above, 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 2025/26 this includes additional funding for pay (Real Living Wage increase), and there is funding for an inflationary uplift in free personal and nursing care payments. The impact is an increase of £5.033m in grant to be provided to the IJB.
- 5.9 Similar to recent years, 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.

### **Other Material Changes**

- 5.10 Beyond the Scottish Government Settlement there have been other adjustments applied to the Medium Term Financial Strategy, and specifically the budget model for 2025/26.
- 5.11 The Council has been notified by DEFRA (Department for Environment, Food and Rural Affairs) that during 2025/26 there will be a new income stream to the Council that reflects the new responsibilities on producers of waste products to pay for the treatment of those products at the end of their use. At present the Council has been provided an estimated income however this is subject to adjustment and refinement, with initial payments not due to Councils until November 2025.
- 5.12 Having considered the information provided by DEFRA and discussed the current obligations to ensure that the waste service is meeting the obligations for an efficient and effective services, my judgement is that £3.2m of additional income can be included in the budget model for 2025/26.
- 5.13 The Scottish Government has not made any adjustment to the 2025/26 Local Government Settlement to account for this additional income stream to Councils. It is not yet clear what the position will be in 2026/27 however I will be watching the situation carefully, alongside the experience we gain from this first year of operation of the scheme.
- 5.14 During the third quarter, the Extended Corporate Management Team has continued to look at financial performance during the current year and identified a number of budget adjustments that can be applied to 2025/26 without the need for further decisions to be take. The impact of these changes is £3m.

### **Impact on the 2025/26 Annual Budget and Medium Term Financial Strategy**

- 5.15 Following the analysis of the Local Government Settlement for 2025/26 and the other adjustments noted above the 2025/26 financial model for the Council has been updated.
- 5.16 The risk analysis arising from the Aberdeen City IJB and the Employer National Insurance Contribution increases, in my view are most successfully tackled in the budget by increasing income, and Council Tax in particular, which is recurring in nature, deliverable and is a lower risk than taking multiple smaller value savings options. That said it does not come without implications for Council Tax payers.
- 5.17 A summary of the impact on Council Tax that the risk scenarios described in Section 3 above, is shown in the table below:

2025/26		Upside £'000	Central £'000	Downside £'000
<b>Revised MTFS Budget Baseline Gap</b>		<b>12,553</b>	<b>12,553</b>	<b>12,553</b>
<b>Risk Area</b>	<b>Description</b>			
Employer NIC	Directly Employed Staff	3,000	-	-
Employer NIC	Directly Employed and Part contracts/service providers	-	5,500	-
Employer NIC	Directly Employed and Significant contracts/svc providers	-	-	8,000
IJB Deficit	High level of savings achieved	2,500	-	-
IJB Deficit	Medium level of savings achieved	-	5,000	-
IJB Deficit	Low level of savings achieved	-	-	7,500
<b>Potential Budget Gap</b>		<b>18,053</b>	<b>23,053</b>	<b>28,053</b>
<b>Increase from MTFS</b>		<b>5,500</b>	<b>10,500</b>	<b>15,500</b>
<b>Potential Additional Impact on Council Tax</b>		<b>3.9%</b>	<b>7.5%</b>	<b>11.1%</b>

5.18 Taking an optimistic approach to these scenarios and with an emphasis on Council Tax income being a solution, the previous assumption that Council Tax should rise by 7% has been revised to 11% for 2025/26. This has been incorporated into the final budget model for 2025/26:

General Fund	Actual 2024/25 £'000	Forecast 2025/26 £'000	Forecast 2026/27 £'000	Forecast 2027/28 £'000	Forecast 2028/29 £'000	Forecast 2029/30 £'000
City Regeneration & Environment	30,235	36,799	41,919	44,456	46,411	48,405
Corporate Services	43,487	46,140	45,738	44,444	45,213	47,012
Families & Communities	307,384	340,694	345,583	349,468	355,921	358,821
Integrated Joint Board	121,932	136,463	136,463	136,463	136,463	136,463
Corporate	104,429	104,759	114,957	122,549	128,621	130,282
<b>Net Expenditure</b>	<b>607,467</b>	<b>664,855</b>	<b>684,661</b>	<b>697,380</b>	<b>712,630</b>	<b>720,984</b>
Funded By						
General Revenue Grant	(252,057)	(309,025)	(309,025)	(309,025)	(309,025)	(309,025)
NNDR	(208,113)	(200,361)	(200,361)	(200,361)	(200,361)	(200,361)
Council Tax	(139,727)	(140,850)	(141,393)	(141,937)	(142,480)	(143,023)
Use of Reserves	(7,569)	(2,065)	(4,821)	(5,252)	(5,423)	(5,419)
<b>Core Funding</b>	<b>(607,467)</b>	<b>(652,302)</b>	<b>(655,601)</b>	<b>(656,575)</b>	<b>(657,290)</b>	<b>(657,829)</b>
<b>Net Position (MTFS Central Scenario)</b>	<b>0</b>	<b>12,553</b>	<b>29,060</b>	<b>40,805</b>	<b>55,340</b>	<b>63,155</b>
<b>Financial Risks:</b>						
Impact of 60% Funding for NIC in 25/26 - recurring		3,000	3,000	3,000	3,000	3,000
Impact of funding IJB Upside Scenarios in 25/26 - recurring		2,500	2,500	2,500	2,500	2,500
<b>Net Position (inc. Upside Risk Scenarios)</b>	<b>0</b>	<b>18,053</b>	<b>34,560</b>	<b>46,305</b>	<b>60,840</b>	<b>68,655</b>
<b>Impact of Council Tax Increase:</b>		<b>11.0%</b>	<b>6.0%</b>	<b>5.0%</b>	<b>5.0%</b>	<b>5.0%</b>
Council Tax real terms increase annually - recurring		(15,370)	(24,743)	(33,050)	(41,799)	(51,013)
<b>Updated Net Impact on General Fund</b>		<b>2,683</b>	<b>9,817</b>	<b>13,255</b>	<b>19,041</b>	<b>17,641</b>
Impact of Recommissioning in 25/26 - recurring		(19,801)	(19,801)	(19,801)	(19,801)	(19,801)
Impact of Recommissioning in 25/26 - non-recurring		(909)	0	0	0	0
<b>Potential General Fund Position</b>		<b>(18,027)</b>	<b>(9,984)</b>	<b>(6,546)</b>	<b>(760)</b>	<b>(2,160)</b>
Annual Gap between Income and Expenditure		(18,027)	(9,984)	(6,546)	(760)	(2,160)

5.19 The table above draws attention to the total budget gap in 2025/26 of £18.1m. It also shows the impact of balancing the budget in 2025/26 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.

- 5.20 In order to achieve a balanced budget it requires the implementation of a range of changes that will affect both income and expenditure, changes have to be recurring if they are to address financial sustainability. The proposals, in Appendix 8, are recurring which means that once delivered they will impact positively on the gap between future income and expenditure, reducing the budget gap in years 2026/27 and beyond.
- 5.21 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 remain in balance until 2029/30 (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.
- 5.22 The Council, setting its budget for 2024/25 made decisions to make limited use of one-off funding, for example, the main one being to direct NYOP to distribute profits they had generated from 2022/23 to Sport Aberdeen enabling the Council to reduce 2024/25 funding from the General Fund. While there is a further opportunity to direct surpluses from NYOP this year it is not guaranteed annually and should not be assumed, therefore using one-off funding is an unsustainable approach and therefore each annual budget must unwind the one-off funding solutions increasing the financial challenge in the following year to approve a balanced budget. In total for 2025/26 the Council has unwound £1.2m of one-off funding used in 2024/25.
- 5.23 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.
- 5.24 As mentioned above, in section 3, there are very specific new financial pressures that have not been taken account of in the budget model, at 5.15 above. These are Aberdeen City IJB and Employer National Insurance contributions and are expanded on in the following paragraphs.

#### **Taxation Powers : Non-Domestic Rates**

- 5.25 The Distributable Amount of Non-Domestic Rates Income for 2025-26 has been provisionally set at £3,114 million. This figure uses the latest forecast of net income from non-domestic rates in 2025-26 and also draws on council estimates of the amounts they will contribute to the Non-Domestic Rating Account (the 'Pool') in 2024-25. 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 2025/26 will be £200m (2024/25 £208m).
- 5.26 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.

5.27 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 55.4 pence and 56.8 pence respectively.

5.28 The Scottish Budget 2025/26 introduces a range of changes to existing reliefs and a number of transitional reliefs, which are detailed in the Local Government Settlement, Finance Circular 10/2024.

### **Aberdeen City Council Empty Property Relief Scheme**

5.29 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.

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

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

5.31 As at February 2025 there were 922 properties in receipt of relief under the scheme, with a combined value of relief of £1.1m. The Scheme has been changed in each of the last two years, there are no options to achieve a further cost reduction to the Council. Options to positively change the Empty Property Relief Scheme, or to introduce a specific local relief scheme under the Community Empowerment (Scotland) Act 2015, would require additional funding to be made available through the budget setting process and a scheme to be developed.

5.32 The Council is required to confirm the scheme that will apply from 1 April 2025.

### **Taxation Powers: Council Tax**

5.33 Council Tax income is the largest single income stream that the Council determines the value of and retains the full benefit of. From 2022/23 – 2023/24 the Council had the ability to set a rate of its choice and in financial year 2024/25 the Scottish Government offered grant funding to enable Councils to freeze Council Tax for 2024/25.

5.34 The Medium Term Financial Strategy (MTFS), 2024, 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.

5.35 The 2025/26 Local Government Financial Settlement, announced in December 2024, confirmed that there would be no conditions applied to Council Tax for 2025/26.

5.36 In line with the MTFS and previous recommendations the Chief Officer – Finance had considered all aspects of the financial environment and had assumed for financial modelling purposes an increase in the rate of Council Tax equivalent to 7% in 2025/26, which would generate approximately £9.8m of additional income. The Chief Officer – Finance now recommends that this should be raised further to address the unexpected cost pressure and financial risks described earlier in the report. A further increase of c.4% would generate sufficient funding to meet the IJB 'upside' scenario (£2.5m) and the shortfall in funding for employer NIC Costs (£3m).

5.37 The Council in considering the options for balancing the 2025/26 budget is recommended to approve an increase in the rate of Council Tax, as per the principles agreed in the MTFS, as it will provide protection for cost and demand increases in the years ahead and as a recurring income stream will improve the Council's sustainability, by raising the baseline on which future Council Tax rate changes are made. For illustrative purposes the table below shows the impact of alternative increases, with other assumptions being:

- Collection rates will reflect the experience of 2024/25, 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 £1.122m.

5.38 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	2024/25	Indicative 2025/26 Charge if percentage increase applied									
	Council Tax	0.00%	5.00%	6.00%	7.00%	8.00%	9.00%	10.00%	11.00%	12.00%	13.00%
Band A	£ 993.03	£ 993.03	£ 1,042.69	£ 1,052.62	£ 1,062.55	£ 1,072.48	£ 1,082.41	£ 1,092.34	£ 1,102.27	£ 1,112.20	£ 1,122.13
Band B	£ 1,158.54	£ 1,158.54	£ 1,216.47	£ 1,228.05	£ 1,239.64	£ 1,251.22	£ 1,262.81	£ 1,274.39	£ 1,285.98	£ 1,297.56	£ 1,309.15
Band C	£ 1,324.04	£ 1,324.04	£ 1,390.25	£ 1,403.49	£ 1,416.73	£ 1,429.97	£ 1,443.21	£ 1,456.45	£ 1,469.69	£ 1,482.93	£ 1,496.17
<b>Band D</b>	<b>£ 1,489.55</b>	<b>£ 1,489.55</b>	<b>£ 1,564.03</b>	<b>£ 1,578.92</b>	<b>£ 1,593.82</b>	<b>£ 1,608.71</b>	<b>£ 1,623.61</b>	<b>£ 1,638.51</b>	<b>£ 1,653.40</b>	<b>£ 1,668.30</b>	<b>£ 1,683.19</b>
Band E	£ 1,957.10	£ 1,957.10	£ 2,054.96	£ 2,074.53	£ 2,094.10	£ 2,113.67	£ 2,133.24	£ 2,152.81	£ 2,172.38	£ 2,191.96	£ 2,211.53
Band F	£ 2,420.52	£ 2,420.52	£ 2,541.54	£ 2,565.75	£ 2,589.96	£ 2,614.16	£ 2,638.37	£ 2,662.57	£ 2,686.78	£ 2,710.98	£ 2,735.19
Band G	£ 2,917.04	£ 2,917.04	£ 3,062.89	£ 3,092.06	£ 3,121.23	£ 3,150.40	£ 3,179.57	£ 3,208.74	£ 3,237.91	£ 3,267.08	£ 3,296.25
Band H	£ 3,649.40	£ 3,649.40	£ 3,831.87	£ 3,868.36	£ 3,904.86	£ 3,941.35	£ 3,977.84	£ 4,014.34	£ 4,050.83	£ 4,087.33	£ 4,123.82

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	£'000	£'000
Collectable	139,727	-	6,986	8,384	9,781	11,178	12,575	13,973	15,370	16,767	18,165

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

### Service Income

5.40 Fees and Charges: Fees and charges raised locally enable the Council to fund some of the services it provides. While some income streams remain depressed post-Covid, the impact on cost of service delivery of pay and price inflation makes even greater impact on the sustainability of services if fees and charges do not rise. Therefore, recommendations on increasing prices have been included in the budget options for 2025/26.

5.41 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

5.42 The Council must decide how it balances the budget, having taken into account the information contained in this report and in the scrutiny that they have done prior to the Council meeting. If the entirety of options were accepted as presented in this report, plus an increase in the rate of Council Tax as recommended, then a balanced budget would be achieved, with a surplus assisting in the delivery of future year saving requirements. The Council must set a rate of Council Tax for financial year 2025/26; and must also set out a Non-Domestic Rate Empty Property Relief scheme, both with effect from 1 April 2025. Additionally the Council must approve funding award through the Cultural Investment Framework.

### Referrals from Committee – items not included in the financial model

5.43 Appendix 10 provides details of items that have not been included in the financial model for 2025/26 revenue figures.

5.44 Following the approval of the Cultural Investment Framework in August 2024 [CR&E/24/214] Appendix 14 provides the outcomes and recommendations of the applications and funding awards that are suggested for 2025/26. This includes an indicative value for two further years.

5.45 It should be noted that Aberdeen Performing Arts has applied through the Cultural Investment Framework so has been removed from the ALEO funding model and recommendations.

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

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

6.2 The organisations are:

### 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 commissioned through the IJB for the delivery of adult social care services across Aberdeen. The IJB is required to indicate the value of the services to be provided through the contract and is included in this list for completeness.

### 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. APA has applied to, and is included in the Cultural Investment Framework recommendations for 2025/26.

### **Funding Approach**

- 6.3 As a consequence of the continuing challenges set out in the MTFs, and the anticipated levels of grant funding that the Council will receive in 2025/26, Council Officers, in preparation for the public engagement exercises earlier this year, considered the possible options that could be applied in the years ahead. Discussion with the ALEOs (Sport Aberdeen, Aberdeen Sports Village and Aberdeen Performing Arts) has centred on funding reduction scenarios of 10%, 20% and 30%. Budget consultation exercises during 2024/25 have sought views on funding reductions to these ALEOs.
- 6.4 The Health and Social Care Partnership IJB and the Grampian Valuation Joint Board (GVJB) have different legal constructs and therefore have a different financial relationship with the Council. The conditions of the Local Government Financial Settlement require the Council to 'maintain the recurring funding baseline and passport new monies' to the IJB, while the GVJB has the power to requisition the Council giving it the power to commit the Council to a funding level. This means proposals for these organisations are determined by external factors – the Local Government Settlement and the Budget decision of the GVJB, which took place on 31 January 2025.
- 6.5 The IJB meets on 18 March 2025 to consider its 2025/26 financial position and medium-term financial strategy. The Council will note the financial scenarios included earlier in the report.
- 6.6 During 2024/25 the baseline for the IJB has been revised to take account of additional funding that the Council has received from the Scottish Government to support the pay award for this year - £0.350m. Additional funding for 2025/26, so far, in the Council's General Revenue Grant that must be paid over to the IJB amounts to £5.033m, for an uplift in the cost of the Real Living Wage in commissioned services and the value of free personal and nursing care allowances.
- 6.7 The Council would intend to fund the IJB with a proportionate share of Employer National Insurance Contributions for 2025/26 on a recurring basis, i.e. 60% of the estimated cost of Council employees, which is £0.505m. The additional funding is estimated to amount to £0.303m. 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**

- 6.8 The table below provides details of the funding levels currently included in the 2025/26 draft budget for these organisations, along with the values as presented by officers as part of the redesign plans for 2025/26:

<b>Organisation</b>	<b>Funding 2024/25 £m</b>	<b>Budget Proposal 2025/26 £m</b>	<b>Funding Change from 2024/25 £m</b>	<b>Funding Change from 2024/25 %</b>
Sport Aberdeen (S)	4.595	4.136	(0.460)	(10.0%)
Aberdeen Sport Village (JV) – (contract year 1 Aug to 31 Jul)	0.624	0.592	(0.31)	(5.0%)
Health & Social Care Partnership Integration Joint Board (JV)	130.925	136.261	5.336	4.1%
Bon Accord Care (S)	Aberdeen City IJB will decide 2025/26 funding			
Grampian Valuation Joint Board (A)	1.947	2.093	0.146	7.5%
(S) = Subsidiary; (JV) = Joint Venture; (A) = Associate				

## **7. CAPITAL INVESTMENT – GENERAL FUND**

### **Capital Income – Scottish Government Grant**

- 7.1 The level of General Capital Grant provided by the Scottish Government is advised through the Local Government Finance Settlement 2025/26 (Finance Circular No. 10/2024) dated 12 December 2024. The General Capital Grant for 2025/26 is £21.0m, 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 2025/26 is an increase of £4m (23%) on a like for like basis with 2024/25.
- 7.3 In relative terms, the continuing low level of capital grant underlines previous advice provided to Elected Members to consider very carefully the value of the capital programme and the sustainability of the revenue implications of borrowing more in future years. Approval of the Capital programme must be done in line with the CIPFA Prudential Code for Capital Finance, and its principles of capital spending being affordable, sustainable and prudent.

### **Capital Income – Borrowing**

- 7.4 Capital expenditure programme presented by Officers in this report amounts, over the next five years, to £690.9m (including forecast reprofiling of unspent budgets in 2024/25), with associated funding, excluding borrowing, of £151.1m. The balance of £539.8m will require to be funded by borrowing. The approximate revenue cost of servicing this level of borrowing will be £32m per annum by 2029/30, subject to the full deployment of the capital expenditure as profiled.
- 7.5 Borrowing commits the Council to ongoing revenue costs over many years, the future cost of which is expected to rise from a low inflation low interest rate environment. This directly reflects the increase to the Bank of England interest rates, while inflation impacts the cost of the Bond that the Council issued in 2016. Both of these elements mean the Council has to actively manage the timing of long-term borrowing and cashflow requirements and the Council must have due

regard to the revenue capital repayment costs that arise from the capital programme.

- 7.6 Construction inflation and supply chain challenges have added cost to the delivery of capital projects in the past four or five years, 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**

- 7.7 The construction industry, along with many other parts of the economy, have seen a severe impact on their cash flow and sales figures in recent years. Many of these developments obtain planning permission on the basis of making specific developer contributions to new or improved infrastructure (among other things). These are defined by legal agreements often referred to as a Section 75 Agreement<sup>3</sup>.
- 7.8 These developer contributions in some instances lead to a capital project being included within the Council's capital programme on the basis of receiving income (i.e., the developer contribution) with the net cost being met by the Council.
- 7.9 As noted in the last two years, these obligations have proved difficult for some developers to continue paying in light of market conditions, and officers continue to meet with developers to discuss these challenges as necessary. The matter of developer obligations continues to be identified as a contingent liability due to the potential additional cost that could arise from non-payment.

### **Capital Programme**

- 7.10 The Council, through the approval of the Net Zero Vision and associated Infrastructure Plan in May 2020, has vital documents to assist the development of its capital programme, building on the examples of Energy from Waste project and fleet replacement with alternative fuel vehicles and hydrogen and electric fuelling infrastructure projects.
- 7.11 Other focal points for the programme include the School Estate, noting that the Hazlehead / Countesswells Secondary school is included in the latest phase of the Scottish Government's Learning Estate Investment Programme (LEIP) – this provides future revenue funding, rather than any capital contribution, the value of which will not be absolutely certain until the school is open and means the Council has to fund the entire cost (less any developer contributions that can be applied) in the first instance.
- 7.12 Furthermore there remains substantial funding in respect of Aberdeen, the place, projects that cover transport infrastructure, the city centre and the beach.
- 7.13 The General Fund Capital Programme for 2025/26 to 2029/30 (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:

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

- Partially Legally Committed Projects. These are projects where part of the budget has been legally committed but there would be scope to potentially reduce expenditure.
- Projects with an indicative Budget. These are projects where a legal commitment has not yet been entered into, nor has the procurement exercise been completed. Hence, the figures provided are indicative until such time as market pricing has been received.

7.14 Projects in both of these sections still have business case gateways to complete. The Chief Officer – Capital has engaged project managers on the latest position with each project and reprofiled the capital programme to reflect the latest information, including forecasting the impact of underspending in 2024/25 on 2025/26 to 2029/30.

7.15 It should be noted that the Chief Officer – Capital is retiring early in financial year 2025/26 and the Executive Director is now preparing for the recruitment of a new Chief Officer. This is a restricted matter for Council, to establish an Appointment Panel (TOR, Aberdeen City Council, Number 16.) and therefore an instruction is included in the recommendations of this report.

#### **Referrals to the Budget Process**

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

### **IMPACT ON BALANCE SHEET OF BUDGET DECISIONS**

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

<b>Use of Reserves &amp; Funds</b>	<b>Projected Balance at 31 March 2025 £m</b>	<b>Assumed (Use)/ Contribution to Reserves 2025/26 £m</b>	<b>Projected Balance at 31 March 2026 £m</b>
<i>General Fund:</i>			
Earmarked	69.171	(12.723)	56.448
Uncommitted	12.153	0.000	12.153
<i>Housing Revenue Account:</i>			
Earmarked	5.969	0.992	6.961
Uncommitted	4.260	(0.792)	3.468
<i>Statutory Funds:</i>			
Capital Fund	33.454	(13.000)	20.454
Insurance Fund	2.727	0.000	2.727
City Improvement Fund	0.336	0.002	0.338
<i>Restricted Funds:</i>			
Capital Grants & Receipts Unapplied	0.000	0.000	0.000
<b>Total</b>	<b>128.070</b>	<b>(25.521)</b>	<b>102.549</b>



- 8.2 It should be noted that the projected balances in Reserves at 31 March 2025 are estimated based on the Quarter 3 financial reporting and are subject to change once all actual transactions have been recorded in the draft Annual Accounts. These projections emphasise the need for care when making budget decisions as the usable reserves (General Fund) are expected to reduce in future years.
- 8.3 Use of the General Fund reserves in 2025/26 is because of the progress of specific projects and statutory requirements, such as the use of the Affordable Homes earmarked reserve that is being used to assist in the funding of our new homes in the Housing Revenue Account. Similarly the ongoing progress of transformation will be funded by the Transformation Fund.
- 8.4 One specific Reserves that should be noted is the Capital Fund, a statutory fund that can only be used for particular purposes. During the year the Council has determined that it should engage with owners of former Council homes that are affected by RAAC (Reinforce Autoclaved Aerated Concrete). Following a review of the costs involved, the nature of the transaction and the future use of the properties the Chief Officer – Finance has determined having considered proper accounting practice that the costs will have to be transacted as Revenue Expenditure for accounting purposes and that they will be the sole responsibility of the General Fund.
- 8.5 This judgement is based on any properties being acquired will be demolished, they will therefore not be relet following acquisition and there will no underlying value following the transaction. Land value may be something that can be considered in the future, however the redevelopment of the land on which the RAAC affected properties currently stand is yet to have a master planning exercise undertaken and therefore the identification of the options for redevelopment have yet to be determined.
- 8.6 This leave the General Fund with a funding challenge as the continued voluntary acquisition process is progressed. The Chief Officer – Finance recommends that the funding solution is enabled by the Capital Fund. This Fund is only permitted by statute<sup>4</sup> to use its resources to fund Capital Expenditure or the cost of Debt Principal repayments. By using the value that is already in the Capital Fund to fund the cost of the debt principal in the General Fund (and/or the Housing Revenue Account) a new funding stream can be accessed that would enable the additional costs associated with the acquisition of RAAC affected properties to be paid for. This mechanism to support the revenue budget is limited by value (of debt principal payable) and time (annually), therefore care will be required to meet the costs involved as legal commitments arise.
- 8.7 The alternative, to this funding solution, for RAAC affected properties is that General Fund Revenue Budgets would have to be updated to allow for the additional expenditure to be funded by the budget. Council, 17 February 2025 considered a report [F&C/25/030] that estimated a cost of £12.75m will be required to pay for the acquisitions and related costs, before demolition is factored in.
- 8.8 Lowering reserves reduce the Council's financial resilience and provide fewer opportunities to redirect or repurpose funding to support the unknown and

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<sup>4</sup> Local Government (Scotland) Act 1975, section 22, 1(a)

unexpected financial implications of events out with Council control. Lower financial resilience and the degree of comfort that this provides may also result in the Council reconsidering its appetite for risk and become more cautious and averse to financial risks. Note the Financial Resilience content in Section 3 and Management of Risk, Section 12 for further information and analysis.

## **9. FINANCIAL IMPLICATIONS**

- 9.1 The forecast level of useable reserves that the Council has at 31 March 2025 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 £12.1m, and due to the rising value of core funding, including Council Tax, it now only represents c.1.85% of annual net expenditure.
- 9.2 Savings options totalling at least £20.710m, plus the opportunity to increase Council Tax, are presented for consideration by Council.
- 9.3 Council must approve savings or income generation options of £18.1m, as detailed in the report above, such that a balanced budget is at least achieved, while taking account of the revised Reserves Statement that recommends no less than £12m as an uncommitted General Fund Reserve at the end of the financial year.
- 9.4 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. The Council is asked to consider this report alongside the General Fund Revenue and Capital budgets.

## 12. MANAGEMENT OF RISK

- 12.1 The Audit Risk and Scrutiny Committee approved the revised Risk Appetite Statement (RAS) on 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 a cautious appetite for longer term capital and financial investments provided that the risks are well managed and demonstrate realisable future benefits for delivering the Council's outcomes and commissioning intentions.
- 12.3 The recommendations and risk assessment carried out below are considered to be consistent with the Council's RAS. Should Council be minded to depart from the recommendations, it is important in doing so that the Council considers the potential impacts across the organisation and on the Council's pursuit of strategic outcomes.

Category	Risks	Primary Controls/Control Actions to achieve Target Risk Level	*Target Risk Level (L, M or H)  *taking into account controls/control actions	*Does Target Risk Level Match Appetite Set?
<b>Strategic</b>	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

<b>Compliance</b>	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.	L	Yes
<b>Operational</b>	Demand pressures undermine budget assumptions on service delivery.	Budget modelling includes assumptions about demand and is based on current cost experience. Scottish Government funding announced to date for 2025/26 to take account of	M	Yes

		<p>certain demand pressures, such as school rolls and additional support needs.</p> <p>Contingencies exist within the budget to manage variations in demand and cost.</p>		
<b>Financial</b>	<p>Assumptions and judgements used for budget model and options are very different from what the Council faces in 2025/26 leading to additional action having to be taken during the year.</p>	<p>Highlighting the known financial risks, scenario planning them and providing advice on options to address them will lead to a resilient budget.</p> <p>Use of the latest and most up to date information to calculate and shape the budget model and will continue to be refined.</p> <p>Recommendation for the Chief Officer - Finance to monitor the situation and report.</p>	M	Yes
	Poor financial sustainability	<p>Report recommends approval of recurring savings, avoiding the use of one-off funding to balance the budget; Process in place for regular updates of medium-term financial position including recognition of potential future liabilities.</p>	M	Yes
			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.	L	Yes
	Insufficient funding streams to pay for voluntary severance costs that are assumed.	Creating the Service Concession earmarked reserve has provided a source for funds to be drawn down.	M	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.	Regular monitoring of financial data.		
<b>Reputational</b>	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

<b>Environment / Climate</b>	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
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### 13. OUTCOMES

<b>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.</b>	
	<b>Impact of Report</b>
<b>Prosperous Economy</b>	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.
<b>Prosperous People</b>	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.
<b>Prosperous Place</b>	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

<b>Assessment</b>	<b>Outcome</b>
<b>Equality &amp; Human Rights</b>	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.
<b>Data Protection Impact Assessment</b>	Not required

<b>Duty of Due Regard / Fairer Scotland Duty</b>	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.
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## 15. BACKGROUND PAPERS

[Medium Term Financial Strategy for the Council's General Fund \(CORS/24/283\)](#)

[Medium Term Financial Strategy 2024](#)

[Budget Protocol: Phase 2 Consultation and Budget Update \(CORS/24/357\)](#)

[Local government finance circulars - gov.scot](#)

[Local government finance circular 10/2024: settlement for 2025 to 2026 - gov.scot](#)

[Local government finance circular No. 2/2024: settlement for 2024-2025 - gov.scot](#)

[Search Integrated Impact Assessments | Aberdeen City Council](#)

## 16. APPENDICES

Appendix 1 – Projected Balance Sheet as at 31 March 2025

Appendix 2 – Financial Resilience Framework 2024

Appendix 3 – Prudential Indicators

Appendix 4 – General Fund Capital Programme 2025/26 to 2029/30

Appendix 5 – Capital items referred to the budget process

Appendix 6 – Reserves Statement 2025

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

Appendix 14 – Cultural Investment Framework Funding Recommendations

## 17. REPORT AUTHOR CONTACT DETAILS

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31 March 2024 £'000		Forecast 31 March 2025 £'000
2,653,067	Property, Plant & Equipment	2,841,637
200,273	Heritage Assets	200,273
144,220	Investment Property	144,220
32,453	Long Term Investments	32,453
457	Long Term Debtors	429
<b>3,030,470</b>	<b>Long Term Assets</b>	<b>3,219,012</b>
57,817	Cash and Cash Equivalents	57,366
10,035	Short Term Investments	10,061
192,143	Short Term Debtors	157,856
4,945	Inventories	8,229
9,650	Assets Held for Sale	9,650
<b>274,590</b>	<b>Current Assets</b>	<b>243,162</b>
(409,806)	Short Term Borrowing	(425,257)
(147,086)	Short Term Creditors	(152,946)
(7,284)	Short Term Provisions	(6,294)
(4,308)	PPP Short Term Liabilities	(2,767)
(8,876)	Accumulated Absences Account	(8,876)
(4,944)	Grants Receipts in Advance - Revenue	(1,904)
(489)	Grants Receipts in Advance - Capital	(163)
<b>(582,793)</b>	<b>Current Liabilities</b>	<b>(598,206)</b>
(1,146,348)	Long Term Borrowing	(1,275,519)
(56,011)	Finance Lease	(55,537)
0	Long Term Creditors	0
(50)	Long Term Provisions	(50)
(116,398)	PPP Long Term Liabilities	(113,631)
(53,754)	Pension Liabilities	(55,254)
<b>(1,372,561)</b>	<b>Long Term Liabilities</b>	<b>(1,499,991)</b>
<b>1,349,706</b>	<b>Net Assets</b>	<b>1,363,977</b>
	Usable Reserves:	
(94,430)	General Fund Balance	(81,324)
(14,190)	Housing Revenue Account	(10,229)
(39,517)	Statutory and Other Reserves	(36,517)
(10,507)	Capital Grants and Receipts Unapplied	0
(1,191,062)	Unusable Reserves	(1,235,906)
<b>(1,349,706)</b>	<b>Total Reserves</b>	<b>(1,363,976)</b>

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## Aberdeen City Council: Financial Resilience Framework<sup>1</sup>

### 6. RESERVES AND FINANCIAL RESILIENCE FRAMEWORK

#### *Useable Reserves*

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

#### *Reserves Statement<sup>2</sup>*

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

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<sup>1</sup> Extract from Medium Term Financial Strategy 2024, Council 11 October 2024

<sup>2</sup> [Council Reserves Statement, March 2024, Report Number 4, Appendix 6](#)

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

**Review of Reserves**

- 6.6 A review of reserves is undertaken twice a year and covers:
- The purpose for which the reserve is held,
  - An assessment of the appropriate level of the reserve to meet potential future liabilities, in line with the Council's reserves policy and aligned to the risk management framework,
  - Procedures for the reserve's management and control,
  - A process and timescale for future reviews to ensure continuing relevance and adequacy.
- 6.7 The Audited Annual Accounts for 2023/24<sup>3</sup> show the balance of General Fund usable reserves of £94m (including earmarked reserves of £82m).
- 6.8 An explanation of each earmarked reserve and values as at 31 March 2024 can be found in the council's audited annual accounts for 2023/24.
- 6.9 For financial resilience the council should consider use, replenishment and increase of the unearmarked General Fund Reserve over the MTFS period.
- 6.10 The overall level of financial resources available to the council is finite and therefore any continued use of reserves cannot be sustained in the longer term without placing the council's financial position at risk. The MTFS recognises that the council's financial reserves are maintained at a prudent level to protect present and future council services.
- 6.12 The council accepts that while balancing the annual budget by drawing on general reserves can be in certain circumstances a legitimate short-term option it is not considered good financial management to finance recurrent expenditure in this way. Where this approach is adopted, the council will be explicit as to how such expenditure will be funded in the medium to long term to achieve financial sustainability. The council recognises that usage of reserves is one-off in nature and must be linked with expenditure and income plans to support financial sustainability in the medium term.

**Financial Resilience Framework**

- 6.13. **Introduction**
- 6.14 For Local Authorities generally, the measure of financial resilience has been to rely on in-year contingencies and its Reserves Policy.
- 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

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<sup>3</sup> [Audit, Risk & Scrutiny Committee, June 2024, Audited Annual Accounts 2023/24 \(CORS/24/200\)](#)

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.<sup>4</sup>
- 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 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;

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<sup>4</sup> 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.

- ✓ To temporarily roll over unused portions of grants that can legally be used at a later date;
  - ✓ To insure against major unexpected events (such as flooding);
  - ✓ To guard against general risk (such as changes in contingent liabilities);
  - ✓ To guard against emergent specific risks (such as a pandemic or financial crisis).
- 6.26 The Council looks at financial resilience as a much wider subject as it is about our ability to anticipate, prepare for and respond to the changing financial environment, derived from internal decisions and external factors. To be financial resilient, is to know what would be available in the time of crisis, is to understand the exposure to loss of income, and commitment to expenditure, as well as understanding the flexibility the Council has in terms of accessing funds when they are needed.
- 6.27 In this strategy financial resilience has been broken into the following four areas:
- Review of the Council's Balance Sheet
  - Capital financing; investment, and borrowing
  - Build financial resilience and independence
  - Identify those that should pay by minimising fraud and avoidance
- 6.28 Maintaining a strong balance sheet provides the assurance that the Council can respond in the time of crisis, it can meet its obligations and provides confidence in the Council's ability to participate with our full range of stakeholders. They include our external auditors, our bond holders, credit rating agency, contractors and suppliers, and ALEOs. Notably the Local Government Benchmarking Framework (LGBF), in the analysis of 2019/20 it started to incorporate financial sustainability information which is of a similar nature. This provides a Scotland wide comparison of some of the key elements that are included in the Council Framework.
- 6.29 Supporting our resilience in our balance sheet includes:
- In-year financial performance to manage the budget position, including cashflow;
  - An annual review of the balance sheet by our treasury advisors, with a focus on capital financing requirement, liquidity and long-term borrowing;
  - Regular review of usable reserves and the appropriateness of sums earmarked; and
  - Regular review of provisions held.
- 6.30 Bringing all of this together to provide the information to the Council in a form that it can take account of in its decision making is an important next step. To inform that, further consideration has been given to the LGBF financial sustainability measures, CIPFA Resilience Index that has been prepared with English Local Authorities, Moody's credit rating assessment reports and careful thought about what is important to the resilience of the Council the areas will be refined to be more specific.
- 6.31 **Framework**
- 6.32 The framework has the following components:
- Council reserves and liquidity (*the availability of resources*);
    - Reserves

- Net Worth
  - Liquidity
  - In this section further work is anticipated regarding the Council exposure to its Group
  - Capital financing; investment, and borrowing (*the creation of resources and gearing*);
    - Capital Finance Requirement
    - Debt
    - Prudential indicators
    - Investment
  - Build financial resilience and independence (*the longevity and trends in resources*);
    - Top income streams
    - Top expenditure commitments
    - Operational Cashflow understanding
    - Exposure to areas of high demand (e.g. Adult and Children Social Care, Education), with consideration also to be given to the proposals for a National Care Service in Scotland
    - In this section further work is anticipated regarding the Council exposure to its Group
  - Identify those that should pay by minimising fraud and avoidance (*the security of resources*).
    - Counter fraud policy and procedure
    - Counter fraud resource
    - National Fraud Initiative
    - Internal and external audit assurance
- 6.33 The Council's financial resilience framework now sits within this document and has been populated based on the audited annual accounts up to 31 March 2024.
- 6.34 The framework uses relevant information to measure the Council finances using the Financial Statements and additional information obtained from the Annual Accounts. This provides the data to calculate a consistent set of relevant ratios that are important to measuring the strength and depth of the Council finances.
- 6.35 The intention is to go further and understand other aspects of the Council's financial position using trend data to consider the impact of history and where possible to look forward based on Council approved plans and strategies. This remains work in progress with resources required to consider fully.
- 6.36 The relevance and purpose of ratios needs to be carefully considered as they should all have a purpose. The proposal is to avoid simply listing lots of calculations just because they can be calculated, they will have a defined purpose. Examples of the type of ratio that are likely to be included are:

**APPENDIX 2**

<b>Ratios/Measures</b>	<b>2019/20</b>	<b>2020/21</b>	<b>2021/22</b>	<b>2022/23</b>	<b>2023/24</b>	
<b>Availability of Resources</b>						
Usable Reserves / Net Revenue inc. HRA (%)	10.8%	16.4%	22.0%	25.0%	23.6%	☑
Usable Reserves - GF / Net Revenue (%)	7.7%	14.2%	15.7%	16.4%	16.7%	☑
Usable Reserves - HRA / HRA Revenue (%)	12.7%	14.3%	14.7%	16.0%	13.5%	☑
Reserves Sustainability Measure	6.6	100.0	100.0	100.0	100.0	☑
Level of Usable Reserves	10.8%	16.4%	22.0%	25.0%	23.6%	☑
Change in Usable Reserves	-31.4%	50.7%	128.5%	159.4%	59.6%	☑
Council Tax Requirement / Net Revenue (%)	26.9%	24.5%	25.5%	25.4%	25.0%	☑
Unallocated Reserves	2.6%	2.5%	2.4%	2.3%	2.1%	☑
Earmarked Reserves	5.1%	11.7%	13.3%	14.1%	14.5%	☑
Change in Unallocated Reserves (over last 3 years)	5.4%	10.0%	16.1%	0.8%	-2.9%	☑
Change in HRA Reserves (over last 3 years)	13.3%	24.6%	23.6%	22.7%	-3.6%	⚠
Current Ratio	77.2%	81.6%	63.6%	49.7%	47.1%	⚠
Working Capital	£0k	£0k	£0k	£0k	£0k	⚠
<b>Creation of Resources &amp; Gearing</b>						
Net Worth / Net Direct & Indirect Debt (%)	88.1%	101.8%	101.9%	97.4%	78.3%	⚠
Net Direct & Indirect Debt / Net Revenue inc. HRA (%)	247.6%	228.9%	235.8%	248.2%	256.7%	⚠
Capital Financing Requirement / Total Gross Income (%)	119.7%	115.8%	121.9%	142.2%	127.9%	⚠
Short-Term Direct Debt / Direct Debt (%)	16.9%	18.8%	17.6%	22.4%	26.3%	⚠
Interest Payments - GF / Net Revenue (%)	10.0%	7.9%	8.5%	9.7%	10.6%	☑



Ratios/Measures	2019/20	2020/21	2021/22	2022/23	2023/24	
Interest Payments - HRA / HRA Revenue (%)	7.4%	5.7%	6.5%	10.0%	13.3%	🏠
Interest Payments / Net Revenue inc. HRA (%)	9.6%	7.5%	8.1%	9.7%	11.1%	☑
Net Worth	£1,216m	£1,413m	£1,461m	£1,501m	£1,350m	☑
Gross External Debt	£1,380m	£1,388m	£1,434m	£1,542m	£1,723m	🏠
<b>Longevity &amp; Trends in Resources</b>						
Adult Social Care Ratio	19.6%	18.7%*	20.9%	23.4%	21.4%	🏠
Children Social Care Ratio	10.4%	8.7%*	8.7%	n/a	n/a	☑
Education Ratio	39.0%	36.5%*	35.9%	n/a	n/a	🏠
<p>* <b>Note:</b> 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. under 100%) but given the Council's statutory position and treasury management strategy there are no concerns about being unable to meet short-term obligations.
- 6.48 The Council has maintained strong financial performance into 2024/25 and based on the assumptions within the Quarter 1 Financial Performance results, referred to earlier, the Council aims to maintain a balanced budget although this relies on continued delivery of the budgeted savings and no exposure to additional financial shocks or liabilities. At present use of earmarked reserves is limited to the purposes they are held for and the Council continues to hold uncommitted usable reserves, which it expected to be retained at the end of the financial year.
- 6.49 The ‘Creation of Resources & Gearing’ indicators show the cost of capital investment tracking upwards, with the cost of interest on both the General Fund and HRA borrowing now over 10% of net revenue. Upward pressure has also been applied from the higher inflation levels in the last two years and this applying to financing arrangement such as the Bond where the additional cost, alongside rising interest rates has the effect of increasing the future Loans Fund pooled interest rate. This is important as this underpins the calculation of changes that the General Fund and HRA will have to fund in the future. The means of reducing this would be through reducing expenditure (reducing the capital programmes) increasing external grant funding or contributions from partners. The Council has applied all the most recent accounting policy options in respect of the capital financing costs and prudently extending the useful lives of assets to better reflect the actual consumption of the assets a few years ago.

- 6.50 The value of total external debt must be viewed in the context of the overall assets and resources of the Council as debt arises from investment in our assets. The Net Worth of the Council, after accounting for the debt owed, has reduced to £1.35bn at 31 March 2024. The value of debt has increased over the years in line with the capital programme decisions that have been made for both General Fund and Housing. Through reference to the approved Prudential Indicators, that accompanied the 2024/25 budget in March 2024, the capital financing requirement (CFR, as referenced in section 4) is planned to increase and there will be corresponding increases to the annual repayment values. These have been included in the financial scenario planning within this strategy. Rising interest rates have also been factored into forward projections in the MTFs for the cost of financing debt however the cost of borrowing is continuing to increase and inflation impacts approximately 25% of the external debt, the remaining 75% being based on fixed interest agreements.
- 6.51 The longevity and trends in resources is the least developed currently, and while there is information available it requires further analysis before fully presenting it. That includes the schedule of most valuable income streams and highest value contractual obligations and have been updated to show 2023/24 as the base year. These are shown in Appendix 1.
- 6.53 An overview of the top 20 income streams shows a picture of generally increasing income on major areas of the budget. Notable however is the extent to which high value income is often associated directly with spend on specific functions and obligations, such as Housing Benefit (where the downward trend is to be expected due to the rollout of Universal Credit), and the Aberdeen Roads Ltd Contract payment, which matches the expenditure also incurred.
- 6.54 General Revenue Grant shows the impact of additional funding being provide and passported to the Health and Social Care Partnership through the financial settlement and direction of Scottish Government. There has also been funding to support pay awards now for the last two years and this is making a difference. None of this represents an underlying increase in funding for core/current services making the analysis complex. Council Tax increases in recent years was showing as a positive development, however the acceptance of the Council Tax freeze grant provided by Scottish Government for 2024/25 will shift the emphasis further towards reliance on Revenue Grant Funding to support services.
- 6.55 Over the 20 categories of income it represents over £850m of income to deliver the gross cost of Council services amounting to approximately £900m, or 94% showing how much the Council relies on these very specific funding streams.
- 6.56 Looking at the expenditure table, there is substantial fixed cost associated with the top 20 commitments, determined and influenced by national conditions, contractual obligations and statutory duties. Representing over £730m of expenditure it demonstrates the categories of spend that need to be influenced and changed to support major resource changes, savings and cost reductions.
- 6.57 As noted above there are many of these expenditure categories or contracts that need to be looked at as cost neutral as the income is funding the delivery of our services. The Council should continue to ensure that is the case and not commit additional expenditure/cost to these fully funded areas of spend.
- 6.58 Similar to the income the influence of potential change coming in the future from statutory or policy changes and review is an important factor, and the Council should

use this as a means of determining how cost reduction can be incorporated alongside the changes.

6.59 **Future development**

- 6.60 As referred to above, the Council has group entities that are incorporated into its accounts and therefore holds risk and reward from the relationships that it has. Given the cost of living, inflation and supply chain challenges plus the legacy impact of the pandemic on the group entities, to work with them and analyse their balance sheets and income and expenditure sensitivities, will be an important next step in understanding the relevant exposure that the Council has to each and to document this in an appropriate way. Prioritisation of this work is required when resources allow. This is more important as the resources and demand for social care services continue to be under increased pressure and financial constraint.
- 6.62 The ambition is that with further development and engagement with stakeholders in Scotland this can become more meaningful. Work already published in the Local Government Benchmarking Framework (LGBF) from 2019/20 onwards shows the extent of variation in respect of some of the key indicators that support sustainability and care needs to be taken in interpreting the results, particularly differences between Councils where, for example, some no longer have Housing Revenue Accounts.
- 6.63 Further work will have to be done on appropriate comparison with other Councils to set the Aberdeen City data in context, rather than for direct comparison, as each Council is following a different strategic plan and are at different stages in those plans and by using information from a common data set, prepared using the same accounting standards it gives the opportunity to compare the Council with its peers. Taking this forward, our Framework has been shared with the Director of Finance Section for Scottish Local Government and has been added to their work plan. Conclusions and recommendations from that work will be updated as part of future strategies.

## Top 20 Income and Expenditure Categories

Top 20 Revenue Income Sources by Value 2023/24							
Title	Type of Income	2023/24 Actual Value £'000	last 3-year change (21/22) £'000	last 5-year change (19/20) £'000	Continues for at least 5 years?	Subject to regulation/ policy change in next 2 years?	Dependencies
1 GRG + NDR Distribution	Non-Specific Grant	424,275	48,255	90,005	Yes	Yes	Barclay review - Spending Review
2 Council Tax	Fiscal Powers	141,475	13,074	18,658	Yes	Yes	SG / LG Fiscal Framework Outcomes
3 Building Services	Fees & Charges	56,556	17,539	25,682	Yes	No	HRA work programme
4 AWPR / Aberdeen Roads Ltd	Specific Grant	44,301	(10)	(65,396)	Yes	No	Contract terms and conditions
5 Housing Benefit	Specific Grant	38,066	(3,311)	(10,664)	Yes	No	Universal Credit & Economic Conditions
6 NHS Grampian	Specific Grant	37,869	(7,848)	915	No	Yes	NCS (Scotland) Bill
7 Property Letting	Fees & Charges	21,730	5,586	7,018	Yes	Yes	Economic conditions in Aberdeen
8 ELC Expansion	Specific Grant	19,935	(7,613)	14,067	No	Yes	To become part of general settlement
9 Aberdeenshire Council Charges	Fees & Charges	14,282	(6,938)	(14,390)	Yes	No	Capital programmes
10 Capital cluster - General Fund Capital	Fees & Charges	11,387	(7,436)	(16,546)	Yes	No	Capital programmes
11 Adult Social Care Residential	Fees & Charges	11,051	1,867	(245)	No	Yes	NCS (Scotland) Bill
12 Parking Charges/Fines	Fees & Charges	9,326	3,193	1,424	Yes	No	Customer behaviour
13 Capital cluster - Housing Capital	Fees & Charges	6,163	3,891	3,023	Yes	No	Capital programmes
14 Common Good Charges	Fees & Charges	4,055	2,434	(190)	Yes	Yes	Council review of Common Good
15 Moray Council Charges	Fees & Charges	3,878	(2,033)	(3,109)	Yes	No	Capital programmes
16 NESPF Charges	Fees & Charges	2,293	482	698	Yes	Unknown	National LGPS Review in Scotland remains a commitment
17 Planning / Building Control Fees	Fees & Charges	2,200	(49)	(453)	Yes	Yes	Statutory basis, resourcing consultation summer 2024
18 Bereavement Services Fees	Fees & Charges	2,014	219	191	Yes	No	Competition
19 Garden Waste Charges	Fees & Charges	1,102	(15)	489	No	Yes	Charges reviewed by Council at Budget 2024
20 Ukrainian Integrated Support	Specific Grant	786	786	786	No	Yes	No of Ukrainian refugees
		852,744	62,073	51,963			

Top 20 Revenue Expenditure Commitments by Value 2023/24							
Title	Type of Expenditure	2023/24 Actual Value £'000	last 3-year change (21/22) £'000	last 5-year change (19/20) £'000	Continues for at least 5 years?	Subject to regulation/ policy change in next 2 years?	Dependencies
1 Pay bill - non teachers	Staff	231,198	37,217	44,961	Yes	No	Local Terms & Conditions & National pay negotiations NCS (Scotland) Bill
2 Pay bill - teachers	Staff	123,321	20,997	31,939	Yes	No	National Terms & Conditions & pay negotiations
3 Care Home Placement - Adults	Contracts	65,472	16,798	18,855	No	Yes	NCS (Scotland) Bill
4 Capital Financing Costs	Capital Financing	53,636	15,510	18,141	Yes	Yes	Capital programme
5 AWPR / Aberdeen Roads Ltd	Contracts	44,301	(10)	(65,396)	Yes	No	Contract terms and conditions
6 Housing Benefits	Transfer	41,122	(970)	(8,786)	Yes	No	Universal Credit & Economic Conditions
7 Bon Accord Care - ALEO	Contracts	34,637	282	4,258	No	Yes	NCS (Scotland) Bill
8 Waste Disposal Contracts	Contracts	23,464	7,577	7,694	No	Yes	Contract terms and conditions
9 Unitary Charge - Schools	Assets	21,948	2,391	2,722	Yes	No	Inflation & Number of Buildings
10 Utilities	Assets	21,523	9,919	9,847	Yes	No	Inflation
11 Care Home Placement - Children	Contracts	14,083	1,771	3,843	No	Yes	NCS (Scotland) Bill
12 Non-domestic Rates	Assets	13,376	986	1,245	Yes	Yes	Number & Value of Buildings
13 External Rents	Assets	8,915	3,094	1,998	Yes	No	Contract terms and conditions
14 Fostering Payments - External	Contracts	8,191	(1,434)	(2,222)	No	Yes	NCS (Scotland) Bill
15 ELC Provider Payments	Contracts	7,738	(2,502)	3,947	Yes	Unknown	Living Wage & sustainable rate
16 Software Licences	Contracts	7,273	2,505	3,885	Yes	No	Inflation
17 Hire of Vehicles	Contracts	4,909	320	105	Yes	Yes	Number of Employees
18 Sport Aberdeen - ALEO	Contracts	3,852	(1,043)	(267)	Yes	No	Budget decisions
19 Homeless - Hotel & B&B Charges	contracts	3,263	3,180	3,042	Yes	No	Rapid Re-housing programme
20 Provision for Bad Debt	Contracts	2,758	(252)	1,793	Yes	No	Collection levels
		<b>734,981</b>	<b>116,334</b>	<b>81,605</b>			

**ABERDEEN CITY COUNCIL  
2023/24 to 2029/30**

**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:

	<b>Capital Expenditure</b>						
	<b>2023/24 £'000 Actual</b>	<b>2024/25 £'000 Estimate</b>	<b>2025/26 £'000 Estimate</b>	<b>2026/27 £'000 Estimate</b>	<b>2027/28 £'000 Estimate</b>	<b>2028/29 £'000 Estimate</b>	<b>2029/30 £'000 Estimate</b>
Gen Fund	112,343	191,584	242,668	202,222	119,442	71,279	55,278
HRA	119,903	123,050	129,649	67,699	79,266	119,385	173,898

	<b>Ratio of Financing Costs to Net Revenue Stream</b>						
	<b>2023/24 Actual</b>	<b>2024/25 Estimate</b>	<b>2025/26 Estimate</b>	<b>2026/27 Estimate</b>	<b>2027/28 Estimate</b>	<b>2028/29 Estimate</b>	<b>2029/30 Estimate</b>
Gen Fund	8.2%	9.8%	10.1%	11.1%	11.7%	12.2%	11.9%
HRA	10.3%	18.7%	23.6%	24.5%	22.4%	21.4%	20.1%

	<b>Capital Financing Requirement</b>						
	<b>2023/24 £'000 Actual</b>	<b>2024/25 £'000 Estimate</b>	<b>2025/26 £'000 Estimate</b>	<b>2026/27 £'000 Estimate</b>	<b>2027/28 £'000 Estimate</b>	<b>2028/29 £'000 Estimate</b>	<b>2029/30 £'000 Estimate</b>
Gen Fund	1,249,775	1,343,566	1,529,951	1,679,081	1,747,741	1,770,394	1,771,623
HRA	454,531	563,586	683,726	740,197	805,054	908,322	1,064,785
<b>Total</b>	<b>1,704,306</b>	<b>1,907,152</b>	<b>2,213,677</b>	<b>2,419,278</b>	<b>2,552,795</b>	<b>2,678,716</b>	<b>2,836,408</b>

	<b>Gross Borrowing</b>						
	<b>2023/24</b> <b>£'000</b> <b>Actual</b>	<b>2024/25</b> <b>£'000</b> <b>Estimate</b>	<b>2025/26</b> <b>£'000</b> <b>Estimate</b>	<b>2026/27</b> <b>£'000</b> <b>Estimate</b>	<b>2027/28</b> <b>£'000</b> <b>Estimate</b>	<b>2028/29</b> <b>£'000</b> <b>Estimate</b>	<b>2029/30</b> <b>£'000</b> <b>Estimate</b>
Borrowing	1,564,185	1,771,772	2,081,538	2,293,224	2,433,350	2,566,153	2,730,801

The Prudential Code states:

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

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

	<b>Authorised Limit for External Debt</b>					
	<b>2024/25</b> <b>£'000</b>	<b>2025/26</b> <b>£'000</b>	<b>2026/27</b> <b>£'000</b>	<b>2027/28</b> <b>£'000</b>	<b>2028/29</b> <b>£'000</b>	<b>2029/30</b> <b>£'000</b>
Operational Boundary	1,944,182	2,250,707	2,456,308	2,589,825	2,715,746	2,873,512
10% Margin	194,418	225,071	245,631	258,982	271,575	287,351
<b>Total</b>	<b>2,138,600</b>	<b>2,475,778</b>	<b>2,701,939</b>	<b>2,848,807</b>	<b>2,987,320</b>	<b>3,160,863</b>

	<b>Operational Boundary for External Debt</b>					
	<b>2024/25</b> <b>£'000</b>	<b>2025/26</b> <b>£'000</b>	<b>2026/27</b> <b>£'000</b>	<b>2027/28</b> <b>£'000</b>	<b>2028/29</b> <b>£'000</b>	<b>2029/30</b> <b>£'000</b>
Borrowing	1,771,772	2,081,538	2,293,224	2,433,350	2,566,153	2,730,801
Other Long-Term Liabilities	172,410	169,169	163,084	156,475	149,593	142,711
<b>Total</b>	<b>1,944,182</b>	<b>2,250,707</b>	<b>2,456,308</b>	<b>2,589,825</b>	<b>2,715,746</b>	<b>2,873,512</b>

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.

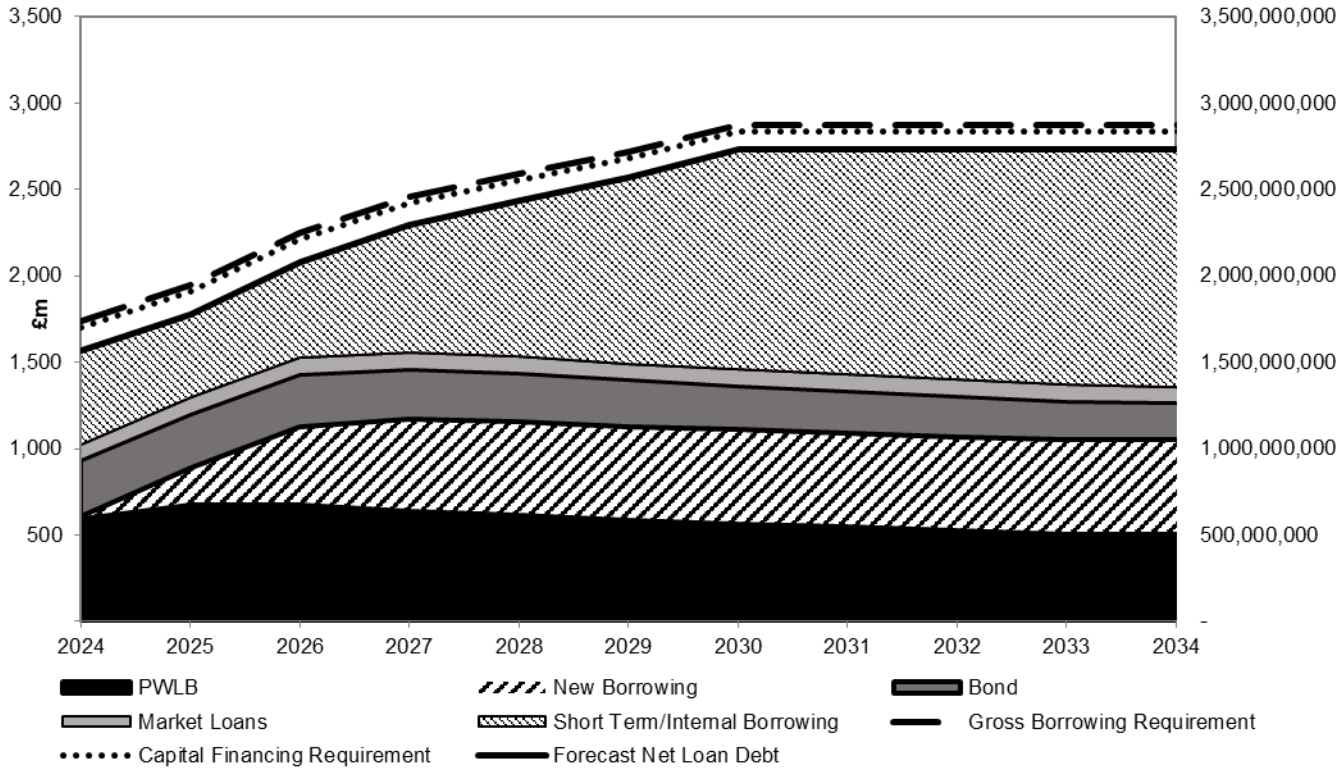
The Code defines Commercial Investments as investments taken or held primarily for financial return and not linked to treasury management activity and Service Investments as those directly involved in the delivery of a service, for example, loans to leisure providers, loans to trusts providing services, 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
Outturn	NHCP No.		2025/26	2026/27	2027/28	2028/29	2029/30	Total
2024/25			£'000	£'000	£'000	£'000	£'000	£'000
<b>Projects Due for Completion in 2024/25</b>								
0	806A	South College Street (Phase 1)	0	0	0	0	0	0
464	809	New Milltimber Primary	0	0	0	0	0	0
2,528	841	Greyhope School and Hub	0	0	0	0	0	0
0	848	JIVE (Hydrogen Buses Phase 2)	0	0	0	0	0	0
669	855	Early Learning & Childcare	0	0	0	0	0	0
1,226	865	Countesswells Primary	0	0	0	0	0	0
0	871	Low Emissions Zone	0	0	0	0	0	0
410	878	St Peters RC Primary Relocation (Design Development)	0	0	0	0	0	0
2,222	886	Bus Prioritisation Fund	0	0	0	0	0	0
217	888	Nature Restoration Fund	0	0	0	0	0	0
0	889	CO2 Monitors	0	0	0	0	0	0
62	890	Dyce Library Relocation	0	0	0	0	0	0
10	892	Defibrillators	0	0	0	0	0	0
13	893	RFID Communal Bin Tag System	0	0	0	0	0	0
685	896	Bucksburn Academy Extension (temporary solution)	0	0	0	0	0	0
0	898	King's Gate & Forest Road Pedestrian Crossings	0	0	0	0	0	0
21	899	Lighting in St Nicholas Kirkyard	0	0	0	0	0	0
2	901	Upgrade of Paths in Newburgh Estate	0	0	0	0	0	0
19	906	Waste : Sclattie Segregation Bays	0	0	0	0	0	0
250	945	Great Western Community Trust - Holburn West Church Grant	0	0	0	0	0	0
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
21	949	Tillydrone Cruyff Court	0	0	0	0	0	0
169	950	School Aged Childcare	0	0	0	0	0	0
<b>9,098</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Rolling Programmes</b>								
7,700	294	Corporate Property Condition & Suitability	11,313	8,295	8,000	8,000	8,000	43,608
1,557	551	Cycling Walking Safer Streets/Tier 1 Active Travel Infrastructure	993	0	0	0	0	993
1,000	765G	Nestrans Capital Grant	1,000	1,000	1,000	1,000	1,000	5,000
647	779	Private Sector Housing Grant (PSHG)	600	600	600	600	600	3,000
6,775	784	Fleet Replacement Programme	6,000	6,000	5,911	4,500	4,500	26,911
6,156	789	Planned Renewal & Replacement of Roads Infrastructure	5,486	5,336	4,452	4,000	4,000	23,274
874	789E	Street Lighting	1,000	800	800	800	800	4,200
3,006	861	Additional Investment in Roads	4,500	4,500	4,500	4,500	4,500	22,500
5,500	875	Investment in Digital Transformation	3,450	0	0	0	0	3,450
<b>33,215</b>			<b>34,342</b>	<b>26,531</b>	<b>25,263</b>	<b>23,400</b>	<b>23,400</b>	<b>132,936</b>
<b>City Region Deal</b>								
0	825	City Deal	20	0	0	0	0	20
0	845	City Deal: Strategic Transport Appraisal	910	0	0	0	0	910
38	847	City Deal: Digital Infrastructure	1,516	0	0	0	0	1,516
1,976	852	City Deal: City Duct Network	0	0	0	0	0	0
1,876	854	City Deal: Transportation Links to Bay of Nigg	9,950	7,980	3,419	0	0	21,349
0	862	City Deal: Digital Lead	82	0	0	0	0	82
225	909	City Deal: Wellington Road	0	0	0	0	0	0
150	957	City Deal: Wellington Road	0	0	0	0	0	0
<b>4,265</b>			<b>12,478</b>	<b>7,980</b>	<b>3,419</b>	<b>0</b>	<b>0</b>	<b>23,877</b>
<b>Fully Legally Committed Projects</b>								
60	587	Access from the North / 3rd Don Crossing	684	0	0	0	0	684
2,992	810J	Bridge of Don Household Waste Recycling Centre (HWRC)	1,159	110	0	0	0	1,269
3,956	810K	Energy from Waste (EfW) Construction	160	0	0	0	0	160
5,000	810K	Torry Heat Network	500	0	0	0	0	500
0	819	Tillydrone Community Hub	479	0	0	0	0	479
3,697	824	City Centre Regeneration	0	0	0	0	0	0
0	828	Greenbrae Primary Extension and Internal Works	82	0	0	0	0	82
0	831	Stoneywood Primary	489	0	0	0	0	489
20,000	840	Tillydrone Primary School	1,450	597	0	0	0	2,047
92	859	ICT: Human Capital Management System	0	0	0	0	0	0
150	868	Car Parking Infrastructure	839	0	0	0	0	839
10,483	883B	City Centre and Beach Masterplans: Union Street Central	9,792	229	0	0	0	10,021
1,017	884	Torry Development Trust - Former Victoria Road School	0	0	0	0	0	0
200	885	Place Based Investment Fund	0	0	0	0	0	0
19,203	894	Joint Integrated Mortuary	0	0	0	0	0	0
7,570	891	Aberdeen Hydrogen Hub (Joint Venture with bp)	9,462	0	0	0	0	9,462

1,217	887	Play Park Renewal Programme	0	0	0	0	0	0
62	911	A5 - Review signage in all schools	0	0	0	0	0	0
850	940	Bairns Hoose Business Case	1,100	29	0	0	0	1,129
150	998	Final Retentions & Snagging	2,891	0	0	0	0	2,891
<b>76,699</b>			<b>29,087</b>	<b>965</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,052</b>
<b>Partially Legally Committed Projects</b>								
748	791	Strategic Land Acquisition	3,800	0	0	0	0	3,800
750	806B	CATI - Berryden Corridor (Combined Stages 1, 2 & 3)	2,500	21,500	20,300	9,000	1,500	54,800
965	806D	Berryden Corridor - Ashgrove Connects	840	0	0	0	0	840
0	808B	New Academy to the South - Infrastructure Improvements	280	0	0	0	0	280
847	820	Investment in Tenanted Non-Residential Property Portfolio	0	0	0	0	0	0
2	836	Flood Prevention Measures: Flood Guards Grant Scheme	100	100	100	100	48	448
0	844	Sustrans Active Travel Infrastructure Fund	400	465	0	0	0	865
69	869	Safety and Security Measures (including CCTV)	900	0	0	0	0	900
0	872	Smart City	270	0	0	0	0	270
1,700	873	Queen Street Redevelopment (Phase 1) - Urban Park	8,900	6,000	0	0	0	14,900
105	874	B999 Shielhill Road Junction Improvements	1,600	400	0	0	0	2,000
9,784	881	Hydrogen Programme	0	0	0	0	0	0
6,222	883A	City Centre and Beach Masterplans: Market Redevelopment	14,663	17,323	518	0	0	32,504
13,411	883C	City Centre and Beach Masterplans: Beachfront	38,350	5,000	0	0	0	43,350
4,356	883D	City Centre and Beach Masterplans: Other Projects & Grants	4,400	4,000	0	0	0	8,400
641	883E	CCMP Phase 4: Castlegate	9,008	3,981	150	0	0	13,139
1,677	895	St Peters RC Primary Relocation	7,000	16,000	1,750	170	0	24,920
0	904	Photovoltaic Systems	600	0	0	0	0	600
200	907	School Estate Plan - Feasibility Studies	292	0	0	0	0	292
0	908	Expansion of Free School Meals	3,172	0	0	0	0	3,172
450	910	Inchgarth Community Centre	3,400	250	0	0	0	3,650
500	913	B1 - Bucksburn Academy Extension	2,000	15,735	2,720	269	0	20,724
185	916	H1 - Rubislaw & Harlaw Rd Sportsfields review	2,692	0	0	0	0	2,692
750	917	H2 School Estate Plan and Improvements	4,000	2,000	350	0	0	6,350
593	918	H3 - Ferryhill School Suitability Improvements	10,000	4,300	200	0	0	14,500
3,000	920	HH2 - Hazlehead / Countesswells Secondary Provision	18,574	43,000	43,000	16,836	0	121,410
800	927	S3 - St Machar Academy outdoor space improvements	1,000	0	0	0	0	1,000
482	930	Road Safety Fund	200	200	200	0	0	600
140	931	New Cycle Lockers	10	10	10	0	0	30
258	933	Installation of New Bus Shelters	168	142	142	0	0	452
1,926	935	Electric Vehicle Charging Network	3,000	3,000	3,000	0	0	9,000
200	937	Extend Aberdeen's district heating network - Market Street Link	1,800	13,000	15,000	4,534	0	34,334
13,300	939	Investment in Education ICT	2,800	0	0	0	0	2,800
393	943	Union Street Empty Shop Units	581	0	0	0	0	581
1,000	944	Asset Rationalisation - Site Preparation & Clearance	869	0	0	0	0	869
0	948	CCMP Phase 3: Schoolhill and Upperkirkgate	0	0	0	0	0	0
6	951	Denburn Restoration	0	0	0	0	0	0
60	952	Coastal Change Adaption Grant	147	0	0	0	0	147
220	954	Bucksburn Pool Refurbishment	1,875	25	0	0	0	1,900
<b>65,740</b>			<b>150,191</b>	<b>156,431</b>	<b>87,440</b>	<b>30,909</b>	<b>1,548</b>	<b>426,519</b>
<b>Projects with indicative budgets</b>								
800	838	Flood Prevention Measures: Millside & Paddock Peterculter	1,600	0	0	0	0	1,600
0	883F	CCMP Phase 4: Union Street East & Justice Street	0	0	0	0	0	0
0	883G	CCMP Phase 5: Union Street West and West End	0	0	0	0	0	0
0	883H	CCMP Phase 6: Market Street to Guild Street Phases 2 & 3	0	0	0	0	0	0
0	883J	Beach MasterPlan Phases B & C up to end of RIBA 4	0	0	0	0	0	0
0	912	AG1 - Aberdeen Grammar School increasing roll	150	0	0	0	0	150
0	914	B2 - Bucksburn / Newhills additional primary school	0	0	0	1,795	14,000	15,795
0	915	CA1 - Victorian School Buildings	400	0	0	1,000	1,000	2,400
0	919	HH1 Countesswells 2nd new Primary School	0	0	0	0	0	0
0	921	L1 - Loirston Loch additional primary provision	0	0	0	0	750	750
0	922	N2 - Northfield ASG Primary School Excess Capacity	0	0	0	0	0	0
0	923	NA1 - Grandhome / Oldmachar / Bridge of Don secondary provision	0	0	0	0	3,050	3,050
0	924	O1 - Grandhome additional primary schools	0	0	1,795	8,100	6,355	16,250
0	925	O3 - Oldmachar ASG Primary School Excess Capacity	0	0	500	0	0	500
0	926	RC2 - Denominational Primary Schools Feasibility	0	0	0	5,000	5,000	10,000
0	928	NA2 - Bucksburn & Dyce secondary provision	0	0	0	500	0	500
0	929	N1 - Westpark & Heathryburn Schools increasing rolls	0	0	0	0	0	0
485	932	Expansion of mandatory 20mph limits in residential areas	400	400	400	400	0	1,600
0	934	Options for New River Dee foot and cycle bridge	0	0	0	0	0	0
200	936	Kittybrewster Feasibility and Condition Suitability	2,744	0	0	0	0	2,744
0	938	Play Park Maintenance and Investment	0	175	175	175	175	700
0	941	Burial Grounds	1,850	0	0	0	0	1,850
0	947A	Council Climate Plan Local Heat and Energy Efficiency Strategy	150	0	0	0	0	150

100	947B	Council Climate Plan Feasibility studies for net zero	450	300	300	0	0	1,050
0	947E	Council Climate Plan Increase food growing	100	0	0	0	0	100
0	947F	Council Climate Plan Redesign Car Club	29	0	0	0	0	29
0	947G	Council Climate Plan Climate Data Tool	100	0	0	0	0	100
4	953	Community Bus Fund	0	0	0	0	0	0
0	955	Aberdeen City Heritage Trust	150	150	150	0	0	450
0	tbc	Demolition for Former Police HQ Queen Street	2,000	4,500	0	0	0	6,500
788	tbc	Demolition of Beach Leisure Centre	2,637	0	0	0	0	2,637
190	999	Contingency	3,810	4,790	0	0	0	8,600
<b>2,567</b>			<b>16,570</b>	<b>10,315</b>	<b>3,320</b>	<b>16,970</b>	<b>30,330</b>	<b>77,505</b>
<b>191,584</b>	<b>Totals</b>		<b>242,668</b>	<b>202,222</b>	<b>119,442</b>	<b>71,279</b>	<b>55,278</b>	<b>690,889</b>

Forecast Outturn 2024/25 £'000	NHCP No.	General Fund Capital Programme - Funding	Budget 2025/26 £'000	Budget 2026/27 £'000	Budget 2027/28 £'000	Budget 2028/29 £'000	Budget 2029/30 £'000	5 Year Total £'000
(1,565)	551	Cycling Walking Safer Streets/Tier 1 Active Travel Infrastructure	(993)	0	0	0	0	(993)
(2,000)	587	Access from the North / 3rd Don Crossing	0	0	0	0	0	0
(965)	806D	Berryden Corridor - Ashgrove Connects	(840)	0	0	0	0	(840)
(1,632)	809	New Milltimber Primary	0	0	0	0	0	0
(1,350)	810K	Energy from Waste (EfW) Construction & Torry Heat Network	0	0	0	0	0	0
(115)	828	Greenbrae Primary Extension and Internal Works	0	0	0	0	0	0
(3,408)	831	Stoneywood Primary	0	0	0	0	0	0
(73)	836	Flood Prevention Measures: Flood Guards Grant Scheme	(80)	(80)	(80)	(46)	0	(286)
(800)	838	Flood Prevention Measures - Peterculter	(1,600)	0	0	0	0	(1,600)
(1,976)	852	City Deal: City Duct Network	0	0	0	0	0	0
(1,876)	854	City Deal: Transportation Links to Bay of Nigg	(9,950)	(7,980)	(3,419)	0	0	(21,349)
0	862	City Deal: Digital Lead	(82)	0	0	0	0	(82)
(7,892)	865	Countesswells Primary	(1,442)	(1,080)	0	0	0	(2,522)
(171)	874	B999 Shielhill Road Junction	0	0	0	0	0	0
(6,501)	881	Hydrogen Programme	0	0	0	0	0	0
(10,506)	883	City Centre and Beach Masterplans	0	0	0	0	0	0
(1,017)	884	Torry Development Trust - Former Victoria Road School	0	0	0	0	0	0
(200)	885	Place Based Investment Fund	0	0	0	0	0	0
(2,496)	886	Bus Prioritisation Fund	0	0	0	0	0	0
(90)	890	Dyce Library Relocation	0	0	0	0	0	0
(13)	893	RFID Communal Bin Tag System	0	0	0	0	0	0
(14,066)	894	Joint Integrated Mortuary	0	0	0	0	0	0
(19)	906	Waste : Sclattie Segregation Bays	0	0	0	0	0	0
(225)	909	City Deal: Wellington Road	0	0	0	0	0	0
(1,900)	910	Inchgarth Community Centre	0	0	0	0	0	0
0	913	B1 - Bucksburn Academy Extension - OBC	0	(1,000)	(1,000)	(1,000)	(1,000)	(4,000)
0	914	B2 - Bucksburn / Newhills additional primary provision - OBC	0	0	0	(1,500)	(1,500)	(3,000)
0	920	HH2 - Hazlehead / Countesswells Secondary Provision - OBC	0	0	0	0	(6,300)	(6,300)
0	921	L1 - Loirston Loch additional primary provision - OBC	0	0	0	0	(1,000)	(1,000)
0	919	HH1 Countesswells 2nd new Primary School	0	0	0	(1,000)	(1,000)	(2,000)
0	924	O1 - Grandhome primary schools	0	0	(1,000)	(1,000)	(1,000)	(3,000)
(277)	930	Road Safety Fund	0	0	0	0	0	0
(120)	931	New Cycle Lockers	0	0	0	0	0	0
(485)	932	Expansion of mandatory 20mph limits in residential areas	(400)	(400)	(400)	(400)	0	(1,600)
0	935	Electric Vehicle Charging Network	(3,000)	(3,000)	(3,000)	0	0	(9,000)
(151)	949	Tillydrone Cruyff Court	0	0	0	0	0	0
(169)	950	School Aged Childcare	0	0	0	0	0	0
(6)	951	Denburn Restoration	0	0	0	0	0	0
(150)	957	City Deal: Aberdeen Rapid Transit	0	0	0	0	0	0
<b>(62,214)</b>		<b>1. Programme Funding Streams Sub-Total</b>	<b>(18,387)</b>	<b>(13,540)</b>	<b>(8,899)</b>	<b>(4,946)</b>	<b>(11,800)</b>	<b>(57,572)</b>
<b>(19,075)</b>		<b>2. Capital Grant</b>	<b>(21,047)</b>	<b>(18,000)</b>	<b>(18,000)</b>	<b>(18,000)</b>	<b>(18,512)</b>	<b>(93,559)</b>
<b>(110,295)</b>		<b>3. Borrowing</b>	<b>(203,234)</b>	<b>(170,682)</b>	<b>(92,543)</b>	<b>(48,333)</b>	<b>(24,966)</b>	<b>(539,758)</b>
<b>(191,584)</b>		<b>Sub-total</b>	<b>(242,668)</b>	<b>(202,222)</b>	<b>(119,442)</b>	<b>(71,279)</b>	<b>(55,278)</b>	<b>(690,889)</b>
<b>0</b>		<b>Net Position</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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### **Capital Items Referred to the Budget Process**

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

#### **Council – 11 December 2024**

##### **Notice of Motion by Councillor Boulton**

“That the Council agrees to:

- (1) Instruct the Chief Officer - Operations to refer details of the funding required to develop further detailed studies for a flooding solution as described by the WSP consultants to provide protection for The Paddock, Peterculter to the budget process;
- (2) Instruct the Chief Officer - Operations to refer details of the funding required to develop further detailed studies for a flooding solution as described by the WSP consultants to provide protection for Millside and Culter Den, Peterculter for a 1 in 200 and a 1 in 30 flooding event to the budget process; and
- (3) Instruct the Chief Officer - Operations to continue engagement with local residents, Culter Community Council and the Community Resilience Group on the progress in relation to these flood prevention schemes, subject to funding being awarded to support future activity, and to report these outcomes to a future meeting of the Net Zero, Environment and Transport Committee.”

Decision:

**to refer the notice of motion to the budget process.**

Following the flooding in January 2016 ACC investigated the flood risk under the Flood Risk Management (Scotland) Act 2009. A flood alleviation scheme feasibility study was conducted in 2016 to identify a list of flood alleviation options to reduce the risk of flooding to residential properties at both The Paddock and Millside. The preferred option in terms of flood alleviation consisted of a combination of new flood walls with seepage cut-off, raising the Millside Street Bridge, flap valves to river outfalls, retaining wall repairs and construction of a flood storage basin upstream at Inverord. The Study was submitted to the Scottish Government for prioritization for funding in 2019, however, given the very low Cost Benefit Ratio it was considered unlikely to receive any. The indicative initial cost was £3.5 million. The scheme was ranked very low compared to similar schemes in Scotland and did not attract funding from the Scottish Government.

An addendum was completed in 2024 to assess if by separating the options for Millside and the Paddock, a viable solution could be found for either area. This work identified options which have the potential to reduce the risk of flooding but did not identify solutions likely to receive Scottish Government funding.

A public meeting for the residents affected by flooding at Peterculter-Millside and The Paddock was held on 30th of October 2024. The meeting was hosted by Aberdeen City Council Flooding Team and WSP who are the Consultants for the Culter Burn Flood Study.

The likelihood of attracting funding from the Scottish Government for any scheme is extremely low therefore any funding will have to come from existing budgets or the

Capital programme within ACC. No other known community benefits have been identified that would attract other funding streams.

The options identified as having the potential to reduce flood risk will have to be taken through the outline design phase to confirm that the proposals modelled are structurally sound and constructable. If this stage identifies viable options these will need to be taken to detailed design stage.

The high level cost estimates for these stages have determined the following, should members wish to progress this project:

**Outline design: £150,000**

**Detailed design: £600,000**



# Revenue and Capital Reserves Statement

Subject to approval by Council on 5 March 2025  
Implementation date, 5 March 2025



## Document Control

<b>Approval Date</b>	5 March 2025
<b>Implementation Date</b>	5 March 2025
<b>Statement Author(s) and Owner</b>	Jonathan Belford
<b>Approval Authority</b>	Council
<b>Scheduled Review</b>	March 2026
<b>Changes</b>	External links for reference added; Section 7 – Risks updated to reflect latest operating environment and working assumptions.

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## 1. Purpose Statement

- 1.1 The reporting requirement and control of financial reserves is acknowledged in statute<sup>1</sup>. The purpose of the statement document is to explain why reserves are retained and to quantify the value of reserves that the Council should retain, enabling stakeholders to understand the reasons for retaining reserves.
- 1.2 The objective of the statement is to provide a framework that the Council should measure itself against when setting the budget to satisfy itself that the retention and holding of reserves is appropriate to the operating environment and risks the Council faces.

## 2. Application and Scope Statement

- 2.1 All local authorities in Scotland have statutory<sup>2</sup> powers to establish funds and reserves for defined purposes. Separate reserves can be established in Scotland only where there are explicit statutory powers. Scottish local authorities may however ' earmark' specific parts of the General Fund reserve.
- 2.2 There are other safeguards in place that help to prevent authorities over-committing themselves financially. These include:
- The balanced budget requirement (Local Government Finance Act 1992 s93);
  - Legislative requirements for each authority to arrange for the proper administration of their financial affairs and that the chief finance officer has responsibility for the administration of those affairs (s.95 of the Local Government (Scotland) Act 1973);
  - The requirements of the Prudential Code<sup>3</sup>;
  - 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

<sup>1</sup> [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.

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

<sup>3</sup> [The Prudential Code for Capital Finance](#)

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

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

### 3. Responsibilities

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

### 4. Supporting Procedures & Documentation

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

#### **The General Fund (excluding Housing Revenue Account Reserves)**

- 4.3 It has previously been agreed by the Council that the General Fund will retain an uncommitted reserve at 31 March 2024 of £12million.
- 4.4 The purpose of this reserve is to provide for any unexpected expenditure that cannot be managed within existing budgets. Such expenditure would be one-off and resulting from an extraordinary event. As set out in Section 8, the minimum amount

for this reserve on a risk basis should be £12m, however there is sufficient risk in the financial environment that would not rule out increasing that reserve to £34m.

- 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<sup>4</sup> duty to account for local authority housing provision.
- 4.13 The uncommitted reserve held by the HRA is necessary for the purpose of managing the risks that exist in respect of the provision of social housing.
- 4.14 Failure to have reserves in the event of financial crisis or unplanned and unexpected expenditure being the responsibility of the HRA would mean that the Council's General Fund would be required<sup>5</sup> to rebalance the HRA to ensure it was not in deficit.

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<sup>4</sup> As per [Housing \(Scotland\) Act 1987](#)

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

- 4.15 In that event the impact on the HRA would be three-fold, (1) a requirement to immediately address spending to avoid a deficit in the following year(s); (2) rebuilding HRA reserves; and (3) creating a surplus for the repayment of the funding provided by the General Fund.
- 4.16 The recommended level of uncommitted reserve on the HRA is 10% of Gross Revenue.
- 4.17 The Council, in setting the 2025/26 HRA Budget<sup>6</sup> agreed to a use reserves as part of setting rent levels and therefore approved a lower level of reserves than recommended.

### **The Housing Revenue Account – Earmarked Reserves**

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

## **5. Statement**

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

## **6. Definitions**

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

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<sup>6</sup> [Council, 12 December 2024, HRA Budget 2025/26](#)

6.2 Authorities also hold other reserves that arise out of the interaction of legislation and proper accounting practice. These reserves, which are not cash-backed and cannot be used for any other purpose, are listed below:

- The Pensions Reserve
- The Revaluation Reserve
- The Capital Adjustment Account
- The Available-for-Sale Financial Instruments Reserve
- The Financial Instruments Adjustment Reserve
- Accumulated Absences Adjustment Account

6.3 Other such reserves may be created in future where developments in local authority accounting result in timing differences between the recognition of income and expenditure under proper accounting practice and under statute or regulation, such as the Capital Grants Unapplied Account.

6.4 In addition, authorities may hold a Capital Fund. This reserve holds the proceeds from the sale of assets and can only be used for capital purposes in accordance with the regulations. The Council maintains a Capital Fund.

6.5 For each earmarked reserve held by the authority there should be a clear protocol setting out:

- The reason for/purpose of the reserve
- How and when the reserve can be used
- Procedures for the reserves management and control
- A process and timescale for review of the reserve to ensure continuing relevance and adequacy

6.6 When establishing reserves, authorities need to ensure that they are complying with the Code of Practice on Local Authority Accounting and the need to distinguish between reserves and provisions.

## 7. Risk

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

7.2 Any Council recommendations that change the planned use of reserves reported within the Annual Budget will take account of the need for service delivery balanced against the need to retain prudent levels of reserves.

7.3 The significant risks that have been considered, but which will also be kept under review are:

- The pay negotiations for 2024/25 were concluded with substantially greater impact on the Council than had been included in budgets. For the General Fund additional monies were received from Scottish Government to support the increased pay award, but this does not apply to the HRA, which is



unsubsidised. The claims from Trade Unions for 2025/26 are expected to be greater than the 3%<sup>7</sup> that the Council has planned for in the budget and therefore the Council could 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 most recent CPI figures show that inflation has risen to 3% (January 2025) and remained above Bank of England target levels of 2% since June 2024.
- 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.
- The emerging financial challenges reported by the Aberdeen City Integration Joint Board that means the Council will have to fund a deficit in 2024/25 and expects to do the same in 2025/26.

- 7.4 The level of Reserves must be kept under review. The Council receives reports on the levels of reserves as part of the annual budget setting process, the preparation of the annual accounts and at other times should circumstances require it.
- 7.5 The Council must balance the retention of reserves and absolute need for these with the retention of too high a value, potentially depriving services or available funding. This is considered as part of the annual budget setting process.
- 7.6 The strategy also mitigates compliance and reputational risks, in relation to the legal requirement to meet obligations to calculating and setting council tax, to establish and maintain specific reserves. Failure to do so will draw attention from auditors, stakeholders and other scrutiny bodies.
- 7.7 The strategy ensures that operational risk, in the event of extreme unplanned circumstances can be maintained to deliver vital services to the citizens of Aberdeen.

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<sup>7</sup> 3% pay assumption for budget purposes amounts to approximately £9.3m for 2025/26

## 8. Strategy Performance

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

Risk	Impact	Probability	Min	Max	Recom-
			£m	£m	ended £m
Major incident(s), Unbudgeted expenditure or lost income (e.g. pandemic)	Potential unplanned expenditure in support of specific circumstances	Single incident amounting to less than 1% of net budget – HIGH Single incident amounting to more than 1% of net budget - MEDIUM Multiple incidents amount to over 1% of net budget – LOW	5.0	15.0	5.0
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 and Scottish budgets.	High inflation, uncertainty over energy prices, uncertain future impact of devolved tax powers on Scottish Budget, unprotected nature of local government sector - MEDIUM	5.0	10.0	5.0
<b>TOTAL</b>			<b>12.0</b>	<b>34.0</b>	<b>12.0</b>

- 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

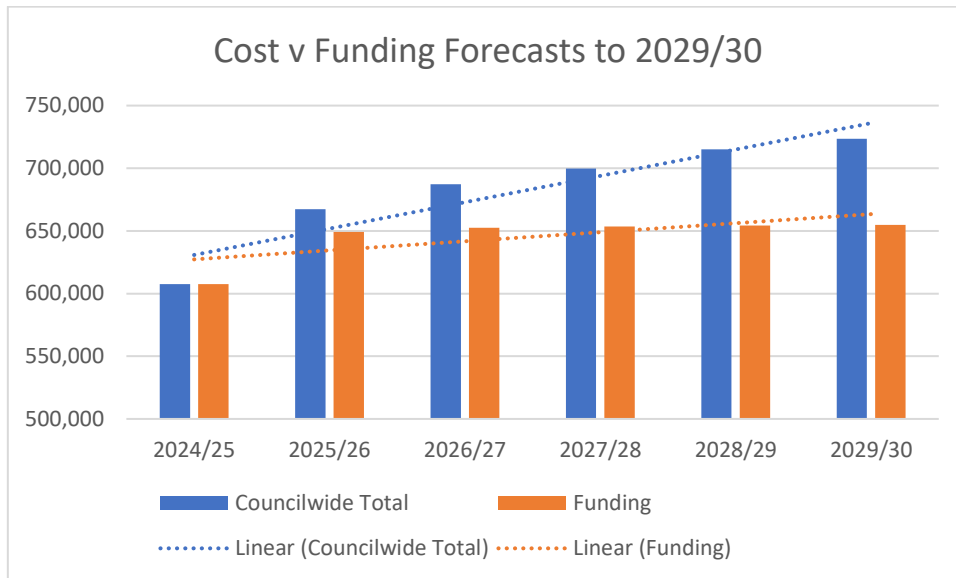
- 12.1 The information generated by the application of the statement will be managed in accordance with the Council's Corporate Information Policy and supporting Procedures.

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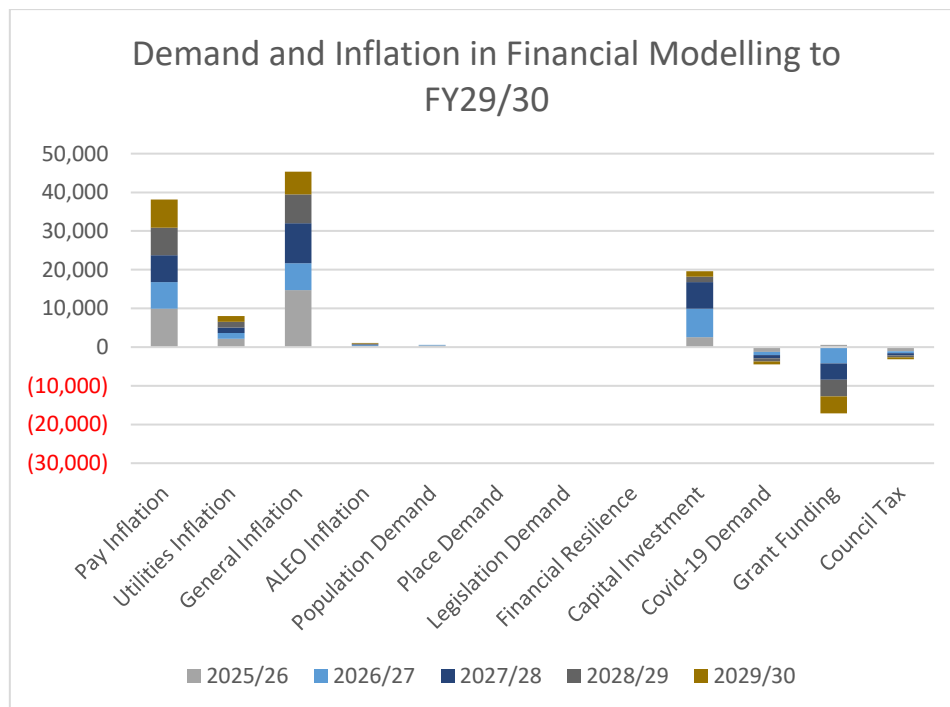
## Building the Budget

### Building the Budgets and Implications for 2025/26

The financial model for 2025/26, as part of the Medium Term Financial Strategy anticipates a need to offset rising demand and costs where the income level is predominantly constant. The Potential Gap, reflects the overall (Gross) budget gap that is forecast to accumulate because of rising costs outstripping income.



The financial model for 2025/26 – 2029/30 including the focus on demand can be expressed as shown in the following graph.



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

Building the Budget:

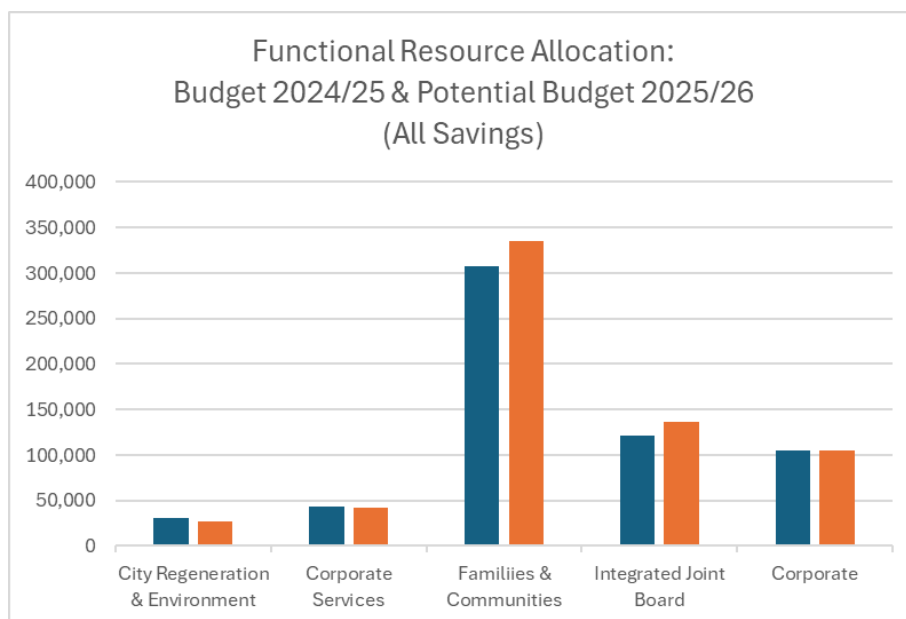
Chief Officers together have been asked to shape the budget based on the various factors that have been identified as part of the commissioning approach. This is expected to address identified demand and to be constrained by the overall financial resources available. Contingencies are included in the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

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

Inevitably there are some elements of the budget that need to reflect the uncertainty that exists, examples include where inflation will impact the Council utilities and pay awards; these are provided for at a corporate level – the lack of agreement on 2025/26 pay awards means significant provision / contingency is held in the Corporate ledgers at present.

The changing landscape of Health and Social Care financial pressures and the limit placed on funding for increases to the National Insurance Contributions for employers from 1 April 2025 makes a significant difference as we enter the budget setting process.

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



## General Fund 2025/26

The Medium Term Financial Strategy report approved by Finance and Resources Committee in November 2024 included budget modelling for 2025/26 and future years:

Budget Forecasts - General Fund	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
	£'000	£'000	£'000	£'000	£'000	£'000
City Regeneration & Environment	30,235	38,598	43,667	46,152	48,052	49,992
Corporate Services	43,487	44,132	43,151	41,461	43,144	44,890
Families & Communities	307,384	324,681	328,710	332,260	338,374	341,152
Integrated Joint Board	121,932	121,932	121,932	121,932	121,932	121,932
Corporate	104,429	102,558	112,712	120,322	126,447	128,162
	<b>607,467</b>	<b>631,901</b>	<b>650,172</b>	<b>662,127</b>	<b>677,949</b>	<b>686,127</b>
<b>Funded By</b>						
General Revenue Grant	(252,057)	(252,057)	(252,057)	(252,057)	(252,057)	(252,057)
NNDR	(208,113)	(208,113)	(208,113)	(208,113)	(208,113)	(208,113)
Council Tax	(139,727)	(140,850)	(141,393)	(141,937)	(142,480)	(143,023)
Use of Reserves	(7,569)	(2,065)	(4,821)	(5,252)	(5,423)	(5,419)
	<b>(607,467)</b>	<b>(603,086)</b>	<b>(606,385)</b>	<b>(607,359)</b>	<b>(608,074)</b>	<b>(608,613)</b>
<b>Gap (Cumulative)</b>	<b>0</b>	<b>28,815</b>	<b>43,787</b>	<b>54,768</b>	<b>69,876</b>	<b>77,514</b>

Further information has become available since that model was drafted, including UK Government budget announcements at the end of October, and the Scottish Government's draft budget for 2025/26, as outlined in the main report.

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

Budget Forecasts - General Fund	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
	£'000	£'000	£'000	£'000	£'000	£'000
City Regeneration & Environment	30,235	36,799	41,919	44,456	46,411	48,405
Corporate Services	43,487	46,140	45,738	44,444	45,213	47,012
Families & Communities	307,384	340,694	345,583	349,468	355,921	358,821
Integrated Joint Board	121,932	136,463	136,463	136,463	136,463	136,463
Corporate	104,429	104,759	114,957	122,549	128,621	130,282
	<b>607,467</b>	<b>664,855</b>	<b>684,661</b>	<b>697,380</b>	<b>712,630</b>	<b>720,984</b>
<b>Funded By</b>						
General Revenue Grant	(252,057)	(309,025)	(309,025)	(309,025)	(309,025)	(309,025)
NNDR	(208,113)	(200,361)	(200,361)	(200,361)	(200,361)	(200,361)
Council Tax	(139,727)	(140,850)	(141,393)	(141,937)	(142,480)	(143,023)
Use of Reserves	(7,569)	(2,065)	(4,821)	(5,252)	(5,423)	(5,419)
	<b>(607,467)</b>	<b>(652,302)</b>	<b>(655,601)</b>	<b>(656,575)</b>	<b>(657,290)</b>	<b>(657,829)</b>
<b>Gap (Cumulative)</b>	<b>0</b>	<b>12,553</b>	<b>29,060</b>	<b>40,805</b>	<b>55,340</b>	<b>63,155</b>

The financial environment continues to change quickly and now taking account of the financial risks that are crystallising for 2025/26 the modelling has been updated to the following scenario, increasing the gap in 2025/26 to £18.053m.

Budget Forecasts - General Fund	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
	£'000	£'000	£'000	£'000	£'000	£'000
City Regeneration & Environment	30,235	36,799	41,919	44,456	46,411	48,405
Corporate Services	43,487	46,140	45,738	44,444	45,213	47,012
Families & Communities	307,384	340,694	345,583	349,468	355,921	358,821
Integrated Joint Board	121,932	138,963	138,963	138,963	138,963	138,963
Corporate	104,429	104,759	114,957	122,549	128,621	130,282
	<b>607,467</b>	<b>667,355</b>	<b>687,161</b>	<b>699,880</b>	<b>715,130</b>	<b>723,484</b>
<b>Funded By</b>						
General Revenue Grant	(252,057)	(306,025)	(306,025)	(306,025)	(306,025)	(306,025)
NNDR	(208,113)	(200,361)	(200,361)	(200,361)	(200,361)	(200,361)
Council Tax	(139,727)	(140,850)	(141,393)	(141,937)	(142,480)	(143,023)
Use of Reserves	(7,569)	(2,065)	(4,821)	(5,252)	(5,423)	(5,419)
	<b>(607,467)</b>	<b>(649,302)</b>	<b>(652,601)</b>	<b>(653,575)</b>	<b>(654,290)</b>	<b>(654,829)</b>
<b>Gap (Cumulative)</b>	<b>0</b>	<b>18,053</b>	<b>34,560</b>	<b>46,305</b>	<b>60,840</b>	<b>68,655</b>



The movement between budget models can be summarised as:

Budget Forecasts - General Fund	Original £'000	Impact of Employers NI £'000	Impact of 2024/25 Pay Award £'000	2024/25 Items rolled forward £'000	Updated Below the Line Options £'000	New Items in Settlement £'000	Extended Producer Responsibility £'000	SLARC Recommendations	2024/25 Modelling adjustments £'000	2025/26 Modelling adjustments £'000	IJB Upside Exposure 2025/26 £'000	Updated £'000
City Regeneration & Environment	38,598	910	1,590		(1,039)		(3,200)		(61)			36,798
Corporate Services	44,132	792	1,383		(125)				(42)			46,141
Families & Communities	324,681	5,174	10,347		(1,900)	2,392						340,694
Integrated Joint Board	121,932	505	350	8,643		5,033					2,500	138,963
Corporate	102,558	9	(9,453)					325	11,319			104,759
	<b>631,901</b>	<b>7,391</b>	<b>4,217</b>	<b>8,643</b>	<b>(3,064)</b>	<b>7,425</b>	<b>(3,200)</b>	<b>325</b>	<b>11,216</b>	<b>0</b>	<b>2,500</b>	<b>667,355</b>
<b>Funded By</b>												
General Revenue Grant	(252,057)	(4,391)	(4,217)	(8,643)		(16,325)			(12,640)	(7,752)		(306,026)
NNDR	(208,113)									7,752		(200,361)
Council Tax	(140,850)											(140,850)
Use of Reserves	(2,065)											(2,065)
	<b>(603,086)</b>	<b>(4,391)</b>	<b>(4,217)</b>	<b>(8,643)</b>	<b>0</b>	<b>(16,325)</b>	<b>0</b>	<b>0</b>	<b>(12,640)</b>	<b>0</b>	<b>0</b>	<b>(649,302)</b>
<b>Gap (Cumulative)</b>	<b>28,815</b>	<b>3,000</b>	<b>(0)</b>	<b>0</b>	<b>(3,064)</b>	<b>(8,900)</b>	<b>(3,200)</b>	<b>325</b>	<b>(1,424)</b>	<b>0</b>	<b>2,500</b>	<b>18,052</b>

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

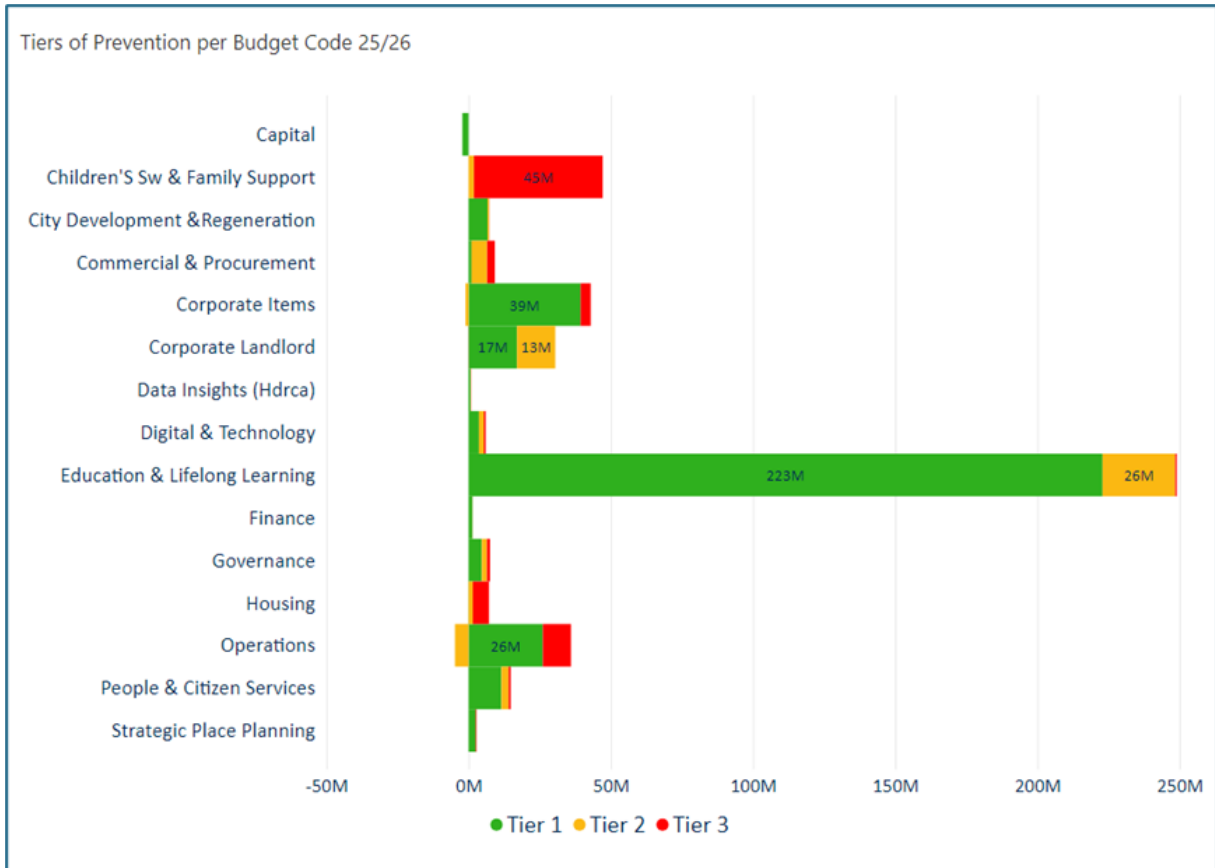
The wide-ranging implications of the redesigned services, which tackle demand and move the Council towards allocating resources for prevention and early intervention, must consider the financial sustainability of services and recognise areas where the Council should decommission.

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

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

### Prevention & Early Intervention

Using our 3 Tier framework for presenting the draft budget, having applied the savings that have been included in the budget report, the shape of the budget for 2025/26 can be shown in the following graphic, this work has been incorporated into the Council Delivery Plan 2025-2026, also on the agenda for the Council meeting.



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

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Ref number	Cluster	Option Title	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000
CR-13	Capital	Reduction in capital rolling programmes for property, roads and fleet	(720)	0	0	0	0
New-110	Capital	Reprofiling of capital programme	(600)	0	0	0	0
New-111 New-121	Capital	Review working arrangements in the Capital Cluster to align with programme demands	(495)	0	0	0	0
C&PS06c	City Development and Regeneration	Reduction in funding to Aberdeen Performing Arts	(46)	(46)	(46)	(46)	0
CG-01	City Development and Regeneration	Phased reduction in funding to the cultural development and grants programmes	(420)	(70)	(70)	(70)	0
CG-04	City Development and Regeneration	Outsource operation of Council owned beach ballroom to external provider to operate on behalf of the Council	(150)	0	0	0	0
CG-07	City Development and Regeneration	Introduction of the Local Visitor Levy	0	0	(700)	(700)	(700)
CG-11	City Development and Regeneration	Review weekend working arrangements for museums and galleries	0	(201)	0	0	0
NEW-01	City Development and Regeneration	Phased reduction of funding to Visit Aberdeenshire	(130)	(130)	0	0	0
NEW-02	City Development and Regeneration	Reduction in overseas travel budget	(10)	0	0	0	0
NEW-04	City Development and Regeneration	Transfer / Sell Beach Ballroom	(150)	0	0	0	0
NEW-05	City Development and Regeneration	Mothball Beach Ballroom	(150)	0	0	0	0
NEW-08	City Development and Regeneration	Reduce public opening times of Tolbooth Museum and Provost Skenes House	(20)	(10)	(12)	(13)	(15)
New-112	City Development and Regeneration	Further efficiencies in City Development and Regeneration	(309)	0	0	0	0
New-113	City Development and Regeneration	Stop support for business growth and Invest Aberdeen	(406)	0	0	0	0
New-122	City Development and Regeneration	Removal of subvention fund for TECA	(200)	0	0	0	0
New-123	City Development and Regeneration	Further reduce funding to Aberdeen Performing Arts	(700)	0	0	0	0
New-125	City Development and Regeneration	Remove budget allocated for promotion of the city	(93)	0	0	0	0
New-126	City Development and Regeneration	Stop funding support to Visit Aberdeenshire	(130)	0	0	0	0
New-127	City Development and Regeneration	Stop economic analysis and reporting	(226)	0	0	0	0
New-142	Commercial and Procurement	Further reduce funding to sports organisations	(1,000)	0	0	0	0
C&PS06a	Commercial and Procurement	Phased reduction in Sport Aberdeen funding	(450)	(450)	0	0	0
C&PS06b	Commercial and Procurement	Reduction in Aberdeen Sports Village funding	(62)	0	0	0	0
CR-19	Corporate	Reduction in funding to Small Financial Assistance Grants	(45)	0	0	0	0
CR-20	Corporate	Reduction in funding to Gala Grants (funded from Common Good)	(10)	0	0	0	0
New-145	Corporate	Cease membership of COSLA	(130)	0	0	0	0
CL-03	Corporate Landlord	Reduce number of stand alone Community Learning Centres.	(20)	0	0	0	0
New-11	Corporate Landlord	Introduce staff and elected member parking charge to all city centre properties	(500)	0	0	0	0
OSM-02	Corporate Landlord	Review options for providing school meals	(150)	0	0	0	0
OSM-06	Corporate Landlord	Reduce number of cleaning hours across all school buildings	(600)	0	0	0	0
OSM-08	Corporate Landlord	Reduce number of cleaning hours across all Council non-schools buildings	(150)	0	0	0	0
OSM-12	Corporate Landlord	Remove the funding support for the X14 Bus Service	(165)	0	0	0	0
OSM-16	Corporate Landlord	Review of school transport provision	(100)	0	0	0	0
New-143	Data and Insights	Review working arrangements in the Information Governance, Analytics, and Insight, Services	(60)	0	0	0	0
New-101	Digital and Technology	Reduced level of service	(450)	0	0	0	0
New-144	Digital and Technology	Reduction in ICT revenue rolling programme	(400)	0	0	0	0
ED-02	Education and Lifelong Learning	Stop providing Easter, Summer and Autumn of Play provision	(100)	0	0	0	0
ED-07	Education and Lifelong Learning	Rationalisation of the early learning childcare provision in the city	(150)	(100)	0	0	0
ED-11	Education and Lifelong Learning	Review working arrangements in the education support central team	0	(150)	0	0	0
EI-12	Education and Lifelong Learning	Reduce funding for the Creative Learning team	(120)	0	0	0	0
EI-15	Education and Lifelong Learning	Reduction in funding to Fairer Aberdeen	(767)	0	0	0	0

Ref number	Cluster	Option Title	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000
New-12	Education and Lifelong Learning	Removal of Counselling for Schools service from all secondary schools from August 2025	(233)	0	0	0	0
New-13	Education and Lifelong Learning	Reduce Speech and Language therapy back to level of service as agreed in the service level agreement	(200)	0	0	0	0
New-14	Education and Lifelong Learning	Continue to restrict the recycling of unspent staffing budget in schools	(1,500)	0	0	0	0
New-109	Education and Lifelong Learning	Reduction of community centre development programme budgets	(34)	0	0	0	0
New-135	Education and Lifelong Learning	Remove all funding to the Fairer Aberdeen Fund	(853)	0	0	0	0
GV-02	Governance	Stop public access to online Council meeting broadcasts	(44)	0	0	0	0
GV-04	Governance	Rationalise committee structure or consider moving to a cabinet structure	0	0	0	(130)	0
New-16	Governance	Stop delivery of the taxi marshals service	(70)	0	0	0	0
New-17	Governance	Cease the lease for the Civic Car	(10)	0	0	0	0
New-147	Governance	Redesign within Legal Services	(200)	0	0	0	0
New-149	Governance	Reduce service standards across Protective Services, in relation to traing standards, consumer protection, and environmental health	(495)	0	0	0	0
New-18	Operations	Remove Salt Bags and Bins across the city	(50)	0	0	0	0
OSES-01	Operations	Increase Allotment fees and create more allotments	(1)	(1)	(1)	(1)	0
OSES-07	Operations	Further commercialisation of the Winter Gardens and key city parks (Duthie Park, Hazelhead Park, Seaton Park, and UTG) to increase income generation	(50)	(50)	0	0	0
OSES-10	Operations	Reduce maintenance in parks by 10%	(80)	0	0	0	0
OSES-14	Operations	Modernise how we deliver environmental services	(50)	(100)	0	0	0
OSES-17	Operations	Increase the fees and charges for burials	(25)	(28)	(32)	0	0
OSES-18	Operations	Increase the fees and charges for cremations	(79)	(83)	(88)	0	0
OSR-01	Operations	Increase the fees and charges for on-street and off street parking	(89)	(326)	(359)	0	0
OSR-02	Operations	Increase the fees and charges for residents parking permits, and business and contractors permits.	(207)	(284)	(315)	0	0
OSR-04	Operations	Increase the fees and charges for roadworks co-ordination, street occupations and traffic management	(67)	(72)	(77)	0	0
OSR-06	Operations	Reduce energy costs by reducing street light provision across the city	(1,200)	0	0	0	0
OSR-08	Operations	Increase the hours that on-street and off-street parking is charged for to include Sunday 8am to 1pm.	(160)	(176)	(194)	(213)	0
OSR-12	Operations	Introduce parking charges at the beach	(200)	0	0	0	0
OSW-02	Operations	Reinstate the garden waste charges	(570)	(400)	0	0	0
OSW-04	Operations	Closure of all Household Waste & Recycling Centres except Hazlehead and Bridge of Don	(100)	(60)	0	0	0
OSW-05	Operations	Move waste and recycling collections to 3 weekly (brown bins remain at 2 weeks)	0	0	0	0	(150)
New-103	Operations	Further reduction to environmental services	(550)	0	0	0	0
New-105	Operations	Introduce a charge for entry to the Winter Gardens	(500)	0	0	0	0
New-129	Operations	Further increase to parking charges	0	0	0	0	0
New-130	Operations	Increase income targets and/or fees for burial charges	(100)	0	0	0	0
New-131	Operations	Removal of the Countryside Ranger Service	(167)	0	0	0	0
New-132	Operations	Close all public toilets including automatic public conveniences (APC) in parks	(169)	0	0	0	0
New-134	Operations	Further increase of garden waste charges	(110)	0	0	0	0
New-141	Operations	Increase in fees and charges for bulky uplifts	(45)	0	0	0	0
CE-04	People and Citizen	Remove the option to pay at council tax at post offices and pay points	(30)	0	0	0	0
CE-08	People and Citizen	Review the working arrangements of the Scottish Welfare Fund	(37)	0	0	0	0
CE-11	People and Citizen	Review of telephony contact and Customer Service Centre services.	(34)	0	0	0	0
CE-12	People and Citizen	Review of working arrangements for Town House reception	(31)	0	0	0	0
CE-15	People and Citizen	Review processes and digitisation relating to FOI, EIR, data rights requests, handling of complaints, and elected members enquiries	0	(65)	0	0	0
CE-18	People and Citizen	Review of Members Support service provision	(22)	0	0	0	0
CE-19	People and Citizen	Reduction in online and social media communication by the Council to citizens	(95)	0	0	0	0
CE21	People and Citizen	Recommission contract for security guards at MC / Town House reducing the cover to 1 security guard	(26)	0	0	0	0
CR-09	People and Citizen	Reduce dedicated trade union facility time	(200)	0	0	0	0
CR-10	People and Citizen	Remove financial element of the long service award	(30)	0	0	0	0
New-19	People and Citizen	Website advertising - e.g. pay by phone, weddings, hotels etc. Events - tap into tourism/visitors to the city	(10)	0	0	0	0
New-20	People and Citizen	In house delivery of the school photography service	(100)	0	0	0	0
New-21	People and Citizen	Translation services to be delivered by telephone or online only	0	(10)	0	0	0
New-22	People and Citizen	Remove essential car user scheme	(60)	0	0	0	0
POD-04	People and Citizen	Remove sponsorship license to sponsor new employees from outwith the UK	(10)	0	0	0	0

Ref number	Cluster	Option Title	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000
New-116	People and Citizen	Digital access only for contact on non emergency	(200)	0	0	0	0
New-150	People and Citizen	Further reductions to training budgets over and above original saving options	(50)	0	0	0	0
New-151	People and Citizen	Reduction in equalities grants	(50)	0	0	0	0
New-25	Strategic Place Planning	Bus Lane Enforcement funding	(180)	0	0	0	0
SPP-08	Strategic Place Planning	Introduction of a Workplace Parking Levy	0	0	(3,000)	0	0
New-102	Strategic Place Planning	Removal of funding to support community led environmental projects	(44)	0	0	0	0
			<b>(19,801)</b>	<b>(2,812)</b>	<b>(4,894)</b>	<b>(1,173)</b>	<b>(865)</b>

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## SCHEDULE OF CHARGES FROM 1 APRIL 2025

ALL CHARGES ARE EXCLUSIVE OF VAT, WHERE APPLICABLE

Activity	Unit	Current 2024/25 Charge	Proposed 2025/26 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope  Comments
<b>Housing Support Services</b>						
Provision of temporary accommodation as per legislative duty	per property	£ 95.00	£ 97.00	C	Apr-25	
Service Charge for Hostel - West North Street	per week	£ 810.00	£ 869.00	C	Apr-25	
Service charge for supported flats	per week	£ 53.00	£ 66.00	C	Apr-25	
Service charge for hotels/B&B NEW	per week	£ -	£ 538.00	C	Apr-25	
Clinterty	per pitch	£ 82.00	£ 88.00	C	May-25	
Furniture leasing scheme	Maximum payable	£13.95 single & £21.70 families	£13.95 single & £21.70 families	S	Apr-25	New Applicants only - To a maximum of £900 for single clients & £1,400 for families. (Charge is rounded to the nearest £100)
<b>Creative Learning</b>						
Classes - 10am – 2pm 3 days	per person	£ 78.00	£ 78.00	E	Apr-25	
Classes - half day	per person	£ 54.00	£ 54.00	E	Apr-25	
Classes - Short Course 8 weeks	per person	£98-£185	£98-£185	E	Apr-25	
1-1 Session per hour	per person	£ 54.00	£ 54.00	E	Apr-25	
<b>Libraries - loans</b>						
DVD hire - adult	per item	£ 2.45	£ 2.45	C	Apr-25	Service under review considering a monthly subscription
DVD hire - concessions card	per item	£ 1.30	£ 1.30	C	Apr-25	Service under review considering a monthly subscription
DVD hire - child	per item	£ -	£ -	C	Apr-25	Service under review considering a monthly subscription
DVD hire Box Sets (adult)	per item	£ 4.10	£ 4.10	C	Apr-25	Service under review considering a monthly subscription
DVD hire Box Sets - concessions card	per item	£ 2.60	£ 2.60	C	Apr-25	Service under review considering a monthly subscription
CD Hire - adult	per item	£ 1.05	£ 1.05	C	Apr-25	
CD Hire - concession card	per item	£ 0.55	£ 0.55	C	Apr-25	
Photocopying charge, A4 black & white	per copy	£ 0.17	£ 0.17	S	Apr-25	

## SCHEDULE OF CHARGES FROM 1 APRIL 2025

ALL CHARGES ARE EXCLUSIVE OF VAT, WHERE APPLICABLE

Activity	Unit	Current 2024/25 Charge	Proposed 2025/26 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope  Comments
<b>Libraries - loans continued</b>						
Photocopying charge, A3 black & white	per copy	£ 0.35	£ 0.35	S	Apr-25	
Photocopying charge, A4 colour	per copy	£ 0.45	£ 0.45	S	Apr-25	
Photocopying charges,A3 colour	per copy	£ 0.95	£ 0.95	S	Apr-25	
Sale of Withdrawn Items	per item	Cost of Post & Packaging	Cost of Post & Packaging	Z/S	Apr-25	VAT status: Books - Z; CDs & DVDs - S
Inter-library loans	per loan	£ 9.30	£ 9.30	C	Apr-25	
Inter-library loan renewals	per renewal	£ 4.70	£ 4.70	C	Apr-25	
Inter-library loans Orchestral Sets	per loan	£ 23.10	£ 23.10	C	Apr-25	
Inter-library loans Orchestral sets renewals	per renewal	£ 11.55	£ 11.55	C	Apr-25	
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-25	
Libraries - meeting room hire, commercial	per hour	£38/£13/£5.80	£38/£13/£5.80	E	Apr-25	
Libraries - meeting room hire, community	per hour	£19.05/£6.90/£0	£19.05/£6.90/£0	E	Apr-25	
Libraries - research enquiry	Per hour	£ 17.30	£ 17.30	S	Apr-25	
Libraries - photographic reproduction images new photography fee	Per item	£5.80/£8.10/£11.50	£5.80/£8.10/£11.50	S	Apr-25	
<b>Registrars</b>						
Citizenship ceremonies	per adult	£ 83.00	£ 83.00	C	Apr-25	
Civil Marriage in Marischal College - Private Ceremony (up to 4 people), Monday - Friday	per event	£ 155.00	£ 155.00	C	Apr-25	
Civil Marriage in Marischal College - Ceremony (5-10 people), Monday - Friday	per event	£ 225.00	£ 225.00	C	Apr-25	
Civil Marriage in Marischal College - Ceremony (5-50 people), Monday - Friday	per event	£ 320.00	£ 320.00	C	Apr-25	
Civil Marriage in Marischal College - Ceremony (<50 people), Saturday	per event	£ 452.00	£ 452.00	C	Apr-25	
Civil Marriage in the Town House - Ceremony (<10 people), Friday	per event	£ 265.00	£ 265.00	C	Apr-25	
Civil Marriage in the Town House - Ceremony (<room capacity), Friday	per event	£ 375.00	£ 375.00	C	Apr-25	

## SCHEDULE OF CHARGES FROM 1 APRIL 2025

ALL CHARGES ARE EXCLUSIVE OF VAT, WHERE APPLICABLE

Activity	Unit	Current 2024/25 Charge	Proposed 2025/26 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope  Comments
<b>Registrars continued</b>						
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-25	
Civil Marriages outside Registrar's Office in agreed places - Monday - Friday	per event	£ 458.00	£ 458.00	C	Apr-25	
Civil Marriages outside Registrar's Office in agreed places - Saturday	per event	£ 546.00	£ 546.00	C	Apr-25	
Civil Marriages outside Registrar's Office in agreed places - Sunday	per event	£ 623.00	£ 623.00	C	Apr-25	
Civil Marriages outside Registrar's Office in agreed places - Monday - Friday Evening	per event	£ 513.00	£ 513.00	C	Apr-25	
Civil Marriages outside Registrar's Office in agreed places - Saturday Evening	per event	£ 595.00	£ 595.00	C	Apr-25	
Civil Marriages outside Registrar's Office in agreed places - Sunday Evening	per event	£ 661.00	£ 661.00	C	Apr-25	
Civil Marriages outside Registrar's Office in agreed places - Public Holidays	per event	£ 733.00	£ 733.00	C	Apr-25	
Online replacement certificate request - priority same day/next day service	per item	£ 10.00	£ 10.00	C	Apr-25	
Online replacement certificate request standard postage - online ordering posted within 5 -7 days	per item	£ 1.10	£ 1.10	C	Apr-25	
Online replacement certificate request international postage - online ordering posted overseas	per item	£ 2.20	£ 2.20	C	Apr-25	
Civil Marriage Rehearsal outside Registrars Office in agreed venue Monday-Friday 5-8pm		£ 110.00	£ 110.00	S	Apr-25	

**SCHEDULE OF CHARGES FROM 1 APRIL 2025**

**ALL CHARGES ARE EXCLUSIVE OF VAT, WHERE APPLICABLE**

Activity	Unit	Current 2024/25 Charge	Proposed 2025/26 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope  Comments
<b>Electric Charging Points **</b>						
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-25	
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-25	

**SCHEDULE OF CHARGES FROM 1 APRIL 2025**

**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
		2024/25 Charge		2025/26 Charge				Comments
<b>HMO Fees</b>								
HMO application fee for 3-5 tenants	Per annual license	£ 903.90	£	1,084.68	£	C	Apr-25	Changed, in line with statutory guidance to recover costs
HMO application fee for 6-10 tenants	Per annual license	£ 1,313.76	£	1,576.51	£	C	Apr-25	Changed, in line with statutory guidance to recover costs
HMO application fee for 11-20 tenants	Per annual license	£ 2,459.16	£	2,950.99	£	C	Apr-25	Changed, in line with statutory guidance to recover costs
HMO application fee for 21-50 tenants	Per annual license	£ 4,592.64	£	5,511.17	£	C	Apr-25	Changed, in line with statutory guidance to recover costs
HMO application fee for 51-100 tenants	Per annual license	£ 7,704.54	£	9,245.45	£	C	Apr-25	Changed, in line with statutory guidance to recover costs
HMO application fee for 101-200 tenants	Per annual license	£ 12,447.60	£	14,937.12	£	C	Apr-25	Changed, in line with statutory guidance to recover costs
HMO application fee for 201+ tenants	Per annual license	£ 12,660.12	£	15,192.14	£	C	Apr-25	Changed, in line with statutory guidance to recover costs
HMO renewal fee for 3-5 tenants	Per annual license	£ 728.64	£	874.37	£	C	Apr-25	Changed, in line with statutory guidance to recover costs
HMO renewal fee for 6-10 tenants	Per annual license	£ 910.80	£	1,092.96	£	C	Apr-25	Changed, in line with statutory guidance to recover costs
HMO renewal fee for 11-20 tenants	Per annual license	£ 1,639.44	£	1,967.33	£	C	Apr-25	Changed, in line with statutory guidance to recover costs
HMO renewal fee for 21-50 tenants	Per annual license	£ 2,732.40	£	3,278.88	£	C	Apr-25	Changed, in line with statutory guidance to recover costs
HMO renewal fee for 51-100 tenants	Per annual license	£ 4,371.84	£	5,246.21	£	C	Apr-25	Changed, in line with statutory guidance to recover costs
HMO renewal fee for 101-200 tenants	Per annual license	£ 6,679.20	£	8,015.04	£	C	Apr-25	Changed, in line with statutory guidance to recover costs
HMO renewal fee for 201+ tenants	Per annual license	£ 7,286.40	£	8,743.68	£	C	Apr-25	Changed, in line with statutory guidance to recover costs

## SCHEDULE OF CHARGES FROM 1 APRIL 2025

ALL CHARGES ARE EXCLUSIVE OF VAT, WHERE APPLICABLE

Activity	Unit	Current 2024/25 Charge	Proposed 2025/26 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope  Comments
<b>Short Term Lets</b>						
Home Sharing and/or Home Letting fee for 1-2 Guests	Per annual license	£ 420.00	£ 420.00	C	Apr-25	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-25	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-25	Changed, in line with statutory guidance to recover costs
Home Sharing and/or Home Letting fee for 7-8 Guests	Per annual license	£ 1,120.00	£ 1,120.00	C	Apr-25	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-25	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-25	Changed, in line with statutory guidance to recover costs
Secondary Letting fee for 1-2 Guests	Per annual license	£ 420.00	£ 440.00	C	Apr-25	Changed, in line with statutory guidance to recover costs
Secondary Letting fee for 3-4 Guests	Per annual license	£ 630.00	£ 660.00	C	Apr-25	Changed, in line with statutory guidance to recover costs
Secondary Letting fee for 5-6 Guests	Per annual license	£ 840.00	£ 880.00	C	Apr-25	Changed, in line with statutory guidance to recover costs
Secondary Letting fee for 7-8 Guests	Per annual license	£ 1,120.00	£ 1,170.00	C	Apr-25	Changed, in line with statutory guidance to recover costs
Secondary Letting fee for 9-12 Guests	Per annual license	£ 1,490.00	£ 1,565.00	C	Apr-25	Changed, in line with statutory guidance to recover costs
Secondary Letting fee for 13+ Guests	Per annual license	£ 2,980.00	£ 3,130.00	C	Apr-25	Changed, in line with statutory guidance to recover costs
Licence transfer applications	Per annual license	£ 85.00	£ 85.00	C	Apr-25	Changed, in line with statutory guidance to recover costs

## SCHEDULE OF CHARGES FROM 1 APRIL 2025

ALL CHARGES ARE EXCLUSIVE OF VAT, WHERE APPLICABLE

Activity	Unit	Current 2024/25 Charge	Proposed 2025/26 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope  Comments
<b>Factoring</b>						
Property Factoring	per annum	£ 100.00	£ 105.00	S	Apr-25	Changed, in line with statutory guidance to recover costs
Property Factoring - Maintenance	per annum	From £43.80 to £138.37	From £22.31 to £183.70	S	Apr-25	Changed, in line with statutory guidance to recover costs
Property Factoring - Clean & Inspect	per annum	From £75.48 to £387.86	From £121.72 to £407.38	S	Apr-25	Changed, in line with statutory guidance to recover costs
Property Factoring - Electricity	per annum	From £32.29 to £203.74	From £48.43 to £305.62	F	Apr-25	Changed, in line with statutory guidance to recover costs
<b>City Development and Regeneration</b>						
<b>Events</b>						
Hire of Parks & Open spaces - score 6 - 10	Per Event	£ 82.00	£ 86.00	E	Apr-25	
Hire of Parks & Open spaces - score 12 - 20	Per Event	£ 164.00	£ 172.00	E	Apr-25	
Hire of Parks & Open spaces - score 22 - 28	Per Event	£ 328.00	£ 344.00	E	Apr-25	
Hire of Parks & Open spaces - score 30 - 38	Per Event	£ 654.00	£ 687.00	E	Apr-25	
Hire of Parks & Open spaces - score 40 - 46	Per Event	£ 1,317.00	£ 1,383.00	E	Apr-25	
<b>Museum and Art Gallery catering &amp; retail</b>						
Art Gallery Sculpture Court Reception	Per Hour	£ 600.00	£ 630.00	S	Apr-25	
Art Gallery Sculpture Court Seated (e.g. dinner)	Per Hour	£ 700.00	£ 735.00	S	Apr-25	
Art gallery G8/balcony - Adorning	Per Hour	£ 600.00	£ 630.00	S	Apr-25	
Art Gallery G19/balcony	Per Hour	£ 600.00	£ 630.00	S	Apr-25	
Art Gallery GF Education room (day)	Per Hour	£ 50.00	£ 52.00	S	Apr-25	
Art Gallery GF Education room (evening)	Per Hour	not applicable	not applicable	S	Apr-25	
Art Gallery Floor 2 Seminar room (day)	Per Hour	£ 75.00	£ 79.00	S	Apr-25	
Art Gallery Floor 2 Seminar room (evening)	Per Hour	£ 200.00	£ 210.00	S	Apr-25	
Art Gallery Entire building	Per Hour	£ 1,200.00	£ 1,260.00	S	Apr-25	
Cowdray Hall before 5pm	Per Hour	£ 100.00	£ 105.00	S	Apr-25	

## SCHEDULE OF CHARGES FROM 1 APRIL 2025

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Activity	Unit	Current 2024/25 Charge	Proposed 2025/26 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope  Comments
<b>Museum and Art Gallery catering &amp; retail continued</b>						
Cowdray Hall after 5pm	Per Hour	£ 350.00	£ 367.00	S	Apr-25	
Maritime Museum Education Suite half day (up to 4 hours)		£ 75.00	£ 79.00	E/S	Apr-25	-
Maritime Museum Education Suite full day (up to 9 hours)		£ 75.00	£ 79.00	E/S	Apr-25	VAT status: No catering - E; Catering - S
Maritime Museum Education Suite evening	Per Hour	not applicable	not applicable	E/S	Apr-25	VAT status: No catering - E; Catering - S
Maritime Museum entire building evening (min 2 hour hire)		£ 1,000.00	£ 1,050.00	E/S	Apr-25	VAT status: No catering - E; Catering - S
Maritime Museum entire building evening (per hour thereafter)	Per Hour	£ 250.00	£ 262.00	E/S	Apr-25	VAT status: No catering - E; Catering - S
Maritime Museum kitchen facilities	Per Hour	not applicable	not applicable	S	Apr-25	
Tolbooth Staff charge up to 15 people		not applicable	not applicable	S	Apr-25	
Tolbooth Staff charge up to 30 people		not applicable	not applicable	S	Apr-25	
Tolbooth evening hire (5pm-midnight)	Per Hour	not applicable	not applicable	E	Apr-25	
Tolbooth evening hire (midnight onwards)	Per Hour	£ 157.00	£ 165.00	E	Apr-25	
Museum and Art Gallery Photographic Reproduction Images	per item	from £14 to £394	from £15 to £414	S	Apr-25	
Museum and Art Gallery Photographic Reproduction Images handling fee	per item	from £14 to £24	from £15 to £25	S	Apr-25	scale of charge depends on number of images ordered
Museum and Art Gallery Photographic Reproduction Images new Photography fee	per item	£ 93.56	£ 98.00	S	Apr-25	
Museum and Art Gallery Photographic Reproduction Images film in perpetuity fee	per request	£58 to £420	£60 to £440	S	Apr-25	
Museum and Art Gallery Picture Loan Scheme	per year	£ 1,300.00	£ 1,365.00	S	Apr-25	
Museum and Art Gallery Picture Loan Scheme	per Oil	not applicable	not applicable	S	Apr-25	
Museum and Art Gallery Picture Loan Scheme Condition Check	per visit	not applicable	not applicable	S	Apr-25	
Museum and Art Gallery Picture Loan Scheme Initial Admin fee	per new loan	not applicable	not applicable	S	Apr-25	
Museum and Art Gallery Loan Admin fee	per new loan	not applicable	not applicable	S	Apr-25	



**SCHEDULE OF CHARGES FROM 1 APRIL 2025**

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Activity	Unit	Current 2024/25 Charge	Proposed 2025/26 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope  Comments
<b>Museum and Art Gallery catering &amp; retail continued</b>						
Museum and Art Gallery filming for Commercial use	per session (up to 2 hours)	£ 127.05	£ 133.00	S	Apr-25	
Museum and Art Gallery Photography for Commercial use	per session (up to 2 hours)	£ 34.65	£ 36.00	S	Apr-25	
Museum and Art Gallery Research Enquiry	per hour	£ 28.88	£ 30.00	S	Apr-25	first 15 mins are free
Museum and Art Gallery photocopying B&W	per copy	0.90 for A4 to 1.70 for A3	0.95 for A4 to 1.75 for A3	S	Apr-25	note different charges for A4 and A3
Museum and Art Gallery photocopying Colour A4 and A3	per copy	£1.15 for A4 and £2.30 for A3	£1.20 for A4 and £2.40 for A3	S	Apr-25	note different charges for A4 and A4
Museum and Art Gallery Talks and Lectures Out with the City	per session	£ 52.00	£ 55.00	E	Apr-25	
<b>Beach Ballroom</b>						
Main Ballroom, Sunday to Thursday (no catering)	day, from	£ 3,025.00	£ 3,176.00	E/S	Apr-25	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	£ 4,235.00	£ 4,446.00	E/S	Apr-25	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	£ 6,050.00	£ 6,352.00	E/S	Apr-25	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

## SCHEDULE OF CHARGES FROM 1 APRIL 2025

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### Beach Ballroom continued

Star Ballroom	hour	£ 90.00	£ 95.00	E/S	Apr-25	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	£ 90.00	£ 95.00	E/S	Apr-25	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	£ 78.00	£ 52.00	E/S	Apr-25	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	£ 66.00	£ 69.00	E/S	Apr-25	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	£ 5,990.00	£ 6,289.00	S	Apr-25	
Star Party Package (3month booking limit)	evening	£ 598.00	£ 628.00	S	Apr-25	
Star Premium Package buffet (6 month booking limit)	evening	£ 1,203.00	£ 1,263.00	S	Apr-25	
Funeral Teas	per person, from	£ 9.60	£ 10.00	S	Apr-25	
Dinner menu 3 course	per person, from	£ 42.00	£ 44.00	S	Apr-25	

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<b>Business Growth</b>						
Trade missions for businesses	per trade mission	Variable according to market	Variable according to market	S	Apr-25	
<b>Planning and Sustainable Development</b>						
Kingswells Park and Ride Car Park, community use	per hour	£ 110.30	£ 115.82	S	Apr-25	
Rail Station/ Park & Ride Cycle Locker Hire	per year per locker (deposit)	£ 35.00	£ 35.00	C	Apr-25	
Rail Station/ Park & Ride Cycle Locker Hire	per year per locker (annual fee)	£ 35.00	£ 35.00	S	Apr-25	
Traffic data and traffic models	variable	variable	variable	S	Apr-25	Variable dependent on scale, age and complexity of traffic data and models.
High Hedges	per application	£ 475.00	£ 475.00	C	Apr-25	Please move to Strategic Place planning
<b>Misc</b>						
Pre- Application Advice: Householder Development		£ -	£ -	S	Apr-25	Development ancillary or related to an existing residential use (i.e. an extension or alteration to an existing dwelling)
Signage/Advertisement Proposal		£ -	£ -	S	Apr-25	Proposals solely concerning signage and advertisements
Local Development (1)		N/A	£ 208.33	S	Apr-25	A one-for-one replacement of a dwelling, telecommunications developments, miscellaneous non-residential development with no new floorspace and no change of use, up to 199 sqm new development floorspace, change of use up to 199 sqm site area, or change of use of building up to 199sqm gross floor space'

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Local Development (2)		N/A £	416.67	S	Apr-25	The creation of an additional dwelling up to 4 residential dwellings, 200-999 sqm new development floorspace, change of use of land between 200-999 sqm site area, or change of use of building with 200-999sqm gross floor space
Local Development (3)		N/A £	833.33	S	Apr-25	5-49 dwellings, 1,000-9,999 sqm Class 4/5/6 floorspace and site area less than 2 Hectares, or 1,000-4,999 sqm any other development floorspace and site area less than 2 Hectares, or energy generation and storage development below 20 megawatts
Major/National Development		£ 1,833.33	£ 1,925.00	S	Apr-25	50+dwellings, 10,000+sqm Class 4/5/6 floorspace or site area is or exceeds 2 Hectares, 5,000+sqm any other development floorspace, or site area is or exceeds 2 Hectares, or any other major/national development as defined by the Town and County Planning (Hierarchy of Development)(Scotland)Regulations 2009.
<b>Building Standards</b>						
<b>Fees - Property Enquiry</b>						
Property Enquiry Certificate	per application	£ 84.00	£ 88.00	S	Apr-25	
<b>Fees - Property Enquiry continued</b>						
Property History Report	per application	£ 84.00	£ 88.00	S	Apr-25	
Roads Adoption Plan	per application	£ 84.00	£ 88.00	S	Apr-25	
Copy documents	per document	Various please see ACC website for details	Various please see ACC website for details	S	Apr-25	

## SCHEDULE OF CHARGES FROM 1 APRIL 2025

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Activity	Unit	Current 2024/25 Charge	Proposed 2025/26 Charge	VAT Code Applicable	Approved Start Date	Comments  VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope
<b>Planning applications: Scottish Government - online fee calculator</b>						
For the full Planning Application fee structure, please see the following link:				C		<a href="https://www.eplanning.scot/ePlanningClient/custompages/feecalculator.aspx">https://www.eplanning.scot/ePlanningClient/custompages/feecalculator.aspx</a>
<b>Planning applications</b>						
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-25	
Non-material variations	per application	£ 200.00	£ 230.00	C	Apr-25	
Confirmation for compliance with conditions	per application	£ 100.00	£ 115.00	C	Apr-25	
<b>Operations</b>						
<b>Environmental Services</b>						
Window Boxes	Per item	£ 75.00	£ 79.00	S	Apr-25	
Hanging Baskets	Per item	£ 75.00	£ 79.00	S	Apr-25	
Planters - Small	Per item	£ 19.64	£ 20.00	S	Apr-25	
<b>Environmental Services continued</b>						
Planters - Medium	Per item	£ 36.96	£ 38.80	S	Apr-25	
Planters - Large	Per item	£ 55.44	£ 58.20	S	Apr-25	
Sponsored Planters - Small	Per item	£ 982.00	£ 1,031.10	S	Apr-25	
Sponsored Planters - Large	Per item	£ 1,469.00	£ 1,542.45	S	Apr-25	
<b>Countryside Rangers Service</b>						
Non – curricular school visits/ community group visits.	Per hour per Ranger	£ 23.00	£ 24.00	E	Apr-25	
Presentations to community groups by invitation (Countryside Ranger)	Per presentation	£ 23.00	£ 24.00	E	Apr-25	
Presentations to community groups by invitation (Countryside Officer)	Per presentation	£ 34.00	£ 36.00	E	Apr-25	
Non Ranger Service organized event requiring Ranger Service Staff.	Per hour per Ranger	£ 23.00	£ 24.00	E	Apr-25	
Training for Teachers in outdoor learning skills, e.g. safe use of fire - four twilight sessions.	Per person 1 -5 people	£ 79.00	£ 83.00	E	Apr-25	

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		2024/25 Charge		2025/26 Charge				
Training for Teachers in outdoor learning skills, e.g. safe use of fire - four twilight sessions.	Per person 6-10 people	£	57.00	£	60.00	E	Apr-25	
<b>Countryside Rangers Service cont</b>								
Training for Teachers in outdoor learning skills, e.g. safe use of fire - four twilight sessions.	Per person 11-20 people	£	40.00	£	42.00	E	Apr-25	
Pets Corner Adult	Per ticket	£	4.00	£	4.20	S	Apr-25	
Pets Corner Child	Per ticket	£	1.20	£	1.30	S	Apr-25	
Pets Corner Children Under 3	Per ticket		Free		Free	S	Apr-25	
Pets Corner Family	Per ticket	£	7.50	£	7.90	S	Apr-25	
Accord Card	Per ticket	£	2.30	£	2.40	S	Apr-25	
Education Adult	Per ticket	£	2.30	£	2.40	S	Apr-25	
Education Child	Per ticket	£	0.58	£	0.60	S	Apr-25	
Hire of Education Room	Per Hour	£	18.50	£	19.40	E	Apr-25	
Hire of Education Room	Per Day	£	92.00	£	96.60	E	Apr-25	
Hire of Education Birthday Party	Per Party	£	86.60	£	90.90	S	Apr-25	
Season Family Pass	Per ticket	£	46.20	£	48.50	S	Apr-25	

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Activity	Unit	Current 2024/25 Charge	Proposed 2025/26 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope  Comments
<b>Parks</b>						
Memorial Trees	Per Tree	£ 277.00	£ 290.00	C	Apr-25	
Winter Gardens	Per visit	£ -	£ 1.00	C	Apr-25	
<b>Weddings</b>						
Weddings - 1 hour	Per Hour	£ 115.00	£ 120.00	S	Apr-25	
Weddings - 1.5 hour	Per Hour and Half	£ 173.00	£ 182.00	S	Apr-25	
Weddings - 2 hours	Per 2 hours	£ 231.00	£ 243.00	S	Apr-25	
Weddings - Bandstand	Per Booking	£ 346.00	£ 363.00	S	Apr-25	
Photographs 30 Mins	Per 30 Mins	£ 46.00	£ 48.00	S	Apr-25	
Photographs 1 Hour	Per 1 Hour	£ 58.00	£ 61.00	S	Apr-25	
Photographs 2 hours	Per 2 Hours	£ 81.00	£ 85.00	S	Apr-25	
Photographs 1/2 day	Per Half Day	£ 115.00	£ 120.00	S	Apr-25	
Photographs Full Day	Per Day	£ 139.00	£ 145.00	S	Apr-25	
Small Group Bookings	Per Hour	£ 19.00	£ 19.95	S	Apr-25	
Ceremonies and photo sessions in other city parks	Per Booking	£ 257.50	£ 270.00	S	Apr-25	
Private functions held outwith David Welch Winter Gardens opening hours.	1 - 3 hours	£ 346.00	£ 363.00	S	Apr-25	
Private functions held outwith David Welch Winter Gardens opening hours.	3 - 6 hours	£ 693.00	£ 728.00	S	Apr-25	
<b>Photographs</b>						
Photographs 30 Mins	Per 30 Mins	£ 46.00	£ 48.00	S	Apr-25	
Photographs 1 Hour	Per 1 Hour	£ 58.00	£ 61.00	S	Apr-25	
Photographs 2 hours	Per 2 Hours	£ 81.00	£ 85.00	S	Apr-25	
Photographs 1/2 day	Per Half Day	£ 115.00	£ 120.00	S	Apr-25	
Photographs Full Day	Per Day	£ 138.00	£ 145.00	S	Apr-25	
Weddings - 1 hour	Per Hour	£ 115.00	£ 120.00	S	Apr-25	
Weddings - 1.5 hour	Per Hour and Half	£ 173.00	£ 182.00	S	Apr-25	
Weddings - 2 hours	Per 2 hours	£ 231.00	£ 243.00	S	Apr-25	
Floral Decorations	Per Decoration	From £196	From £206	S	Apr-25	
<b>Cremation &amp; Burial Service</b>						
Cremation - chapel service	person	£ 791.00	£ 830.00	E	Apr-25	

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		2024/25 Charge		2025/26 Charge				
<b>Cremation &amp; Burial Service continued</b>								
Cremation - chapel service Non Residents of Aberdeen City	person	£	850.00	£	892.00	E	Apr-25	
Cremation of any person whose age at the time of death was less than 18 years or a stillborn child		£	-	£	-	E	Apr-25	
Crematorium - No chapel service	person	£	625.00	£	656.00	E	Apr-25	
Crematorium - No chapel service - Non Residents of Aberdeen City	person	£	718.00	£	754.00	E	Apr-25	
Cremation - No chapel service, early morning slot at reduced charge.	person	£	420.00	£	441.00	E	Apr-25	
Storage of urn	urn	£	113.00	£	119.00	E	Apr-25	
Dispersion of ashes from another crematorium	urn	£	100.00	£	105.00	E	Apr-25	
Extended use of Chapel for a service	Occasion	£	126.00	£	132.00	E	Apr-25	
Use of Chapel for a Service only	Occasion	£	189.00	£	198.00	E	Apr-25	
Burial Lair Rights	lair	£	1,155.00	£	1,212.00	E	Apr-25	
Burial Lair Rights - Non Residents of Aberdeen City	lair	£	1,518.00	£	1,950.00		Apr-25	
Reservation fee for burial lair	lair	£	100.00	£	100.00	E	Apr-25	
Cremation Casket lair rights	lair	£	895.00	£	940.00	E	Apr-25	
Cremation Casket lair rights - Non Residents of Aberdeen City	lair	£	1,310.00	£	1,410.00		Apr-25	
Administration Fee		£	58.00	£	61.00	E	Apr-25	
Burial	person	£	964.00	£	1,012.00	C	Apr-25	
Burial - Non Residents of Aberdeen City	person	£	1,477.00	£	2,100.00	C	Apr-25	
Burial on a Saturday	person	£	1,285.00	£	1,349.00	C	Apr-25	
Burial on a Saturday - Non Residents of Aberdeen City	person	£	1,970.00	£	2,600.00	C	Apr-25	
Burial on a Sunday or Public Holiday	person	£	1,446.00	£	1,518.00	C	Apr-25	



## SCHEDULE OF CHARGES FROM 1 APRIL 2025

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Burial on a Sunday or Public Holiday - Non Residents of Aberdeen City	person	£ 2,216.00	£ 2,850.00	C	Apr-25	
<b>Cremation &amp; Burial Service continued</b>						
Burial of a person whose age at the time of death was less than 18 years or a stillborn child		£ -	£ -	C	Apr-25	
Interment of Cremated Remains Casket(s)	interment	£ 336.00	£ 353.00	C	Apr-25	
Interment of Cremated Remains Casket(s) - Non Residents of Aberdeen City	interment	£ 451.00	£ 660.00		Apr-25	
Interment of Cremated Remains Casket(s) on a Saturday	interment	£ 448.00	£ 490.00	C	Apr-25	
Interment of Cremated Remains Casket(s) on a Saturday - Non Residents of Aberdeen City	interment	£ 602.00	£ 950.00		Apr-25	
Testing of a lair depth	occasion	£ 129.00	£ 135.00	C	Apr-25	
Disinterment of coffin	coffin	£ 1,380.00	£ 1,449.00	E/S	Apr-25	VAT status: E if it's linked to a subsequent burial S otherwise
Disinterment of casket of ashes	casket	£ 393.00	£ 412.00	E/S	Apr-25	VAT status: E if it's linked to a subsequent burial S otherwise
Transfer of lair rights	lair	£ 52.00	£ 55.00	C	Apr-25	
Duplicate lair certificate	certificate	£ 52.00	£ 55.00	S	Apr-25	
Search burial ground records	Per 15 mins	£ 15.00	£ 16.00	S	Apr-25	
Foundation for headstone	foundation	£ 116.00	£ 122.00	C	Apr-25	
<b>Visual Tribute Services</b>						
Subsequent Photos (first image no charge)	per item	£ 17.00	£ 18.00	S	Apr-25	
Slideshow/Video - provided by family	per item	£ 36.75	£ 39.00	S	Apr-25	
Slideshow - prepared by crematorium	per item	£ 47.00	£ 49.00	S	Apr-25	
Extra work	per item	£ 17.00	£ 18.00	S	Apr-25	
Physical copy of the slideshow	per item	£ 17.00	£ 18.00	S	Apr-25	
<b>Webcast Services</b>						

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		2024/25 Charge		2025/26 Charge				
Live	per item	£ 58.00		£ 61.00		S	Apr-25	
Physical copy of recording of service	first copy	£ 46.00		£ 48.00		S	Apr-25	
Each extra Physical copy	per extra item	£ 23.00		£ 24.00		S	Apr-25	
<b>Book of Remembrance/Memorial Cards</b>								
Book of Remembrance charge per line	line	£ 23.00		£ 24.00		S	Apr-25	
Book of Remembrance Motif	motif	£ 80.00		£ 84.00		S	Apr-25	
Memorial Cards - replica of above charge per line	line	£ 15.00		£ 16.00		S	Apr-25	
Memorial Cards - motif	motif	£ 63.00		£ 66.00		S	Apr-25	

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		2024/25 Charge		2025/26 Charge				
<b>Memorial Plaque</b>								
Memorial Plaque - Wall - for 10 years	plaque	£	385.00	£	404.00	E	Apr-25	
Memorial Plaque - Wall - for 20 years	plaque	£	526.90	£	553.00	E	Apr-25	
Memorial Plaque - Wall - renewal 10 years	plaque	£	150.00	£	157.00	E	Apr-25	
Memorial Plaque - Wall - renewal 20 years	plaque	£	249.00	£	261.00	E	Apr-25	
Memorial Plaque - Additional inscription	plaque	£	84.00	£	88.00	E	Apr-25	
Memorial bench	bench	£	1,900.00	£	2,100.00	C	Apr-25	
Foundation for Memorial Bench (if required)	item	£	600.00	£	800.00	C	Apr-25	
Babies Book of Remembrance charge per line	line	£	7.74	£	8.13	S	Apr-25	
Babies Book of Remembrance Motif	motif	£	71.40	£	74.97	S	Apr-25	
Babies memorial kerb - 3 lines	kerb	£	200.00	£	210.00	E	Apr-25	
Babies memorial headstone - 3 lines inscription	3 line inscription	£	500.00	£	525.00	E	Apr-25	
Babies memorial headstone - motif	motif	£	97.00	£	102.00	E	Apr-25	
Babies memorial headstone - 4th line	line	£	20.00	£	21.00	E	Apr-25	
Cremation of Body Parts (following original cremation)	Per body	£	189.00	£	250.00	E	Apr-25	
Burial of Body Parts	Per body	£	189.00	£	250.00	C	Apr-25	
Cremation of Body donated to Medical Research (Anatomical examination)	Per body	£	189.00	£	250.00	E	Apr-25	
Burial of Body donated to Medical Research (Anatomical examination)	Per body	£	189.00	£	250.00	C	Apr-25	

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<b>Waste &amp; Recycling</b>						
Commercial Waste Collection Service s - 140 litre bin	per uplift of bin			S/C		Charges will be agreed under delegated authority  VAT status: S if charged to another waste collection company C if charged directly to a business
Commercial Waste Collection Service s Ad-hoc Collection Admin Fee	annual fee in addition to cost of uplifts.			S/C		Charges will be agreed under delegated authority  VAT status: S if charged to another waste collection company C if charged directly to a business
Commercial Waste Collection Service s - 240 litre bin	per uplift of bin			S/C		Charges will be agreed under delegated authority  VAT status: S if charged to another waste collection company C if charged directly to a business
Commercial Waste Collection Service s - 360 litre bin	per uplift of bin			S/C		Charges will be agreed under delegated authority  VAT status: S if charged to another waste collection company C if charged directly to a business

**SCHEDULE OF CHARGES FROM 1 APRIL 2025**

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<b>Waste &amp; Recycling continued</b>						
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

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<b>Waste &amp; Recycling continued</b>						
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

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Activity	Unit	Current 2024/25 Charge	Proposed 2025/26 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope  Comments
<b>Waste &amp; Recycling continued</b>						
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 2025**

**ALL CHARGES ARE EXCLUSIVE OF VAT, WHERE APPLICABLE**

Activity	Unit	Current 2024/25 Charge	Proposed 2025/26 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope  Comments
<b>Waste &amp; Recycling continued</b>						
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 2025**

**ALL CHARGES ARE EXCLUSIVE OF VAT, WHERE APPLICABLE**

Activity	Unit	Current 2024/25 Charge	Proposed 2025/26 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope  Comments
<b>Waste &amp; Recycling continued</b>						
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 2025**

**ALL CHARGES ARE EXCLUSIVE OF VAT, WHERE APPLICABLE**

Activity	Unit	Current 2024/25 Charge	Proposed 2025/26 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope  Comments
<b>Waste &amp; Recycling continued</b>						
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 2025

ALL CHARGES ARE EXCLUSIVE OF VAT, WHERE APPLICABLE

Activity	Unit	Current 2024/25 Charge	Proposed 2025/26 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope  Comments
<b>Waste &amp; Recycling continued</b>						
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	£ 40.00	£ 45.00	C	Apr-25	
Domestic Waste Collection - House Clearances	per collection	£ 236.78	£ 249.00	C	Apr-25	
Domestic Waste Collection - Hourly rate	per hour	£ 139.00	£ 145.00	C	Apr-25	
Domestic household garden waste charge 1st Bin	Per household	£ -	£ 40.00	C	Sep-25	
Domestic household garden waste charge Permit for second and third bin	Per household	£ 30.00	£ 40.00	C	Sep-25	
Sale of 1280 litre bin to developer	per unit	£ 477.00	£ 500.00	C	Apr-25	
Sale of 660 litre bin to developer	per unit	£ 328.00	£ 344.00	C	Apr-25	
Sale of 180 litre bin to developer	per unit	£ 41.00	£ 43.00	C	Apr-25	
Sale of 240 litre bin to developer	per unit	£ 41.00	£ 43.00	C	Apr-25	
Sale of food waste bin housing to developer	per unit	£ 594.00	£ 624.00	C	Apr-25	
Charge for delivering 10 or fewer bins to developer	per delivery	£ 35.00	£ 37.00	C	Apr-25	
Admin fee for Transfer notes	per note			C	Apr-25	Charges will be agreed under delegated authority

## SCHEDULE OF CHARGES FROM 1 APRIL 2025

ALL CHARGES ARE EXCLUSIVE OF VAT, WHERE APPLICABLE

Activity	Unit	Current		Proposed		VAT Code Applicable	Approved Start Date	Comments
		2024/25 Charge		2025/26 Charge				VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope
<b>Protective Services</b>								
<b>Fees - Street Traders Licence</b>								
Street traders Licence - certificate of compliance	Per Certificate	£ 214.00		£ 225.00		C	Apr-25	
Street traders Licence - re-visit for non-compliance	Per Hour	£ 79.00		£ 83.00		C	Apr-25	
<b>Animal Health &amp; Welfare</b>								
Licence for Breeding Establishment for Dogs	Per licence	£ 215.00		£ 225.00		C	Apr-25	
Licence for Breeding Establishment for Cats	Per licence	£ 215.00		£ 225.00		C	Apr-25	
Licence for Breeding Establishment for Rabbits	Per licence	£ 215.00		£ 225.00		C	Apr-25	
Licence to keep Dangerous Wild Animals	Per licence	£ 303.00		£ 318.00		C	Apr-25	
Licence for Animal Boarding Establishment	Per licence	£ 215.00		£ 225.00		C	Apr-25	
<b>Animal Health &amp; Welfare continued</b>								
Licence for Riding Establishment	Per licence	£ 354.00		£ 372.00		C	Apr-25	
Licence to Sell Animals as Pets	Per licence	£ 215.00		£ 225.00		C	Apr-25	
Registration for Performing Animals	Per registration	£ 215.00		£ 225.00		C	Apr-25	
Licence for Animal Welfare Establishment	Per Licence	£ 215.00		£ 225.00		C	Apr-25	
Animal Rehoming Licence	Per Licence	£ 215.00		£ 225.00		C	Apr-25	
Licence to operate a Zoo	Per Licence	£ 354.00		£ 372.00		C	Apr-25	
<b>Housing Inspections</b>								
Housing Inspection Report - inspection visit and issue of letter	Per visit	£ 162.00		£ 170.00		C	Apr-25	
Housing Inspection Report - amendment of letter within one year	Per amendment	£ 31.50		£ 33.00		C	Apr-25	
<b>Fees - Weights &amp; Measures Other</b>								
Weights & Measures act Technical Officer (certified to trade to tolerance)	Per hour	£ 56.00		£ 59.00		C	Apr-25	
Weights & Measures act Inspector (certified to trade tolerance)	Per hour	£ 91.00		£ 96.00		C	Apr-25	
Weights & Measures act Inspector (Public hols/weekends) (certified to trade tolerance)	Per hour	£ 137.00		£ 144.00		C	Apr-25	
Weights & Measures act Technical Officer (Public hols/weekends) (certified to trade tolerance)	Per hour	£ 82.00		£ 86.00		C	Apr-25	
Provision of Calibration Certificate	Per Certificate	£ 63.00		£ 66.00		C	Apr-25	
Provision of contaminated land information (petrol storage)	Per hour	£ 84.36		£ 89.00		C	Apr-25	

## SCHEDULE OF CHARGES FROM 1 APRIL 2025

ALL CHARGES ARE EXCLUSIVE OF VAT, WHERE APPLICABLE

Activity	Unit	Current 2024/25 Charge	Proposed 2025/26 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope  Comments
<b>Fees-Freezer Breakdown Inspt</b>						
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)	£ 194.00	£ 204.00	C	Apr-25	
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	£ 77.00	£ 81.00	C	Apr-25	
Food premises yearbook	Per book	£ 31.50	£ 33.00	C	Apr-25	
<b>Fees-Fish Export Certificate</b>						
Fish Export Certificates (Monday to Friday 9am - 4pm) more than 24 hours notice	First hour	£ 77.00	£ 81.00	S	Apr-25	
Fish Export Certificates (Monday to Friday 9am - 4pm) more than 24 hours notice	Per hour for every hour since the first one	£ 77.00	£ 81.00	S	Apr-25	
Fish Export Certificates (Monday to Friday 9am - 4pm) less than 24 hours notice	First hour	£ 185.00	£ 194.00	S	Apr-25	
Fish Export Certificates (Monday to Friday 9am - 4pm) less than 24 hours notice	Per hour for every hour since the first one	£ 92.00	£ 97.00	S	Apr-25	
Fish Export Certificates (Monday to Friday after 4pm) more than 24 hours notice	First hour	£ 185.00	£ 194.00	S	Apr-25	
Fish Export Certificates (Monday to Friday after 4pm) more than 24 hours notice	Per hour for every hour since the first one	£ 92.00	£ 97.00	S	Apr-25	
Fish Export Certificates (Monday to Friday after 4pm) less than 24 hours notice	First hour	£ 249.00	£ 262.00	S	Apr-25	
Fish Export Certificates (Monday to Friday after 4pm) less than 24 hours notice	Per hour for every hour since the first one	£ 122.00	£ 128.00	S	Apr-25	
Fish Export Certificates weekends (9am - 4pm) more than 24 hours notice [notification received on a normal working day]	First hour	£ 249.00	£ 261.00	S	Apr-25	

**Fees-Fish Export Certificate continued**

## SCHEDULE OF CHARGES FROM 1 APRIL 2025

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
		2024/25 Charge		2025/26 Charge				Comments
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	£	122.00	£	128.00	S	Apr-25	
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	£	249.00	£	261.00	S	Apr-25	
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	£	122.00	£	128.00	S	Apr-25	
Fish Export Certificate - 29th & 30th December, between 9am and 4pm, where Environmental Health is informed by 9am on 24th Dec.	First hour	£	185.00	£	194.00	S	Apr-25	
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	£	122.00	£	128.00	S	Apr-25	
Additional Export Health Certificate Certificates	For second and subsequent certificates issued at the same time as the initial certificate		Each additional certificate charged at 1/2 price of the first certificate		Each additional certificate charged at 1/2 price of the first certificate	S	Apr-25	
Support Attestation	Per Attestation	£	124.00	£	130.00	C	Apr-25	
Additional Support Attestation	For second and subsequent certificates issued at the same time as the initial Support Attestation	£	27.30	£	29.00	C	Apr-25	

**SCHEDULE OF CHARGES FROM 1 APRIL 2025**

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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
		2024/25 Charge		2025/26 Charge				
<b>Fees-Fish Export Certificate continued</b>								
Illegal, Unreported and Unregulated Fishing Regulation (IUU) - Port Health Charges for checking catch certificates	Per Certificate	£ 29.00		£ 30.00		C	Apr-25	
<b>Food Hygiene Certs</b>								
Sec 50 Food Hygiene Certificates	Per Certificate	£ 346.00		£ 363.00		C	Apr-25	
Advice to prospective/new business	Per enquiry	£ 77.00		£ 81.00		S	Apr-25	

## SCHEDULE OF CHARGES FROM 1 APRIL 2025

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Activity	Unit	Current 2024/25 Charge	Proposed 2025/26 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope  Comments
<b>Ship Sanitation Inspection Chg</b>						
Ship inspection - up to 1,000 tonnes	Per inspection	£ 165.00	£ 173.00	C	Apr-25	
Ship inspection - 1,000 to 3,000 tonnes	Per inspection	£ 226.00	£ 237.00	C	Apr-25	
Ship inspection - 3,000 to 10,000 tonnes	Per inspection	£ 346.00	£ 363.00	C	Apr-25	
Ship inspection - 10,000 to 20,000 tonnes	Per inspection	£ 442.00	£ 464.00	C	Apr-25	
Ship inspection - 20,000 to 30,000 tonnes	Per inspection	£ 572.00	£ 600.00	C	Apr-25	
Ship inspection - 30,000 tonnes and over	Per inspection	£ 676.00	£ 710.00	C	Apr-25	
Ship inspection - 50 - 100 person capacity	Per inspection	£ 676.00	£ 710.00	C	Apr-25	
Ship inspection - over 1000 person capacity	Per inspection	£ 1,152.00	£ 1,210.00	C	Apr-25	
Extensions	Per extension	£ 112.00	£ 118.00	C	Apr-25	
Additional charge for ship inspections on Saturdays	Per hour	£ 182.00	£ 191.00	C	Apr-25	
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	£ 105.00	C	Apr-25	
<b>Fees - Water Sampling</b>						
Chemical water samples on ships	Per sample	£ 250.00	£ 262.00	S	Apr-25	
Officer time -water samples on ships, in addition to sampling charges	Per hour	£ 77.00	£ 81.00	S	Apr-25	
Bacteriological water samples on ships	Per sample	£ 83.00	£ 87.00	S	Apr-25	
Legionella water samples on ships	Per sample	£ 203.00	£ 213.00	S	Apr-25	
<b>Charges - Pest Control</b>						
Pest control - Rodent infestation (domestic)	Per 5 visits	£ 260.00	£ 273.00	S	Apr-25	
Pest control - Rodent infestation (commercial)	Per visit	£ 102.00	£ 107.00	S	Apr-25	
Pest control - Bed bug infestation (1-2 rooms)	Per 4 visits	£ 340.00	£ 357.00	S	Apr-25	
Pest control - Bed bug infestation (3-4 rooms)	Per 4 visits	£ 440.00	£ 462.00	S	Apr-25	
Pest Control - Bed Bug Infestation (5 rooms or more)		Price determined on visit	Price determined on visit	S	Apr-25	



## SCHEDULE OF CHARGES FROM 1 APRIL 2025

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Activity	Unit	Current 2024/25 Charge	Proposed 2025/26 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope  Comments
<b>Charges - Pest Control continued</b>						
Pest control - insect infestation (domestic)	Per visit	£ 107.00	£ 112.00	S	Apr-25	
Pest control - Insect infestation (commercial)	Per visit	£ 107.00	£ 112.00	S	Apr-25	
Pest Control - Insect Infestation (Cockroach)	Per 5 Visits	£ 380.00	£ 399.00	S	Apr-25	
Pest control - assessment visit	Per visit	£ 36.00	£ 38.00	S	Apr-25	
Pest control - Wasp infestation (domestic)	Per visit	£ 83.00	£ 87.00	S	Apr-25	
Pest control - Wasp infestation (commercial)	Per visit	£ 83.00	£ 87.00	S	Apr-25	
Dog Warden - unchipped dog uplift (owner agrees to chip)	Per dog	£ 36.00	£ 38.00	S	Apr-25	
Dog Warden - chipped dog uplift	Per dog	£ -	£ -	S	Apr-25	
Dog Warden - unchipped dog uplift (owner does not agree to chip dog post-uplift)	Per dog	£ 83.00	£ 87.00	S	Apr-25	
<b>Permanent Residential Caravan Site Licence</b>						
0-10 Residential Units. Cost of New (First) Application	Per application	£ 404.00	£ 424.00	C	Apr-25	
1-10 Residential Units. Cost of Renewal Application	Per application	£ 357.00	£ 375.00	C	Apr-25	
11-20 Residential Units. Cost of New (First) Application	Per application	£ 809.00	£ 849.00	C	Apr-25	
11-20 Residential Units. Cost of Renewal Application	Per application	£ 714.00	£ 750.00	C	Apr-25	
21-40 Residential Units. Cost of New (First) Application	Per application	£ 1,618.00	£ 1,699.00	C	Apr-25	
21-40 Residential Units. Cost of Renewal Application	Per application	£ 1,428.00	£ 1,499.00	C	Apr-25	
41-70 Residential Units. Cost of New (First) Application	Per application	£ 2,831.00	£ 2,972.00	C	Apr-25	
41-70 Residential Units. Cost of Renewal Application	Per application	£ 2,322.00	£ 2,438.00	C	Apr-25	
70+ Residential Units. Cost of New (First) Application	Per application	£ 4,044.00	£ 4,246.00	C	Apr-25	
70+ Residential Units. Cost of Renewal Application	Per application	£ 3,569.00	£ 3,747.00	C	Apr-25	
<b>Other Income</b>						
Provision of contaminated land information	Per hour	£ 89.25	£ 94.00	S	Apr-25	
<b>Water testing</b>						
Regulated supplies - collection of water sample	Per Water supply	£ 80.85	£ 85.00	S	Apr-25	
Regulated supplies - risk assessment/review	Per Water supply	£ 103.95	£ 109.00	S	Apr-25	
Regulated supplies - annual sample and analysis	Per Water supply	£ 333.15	£ 350.00	S	Apr-25	

## SCHEDULE OF CHARGES FROM 1 APRIL 2025

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<b>Water testing continued</b>						
Regulated supplies - annual sample and analysis (discounted rate)	Per Water supply	£ 229.00	£ 240.00	S	Apr-25	
Regulated supplies - annual sample and analysis with risk assessment (once every 5 years)	Per Water supply	£ 426.00	£ 447.00	S	Apr-25	
Regulated supplies - annual sample and analysis with risk assessment (once every 5 years) (discounted rate)	Per Water supply	£ 321.75	£ 338.00	S	Apr-25	
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-25	
Regulated supplies - Sample and analysis following completion of improvement works	per sample	£80 plus cost of analysis (only parameters that failed original sample)	£84 plus cost of analysis (only parameters that failed original sample)	S	Apr-25	
Unregulated supplies - Sampling and bacteriological and chemical analysis (private and domestic water supply testing)	Per analysis	£ 157.50	£ 165.00	S	Apr-25	
Unregulated supplies - Sampling and lead analysis only (private and domestic water supply testing)	Per analysis	£ 147.00	£ 154.00	S	Apr-25	
<b>Fleet</b>						
MOT		£ 54.85	£ 54.85	C	Apr-25	This may be subject to change

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Activity	Unit	Current 2024/25 Charge	Proposed 2025/26 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope  Comments
<b>Car Parks</b>						
<b>Car Park Off Street Chg</b>						
Off-street parking short stay 2 hrs Max (Broomhill Road & Fonthill Road)	Up to 1 hr	£ 1.40	£ 1.50	S	May-25	
Off-street parking short stay 2 hrs Max (Broomhill Road & Fonthill Road)	1 to 2hrs	£ 2.60	£ 2.75	S	May-25	
Off- street parking short stay- 4 hrs max (Frederick St (part) only)	Up to 1 hr	£ 1.40	£ 1.50	S	May-25	
Off- street parking short stay- 4 hrs max (Summer St, Greyfriars & Frederick St (part))	Up to 2 hrs	£ 3.30	£ 3.50	S	May-25	
Off- street parking short stay- 4 hrs max (Summer St, Greyfriars & Frederick St (part))	2 to 3hrs	£ 4.80	£ 5.05	S	May-25	
Off- street parking short stay- 4 hrs max (Summer St, Greyfriars & Frederick St (part))	3 to 4 hrs	£ 6.30	£ 6.60	S	May-25	
Off- street parking short stay- 4 hrs max (Marischal College Multi, Thu 6-8pm, Sat 8am-6pm and Sun 8am -5pm)	Up to 2 hrs	£ 3.30	£ 3.50	S	May-25	
Off- street parking short stay- 4 hrs max (Marischal College Multi, Thu 6-8pm, Sat 8am-6pm and Sun 8am-5pm)	2 to 3hrs	£ 4.80	£ 5.05	S	May-25	
Off- street parking short stay- 4 hrs max (Marischal College Multi, Thu 6-8pm, Sat 8am-6pm and Sun 8am-5pm)	3 to 4 hrs	£ 6.30	£ 6.60	S	May-25	
Staff and elected member parking charge to all city centre properties - Marischal College, Town House, Spring Gardens, city centre secondary schools and primary schools	Weekly charge	£ -	£ 10.00	S	May-25	
Off- street parking long stay-14 hrs max (Denburn & Frederick St )	Up to 1 hr	£ 1.40	£ 1.50	S	May-25	
Off- street parking long stay-14 hrs max (Chapel St, Denburn, Frederick St & West North St)	Up to 2 hrs	£ 2.90	£ 3.05	S	May-25	

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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
		2024/25 Charge			2025/26 Charge			
<b>Car Park Off Street Chg continued</b>								
Off- street parking long stay-14 hrs max (Chapel St, Denburn, Frederick St & West North St)	2 to 3 hrs	£ 4.10	£	£ 4.30		S	May-25	
Off- street parking long stay-14 hrs max (Chapel St, Denburn, Frederick St & West North St)	3 to 4 hrs	£ 5.50	£	£ 5.80		S	May-25	
Off- street parking long stay-14 hrs max (Chapel St, Denburn, Frederick St (part) & West North St)	4 to 5 hrs	£ 6.90	£	£ 7.25		S	May-25	
Off- street parking long stay-14 hrs max (Chapel St, Denburn, Frederick St (part) & West North St)	5 to 6 hrs	£ 8.20	£	£ 8.60		S	May-25	
Off- street parking long stay-14 hrs max (Chapel St, Denburn, Frederick St (part) & West North St)	6 to 10 hrs	£ 13.50	£	£ 14.20		S	May-25	
Off- street parking long stay-14 hrs max (Chapel St, Denburn, Frederick St (part) & West North St)	10 to 14 hrs	£ 16.50	£	£ 17.35		S	May-25	
Off- street Virginia Street car park	Up to 2 hours	£ 2.40	£	£ 2.50		S	May-25	
Off- street Virginia Street car park	2 to 3 hours	£ 3.60	£	£ 3.80		S	May-25	
Off- street Virginia Street car park	3 to 4 hours	£ 4.80	£	£ 5.05		S	May-25	
Off- street Virginia Street car park	4 to 5 hours	£ 6.00	£	£ 6.30		S	May-25	
Off- street Virginia Street car park	5 to 6 hours	£ 7.20	£	£ 7.55		S	May-25	
Off- street Virginia Street car park	6 to 10 hours	£ 12.10	£	£ 12.70		S	May-25	
Off- street Virginia Street car park	10 to 14 Hours	£ 16.50	£	£ 17.35		S	May-25	

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Activity	Unit	Current 2024/25 Charge	Proposed 2025/26 Charge	VAT Code Applicable	Approved Start Date	Comments VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope
<b>Car Park Street Chg</b>						
On-street parking inner central zones - 20 mins	20 mins	£ 1.50	£ 1.60	C	May-25	
On-street parking inner central zones - 40mins	40 mins	£ 2.90	£ 3.05	C	May-25	
On-street parking inner central zones - 1 hr	60 mins	£ 4.20	£ 4.40	C	May-25	
On-street parking inner central zones - 2 hrs 6pm to 8pm Mon-Sat	2 hrs after 6pm	£ 5.50	£ 5.80	C	May-25	
On-street parking outer central zones - 20 mins	20 mins	£ 1.40	£ 1.50	C	May-25	
On-street parking outer central zones - 40mins	40 mins	£ 2.60	£ 2.70	C	May-25	
On-street parking outer central zones - 1 hr	60 mins	£ 3.80	£ 4.00	C	May-25	
On-street parking outer central zones - 2 hrs	2 hrs	£ 5.00	£ 5.25	C	May-25	
On-street parking peripheral zones (Incl Beach) - 30 mins	30 mins	£ 0.90	£ 0.95	C	May-25	
On-street parking peripheral zones (Incl Beach)- 1 hr	1 hr	£ 1.40	£ 1.50	C	May-25	
On-street parking peripheral zones - (Incl Beach) 2 hrs	2 hrs	£ 2.60	£ 2.75	C	May-25	
On-street parking peripheral zones - (Incl Beach) 3 hrs	3 hrs	£ 3.80	£ 4.00	C	May-25	
Mon - Fri 1000-1600 - Bedford Rd only	4 hour	£ 4.80	£ 5.05	C	May-25	
Mon - Fri 1000-1600 - Bedford Rd only	5 hour	£ 6.00	£ 6.30	C	May-25	
Mon - Fri 1000-1600 - Bedford Rd only	6 hour max	£ 7.20	£ 7.55	C	May-25	
Mon - Fri 1000 - 1600 - Foresterhill	Up to 2 Hours	£ 1.80	£ 1.90	C	May-25	
Mon - Fri 1000 - 1600 - Foresterhill	2-6 Hours	£ 5.45	£ 5.70	C	May-25	
<b>Business Permits</b>						
Business Exemption Permits	1 year	£ 612.00	£ 643.00	S/C	May-25	VAT status: Off street only - S; On street only - C
Business Exemption Permits	6 months	£ 337.00	£ 354.00	S/C	May-25	VAT status: Off street only - S; On street only - C
Business Exemption Permits	3 months	£ 168.00	£ 176.00	S/C	May-25	VAT status: Off street only - S; On street only - C
Residential / Business parking permit request - priority same day/next day service	per item	£ 5.80	£ 6.10	S/C	May-25	VAT status: Off street only - S; On street only - C

## SCHEDULE OF CHARGES FROM 1 APRIL 2025

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Activity	Unit	Current 2024/25 Charge	Proposed 2025/26 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope  Comments
<b>Business Permits continued</b>						
Online residential / business parking permit request standard postage - online ordering posted within 5 -7 days	per item	£ 1.16	£ 1.21	S/C	May-25	VAT status: Off street only - S; On street only - C
<b>Fixed Parking Permits/Flexible Permits</b>						
Residential Exemption Permits - Fixed/Flexible	1 year - 1st permit	City Centre £210 Outer CC £157 Peripheral £105	City Centre £220 Outer CC £165 Peripheral £110	S/C	May-25	VAT status: Off street only - S; On street only - C
Residential Exemption Permits - Fixed/Flexible	6 months - 1st permit	City Centre £115 Outer CC £84 Peripheral £58	City Centre £120 Outer CC £88 Peripheral £60	S/C	May-25	VAT status: Off street only - S; On street only - C
Residential Exemption Permits - Fixed/Flexible	3 months - 1st permit	City Centre £63 Outer CC £47 Peripheral £31	City Centre £66 Outer CC £49 Peripheral £32	S/C	May-25	VAT status: Off street only - S; On street only - C
Residential Exemption Permits - Fixed/Flexible	1 year - 2nd permit	Outer CC £210 Peripheral £157	Outer CC £220 Peripheral £165	S/C	May-25	VAT status: Off street only - S; On street only - C
Residential Exemption Permits - Fixed/Flexible	6 months - 2nd permit	Outer CC £115 Peripheral £84	Outer CC £120 Peripheral £88	S/C	May-25	VAT status: Off street only - S; On street only - C
Residential Exemption Permits - Fixed/Flexible	3 months - 2nd permit	Outer £63 Peripheral £47	Outer £66 Peripheral £49	S/C	May-25	VAT status: Off street only - S; On street only - C
Residential / Business parking permit request - priority same day/next day service	per item	£ 5.25	£ 5.50	S/C	May-25	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	£ 1.05	£ 1.10	S/C	May-25	VAT status: Off street only - S; On street only - C
<b>Monthly Parking Permits</b>						
Monthly off-street parking permit	calendar month	£ 242.00	£ 254.10	S	May-25	
Monthly off-street parking permit - ACC staff	calendar month	£ 181.00	£ 190.05	S	May-25	
AA - permits	1 year	£ 231.00	£ 242.55	S	May-25	

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Activity	Unit	Current 2024/25 Charge	Proposed 2025/26 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope  Comments
<b>Contractors Permits</b>						
Contractors Permit	1 year	£ 670.00	£ 703.00	S/C	May-25	VAT status: Off street only - S; On street only - C
Contractors Permit	6 months	£ 368.00	£ 386.00	S/C	May-25	VAT status: Off street only - S; On street only - C
Contractors Permit	3 months	£ 184.00	£ 193.00	S/C	May-25	VAT status: Off street only - S; On street only - C
Contractors Permit	1 month	£ 69.00	£ 72.00	S/C	May-25	VAT status: Off street only - S; On street only - C
<b>Fines</b>						
Scratch Cards - on-street parking	book of 15	£ 90.75	£ 95.00	C	May-25	
Parking Vouchers	up to 2 hrs	£ 1.80	£ 1.90	C	May-25	
Parking Vouchers	up to 6hrs	£ 5.45	£ 5.70	C	May-25	
<b>Public Infrastructure and Environment</b>						
Footway crossing applications	per application	£ 71.00	£ 74.50	C	Apr-25	
Carriageway markings (H Marking)	per application	£ 213.00	£ 223.60	C	Apr-25	
Fibre Optic duct sharing fee	per metre	£ 1.20	£ 1.25	C	Apr-25	
Access to Fibre Optic duct network	per metre	£ 1.20	£ 1.25	C	Apr-25	
Bagging of Traffic Signals	Fixed Cost	£ 118.00	£ 124.00	C	Apr-25	
Permanent Traffic Regulation Orders (TROs)	per application	£ 3,000.00	£ 3,150.00	C	Apr-25	
<b>Roads &amp; Street work - Charges to Private Parties</b>						
Temporary Traffic Restrictions (TTRO) - application received 28 days or more prior to Order coming into effect	per 21 day Order	£ 1,059.00	£ 1,138.00	C	Apr-25	
Temporary Traffic Restrictions (TTRO) - application received less than 28 days prior to Order coming into effect	per 21 day Order	£ 1,472.00	£ 1,582.00	C	Apr-25	
Temporary Traffic Restrictions (TTRO) - application received 28 days or more prior to Order coming into effect	Per Order lasting 21 days - 6 months	£ 2,081.00	£ 2,237.00	C	Apr-25	

## SCHEDULE OF CHARGES FROM 1 APRIL 2025

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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
		2024/25 Charge		2025/26 Charge				
<b>Roads &amp; Street work - Charges to Private Parties continued</b>								
Temporary Traffic Restrictions (TTRO) - application received less than 28 days prior to Order coming into effect	Per Order lasting 21 days - 6 months	£ 2,465.00		£ 2,650.00		C	Apr-25	
TTRO - repeat posting of weekly/monthly notices during event	Per event	£ 206.00		£ 221.00		C	Apr-25	
Charge for late permit (TTRO)	Per permit	£ 3,837.00		£ 4,125.00		C	Apr-25	
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	£ 579.00		£ 622.00		C	Apr-25	
Consent for Excavating in the Road under Section 56 or 61 of the Roads (Scotland) Act 1984 - charge for late permit	Per permit	£ 1,750.00		£ 1,881.00		C	Apr-25	
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	£ 579.00		£ 622.00		C	Apr-25	
Scaffold / Hoarding permits continuous period up to a month, under 25m in length	Per permit	£ 147.00		£ 158.00		C	Apr-25	
Scaffold / Hoarding permits continuous period up to a month, over 25m in length	Per permit	£ 266.00		£ 286.00		C	Apr-25	
Scaffold/ Hoarding permits for each subsequent month of original application - under 25m in length	Per permit	£ 147.00		£ 158.00		C	Apr-25	
Scaffold/ Hoarding permits for each subsequent month of original application - over 25m in length	Per permit	£ 260.00		£ 279.00		C	Apr-25	
Charge for late permit - Scaffold / Hoarding permits continuous period up to a month, under 25m in length	Per permit	£ 882.00		£ 948.00		C	Apr-25	
Charge for late permit - Scaffold / Hoarding permits continuous period up to a month, over 25m in length	Per permit	£ 999.00		£ 1,074.00		C	Apr-25	
Charge for late permit - Scaffold/ Hoarding permits for each subsequent month of original application - under 25m in length	Per permit	£ 882.00		£ 948.00		C	Apr-25	



## SCHEDULE OF CHARGES FROM 1 APRIL 2025

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Activity	Unit	Current 2024/25 Charge	Proposed 2025/26 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope  Comments
<b>Roads &amp; Street work - Charges to Private Parties continued</b>						
Charge for late permit - Scaffold/ Hoarding permits for each subsequent month of original application - over 25m in length	Per permit	£ 1,000.00	£ 1,075.00	C	Apr-25	
Mobile tower scaffolds - charge per day	Per day	£ 48.00	£ 52.00	C	Apr-25	
Mobile tower scaffolds - charge per week	Per week	£ 135.00	£ 145.00	C	Apr-25	
Mobile tower scaffolds - late permit per location	Per day	£ 443.00	£ 476.00	C	Apr-25	
Mobile tower scaffolds - late permit per location	Per week	£ 497.00	£ 534.00	C	Apr-25	
Crane, Hydraulic Platform Permits - charge for granting permission per site	Per day	£ 103.00	£ 111.00	C	Apr-25	
Crane, Hydraulic Platform Permits - charge for granting permission per site	Per week	£ 136.00	£ 146.00	C	Apr-25	
Crane, Hydraulic Platform Permits - Roaming permit ( day permit for up to 5 sites, 90 mins per site)	Per permit	£ 159.00	£ 171.00	C	Apr-25	
Crane, Hydraulic Platform Permits - Charge for a late permit - day permit	Per permit	£ 727.00	£ 782.00	C	Apr-25	
Crane, Hydraulic Platform Permits - Charge for a late permit - week permit	Per permit	£ 787.00	£ 846.00	C	Apr-25	
Crane, Hydraulic Platform Permits - Roaming permit - charge for late fee ( day permit for up to 5 sites, 90 mins per site)	Per permit	£ 811.00	£ 872.00	C	Apr-25	
Defect inspection of traffic management for Crane, Hydraulic Permits	Per permit	£ 48.00	£ 52.00	C	Apr-25	
Temporary Traffic Lights Permits - For a continuous period of up to one week, charge for granting permission	Per permit	£ 115.00	£ 124.00	C	Apr-25	
Temporary Traffic Lights Permits - Charge for a late permit	Per permit	£ 1,147.00	£ 1,233.00	C	Apr-25	
Skip permits - continuous period of 7 days	Per permit	£ 54.00	£ 58.00	C	Apr-25	
Skip permits - Fixed penalty notice	Per permit	£ 520.00	£ 559.00	C	Apr-25	
Additional charge for skip sited within a Pay & Display zone (Zones ABCEFG)	Per skip, per day	£ 43.00	£ 46.00	C	Apr-25	

**SCHEDULE OF CHARGES FROM 1 APRIL 2025**

**ALL CHARGES ARE EXCLUSIVE OF VAT, WHERE APPLICABLE**

Activity	Unit	Current 2024/25 Charge	Proposed 2025/26 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope  Comments
<b>Roads &amp; Street work - Charges to Private Parties continued</b>						
Additional charge for skip sited within a Pay & Display zone (All zones excluding ABCEFG)	Per skip, per day	£ 25.00	£ 27.00	C	Apr-25	
Development / Construction – Occupation of Road Space	per sq. metre, per day	£ 2.66	£ 2.86	C	Apr-25	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	£ 1.48	£ 1.59	C	Apr-25	Roads not included in above list. Increased at UBC June 2020

## SCHEDULE OF CHARGES FROM 1 APRIL 2025

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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
		2024/25 Charge		2025/26 Charge				
<b>Roads &amp; Street work - Charges to Private Parties continued</b>								
Screened areas created for safe construction:	Per sq. metre, per week	£ 2.66	£	£ 2.86		C	Apr-25	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	£ 1.48	£	£ 1.59		C	Apr-25	
Promotional events (commercial) minimum charge: £50 per day (up to 10sqm)	Per sqm, per day	£ 355.00	£	£ 382.00		C	Apr-25	
Promotional events (commercial) minimum charge: £50 per day (over 10sqm)	per sq. metre, per day	£ 59.00	£	£ 63.00		C	Apr-25	
Pavement Café licence - application for temporary tables and chairs on the footway	Per year	£ 236.00	£	£ 254.00		C	Apr-25	
Licenced hot/cold food units - use of road space	Per year	£ 307.00	£	£ 330.00		C	Apr-25	
Day rates for the use of the road space for commercial purposes, for profit. (minimum charge £10 per day)	Per sq. metre, per day	£ 0.89	£	£ 0.95		C	Apr-25	
<b>School Catering</b>								
Secondary School meals	Per meal	£ 2.65	£	£ 2.85		C/S	Aug-25	VAT status: Pupils - C; Adults/Staff - S
Primary School meals	Per meal	£ 2.35	£	£ 2.55		C/S	Aug-25	VAT status: Pupils - C; Adults/Staff - S
<b>Public Transport Unit</b>								
Community Transport Service	Single Journey	£ 4.50	£	£ 4.50		Z/S	Apr-25	VAT status: 10+ seats - Z; Otherwise - S
Community Transport Service	Return journey	£ 7.00	£	£ 7.00		Z/S	Apr-25	VAT status: 10+ seats - Z; Otherwise - S

## SCHEDULE OF CHARGES FROM 1 APRIL 2025

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Activity	Unit	Current 2024/25 Charge	Proposed 2025/26 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope  Comments
<b>Public Transport Unit continued</b>						
Community Transport Service	10 journeys	£ 30.00	£ 30.00	Z/S	Apr-25	VAT status: 10+ seats - Z; Otherwise - S
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-25	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-25	VAT status: 10+ seats - Z; Otherwise - S
Minibus Assessment	per assessment	£ 50.00	£ 50.00	S	Apr-25	
<b>Allotments</b>						
Allotment full size plot	Per annum	£ 96.88	£ 101.72	C	Dec-25	
Allotment 3/4 size plot	Per annum	£ 72.62	£ 76.25	C	Dec-25	
Allotment ½ size plot	Per annum	£ 48.38	£ 50.80	C	Dec-25	
Allotment 130m2 plot	Per annum	£ 45.21	£ 47.47	C	Dec-25	
Allotment 110m2 plot	Per annum	£ 37.16	£ 39.02	C	Dec-25	
Allotment 100m2 plot	Per annum	£ 34.56	£ 36.29	C	Dec-25	
Allotment 80m2 plot	Per annum	£ 27.64	£ 35.00	C	Dec-25	
Allotment 50m2 plot	Per annum	£ 15.75	£ 35.00	C	Dec-25	
Allotment Micro Plot	Per annum	£ 13.94	£ 35.00	C	Dec-25	
Allotment full size plot - Concession	Per annum	£ 48.44	£ 76.29	C	Dec-25	Change Consession (over 60 years old) to 75% instead of 50%
Allotment 3/4 size plot - Concession	Per annum	£ 36.31	£ 57.19	C	Dec-25	Change Consession (over 60 years old) to 75% instead of 50%
Allotment ½ size plot - Concession	Per annum	£ 24.19	£ 38.10	C	Dec-25	Change Consession (over 60 years old) to 75% instead of 50%
Allotment 130m2 plot - Concession	Per annum	£ 22.61	£ 35.60	C	Dec-25	Change Consession (over 60 years old) to 75% instead of 50%
Allotment 110m2 plot - Concession	Per annum	£ 18.58	£ 35.00	C	Dec-25	
Allotment 100m2 plot - Concession	Per annum	£ 17.28	£ 35.00	C	Dec-25	
Allotment 80m2 plot - Concession	Per annum	£ 13.82	£ 35.00	C	Dec-25	
Shed	Per annum	£ 10.95	£ 11.49	C	Dec-25	

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<b>Estates Team</b>						
Property Enquiries	per enquiry	£ 370.00	£ 388.00	S	Apr-25	
Processing of Wayleave requests (admin fee)	per enquiry	£ 306.00	£ 321.00	S/E	Apr-25	VAT status: Property opted to tax - S, Otherwise - E
Processing of Servitude requests (admin fee)	per enquiry	£ 306.00	£ 321.00	S/E	Apr-25	VAT status: Property opted to tax - S, Otherwise - E
Licences for Temporary Access to Deeside and Formartine Walkways (admin fee)	per enquiry	£ 306.00	£ 321.00	S/E	Apr-25	VAT status: Property opted to tax - S, Otherwise - E
<b>Planning and Environment</b>						
Section 75 Agreements - Major Applications	per agreement	£ 2,650.00	£ 2,782.00	C	Apr-25	Major Applications – where, includes meetings and co-ordination of negotiations or if significantly complex, a fee based on time expended.
Section 75 Agreements - Residential Developments	per agreement	£ 1,650.00	£ 1,732.00	C	Apr-25	Residential Developments – where, includes negotiation and drafting of affordable housing provision. Depending on complexity
Section 75 Agreements - others	per agreement	£ 825.00	£ 825.00	C	Apr-25	financial contribution or straight forward non-financial obligation
Section 69 Agreements	per agreement	£ 600.00	£ 630.00	C	Apr-25	
Variations/amendments/S75A agreements	per agreement	£ 600.00	£ 630.00	C	Apr-25	
Discharges of section 75 Agreements	per agreement	£ 500.00	£ 525.00	C	Apr-25	
Variations/amendments/S75A agreements - individuals only	per agreement	£ 350.00	£ 367.00	C	Apr-25	only for LCHO residential owners who wish for s75 to be varied to allow them to sell to RSL
<b>Marketing &amp; Design</b>						
Design work	per hour	£ 45.00	£ 45.00	S	Apr-25	
Photography	per hour	£ 45.00	£ 45.00	S	Apr-25	
Sponsorship of roundabouts	Dependent on site	£4,500 - £7,500	£4,500 - £7,500	S	Apr-25	

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		2024/25 Charge		2025/26 Charge				
<b>Licensing</b>								
Boat Hire Licence	Grant - 1 year	£	222.00	£	233.00	C	Apr-25	Subject to statutory requirements
Boat Hire Licence	Renewal	£	192.00	£	201.00	C	Apr-25	Subject to statutory requirements
Boat Hire Licence	Temporary - 6 weeks	£	126.00	£	132.00	C	Apr-25	Subject to statutory requirements
Boat Hire Licence	Variation	£	60.00	£	63.00	C	Apr-25	Subject to statutory requirements
Boat Hire Licence	Consent for material alteration	£	66.00	£	69.00	C	Apr-25	Subject to statutory requirements
Indoor Sports Entertainment Licence	Grant - 3 years	£	787.95	£	827.00	C	Apr-25	Subject to statutory requirements
Indoor Sports Entertainment Licence	Renewal	£	602.55	£	632.00	C	Apr-25	Subject to statutory requirements
Indoor Sports Entertainment Licence	Consent for material alteration	£	66.00	£	69.00	C	Apr-25	Subject to statutory requirements
<b>Licensing continued</b>								
Indoor Sports Entertainment Licence	Variation	£	360.00	£	378.00	C	Apr-25	Subject to statutory requirements
Indoor Sports Entertainment Licence	Temporary - 6 weeks	£	426.00	£	447.00	C	Apr-25	Subject to statutory requirements
Itinerant Metal Dealer Licence	Grant - 3 years	£	246.00	£	258.00	C	Apr-25	Subject to statutory requirements
Itinerant Metal Dealer Licence	Renewal	£	210.00	£	220.00	C	Apr-25	Subject to statutory requirements
Itinerant Metal Dealer Licence	Variation	£	108.00	£	113.00	C	Apr-25	Subject to statutory requirements
Itinerant Metal Dealer Licence	Temporary - 6 weeks	£	132.00	£	138.00	C	Apr-25	Subject to statutory requirements
Late Hours Catering Licence	Grant - 3 years	£	282.00	£	296.00	C	Apr-25	Subject to statutory requirements
Late Hours Catering Licence	Renewal	£	240.00	£	252.00	C	Apr-25	Subject to statutory requirements
Late Hours Catering Licence	Variation	£	132.00	£	138.00	C	Apr-25	Subject to statutory requirements
Late Hours Catering Licence	Consent for material alteration	£	66.00	£	69.00	C	Apr-25	Subject to statutory requirements
Late Hours Catering Licence	Temporary - 6 weeks	£	108.00	£	113.00	C	Apr-25	Subject to statutory requirements
Market Operators Licence	Grant - 3 years	£	432.00	£	453.00	C	Apr-25	Subject to statutory requirements
Market Operators Licence	Renewal	£	288.00	£	302.00	C	Apr-25	Subject to statutory requirements
Market Operators Licence	Variation	£	156.00	£	163.00	C	Apr-25	Subject to statutory requirements
Market Operators Licence	Consent for material alteration	£	66.00	£	69.00	C	Apr-25	Subject to statutory requirements
Market Operators Licence	Temporary - 6 weeks	£	371.00	£	389.00	C	Apr-25	Subject to statutory requirements

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<b>Licensing continued</b>						
Market Operators Licence	Discounted Grant (charities and community bodies)	£ 180.00	£ 189.00	C	Apr-25	Subject to statutory requirements
Market Operators Licence	Discounted Renewal	£ 180.00	£ 189.00	C	Apr-25	Subject to statutory requirements
Market Operators Licence	Discounted Temporary	£ 90.00	£ 94.00	C	Apr-25	Subject to statutory requirements
Metal Dealers Licence	Grant - 3 years	£ 246.00	£ 258.00	C	Apr-25	Subject to statutory requirements
Metal Dealers Licence	Renewal	£ 210.00	£ 220.00	C	Apr-25	Subject to statutory requirements
Metal Dealers Licence	Variation	£ 108.00	£ 113.00	C	Apr-25	Subject to statutory requirements
Metal Dealers Licence	Consent for material alteration	£ 66.00	£ 69.00	C	Apr-25	Subject to statutory requirements
Metal Dealers Licence	Temporary - 6 weeks	£ 132.00	£ 138.00	C	Apr-25	Subject to statutory requirements
Non-Domestic Knives & Swords Licence	Grant - 3 years	£ 288.00	£ 302.00	C	Apr-25	Subject to statutory requirements
Non-Domestic Knives & Swords Licence	Renewal	£ 252.00	£ 264.00	C	Apr-25	Subject to statutory requirements
Non-Domestic Knives & Swords Licence	Consent for material alteration	£ -	£ -	C	Apr-25	
Non-Domestic Knives & Swords Licence	Temporary - 6 weeks	£ 132.00	£ 138.00	C	Apr-25	Subject to statutory requirements
Public Entertainment Licence (Attendees <200)	Grant - 3 years	£ 751.90	£ 789.00	C	Apr-25	Subject to statutory requirements
Public Entertainment Licence (Attendees 200-1500)	Grant - 3 years	£ 860.05	£ 903.00	C	Apr-25	Subject to statutory requirements
Public Entertainment Licence (Attendees 1500+)	Grant - 3 years	£ 1,431.70	£ 1,503.00	C	Apr-25	Subject to statutory requirements
Public Entertainment Licence (Attendees <200)	Discounted Grant	£ 190.55	£ 200.00	C	Apr-25	Subject to statutory requirements
Public Entertainment Licence (Attendees 200-1500)	Discounted Grant	£ 216.30	£ 227.00	C	Apr-25	Subject to statutory requirements
Public Entertainment Licence (Attendees 1500+)	Discounted Grant	£ 216.30	£ 227.00	C	Apr-25	Subject to statutory requirements
Public Entertainment Licence (Attendees <200)	Renewal	£ 666.00	£ 669.00	C	Apr-25	Subject to statutory requirements
Public Entertainment Licence (Attendees 200-1500)	Renewal	£ 762.00	£ 800.00	C	Apr-25	Subject to statutory requirements
Public Entertainment Licence (Attendees 1500+)	Renewal	£ 1,272.00	£ 1,335.00	C	Apr-25	Subject to statutory requirements
Public Entertainment Licence (Attendees <200)	Discounted Renewal	£ 168.00	£ 176.00	C	Apr-25	Subject to statutory requirements
Public Entertainment Licence (Attendees 200-1500)	Discounted Renewal	£ 165.00	£ 173.00	C	Apr-25	Subject to statutory requirements
Public Entertainment Licence (Attendees 1500+)	Discounted Renewal	£ 165.00	£ 173.00	C	Apr-25	Subject to statutory requirements
Public Entertainment Licence (Attendees <200)	Variation	£ 342.00	£ 359.00	C	Apr-25	Subject to statutory requirements

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## SCHEDULE OF CHARGES FROM 1 APRIL 2025

ALL CHARGES ARE EXCLUSIVE OF VAT, WHERE APPLICABLE

Activity	Unit	Current 2024/25 Charge	Proposed 2025/26 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope  Comments
<b>Licensing continued</b>						
Public Entertainment Licence (Attendees 200-1500)	Variation	£ 396.00	£ 415.00	C	Apr-25	Subject to statutory requirements
Public Entertainment Licence (Attendees 1500+)	Variation	£ 660.00	£ 693.00	C	Apr-25	Subject to statutory requirements
Public Entertainment Licence (Attendees <200)	Discounted Variation	£ 77.00	£ 80.00	C	Apr-25	Subject to statutory requirements
Public Entertainment Licence (Attendees 200-1500)	Discounted Variation	£ 88.00	£ 92.00	C	Apr-25	Subject to statutory requirements
Public Entertainment Licence (Attendees 1500+)	Discounted Variation	£ 88.00	£ 92.00	C	Apr-25	Subject to statutory requirements
Public Entertainment Licence (Attendees <200)	Temporary	£ 350.00	£ 367.00	C	Apr-25	Subject to statutory requirements
Public Entertainment Licence (Attendees 200-1500)	Temporary	£ 402.00	£ 422.00	C	Apr-25	Subject to statutory requirements
Public Entertainment Licence (Attendees 1500+)	Temporary	£ 670.00	£ 703.00	C	Apr-25	Subject to statutory requirements
Public Entertainment Licence (Attendees <200)	Discounted Temporary	£ 102.00	£ 107.00	C	Apr-25	Subject to statutory requirements
Public Entertainment Licence (Attendees 200-1500)	Discounted Temporary	£ 114.00	£ 119.00	C	Apr-25	Subject to statutory requirements
Public Entertainment Licence (Attendees 1500+)	Discounted Temporary	£ 114.00	£ 119.00	C	Apr-25	Subject to statutory requirements
Second-Hand Dealer Licence	Grant - 3 years	£ 276.00	£ 289.00	C	Apr-25	Subject to statutory requirements
Second-Hand Dealer Licence	Renewal - 3 years	£ 240.00	£ 252.00	C	Apr-25	Subject to statutory requirements
Second-Hand Dealer Licence	Variation	£ 144.00	£ 151.00	C	Apr-25	Subject to statutory requirements
Second-Hand Dealer Licence	Consent for material alteration	£ 66.00	£ 69.00	C	Apr-25	Subject to statutory requirements
Second-Hand Dealer Licence	ID Badge	£ 6.00	£ 6.30	C	Apr-25	Subject to statutory requirements
Second-Hand Dealer Licence	Temporary - 6 weeks	£ 132.00	£ 138.00	C	Apr-25	Subject to statutory requirements
Sex shop licence	Grant - 1 year	£ 420.00	£ 441.00	C	Apr-25	Subject to statutory requirements
Sex shop licence	Renewal	£ 263.00	£ 276.00	C	Apr-25	Subject to statutory requirements
Sex shop licence	Consent for material alteration	£ 66.00	£ 69.00	C	Apr-25	Subject to statutory requirements
Tattooing & Skin Piercing Licence	Grant - 3 years	£ 432.00	£ 453.00	C	Apr-25	Subject to statutory requirements
Tattooing & Skin Piercing Licence	Renewal	£ 366.00	£ 384.00	C	Apr-25	Subject to statutory requirements
Tattooing & Skin Piercing Licence	Temporary	£ 174.00	£ 182.00	C	Apr-25	Subject to statutory requirements



## SCHEDULE OF CHARGES FROM 1 APRIL 2025

ALL CHARGES ARE EXCLUSIVE OF VAT, WHERE APPLICABLE

Activity	Unit	Current 2024/25 Charge	Proposed 2025/26 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope  Comments
<b>Licensing continued</b>						
Tattooing & Skin Piercing Licence	Consent for material alteration (change of manager)	£ 66.00	£ 69.00	C	Apr-25	Subject to statutory requirements
Taxi Booking Offices Licence	Grant - 3 years	£ 288.00	£ 302.00	C	Apr-25	Subject to statutory requirements
Taxi Booking Offices Licence	Renewal	£ 252.00	£ 264.00	C	Apr-25	Subject to statutory requirements
Taxi Booking Offices Licence	Temporary - 6 weeks	£ 132.00	£ 138.00	C	Apr-25	Subject to statutory requirements
Taxi Booking Offices Licence	Variation	£ 60.00	£ 63.00	C	Apr-25	Subject to statutory requirements
Taxi Booking Offices Licence	Consent for material alteration	£ 66.00	£ 69.00	C	Apr-25	Subject to statutory requirements
Window Cleaners Licence	Grant - 3 years	£ 222.00	£ 231.00	C	Apr-25	Subject to statutory requirements
Window Cleaners Licence	Renewal	£ 198.00	£ 207.00	C	Apr-25	Subject to statutory requirements
Window Cleaners Licence	Temporary - 6 weeks	£ 60.00	£ 63.00	C	Apr-25	Subject to statutory requirements
Window Cleaners Licence	ID Badge	£ 6.00	£ 6.30	C	Apr-25	Subject to statutory requirements
Cinemas Licence	Grant/Renewal - 1 year	£ 600.00	£ 630.00	C	Apr-25	Subject to statutory requirements
Cinemas Licence	Temporary - 1 month	£ 200.00	£ 210.00	C	Apr-25	Subject to statutory requirements
Cinemas Licence	Transfer	£ 120.00	£ 126.00	C	Apr-25	Subject to statutory requirements
Sexual Entertainment Venue	Grant	£ 420.00	£ 441.00	C	Apr-25	Subject to statutory requirements
Sexual Entertainment Venue	Renewal	£ 263.00	£ 276.00	C	Apr-25	Subject to statutory requirements
Sexual Entertainment Venue	Variation	£ 53.00	£ 55.00	C	Apr-25	Subject to statutory requirements
Sexual Entertainment Venue	Consent for material alteration	£ 58.00	£ 60.00	C	Apr-25	Subject to statutory requirements
Taxi/Private Hire Car Drivers Licence (Own Medical)	Grant - 3 years	£ 129.00	£ 135.00	C	Apr-25	Subject to statutory requirements
Taxi/Private Hire Car Drivers Licence (ACC Medical)	Grant - 3 years	£ 288.00	£ 302.00	C	Apr-25	Subject to statutory requirements
Taxi/Private Hire Car Drivers Licence (Own Medical)	Renewal - 3 years	£ 129.00	£ 135.00	C	Apr-25	Subject to statutory requirements
Taxi/Private Hire Car Drivers Licence (ACC Medical)	Renewal - 3 years	£ 288.00	£ 302.00	C	Apr-25	Subject to statutory requirements
Taxi/Private Hire Car Drivers Licence	Temporary - 6 weeks	£ 283.00	£ 297.00	C	Apr-25	Subject to statutory requirements
Taxi/Private Hire Operators (Including Tests) Licence	Grant - 1 year	£ 283.00	£ 297.00	C	Apr-25	Subject to statutory requirements
Taxi/Private Hire Car Licence	Renewal - 1 year	£ 283.00	£ 297.00	C	Apr-25	Subject to statutory requirements
Taxi/Private Hire Car Drivers Licence (Own Medical)	Temporary - 6 weeks	£ 129.00	£ 135.00	C	Apr-25	Subject to statutory requirements

## SCHEDULE OF CHARGES FROM 1 APRIL 2025

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
		2024/25 Charge		2025/26 Charge				Comments
<b>Licensing continued</b>								
Taxi/Private Hire Car Drivers Licence (ACC Medical)	Temporary - 6 weeks	£	288.00	£	302.00	C	Apr-25	Subject to statutory requirements
Taxi/Private Hire Car - Approval of type - wheelchair accessible vehicles		£	258.00	£	270.00	C	Apr-25	Subject to statutory requirements
Taxi/Private Hire Car variation - change zone (including new plate)		£	89.00	£	93.00	C	Apr-25	Subject to statutory requirements
Taxi/Private Hire Car variation - other		£	73.00	£	76.00	C	Apr-25	Subject to statutory requirements
Taxi/Private Hire Car - change of registration number		£	89.00	£	93.00	C	Apr-25	Subject to statutory requirements
Taxi/Private Hire Car - substitution of vehicle		£	43.00	£	45.00	C	Apr-25	Subject to statutory requirements
Taxi/Private Hire Car - non-attendance/cancellation		£	40.00	£	42.00	C	Apr-25	Subject to statutory requirements
Taxi/Private Hire Car - ID badges (including replacement badges)		£	10.00	£	10.50	C	Apr-25	Subject to statutory requirements
Taxi/Private Hire Car - Vehicle ID Plate - Replacement		£	20.00	£	21.00	C	Apr-25	Subject to statutory requirements
Street Traders Licence - Employers	Grant/Renewal	£	234.00	£	245.00	C	Apr-25	Subject to statutory requirements
Street Traders Licence - Employees	Grant/Renewal	£	138.00	£	144.00	C	Apr-25	Subject to statutory requirements
Street Traders Licence	Temporary - 6 weeks	£	138.00	£	144.00	C	Apr-25	Subject to statutory requirements
Street Traders Licence - additional vehicle		£	78.00	£	81.00	C	Apr-25	Subject to statutory requirements
Street Traders Licence	ID badge	£	6.00	£	6.30	C	Apr-25	Subject to statutory requirements
Street Traders Licence - variation of licence		£	144.00	£	151.00	C	Apr-25	Subject to statutory requirements
Street Traders Licence - advert (hot food)		£	165.00	£	173.00	C	Apr-25	Subject to statutory requirements
Sports Ground Safety Certificates	New Safety Certificate	£	995.00	£	1,044.00	C	Apr-25	
Sports Ground Safety Certificates	Amendment to certificate	£	610.00	£	640.00	C	Apr-25	
Sports Ground Safety Certificates	Special Safety Certificate	£	595.00	£	624.00	C	Apr-25	
Sports Ground Safety Certificates	Regulated Stand	£	595.00	£	624.00	C	Apr-25	
Sports Ground Safety Certificates	Transfer of certificate	£	169.00	£	177.00	C	Apr-25	
Sports Ground Safety Certificates	Ground Capacity Assessment	£	250.00	£	262.00	C	Apr-25	

**SCHEDULE OF CHARGES FROM 1 APRIL 2025**

ALL CHARGES ARE EXCLUSIVE OF VAT, WHERE APPLICABLE

Activity	Unit	Current 2024/25 Charge	Proposed 2025/26 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope  Comments
<b>Music Service/Music School</b>						
Accommodation	per term	£ 636.00	£ 636.00	C	Aug-25	
<b>Indoor spaces hourly rate</b>						
Classroom - Community Reduced Rate	per hour	£ 12.79	£ 13.43	E	Aug-25	
Classroom - Community Concession Rate	per hour	£ 6.39	£ 6.71	E	Aug-25	Groups eligible for concession: children under 16, students ,over 60s,disability groups ,access to leisure members
Classroom - Standard Rate	per hour	£ 25.56	£ 26.84	E	Aug-25	
Size 1 Hall - Community Reduced Rate	per hour	£ 15.48	£ 16.25	E	Aug-25	
Size 1 Hall - Community Concession Rate	per hour	£ 7.74	£ 8.13	E	Aug-25	Groups eligible for concession: children under 16, students ,over 60s,disability groups ,access to leisure members
Size 1 Hall - Standard Rate	per hour	£ 30.94	£ 32.49	E	Aug-25	
Size 2 Hall - Community Reduced Rate	per hour	£ 30.94	£ 32.49	E	Aug-25	
Size 2 Hall - Community Concession Rate	per hour	£ 15.48	£ 16.25	E	Aug-25	Groups eligible for concession: children under 16, students ,over 60s,disability groups ,access to leisure members
Size 2 Hall - Standard Rate	per hour	£ 61.87	£ 64.97	E	Aug-25	
Size 3 Hall - Community Reduced Rate	per hour	£ 46.41	£ 48.73	E	Aug-25	
Size 3 Hall - Community Concession Rate	per hour	£ 23.20	£ 24.36	E	Aug-25	Groups eligible for concession: children under 16, students ,over 60s,disability groups ,access to leisure members
Size 3 Hall - Standard Rate	per hour	£ 92.82	£ 97.46	E	Aug-25	
Size 4 Hall - Community Reduced Rate	per hour	£ 61.87	£ 64.97	E	Aug-25	
Size 4 Hall - Community Concession Rate	per hour	£ 30.94	£ 32.49	E	Aug-25	Groups eligible for concession: children under 16, students ,over 60s,disability groups ,access to leisure members
Size 4 Hall - Standard Rate	per hour	£ 123.75	£ 129.93	E	Aug-25	

## SCHEDULE OF CHARGES FROM 1 APRIL 2025

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
		2024/25 Charge		2025/26 Charge				Comments
<b>Outdoor Space</b>								
Large Artificial Pitch - Community Reduced Rate	per hour	£	57.83	£	60.72	C	Aug-25	ClubSport Aberdeen members also eligible for a discount of 10% (level 1 members) or 20% (level 2 members).
Large Artificial Pitch - Community Concession Rate	per hour	£	28.91	£	30.36	C	Aug-25	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	£	115.65	£	121.43	C	Aug-25	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	£	27.47	£	28.84	C	Aug-25	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	£	13.73	£	14.42	C	Aug-25	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	£	54.94	£	57.69	C	Aug-25	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	£	20.24	£	21.25	C	Aug-25	ClubSport Aberdeen members also eligible for a discount of 10% (level 1 members) or 20% (level 2 members).

## SCHEDULE OF CHARGES FROM 1 APRIL 2025

ALL CHARGES ARE EXCLUSIVE OF VAT, WHERE APPLICABLE

Activity	Unit	Current 2024/25 Charge	Proposed 2025/26 Charge	VAT Code Applicable	Approved Start Date	VAT Codes: S=Standard Rated; Z=Zero Rated; E=Exempt; C=Outside Scope  Comments
<b>Outdoor Space continued</b>						
Small Grass Pitch - Community Concession Rate	per hour	£ 10.13	£ 10.64	C	Aug-25	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	£ 40.47	£ 42.49	C	Aug-25	ClubSport Aberdeen members also eligible for a discount of 10% (level 1 members) or 20% (level 2 members).
Small Artificial Pitch - Community Reduced Rate	per hour	£ 43.37	£ 45.54	C	Aug-25	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	£ 21.68	£ 22.76	C	Aug-25	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	£ 86.74	£ 91.08	C	Aug-25	ClubSport Aberdeen members also eligible for a discount of 10% (level 1 members) or 20% (level 2 members).
<b>Swimming pools hourly rates</b>						
Small Swimming Pool hourly rates - Community Reduced Rate	per hour	£ 22.70	£ 23.83	C	Aug-25	club Sport Aberdeen members also eligible for a discount of 10% (level 1 members) or 20% (level 2 members).
Small Swimming Pool hourly rates - Community Concession Rate	per hour	£ 11.35	£ 11.92	C	Aug-25	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 2025

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
		2024/25 Charge		2025/26 Charge				Comments
<b>Swimming pools hourly rates continued</b>								
Small Swimming Pool hourly rates - Standard Rate	per hour	£ 45.39	£	£ 47.66	£	C	Aug-25	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	£ 45.39	£	£ 47.66	£	C	Aug-25	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	£ 22.70	£	£ 23.83	£	C	Aug-25	Groups eligible for concession: children under 16, students ,over 60s,disability groups ,access to leisure members. ClubSport Aberdeen members also eligible for a discount of 10% (level 1 members) or 20% (level 2 members).
Medium Swimming Pool hourly rates - Standard Rate	per hour	£ 90.78	£	£ 95.32	£	C	Aug-25	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	£ 68.09	£	£ 71.49	£	C	Aug-25	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	£ 34.04	£	£ 35.74	£	C	Aug-25	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	£ 136.17	£	£ 142.98	£	C	Aug-25	ClubSport Aberdeen members also eligible for a discount of 10% (level 1 members) or 20% (level 2 members).

## SCHEDULE OF CHARGES FROM 1 APRIL 2025

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
		2024/25 Charge			2025/26 Charge			
<b>Cricket Pitches</b>								
Duthie Park Cricket Pitch - Standard rate	Flat rate	£ 121.41	£	£ 127.48		C	Aug-25	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	£ 60.72	£	£ 63.76		C	Aug-25	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	£ 30.39	£	£ 31.91		C	Aug-25	Flat rate charge equivalent to 3 times the hourly charge for a small grass pitch, regardless of the length of the match. Applies to organised cricket matches only.
Other Cricket Pitches - Standard Rate	Flat rate	£ 164.82	£	£ 173.06		C	Aug-25	Flat rate charge equivalent to 3 times the hourly charge for a large grass pitch, regardless of the length of the match. Applies to organised cricket matches only.
All Other Cricket Pitches - Community Rate	Flat rate	£ 82.41	£	£ 86.53		C	Aug-25	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	£ 41.19	£	£ 43.25		C	Aug-25	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 2025

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
		2024/25 Charge		2025/26 Charge				
Child care services								
Breakfast Club	per session	£5.80		£6.10		C	Aug-25	
After School Club	per session	£15.02		£15.80		C	Aug-25	
ELC - Session	Half Day	£35.00		£35.00		C	Aug-25	
ELC - Session	Full Day	£70.00		£70.00		C	Aug-25	
Out of School Care Providers - Use of Building	per building	£500.00		£500.00		E	Aug-25	
Holiday Club Half Day	per session	£21.08		£22.00		C	Aug-25	
Holiday Club Full Day	per session	£35.23		£37.00		C	Aug-25	
<b>IJB</b>								
Day care	per day	£ 9.25	£	20.00		C	Apr-25	
Day care	per 1/2 days	£ 4.65	£	10.00		C	Apr-25	
Day care - meals	per meal	£ 4.35	£	4.80		C	Apr-25	
Very sheltered housing - meals	per meal	£ 4.35	£	4.80		C	Apr-25	
Community alarm	per week	£ 3.85	£	6.00		C	Apr-25	
Sheltered housing warden charge	per week	£ 14.80	£	16.30		C	Apr-25	
Very sheltered housing warden charge	per week	£ 40.25	£	44.30		C	Apr-25	
Supported Accomodation & Housing Support	per hour	£ 15.05	£	16.55		C	Apr-25	
Self-funding rate for BAC Residential Care Home placement	per week	£ 644.00	£	825.94		C	Apr-25	Increase to National Care Home contract rate
Self-funding rate for BAC Nursing Care Home placement	per week	£ 758.70	£	957.57		C	Apr-25	Increase to National Care Home contract rate

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



**Revenue Items Referred to the Budget Process**

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

**Council – 3 July 2024**

**Culture Delivery and Funding Review – CR&E/24/207**

The report recommended:-  
that the Council -

- (a) note the findings and recommendations of the Cultural Funding and Delivery Review Report as detailed in Appendix 1;
- (b) note the progress in developing a Culture Investment Framework and application process, which would be presented to the August Finance and Resources Committee for approval; and
- (c) instruct the Chief Officer - City Development and Regeneration to undertake work to develop the Creative Industries Action Plan to build capacity and resilience within the creative sector and provide clarity of vision.**

The Council resolved:-  
to approve the recommendations.

**Appendix 14 provides details of the outcomes of the first year of the newly developed Cultural Investment Framework having been implemented. It recommends awards for 2025/26 Culture Investment and in-principle recommendations for 2026/27 and 2027/28 with respect to budget profiling.**

**The current budget provision in support of Culture Investment within Common Good is £1,191k and within General Fund is £394k, a total of £1,585k.**

**The recommendations as per the Panel amount to £1,429k. To support the Panel recommendations will mean a budget saving could be attributed of £156,000.**

**Council – 21 August 2024****Scheme of Governance Review 2024 – CORS/24/2234**

The report recommended:-

that the Council -

- (a) approve Appendix C, Committee Terms of Reference, with effect from 26 August 2024, notes that a further review will be reported to Council in February 2025 following consideration of committee structures by the Governance Reference Group, and instruct the Interim Chief Officer - Governance to schedule a series of meetings from September for the Group to undertake this review;
- (b) approve Appendix D, Powers Delegated to Officers, with immediate effect, and delegate authority to the Interim Chief Officer - Governance to make any further changes to Appendix 1 of that document which are necessary to reflect such approval;
- (c) approve the revisions to the Standing Orders for Council, Committee and Sub-Committee Meetings as set out in Appendix B, with effect from 26 August 2024;
- (d) approve the revisions to the Financial Regulations as set out in Appendix B, with effect from 26 August 2024;
- (e) approve the revisions to the Procurement Regulations as set out in Appendix B, with effect from 26 August 2024;
- (f) approve Appendix E, Member - Officer Relations Protocol, with effect from 26 August 2024;
- (g) approve Appendix F, the Local Code of Corporate Governance, with effect from 26 August 2024;
- (h) note the minutes of the Governance Reference Group of 20 March, 29 April, 9 May, 29 May, 3 June, 20 June and 2 August 2024, as contained at Appendix A;
- (i) instruct the Interim Chief Officer - Governance to, following consultation with the Co-Leaders, make all other amendments to the Scheme of Governance which are necessary to reflect the decisions taken by the Council at this meeting in relation to this report;
- (j) instruct the Interim Chief Officer - Governance to undertake a comparison of scrutiny models available, to report on these to the Governance Reference Group, including the Convener of the Audit, Risk and Scrutiny Committee, and to make recommendations for enhanced scrutiny within the report on Committee Terms of Reference to be presented to Council in February 2025;
- (k) instruct the Interim Chief Officer - Governance to produce (and update and revise from time to time as necessary) a guidance note for Conveners concerning member behaviour in meetings, such note to include reference to relevant provisions in the Standing Orders, Member - Officer Relations Protocol and Councillors' Code of Conduct;
- (l) note the current arrangements for cross-party working and that no additional groups are being proposed at this time;
- (m) ratify the appointment of Mr Doug Haywood to the Education and Children's Services Committee with immediate effect;
- (n) approve the Council Diary for 2025 as contained at Appendix G; and
- (o) consider the information regarding Nuclear Free Local Authorities contained within the report, and at Appendix H, and determines whether to join that organisation.**

The Council resolved:

That the Council -

- (1) approve the recommendations contained within the report and the addendums, with the exception of the inclusion of 'public parts of' in Standing Order 2.10 relating to the Lord Dean of Guild's attendance at Council meetings, subject to the following:-
- (2) instruct the Interim Chief Officer - Governance to include all members of the Planning Development Management Committee on the rota for the Local Review Body and to have a pool of substitutes who could be used should they be required, subject to the necessary planning training;
- (3) approve that the remainder of the decision made by Full Council on 26 April 2023 in relation to Local Review Body membership remain;
- (4) in relation to Standing Order 16.1, insert the following additional wording as shown in italics; "Subject to Standing Orders 12.14, 16.2 and 16.3 any Member will be entitled to attend any Committee or Sub Committee meeting of which they are not a member and will be entitled to ask questions and address the meeting for a maximum of 5 minutes";
- (5) in relation to Standing Order 34.1, insert the following additional wording as shown in italics; "Immediately following a vote at Committee or Sub Committee, at least one third of the membership of the Committee or Sub Committee may refer the matter to the Council, a Committee or Sub Committee for a decision (see Glossary for calculation), provided that they state a reason for referral; but subject always to the right of the Convener of the Committee or Sub Committee first mentioned to determine that the matter may not be so referred"; and
- (6) refer to the budget process the decision regarding whether to join the Nuclear Free Local Authorities.**

**NFLA have advised that the affiliation fee for Aberdeen City Council would be £3,074 per annum and individual memberships are available for Councillors as well.**

**Communities, Housing and Public Protection Committee – 5 September 2024****Aberdeen’s Future Library and Information Service Model – F&C/24/240**

The report recommended:

that the Committee -

- (a) note the work undertaken to develop a new model for Library and Information Services which aligns more deliberately to “education and lifelong learning” as a determinant of population health;
- (b) endorse the working vision for the Library and Information Services outlined at paragraph 3.32;
- (c) endorse the Future Model of Library and Information Services presented at paragraphs 3.33 – 3.38;
- (d) instruct the Executive Director Families and Communities to present a detailed phased Implementation Plan which reflects plans for internal zoning of the Central Library and testing of the Library and Information Service as an integral part of the emerging model of Family Support to the next meeting of the Communities, Housing and Public Protection Committee;
- (e) note the feedback on the Library and Information Service Management Rules; and
- (f) agree not to make Library Management Rules; and
- (g) agree to refer the previous income targets set against the library service to the budget setting process;**

The Committee resolved:

- (i) to note that the Executive Director – Families and Communities, would engage with Community Councils and ward members in regards to the future library and information service model at community level; and
- (j) to adopt the motion.

**To remove the fines budget from across the Library service will cost £14,275.**

**Net Zero, Environment and Transport Committee – 12 November 2024****Future Operation of Controlled Parking Zones Y and YY (Garthdee and Kaimhill) – CR&E/24/313**

The report recommended:-  
that the Committee –

- (a) note that discussions were undertaken by officers with Robert Gordon University (RGU), community representatives and local Members;
- (b) note that RGU provided options for a 3 or 5 year transition period, part-funded by the Council, reliant on the Council not charging residents for permits during this period;
- (c) note the community representatives response to the suggested transition period in section 3.4 of the report;
- (d) note the implications of not charging for resident permits for the 3 or 5 year period, as set out in the report;
- (e) agree that implementation of a transition period was not a feasible option and should not form part of the informal consultation which was to be carried out on the future of CPZ Y and YY;
- (f) note that the Chief Officer - Operations would now undertake the informal consultation previously instructed by this Committee in March 2024, as set out at section 3.8 of the report, and report back the results and recommendations in March 2025; and
- (g) instruct the Chief Officer – Finance to include expected changes in operating costs and income levels for Zones Y and YY in the budget process for 2025/26.

The Committee resolved:-

- (i) to approve recommendations (a), (b) and (c); and
- (ii) to instruct the Chief Officer - Operations to invite RGU, local Members, and community representatives, including Garthdee Community Council, to a discussion to consider further options and to report back on this as part of the budget process to the Council Budget meeting on 5 March 2025.**

Further to the above instruction, officers met with representatives from the community and Robert Gordon University, alongside Cllrs Yuill and Davidson. With regards to the RGU transition options shared within the above report, all representatives maintained the views stated within the above report, those being:

that RGU put forward a proposal that a 3 or 5-year structured withdrawal from the existing arrangement is put in place, a transitional period. They would provide a further voluntary financial contribution to the cost of running the scheme subject to residents not being charged for permits over the timescale of the agreement. ACC would require to contribute also;

that as a principle, Garthdee Community Council and the residents and community organisations believe that no-one should ever have to pay to park in this community, however there was a pragmatic suggestion of a compromise where RGU would pay for a period of 3-5 years that would give the residents something tangible to accept as part of a transition towards the CPZ either being removed or retained, with the residents paying for their permits. While not ideal from a resident's perspective, they

believe that it was a positive suggestion that would go a significant distance to addressing the colossal sense of anger within the community;

that the local members present acknowledged the strength of feeling from the community; and

that officers highlight the precedence, reputational damage and financial implication that could result from part funding a controlled parking zone, when other CPZ are not subject to the same provision.

The report also detailed the financial implications of the decision and these are repeated below.

Zone Y has around 582 residents and 780 visitors permits in circulation, whilst Zone YY has around 169 residents and 206 visitors permits in use.

Please see the table below for the potential income, if these permits were charged at the current permit prices for Zone RR (Old Aberdeen) and Zone Z (Foresterhill Campus) i.e. 1st permit £105 and 2nd permit £157.

	Zone Y	Zone YY
1st permit	£ 81,900.00	£ 21,630.00
2nd permit	£ 91,374.00	£ 26,533.00
Total	£ 173,274.00	£ 48,163.00

For a further breakdown of the cost implications, please see the following Appendices.

## Appendix 1 – Financial Implications of RGU Scenario 1, 2 and 3

	<b>Scenario 1 - 3 year phased exit by RGU</b>	<b>Scenario 2 - 3 year phased exit by RGU</b>	<b>Scenario 3 - 5 year phased exit by RGU</b>
<b>Change in Number of Permits issued</b>	None up to Year 3	None up to Year 3	None up to Year 5
<b>Change in funding from Robert Gordon University</b>	Year 1 – loss of £13.86k Year 2 - loss of £28.14k Year 3 - Loss of all income £42k	Year 1 - loss of £21k Year 2 - loss of £21k Year 3 - Loss of all income £42k	Year 1 - loss of £22k Year 2 - loss of £27k Year 3 - loss of £32k Year 4 - loss of £37k Year 5 - loss of £42k
<b>Change in funding from permit holders</b>	None up to Year 3	None up to Year 3	None up to Year 5
<b>Change in Voucher Sales Income</b>	None	None	None
<b>Change in PCN fine income</b>	None	None	None
<b>Change in management costs</b>	None	None	None
<b>Net Change in costs</b>	<b>Year 1 – £13.86k Year 2 - £28.14k Year 3 - £42.00k</b>	<b>Year 1 - £21k Year 2 - £21k Year 3 - £42k</b>	<b>Year 1 - £22k Year 2 - £27k Year 3 - £32k Year 4 - £37k Year 5 - £42k</b>

## Appendix 2 – Financial Implications of Officer Recommendation

	Scenario Options from RGU	Officer recommendation whereby permits are charged on completion of current agreement	Option to remove CPZ (if this is decided by a future committee)
<b>Change in Number of Permits issued</b>	None during years of operation	Decrease in the range of 5% to 50%	All Resident (approx. 750) and Visitor (approx. 1,000) permits removed
<b>Change in funding from Robert Gordon University</b>	Loss of up to £42k per annum	Loss of up to £42kpa	Loss of up to £42kpa
<b>Change in funding from permit holders</b>	None	Depending on customer resistance to charges: High income - new income of <b>£220k</b> Medium income - new income of <b>£165k</b> Low income - new income of <b>£110k</b>	None
<b>Change in Voucher Sales Income</b>	None	None	Loss of up to £15kpa
<b>Change in PCN fine income</b>	None	None	Estimated reduction of £200kpa
<b>Change in management costs</b>	None	None	Reduction of approx. £16k
<b>Cost of infrastructure changes</b>	None	None	£50k in first year
<b>Net Change in costs</b>	Loss of up to £42k per annum	Depending on customer resistance to charges: <b>High income - (£178k)</b> <b>Medium income - (£123k)</b> <b>Low income - (£68k)</b>	Loss of up to £291k



## APPENDIX 11

### 2025/26 Commissioning Intentions and Service Standards

## City Development and Regeneration

Social Determinant of Health Theme	Strategic Priority	Commissioning Intention	Prevention & Early Intervention	ACC Capacity
Economic Stability	A thriving innovation driven economy (RES)	Oversee infrastructure developments linked to the new harbour that support job creation.	T1	Subject to investment & commitment from partners.
Economic Stability	A thriving innovation driven economy (RES)	Develop proposals to unlock £160M over ten years through the Investment Zone.	T1	Subject to funding.
Economic Stability	A thriving innovation driven economy (RES)	Support the advancement of the offshore wind sector, through partnerships across academia, industry, and government, advocating for favourable regulatory frameworks, investing in workforce training, R&D and engaging local communities.	T1	Sufficient internal capacity
Neighbourhood & Environment	A thriving innovation driven economy (RES)	In collaboration with Strategic Place Planning, implement the Union Empty Shops Plan and support the work of Our Union Street.	T2	Subject to on-going funding.
Economic Stability	A thriving innovation driven economy (RES)	In collaboration with Regional Economic Partners develop and deliver pipeline projects within key sectors to attract investment and support job creation.	T1	Subject to funding.
Economic Stability	A thriving innovation driven economy (RES)	Support the work of the Aberdeen Convention Bureau and P&J Live to secure more UK and International business events for Aberdeen and maximise the financial, academic and investment opportunities arising from hosting.	T1	Subject to funding.
Economic Stability	A thriving innovation driven economy (RES)	Support the work of VisitScotland and Visit Aberdeenshire to raise industry standards and market the region to increase visitor spend and	T1	Subject to funding.

		improve the visitor experience as set out in the Destination Strategy.		
Economic Stability	An outstanding natural environment (RES)	Continued investment in hydrogen to stimulate demand, address Net Zero and increase green energy employment opportunities through: <ul style="list-style-type: none"> <li>• Continued delivery of H2 Buses Project</li> <li>• Development of a 5 year programme to maximise hydrogen export opportunities (subject to approvals for H2 valley)</li> <li>• Support BP/ACC Joint Venture to move to Phase 2 to realise local job creation</li> </ul>	T1	Subject to future investment & commitment from partners.
Children, Education & Lifelong Learning	A healthy and skilled population (RES)	Design and implement targeted workforce development programmes aimed at engaging economically inactive individuals (long term physical and mental health issues, parents and disabled), equipping them with the skills and confidence needed to enter the job market.	T1 & T2	Sufficient internal capacity
Children, Education & Lifelong Learning	A healthy and skilled population (RES)	Facilitate collaborative Partnerships with the education authority and further and higher education to create clear pathways that support students in need of additional support (Health issues, disabled, care experienced and disengaged) to transition into the workforce.	T1 & T2	Sufficient internal capacity
Children, Education & Lifelong Learning	A healthy and skilled population (RES)	Foster collaboration with local businesses to create tailored training and development programmes for those furthest from the job market into the region's identified growth and volume sectors that meet workforce needs and build employment skills. Establish a Supported Employment Service through No One Left Behind Grants.	T1 & T2	Sufficient internal capacity
Children, Education & Lifelong Learning	A healthy and skilled population (RES)	In partnership with the Science Museum Group and targeted Aberdeen city schools, develop a "science	T1	Sufficient internal capacity

		capital” approach to teaching and interpretation in archives, gallery & museums.		
Economic Stability	Strong community & cultural identity (RES)	Promote the establishment of community wealth building as a soon to be legislative framework, aimed at enhancing local economics, empowering communities and ensuring equitable distribution of resource.	T1	Sufficient internal capacity
Communities & Housing	Strong community & cultural identity (RES)	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.	T1	Sufficient internal capacity
Communities & Housing	Strong community & cultural identity (RES)	Develop venues to provide best value cultural services and increase opportunities for cultural tourism: a. Tolbooth – reopen (Summer 2025) b. Maritime museum – (draft 5 year redevelopment plan 2025) c. Art gallery – top floor (June 2025) d. Archives – new home (OBC and 5 year development plan 2025/26) e. Glover House – investment plan (develop management and delivery plan 2025/26)	T1	Subject to on-going funding & commitment from partners.
Communities & Housing	Strong community & cultural identity (RES)	Free travel for schools to visit Aberdeen Art Gallery supported by the William Syson Foundation (3 year programme ending in 2027). Includes a tailored package for every ASN provision for Orchard Brae School and mainstream schools across the city.	T1	Subject to on-going funding & commitment from partners.
Economic Stability	A strong community and cultural identity (RES)	Establish a framework for the successful implementation of the visitor levy in Aberdeen city; aimed at generating revenue for events, attractions and infrastructure.	T1	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)	Risk
1.	We will, with partners, support established businesses through the Business Gateway service within 5 working days of approach.		✓	✓	✓	N	100%	Tier 1	
2.	We will maintain Accreditation standards for the Art Gallery.	✓	✓	✓		P	100%	Tier 1	
3.	We will maintain Accreditation standards for Museums.	✓	✓	✓		P	100%	Tier 1	
4.	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	
5.	We will maintain or increase the number of external outdoor public events.	✓				N	N/A	Tier 1	

# Capital

Social Determinant of Health Theme	Strategic Priority	Commissioning Intention	Prevention & Early Intervention	ACC Capacity
Neighbourhood & Environment	A thriving innovation driven economy (RES)	Continue construction of Union Street Central for delivery in 2025/26.	T1	Subject to on-going funding & commitment from partners.
Children, Education & Lifelong Learning	Raise attainment	Deliver the New Riverbank School in Spring 2025 with a planned decant to the new school soon after.	T1	Sufficient internal capacity
Children, Education & Lifelong Learning	Raise attainment	Continue and progress design development at new Hazlehead Academy.	T1	Sufficient internal capacity
Children, Education & Lifelong Learning	Raise attainment	Continue design development for the Bucksburn Academy extension.	T1	Sufficient internal capacity
Children, Education & Lifelong Learning	Raise attainment	Continue and progress design development at refurbished St Peters Primary.	T1	Sufficient internal capacity

Neighbourhood & Environment	Reduce carbon emissions from infrastructure	Commence construction on the B999 Shielhill Road Junction Improvement.	T1	Sufficient internal capacity
Neighbourhood & Environment	Minimise the levels of waste created and optimise waste collection and disposal	Deliver the Bridge of Don Household Waste Recycling Centre (HWRC) in spring 2025.	T2	Sufficient internal capacity
Neighbourhood & Environment	Minimise the levels of waste created and optimise waste collection and disposal	Complete construction of Torry Heat Network Phase 1 and commence Phase 2.	T1 & T2	Sufficient internal capacity
Neighbourhood & Environment	Minimise the levels of waste created and optimise waste collection and disposal	Complete the rebuild of Altens Materials Recovery Facility and transfer station.	T1	Sufficient internal capacity
Health & Social Care	Support improvement in the health & wellbeing of children and young people	Deliver the refurbished Bucksburn Pool	T1	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)	Risk
1.	We will ensure the specification on new construction projects meet the required environmental and building quality standards.			✓		N	100%	Tier 1	
2.	We will ensure all capital projects have gate stage reviews completed in accordance with our project management governance protocols.			✓		N	100%	Tier 1	



## Strategic Place Planning

Social Determinant of Health Theme	Strategic Priority	Commissioning Intention	Prevention & Early Intervention	ACC Capacity
Neighbourhood & Environment	A thriving innovation driven economy (RES)	Promote and secure development opportunities associated with the City Centre Masterplan including: <ol style="list-style-type: none"> <li>Queen Street</li> <li>A new Aberdeen Market</li> <li>Beach Masterplan (Beach Park, Events Park and Broadhill – Phase A projects started and completed during 2024/25)</li> <li>City Centre Streetscape</li> <li>George Street</li> </ol>	T1	Subject to on-going funding & commitment from partners.
Neighbourhood & Environment	Reduce carbon emissions by increasing public transport	Subject to on-going external funding from Transport Scotland, respond to the Transport (Scotland) Act 2019 – provisions on buses which allows for direct service provision, partnership working and local franchising, including through the Bus Partnership Fund and Aberdeen Rapid Transit. Aim for 2025 is to continue to progress the corridor studies and agree a Strategic Business Case for Aberdeen Rapid Transit.	T1	Subject to on-going funding & commitment from partners.
Neighbourhood & Environment	Reduce carbon emissions and	Complete a Mobility Strategy for the city.	T1	Sufficient internal capacity

	support physical and mental wellbeing by increasing active travel			
Neighbourhood & Environment	Reduce carbon emissions and support physical and mental wellbeing by increasing active travel	Complete an Active Travel Network Plan for the City.	T1	Sufficient internal capacity
Neighbourhood & Environment	Reduce carbon emissions and support physical and mental wellbeing by increasing active travel	Work with stakeholders to maximise the opportunities for active travel as part of the beach and city centre masterplans and determine how to bring this forward in the context of Union Street East and Beach Boulevard.	T1	Subject to on-going funding & commitment from partners.
Neighbourhood & Environment	Reduce carbon emissions and support physical and mental wellbeing by increasing active travel	Install distance markers across popular walking and running routes.	T1	Sufficient internal capacity

Neighbourhood & Environment	Reduce carbon emissions and support physical and mental wellbeing by increasing active travel	Complete an update of the Car Park Review.	T1	Sufficient internal capacity
Neighbourhood & Environment	Reduce carbon emissions and support physical and mental wellbeing by increasing active travel	Progress options appraisal to build a new foot and cycle bridge over the River Dee subject to funding from NESTRANS.	T1	Subject to on-going funding & commitment from partners.
Neighbourhood & Environment	Reduce carbon emissions from infrastructure	Work with Scottish Government and the joint procurement pilot for the North of Scotland to increase installation of electric charging capacity and use renewable energy for these. In 2025/26 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	Subject to on-going funding & commitment from partners.
Neighbourhood & Environment	Reduce carbon emissions from infrastructure	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	T1	Subject to on-going funding & commitment from partners.

		for 2025/26 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.		
Neighbourhood & Environment	Increase the amount of land managed for nature to decrease flood risk management and increase access to and quality of green spaces	In 2025/26 the aim is to work with external partners such as the James Hutton Institute to develop a natural environment strategy implementation plan.	T1	Subject to on-going funding & commitment from partners.
Neighbourhood & Environment	Increase the amount of land managed for nature to decrease flood risk management and increase access to and quality of green spaces	In collaboration with Operations update the Natural Environment strategy to identify and quantify public land to be managed for nature / increase areas of naturalised grassland and wildflower meadow.	T1	Sufficient internal capacity
Neighbourhood & Environment	Increase the amount of land managed for nature to decrease flood risk management and	In collaboration with Operations update the Natural Environment Strategy to identify suitable land to expand tree planting on council owned land.	T1	Sufficient internal capacity

	increase access to and quality of green spaces			
Neighbourhood & Environment	Minimise the levels of waste created and optimise waste collection and disposal	In collaboration with Commercial and Procurement, improve waste reduction and product lifespan through ACC procurements.	T1	Sufficient internal capacity
Neighbourhood & Environment	Minimise the levels of waste created and optimise waste collection and disposal	Work with Operations to update the Waste Strategy for 2025/26 with the aim of ensuring alignment with the Circular Economy (Scotland) Bill and identifying opportunities /requirements to deliver on the Producer Responsibility Fund, and to support Operations in relation to ongoing programmes to reduce waste (including exploring opportunities for repair hubs).	T1	Subject to on-going funding & commitment from partners.
Neighbourhood & Environment	Maintain the City's green space environment, local road and pavement network	Improve road safety through implementation of the Road Safety Plan, Route Action works, and traffic management/ road safety measures.	T1	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)	Risk
1.	We will, on average, determine householder planning applications within 10 weeks.		✓			L	82%	Tier 1	
2.	We will, on average, determine local non-householder planning applications within 11 weeks.		✓			L	80%	Tier 1	
3.	We will, on average, determine major planning applications within 30 weeks.		✓			L	N/A	Tier 1	
4.	We will respond to building warrant applications within 20 working days.		✓			L	90%	Tier 1	
5.	We will respond to building warrant approvals within 10 working days.		✓			L	85%	Tier 1	
6.	We will ensure that each existing Tree Preservation Order (TPO) is reviewed as fit for purpose at least once every 10 years.		✓		✓	L	N/A	Tier 1	
7.	We will, on average, determine applications for works to protected trees (under TPO and Conservation areas) within six weeks.		✓			L	N/A	Tier 1	
8.	We will maintain independent Customer Service Excellence accreditation.			✓		N	100%	Tier 1	

# Operations

Social Determinant of Health Theme	Strategic Priority	Commissioning Intention	Prevention & Early Intervention	ACC Capacity
Children, Education & Lifelong Learning	A healthy and skilled population	Refurbishment /replacement of a number of amenity and HRA city play areas in 2025/26.	T1	Subject to on-going funding & commitment from partners.
Neighbourhood & Environment	Minimise the levels of waste created and optimise waste collection and disposal	Commission new Household Waste and Recycling Centre in Bridge of Don as replacement for existing site at Scotstown Road.	T2	Sufficient internal capacity
Neighbourhood & Environment	Minimise the levels of waste created and optimise waste collection and disposal	Work with the Scottish Government to co-design a Household Recycling Code of Practice and increase reuse and recycling.	T1	Sufficient internal capacity
Neighbourhood & Environment	Maintain the City's green space environment, local	Improve road safety through implementation of the Road Safety Plan, Route Action works, and traffic management/ road safety measures.	T1 & T2	Sufficient internal capacity

	road and pavement network			
Neighbourhood & Environment	Minimise the levels of waste created and optimise waste collection and disposal	Commission Altens Materials Recovery Facility and transfer station and, following completion of rebuild, recommence operations in autumn 2025.	T2 & T3	Subject to on-going funding & commitment from partners.



Service Standards		Availability	Responsive	Quality	Eligibility	Legislated for (L), prescribed (P) or not (N)	Last Actuals	Prevention and Early Intervention (Tier 1,2 or 3)	Risk
<b>Environmental Services</b>									
1.	We will remove litter from adopted roads and pavements to a minimum of Grade B of the Keep Scotland Beautiful “Local Environmental Audit Management System” (LEAMS) standard.		✓	✓		P	80%	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	80%	Tier 1	
3.	We will complete all priority 1 amenity / street tree maintenance work (emergency work on dangerous trees) within 4 weeks.		✓			N	N/A	Tier 2	
4.	We will inspect all amenities / street trees a minimum of once every 6 years.		✓			N	N/A	Tier 1	
5.	We will visit, inspect and maintain outdoor amenity play areas (excludes education and community centre settings) on a fortnightly basis to national safety standards (BSEN 1177 for safety surfacing, BSEN 1176 for play equipment and BSEN 14974 for wheeled sports).		✓	✓		P	100%	Tier 1	
6.	We will inspect lifebelts at the beach on a daily basis and twice weekly at other locations in keeping with the National Water Safety Strategy or ROSPA water safety guidance.		✓	✓		P	97%	Tier 1	

7.	We will deliver Cremation Services to a standard that achieves a positive evaluation by the Inspector of Cremation.			✓		P	N/A	Tier 1	
8.	We will support the active participation of 150 partnership / community environmental groups.			✓		N	184	Tier 1	
9.	We will remove non offensive graffiti from public buildings and structures within 20 weeks.		✓			N	N/A	Tier 1	
10.	We will remove offensive graffiti from public buildings and structures within 15 days.		✓			N	N/A	Tier 3	
<b>Fleet Services</b>									
1.	We will achieve first time MOT pass for HGV's subject to a pre-check and then presented for annual test.			✓		N	95%	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 engine Euro emission ratings iv, v or vi.			✓		L	N/A	Tier 1	
4.	We will complete all Scheduled Safety inspections within 2 days.		✓	✓		N	100%	Prevention	
<b>Waste Services</b>									
1.	We will collect refuse, recycling, food and chargeable garden waste bins fortnightly for all individual household bins.			✓	✓	L	95%	Tier 1	
2.	We will respond to reported overflowing communal bins within two working days.		✓			N	95%	Tier 3	
3.	We will respond to fly-tipping enquiries relating to public places within 5 working days.		✓			N	100%	Tier 2	
4.	We will complete paid bulky uplift service requests within 10 working days.		✓		✓	L	100%	Tier 1	

5.	We will divert household waste from landfill to help limit the use of landfill.			✓		P	85%	Tier 1	
6.	We will recycle and compost household waste to help limit the use of landfill.			✓		P	50%	Tier 1	
7.	We will provide services to non-domestic customers by mutual agreement.			✓	✓	L	100%	Tier 1	
<b>Roads and Infrastructure</b>									
1.	We will repair (High/Medium priority) carriageway / footway defects within 7 days.		✓			P	98%	Tier 2	
2.	We will complete road safety inspections within the set timeframe as set out in the Roads Inspection Manual.		✓			P	N/A	Tier 1	
3.	We will respond to general street lighting faults within 7 days.		✓			P	97%	Tier 2	
4.	Will complete General Inspections of all bridges/structures every two years.		✓			P	N/A	Tier 1	
5.	We will take preventative measures to reduce flooding by watercourse inspections and clearance of debris prior to storm events		✓	✓		L	80%	Tier 1	
6.	We will take preventative measures to reduce flooding by biannual cyclical gulley maintenance		✓	✓		L	80%	Tier 1	

## Education and Lifelong Learning

Social Determinant of Health Theme	Strategic Priority	Commissioning Intention	Prevention & Early Intervention	ACC Capacity
Children, Education & Lifelong Learning	A healthy and skilled population (RES)	Work with partners to implement the post school funding solution to continue to improve outcomes for young people.	T1 & T2	Sufficient internal capacity
Children, Education & Lifelong Learning	A healthy and skilled population (RES)	Continue to work with employers to support placements for young people with additional needs.	T1 & T2	Sufficient internal capacity
Children, Education & Lifelong Learning	Reduce child poverty	Continue to prepare for implementation of the Scottish Government commitment to expand free childcare services for 1 and 2 year olds to support targeted families into employment when national plan is known.	T1 & T2	Subject to on-going funding & commitment from partners.
Communities & Housing	Reduce child poverty	Through the funded Fairer Future Pathfinder co-design and deliver: - co-ordinated and targeted whole family preventative services to reduce involvement with statutory services; and - the transition to a future libraries model	T1 & T2	Subject to on-going funding & commitment from partners.

Communities & Housing	Reduce child poverty	Delivery of 'In the City Programmes' to those most likely to be impacted by poverty for easter, summer and autumn, subject to Council budget decision.	T1	Subject to on-going funding & commitment from partners.
Health & Social Care	Reduce child poverty	Maintain readiness to increase uptake of free school meals, responding, as appropriate, to any requirement to deliver free school breakfasts and lunches for all primary school pupils in keeping with Scottish Government policy.	T1	Subject to on-going funding & commitment from partners.
Children, Education & Lifelong Learning	Raise attainment	Evaluate the impact of approaches to Local Authority and school quality improvement including pupil tracking to determine their effectiveness in addressing variation.	T1	Sufficient internal capacity
Children, Education & Lifelong Learning	Maximise the impact of Early Learning and Childcare	Maximise the uptake of 1140 hours of ELC for all eligible children, with a particular focus on eligible 2s (190 in 2023/24) and those currently in families living in SIMD 1.	T1	Subject to on-going funding & commitment from partners.
Communities & Housing	Maximise the impact of Early Learning and Childcare	Roll out the second Request for Assistance process to help meet emerging demand across communities.	T2 & T3	Subject to on-going funding & commitment from partners.
Health & Social Care	Support improvement in the health & wellbeing	Support the evaluation of the neurodevelopmental pathway project as led by NHSG and collaborate with	T2 & T3	Subject to on-going funding &

	of children and young people	partners to determine how best to pivot our system to take account of the learning.		commitment from partners.
Health & Social Care	Support improvement in the health & wellbeing of children and young people	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 and work in partnership to support the actions of the locally agreed action plan.	T2 & T3	Sufficient internal capacity
Children, Education & Lifelong Learning	Support transition to positive destinations	Deliver a broader curriculum offer through digital and partnership delivery of Phase 3 of ABZ Campus to secure improvement in senior phase attainment.	T1	Sufficient internal capacity
Children, Education & Lifelong Learning	Support transition to positive destinations	Work with Skills Development Scotland, NHS Grampian and other key partners to try to secure an increased allocation of foundation apprenticeships.	T1	Sufficient internal capacity
Children, Education & Lifelong Learning	Support care experienced children and fulfil our role as corporate parents	We will work to improve the attainment of looked after children to enable them to fulfil their potential.	T1 & T2	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)	Risk
1.	We will meet all eligible requests for early learning and childcare placements within one month.		✓		✓	L	100%	Tier 1	
2.	We will meet all mainstream requests for a primary and secondary school placement within one month.		✓		✓	L	100%	Tier 1	
3.	We will work to ensure early learning and childcare settings meet the national standard.			✓		L	100%	Tier 1	
4.	We will ensure primary, secondary, and special schools achieve an average evaluation of 'good' or better in core Quality Indicators.			✓		N	80%	Tier 1	
5.	Provide CLD services to a level that achieves a rating of good or better through external inspection.			✓		N	N/A	Tier 1	
6.	We will process requests for additional support to meet the wellbeing needs of children and young people within 40 days.		✓			N	100%	Tier 2	
7.	We will work to ensure that Broad General Education Attainment at P1, P4, P7 and S3 is in line (within 1%) of the National Average.			✓		N	N/A	Tier 1	
8.	We will work to ensure that Senior Phase Attainment at Levels 4, 5 and 6 is in line with (within 1%) the National Average.			✓		N	N/A	Tier 1	
9.	We will flexibly respond to ensure that schools, ELC, CLD and library provisions remain open irrespective of staffing absence.	✓				N	98%	Tier 1	
10.	We will work to ensure that school attendance is as good or better than the national average.			✓		N	N/A	Tier 1	

11.	We will work to ensure that all young people in the senior phase have access to city wide courses through ABZ Campus.	✓		✓		N	N/A	Tier 1	
12.	We will meet those wishing to access CLD services from priority areas within 3 weeks (inclusive of Youth Work and Family Learning) to begin person centred planning.	✓	✓			N	N/A	Tier 1	
13.	We will ensure library item requests are satisfied within 21 days.	✓	✓			N	73%	Tier 1	



## Children's Social Work and Family Support

Social Determinant of Health Theme	Strategic Priority	Commissioning Intention	Prevention & Early Intervention	ACC Capacity
Children, Education & Lifelong Learning	Support transition to positive destinations	Further improve transition planning and support for children with ASN transition to adult services. Build on the learning from the GIRFE Pathfinder to ensure a more integrated approach to early and effective transition planning. This will include their connection with NHSG services.	T2 & T3	Subject to on-going funding & commitment from partners.
Health & Social Care	Support care experienced children and fulfil our role as corporate parents	<ul style="list-style-type: none"> <li>• Work with Partners to deliver on the second Promise Plan (24 - 30).</li> <li>• We will identify our priorities taking account of the progress made via Plan 21- 24 and the findings of the Bright Spots survey.</li> <li>• We will, in collaboration with young people, reimagine the structure and style of Champions Board.</li> <li>• We will actively plan for the development of the anticipated Promise Bill and the associated legislative change this will require.</li> <li>• The above will be contingent on adequate resource being made available from the Scottish Government via sustainable revenue funding and utilisation of the Whole Family Wellbeing Fund.</li> </ul>	T2 & T3	Sufficient internal capacity

Children, Education & Lifelong Learning	Support multi-agency efforts to reduce domestic abuse and support victims	We will further develop an integrated multi-agency approach to supporting individuals and families who have experienced domestic abuse.	T2 & T3	Subject to on-going funding & commitment from partners.
Health & Social Care	Support multi-agency efforts to reduce domestic abuse and support victims	<p>We will further develop an integrated and multi-agency approach to supporting individuals and families who have experienced domestic abuse. In doing so we will:</p> <ul style="list-style-type: none"> <li>• Implement Equally Safe through a gendered lens across all public protection policy/practice areas.</li> <li>• Ensure our readiness for the implementation of the Domestic Abuse (Protection) (Scotland) Act 2021 including Domestic Abuse Protection Orders.</li> <li>• Ensure a strong emphasis on ‘prevention’ and the role of schools in tackling misogyny. (Aligned to the Scottish Government’s 5 Point Plan to support a reduction in distressed behaviour in schools.)</li> <li>• Explore the pathways between domestic abuse and homelessness, mitigating the need for women and children to present as homeless.</li> <li>• Ensure consistent application of the Domestic Abuse Council Housing Policy.</li> <li>• Ensure our readiness for the legislative requirement to undertake Domestic Homicide &amp; Suicide Reviews</li> </ul>	T1, T2 & T3	Subject to on-going funding & commitment from partners.

Children, Education & Lifelong Learning	Prevent children & young people entering the criminal justice system & support those who do	<p>We will actively prepare for the implementation of the Children’s (Care &amp; Justice) Act. In doing so we will:</p> <ul style="list-style-type: none"> <li>• Work to ensure no child under 18 years enters an adult prison.</li> <li>• Ensure our systems and processes recognise the over representation of care experienced young people in the justice system.</li> <li>• Provide intensive support as an alternative to custody/secure care, dependent on Scottish Government funding.</li> <li>• Co-design preventative whole family support approaches to supporting young people at risk of offending.</li> </ul>	T2 & T3	Subject to on-going funding & commitment from partners.
Health & Social Care	Protect Children	<ul style="list-style-type: none"> <li>• Open our Bairns Hoose in summer 2025 to support children &amp; young people who have been abused and harmed as well as those children &amp; young people under the age of criminal responsibility whose behaviour has caused harm to others.</li> <li>• Develop pathways for recovery support to ensure children &amp; young people receive whole family support post inter-agency referral discussion.</li> <li>• Ensure enhanced support to children &amp; young people who have to give evidence in court.</li> <li>• Ensure the medical and recovery elements of the Bairns Hoose are connected to wider health &amp; wellbeing supports to address identified needs.</li> </ul>	T2 & T3	Subject to on-going funding & commitment from partners.

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

10.	We will support, where safe to do so, more than 80% of the children and young people open to Children’s Social Work live within their family network.	✓		✓		P	75%	Tier 3	
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# Housing

Social Determinant of Health Theme	Strategic Priority	Commissioning Intention	Prevention & Early Intervention	ACC Capacity
Communities & Housing	Housing needs analysis and delivery	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 align with an HRA Asset Management Model, 30 year business plan and consideration of those with complex and life-long needs.	T1 & T2	Sufficient internal capacity
Communities & Housing	Housing needs analysis and delivery	We will further develop our person-centred approach to support individuals and families, affected by RAAC, who have been rehomed.	T2 & T3	Sufficient internal capacity
Communities & Housing	Reduce homelessness and respond appropriately to those who do become homeless	Implement, as part of Homewards Aberdeen, the year one commitments outlined within the delivery plan with a preventative focus to reduce homelessness in Aberdeen.	T1, T2 & T3	Subject to on-going funding & commitment from partners.
Communities & Housing	Reduce homelessness and respond appropriately to	Prepare for the implications of the Housing (Scotland) Bill, specifically in relation to Ask and Act (as part of Homewards Aberdeen), Domestic Abuse and Rent	T1, T2 & T3	Subject to on-going funding &

	those who do become homeless	Controls, subject to further detail as the bill passes through parliament.		commitment from partners.
Communities & Housing	Housing needs analysis and delivery	We will review the Strategic Housing Investment Plan once the resource planning assumptions have been issued by Scottish Government	T1	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)	Risk
1.	We will assess all homeless applications within 28 days.		✓		✓	L	58%	Tier 2	
2.	We will ensure all homeless people secure a permanent tenancy within 100 days average.		✓		✓	L	140 days	Tier 2	
3.	We will review and process housing applications within 28 days.		✓		✓	N	96%	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) as per statutory		✓			L	88%	Tier 2	
5.	We will ensure an average time to let a property of 210 days.	✓		✓		N	257 days	Tier 1	
6.	We will ensure that our support for people being liberated from prison meets the SHORE standards. <a href="https://www.sps.gov.uk/shore-standards">SHORE Standards (sps.gov.uk)</a>	✓		✓	✓	L	Yes	Tier 1	
7.	We will ensure that our support for New Scots displaced people is in accordance with the New Scots Refugee Integration Strategy 2024.	✓	✓	✓		P	N/A	Tier 3	

## Corporate Landlord

Social Determinant of Health Theme	Strategic Priority	Commissioning Intention	Prevention & Early Intervention	ACC Capacity
Neighbourhood & Environment	A thriving innovation driven economy (RES)	Commission a review of the commercial estate to better reflect current market conditions and determine investment / disinvestment opportunities, subject to availability of specialist resource	T1	Subject to on-going funding & commitment from partners.
Neighbourhood & Environment	Reduce carbon emissions from infrastructure	Reduce energy consumption across the full council estate by 0.5%.	T1	Subject to on-going funding & commitment from partners.
Communities & Housing	Housing needs analysis and delivery	Implement, in collaboration with Housing, tests of change to realise a reduction in void Council houses.	T2 & T3	Sufficient internal capacity
Communities & Housing	Housing needs analysis and delivery	Undertake a review of Council house repairs and housing improvements to secure improved performance.	T2	Sufficient internal capacity



Communities & Housing	Housing needs analysis and delivery	Prepare an implementation plan for the implications of the anticipated Net Zero Standard for Social Housing.	T1	Subject to on-going funding & commitment from partners.
Communities & Housing	Housing needs analysis and delivery	Prepare an implementation plan for the implications of the Housing (Cladding Remediation) (Scotland) Act 2024 and Grenfell recommendations.	T1 & T2	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)	Risk
1.	We will work to ensure that our public buildings, which have been awarded a dispensation, meet <a href="#">accessibility requirements</a> under the Equality Act 2010.	✓		✓		L	82%	Tier 1	Yellow
2.	We will carry out condition surveys across 100% of public buildings on a 5-yearly cycle.		✓			P	N/A	Tier 1	Red
3.	We will work to ensure that our public buildings achieve a condition rating of C (poor) or better.			✓		P	92% (B)	Tier 1	Yellow
4.	We will work to ensure that our buildings achieve a suitability rating of C or better.			✓		P	77% (B)	Tier 1	Yellow

5.	We will work to ensure minimal disruption to schools and ELC provisions due to building defects/extreme weather (baseline from 2023/24 is 46 days lost).	✓		✓		N	46 lost days	Tier 1	
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	
<b>Building Services</b> <a href="#">Published handbook</a>									
1.	We will make good or make safe emergency daytime housing repairs within 4 hrs.		✓	✓		N	97.5%	Tier 3	
2.	We will make good or make safe emergency out of hours housing repairs within 4 hrs.		✓	✓		N	95%	Tier 3	
3.	We will complete urgent housing repairs within 24 hours.		✓	✓		N	90%	Tier 3	
4.	We will complete high category housing repairs within 3 days.		✓	✓		N	90%	Tier 2	
5.	We will complete non-emergency housing repairs within 5 working days.		✓	✓		N	N/A	Tier 2	
6.	We will complete routine housing repairs within 10 working days.		✓	✓		N	N/A	Tier 2	
8.	We will complete repairs right first time.		✓	✓		N	91%	Tier 2	
9.	We will complete housing repairs pre-inspections within 20 days.		✓			N	80%	Tier 1	

10.	We will complete housing voids maintenance for each property to ensure the property meets the new letting standard.		✓	✓		N	N/A	Tier 2	
<b>Facilities Management</b>									
1.	(Catering) All meals served to children and young people in our schools will meet The <a href="#">Nutritional Requirements for Food and Drink in Schools (Scotland) Regulations 2020</a>			✓		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"> <li>• Emergency cleans within 4 working hours</li> <li>• Urgent cleans within 24 hours (not including Saturday or Sunday)</li> <li>• High priority cleans within 3 working days</li> <li>• Non-Emergency cleans within 5 working days</li> <li>• Routine priority cleans within 10 working days</li> <li>• Planned cleans within either 24 days or 90 working days dependent on timescale given by requestor</li> </ul>		✓			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 <a href="#">specification</a>	✓				L	100%	Tier 1	
5.	(Cleaning) We will deliver cleaning services within all (non-school) operational properties to the standards set in our generic <a href="#">specification</a>			✓		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

Social Determinant of Health Theme	Strategic Priority	Commissioning Intention	Prevention & Early Intervention	ACC Capacity
Enabling Services	Corporate Governance & Democracy	Continue to strengthen the network of Community Councils through meaningful engagement with relevant points of contact across the organisation.	T1	Subject to on-going funding & commitment from partners.
Enabling Services	Management of Risk	Oversee the development of plans for emergency response, incorporating recommendations arising from response reviews locally and nationally, including Grenfell, COVID and any other major incidents.	T1, T2 & T3	Subject to on-going funding & commitment from partners.
Neighbourhood & Environment	Protective Services	Work towards transferring mortuary provision responsibilities to NHS to commence in the new North East Combined mortuary.	T1, T2 & T3	Sufficient internal capacity
Neighbourhood & Environment	Protective Services	The Environmental Health Service will launch as a Food Safety Training Centre, This will be creating the opportunity for new and existing food businesses to ensure they have the appropriately trained staff to comply with their legal obligations.	T1	Sufficient internal capacity
Neighbourhood & Environment	Protective Services	Aberdeen Scientific Services Labs, by creating new posts and the use and development of new and emerging	T1	Subject to on-going funding &

		techniques to help support the protection of public health and generate additional income, through the provision of a locally based UKAS accredited laboratory service which can be accessed by local businesses, both new and established.		commitment from partners.
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Service Standards		Availability	Responsive	Quality	Eligibility	Legislated for (L), prescribed (P) or	Last Actuals	Prevention and Early Intervention (Tier 1,2 or 3)	Risk
1.	We will acknowledge requests for review within 14 days (Local Review		✓			L	100%	Tier 1	
2.	We will hear School Placing and Exclusion hearings within 28 days of		✓			L	100%	Tier 1	
3.	We will determine Civic License applications within 9 months of a valid		✓			L	100%	Tier 1	
4.	We will hold all hearings to determine a Premises License application or Variation application within 119 days of the last date for representations.		✓			L	100%	Tier 1	
5.	We will issue decision letters for alcohol applications within 7 days of Board meeting.		✓			L	100%	Tier 1	
6.	We will acknowledge Civic licensing complaints within 24 hours.		✓			N	100%	Tier 2	
7.	We will investigate Civic licensing complaints within 10 days.		✓			N	96%	Tier 2	
8.	We will investigate and respond to reports of persistent Anti-Social Behaviour within 60 working days.	✓	✓	✓		N	100%	Tier 2	

Protective Services									
1.	We will visit 20% of all registered tobacco and nicotine vaping products retailers yearly to give business advice on compliance with legislation.	✓		✓		P	45%	Tier 1	
2.	We will undertake test purchasing of registered tobacco and nicotine vaping products in 10% of retailers yearly to test retailer compliance with age restrictions.			✓		P	16%	Tier 1	
3.	We will respond initially to all business requests within 14 working days.		✓			L	N/A	Tier 1	
4.	We will respond to initial non-domestic noise nuisance requests within 5 working days.		✓			L	82% (2 days)	Tier 2	
5.	We will respond to initial pest control requests within 2 working days for high priority infestations and 5 working days for low priority infestations.		✓			N	89%	Tier 2	
6.	We will respond to initial public health requests within 2 working days for high priority cases.		✓			N	87%	Tier 3	
7.	We will respond to initial public health requests within 14 working days for low priority cases.		✓			N	N/A	Tier 2	
8.	We will respond to dog incident requests within 5 working 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

Social Determinant of Health Theme	Strategic Priority	Commissioning Intention	Prevention & Early Intervention	ACC Capacity
Enabling Services	Increase the value of community benefits, including employability benefits	Support the development of an Aberdeen Community Wealth Building Action Plan to encompass key partners and look to maximise the local impact of procurement activity through leading on the Spend Pillar theme	T1	Subject to on-going funding & commitment from partners.
Economic Stability	Increase the value of community benefits, including employability benefits	Further actions to secure and support delivery of community benefits through major developments. Including: <ul style="list-style-type: none"> <li>• ETZ Jobs Plan</li> <li>• Hydrogen Hub JVP</li> <li>• City Centre and Beachfront Masterplan community benefits programme</li> <li>• Projects captured for progression within Capital Plan</li> </ul>	T1 & T2	Subject to on-going funding & commitment from partners.
Economic Stability	Increase the value of community benefits, including employability benefits	Community Benefits and Sustainable Procurement Policy <ul style="list-style-type: none"> <li>• Refresh existing Policy and report to Committee</li> <li>• Agree implementation with Shared Service partners</li> </ul>	T1	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)	Risk
1.	We will quality assure Cluster commissioning to ensure demand management is embedded for all revenue contracts above £50K contracts at strategy stage and throughout life of contract to ensure that the quantity and specification of goods and services match, but do not exceed, the actual needs of the Council.			✓		P	100%	Tier 1	
2.	A two year contract pipeline will be published online as part of the annual procurement report.	✓				N	100%	Tier 1	
3.	We will quality assure Cluster commissioning through sample testing to ensure that all contracts above £50K in value are tracked to show community, local economic and environmental benefits.			✓		P	95%	Tier 1	
4.	We will ensure that all contracts above £50K have standard clauses to require providers to demonstrate commitments towards carbon reduction and efficiency.				✓	P	75%	Tier 1	
5.	We will monitor compliance, every six months and escalate non-compliance as required, to ensure that all delegated procurers have undertaken the necessary procurement training.			✓		N	100%	Tier 2	
6.	We will provide procurement compliance reports to the Risk Board every six months, reporting any exceptions and corrective actions taken.			✓		N	90%	Tier 1	

## Digital and Technology

Social Determinant of Health Theme	Strategic Priority	Commissioning Intention	Prevention & Early Intervention	ACC Capacity
Enabling Services	Use of digital technology to support the best possible service experience	Modernisation of citizen contact services building on AI capabilities and enhanced life events service structure.	T1 & T2	Internal capacity supported by capital investment to work with commercial partners
Enabling Services	Use of digital technology to support the best possible service experience	Development of HR self service capabilities to better support all employees and provide improved access to frontline workers.	T1 & T2	Internal capacity supported by capital investment to work with commercial partners
Enabling Services	Use of digital technology to support the best possible service experience	Rationalisation of housing systems to improve support for tenants and support for housing strategy.	T1 & T2	Internal capacity supported by capital investment to work with commercial partners
Enabling Services	Use of digital technology to support the best possible service experience	Complete the analogue to digital transition for council provided services including the Alarm Receiving Centre (ARC).	T1 & T2	Internal capacity supported by capital investment to work with commercial partners

	possible service experience			with commercial partners
Enabling Services	Use of digital technology to support the best possible service experience	Upgrade the network infrastructure across all council sites to include wide area (WAN) and local area network (LAN) assets.	T1 & T2	Internal capacity supported by capital investment to work with commercial partners
Enabling Services	Use of digital technology to support the best possible service experience	Drive adoption of generative AI to support staff in focusing on high value human interactions.	T1 & T2	Sufficient Internal capacity
Enabling Services	Use of digital technology to support the best possible service experience	Retain PSN and Cyber Essentials Plus accreditations.	T1 & T2	Sufficient Internal capacity
Enabling Services	A Modern and Effective School Digital Estate	Finish delivery of Northern Lights project to ensure all schools have an established baseline for modernisation and innovation in learning and teaching.	T1 & T2	Internal capacity supported by capital investment to work with commercial partners

Service Standards		Availability	Responsive	Quality	Eligibility	Legislated for (L), prescribed (P) or not (N)	Last Actuals	Prevention and Early Intervention (Tier 1,2 or 3)	Risk
1.	We will ensure calls to the IT Service Desk are dealt with right first time.		✓	✓		N	78%	Tier 2	
2.	We will ensure critical systems are continuously available.	✓	✓	✓		N	99.5%	Tier 1	
3.	We will resolve Priority 1 incident calls within 4 working hours.		✓	✓		N	N/A	Tier 2	
4.	We will resolve Priority 2 incident calls within 8 working hours.		✓	✓		N	N/A	Tier 2	
5.	We will resolve Priority 3 incident calls within 3 working days.		✓	✓		N	N/A	Tier 2	
6.	We will resolve Priority 4 incident calls within 5 working days.		✓	✓		N	N/A	Tier 2	
7.	We will resolve Priority 5 Incident calls within 30 working days.		✓	✓		N	N/A	Tier 1	
8.	Digital & Technology Services will be available as follows: <ul style="list-style-type: none"> <li>Service Desk Phone Support Hours: Mon – Fri (08:30-16:00)</li> <li>Self Service Portal (24/7)</li> <li>Emergency Support (24/7)</li> </ul>	✓				N	100%	Tier 1	

## People & Citizen Services


Social Determinant of Health Theme	Strategic Priority	Commissioning Intention	Prevention & Early Intervention	ACC Capacity
Enabling Services	Support and Develop Staff and the Organisation	We will implement a new HR / Payroll and Case Management System which will improve our efficiency by automating a number of our processes, improving our reporting functionality and our employee experience.	T1	Subject to on-going funding & commitment from partners.
Enabling Services	Support and Develop Staff and the Organisation	With the Health Determinants Research Collaboration, we take deliberate actions which promote a research and evidence led culture throughout the Council and implement a programme to support the development of the necessary skills and knowledge.	T1	Subject to on-going funding & commitment from partners.
Enabling Services	Support and Develop Staff and the Organisation	We will implement a new flexible working policy which, alongside the statutory right to request flexible working, will provide greater flexibility for employees and bring benefits including improved work-life balance, increased morale and aid recruitment and retention.	T1	Sufficient internal capacity
Enabling Services	Support and Develop Staff and the Organisation	Refresh the Equality, Diversity and Inclusion action plan to align with our new employer equality outcomes for 2025-2029 to meet our public sector equality duty.	T1	Sufficient internal capacity

Enabling Services	Reduction in avoidable contact to increase focus on those with most need	<p>We will modernise the Contact Centre and redesign the supporting operating model, to maximise efficiency and support for those most vulnerable, including:</p> <ul style="list-style-type: none"> <li>• Complete the implementation of new digital telecare alarm receiving technology, enabling over 13,000 North East telecare users to transition from analogue to digital landlines.</li> <li>• Transform our traditional contact centre into an interactive “omni-channel”</li> <li>• Further deploy the ‘Assisted Digital’ citizen delivery model to educate and drive up digital uptake</li> <li>• Expand the integrated access model and life events approach providing a single entry point for citizens to access Council and partner agency services.</li> </ul>	T1	Subject to on-going funding & commitment from partners.
Enabling Services	Undertake proactive citizen and community engagement	We will create and implement a Citizen Engagement policy to guide positive consultation, engagement, and support for employees managing challenging behaviours.	T1	Sufficient internal capacity
Enabling Services	Support multi-agency efforts to increase benefits uptake	Work with colleagues through the Fairer Futures Pathfinder, to support whole family early intervention and prevention services to increase benefits uptake and improve debt management.	T1, T2 & T3	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)	Risk
1.	We will complete evaluation panels upon receipt of all completed and verified documentation within 15 working days for each individual job, in relation to Job Evaluation.		✓			N	96%	Tiers 1 &2	
2.	We will allocate a People and Organisation advisor to formal casework within 5 working days.		✓			N	100%	Tier 2	
3.	All People Development courses will receive 75% employee satisfaction in evaluations.	✓		✓		N	89%	Tier 1	
4.	We will make initial contact with redeployees within 5 working days of redeployment confirmation.	✓				N	100%	Tiers 1 &2	
5.	We will pay our people correctly and on time, in line with notifications of changes received within deadlines.			✓		N	N/A	Tier 1	
6.	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	

7.	We will update our Gaelic Language Plan every 5 years, providing Monitoring Reports to the Gaelic Board on an annual basis. We will promote the GLP internally and externally in line with Scottish Government requirements: <a href="https://www.gov.scot/publications/scottish-governments-gaelic-language-plan-2022-2027/">https://www.gov.scot/publications/scottish-governments-gaelic-language-plan-2022-2027/</a>			✓		L	N/A	Tier 1	
8.	We will update our British Sign Language Plan every 6 years and deliver the actions required by the Scottish Government <a href="https://www.gov.scot/publications/british-sign-language-national-plan-2023-to-2029/">British Sign Language (BSL): national plan 2023 to 2029 - gov.scot (www.gov.scot)</a>			✓		L	N/A	Tier 1	
<b>Revenues and Benefits</b>									
1.	We will process all new housing benefit and Council Tax Reduction claims within 35 calendar days on average.		✓			N	32	Tier 1	
2.	We will process change of circumstances in relation to housing benefit and Council Tax Reduction within 5 calendar days on average.		✓			N	4.45	Tier 1	
3.	We will process Crisis Grant applications within 2 working days.		✓			L	98.4%	Tier 3	
4.	We will pay the correct amount of housing benefit and Council Tax Reduction to customers.			✓		N	96%	Tier 1	
5.	We will process Community Care Grant applications within 15 working days.		✓			L	73%	Tier 1	
<b>Registrars – Births, Deaths and Marriages</b>									
6.	We will ensure accurate Registration of all Births, Deaths and Marriages.			✓		P	99%	Tier 1	
7.	We will issue copy birth, death, marriage and civil partnership certificates within 7 days of the request being received.			✓		N	99%	Tier 1	
<b>Customer Service</b>									



8.	We will answer Customer Contact Centre calls within an average of 5 minutes.		✓			N	75% (180	P / EI / H	
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# Finance

Social Determinant of Health Theme	Strategic Priority	Commissioning Intention	Prevention & Early Intervention	ACC Capacity
Enabling Services	Management of Council Finances	Further embed the 3 tier model of prevention as an enabler of rebalancing spend from reactive to early intervention and prevention.	T1	Sufficient internal capacity
Enabling Services	Management of Council Finances	Update the agreed budget protocol, to take into account feedback and timelines for 2025/26 and oversee implementation.	T1	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)	Risk
<b>Accounting:</b>									
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	✓	✓	✓	✓	N	100%	Tier 2	
3.	We will ensure that the treasury strategy is prepared and implemented		✓	✓		L	100%	Tier 1	
4.	We will provide all LSE announcements in line with established	✓	✓			P	100%	Tier 1	
<b>Process and controls:</b>									

5.	We will process care income assessments within 40 days once all relevant		✓	✓	✓	N	97%	Tier 1	
<b>Financial transactions/Business services – shared with Customer Cluster:</b>									
6.	We will pay creditor invoices within 30 days.		✓	✓		P	95%	Tier 1	
7.	We will ensure that 1% of the Council’s annual revenue budget is subject to budgeting.	✓				P	100%	Tier 1	
8.	We will send outstanding debt details to the Sheriff Officer no less than quarterly, once our internal collection processes have been exhausted.		✓	✓		N	N/A	Tier 1	

## Data Insights (HDRCA)

Social Determinant of Health Theme	Strategic Priority	Commissioning Intention	Prevention & Early Intervention	ACC Capacity
Communities & Housing	Reduce child poverty	Work with Public Health Scotland, University College London (Institute of Health Equity) and local partners to implement the Collaboration for Health Equity in Scotland, focusing on the Northfield and Torry areas of the city.	T1 & T2	Subject to on-going funding & commitment from partners.
Enabling Services	Data management for insights and improvement	Expand the use of the Council's Central Data Platform to improve speed and quality of insights to support policy making.	T1 & T2	Sufficient internal capacity
Enabling Services	Data management for insights and improvement	Operationalise Master Data Management to enable greater understanding of individual needs and inform targeted and preventative services.	T1 & T2	Some business as usual work will be reduced to release capacity to deliver
Enabling Services	Data management for insights and improvement	Work with local and national partners to promote and enable the effective sharing of data across organisational boundaries.	T1 & T2	Subject to multi-agency resource being secured
Enabling Services	Data management for insights and improvement	Leverage the resources of the Health Determinants Research Collaboration (Aberdeen) to support understanding of the drivers of demand, the	T1 & T2	Sufficient resource available.

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

## All Cluster Service Standards

Ref		Availability	Responsive	Quality	Eligibility	Legislated for (L), prescribed (P) or not	Last Actuals	Prevention and Early Intervention (Tier 1,2 or 3)	Risk
<b>Access to Information</b>									
1.	<b>Corporate</b> - We will respond to Stage 1 complaints within 5 working days or within timescales agreed with the complainant.		✓			L	76%	Tier 3	
2.	<b>Corporate</b> - We will respond to Stage 2 complaints within 20 working days or within timescales agreed with the complainant.		✓			L	51%	Tier 3	
3.	<b>Corporate</b> - We will respond to escalated stage 2 complaints within 20 working days or within timescales agreed with the complainant.		✓			L	69%	Tier 3	
4.	<b>Corporate</b> - We will respond to Freedom of Information requests within 20 working days.		✓			L	86%	Tier 3	
5.	<b>Corporate</b> - We will respond to Environmental Information Regulation Requests within 20 working days.		✓			L	89%	Tier 3	
6.	<b>Corporate</b> - 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 <a href="#">definition of a complex Subject Access</a>		✓			L	72%	Tier 3	
7.	<b>Corporate</b> - We will respond to Access to School Records requests within 15 school days.		✓			L	100%	Tier 3	
8.	<b>Corporate</b> - We will respond to Data Protection Right requests within 1 month.		✓			L	100%	Tier 3	

9.	<b>Corporate</b> - We will respond to Members enquiries submitted via our online portal within 15 working days or within timescales agreed with the Member.		✓			N	80%	Tier 3	
<b>Equalities</b>									
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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**Aberdeen City Council  
Budget 2025/26**

**MEDIUM TERM FINANCIAL STRATEGY 2024, ASSUMPTIONS**

**Financial Model**

Key assumptions, updated where necessary, are as follows:

**Income**

Source	Description	Upside Scenario	Central Scenario	Downside Scenario
Scottish Government Revenue Grant	Combined grant income from General Revenue Grant and Non-Domestic Rates.	Year 1 1.6% Year 2-5 0.5% - 1.5%	Year 1 0.0% Year 2 0.0% Year 3-5 0.0%	Year 1 -0.2% Year 2-5 -0.2%
Scottish Government Revenue Grant	The budget model has been updated to take account of the details included in the 2025/26 Local Government Settlement, and how it specifically affects Aberdeen City Council. This has produced an income stream for 2025/26 that is higher than 'flat cash' assumed in the MTFs. The additional funding that has been applied is c.£8.9m.			
Scottish Government Revenue Grant	An assumption has been made that the Scottish Government will fully fund the increased cost of Employer's National Insurance from the start of 2025/26.  The report includes reference to the very recent announcement from the Cabinet Secretary for Finance that the funding to be provided in 2025/26 is approximately 60% of what is required to fund the cost of employer NIC for directly employed staff. This increases the budget gap for 2025/26 by £3m, to £15.553m.			
Council Tax	Increasing the rate is a council decision made at budget setting time, the Band D rate has therefore not been increased in any scenario, The budget decision will provide a solution to address the scenarios. It is expected that Council Tax income will be increased in 2025/26 to reflect a real terms increase, and while there is no imposed Council Tax cap now applied to the rate by Scottish Government, this support the funding of the rising cost of services and inflation in pay and prices that cannot be absorbed by the Council.			
Council Tax	Tax base increase from additional chargeable properties.	Year 1-5 total 3,250 properties	Year 1-5 total 2,845 properties	Year 1-5 total 2,000 properties
Fees, Charges and Other Income	External income raised from customers. Approval for rate increases is a council decision, therefore rates charged in 2024/25 have continued to be applied to each scenario. The budget decision will provide a solution to address the scenarios. Similar to Council Tax, careful consideration of the full cost recovery, the impact that inflation is having on the cost of delivering chargeable services must be taken into account when setting annual charges across the MTFs period.			
Fees, Charges and Other Income	External income changes due to economic conditions	Year 1-5 Additional £2.5m	Year 1 Stable income	Year 1 £6m loss & return to current over 8 years
One-off funding streams	2023/24 Budget made use of Balance Sheet resources and one-off funding streams these must be replaced as they are non-recurring. Assumption for 2024/25 only, £5.5m.			

**Expenditure** (percentages are shown in cash terms)

Source	Description	Upside Scenario	Central Scenario	Downside Scenario
Inflation	Pay	Year 1-5 <b>2%</b> Pay award funded by SG grant if greater than assumptions	Year 1-3 <b>3%</b> ; Year 4-5 <b>2%</b> Pay award funded by SG grant if greater than assumptions	Year 1-4 <b>4%</b> ; Year 5 <b>2.5%</b> Pay award funded by SG grant if greater than assumptions
Government Policy	National Insurance	Year 1-5 0%, beyond additional note below	Year 1-5 0% beyond additional note below	Year 1-5 <b>0.5%</b> beyond additional note below
Government Policy	National Insurance	<p>The original MTFS assumptions were for no / limited change to Employer's National Insurance, which had to be reassessed following the UK Budget in October 2024.</p> <p>From the start of 2025/26, the rate at which employers pay NI will increase by 1.2 percentage points to 15%, and the threshold at which employers start paying that rate will drop by £4,100 to £5,000 a year.</p> <p>This cost pressure has been calculated as being £7.5m for the Council's General Fund.</p>		
Inflation	Price – including contracts, grants and ALEOs	Between 0% and <b>2.5% p.a.</b>	Between <b>1.25% and 2% p.a.</b>	Between <b>3% and 9% p.a.</b>
Inflation	Utilities, including Gas, Electric, Heating Oil, Water	Gas 0% Electricity <b>2.5%</b>	Gas <b>3% falling to 1%</b> Electricity <b>5.7%</b>	Gas <b>15% falling to 5%</b> Electricity <b>15% falling to 8%</b>
Population Demand	Children, schools impact	School roll slower	Total Year 1-5 Stable	School roll increases
Capital Investment Demand	Capital Financing	Year 1 <b>2.5%</b> Year 2 <b>3%</b> Year 3 <b>3%</b> Year 4 <b>3%</b> Year 5 <b>0.5%</b>	Year 1 <b>9%</b> Year 2 <b>10%</b> Year 3 <b>6%</b> Year 4 <b>4%</b> Year 5 <b>1.7%</b>	Year 1 <b>10%</b> Year 2 <b>7%</b> Year 3 <b>14%</b> Year 4 <b>10%</b> Year 5 <b>5%</b>
Capital Investment – Local Policy	Loans Fund Repayment		Asset Useful Life = Average 40 years; and Interest rate = Average 5%	

## **Contingent Liabilities**

The Council is aware of the following contingent liabilities at 31 December 2024:

### **Guarantees**

#### **Transition Extreme Sports Ltd**

The Council has agreed to provide a guarantee to the Bank of Scotland in respect of a maximum overdraft facility of £125,000, as approved at Finance & Resources Committee on 30 January 2024. This guarantee will remain in force until 31 March 2025.

#### **Sport Aberdeen**

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

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

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

#### **SEEMIS Group LLP**

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

#### **Integration Joint Board (IJB)**

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

### **Contractual**

#### **Waste Disposal**

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

The fire at Altens East Recycling and Resource Facility on 8 July 2022 has resulted in business continuity plans being implemented and changes made to the processing of some waste streams. There have therefore been a wide range of the implications arising from the events. There will remain contractual matters to be addressed that will take time and the Council continues to work closely with the Contractor and representatives to determine the full extent and cost of these.

The Energy from Waste (EfW) facility at Ness formally moved into operation on 12 December 2023 and will run for 20 years. The Council was the lead partner in a project carried out in collaboration with Aberdeenshire and Moray Councils, to procure an EfW facility that will deal with all residual waste from the three authorities.

#### Litigation in connection with the above

There are currently no outstanding adjudication/litigation actions following settlement.

#### Decommissioning costs

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

#### **Landfill Allowance Scheme (LAS)**

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

#### **Section 75 agreements**

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

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

The inherent risk with all developer obligation funded projects is whether the build rate of the development is triggering financial contributions at the rate required to fund the Council projects involved. Where the Council project advances more quickly than the development, the Council may have to step in to “cashflow” the necessary funding

requirement. Where a project has not been legally committed, a failure to receive the supporting developer obligation funding may require a discussion to determine whether the project should be paused, or even stopped completely. Continued detailed monitoring is therefore required by the Planning service to forecast expected build rates on developments and map out the timelines of expected trigger points for release of funding.

### **Impact of Covid on Working Practices, Global events and High inflation environment**

All restrictions that were in place for the Covid-19 pandemic have now been lifted, and although the virus continues to circulate it no longer presents the health risk that previously existed. However, the consequences of the pandemic have been far reaching and recovery has been slow. The Council prepared its 2024/25 budget to include taking cognisance of external environments, which could have an adverse impact on the price of commodities. There remains the possibility that further costs may arise that were not previously identified.

The emergence of Covid resulted in new working practice guidelines being issued by the Scottish Government, to set new standards to allow consultants, contractors, sub-contractors and their suppliers to work safely during the pandemic. These unforeseen changes resulted in the construction industry incurring additional costs for compliance with the risk of delays to projects. These measures also restricted numbers of staff on site which slowed down progress on works. These impacts have manifested in projects which were on site at the time of the initial lockdown, and discussions between the Council and the relevant contractors are on-going to determine liability for additional costs. It is noted that this impact is now constrained to a small number of large projects where the construction period extended over a number of years.

The Council are also aware that the construction industry is experiencing shortage of products, raw materials, staffing and logistical support which is impacting on current and future costs across the UK. Ordering lead times are extending across the sector with the risk of increased delay impacts to projects. Advance order of materials continues to be a project mitigation strategy where it can be applied.

The Russian invasion of Ukraine and resulting economic sanctions placed on Russia and Belarus has further exacerbated supply chain issues for some commodities e.g. bituminous materials, steel etc. which were sourced from eastern Europe. Now there is added risk of escalation in the Middle East due to the Palestine/Israel conflict.

Taken altogether, these external factors continue to have a risk volatility on inflation rates. This creates risks around capital projects which continue to be present to the current day. A review of project timeline delivery and financial viability for programmes/projects is an ongoing task whereby any significant programme/project impacts continue to be updated through updates to the appropriate committee.

### **Reinforced Autoclaved Aerated Concrete (RAAC)**

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

Similarly, as reported previously a programme of work was conducted across the whole Council housing stock and this work is now complete. The outcome of this

review across the whole housing stock has resulted in the identification of a housing type with RAAC, located to the south of the city in the Balnagask area.

The outcome of the above has been reported to Council and an options appraisal for the affected housing at Balnagask is now ongoing. This appraisal will consider mitigation options such as remedial works or demolition. At a meeting of Council on 21 August 2024, demolition followed by a rebuilding programme was approved as the preferred option. The Chief Officer – Capital was instructed to proceed with the demolition aspect of this, and report back to the next appropriate meeting of the Communities, Housing and Public Protection Committee on the initial phasing of demolition and landscape details. It is expected that there will be financial liability to both the General Fund and the Housing Revenue Account.

### **Scottish Child Abuse Inquiry**

The Redress for Survivors (Historical Child Abuse in Care) (Scotland) Act 2021 opened on 8 December 2021 to provide financial and non-financial redress to survivors of historical child abuse in care in Scotland. Fair and meaningful financial contributions are made from organisations historically involved in the care of children. The local government contribution is made on the basis that payments are made to survivors who enter into a waiver which means that litigation cannot then be pursued as a separate matter. The scheme is delivered by Redress Scotland and the Scottish Government (SG). Following negotiation between the COSLA Resources Spokesperson and the now First Minister Mr Swinney MSP, in October 2021 Leaders agreed Local Authorities will contribute £100m to the cost of the Redress Scheme over a 10-year period.

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

### **Litigation against APSE (Association for Public Sector Excellence)**

This Council is a member of APSE. Thurrock Council has raised a Court action against 23 member Councils seeking damages in respect of their reliance on APSE advice which they say led to significant losses. Whilst no Scottish Councils are involved in the Court Action there is a potential risk that all Members will become involved in the dispute with a potential liability per Council of up to £200,000.

**ABERDEEN CITY COUNCIL**

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**CULTURE INVESTMENT 2025/26 RECOMMENDATIONS FOR BUDGET REPORT**

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**1. PURPOSE OF REPORT**

- 1.1 The purpose of this report is to present recommended awards for 2025/26 Culture Investment and in-principle recommendations for 2026/27 and 2027/28 with respect to budget profiling.

**2. RECOMMENDATIONS**

That Council;

- 2.1 Notes the Culture Investment Programme application and review process undertaken;
- 2.2 Approve the recommendations for allocation of Culture Investment for 2025/26 put forward by the Culture Investment Panel.

**3. CURRENT SITUATION**

- 3.1 At the meeting of the Finance and Resources on the 7<sup>th</sup> August 2024, the Committee approved the establishment of a new Culture Investment Framework, replacing previous grant schemes and arrangements for supporting externally delivered cultural services. The Committee also approved that from 2025 onwards, any Common Good proposals for non-capital creative projects and cultural funding support are directed through the Culture Investment Programme (The Programme).
- 3.2 The new Programme was structured to reflect both the level of demand for investment as well as the Council's financial projections. The new programmes provide more flexibility to provide different entry points based on organisations level of experience, capacity, and capability. This was designed to give agency to culture organisations to access the right investment to enable them to deliver high quality activities for the people of Aberdeen. In total there are four programmes, all launching on the 10<sup>th</sup> of September, with the exception of Acorn which will go live in 2025. The programmes are as follows:

**Acorn:** Awards of £500 - £2500 – seed funding for pilots and small projects.

**Catalyst:** Awards of £5,000 - £15,000 – project and festival funding.

**Cultivate:** Awards of £15,000 - £100,000 – year-round programmes of cultural activity.

**Cornerstone:** Awards £100,000 plus – Large scale Aberdeen based organisations and consortiums delivering culture programmes.

### Investment Priorities, Criteria and Process

- 3.3 Following an extensive review and consultation process a series of priorities for investment were identified for culture investment, these were aligned to the Aberdeen Local Outcome Improvement Plan five themes with a further two themes, 'Experience' and 'Celebrate' developed to recognise that the utility of culture for social, economic and environmental good must at first be rooted in a core artistic and cultural experience, otherwise the desired outcomes are less feasible.

Theme	Description	Outcome
<b>Experience</b>	Recognising the intrinsic value of creativity and removing barriers to experiencing culture.	Everyone who calls Aberdeen home has the opportunity to engage in high quality creative and cultural activity.
<b>Celebrate</b>	Creating a clearer/ stronger identity and cultural narrative.	The creative diversity of our people and communities is celebrated, we use culture and creativity to share and celebrate our stories to the world.
<b>Our Economy</b>	Economic resilience and diversity through Increased creative industries employment, people in sustained fair employment and reduction in reported skills gaps.	Aberdeen's economy and workforce is resilient and diverse, through our skills support and cultural employment opportunities.
<b>Our Children &amp; Young People</b>	Increased sense of confidence, safety and wellbeing in children and young people, reducing need for Tier 3 services.	Our children and young people's physical, mental, and emotional health and wellbeing is improved and have access to cultural education experiences and post-school opportunities.
<b>Our citizens</b>	Increased healthy life expectancy through cultural engagement.	Our citizens benefit from healthy life expectancy, mental wellbeing, and positive life choices through cultural intervention.
<b>Our Place</b>	Addressing climate change by reducing Aberdeen's carbon emissions, protecting our natural and built environment.	Our cultural assets are well cared for and cultural sector is contributing to climate change resilience.
<b>Our community</b>	Building strong personal and community resilience, enabling people to participate in decisions that help change things for the better.	Culture provides a voice for community capacity building and decision making.

- 3.4 The Programme is open to Aberdeen based, not-for-profit organisations and groups who meet the following criteria;

- Cultural activities and programmes delivered in Aberdeen for the benefit of its residents.
- Revenue and project expenditure in relation to direct delivery of cultural activities delivering against the priorities.
- An ability to deliver high quality creative activity within Aberdeen.
- Must have relevant safeguarding policies in place.
- An equal opportunities statement or policy, applications from under-represented groups encouraged.
- Applicants must not already be in receipt of other non-cultural 'core funding' from Aberdeen City Council.
- Must be financially sustainable and have relevant accounting procedures in respect to the level of activity and investment.



- For funding over £15,000 Council Investment must represent no more than 25% annual income, 10% for applications over £100,000
- Must be able to demonstrate activity would not have happened without Council support.
- Environmental sustainability policy and action plan (as applicable to the organisation and nature of activities).

3.5 Applications to the Programme were through a two-step process, organisations were required to submit an initial Expression of Interest (EOI) using a template published on the Council website. This allowed Officers to quickly review if applicants met the core eligibility and which programme they were best suited to based on their capacity, financial position, intended beneficiaries and impacts of the proposed activities. Once checked and approved to proceed, applicants submitted a full application for support to the relevant programme, including all specified supporting documents and a financial proforma.

3.6 Following initial checks, completed applications are assessed through panel meetings consisting of relevant Council Officers, Community representatives and independent cultural professionals. All applications are assessed based on the published criteria and using a scoring matrix template. Applications are also reviewed against the Common Good criteria and the Following the Public Pound checklist.

3.7 The tables below provide the scores and recommendations for Culture Investment within the three open strands as well as summaries of each application. Total recommended award for 2025/26 would be £1,384,228, £1,348,000 of that request could meet the Common Good criteria requirements but £32,000 can only be funded through general revenue fund. Officers would recommend a further £45,000 is budgeted for 2025/26 to make grants through the Acorn programme to support pilot projects by community groups and individual creatives. Based on the application outputs this investment will deliver:

- 467,796 audience engagements
- 39,435 participant opportunities
- 1,222 performances and exhibitions
- 3,173 workshops
- 48 festivals
- 894 artist employment opportunities
- £15,915,834 of match funding and generated income

3.8 'In principle' awards are indicated for financial year 2026/27, and 2027/28 where appropriate. These will be subject to application, evaluation and budget decisions in the future, but provide an indication of intent in respect of funding decisions going forward.

## Catalyst

	Organisation	Amount Requested 2025/26	Panel Score (max 32)	Following Public Pound Check	Common Good Criteria	Recommend Award for 2025/26	Recommend Award In principle for 2026/27
1	Crowhouse Projects	£15,000	21.5	yes	yes	£15,000	-
2	Friends of Elphinstone	£15,000	21.5	yes	no	£12,000	-
3	Aberdeen Mela	£15,000	21	yes	yes	£15,000	£15,000
4	Four Pillars (Grampian Pride)	£15,000	19.5	yes	yes	£15,000	-
5	Nescan Hub	£15,000	19	no	yes	£0	-
6	Pushing Out the Boat	£5,000	18.5	yes	yes	£5,000	-
7	Touch of Love Outreach	£15,000	18	Yes	yes	£11,228	-
8	Jazz at the Blue Lamp	£9,000	17.5	Yes	no	£0	-
9	Afristyle	£12,000	14.5	No	yes	£0	-

## Cultivate and Cornerstone

	Organisation	Amount Requested 2025/26	Panel score (max 32)	Following Public Pound Check	Common Good Criteria	Rec. Award for 2025/26	Rec. Award in principle 2026/27	Rec. Award in principle 2027/28
10	Citymoves Dance Agency SCIO	£100,000	28	yes	Yes	£100,000	£98,000	£95,000
11	Grampian Hospital Art Trust	£40,000	26	yes	No	£20,000	£20,000	£20,000
12	Sound Festival	£20,000	25.5	yes	Yes	£20,000	£18,000	£18,000
13	Open Road	£21,865	24	yes	Yes	£16,000	£16,000	16,000
14	Belmont Community Cinema	£40,000	23.5	yes	Yes	£40,000	£40,000	£40,000
15	Jazz Scotland	£16,000	22.5	yes	Yes	£16,000	£16,000	£16,000
16	Aberdeen Inspired (Nuart)	£100,000	19.5	yes	Yes	£88,000	-	-
17	Sistema (Big Noise Torry)	£92,613	19.5	no	No	£0	-	-
18	Peacock Visual Arts	£100,000	19	yes	Yes	£50,000	£50,000	£50,000
19	Castlegate Arts	£100,000	16.5	no	Yes	£0	-	-
20	Aberdeen Performing Arts	£1,010,000	26.5	yes	Yes	£961,000	£913,000	£865,000

**Note 1 Crowhouse Projects, £15,000 (request £15,000)**

This represents funding to deliver a 2025 Film Accelerator Programme, providing professional training and production experience in short-film making.

**Note 2 Friends of Elphinstone, £12,000 (request £15,000)**

This represents funding to deliver the Button Boxes & Moothies festival, including five concerts (including a youth concert), eight workshops, two 'meet the artist' events and three jam sessions.

**Note 3 Aberdeen Multicultural Centre /Aberdeen Mela, £15,000 (request £15,000)**

This represents funding to deliver the 2025 annual edition of the Aberdeen Mela festival, showcasing the diversity of cultures living in Aberdeen through music, dance, food, dress, crafts, and more in setting of Union Terrace Gardens. Applicant has also applied directly to Common Good fund but Officer recommendation is the activity is supported through Culture Investment Programme.

**Note 4 Four Pillars/ Grampian Pride, £15,000 (request £15,000)**

This represents funding to deliver a programme of family friendly arts and cultural activities in Duthie Park as part of the 2025 Grampian Pride festival.

**Note 5 Nescan Hub,£0 (request £15,000)**

This represents funding to deliver the Envirolution Aberdeen festival, a free one-day community event dedicated to increasing understanding of climate change. The applicant has submitted a separate application directly to the Common Good Fund for the same event requesting £50,000 to cover the whole event. Application does not meet the Culture Investment requirements on the basis the event is not deliverable within the budget presented in the application and should be considered under the Common Good request only.

**Note 6 Pushing Out the Boat, £5,000 (request £5,000)**

This represents funding to produce, publish and launch a commemorative anthology of Pushing Out the Boat to mark the publications 25th anniversary, celebrating new writing including Doric, Scots and Gaelic.

**Note 7 Touch of Love Outreach, £11,228 ( £15,000)**

This represents funding to initiate a pilot festival celebrating Scottish and African culture and a programme of educational workshops and artist collaborations.

**Note 8 Jazz at the Blue Lamp, £0 (request £9,000)**

This represents funding to continue to present a monthly programme of Sunday afternoon concerts for local jazz musicians at the Blue Lamp. Panel assessed the application did not meet the investment priorities.

**Note 9 Afristyle, £0 (request £12,000)**

This request represents support to deliver an African Cultural Festival, a community celebration of Aberdeen's ethnic minority groups through African culture of dance and drumming. Proposal does not meet Following the Public Pound requirements or investment priorities.

**Note 10 Citymoves Dance Agency SCIO, £100,000 (request £100,000)**

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

**Note 11 Grampian Hospital Art Trust, £20,000 (request £40,000)**

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

**Note 12 Sound Festival, £20,000 (request £20,000)**

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

**Note 13 Open Road, £16,000 (request £21,865)**

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

**Note 14 Belmont Community Cinema, £40,000 (request £40,000)**

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

**Note 15 Jazz Scotland, £16,000 (request £16,000)**

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

**Note 16 Aberdeen Inspired /Nuart, £88,000 (request £100,000)**

This request represents support towards a 2025 edition of Nuart Aberdeen, Aberdeen's festival of street art. Support has been recommended for one financial year in light of ballot timescales for 2026 event.

**Note 17 Sistema/ Big Noise Torry, £0 (request £92,613)**

This request represents support towards the continuous delivery of the Big Noise Torry programme of music education. Proposal does not fully meet Common Good and Following the Public Pound requirements.

**Note 18 Peacock Visual Arts, £50,000 (request £100,000)**

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

**Note 19 Castlegate Arts, £0 (request £100,000)**

This request represents core support for the continued operation of Aberdeen Arts Centre, delivering a programme of theatre, dance, music, spoken word, comedy, film and creative learning and artist development. Proposal does not meet Following Public Pound and Investment priorities.

**Note 20 Aberdeen Performing Arts, £961,000 (request £1,010,000)**

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

**FINANCIAL IMPLICATIONS**

- 4.1 The current budget provision in support of Culture Investment within Common Good is £1,191,000 and within General Fund is £394,000, total £1,585,000.
- 4.2 Panel recommendation for Culture Investment to external cultural organisations is budgeted in 2025/26 would be £1,429,228 (£1,633,075 in 2024/25).
- 4.3 Beyond 2027 there is scope for some of the activities such as festivals, events and presentation of national touring productions to be supported through a newly established Aberdeen Visitor Levy.
- 4.4 With respect to the Budget Saving Options that have been tabled within the Corporate Playbook, if options CG-01 'Phased reduction in funding to the cultural development and grants programmes" (£420,000) the funding recommendations of the Culture Investment Framework will not be achievable and recommendations will need to be revised to meet budget. If option New 123, "Further reduce funding to Aberdeen Performing Arts" (£700,000) the Culture Investment Framework recommendation will not be achievable and presents legal and reputational risks. The savings set out in C&PS06c (£46,000) are achievable within the current Investment recommendations, however taking the saving as the specific budget option invalidates the agreed framework process.
- 4.5 The costs to the Council related to its buildings operated by cultural partners are retained by those partners if liabilities remain with them through current lease. However, should possession fall back to the Council, annual Non-Domestic Rates liabilities equating to £724,950 would revert to the Council. This figure does not include associated costs for repairs for wind & watertight as well as plant equipment, energy costs, water, security and insurance premiums.

**5. LEGAL IMPLICATIONS**

- 5.1 Under section 14 of the Local Government and Planning (Scotland) Act 1982, the Council has a duty to "ensure that there is adequate provision of facilities for the inhabitants of their area for recreational, sporting, cultural and social activities". The Council also has a duty under section 1(3) of the Education (Scotland) Act 1980 to secure for pupils in attendance at schools in their area, "The provision of adequate facilities for social, cultural and recreative activities and for physical education and training". These duties require adequate provision and do not stipulate precisely what facilities must be provided.
- 5.2 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.

- 5.3 Grant Agreements will be required between Aberdeen City Council and the successful applicants allocated grant funding.
- 5.4 To ensure compliance with the Subsidy Control Act 2022, officers will establish a subsidy control scheme for the Culture Investment Programme on launch. All awards will be uploaded to the UK Government’s Subsidy Control database for transparency.
- 5.5 The Council has approved Culture Investment Framework process as policy at the meeting of Finance and Resources earlier this year, however budget saving options have tabled (see 4.3) which contradict and invalidate the approved process of allocation of Council funds for culture. If the savings are taken there is a risk the Council may face legal challenge by applicants affected.

**6. ENVIRONMENTAL IMPLICATIONS**

- 6.1 The Review Report includes an assessment of the current cultural estate, with much of the sector operating listed historic venues and makes recommendations to support efforts towards net zero target going forward. The revised priorities and criteria for culture investment will include targets and metrics to support reducing Aberdeen's carbon emissions and adapting to the impacts of our changing climate.

**7. RISK**

<b>Category</b>	<b>Risks</b>	<b>Primary Controls/Control Actions to achieve. Target Risk Level</b>	<b>*Target Risk Level (L, M or H)</b>  <i>*taking into account controls/control actions</i>	<b>*Does Target Risk Level Match Appetite Set?</b>
<b>Strategic Risk</b>	Council investment in culture is misaligned to Council Delivery plan and priorities.	Investment priorities aligned to LOIP and prevention agenda	L	Yes
<b>Compliance</b>	Risk of not complying with legislative duties	All applications reviewed against Common Good	L	Yes

	Council goes with budget saving options and invalidates approved framework process	criteria, FTPP checklist, subsidy control measures. Full IIA undertaken  Recommendations have been made considering the Council budget position, saving options are not recommended due to risk of legal action.	L	Yes
<b>Operational</b>	Reduction in funding would impact staffing, buildings and programmes, having implications for Council services.	Investment priorities and recommendations consider wider impacts and implications for wider sector and Council services.	L	Yes
<b>Financial</b>	Council may not achieve saving's targets if it does not reduce cultural spend.	Recommendations have been made to reflect Council's financial position.	L	Yes
<b>Reputational</b>	Risk of citizens perceiving a reduction in services, especially those not recommended for support.	Investment recommendations would represent an increase in current supported activity, providing a broader range of services with clearer outcomes.	M	Yes
	Reputational risk if Council goes with saving options over the framework recommendations	Investment recommendations represent an overall saving on spend without reputational risk posed by savings options	M	Yes
<b>Environment / Climate</b>	Risk that decisions taken do not contribute to Net Zero targets.	Investment priorities include Place and contribution to Net Zero objectives.	L	Yes

## 8. OUTCOMES

<u>COUNCIL DELIVERY PLAN 2024-25</u>	
	<b>Impact of Report</b>
<p><b>Aberdeen City Council Policy Statement</b></p> <p><u>Working in Partnership for Aberdeen</u></p>	<p>The proposals within this report support the delivery of the following aspects of the policy statement: -</p> <p>Vibrant City- We will work tirelessly to make Aberdeen a more attractive place to live, work, report and visit with a vibrant cultural offering.</p> <p>Arts Matter - Our city should become distinguished by the range and depth of active creative expression and artistic enjoyment experienced by those who live here and by visitors. By supporting and working with cultural partners, we will ensure there is richness and diversity of arts activities.</p> <ul style="list-style-type: none"> <li>• Aim to make Aberdeen a premier destination for festivals, productions, conferences, bands and events.</li> <li>• Support Aberdeen Performing Arts and other cultural providers to offer the widest possible arts programme for all across our communities.</li> <li>• Seek to make Aberdeen a UNICEF Child Friendly City.</li> </ul>
<u>Aberdeen City Local Outcome Improvement Plan 2016-26</u>	
Prosperous Economy Stretch Outcomes	The recommendations within this report support the delivery of LOIP Stretch Outcome 2 – 74% employment rate for Aberdeen City by 2026 and key drivers, supporting labour market to recover from impact of Covid-19 on employment, Increasing the number of people in Aberdeen in sustained, fair work and Fewer employers reporting skills gaps.
Prosperous People (Children and Young People) Stretch Outcomes	The proposals within the report support the delivery of Stretch Outcome 6. 95% of all our children, including those living in our priority neighbourhoods (Quintiles 1 & 2), will sustain a positive destination upon leaving school by 2026/
Prosperous People	The report references evidence of arts and culture being able to support the delivery of Stretch Outcome



	10. Healthy life expectancy (time lived in good health) is five years longer by 2026.
Prosperous Place Stretch Outcomes	The proposals within the 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
Community Empowerment Stretch Outcome	50% of people report they feel able to participate in decisions that help change things for the better by 2026 and key driver social connections and networks working together is supported and encouraged.
<b>Regional and City Strategies</b>	This report support Culture Aberdeen, the City's Ten-Year Cultural Strategy and its five key objectives.  Regional Economic Strategy - Programme 4 Support development of projects and delivery of Culture Aberdeen Plan and Support and promote the arts and cultural venues of the North-East to attract and promote national and international exhibitions and programmes.

**9. IMPACT ASSESSMENTS**

<b>Assessment</b>	<b>Outcome</b>
<b>Integrated Impact Assessment</b>	New Integrated Impact Assessment has been completed
<b>Data Protection Impact Assessment</b>	Not required
<b>Other</b>	Not required

**10. BACKGROUND PAPERS**

10.1 Culture Investment Framework, CR&E/24/214 ,Finance and Resources Committee, 7 August 2024

**11. APPENDICES**

**12. REPORT AUTHOR CONTACT DETAILS**

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## ABERDEEN CITY COUNCIL

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<b>COMMITTEE</b>	Council
<b>DATE</b>	5 March 2025
<b>EXEMPT</b>	No
<b>CONFIDENTIAL</b>	No
<b>REPORT TITLE</b>	Common Good Budget 2025/26
<b>REPORT NUMBER</b>	CORS/25/049
<b>DIRECTOR</b>	Andy MacDonald
<b>CHIEF OFFICER</b>	Jonathan Belford
<b>REPORT AUTHOR</b>	Helen Sherrit
<b>TERMS OF REFERENCE</b>	2

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### 1. PURPOSE OF REPORT

- 1.1 The purpose of this report is to provide Council with details of the draft Common Good budget for 2025/26, to enable the Council to approve a final budget that will take effect on 1 April 2025. 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 2025/26 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 the funding available for 2025/26;
- 2.3 Note the inclusion of the tiered trend analysis of the Common Good Budget 2025/26; and
- 2.4 Note the review of the Common Good Investment Strategy and approve the continuation of the Multi Asset Income Fund investment and planned actions to maintain oversight of the investment performance.

### 3. CURRENT SITUATION

#### 3.1 Projected Out-turn 2024/25

Operationally the Common Good is forecast to be over budget by £48k as at 31 December 2024 with events proceeding as expected this year, and grants payable throughout the year to the wide range of approved organisations. The higher spend has been due to increased numbers of civic receptions within recurring expenditure. Income levels expect to be maintained and the budgeted income achieved.

## Budget 2025/26

### 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 2024) was as follows:

	£'000
Land and Buildings	75,975
Investment in ACC Loans Fund	18,442
Long Term Investments	23,945
<b>Total Long-Term Assets</b>	<b>118,362</b>

- 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 £5 million per annum in income, which is used to fund a wide range of organisations and their activities in the City of Aberdeen, and this includes some activities undertaken by the Council itself. Further details are shown 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. Cash balances must be maintained for Common Good resilience and operational reasons – ensuring it has access to cash to smooth out in-year income.
- 3.6 In preparing the 2025/26 Common Good budget the assumption is that no additional one-off funding will be withdrawn from the assets it holds.
- 3.7 Income from the multi-asset income fund has been made based on previous receipts. The Fidelity investment is discussed later in the report at 3.20.
- 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 2025/26.

### 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 2025/26 budget.
- 3.10 Appendix 1 provides a breakdown of the various categories of expenditure that have been included in the draft budget for 2025/26. 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 shows 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 £0.247m available. Any balance has historically been used to support funding of a more one-off and discretionary nature. For 2025/26 the value of funding available is £0.247m.
- 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 (LOIP).
- 3.15 The criteria (detailed in Appendix 4) and instructions on the application process were made available on the Council website in the autumn, with a closing date of 10 November 2024. Having the information on the website raised awareness of the application process and 28 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 £0.247m that is available. The Council may choose to alter the value awarded to either recurring or non-recurring funding set out in the budget.

3.19 It should be noted that the Council Services which receive recurring funding are not subject to the completion of application forms detailed in 3.15 and this also applies to any further decisions taken as part of the budget process in 2025/26 to support Council Services from the Common Good. There has been a review to ensure that any Council Service funded from the Common Good meets criteria.

### 3.20 Tiered trend analysis

Detailed below is the tiered trend analysis for the recurring Budgeted expenditure in the Common Good Budget 2025/26-

<b>Common Good Fund Budget 2025/26</b>			
	<b>Tiers</b>		
	<b>1</b>	<b>2</b>	<b>3</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
General Properties/Estates	217	-	-
Aberdeen Citizen's Advice Bureau	175	115	47
Cultural Investment Framework	1,072	119	-
External Organisations Rents	62	7	-
Promoting Aberdeen	436	48	-
Small Grant Funding	-	85	-
Maintenance in Parks & Shrubs inc Union Terr Gdns	1,133	324	162
Civic Service Funding	1,120		
<b>Total</b>	<b>4,216</b>	<b>698</b>	<b>209</b>

#### Summary of the tiers

- 1 – Prevention -Taking action to prevent the occurrence of harm through universal measures
- 2 - Early intervention - Interventions that ward off the initial onset of harm and create empowered resilient communities and staff (human demand) Intervening before further harm takes place in a way that avoids the later costs in both human and financial terms of handling the consequences of that harm (resource demand)
- 3 – Response - "Significant harm has occurred or is assessed as being imminent, significant resource is required to provide specialist and / or intensive support to reduce harm and demand.

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

## Review of Investment Strategy

- 3.21 The paper for the Common Good Budget 2021/22 to Council on 10 March 2021 detailed the potential investment options to be considered along with the risk rating of each –
- **Buy & Maintain Credit Fund** – A fund which would invest in good quality Corporate Bonds and yield around 2% currently. Large scale fund (£bns) is actively managed and aims to deliver an attractive return through a long-term, low turnover investment approach. This type of fund aims to add value principally through attractive credits and will be managed to reflect the Fund Managers credit views. The fund would aim to avoid the flaws of a market-weight based benchmark approach. The fund's would have a rigorous, and disciplined investment process, drawing on a large team of credit analysts.  
Risk rating: Between 2 and 3
  - **Multi-Asset Income Fund** – A fund which invests in a range of assets, which makes it more diversified than a buy and maintain credit fund. The fund dynamically allocates/changes over time, and would feature much higher yielding 4-5% if it hits its target. This is reflected in a higher, ongoing fund fee. A Buy & Maintain Credit fund (as previous option) would feature as a component part of this fund, which is a “blended” product. In summary, good yield, good asset mix.  
Risk rating: Between 4 and 5.
  - **Secure Income Fund** – This type of fund is more specialised than the previous funds and would involve a higher-level of specialist operational administration, but returns could potentially be in the range of say 6-10%. Further due diligence would need to be done around the stability of the income, as funds of this type tend to have no prior track record.  
Risk rating: Between 4 and 5.
  - **Fiduciary Arrangement** – Under this type of arrangement, the Council would appoint a Fund Manager to build a tailored solution which would target a specific level of income yield (say 3% for example). Where a fixed yield is desired, the level of risk would shift up and down in line with market conditions and the subsequent actions required to achieve the desired yield over time.  
Risk Rating: Between 2 and 5. The risk level would be dependent on the target yield selected.
- 3.22 It was recommended that the Common Good cash balance, up to £30m, is invested in a Multi-Asset Income Fund and that investment with the selected Fund Manager is done in tranches to reduce the timing risk exposure.
- 3.23 The remaining cash balances of the Common Good will continue to be invested in the Aberdeen City Council Loans Fund and provide working capital cashflow protection. These will achieve an interest rate-based return.

- 3.24 The multi-asset income fund, approved by Council on 10 March 2021 was implemented during financial year 2021/22. The value of the investment over the four years has risen as well as fallen, this has been reported quarterly. As at 31 December 2024 the value of the investments was £23.351m. The investment with Fidelity remains a long-term investment and should be measured over a 3-to-5-year period.
- 3.25 Fidelity state that the Multi Asset Income Fund ('MAI') aims to deliver attractive income with some capital growth over a market cycle from a diversified blend of assets while managing risk to mitigate downside. It has exposure to a range of securities globally (equities, fixed income, real estate, and non-standard asset classes including infrastructure and loans) through investment in Fidelity funds as well as third-party managers and passive instruments where appropriate. MAI is very well diversified with a wide opportunity set and a high level of flexibility to allocate across asset classes and regions. By responding to changing economic and market conditions and adapting the mix of asset classes, the investment team aims to achieve the best income opportunities and balancing yield opportunities, total return, risk and liquidity.
- 3.26 Over the four years the MAI valuations as at 31 March have fallen but are beginning to stabilise as can be seen in the following table. The initial reductions reflect world events and the economic climate. The interest rates are delivering each year which is the aim of the MAI, and the primary driver for investment in this type of fund.

	<b>Valuation</b>	<b>Cumulative Change Each Year</b>	<b>Income Each Year</b>	<b>% Interest earned based on initial investment</b>
<b>Opening value</b>	30,000,000			
Closing value 31st March 2022	27,780,324	(2,219,676)	(748,383)	(2.49)
Closing value 31st March 2023	24,144,737	(3,635,587)	(1,169,263)	(3.90)
Closing value 31st March 2024	23,944,919	(199,819)	(1,404,058)	(4.68)
Closing value 31st December 2024	23,351,014	(593,905)	(1,173,934)	(3.91)
<b>Total</b>		<b>(6,648,986)</b>	<b>(4,495,638)</b>	

- 3.27 Based on information to date the recommendation would be to continue with the MAI based on the interest rates being achieved but that this should be reviewed each year.
- 3.28 During 2025/26 meetings will be undertaken with Fidelity to understand what they are doing to achieve capital growth improvements and over what time should the Council expect to see those improvements. This will be in the context of maintaining a healthy level of income. Also the length of time this investment should be maintained, as generally investor hold similar investments for 5 years.



#### 4. FINANCIAL IMPLICATIONS

- 4.1 The report outlines proposals for the Common Good budget for the financial year 2025/26. 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 2025/26 the value of the Common Good's cash balances are projected at year-end are £18m 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?
<b>Strategic Risk</b>	Use of the Common Good not achieving intended strategic objectives.	When funding is requested from the Common Good legal review to ensure it is compliant with the criteria, and new applications for one-off funding are further	L	Yes

	Audit, Risk & Scrutiny Committee on 12 February 2024 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.	assessed against the LOIP stretch outcome criteria.  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.	M	
<b>Compliance</b>	Non-compliance with Common Good criteria	Legal review process.	L	<b>Yes</b>
<b>Operational</b>	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	<b>Yes</b>
<b>Financial</b>	The Common Good funds provide support to a range of services and projects both internal and external to the Council. If	A financial assessment process is included in the application process.  Council is processes are robust and equitable.	M	<b>Yes</b>

	<p>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>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	
<b>Reputational</b>	<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	<b>Yes</b>
<b>Environment / Climate</b>	<p>None identified</p>			

## 8. OUTCOMES

<a href="#">Council Delivery Plan 2024</a>	
	<b>Impact of Report</b>
<p><b>Aberdeen City Council Policy Statement</b></p> <p><a href="#">Working in Partnership for Aberdeen</a></p>	<p>The Council's commissioning cycle specifically joins the allocation of resources, through the approval of the budget, with the intention to deliver on the Local Outcome Improvement Plan (LOIP). The process of evaluation of applications for Common Good Funding specifically asked for details of how the</p>

	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.
<a href="#">Local Outcome Improvement Plan</a>	
Prosperous Economy Stretch Outcomes	No Impact
Prosperous People Stretch Outcomes	No Impact
Prosperous Place Stretch Outcomes	No Impact
<b>Regional and City Strategies</b>	The Common Good provides a sustainable funding source or a range of initiatives described in the Delivery Plan.

## 9. IMPACT ASSESSMENTS

Assessment	Outcome
<b>Integrated Impact Assessment</b>	Completed
<b>Data Protection Impact Assessment</b>	Not required.
<b>Other</b>	Not required.

## 10. BACKGROUND PAPERS

Fidelity – Quarterly Investment Review – 31 December 2024

## 11. APPENDICES

Appendix 1 Common Good Fund Budget 2025/26

Appendix 2 Notes to accompany the Common Good Budget 2025/26

Appendix 3 Items for consideration for 2025/26 – one off items

Appendix 4 Criteria for the Common Good

## 12. REPORT AUTHOR CONTACT DETAILS

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<b>Tel</b>	

<b>Common Good Fund Budget</b>		2024/25	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
		Budget	Outturn	Budget	Budget	Budget	Budget	Budget
		£'000	£'000	£'000	£'000	£'000	£'000	£'000
Note								
	<b><u>General Properties/Estates</u></b>							
1	Insurance Costs	18	18	18	19	19	20	20
2	Repairs and Maintenance	185	185	199	203	207	211	215
		<b>203</b>	<b>203</b>	<b>217</b>	<b>222</b>	<b>226</b>	<b>231</b>	<b>235</b>
	<b><u>Grants &amp; Contributions to External Organisations</u></b>							
3	Aberdeen Citizen's Advice Bureau	337	337	337	337	337	337	337
4	Cultural Investment Framework	1,191	1,191	1,191	1,191	1,191	1,191	1,191
		<b>1,528</b>	<b>1,528</b>	<b>1,528</b>	<b>1,528</b>	<b>1,528</b>	<b>1,528</b>	<b>1,528</b>
5	<b><u>External Organisations Rents</u></b>							
	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
	Aberdeen Science Centre	42	42	0	0	0	0	0
		<b>111</b>	<b>111</b>	<b>69</b>	<b>69</b>	<b>69</b>	<b>69</b>	<b>69</b>
	<b><u>Promoting Aberdeen</u></b>							
6	Events							
	- Armed Forces Day	13	13	13	13	13	13	13
	- Celebrate Aberdeen	11	11	11	11	11	11	11
	- Fireworks	49	60	49	49	49	49	49
	Highland Games	110	106	110	110	110	110	110
	Site & Equipment Hire	10	10	10	10	10	10	10
	Christmas & Hogmanay Celebrations							
	- Christmas Village	150	150	150	150	150	150	150
	- Sculpture Trail Storage	5	5	5	5	5	5	5
	- Stravanger Christmas Tree	3	1	3	3	3	3	3
	- Nativity	3	1	3	3	3	3	3
	Christmas Illuminations and Festivals	96	96	96	96	96	96	96
	Provision for Parades & Marches	35	35	35	35	35	35	35
		<b>485</b>	<b>487</b>	<b>485</b>	<b>485</b>	<b>485</b>	<b>485</b>	<b>485</b>
7	<b><u>Grants/Services Provided by Aberdeen City Council</u></b>							
	Youth Activities Small Grant Funding	50	50	50	50	50	50	50
	Community Galas	10	10	10	10	10	10	10
	Festive Community Grants	25	25	25	25	25	25	25
	Maintenance in Parks & Shrubs inc Union Terr Gdns	1,562	1,562	1,562	1,562	1,562	1,562	1,562
		<b>1,647</b>	<b>1,647</b>	<b>1,647</b>	<b>1,647</b>	<b>1,647</b>	<b>1,647</b>	<b>1,647</b>
8	<b><u>Civic Service Funding</u></b>							
	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	224	224	231	235	240	245	250
	Civic Support to Burgesses	10	10	10	10	10	10	10
	Civic Receptions	75	125	75	75	75	75	75
	Civic Hospitality - visitors	5	1	5	5	5	5	5
	Civic Hospitality - promoting	4	4	4	4	4	4	4
	Archivist Unit	296	296	305	311	317	324	330
	Central Support Services	443	443	456	465	475	484	494
	Civic Gift Fund	2	2	2	2	2	2	2
	Lord Provost & Lord Lieutenant Travel	5	5	5	5	5	5	5
	Lord Lieutenancy and other duties	4	4	4	4	4	4	4
	Lord Provost Portrait	10	10	0	0	10	0	0
		<b>1,102</b>	<b>1,148</b>	<b>1,120</b>	<b>1,140</b>	<b>1,171</b>	<b>1,181</b>	<b>1,202</b>

		2024/25	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
		Budget	Outturn	Budget	Budget	Budget	Budget	Budget
		£'000	£'000	£'000	£'000	£'000	£'000	£'000
	<b>Duthie Park HLF</b>							
9	Duthie Park Capital Charges	56	56	56	56	56	56	56
	<b>Recurring Expenditure</b>	<b>5,132</b>	<b>5,180</b>	<b>5,123</b>	<b>5,147</b>	<b>5,182</b>	<b>5,197</b>	<b>5,222</b>
10	<b>Specific Projects</b>							
	Aberdeen Street Pastors	15	15	0	0	0	0	0
	Aberdeen Multicultural Centre - Mela	22	22	0	0	0	0	0
	Belmont	50	50	0	0	0	0	0
	Winter Clothing	100	100	0	0	0	0	0
	Denis Law Trail	50	50	0	0	0	0	0
	Aberdeen City Heritage	1	1	0	0	0	0	0
	<b>Specific Projects</b>	<b>238</b>	<b>238</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Non Recurring Expenditure</b>	<b>238</b>	<b>238</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Total Expenditure</b>	<b>5,370</b>	<b>5,418</b>	<b>5,123</b>	<b>5,147</b>	<b>5,182</b>	<b>5,197</b>	<b>5,222</b>
11	Income from Properties and Estates	(3,250)	(3,250)	(3,250)	(3,250)	(3,250)	(3,250)	(3,250)
12	Interest on Invested Funds	(1,550)	(1,550)	(1,550)	(1,550)	(1,550)	(1,550)	(1,550)
13	Interest on Reserve Funds	(500)	(500)	(500)	(500)	(500)	(500)	(500)
14	Lands of Skene/Torry (Share of Surplus)	(70)	(70)	(70)	(70)	(70)	(70)	(70)
15	Growth/Impairment on Invested Funds	0	594	0	0	0	0	0
	<b>ORDINARY INCOME</b>	<b>(5,370)</b>	<b>(4,776)</b>	<b>(5,370)</b>	<b>(5,370)</b>	<b>(5,370)</b>	<b>(5,370)</b>	<b>(5,370)</b>
	<b>Net (Surplus)/Deficit</b>	<b>0</b>	<b>642</b>	<b>(247)</b>	<b>(223)</b>	<b>(188)</b>	<b>(173)</b>	<b>(147)</b>

**Notes to accompany the Common Good Budget 2025/26**

Note 1

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

Note 2

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

Note 3

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

Note 4

This represents funding for the Cultural Investment Framework this is separately detailed in the Council agenda within the General Fund Budget 2025/26 report.

Note 5

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

Note 6

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

Note 7

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

Note 8

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

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

Note 9

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

Note 10

These items are one-off items approved by Council for expenditure in 2024/25.

Note 11

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

Note 12

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

Note 13

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

Note 14

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

Note 15

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



## Items for consideration for 2025/26- One off items

Common Good Fund Budget				
Items for Consideration for 2025/26 - One off Items				
Organisation	Amount Requested	2024/25 Funding		Officer Evaluation Out of 16
1 Aberdeen Foyer	£242,349			14
2 ABSAFE - School Safe	£38,726			14
3 Befriend a Child	£15,000			14
4 Home Start Aberdeen	£43,000	£50,000		14
5 Camphill School	£150,000	£150,000		14
6 Gairn Community Garden	£23,808			14
7 Visit Aberdeen	£19,778			14
8 Aberdeen Schools Rowing Association	£10,000			13
9 Aberdeen Science Centre	£42,000	£42,000		13
10 Aberdeen Street Pastors	£20,000	£20,000		13
11 ABSAFE - Youth Empowerment & Leadership Programme	£40,263			13
12 Aberdeen Schools Rowing Association - Mini Bus	£10,000			13
13 The Archie Foundation	£95,000			13
14 Aberdeen Art Gallery (Monsters of the Deep Exhibition)	£100,000			12
15 Aberdeen Art Gallery (Afternoon Tea Lord Mayor of London)	£11,000			12
16 TECHFEST	£36,500			12
17 Lynne's Loom - Spinning a Sail	£17,204			11
18 Robert Gordon University	£324,074			11
19 Aberdeen Multicultural Centre (Aberdeen MELA)	£22,000	£22,000		11
20 Cults Library	£170,000			11
21 Beach Ballroom - Young at Heart	£30,000			10
22 NESCAN Hub Ltd	£54,071			10
23 We Too - Tall Ships	£38,170			10
24 Tall Ships	£110,000			9
<b>Total</b>	<b>£1,662,943</b>			
<u>Applications which do not meet criteria</u>				
Aberdeen Cyrenians	£48,600			10
Aberdeen Ethnic Minority Women's Group CIC	£92,000			7
Afristyle Dance Club	£25,000.00			6
Your Love Rara	24,000			6

**Applications which meet criteria****Note 1 Aberdeen Foyer Amount requested £242,349**

This represents funding to be used to set up The Aberdeen Foyer Youth Hub which will offer a central space that provides access to critical support services and address challenges faced by young people including mental health, employability, social connections and financial hardship.

**Note 2 ABSAFE – School Safe Amount requested £37,726**

This represents funding to be used towards the cost of project which focuses on equipping school children with the knowledge and skills necessary to navigate various risks they may encounter in daily life and instil a culture of safety and resilience.

**Note 3 Befriend a Child Amount requested £15,000**

This represents funding to be used to go towards the costs of a Senior Befriending Co-ordinator's salary, staff training, staff travel expenses, volunteer training, small overheads and outing expenses for a new Community Befriending Project

**Note 4 Homestart Aberdeen Amount requested £43,000**

This represents funding cover the projected shortfall in income to allow continuation of current level of service, supporting over 200 families a year.

**Note 5 Camphill School Amount Requested £150,000**

This represents funding to be used to create Aberdeen's first free fully inclusive outdoor sensory adventure playground. The playground will remain open all year round, offering an accessible space specifically designed for children and young people with sensory disorders such as autism and learning disabilities.

**Note 6 Gairn Community Garden Requested £23,807.80**

This represents funding to enhance the community space by constructing a secure fence, installing a polytunnel for year-round gardening and providing training sessions to upskill community members.

**Note 7 Visit Aberdeen Amount Requested £19,778**

This represents funding for the Welcome to Aberdeen Volunteer Scheme, which was create to meet and help to orientate visitors with the main focus being to welcome cruise passengers. Funding will be used to increase the volunteer pool to 35 volunteers and provide training for a group of engaged volunteers who will welcome cruise visitors arriving in Aberdeen.

**Note 8 Aberdeen School's Rowing Association Amount Requested £10,000**

This represents funding towards the salary cost of a member of staff (previously funded via a one-off donation). This will allow the continuation of the Outreach program in a number of the City's secondary schools.

**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 Aberdeen Street Pastors Amount Requested £20,000**

This represents funding to be used to cover ongoing operational costs of the service: rent; training/uniforms; Street Pastor consumable equipment to give out; Safe Space vehicle.

**Note 11 ABSAFE – Youth Empowerment Amount Requested £40,263**

This represents funding for a project which aims to teach civic and leadership skills to S4 pupils at all the City's academies.

**Note 12 Aberdeen School's Rowing Association – Mini Bus Amount Requested £10,000**

This represents funding to be used towards the purchase of a mini bus to support the Outreach Programme – transporting pupils to/from school/boathouse, regattas, training camps and selection trials.

**Note 13 The Archie Foundation Amount Requested £95,000**

This represents funding required to purchase of specialist equipment which is better/goes above what the NHS provide. The specialist equipment is Multitrac Birthing System £10,000; 5 Wireless CTG Foetal Monitoring Systems £73,738; 2 Bilicocoon Phototherapy Blankets £10,530.

**Note 14 Aberdeen Art Gallery (Monsters of the Deep Exhibition) Amount Requested £100,000**

This funding will allow the Art Gallery to offer concession rates for all Aberdeen City library card holders and free entry to all primary aged children to the Monsters of the Deep exhibition.

**Note 15 Aberdeen Art Gallery (Afternoon Tea for Lord Mayor of London & Livery Weekend) Amount Requested £11,000**

This represents funding which will help support the venue in opening in the evening for a special one off event which will showcase the “Winds of Change” which the City commissioned as part of Spectra 2024 to the Livery Event. This will contribute to the cost of installation, technical, marketing, staff out of hours, children’s entertainment and extra security and offer some reduced price or free tickets to the exhibition for the local community.

**Note 16 Techfest Amount Requested £35,500**

This funding will support: TechFest’s annual Primary School and Early Years Science Festival; Primary and Secondary School Outreach Programmes.

**Note 17 Lynne’s Loom Amount Requested £17,204**

This represents funding to host and record “Spinning a Sail” – a panel discussion at Trinity Hall during the Tall Ships festival 19-22 July 2025; focused research on weaving/sailing; hands-on workshops; development of website and podcast.

**Note 18 Robert Gordon’s University Amount Requested £324,074**

This represents funding to carry out a five stage improvement and community engagement plan including: Invasive Species Eradication; Wholesale Ecosystem Restoration; Meadow Restoration; Improvement of Access and Usability of the riverside Path; Establishment of Community Engagement role.

**Note 19 Aberdeen Multicultural Centre Amount Requested £22,000**

This is funding for Aberdeen Mela 2025 (Stage, Generators, Security, License, First Aid, Artists, Marketing, Production, Marquee, Gazebo, Tables and Chairs, Toilets). Applicant has also applied directly to Cultural Investment Programme and funding is recommended through this source and not the Common Good.

**Note 20 Cults Library Amount Requested £170,000**

This is funding which will refurbish Cults Library if agreed as a community asset transfer.

**Note 21 Beach Ballroom (Young at Heart) Amount requested £30,000**

Funding will be used to keep ticket cost reasonable and affordable for Tea Dances, Sing-a-longs, variety shows and Christmas lunches.

**Note 22 NESCAN Hub Amount requested £54,071**

This represents funding for the Envirolution Festival 2025 free, inclusive and accessible activities around climate change and the environment. They have also applied for funding from the Culture Investment Framework, however the application does not meet the Culture Investment requirements on the basis the event is not deliverable within the budget presented in the application therefore the recommendation is that this project should be considered under the Common Good request only.

**Note 23 Wee Too – Tall Ships Amount requested £38,170**

Funding will be used to allow a more accessible and inclusive experience to visitors coming along to experience Tall Ships 2025. Project costings include BSL videos, audio transcripts, visual guides, sensory kit bags, ChilleVille spaces, uniforms, volunteer expenses/staffing.

**Note 24 Tall Ships Amount Requested £110,000**

This represents funding to support two key elements to the events programme for the Tall Ships 2025 (grand finale element and city centre trail) as well as contributing to the transport programme which ensures public safety and promotes active travel.

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

**Aberdeen Cyrenians Amount Requested £48,600**

Funding will be used to cover rent and 50% of energy costs for 25/26 to allow continuation of core charitable services.

**Aberdeen Ethnic Minority Women’s Group Amount Requested £92,000**

Funding will be used to establish provision of Domestic Abuse Awareness sessions: training of 20 volunteers; Project Officer; equipment; app development; events; pamphlets/magazine.

**Afristyle Dance Club Amount Requested £25,000**

Running costs of weekly African dance classes, drumming workshops, Schools projects.

**Your Love Rara Amount Requested £24,000**

Request is for 50% of rent and overheads costs for premises in Castlegate. Premises is shared with The Workers Educational Association in Aberdeen and Street Friends.

## **CRITERIA FOR THE COMMON GOOD**

### **THE COMMON GOOD OF THE CITY OF ABERDEEN**

#### **What are Common Good Funds?**

Common Good Funds originated in Scotland in the 15th century. They represent a substantial portfolio of land, property and investments and by law continue to exist for the common good of the inhabitants of the former Burghs to which they relate. The Aberdeen City Council Common Good Funds are used to uphold the dignity of the City. They are used to provide support to a range of services and projects both internally and externally. Internally, funding will be awarded for projects such as the prudent management, upkeep and improvement of Council property which forms part of the Common Good assets. Externally, projects that are carried out by public institutions, individuals or charities may also receive funding if it can be established that the provision of the service or event is in the interest of the inhabitants of the City.

#### **What has been funded in the past?**

The reserve generated from the Funds can in part be used to maintain Common Good land and buildings held as assets i.e. maintenance of public parks which are part of Common Good assets.

Below are some of the projects and organisations that have received funding:

- Donations to local charitable organisations i.e., Befriend a Child Limited and the Aberdeen Citizens Advice Bureau.
- Erection of memorial or ornamental statues within the City and meeting the cost of maintenance.
- Contributing to the rental fees for the Lemon Tree, Aberdeen Science Centre and Castlegate Arts.
- Applications from individuals or groups where the granting of the application would provide a good to the community at large. Examples of some of the events and projects that have received funding include:
  - the NUART project,
  - a replacement lift at Her Majesty's Theatre,
  - new inshore lifeboats for the Royal National Lifeboat Institution,
  - a cricket Pitch at Stewart Park,
  - Celebrate Aberdeen,
  - Aberdeen Street Pastors and
  - Freedom of the City.

Aberdeen City Council may on occasion use the funds towards Christmas & Hogmanay Celebrations or civic hospitality and receptions.

#### **What can't be funded?**

- Applications for projects that do not benefit the wider community.
- Applications from individuals or organisations that do not live or operate within Aberdeen City Council.
- Activities promoting political beliefs.
- Organisations seeking to make a profit using Common Good Funds.

- Applications will not normally be accepted in respect of projects on which work has already started, or in aid of expenditure towards which applicants have already made a commitment or paid.

### **What is the criteria for funding?**

Each application will be considered on its own merits. The Council must consider whether it is a “reasonable judgement” for them to consider making a disbursement from the relevant Common Good Fund.

The following criteria applies to all applications seeking funding from the Common Good Fund:

1. The Common Good Fund requires to be administered having regard to the interests of the people of the city of Aberdeen. Accordingly, applications must clearly demonstrate that the purpose of the grant is to provide a service or facility that will meet a local need or directly benefit the residents of Aberdeen City Council.
2. The Common Good Fund is not an alternative to mainstream Council Grants Schemes and normally applications to the Fund will only be considered once other sources of funding (where applicable) have been applied for and determined.
3. Applications for funding towards ‘one-off’ projects will be considered from individuals or properly constituted organisations. These could be internal application from Aberdeen City Council itself or external applications from members of the public or other organisations.
4. Applications for routine operational costs / core funding will not normally be considered. Regular applications from organisations will only be considered where such applications form part of a defined development plan or growing project.
5. Applications from voluntary or properly constituted organisations should be aware that they may have to produce a copy of the most recent audited or approved accounts of their organisation. We can only accept accounts that are approved by someone independent of the applicant organisation. This person’s name and address must be supplied.
6. Applicants must enclose, along with the completed application form, the following information (where applicable):
  - A copy of the most recent audited or approved accounts.
  - Contractor’s/project estimates.
  - A copy of the organisation’s constitution.
  - Any planning or other consents (which must have been already obtained).
  - A statement of how the project will support delivery of the vision and aims of the Aberdeen City Local Outcome Improvement Plan

All successful applicants will be required to complete an End of Project Monitoring Form to ensure that any monies awarded are used appropriately, in accordance with the Fund criteria and giving a level of information which enables Trustees to be satisfied that this has happened. The submitted information must outline the amount of funding, any match funding, project details and outcomes, including the number and breakdown of people who benefitted from the award.

## ABERDEEN CITY COUNCIL

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<b>COMMITTEE</b>	Council
<b>DATE</b>	5 March 2025
<b>EXEMPT</b>	No
<b>CONFIDENTIAL</b>	No
<b>REPORT TITLE</b>	Carbon Budget 2025/26
<b>REPORT NUMBER</b>	CR&E/25/037
<b>EXECUTIVE DIRECTOR</b>	Gale Beattie
<b>CHIEF OFFICER</b>	David Dunne
<b>REPORT AUTHOR</b>	Alison Leslie
<b>TERMS OF REFERENCE</b>	2

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### 1. PURPOSE OF REPORT

- 1.1 This report seeks approval for the Council Carbon Budget for the financial year 2025-26, to support the Council Climate Change Plan.

### 2. RECOMMENDATIONS

That Council:-

- 2.1 Approve the Council Carbon Budget 2025/26 including carbon target for 2025/26 of 22,567 tonnes of carbon dioxide equivalent (tCO<sub>2</sub>e) and note the provisional 5 year carbon budget forecast to 2029/30.
- 2.2 Instruct the Chief Officer - Strategic Place Planning to update the carbon budget forecast position, where required, following publication of UK Government Greenhouse Gas reporting conversion factors June 2025.
- 2.3 Note the indicative Function/ Cluster carbon budget allocation, as attached at Appendix A.
- 2.4 Instruct the Chief Officer - Strategic Place Planning to liaise with relevant Chief Officers, on any realignment of carbon budget allocations required by changes to legislation, services, operations, targets and plan-making ahead of the 2026 Council Carbon Budget.
- 2.5 Note the national policy changes emerging over this 5 year period (paragraphs 3.13 - 3.17) relevant to carbon budget data, methodology and achievable savings.
- 2.6 Instruct the Chief Officer – Capital, following approval of the budget in March, to ensure any new projects being put forward to the capital programme include information on the expected operational carbon impact of the development.

### **3. CURRENT SITUATION**

- 3.1 Section 44, of the Climate Change (Scotland) Act 2009 (“the 2009 Act”) requires the Council, in its exercising functions, to act:
- In the best way calculated to: contribute to the delivery of the targets set in or under Part 1 of the 2009 Act. The 2009 Act states that the net-zero emissions target year is 2045.
  - In the way best calculated to help deliver any programme laid before the Scottish Parliament under section 53 of the 2009 Act; this is the Scottish National Adaptation Plan; and
  - In a way that it considers is most sustainable.
- 3.2 Under the Climate Change (Duties of Public Bodies: Reporting Requirements)(Scotland) Order 2015 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. In addition, public sector bodies should report the date by which they intend to achieve zero direct emissions and set targets for influence on reducing indirect emissions.
- 3.3 Audit Scotland, Auditing Climate Change Strategy (December 2024) indicates climate change is an audit priority for both the Auditor General for Scotland and the Accounts Commission, stating climate change considerations need to be central to public bodies’ decision-making and financial planning, particularly in relation to longer-term trends.
- 3.4 Commitment to tackling climate change and biodiversity loss is underlined through the Council Climate and Nature Emergency Declaration (March 2023).

#### **About the carbon budget**

- 3.5 The carbon budget supports delivery of the Council Climate Change Plan. It sets the maximum tonnes of carbon dioxide equivalent (tCO<sub>2</sub>e) against a set reporting boundary that the Council can emit in a given period, to keep on track with our own emission reduction targets, set in the Council Climate Change Plan, these are net zero target by 2045; and an interim target of 75% reduction by 2030.
- 3.6 The carbon budget 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.
- 3.7 Carbon emissions are calculated using UK Government annual greenhouse gas (GHG) reporting conversion factors, applied to data, including utility and fuel consumption. It should be noted the GHG reporting conversion factors for 2025 are not due to be published until around June 2025. These will be used for carbon calculations and monitoring the carbon budget during 2025/26. In 2023, the UK Electricity emission factor increased by 7% (compared to 2022) and remained at similar levels in 2024. Previous to that, there had been a decline in carbon intensity of the grid of nearly 60% since 2015/16. A reduction in the emission factor for grid electricity has not been assumed in calculations for the 2025-26 carbon budget.



3.8 Emissions are classed under the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard 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.

3.9 An annual carbon budget monitoring cycle is in place, this includes:

- Monthly updates to the officer Climate Oversight Group.
- Quarterly updates to Net Zero, Environment & Transport (NZET) Committee, through the Performance Report.
- Annual carbon data reported to NZET Committee, as part of the Council Climate Change Report before submission to Scottish Government.
- Annual carbon budget setting at Council.

**Outlook - key factors and assumptions**

3.10 Council progress in reducing emissions from a baseline year of 2015/16 to 2023/24 is indicated in Figure 1. Accounting indicates emissions have reduced and while the Council has stayed in budget to date, reduction rates are starting to plateau.

Figure 1: Overall corporate emissions (since 2015/16 baseline)

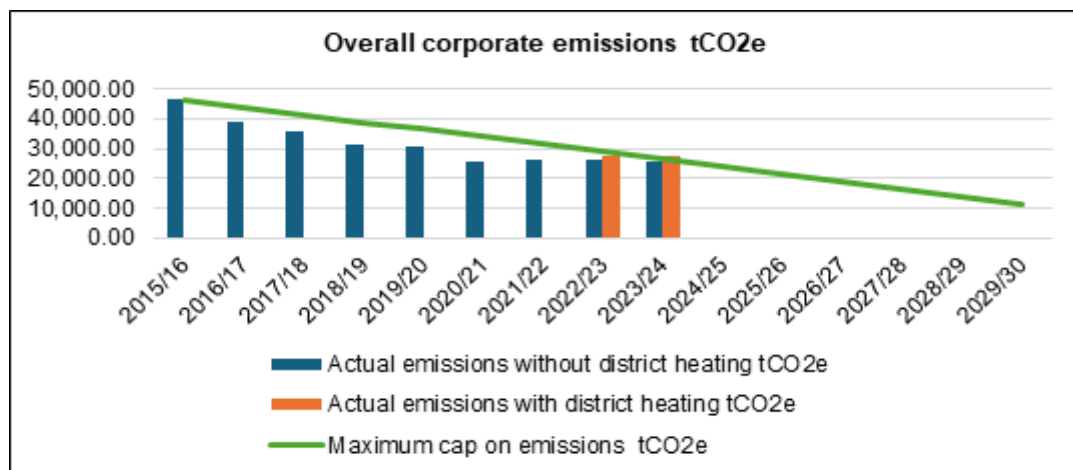
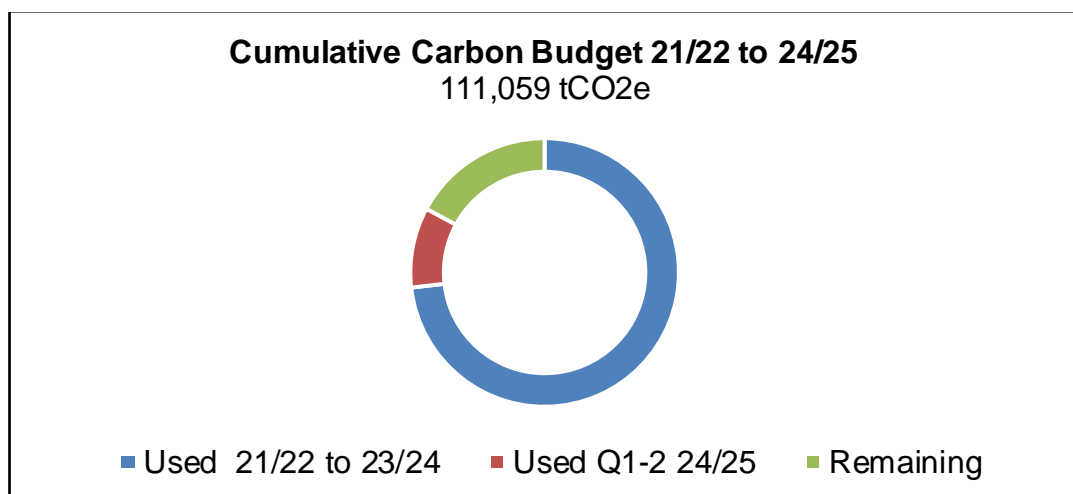


Figure 2: Emissions used 2021/22 to 2024/25



- 3.11 The cumulative carbon budget for the Council Climate Change Plan 2021-2025 is 111,059 tCO<sub>2</sub>e. Figure 2 shows the Council used 81,299 tCO<sub>2</sub>e emissions between 2021-22 and 2023-24, which is 73.2% of the maximum carbon budget for the period. Reductions to date have been supported by investment in a wide range of actions.
- 3.12 Year end carbon data, for 2024/25 will not be available until May 2025. Between April – September the Council had used 42% of the carbon budget for 2024-25. Final data will be dependent on factors including cold weather heating requirements during October – March and project completion dates.
- 3.13 Legislative change and additional reporting requirements are emerging within the 5-year carbon budget period which will have an influence on the next Council Climate Change Plan, and bring a number of complexities, uncertainties and challenges.
- 3.14 Under the [Climate Change \(Emissions Reduction Target\) \(Scotland\) Act 2024](#) (“the 2024 Act”) the Scottish Government is introducing 5 year carbon budgets and is replacing the previous annual and interim emission targets, with budget targets. This approach reflects recommendations from independent advisors the Climate Change Committee (CCC). As a result of the 2024 Act, Scotland’s interim target of a 75% reduction by 2030 is no longer in place, although the target of net zero by 2045 remains.  
The carbon budget will set a limit on the amount of greenhouse gases emitted in Scotland over a five-year period. The carbon budget targets will be set through secondary legislation and indications are these will reflect the CCC advice on appropriate levels. At this time Scotland’s carbon budget and the period the carbon budget will cover are unknown.
- 3.15 To date the Council Climate Change Plan and carbon budget aligned with Scotland’s previous interim target of a 75% reduction by 2030, as well as the net zero target of 2045. While the national interim target is no longer in place on the basis of advice from the CCC, the Council Climate Change Plan retains the 75% target for 2030, at least until the Council Plan 5 year revision process completes in 2025/26. Therefore, the local interim target remains in place for this year’s Council Carbon Budget. Climate duties set a requirement for the public sector to contribute to the delivery of national greenhouse gas emission targets and that will include Scotland’s carbon budget. The impact of changes under the 2024 Act on the national levers, such as infrastructure, funding, policy, that can inform local plans, target setting and help drive local action, are uncertain at this time.
- 3.16 Additional, national policy, guidance and standards, will come forward, in the 5 year period including:
- Statutory Guidance for the public sector on meeting climate duties. Consultation on the draft guidance is anticipated in 2025. Any required changes to methodology for carbon accounting are unknown at this time.
  - Scotland’s Climate Change Plan update, which will now come forward when regulations for Scotland’s carbon budget are in place.

- Proposals for a Social Housing Net Zero Standard in Scotland to replace the second Energy Efficiency Standard for Social Housing (ESSH2); a Heat in Buildings Bill; and Energy Performance Certificate (EPC) reform.

3.17 Scottish Government is proposing phased introduction of mandatory reporting of scope 3 emissions by local authorities. It is anticipated that reporting on 4 (out of the 15) scope 3 categories would be required by 2027. At this time the Council is already reporting data in each of these 4 categories either fully or partially. Further data requirements in these categories may result in a moderate increase in emissions.

Further national work is set to take place in 2025 to develop a standardised methodology for reporting on further scope 3 categories. These include emissions from purchased goods and services; and capital goods, (embodied carbon, capital projects). When methodology and mandatory requirements are in place these categories will result in large scale additions to Council scope 3 emissions and require adjustments to carbon accounting and baseline data.

3.18 To encapsulate evolving technical, infrastructure and legislative requirements the Council Climate Change Plan is due to undergo a refresh in 2025. The refresh will take on board learning gathered from cost effective actions implemented to date; and it will focus on the key priorities for carbon reduction and feasible reduction pathways.

### **Carbon Budget 2025-26 and 5 year forecast**

3.19 The carbon budget for the financial year 2025/26 proposes a maximum cap on carbon emissions of 22,567 tCO<sub>2</sub>e. This is set out in Figure 3, alongside a forecast of the carbon budget targets to 2029/30, that would be required to reach the Council's 75% emissions reduction, which is set in the current Council Climate Change Plan.

3.20 The cumulative five year carbon budget for 2029-30 is 85,902 tCO<sub>2</sub>e. That represents a significant level of reduction and challenging pathway.

Figure 3: Council Carbon Budget 2025/26

	Baseline	Actual	Maximum	Forecast	Forecast	Forecast	Forecast	5 year
Year	15/16	23/24	25/26	26/27	27/28	28/29	29/30	cap
Unit	tCO <sub>2</sub> e	tCO <sub>2</sub> e	tCO <sub>2</sub> e	tCO <sub>2</sub> e	tCO <sub>2</sub> e	tCO <sub>2</sub> e	tCO <sub>2</sub> e	tCO <sub>2</sub> e
Buildings energy	33,545	17,776	16,370	14,641	12,626	10,596	8,569	62,802
Fleet	3,775	3,800	2,848	2,372	1,896	1,420	943	9,479
Street lighting	8,150	2,112	1,877	1,822	1,767	1,712	1,657	8,835
Staff travel	469	310	274	234	194	155	117	974
Internal waste	213	313	227	209	157	105	53	751
Water	218	66	62	60	59	57	55	293
Homeworking	-	1,087	909	731	554	376	198	2,768
<b>Total</b>	<b>46,371</b>	<b>25,463</b>	<b>22,567</b>	<b>20,069</b>	<b>17,253</b>	<b>14,421</b>	<b>11,592</b>	<b>85,902</b>
		<b>Actual</b>						
District heating	-	2,172						

- 3.21 Improvements to medium to long term forecasting, scenario modelling and work on carbon quantification is due to take place in 2025-26:
- Through the Scottish Climate Intelligence Service, Local Authority support in 2025 will include around methodology for quantifying carbon savings. This information can help inform relevant processes and assist with maturing work in estimating the carbon impact of new and emerging Council projects and developments.
  - The Council is piloting use of a data platform (ClimateView) to support planning of climate actions against our carbon data and targets. This is being populated (Dec 24 - March 25). When in place, the platform will enable dynamic modelling of decarbonisation scenarios and help identify the long term reduction pathways appropriate and feasible for sectors. Outputs will be shared with relevant carbon budget leads to support decision making and help target investment decisions for the 5 year budget period.
  - The carbon budget is based on current available information and emissions data can be subject to change following updates to UK GHG reporting conversion factors.
- 3.22 For the 2025/26 carbon budget, scope 1 and 2 emissions will be monitored separately from the partial scope 3 emissions. The Council has most influence on Scope 1 and 2 emissions, which at this time account for 90% of reported tCO<sub>2</sub>e. Figure 4 indicates a 5 year linear reduction trajectory to achieve a 75% reduction, however based on historic trends (Figure 5), scope 1 emissions in particular are unlikely to reduce at this pace without increased action and efficiencies.

Figure 4: Emissions by scope 15/16 to 23/24 and linear reduction to 29/30

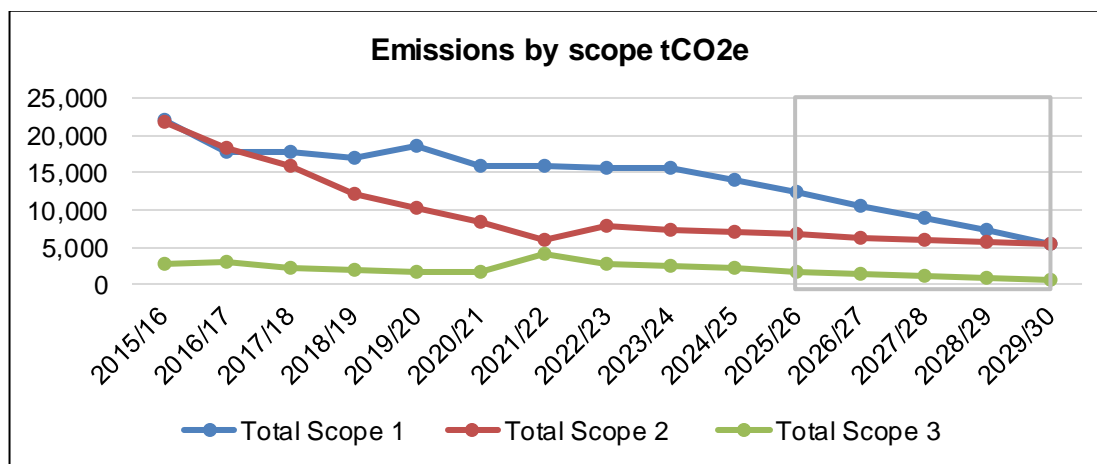


Figure 5: Business as usual projection by scope and savings required to reach 75% reduction

	Actual 15/16	Actual 23/24	Reduction by 23/24	Carbon target 29/30	Est. Savings required 25/26-29/30	Projection 24/25-29/30 based on historic trend
	tCO <sub>2</sub> e	tCO <sub>2</sub> e	%	tCO <sub>2</sub> e	tCO <sub>2</sub> e	tCO <sub>2</sub> e
Scope 1	22,020	15,716	29%	5,505	8,509	3,396
Scope 2	21,664	7,341	57%	5,316	1,604	3,570
Scope 3*	2,687	2,513	6%	672	1,444	116
Total	46,371	25,463	-	11,593	11,557	7,082

*\*Data reflects the partial scope 3 data currently measured*

3.23 For the 2025-26 carbon budget, an estimate of the carbon savings potential of approved capital projects and relevant programmes, such as the Condition and Suitability programme, has been carried out. This data will be refined following planned work on carbon quantification (as outlined in 3.21). Alongside, and where data is known, relevant carbon pressures have been considered. These are primarily from additions to estate.

Figure 6: Budget breakdown for 25/26 and projected savings required

	Baseline Year 15/16	Actual 23/24	Budget cap 24/25	Projected 24/25*	Budget cap 25/26	Projected saving required	Estimated savings potential*
	tCO2e	tCO2e	tCO2e	tCO2e	tCO2e	tCO2e	tCO2e
Buildings	33,545	17,776	17,444	17,177	16,370	807	219
Fleet	3,775	3,800	3,185	3,768	2,848	920	**851
Street Lighting	8,150	2,112	2,432	1,932	1,877	55	86
Staff Travel	456	310	245	313	274	39	11
Internal Waste	213	313	107	270	227	43	1
Home working	0	1,087	638	998	909	89	tbc
Water	218	66	62	65	62	3	0.7
<b>Total</b>	<b>46,371</b>	<b>25,463</b>	<b>24,113</b>	<b>24,489</b>	<b>22,567</b>	<b>1,956</b>	<b>1,169</b>
District heating	0	2,172		2,539			175
<b>Total</b>	<b>46,371</b>	<b>27,636</b>		<b>27,028</b>			<b>1,344</b>

*\*based on available data at time of reporting and subject to change*

*\*\*actual savings co-dependent on infrastructure/ market availability (25/26)*

3.24 Achieving the estimated carbon savings is dependent on a complex range of internal and external factors including market and infrastructure availability, maturity of technology, project completion dates, supply chain constraints, funding mechanisms, capacity and resources, as such potential savings will be subject to change. In addition, multi-year projects may not achieve operational CO2 savings in the short term.

3.25 Operational efficiencies, avoidance and behaviour change remain important in reducing the gap between operational carbon costs and projected savings. Ongoing awareness actions including continued switch off messaging; delivery of our staff training courses (Meeting our Climate Duties, Taking Action on Climate Change); alongside updates to our carbon budget guidance will take place in this budget period.

3.26 To support emissions management, an indicative allocation of emissions at Function/ Cluster level has taken place, this is based on operational emissions and is set out in Appendix A. Where required by changes to services, operations, plans or by wider changes to legislation and/or methodology, the carbon budget allocations would be reviewed, and where relevant, realigned in dialogue with relevant officer groups.

### **Implications for sectoral emission reduction**

3.27 Priority areas for carbon savings and potential pressures on achievable reductions are indicated in Appendix B. Buildings, fleet and street lighting are the highest source of emissions:

- a) Gas, electricity, oil use in Council buildings accounts for 64% of emissions, with gas consumption the main contributor. Cold weather events mean this sector is vulnerable to short term fluctuations in emissions.
- Critical to reductions from buildings is the ongoing transition from fossil fuels to low and zero emission heat and power; building retrofit; the pace of efficiency actions/upgrades; and behaviour change.
  - The delivery of local strategies for heat and energy will enable a targeted, co-ordinated and cost effective approach.
  - Building (Scotland) Amendment Regulations 2023 require new and extended buildings with consents after 1 April 2024 to use clean energy sources, prohibiting use of fossil fuels. Energy solutions in new builds, including schools, are supporting a clean energy transition, however, where these are additions to estate they will not contribute to carbon savings.
  - A summary on emissions from buildings is included in Appendix C.
- b) District heating offers lower cost and carbon heat and there are connections to 17 of our public buildings, with the majority of connections to gas powered networks. Heat networks are considered a clean energy solution, though should be decarbonised by 2045. The connection of several buildings to waste heat took place in 2024 which should offer a full year of CO2 savings in 2025/26.
- c) By 2023/24 the LED street lighting replacement programme resulted in a reduction of 6,038 tCO<sub>2</sub>e, against the 15/16 baseline. This area of carbon savings has been essential to balance the overall budget to date. Reductions are forecast, however the programme is now complete.
- d) 14% of emissions are from fleet. 2023/24 data reflected a 1% increase against the baseline in fleet emissions primarily from diesel consumption. Current data indicates an emission reduction for 2024/25, although at a slower pace than the indicative target. The majority of diesel fleet are Euro 6 standard and 14% of fleet are low or zero carbon vehicles. With diesel use accounting for 98% of fleet emissions, the transition to alternative powered vehicles will be essential for carbon savings. Challenges to this include market maturity for fleet specialisms, supply chains, cost implications and infrastructure dependencies.
- e) Homeworking: (4% of emissions) is a reporting requirement, has been an addition to scope since 2021 and has been subject to wider changes in methodologies. There is less direct influence on reductions.
- f) Staff travel: (1% of emissions), mileage from staff owned vehicles used for work purposes (grey fleet) is the main source and emissions are slightly above indicative target. Levels of staff business travel have fluctuated.
- g) Internal waste: (around 1% of emissions), this has fluctuated due to changes in waste management. A reduction is forecast due to changes in the UK 2024 emission factors for waste.

## **Wider influence**

- 3.28 Alongside, the corporate introduction of ClimateView, this platform is being introduced to all local authorities in Scotland, through the Scottish Climate Intelligence Service. The platform is being populated with city wide greenhouse gas data and will support improved tracking of actions contributing to city emission reductions, including those led by or in partnership with the Council. The Capital Programme includes low carbon and renewable infrastructure projects that could contribute significant carbon savings for the city in the medium to long term. The feasibility of extending the carbon budget to areas of wider influence will be examined as part of future budget setting.

## **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. However, it does examine approved capital commitments in calculating net zero projections.
- 4.3 It is recognised that the net zero transition by 2045 will have significant long term implications on resources and require ongoing investment. The Council has been active in seeking external funding and examining opportunities for funding mechanisms, where these are available.
- 4.4 In support of alignment with the financial budget process, work took place in 2024 to incorporate an Environmental Implications section into the Integrated Impact Assessment (IIA) template. IIA has been carried out for the change proposals under the 2025/26 financial budget and this assessment process can help to identify the positive, neutral or negative impact on greenhouse gas emissions and other environmental implications from budget lines, where full details of the change proposals are known.

## **5. LEGAL IMPLICATIONS**

- 5.1 The Council, along with other public bodies, has a statutory duty under the Climate Change (Scotland) Act 2009 to act in the best way calculated to the delivery of the targets set in or under Part 1 of the Act. These targets include net-zero emissions by 2045. The approval of the carbon budget for the financial year 2025-26 will support the Council Climate Change Plan and contribute to the delivery of the 2009 Act's emissions reduction targets.

## **6. ENVIRONMENTAL IMPLICATIONS**

- 6.1 The information included in this report on the carbon budget and forecast position will inform the delivery of the Council emission targets and support decision making around reducing carbon emissions.

6.2 The carbon budget aims to increase accountability and improve monitoring of activity against approved commitments 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. Climate change is integrated in the Council risk hierarchy, including place based climate risk at corporate level; climate and nature compliance at Cluster level; as well as integrated where relevant in wider and Cluster and Operational risks.

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



	carbon savings.			
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## 8. OUTCOMES

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

## 9. IMPACT ASSESSMENTS

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

## 10. BACKGROUND PAPERS

- Carbon Budget 2024-25 - COM/24/059
- Climate Change Report 2023-24 - CR&E/24/282
- Fleet Replacement Programme - CR&E/24/306
- Condition & Suitability 3 year Programme - F&C/24/283
- Council Climate Change Plan 2021-25 - COM/21/047

- Medium Term Financial Plan
- [UK Government Greenhouse Gas reporting conversion factors](#)
- [Greenhouse Gas Protocol Corporate Accounting and Reporting Standard](#)
- [Auditing Climate Change](#), Audit Scotland
- [Climate Change Delivery Improvement report](#), Scottish Government

## 11. APPENDICES

Appendix A - Carbon budget 2025-26, Function/Cluster allocation  
 Appendix B - Carbon budget savings and pressures  
 Appendix C – Summary, carbon emissions buildings

## 12. REPORT AUTHOR CONTACT DETAILS

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<b>Tel</b>	01224 045181

**Appendix A: Indicative Function/ Cluster maximum carbon targets for 2025-26**

Function/ Cluster	Building	Fleet	Street Lighting	Staff travel	Internal Waste	Water	Home-working	Total
	tCO2e	tCO2e	tCO2e	tCO2e	tCO2e	tCO2e	tCO2e	tCO2e
<b>Corporate Services</b>	<b>4.7</b>	<b>29</b>	<b>0</b>	<b>32.8</b>	<b>2.1</b>	<b>0.6</b>	<b>571</b>	<b>640.2</b>
Commercial & Procurement	1.1	0	0	6.14	0.5	0.04	44	51.78
Governance	0.8	0.56	0	6.35	0.27	0.13	127	135.11
Digital & Technology	1	28.48	0	6.32	0.4	0.13	133	169.33
Finance	0.65	0	0	6.4	0.3	0.13	128	135.48
People & Citizen Services	0.6	0	0	4.33	0.3	0.12	99	104.35
Data & Insights	0.5	0	0	3.28	0.34	0.07	40	44.19
<b>City Regeneration &amp; Environment</b>	<b>1,637</b>	<b>2,732</b>	<b>1,877</b>	<b>73.85</b>	<b>54.6</b>	<b>8.1</b>	<b>244</b>	<b>6,626</b>
Strategic Place Planning	1.3	0	0	7.3	0.3	0.2	133	142.1
City Development & Regeneration	505.1	28.48	0	14.1	3.8	0.2	50	601.7
Operations	1,129.5	2,694.2	1,877	43.1	50.2	7.5	31	5,832.5
Capital	1.2	9.11	0	9.35	0.3	0.2	30	50.1
<b>Families &amp; Communities</b>	<b>14,728.3</b>	<b>87.1</b>	<b>0</b>	<b>147.7</b>	<b>170</b>	<b>53.6</b>	<b>94</b>	<b>15,281</b>
Education & Lifelong learning	11,072.4	64.9	0	18.4	163.3	44.1	4	11,367
Childrens Social W/ Family Support	435.8	17.1	0	93.9	5.6	1.6	12	566
Corporate Landlord	3,218.3	5.1	0	16.2	0.5	6.3	39	3,286
Housing*	1.8	0	0	19.2	0.45	1.6	39	62
<b>AH&amp;SCP</b>				<b>19.15</b>				<b>19.15</b>
<b>Total</b>	<b>**16,370</b>	<b>2,848</b>	<b>1,877</b>	<b>274</b>	<b>227</b>	<b>62.34</b>	<b>909</b>	<b>22,567</b>

tCO2e – tonnes of carbon dioxide equivalent

\*Does not reflect data for Council housing at point of operation

\*\*data excludes district heating

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## Appendix B: Carbon budget savings and pressures

Emissions sources	Scope	Source	Priorities for carbon savings	Carbon budget “pressures”
<b>Buildings (energy)</b> Gas, electricity, oil - 64% of emissions. Of that: - gas 65% - electricity 33% - oil 1%  District heating 8% of emissions	1, 2, 3	Gas (kWh)  Electricity (kWh)  Oil (litres)  District heating (kWh)	<ul style="list-style-type: none"> <li>- Energy efficiency improvements/ appliances</li> <li>- Installation of renewables - (regulations require new builds consented from April 2024 to use zero emissions heating)</li> <li>- Connections to district heating</li> <li>- Decarbonising district heating</li> <li>- Building retrofit</li> <li>- Estate optimisation</li> <li>- LED lighting replacement</li> <li>- Relevant plans ie Local Heat &amp; Energy Efficiency Strategy</li> <li>- Energy efficient behaviour</li> <li>- Energy storage</li> <li>- Building Management Systems</li> <li>- Renewable surplus to grid</li> </ul>	<ul style="list-style-type: none"> <li>- Additional/extended estate</li> <li>- Extended operating hours</li> <li>- Delays to project completion dates</li> <li>- Seasonal temperature fluctuations</li> <li>- Lack of funding mechanisms</li> <li>- Unmetered electric vehicle chargepoints (buildings)</li> <li>- Meeting changes to legislation/ standards</li> </ul>
<b>Fleet</b> 14% of emissions Of that 98% is from diesel	1	Diesel, petrol, gas oil (litres)	<ul style="list-style-type: none"> <li>- Transition from fossil fuels to electric/ hydrogen fleet</li> <li>- Supporting charging infrastructure</li> <li>- Fleet optimisation ie size/ weight</li> <li>- Route optimisation</li> </ul>	<ul style="list-style-type: none"> <li>- Market availability/ supply chains for low and zero carbon alternatives</li> <li>- Manufacturer phase out of fossil fuel vehicles</li> <li>- Increased service demands</li> <li>- EV &amp; hydrogen infrastructure needs to be in place. Carbon savings co-dependent on availability of charging/ vehicle infrastructure</li> </ul>
<b>Street lighting</b> 8% of emissions	2	Electricity (kWh)	<ul style="list-style-type: none"> <li>- Street lighting programmes. ie LED replacement programme (complete) reduced 6,038 tCO<sub>2</sub>e, against the 15/16 baseline</li> </ul>	<ul style="list-style-type: none"> <li>- Adoption of additional street lighting</li> <li>- Delays to work programmes</li> </ul>
<b>Staff travel</b> 1% of emissions. Of that: - grey fleet 61% - air 10% - car hire 16% - car club 9% - other 4%	3	Mileage – km	<ul style="list-style-type: none"> <li>- Avoiding travel ie online meetings</li> <li>- Apply sustainable travel hierarchy</li> <li>- Revisions to staff travel policy/ plans</li> <li>- Use of Car Club vehicles</li> <li>- Minimising air travel</li> <li>- Improved route planning</li> </ul>	<ul style="list-style-type: none"> <li>- Increased staff travel</li> <li>- Increased demand for services requiring staff travel</li> <li>- Selection of carbon intensive modes of travel</li> </ul>
<b>Water</b> < 1% of emissions	3	m <sup>3</sup>	<ul style="list-style-type: none"> <li>- Water efficiency measures</li> <li>- Water efficient behaviour</li> <li>- Reduced water consumption</li> <li>- Repairs to leaks/ dripping taps</li> </ul>	<ul style="list-style-type: none"> <li>- Water leaks/ dripping taps</li> <li>- Increased water consumption ie additional premises/ changes to operations</li> </ul>
<b>Internal waste</b> 1% of emissions	3	Tonnes	<ul style="list-style-type: none"> <li>- Increase reuse/ recycling</li> <li>- Waste segregation</li> <li>- Resource efficiency</li> <li>- Circular economy practices</li> </ul>	<ul style="list-style-type: none"> <li>- Increase in waste tonnage</li> </ul>
<b>Homeworking</b> 4% of emissions	3	Hours FTE staff/ WfH	<ul style="list-style-type: none"> <li>- Data improvements</li> </ul>	<ul style="list-style-type: none"> <li>- Increase in staff numbers working from home</li> <li>- Changes in methodology</li> </ul>

In addition, the Council has a role/ influence in contributing to city wide emission reductions. At this time are not included in the carbon budget. Current work is taking place through the [Scottish Climate Intelligence Service](#) to support local authorities with data on city wide emissions, when in place this will enhance monitoring of Council place-based climate actions:

- **Council Housing:** as the Council does not have operational control emissions are estimated at point of operation, and form part of city-wide domestic emissions. New build housing is an addition to city emissions but standards support the net zero transition. Over the medium to long term decarbonisation and retrofit of existing housing stock will be a significant impact on cost, carbon and capacity. Changes to standards and regulation continue to move at pace.
- **Land:** tree and wildflower planting can contribute to city wide net emissions, where part of an accredited scheme. Re-naturalised areas can reduce operational carbon from grounds maintenance.
- **Mobility:** city wide low carbon and active travel, infrastructure and plans.
- **Energy:** city wide energy infrastructure and plans.
- **Waste:** household waste management, reuse, recycling.
- **Awareness & behaviour change:** staff information, training.

## Appendix C: Summary carbon emissions - buildings

Buildings, are the key source of accounted emissions, primarily from gas and electricity consumption. Schools account for 64% of the total buildings data. A summary of the reductions in emissions from buildings, achieved since 2015/16 is indicated below:

Fuel source	Reduction 2015/16 – 2023/24	
	%	tCO2e
Gas	31% reduction	5,210.5
Oil	74.1% reduction	1,125.2
Electricity	61.74% reduction	9,446.5

tCO2e – tonnes of carbon dioxide equivalent

The net zero transition of buildings is a long term pathway. While a linear pathway would equate to an approximate transition from gas to clean energy of 6 council buildings a year between now and 2045. In practical terms, there are a range of complex factors that will influence the pace and scale of achievable reductions, including funding mechanisms, capacity, replicability, changing legislative requirements and standards.

The table below indicates average emissions by building type, although there will be considerable variations in real terms based on building size, level of occupancy, energy efficiency, heat source, building fabric, if building management systems are in place and available facilities.

2023/24	Average per Building*	Annual Totals 2023/24			
		Electric	Gas	Oil	District Heating**
	tCO2e	tCO2e	tCO2e	tCO2e	Number
Schools secondary	449	1,465	3,678	0	3
Schools primary	132	1,790	4,118	135	5
Schools nursery	20	31	13	0	1
Depots	53	379	724	11	0
Libraries	19	89	178	0	0
Community Centres	33	168	668	0	1
Office (large)	694	918	0.19	0	2
Office (small)	12	60	78	0	0
Museums	126	48	111	0	0
Day/Family Centres	36	60	142	0	2
Parks & leisure facilities	80	103	102	258	2
Car Park/ Park & Ride	18	146	0	0	0
Community Hall/ Learning Centre	72	50	348	0	1
Miscellaneous	-	547	1,355	0	0

\*Average total annual energy and water per building type

\*\*District heating supports the energy transition – data indicates number of premises connected

### Buildings data, school estate tCO2e (totals) 2023-24

Site Name	Pupil Roll Data 2023 <sup>1</sup>	22-23 tCO2e	23-24 tCO2e
<b>Primary</b>			
Abbotswell Primary School	291	132	134
Airyhall Primary School	326	114	115
Ashley Road Primary School	421	93	93
Braehead Primary School	289	101	115

Bramble Brae Primary School	170	57	59
Brimmond Primary School	521	189	199
Broomhill Primary School	452	100	101
Charleston Primary School	267	101	97
Cornhill Primary School	389	239	190
Countesswells Primary School	239	39	166
Culter Primary School	290	123	125
Cults Primary School	578	215	181
Danestone Primary School	214	51	50
Dyce Primary School	390	298	291
Fernielea Primary School	268	121	117
Ferryhill Primary School	398	94	92
Forehill Primary	317	40	41
Gilcomston Primary School	205	129	129
Glashieburn Primary School	195	72	73
Greenbrae Primary School	369	90	99
Greyhope School & Community Hub		-	192
Hanover Street School	249	112	132
Hazlehead Primary School	396	106	108
Heathryburn School	342	114	116
Holy Family RC Primary School	147	51	56
Kaimhill Primary	356	104	111
Kingsford Nursery Primary School	321	54	265
Kingswells Primary School	396	163	165
Kirkhill Primary School	295	118	98
Kittybrewster Primary School	316	123	138
Loriston Primary School	447	72	82
Manor Park School	244	124	135
Middleton Park Primary School	151	36	36
Mile End Primary School	514	171	174
Milltimber Primary (new)	309	166	189
Milltimber Primary School (old)	-	10	0.5
Muirfield Primary	161	121	117
Quarryhill Primary School	304	103	108
Riverbank Primary School	413	99	93
Scotstown Primary School	201	125	122
Seaton Primary School	236	106	74
Skene Square Primary School	353	157	153
St Josephs RC Primary School	383	156	155
St Peters RC School	205	123	130
Stoneywood Primary School	454	157	180
Sunnybank Primary School	327	190	203
Tullos Primary School	367	482	477
Walker Road Primary School	308	149	63
Westpark Primary School	218	137	166
Woodside Primary School	380	195	185
<b>Secondary</b>			
Aberdeen Grammar School	1103	683	785
Bridge of Don Academy	677	545	533
Bucksburn Academy	838	335	389
Cults Academy	1,076	632	652
Dyce Academy	531	459	485
Harlaw Academy	912	507	506
Hazlehead Academy	1,032	321	338
Lochside Academy	1,068	816	793
Northfield Academy	793	401	402
Oldmachar Academy	843	361	403
St Machar Academy	860	402	516



## ABERDEEN CITY COUNCIL

<b>COMMITTEE</b>	Council
<b>DATE</b>	5 March 2025
<b>EXEMPT</b>	No
<b>CONFIDENTIAL</b>	No
<b>REPORT TITLE</b>	Council Delivery Plan 2025/26
<b>REPORT NUMBER</b>	COM/25/038
<b>DIRECTOR</b>	Andy McDonald
<b>CHIEF OFFICER</b>	Martin Murchie
<b>REPORT AUTHORS</b>	Martin Murchie (Chief Officer – Data Insights, HDRC)
<b>TERMS OF REFERENCE</b>	13

### 1. PURPOSE OF REPORT

The report brings before the Council the Council Delivery Plan for 2025/26.

### 2. RECOMMENDATIONS

That Council:-

- 2.1 Notes the content of the Council Delivery Plan 2025/26 as detailed in Appendix 1;
- 2.2 Instruct the Chief Executive to realign any of the delivery commitments set out in the Plan that may be required, as a result of budget decisions made at the Council budget meeting, to meet Council's instructions;
- 2.3 Instruct all Chief Officers to report performance improvement priorities for 2025/26 and progress towards improvement through the arrangements set out within the Council's Performance Management Framework; and
- 2.4 Instruct the Chief Officer Data Insights (HDRCA) to liaise with University College London's Institute of Health Equity, led by Professor Sir Michael Marmot, and Public Health Scotland, who are in partnership with the Council, through the "Collaboration for Health Equity in Scotland", on further embedding the wider determinants of health and the application of preventative planning as outlined in the Delivery Plan.

### 3. CURRENT SITUATION

#### Our Commissioning Led Approach to Financial Planning 2025/26

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



- 3.2 Adopting this commissioning led cycle ensures that:

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

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

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

3.4 The 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 2025/26.

### **The Council Delivery Plan**

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

3.6 The 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 social determinants of health
- iv. the 3-tier model of prevention and early intervention to categorise demand and spend across all Council services;
- v. a focus on targeted support to communities and localities most in need;
- vi. an assessment of internal and external resources available and required to deliver commitments.

3.7 Prioritising scarce financial resources inevitably means that some of the activity reduces or stops in order to free up capacity to drive other targeted support. In acknowledging this, the Accounts Commission in their "Local government in Scotland: Financial bulletin 2023/24", published in January 2025 state:

*“Scotland’s councils face a challenging future, with significant financial risks and uncertainties. This has been compounded by pressures out with their control, including ever-increasing demand on services and inflation. An expected increase in funding for the year ahead doesn’t cancel out the urgent need for transformation, at a pace and depth we’ve not yet seen.”*

**Jo Armstrong, chair of the Accounts Commission, January 2025**

- 3.8 The commissioning intentions included within the Plan represent significant commitments to be taken forward over 2025/26. 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.
- 3.9 The Performance Board has co-ordinated a review of service standards for 2025/26, focusing on their deliverability within available resources, as well as the extent to which they enable all stakeholders to effectively understand 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.
- 3.10 Following consideration by the Council, the Delivery Plan and the revised Service Standards will be publicly communicated to all stakeholders.
- 3.11 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.

#### **4. FINANCIAL IMPLICATIONS**

- 4.1 The Council Delivery Plan is presented to the Council with the General Fund and Common Good 2025/26 budgets. The Housing budget for 2025/26 was approved by Council in December 2024. The commitments laid out in the Plan will be subject to the budget decisions made by Council on 5 March 2025.

#### **5. LEGAL IMPLICATIONS**

- 5.1 The Council Delivery Plan details new and emerging statutory duties that may impact the Council during 2025/26. In preparation for the imminent Consumer

Duty, regard has been given to the impact of the Delivery Plan on consumers in Scotland.

## 6. ENVIRONMENTAL IMPLICATIONS

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

## 7. RISK

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

Category	Risk	Low (L) Medium (M) High (H)	Mitigation
<b>Strategic</b>	None. This report presents the plan for the delivery of the Council's strategic objectives and outcomes	L	None required
<b>Compliance</b>	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
<b>Operational</b>	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	L	None required

	outcomes of the Council.		
<b>Financial</b>	Budget decisions made by Council on 5 <sup>th</sup> March may impact the commitments set out in the Delivery Plan	M	Recommended instruction to the Chief Executive to amend the Council Delivery Plan commitments to align with decisions of the Council.
	The financial challenges facing local government are significant. The Delivery Plan aims to identify what services, actions and standards are achievable within available resources. The financial risks associated with the individual delivery commitments contained within the plan have been identified and are managed within delivery programme risk registers and performance measures.	M	Regular review of programme risk registers and performance indicator data
<b>Reputational</b>	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
<b>Environment / Climate</b>	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

<b>Council Delivery Plan</b>	
	<b>Impact of Report</b>
<b>Aberdeen City Council Policy Statement</b>  <a href="#"><u>Working in Partnership for Aberdeen</u></a>	This report presents the Council Delivery Plan for the Council's consideration.
<b>Local Outcome Improvement Plan Themes</b>	
	<b>Impact of Report</b>
<b>Prosperous Economy</b>	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.
<b>Prosperous People</b>	
<b>Prosperous Place</b>	
<b>Regional and City Strategies</b>	The Council Delivery Plan is informed by Regional and City strategies and sets the Council's commitments in the context of those strategies.
<b>UK and Scottish Legislative and Policy Programmes</b>	The Council Delivery Plan identifies new and proposed legislation and sets the Council's commitments in that context.

## 9. IMPACT ASSESSMENTS

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

## 10. BACKGROUND PAPERS

- [Council Delivery Plan 2024/25](#) – COM/24/060
- 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/24/232
- [Population Needs Assessment](#) – COM/23/312

## 11. APPENDICES

Appendix 1 Council Delivery Plan 2025/26

## 12. REPORT AUTHOR CONTACT DETAILS

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# Aberdeen - A place where all people can prosper

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## COUNCIL DELIVERY PLAN 2025-2026



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- iv. Prevention and Early Intervention
- v. Strategic Alignment
- vi. ACC Commissioning Intentions 2025/26

Section 3: How we do business

Section 4: How we behave

Section 5: Delivery through our Organisational Structure

Section 6: Performance and Improvement

## SECTION 1: CHIEF EXECUTIVE'S INTRODUCTION

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

### Operating Environment

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 "Local government in Scotland: Financial bulletin 2023/24", published in January 2025:

"Scotland's councils face a challenging future, with significant financial risks and uncertainties. This has been compounded by pressures out with their control, including ever-increasing demand on services and inflation. An expected increase in funding for the year ahead doesn't cancel out the urgent need for transformation, at a pace and depth we've not yet seen."

Jo Armstrong, chair of the Accounts Commission, January 2025

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

- focusing holistically on the wellbeing of the place and people of the city
- 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 changes aligned to our Medium Term Financial Strategy and our Transformation Programme
- 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.

## SECTION 2: OUR PURPOSE

### i. Our Vision

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

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

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

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

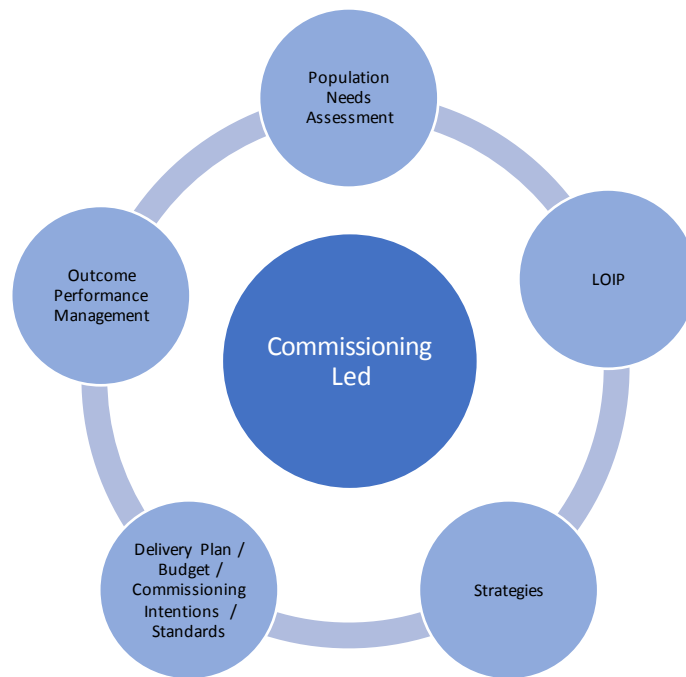
Through early intervention and prevention, we aim to create the conditions for prosperity and support future generations to be prepared and made ready for school, for work, for adulthood and for life itself.

### ii. Strategic Commissioning Cycle

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

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

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

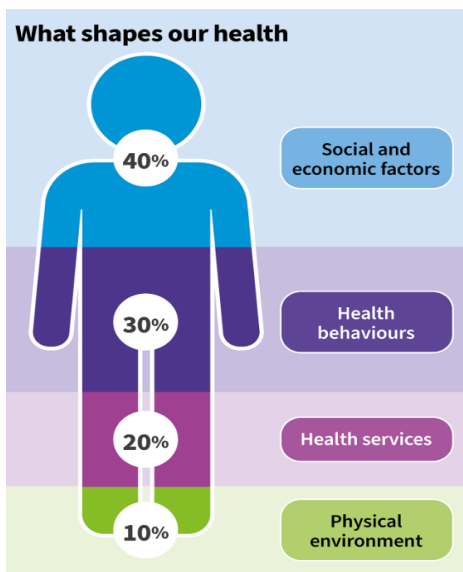


Adopting this commissioning led cycle ensures that:

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

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

This Delivery Plan, for the first time, is structured around 5 themes which reflect the Social Determinants of Health. Those are all the non-clinical factors that influence peoples health and well-being.



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

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

**Social Determinants**

- Children, Families & Lifelong Learning
- Economic Stability
- Communities & Housing
- Neighbourhood & Environment
- Health & Social Care

Throughout this Plan, the 5 themes of the social determinants of health are used to inform priorities, activity and the use of resources in 2025/26.

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

At a headline level the PNA tells us that 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 trends in some factors relating to the determinants of health and wellbeing have been positive (e.g. some clinical causes of ill-health; crime levels), there are others which are clearly areas for concern, including mental health and poverty. The data should be viewed in the context of 2 important issues:

- i. that increasing poverty in the city is clearly shown in the data, and the impact of this on many related indicators is likely to become evident over time; 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.

A summary of the current position with each social determinant of health theme is set out below.

## Theme 1: Children, Education & Lifelong Learning

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

### What is getting better?

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 improvement across all Curriculum for Excellence measures and the city is now in line with national averages.



There has been a rise in the % of children meeting developmental milestones from 87.4% in 21/22 to 89.8% in 22/23. Better than the national average, but with variation across communities.



The number of crimes committed by juveniles reduced to 1,084 in 2022/23, compared to 1,311 in 2021/22. Although the number of offenders remained similar to the previous year.



### What has stayed the same?

The number of children claiming free school meals is slightly higher than the national average (77.15% locally compared to 76.4% nationally) but with considerable variation at community level.



The % of babies born of healthy weight has remained consistent at 85.3% in 2023, compared to 85.1% in 2022. This is broadly tracking national averages, be of concern given the potential impacts of this.



The physical wellbeing survey told us there are times when children and young people do not have the right access to food to meet their nutritional needs. 3%, 238 (compared to 3.7%, 256 in 2022).



The proportion of school leavers, aged 16 to 19, in positive and sustained destinations has remained consistent in 2023/24.



### What has declined?

Levels of maternal obesity continue to rise, from 22.5% in 2022 to 23.9% in 2023. Whilst this is below the national average of 27%, levels are increasing more quickly locally.



The number of children in the city who became "Looked After" increased to 500 in 2023, but this follows several years of reductions.



The average total tariff score for those living in SIMD 1 has reduced from 591 to 481. This is some way from the national average of 658. The Nat 5 pass rate for SIMD 1 also fell in 2024 by 1.3%



There has been a 1.3% increase in the number of children living in poverty (after housing costs) from 2022 to 2023. Over 1 in 5 children now live in poverty. The city remains 2.2% below the national average.





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. Whilst the number of looked after children in 2023/24 showed a reduction, in line with the longer term trend, 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.

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 931 more children in the city are estimated to have been living in poverty in 2022/23 compared to 2019/20, bringing the total to 8,476 children (0-15 years), which is above 1 in 5. In 2023-24, there were 1,780 homelessness presentations to the council, similar to the previous year, but an increase of 25% from 2021/22. In January 2025, 403 households were in temporary accommodation. That these factors can and will feed into health and social inequalities is clear.



## Theme 2: Economic Stability

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

### What is getting better?

The no. of businesses paying the real living wage in Aberdeen rose from 75 in December 2022 to 110 in December 2024.



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



The percentage of people (16-64) in employment increased to 77.4% in September 2024, compared to 71.9% in 2023.



Gross Value Added (GVA): In 2022 Aberdeen City and Aberdeenshire had a GVA per head of £32,590 showing a slight increase from the previous year (£31,823) and significantly higher than the Scotland figure of £27,126.

### What has stayed the same?

During the pandemic the employment rate dropped from 80% to 74%. As of September 2024, it has recovered to 77.4%.



Most recent annual data shows there were 875 new businesses in the City in 2023, a slight increase from 2021 (860).



In November 2024 there were 21,001 people on Universal Credit in Aberdeen City – up from 18,382 in November 2023, but including people moving from older benefits.



In 2023-24 there were 389 Business Gateway Start-ups – similar to 2022-23. This is equivalent to a rate of 171 per 100,000 population – higher than the rate for Scotland of 143.3 per 10,000 population.

### What has declined?

Median weekly wages in Aberdeen remained similar in 2024 compared to the previous year and were ahead of the Scotland figure. However, wages for females declined slightly.



The working-age population (16-64) has declined from 68.7% in 2020 to 67.7% in 2023.



In 2024 9.4% of people in the city reported that they were worried they did not have enough food in the last 12 months. Up from 8.4% in 2023.



The number of children living in poverty (after housing costs) rose from 7,994 in 2012/22 to 8,476 in 2022/23. Around 1 in 5 children (21.8%) now live in poverty. This is below the Scotland figure of 24%.

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 along with the other key sectors identified in the Regional Economic Strategy, creative industries (including digital), food and drink, and life sciences. Whilst the wealth gap between the region and Scotland as a whole is narrowing, in 2024 people in the city were still earning more per head of population than across Scotland overall.

Employment in the city has continued to rise through 2023 and 2024 with 80.5% of the working age population economically active in June 2024, compared to 77.3% across Scotland. However, this still means that 1 in 5 are 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.



## Theme 3: Communities & Housing

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

### What is getting better?

The proportion of council dwellings which meet Scottish Housing Quality Standard rose from 77.2% in 2022/23 to 90.4% in 2023/24. Above the national average of 77.8%.



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



The number of hate crime reports in Aberdeen fell in 2022/23 to 291, compared to 361 in 2021/22. However, the rate per population remains above the Scottish average.



### What has stayed the same?

There were 1,956 anti-social offences in Aberdeen in 2023/24. This is slightly down from 1,986 in 2022/23. The rate per population is the same as the national figure.



The proportion of council dwellings that are energy efficient remained similar in 2023/24 (92.7%) compared to the previous year.



1,780 homelessness applications were made in 2023/24, which was a slight increase from 1,770 in 2022/23.



### What has declined?

The number of homeless households offered and refused temporary accommodation increased from 549 in 2022/23 to 729 in 2023/24.



The amount of council rent loss due to empty properties rose from 5.7% in 2022/23 to 7.9% in 2023/24.



The gross rent arrears relating to council houses, as a % of the rent due for the year rose from 17.4% in 2022/23 to 18.2% in 2023/24. Almost double the Scottish average.



According to the Scottish Household Survey, in 2023 16% of people in Aberdeen volunteered in the previous 12 months. This compares to 25% in 2021 and 22% in 2022.



There are consistently high numbers of homeless presentations, significantly more than pre-covid 19. This, together with ongoing challenges in repairing and filling empty properties and the need to accommodate peoples arriving in the city, puts significant pressure on the available housing stock.

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

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.



## Theme 4: Neighbourhood & Environment

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

### What is getting better?

Greenhouse gas emissions estimates in Aberdeen fell from 5.35 tCO<sub>2</sub>e per capita in 2021 to 5.2 tCO<sub>2</sub>e in 2022.



More respondents stated they can regularly experience good quality natural space in 2024 (75.6%) compared to 2021 (68.3%)



109 people were injured in road traffic accidents in 2023. Whilst higher than for the years most affected by the pandemic, this remains below pre-Covid levels.



In 2024 74.5% of City Voice respondents reported that they were satisfied with their local greenspace – up from 65% in March 2020.



### What has stayed the same?

Street cleanliness slightly improved in 2023/24 (89.7%) compared to 89.5% the previous year. However, this remains below the national average.



The % of household waste that was recycled remained 42% in 2023/24, but lower than 2021/22 (47%).



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 2018.



The percentage of A class roads in the city that should be considered for maintenance stayed broadly similar at 19.0% in 2023/24 compared to 19.2% in 2022/23. This is better than the national average of 28.9%.



### What has declined?

In 2023, 13% of people used active travel (walking or cycling) to get to work – down from 14% in 2022 and 24% in 2021 and lower than the rate for Scotland of 14.7%.

The cost of parks and open spaces per 1,000 pop in Aberdeen rose from £15,221 in 2021/22 to £28,391 in 2022/23.



Time to complete Local (Non-Householder) Development applications rose from 8.1 weeks in 2022/23 to 9.1 weeks in 2023/24, slightly higher than the national average of 8.3

Poor air quality can lead to respiratory issues, cardiovascular diseases, and other health problems. Efforts to reduce pollution locally, which now includes the Low Emissions Zone, continue through promotion of public transport and cycling.

Access to parks and natural areas encourages physical activity, reduces stress, and improves mental health. Green spaces also provide opportunities for social interaction and community building. The percentage of residents satisfied with parks and greenspaces fluctuates, but is usually above the Scottish average.

How a particular community area looks can have a significant impact on the health and wellbeing of people. Whilst the condition of local roads in Aberdeen is consistently above the national average, street cleanliness measures are below national comparators. However, the most recent data shows this has improved.

The number of people using active travel to get to work and education appear to be dropping in Aberdeen. Whilst year on year comparisons are difficult due to a national change in how the data is collected, as well as the significant increase in the number of people working from home, the most recent figures show only 13% using active travel compared to 14.3% for Scotland as a whole.

Extreme weather conditions, such as heatwaves and cold spells, can have direct health impacts, especially on vulnerable populations like the elderly and those with pre-existing health conditions. Climate change mitigation and adaptation strategies are important for protecting health. 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.

## Theme 5: Health & Social Care

### What is getting better?

The rate of cancer registrations in the City has fallen for the 3 years to 2022. And is now below the Scotland figure for the first time since 2014.



The rate of patients with emergency hospitalisations in Aberdeen has fallen to a low of 6,433 per 100k pop. Significantly lower than the Scotland figure of 7,035.



The % of staff expressing confidence in applying the principles of supporting victims of domestic abuse in 2023/24 was 94% in comparison with 30% in 2021/22.



The % of carers who feel supported to continue in their caring role has risen from 32.4% in 2021/22 to 37.1% on 2023/24. Higher than the Scotland average of 31.2%.

### What has stayed the same?

The % of adults in the city who are smokers rose from 14% in 2022 to 15% in 2023. This is the same as the rate for Scotland overall.



The % of adults in the city who met the guidelines for the level of physical activity in 2022 remained the same (71%) as 2021. 4% higher than Scotland.



The % of adults rating their general health as good remained 78% in 2023. 6% higher than Scotland. However, 7% said their health was bad / very bad. 1% higher than the previous year.



The 5 year average rate of deaths from probable suicides in Aberdeen was 12.3 per 100k in 2023 compared to 12.2 per 100k in 2020. Both are below the respective Scotland average.



### What has declined?

Maternal obesity increased from 21% in the three years ending 2021 to 25% in the three years ending 2024. Those living in more deprived areas have higher than average levels.



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



The gap in estimated life expectancy between most and least deprived has increased for females 8.4 years (previously 8.1). The gap has reduced for males, but due to a drop in the least deprived



For both women and men increased life expectancy has stalled and healthy life expectancy is 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.

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

The PNA highlights that whilst most people are not experiencing poor mental health or loss of mental wellbeing, around 1 in 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. Though lower than the Scotland figure and below the rate of the last decade, the rate of deaths from suicides has risen in each of the last 2 recording periods. The full effects of rising poverty and cost of living may further impact mental health and wellbeing 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.

#### iv. Prevention and Early Intervention

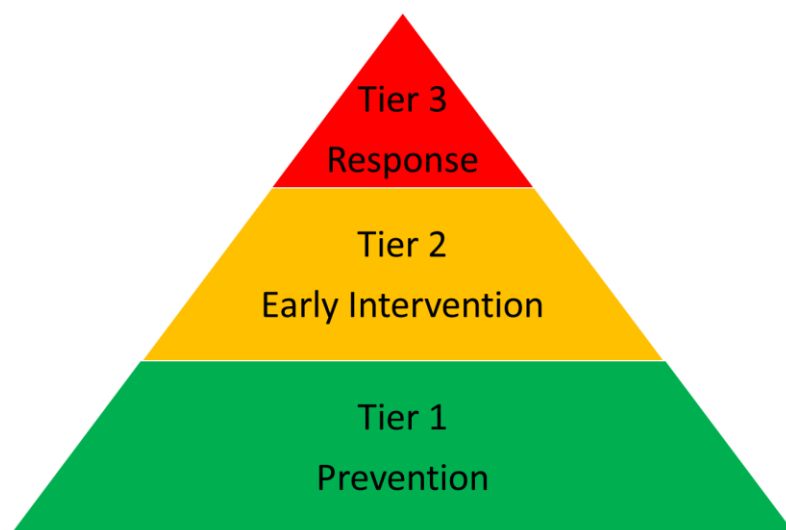
The challenges summarised above, make it imperative that we act to prevent demand, where possible, and take targeted action to avoid the escalation of both harm and costs through early intervention.

In 2011, the Commission on the Future Delivery of Public Services (the Christie Commission) identified the importance of a deliberate shift to preventative services and spending based on the rising demand on public services, and the scale of reactive spending, specifically the targeting of resources at short term and immediate responses rather than long term planning to reduce demand and spend. This supported the findings of the Marmot review in 2010 which proposed an evidence based strategy to address the social determinants of health, the conditions in which people are born, grow, live, work and age and which can lead to health inequalities, highlighting the links between socio-economic inequalities and poorer life outcomes. During 2025/26 the Council will be working with University College London (Institute of Health Equity), Public Health Scotland and NHS Grampian through the “Collaboration for Health Equity” to further embed the principles of the Marmot review across the city.

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 the face of recent, current and future stresses, the fragility of existing public services is evident. It is vital that we continue to reinvent and redesign public services to better support good population health in our targeted communities. This will be done through the transformational work of specific programmes of work, such as the Scottish Government funded Fairer Futures Pathfinder, but crucially, early intervention and prevention can't be viewed as solely something that is over and above what we already do. Rather it must be a deliberate shift across the whole system to resourcing upstream activity that supports the communities that most need it to secure more equitable outcomes in the longer term. This inevitably means that some of the activity the Council has previously undertaken will have to stop in order to free up capacity to drive more impactful preventative and targeted activity.

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



During 2024/25, this tiered model has been applied to a number of strategies and plans as well as

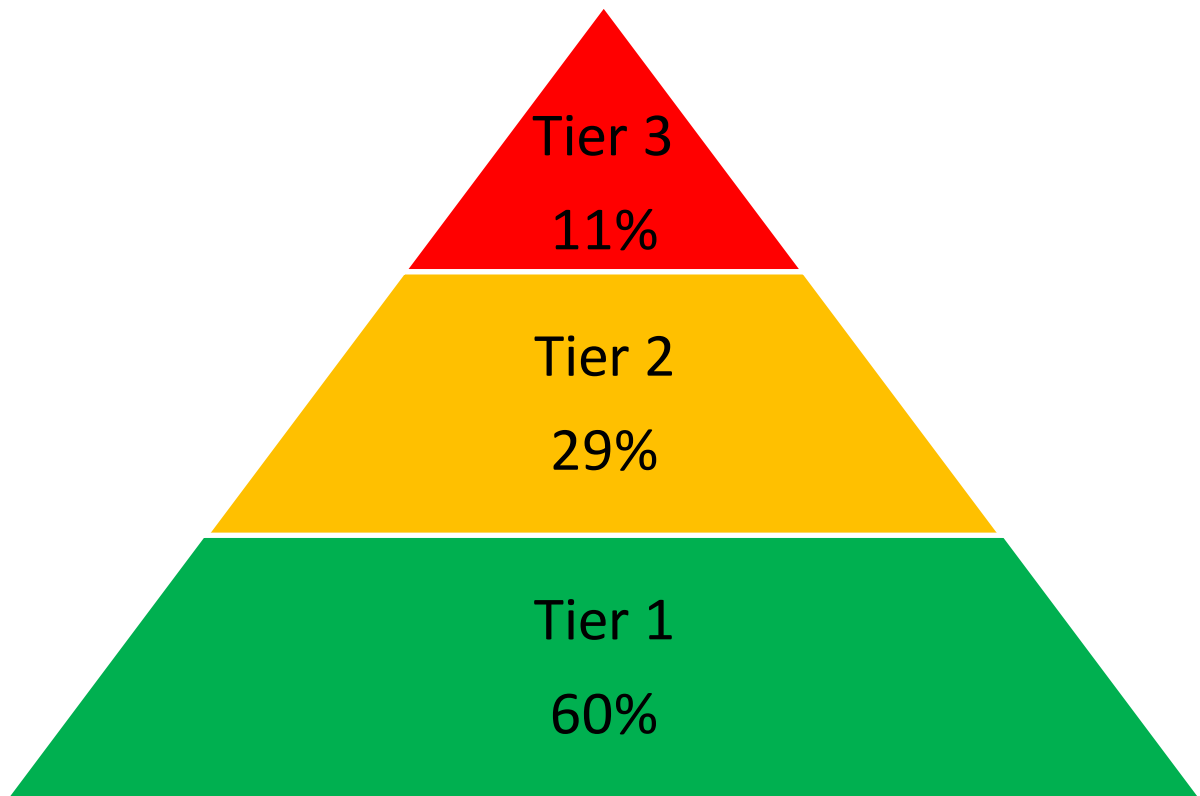
the allocation of resources. In developing this Delivery Plan, and in advance of the Council agreeing a 2025/26 budget, we have applied this 3 tier model to:

- i. categorise demand and spend across all Council services. This provides a baseline and a method to capture measurable change towards prevention and early intervention
- ii. categorise Local Outcome Improvement Plan priorities
- iii. categorise the priorities listed throughout this report
- iv. complete an assessment of the impact of all budget savings options considered throughout the 25/26 budget process to understand potential impact
- v. undertaken an assessment of tiered resource allocation across the Aberdeen City Council family group

In applying the model the following definitions have been used.

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

The application of this model to both the 2025/26 commissioning intentions and the draft 2025/26 general revenue budget is shown below and confirms that the majority of activity and spend is preventative in nature, but that the costs of avoidable demand remain significant.



*%age of 2025/26 Commissioning Intentions Identified by Prevention and Early Intervention Tier*


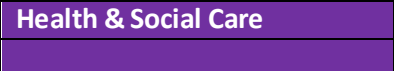


*Value of 2025/26 General Revenue Budget by Cluster by Prevention and Early Intervention Tier*

### iii. Strategic Alignment

#### Alignment of High Level Priorities with the Social Determinants of Health

Theme	Strategic Priorities
Economic Stability	A thriving innovation driven economy
	A Healthy and Skilled Population
	A Strong Community and cultural identity
	An outstanding Natural Environment
	Reduce child poverty
	Increase the value of community benefits, including employability benefits
	Support mitigation of fuel poverty
	Support multi-agency efforts to increase benefits uptake and improve debt management
Education, Children & Lifelong Learning	Maximise the impact of Early Learning and Childcare
	Support improvement in the health & wellbeing of children and young people
	Support care experienced children and fulfil our role as Corporate Parents
	Raise attainment and achievement
	Support transition to positive destinations
	Prevent children & young people from entering the criminal justice system and support those who do
	Protect Children from harm
Communities & Housing	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
	Support multi-agency efforts to reduce anti-social behaviour
	Protect citizens through enforcement and protective services
	Support Council tenants
	Housing needs analysis and delivery
	Reduce homelessness and respond appropriately to those who do become homeless
	Improve the quality, efficiency and suitability of Council property
Neighbourhood & Environment	Reduce carbon emissions by increasing public transport
	Minimise the levels of waste created

Theme	Strategic Priorities
	Reduce carbon emissions and support physical and mental wellbeing by increasing active travel
	Reduce carbon emissions from transport infrastructure
	Reduce carbon emissions through travel to and within the city
	Increase the amount of land managed for nature and increase access to and quality of green spaces
	An outstanding Natural Environment
 <b>Health &amp; Social Care</b>	Support improvement in the health & wellbeing of children and young people
	Support multi-agency efforts to reduce domestic abuse and support victims

## vi. Aberdeen City Council Commissioning Intentions 2025/26

The following table sets out the 2025/26 commissioning intentions, which describes the Council’s response to the assessment of needs, statutory obligations and operating environment.

Social Determinant of Health Theme	Strategic Priority	Commissioning Intention	Lead Cluster
Children, Education & Lifelong Learning	A healthy and skilled population (RES)	Design and implement targeted workforce development programmes aimed at engaging economically inactive individuals (long term physical and mental health issues, parents and disabled), equipping them with the skills and confidence needed to enter the job market.	City Development & Regeneration
Children, Education & Lifelong Learning	A healthy and skilled population (RES)	Facilitate collaborative Partnerships with the education authority and further and higher education to create clear pathways that support students in need of additional support (Health issues, disabled, care experienced and disengaged) to transition into the workforce.	City Development & Regeneration
Children, Education & Lifelong Learning	A healthy and skilled population (RES)	Foster collaboration with local businesses to create tailored training and development programmes for those furthest from the job market into the region’s identified growth and volume sectors that meet workforce needs and build employment skills. Establish a Supported Employment Service through No One Left Behind Grants.	City Development & Regeneration
Children, Education & Lifelong Learning	A healthy and skilled population (RES)	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.	City Development & Regeneration

Children, Education & Lifelong Learning	A healthy and skilled population (RES)	Work with partners to implement the post school funding solution to continue to improve outcomes for young people.	Education & Lifelong Learning
Children, Education & Lifelong Learning	A healthy and skilled population (RES)	Continue to work with employers to support placements for young people with additional needs.	Education & Lifelong Learning
Children, Education & Lifelong Learning	Reduce child poverty	Continue to prepare for implementation of the Scottish Government commitment to expand free childcare services for 1 and 2 year olds to support targeted families into employment when national plan is known.	Education & Lifelong Learning
Children, Education & Lifelong Learning	Raise attainment	Deliver the new Riverbank School in Spring 2025 with a planned decant to the new school soon after.	Capital
Children, Education & Lifelong Learning	Raise attainment	Continue and progress design development at new Hazlehead Academy.	Capital
Children, Education & Lifelong Learning	Raise attainment	Continue design development for the Bucksburn Academy extension.	Capital
Children, Education & Lifelong Learning	Raise attainment	Continue and progress design development at refurbished St Peters Primary.	Capital
Children, Education & Lifelong Learning	Raise attainment	Evaluate the impact of approaches to Local Authority and school quality improvement including pupil tracking to determine their effectiveness in addressing variation.	Education & Lifelong Learning
Children, Education & Lifelong Learning	Maximise the impact of Early Learning and Childcare	Maximise the uptake of 1140 hours of ELC for all eligible children, with a particular focus on eligible 2s (190 in 2023/24) and those currently in families living in SIMD 1.	Education & Lifelong Learning
Children, Education & Lifelong Learning	Support transition to positive destinations	Deliver a broader curriculum offer through digital and partnership delivery of Phase 3 of ABZ Campus to secure improvement in senior phase attainment.	Education & Lifelong Learning



Children, Education & Lifelong Learning	Support transition to positive destinations	Further improve transition planning and support for children with ASN transition to adult services. Build on the learning from the GIRFE Pathfinder to ensure a more integrated approach to early and effective transition planning. This will include their connection with NHSG services.	Children's Social Work & Family Support
Children, Education & Lifelong Learning	Support transition to positive destinations	Work with Skills Development Scotland, NHS Grampian and other key partners to try to secure an increased allocation of foundation apprenticeships.	Education & Lifelong Learning
Children, Education & Lifelong Learning	A healthy and skilled population	Refurbishment /replacement of a number of amenity and HRA city play areas in 2025/26.	Operations
Children, Education & Lifelong Learning	Prevent children & young people entering the criminal justice system & support those who do	We will actively prepare for the implementation of the Children's (Care & Justice) Act. In doing so we will: <ul style="list-style-type: none"> <li>- Work to ensure no child under 18 years enters an adult prison.</li> <li>- Ensure our systems and processes recognise the over representation of care experienced young people in the justice system.</li> <li>- Provide intensive support as an alternative to custody/secure care, dependent on Scottish Government funding.</li> <li>- Co-design preventative whole family support approaches to supporting young people at risk of offending.</li> </ul>	Children's Social Work & Family Support
Children, Education & Lifelong Learning	Support care experienced children and fulfil our role as corporate parents	We will work to improve the attainment of looked after children to enable them to fulfil their potential.	Education & Lifelong Learning / Children's Social Work Family Support
Economic Stability	A thriving innovation driven economy (RES)	Oversee infrastructure developments linked to the new harbour that support job creation.	City Development & Regeneration

Economic Stability	A thriving innovation driven economy (RES)	Develop proposals to unlock £160M over ten years through the Investment Zone.	City Development & Regeneration
Economic Stability	A thriving innovation driven economy (RES)	Support the advancement of the offshore wind sector, through partnerships across academia, industry, and government, advocating for favourable regulatory frameworks, investing in workforce training, R&D and engaging local communities.	City Development & Regeneration
Economic Stability	A thriving innovation driven economy (RES)	In collaboration with Regional Economic Partners develop and deliver pipeline projects within key sectors to attract investment and support job creation.	City Development & Regeneration
Economic Stability	A thriving innovation driven economy (RES)	Support the work of the Aberdeen Convention Bureau and P&J Live to secure more UK and International business events for Aberdeen and maximise the financial, academic and investment opportunities arising from hosting.	City Development & Regeneration
Economic Stability	A thriving innovation driven economy (RES)	Support the work of VisitScotland and Visit Aberdeenshire to raise industry standards and market the region to increase visitor spend and improve the visitor experience as set out in the Destination Strategy.	City Development & Regeneration
Economic Stability	An outstanding natural environment (RES)	Continued investment in hydrogen to stimulate demand, address Net Zero and increase green energy employment opportunities through: <ul style="list-style-type: none"> <li>• Continued delivery of H2 Buses Project</li> <li>• Development of a 5 year programme to maximise hydrogen export opportunities (subject to approvals for H2 valley)</li> <li>• Support BP/ACC Joint Venture to move to Phase 2 to realise local job creation</li> </ul>	City Development & Regeneration
Economic Stability	Strong community & cultural identity (RES)	Promote the establishment of community wealth building as a soon to be legislative framework, aimed at enhancing local economics, empowering communities and ensuring equitable distribution of resource.	City Development & Regeneration

Economic Stability	A strong community and cultural identity (RES)	Establish a framework for the successful implementation of the visitor levy in Aberdeen city; aimed at generating revenue for events, attractions and infrastructure.	City Development & Regeneration
Economic Stability	Increase the value of community benefits, including employability benefits	Further actions to secure and support delivery of community benefits through major developments. Including: <ul style="list-style-type: none"> <li>• ETZ Jobs Plan</li> <li>• Hydrogen Hub JVP</li> <li>• City Centre and Beachfront Masterplan community benefits programme</li> <li>• Projects captured for progression within Capital Plan</li> </ul>	Commercial & Procurement
Economic Stability	Increase the value of community benefits, including employability benefits	Community Benefits and Sustainable Procurement Policy <ul style="list-style-type: none"> <li>• Refresh existing Policy and report to Committee</li> <li>• Agree implementation with Shared Service partners</li> </ul>	Commercial & Procurement
Communities & Housing	Strong community & cultural identity (RES)	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.	City Development & Regeneration
Communities & Housing	Strong community & cultural identity (RES)	Develop venues to provide best value cultural services and increase opportunities for cultural tourism: <ul style="list-style-type: none"> <li>a. Tolbooth – reopen (Summer 2025)</li> <li>b. Maritime museum – (draft 5 year redevelopment plan 2025)</li> <li>c. Art gallery – top floor (June 2025)</li> <li>d. Archives – new home (OBC and 5yr development plan 2025/26)</li> <li>e. Glover House – investment plan (develop management and delivery plan 2025/26)</li> </ul>	City Development & Regeneration

Communities & Housing	Strong community & cultural identity (RES)	Free travel for schools to visit Aberdeen Art Gallery supported by the William Syson Foundation (3 year programme ending in 2027). Includes a tailored package for every ASN provision for Orchard Brae School and mainstream schools across the city.	City Development & Regeneration
Communities & Housing	Reduce child poverty	Through the funded Fairer Future Pathfinder co-design and deliver: - co-ordinated and targeted whole family preventative services to reduce involvement with statutory services; and - the transition to a future libraries model	Education & Lifelong Learning
Communities & Housing	Reduce child poverty	Delivery of 'In the City Programmes' to those most likely to be impacted by poverty for easter, summer and autumn, subject to Council budget decision.	Education & Lifelong Learning
Communities & Housing	Reduce child poverty	Work with Public Health Scotland, University College London (Institute of Health Equity) and local partners to implement the Collaboration for Health Equity in Scotland, focusing on the Northfield and Torry areas of the city.	Data Insights (HDRCA)
Communities & Housing	Maximise the impact of Early Learning and Childcare	Roll out the second Request for Assistance process to help meet emerging demand across communities.	Education & Lifelong Learning
Communities & Housing	Housing needs analysis and delivery	In collaboration with Corporate Landlord, Finance, Capital and Strategic Place Planning analyse housing needs to inform the early development of a city wide Housing Strategy to align with an HRA Asset Management Model, 30 year business plan and consideration of those with complex and life-long needs.	Housing
Communities & Housing	Housing needs analysis and delivery	We will further develop our person-centred approach to support individuals and families, affected by RAAC, who have been rehomed.	Housing

Communities & Housing	Housing needs analysis and delivery	Implement, in collaboration with Housing, tests of change to realise a reduction in void Council houses.	Corporate Landlord
Communities & Housing	Housing needs analysis and delivery	Undertake a review of Council house repairs and housing improvements to secure improved performance.	Corporate Landlord
Communities & Housing	Housing needs analysis and delivery	Prepare an implementation plan for the implications of the anticipated Net Zero Standard for Social Housing.	Corporate Landlord
Communities & Housing	Housing needs analysis and delivery	Prepare an implementation plan for the implications of the Housing (Cladding Remediation) (Scotland) Act 2024 and Grenfell recommendations.	Corporate Landlord
Communities & Housing	Reduce homelessness and respond appropriately to those who do become homeless	Implement, as part of Homewards Aberdeen, the year one commitments outlined within the delivery plan with a preventative focus to reduce homelessness in Aberdeen.	Housing
Communities & Housing	Reduce homelessness and respond appropriately to those who do become homeless	Prepare for the implications of the Housing (Scotland) Bill, specifically in relation to Ask and Act (as part of Homewards Aberdeen), Domestic Abuse and Rent Controls, subject to further detail as the bill passes through parliament.	Housing
Communities & Housing	Housing needs analysis and delivery	We will review the Strategic Housing Investment Plan once the resource planning assumptions have been issued by Scottish Government.	Housing
Neighbourhood & Environment	A thriving innovation driven economy (RES)	Promote and secure development opportunities associated with the City Centre Masterplan including: 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)	Strategic Place Planning

		d. City Centre Streetscape e. George Street	
Neighbourhood & Environment	A thriving innovation driven economy (RES)	Continue construction of Union Street Central for delivery in 2025/26.	Capital
Neighbourhood & Environment	A thriving innovation driven economy (RES)	In collaboration with Strategic Place Planning, implement the Union Empty Shops Plan and support the work of Our Union Street.	City Development & Regeneration
Neighbourhood & Environment	A thriving innovation driven economy (RES)	Commission a review of the commercial estate to better reflect current market conditions and determine investment / disinvestment opportunities, subject to availability of specialist resource.	Corporate Landlord
Neighbourhood & Environment	Reduce carbon emissions by increasing public transport	Subject to on-going external funding from Transport Scotland, respond to the Transport (Scotland) Act 2019 – provisions on buses which allows for direct service provision, partnership working and local franchising, including through the Bus Partnership Fund and Aberdeen Rapid Transit. Aim for 2025 is to continue to progress the corridor studies and agree a Strategic Business Case for Aberdeen Rapid Transit.	Strategic Place Planning
Neighbourhood & Environment	Reduce carbon emissions and support physical and mental wellbeing by increasing active travel	Complete a Mobility Strategy for the city.	Strategic Place Planning
Neighbourhood & Environment	Reduce carbon emissions and support physical and mental wellbeing by increasing active travel	Complete an Active Travel Network Plan for the City.	Strategic Place Planning
Neighbourhood & Environment	Reduce carbon emissions and support physical and mental wellbeing by increasing active travel	Work with stakeholders to maximise the opportunities for active travel as part of the beach and city centre masterplans and determine how to bring this forward in the context of Union Street East and Beach Boulevard.	Strategic Place Planning

Neighbourhood & Environment	Reduce carbon emissions and support physical and mental wellbeing by increasing active travel	Install distance markers across popular walking and running routes.	Strategic Place Planning
Neighbourhood & Environment	Reduce carbon emissions and support physical and mental wellbeing by increasing active travel	Complete an update of the Car Park Review.	Strategic Place Planning
Neighbourhood & Environment	Reduce carbon emissions and support physical and mental wellbeing by increasing active travel	Progress options appraisal to build a new foot and cycle bridge over the River Dee subject to funding from NESTRANS.	Strategic Place Planning
Neighbourhood & Environment	Reduce carbon emissions from infrastructure	Work with Scottish Government and the joint procurement pilot for the North of Scotland to increase installation of electric charging capacity and use renewable energy for these. In 2025/26 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
Neighbourhood & Environment	Reduce carbon emissions from infrastructure	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 2025/26 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.	Strategic Place Planning
Neighbourhood & Environment	Reduce carbon emissions from infrastructure	Reduce energy consumption across the full council estate by 0.5%.	Corporate Landlord
Neighbourhood & Environment	Reduce carbon emissions from infrastructure	Commence construction on the B999 Shielhill Road Junction Improvement.	Capital

Neighbourhood & Environment	Increase the amount of land managed for nature to decrease flood risk management and increase access to and quality of green spaces	In 2025/26 the aim is to work with external partners such as the James Hutton Institute to develop a natural environment strategy implementation plan.	Strategic Place Planning
Neighbourhood & Environment	Increase the amount of land managed for nature to decrease flood risk management and increase access to and quality of green spaces	In collaboration with Operations update the Natural Environment strategy to identify and quantify public land to be managed for nature / increase areas of naturalised grassland and wildflower meadow.	Strategic Place Planning
Neighbourhood & Environment	Increase the amount of land managed for nature to decrease flood risk management and increase access to and quality of green spaces	In collaboration with Operations update the Natural Environment strategy to identify suitable land to expand tree planting on council owned land.	Strategic Place Planning
Neighbourhood & Environment	Minimise the levels of waste created and optimise waste collection and disposal	Deliver the Bridge of Don Household Waste Recycling Centre (HWRC) in spring 2025.	Capital
Neighbourhood & Environment	Minimise the levels of waste created and optimise waste collection and disposal	Commission new Household Waste and Recycling Centre in Bridge of Don as replacement for existing site at Scotstown Road.	Operations
Neighbourhood & Environment	Minimise the levels of waste created and optimise waste collection and disposal	Complete construction of Torry Heat Network Phase 1 and commence Phase 2.	Capital
Neighbourhood & Environment	Minimise the levels of waste created and optimise waste collection and disposal	In collaboration with Commercial and Procurement, improve waste reduction and product lifespan through ACC procurements.	Strategic Place Planning
Neighbourhood & Environment	Minimise the levels of waste created and optimise waste collection and disposal	Work with Operations to update the Waste Strategy for 2025/26 with the aim of ensuring alignment with the Circular Economy (Scotland) Bill and identifying opportunities /requirements to deliver on the Producer Responsibility Fund, and to support Operations in relation to ongoing programmes to reduce waste (including exploring opportunities for repair hubs).	Strategic Place Planning



Neighbourhood & Environment	Minimise the levels of waste created and optimise waste collection and disposal	Work with the Scottish Government to co-design a Household Recycling Code of Practice and increase reuse and recycling.	Operations
Neighbourhood & Environment	Minimise the levels of waste created and optimise waste collection and disposal	Complete the rebuild of Altens Materials Recovery Facility and transfer station.	Capital
Neighbourhood & Environment	Maintain the City's green space environment, local road and pavement network	Improve road safety through implementation of the Road Safety Plan, Route Action works, and traffic management/ road safety measures.	Operations
Neighbourhood & Environment	Protective Services	Work towards transferring mortuary provision responsibilities to NHS to commence in the new North East Combined mortuary.	Governance
Neighbourhood & Environment	Protective Services	The Environmental Health Service will launch as a Food Safety Training Centre. This will be creating the opportunity for new and existing food businesses to ensure they have the appropriately trained staff to comply with their legal obligations.	Governance
Neighbourhood & Environment	Protective Services	Aberdeen Scientific Services Labs, by creating new posts and the use and development of new and emerging techniques, help support the protection of public health and generate additional income, through the provision of a locally based UKAS accredited laboratory service which can be accessed by local businesses, both new and established.	Governance
Health & Social Care	Reduce child poverty	Maintain readiness to increase uptake of free school meals, responding, as appropriate, to any requirement to deliver free school breakfasts and lunches for all primary school pupils in keeping with Scottish Government policy.	Education & Lifelong Learning
Health & Social Care	Support improvement in the health & wellbeing of children and young people	Support the evaluation of the neurodevelopmental pathway project as led by NHSG and collaborate with partners to determine how best to pivot our system to take account of the learning.	Education & Lifelong Learning

Health & Social Care	Support improvement in the health & wellbeing of children and young people	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 and work in partnership to support the actions of the locally agreed action plan.	Education & Lifelong Learning
Health & Social Care	Support care experienced children and fulfil our role as corporate parents	<p>Work with Partners to deliver on the second Promise Plan (24 - 30).</p> <p>We will identify our priorities taking account of the progress made via Plan 21- 24 and the findings of the Bright Spots survey.</p> <p>We will, in collaboration with young people, reimagine the structure and style of Champions Board.</p> <p>We will actively plan for the development of the anticipated Promise Bill and the associated legislative change this will require.</p> <p>The above will be contingent on adequate resource being made available from the Scottish Government via sustainable revenue funding and utilisation of the Whole Family Wellbeing Fund.</p>	Children's Social Work & Family Support
Health & Social Care	Support multi-agency efforts to reduce domestic abuse and support victims	<p>We will further develop an integrated and multi-agency approach to supporting individuals and families who have experienced domestic abuse. In doing so we will:</p> <ul style="list-style-type: none"> <li>- Implement Equally Safe through a gendered lens across all public protection policy/practice areas.</li> <li>- Ensure our readiness for the implementation of the Domestic Abuse (Protection) (Scotland) Act 2021 including Domestic Abuse Protection Orders.</li> <li>- Ensure a strong emphasis on 'prevention' and the role of schools in tackling misogyny. (Aligned to the Scottish Government's 5 Point Plan to support a reduction in distressed behaviour in schools.)</li> <li>- Explore the pathways between domestic abuse and</li> </ul>	Children's Social Work & Family Support

		homelessness, mitigating the need for women and children to present as homeless. - Ensure consistent application of the Domestic Abuse Council Housing Policy. - Ensure our readiness for the legislative requirement to undertake Domestic Homicide & Suicide Reviews	
Health & Social Care	Support improvement in the health & wellbeing of children and young people	Deliver the refurbished Bucksburn Pool.	Capital
Health & Social Care	Protect Children	Open our Bairns Hoose in summer 2025 to support children and young people who have been abused and harmed as well as those under the age of criminal responsibility whose behaviour has caused harm to others. Develop pathways for recovery support to ensure children and young people receive whole family support post IRD. Ensure enhanced support to children and young people who have to give evidence in court Ensure the medical and recovery elements of the Bairns Hoose are connected to wider health & wellbeing supports to address identified needs.	Children's Social Work & Family Support

## SECTION 3: How We Do Business

The Council's environment continues to be extremely complex and multi-dimensional, with significant demand and a high ambition for improvement. This places pressure on how we resource all elements of Council activity to the desired level and where funds are deployed for best value.

The key strategic linkages to create a future environment for the way in which we will operate can be summarised in the following themes:

- **The nature of our work (why we work)** - we work to prevent our citizens from experiencing negative and harmful outcomes and increasingly will be providing less direct service delivery and focusing more on helping our citizens, families, and communities to be empowered to help themselves and each other.
- **Building our 'Workforce' of the future (how we work and how we behave)** - enabled by technology, the public sector and partner organisations have, and will increasingly make use of, more varied work arrangements, accessing more diverse pools of skills and capabilities, both inside, outside and across organisational boundaries. As a result of the next phase of our digital maturity journey, our staff will undertake less and less transactional work, thereby creating more capacity for our workforce to focus on building relationships with citizens and supporting community capacity building. We will work with a singular focus on outcomes, working as groups of staff to make our contribution to those outcomes. And as teams, we will enjoy increased empowerment and flexibility.
- **Re-imagining our 'Workplace' of the future (where we work)** - technology, and new models for employing talent, are starting to redefine the workplace and its organisational supports. These changes have and will continue to impact physical workspaces (including remote and hybrid work) along with policies that promote employee well-being. We will no longer define our workplace by a defined building and instead will view our workplace as wherever we can best serve our citizens.

The tables below set out our strategic priorities and further 2025/26 commissioning intentions that are designed to support the implementation of the above themes.

THEME		
The nature of our work (why we work)	Building our 'Workforce' of the future (how we work and how we behave)	Re-imagining our 'Workplace' of the future (where we work)
<b>Strategic Priorities</b>		
Corporate Governance & Democracy		
Management of Risk		
Increase the value of community benefits, including employability benefits		
Use of digital technology to support the best possible service experience		
A Modern and Effective School Digital Estate		
Support and Develop Staff and the Organisation		
Reduction in avoidable contact to increase focus on those with most need		
Undertake proactive citizen and community engagement		
Support multi-agency efforts to increase benefits uptake		
Management of Council Finances		
Data management for insights and improvement		

Strategic Priority	Commissioning Intention	Lead Cluster
Corporate Governance & Democracy	Continue to strengthen the network of Community Councils through meaningful engagement with relevant points of contact across the organisation.	Governance
Management of Risk	Oversee the development of plans for emergency response, incorporating recommendations arising from response reviews locally and nationally, including Grenfell, COVID and any other major incidents.	Governance
Increase the value of community benefits, including employability benefits	Support the development of an Aberdeen Community Wealth Building Action Plan to encompass key partners and look to maximise the local impact of procurement activity through leading on the Spend Pillar theme	Commercial & Procurement

Use of digital technology to support the best possible service experience	Modernisation of citizen contact services building on AI capabilities and enhanced life events service structure.	Digital & Technology
Use of digital technology to support the best possible service experience	Development of HR self service capabilities to better support all employees and provide improved access to frontline workers.	Digital & Technology
Use of digital technology to support the best possible service experience	Rationalisation of housing systems to improve support for tenants and support for housing strategy.	Digital & Technology
Use of digital technology to support the best possible service experience	Complete the analogue to digital transition for council provided services including the Alarm Receiving Centre (ARC).	Digital & Technology
Use of digital technology to support the best possible service experience	Upgrade the network infrastructure across all council sites to include wide area (WAN) and local area network (LAN) assets.	Digital & Technology
Use of digital technology to support the best possible service experience	Drive adoption of generative AI to support staff in focusing on high value human interactions.	Digital & Technology
Use of digital technology to support the best possible service experience	Retain PSN and Cyber Essentials Plus accreditations.	Digital & Technology
A Modern and Effective School Digital Estate	Finish delivery of Northern Lights project to ensure all schools have an established baseline for modernisation and innovation in learning and teaching.	Digital & Technology
Support and Develop Staff and the Organisation	We will implement a new HR / Payroll and Case Management System which will improve our efficiency by automating a number of our processes, improving our reporting functionality and our employee experience.	People & Citizen Services
Support and Develop Staff and the Organisation	With the Health Determinants Research Collaboration, we take deliberate actions which promote a research and evidence led culture throughout the Council and implement a programme to support the development of the necessary skills and knowledge.	People & Citizen Services

Support and Develop Staff and the Organisation	We will implement a new flexible working policy which, alongside the statutory right to request flexible working, will provide greater flexibility for employees and bring benefits including improved work-life balance, increased morale and aid recruitment and retention.	People & Citizen Services
Support and Develop Staff and the Organisation	Refresh the Equality, Diversity and Inclusion action plan to align with our new employer equality outcomes for 2025-2029 to meet our public sector equality duty.	People & Citizen Services
Reduction in avoidable contact to increase focus on those with most need	We will modernise the Contact Centre and redesign the supporting operating model, to maximise efficiency and support for those most vulnerable, including: <ul style="list-style-type: none"> <li>• Complete the implementation of new digital telecare alarm receiving technology, enabling over 13,000 North East telecare users to transition from analogue to digital landlines.</li> <li>• Transform our traditional contact centre into an interactive “omni-channel”</li> <li>• Further deploy the ‘Assisted Digital’ citizen delivery model to educate and drive up digital uptake</li> <li>• Expand the integrated access model and life events approach providing a single entry point for citizens to access Council and partner agency services.</li> </ul>	People & Citizen Services
Undertake proactive citizen and community engagement	We will create and implement a Citizen Engagement policy to guide positive consultation, engagement, and support for employees managing challenging behaviours.	People & Citizen Services
Support multi-agency efforts to increase benefits uptake	Work with colleagues through the Fairer Futures Pathfinder, to support whole family early intervention and prevention services to increase benefits uptake and improve debt management.	People & Citizen Services
Management of Council Finances	Further embed the 3 tier model of prevention as an enabler of rebalancing spend from reactive to early intervention and prevention.	Finance
Management of Council Finances	Update the agreed budget protocol, to take into account feedback and timelines for 2025/26 and oversee implementation.	Finance
Data management for insights and improvement	Expand the use of the Council’s Central Data Platform to improve speed and quality of insights to support policy making.	Data Insights (HDRCA)

Data management for insights and improvement	Operationalise Master Data Management to enable greater understanding of individual needs and inform targeted and preventative services.	Data Insights (HDRCA)
Data management for insights and improvement	Work with local and national partners to promote and enable the effective sharing of data across organisational boundaries.	Data Insights (HDRCA)
Data management for insights and improvement	Leverage the resources of the Health Determinants Research Collaboration (Aberdeen) to support understanding of the drivers of demand, the effectiveness of interventions and the evaluation of public services.	Data Insights (HDRCA)

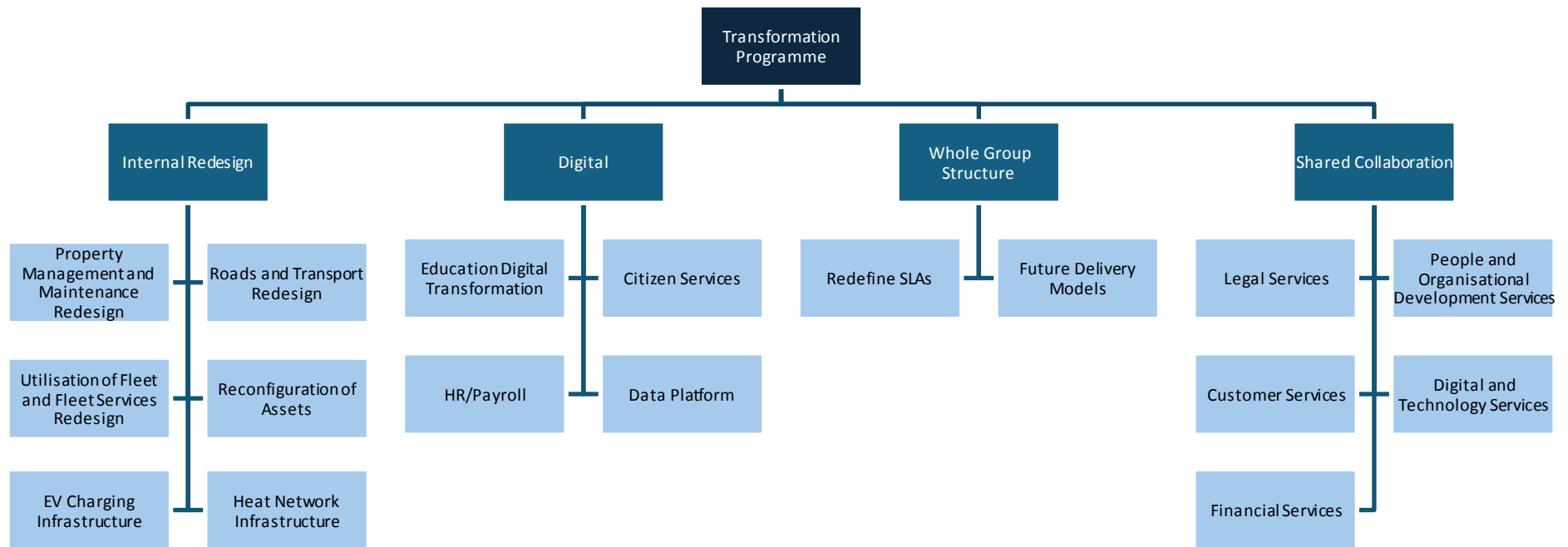


## Transformation Programme

In addition to these, there are actions and programmes of work which support “How we do business”.

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. 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 programme is structured around 4 strategic themes, and associated projects, which are a combination of specific business area redesigns and commercial opportunities.

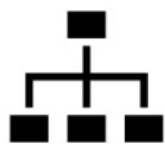


## SECTION 4: How We Behave

Delivery of our strategic purpose and programme of modernisation and transformation is underpinned and enabled by how we behave as an organisation – our culture.

The Workforce Strategy, and its supporting [Workforce Delivery Plan \(2023\)](#) provides a clear vision and route map for the necessary evolution of our culture and support for our employees during rapid change. Our Guiding Principles remain the backbone of organisational culture – and inspire the strategic outcomes in our Workforce Strategy for what success looks like.

In order to deliver the workforce strategic outcomes, the Workforce Delivery Plan is structured into five key areas of work, along with specific objectives and projected timeline for delivery:



### Right Structures

Setting up our council in a way that supports our cultural aspirations



### Right People

Building our capacity through attracting, recruiting, moving talent



### Right Skills

Building capability through awareness, desire, knowledge and ability



### Right Place

Working where and when is best for the work and the customer



### Right Support

Supporting employees to thrive, personally and professionally

Significant progress has been made towards the objectives in these five key areas of work in the past two years. There remains work to be done to embed and fully deliver some of these objectives, this will be reflected in upcoming refreshed Workforce Delivery Plan for 2025-2028+.

### New and Emerging Drivers for Change

With the rapid pace of change locally and nationally, our Workforce Delivery Plan will also need to reflect and respond to new and emerging challenges since 2023 that inform how we need to behave.

- Budget pressures
- Reduced workforce capacity

- Nationally hard to fill roles
- Commissioning Intentions and Service Standards
- The need to be research and evidence based
- A focus on the social determinants of health
- AI and opportunities arising from digital technology
- Legislative changes
- Equality Outcomes and Mainstreaming Report (2021-2025)

*With these drivers for continued change and adaptation, what is the state of readiness within our workforce to adapt to this?*

Employee engagement is fundamental for successful organisations – in facilitating a thriving workforce supporting productivity at the best of times; and maintaining motivation and goodwill during times of change. Workforce innovation is critical to success as we progress – and without engagement there will be no commitment to innovation. So as we move through the financial and resource challenges ahead – it is important that we pay attention to and respond to the prevailing mood of the workforce, and strive to put in place mechanisms to ensure they understand the drivers for change, are committed to our overarching purpose and play their part in the innovation and adaptiveness that is required to support the changes, are equipped with the knowledge, skills and ability to work in required new ways, and are supported and coached by their peers and managers throughout.

Since 2016, the MacLeod & Clarke four enablers of employee engagement have provided us with a structure for monitoring and measuring engagement levels through employee opinion surveys - and for identifying priority areas for improvement. These four enablers of engaged employees are:

- **Strategic Narrative:** Visible, empowering leadership providing a **strong strategic narrative** about the organisation, where it's come from and where it's going.
- **Engaging Managers: Engaging managers** who focus their people and give them scope, treat their people as individuals and coach and stretch their people.
- **Employee Voice: Employee voice** throughout the organisation, for reinforcing and challenging views, between functions and externally. Employees are seen not as the problem, rather as central to the solution, to be involved, listened to, and invited to contribute their experience, expertise and ideas.
- **Integrity:** the values on the wall are reflected in day to day behaviours. There is no 'say –do' gap. Promises made and promises kept, or an explanation given as to why not.

In 2020 we undertook an organisation-wide analysis of the employee experience through our Future of Work Survey. Alongside specific questions to

understand how the world of work had changed as a result of the pandemic, and how employees were adapting to the new enforced ways of working, the survey also sought to understand employee engagement through the four pillars of engagement outlined above. The results of this survey helped shape the Workforce Delivery Plan in 2023 by identifying priority areas for development.

In preparation for a refreshed Workforce Delivery Plan in 2025, in winter 2024/25 we repeated the organisation-wide survey and through the analysis of this we will identify new priority areas for focus as we progress on our journey of change. The key themes structured around the Macleod Report, which will influence the activity through the workforce delivery plan refresh. These improvement priorities, alongside outstanding strategic objectives from the Workforce Delivery Plan for 2025/26 will be reflected in upcoming refreshed Workforce Delivery Plan for 2025-2028+.

## SECTION 5: Delivery through our Organisational Structure

# CITY REGENERATION & ENVIRONMENT FUNCTION

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

## City Development and Regeneration

### Role of the Cluster

The City Development and Regeneration cluster represents the Council and the city of Aberdeen on local, regional, national, and international stages. It operates a council budget of £12M, with built assets totalling c£70m+, collection assets c£200m+ and an income of £6M. The cluster employees c200 staff and works with an extensive list of partners and stakeholders.

Key responsibilities of the cluster include:

**Aberdeen Archives, Gallery and Museums (AAGM)** and the legal, statutory and ethical duties associated with this heritage services including the Unesco-designated Archives, Art Gallery, Provost Skene's House, Tolbooth and Maritime Museums, (with over 320,000 visitors in 23/24) the shops and merchandise, ensuring safe and accessible venues (venues are recognised as both "Warm and Safe Space"). It will also oversee the Aberdeen City and Aberdeenshire Archives' re-location, the management of the Beach Ballroom, which includes civic catering, the Beach Ballroom was nominated for 4 venue awards in 2024.

**Economic Development** including supporting delivery of the Regional Economic Strategy, Aberdeen City Region Deal (ACRD), North East Scotland Investment Zone proposal and North East Performs. It supports Culture Policy and External Funding and sponsorship (managing

£9.4m grants), employability and skills activities, including ABZWorks (managing £3.3million of funding) and the Hydrogen programme, including hydrogen hybrid retrofit activity, hydrogen solutions in passenger rail, and upgrade of ACC refuelling stations. The team also oversees the Business Gateway delivery with Aberdeenshire Council and works with local and national partners and networks including Aberdeen Inspired, Our Union Street, and the Scottish Cities Alliance to support city centre regeneration.

**City Promotion** including the Council's Events 365 programme, which in 2025 will include TallShips Aberdeen and key delivery partnerships such as Visit Aberdeenshire, convention bureau and P&J Live which will see OffShore Europe in Aberdeen this year. International Trade continues to support inward and outward delegations including support for the World Energy Cities Partnership and works closely with Invest Aberdeen, a shared service with Aberdeenshire to collaborate with partners to create investor proposals.

### 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, Tall Ships Aberdeen, 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 in 2024/25

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 £3.65 in 2018/19 to £3.53 in 2023/24. This is 3 pence more than the national average.



Satisfaction with museums and galleries has increased from 66.6% in 2016/19 to 76.7% in 2021/24. Whilst this is slightly down on the previous year (79%), it remains better than the national average of 69%.



The claimant count as a % of the working age population reduced from 3.2% in 2022/23 to 3.1% in 2023/24. This is the same as the Scottish average.



The claimant count as a % of the population aged 16-24 increased from 3.3% in 2022/23 to 3.7% in 2023/24. This is slightly more the Scottish average of 3.5%.



<b>Improvement Priorities</b>	<b>Justification</b>
Increase the number of people being supported into the workplace	Whilst unemployment in the city fell, the % of people supported into employment from Council funded programmes reduced in 2023/24 reflecting case complexity. Improvement activity will be linked to the evaluation of employability services detailed below.

<b>Evaluation Opportunities</b>	<b>Justification</b>	<b>Scope / Approach</b>
Evaluate the impact of the employability programmes on longer term outcomes	The Council has a key role in supporting people into employment. This evaluation will review the operation and effectiveness of a number of programmes and governance arrangements.	This evaluation will be conducted with support from the Improvement Service.

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

### Priorities

2025/2026 will see the cluster seek additional funding to continue Business as Usual activities listed above. These support the current economic activity in the region and the Cluster will continue to work with partners and communities to rationalise activity to deliver best value or seek alternative models where funding and resource is not sustained.

The 2025/26 Commissioning Intentions demonstrate City Development and Regeneration's ambition and commitment to contribute to the economic transformation and recovery of the region.

<b>Social Determinant of Health Theme</b>	<b>Strategic Priority</b>	<b>Commissioning Intention</b>	<b>Prevention &amp; Early Intervention</b>	<b>ACC Capacity</b>
Economic Stability	A thriving innovation driven economy (RES)	Oversee infrastructure developments linked to the new harbour that support job creation.	T1	Subject to investment & commitment from partners.



Economic Stability	A thriving innovation driven economy (RES)	Develop proposals to unlock £160M over ten years through the Investment Zone.	T1	Subject to funding.
Economic Stability	A thriving innovation driven economy (RES)	Support the advancement of the offshore wind sector, through partnerships across academia, industry, and government, advocating for favourable regulatory frameworks, investing in workforce training, R&D and engaging local communities.	T1	Sufficient internal capacity
Neighbourhood & Environment	A thriving innovation driven economy (RES)	In collaboration with Strategic Place Planning, implement the Union Empty Shops Plan and support the work of Our Union Street.	T2	Subject to on-going funding.
Economic Stability	A thriving innovation driven economy (RES)	In collaboration with Regional Economic Partners develop and deliver pipeline projects within key sectors to attract investment and support job creation.	T1	Subject to funding.
Economic Stability	A thriving innovation driven economy (RES)	Support the work of the Aberdeen Convention Bureau and P&J Live to secure more UK and International business events for Aberdeen and maximise the financial, academic and investment opportunities arising from hosting.	T1	Subject to funding.
Economic Stability	A thriving innovation driven economy (RES)	Support the work of VisitScotland and Visit Aberdeenshire to raise industry standards and market the region to increase visitor spend and improve the visitor experience as set out in the Destination Strategy.	T1	Subject to funding.
Economic Stability	An outstanding natural environment (RES)	Continued investment in hydrogen to stimulate demand, address Net Zero and increase green energy employment opportunities through: <ul style="list-style-type: none"> <li>• Continued delivery of H2 Buses Project</li> <li>• Development of a 5 year programme to maximise hydrogen export opportunities (subject to approvals for H2 valley)</li> <li>• Support BP/ACC Joint Venture to move to Phase 2 to realise local job creation</li> </ul>	T1	Subject to future investment & commitment from partners.

Children, Education & Lifelong Learning	A healthy and skilled population (RES)	Design and implement targeted workforce development programmes aimed at engaging economically inactive individuals (long term physical and mental health issues, parents and disabled), equipping them with the skills and confidence needed to enter the job market.	T1 & T2	Sufficient internal capacity
Children, Education & Lifelong Learning	A healthy and skilled population (RES)	Facilitate collaborative Partnerships with the education authority and further and higher education to create clear pathways that support students in need of additional support (Health issues, disabled, care experienced and disengaged) to transition into the workforce.	T1 & T2	Sufficient internal capacity
Children, Education & Lifelong Learning	A healthy and skilled population (RES)	Foster collaboration with local businesses to create tailored training and development programmes for those furthest from the job market into the region's identified growth and volume sectors that meet workforce needs and build employment skills. Establish a Supported Employment Service through No One Left Behind Grants.	T1 & T2	Sufficient internal capacity
Children, Education & Lifelong Learning	A healthy and skilled population (RES)	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.	T1	Sufficient internal capacity
Economic Stability	Strong community & cultural identity (RES)	Promote the establishment of community wealth building as a soon to be legislative framework, aimed at enhancing local economics, empowering communities and ensuring equitable distribution of resource.	T1	Sufficient internal capacity
Communities & Housing	Strong community & cultural identity (RES)	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.	T1	Sufficient internal capacity

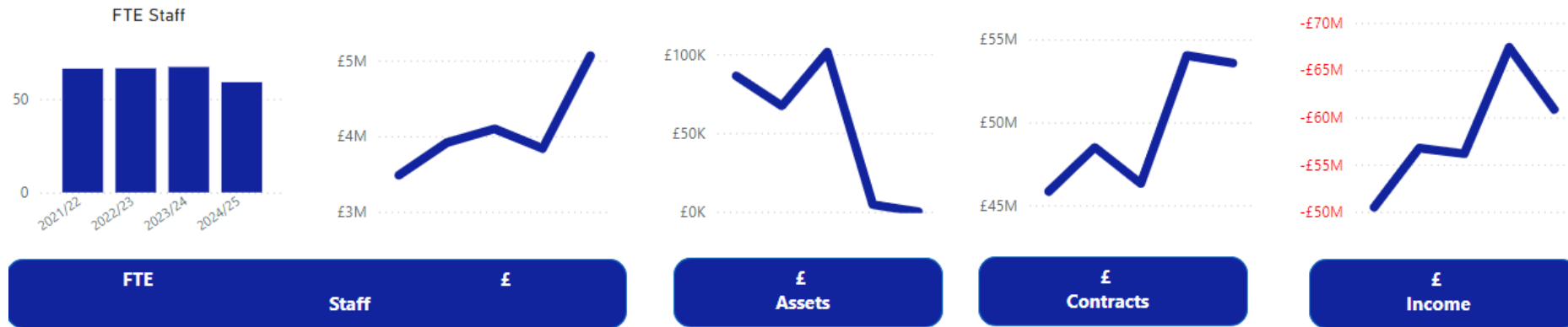
Communities & Housing	Strong community & cultural identity (RES)	Develop venues to provide best value cultural services and increase opportunities for cultural tourism: a. Tolbooth – reopen (Summer 2025) b. Maritime museum – (draft 5 year redevelopment plan 2025) c. Art gallery – top floor (June 2025) d. Archives – new home (OBC and 5 year development plan 2025/26) e. Glover House – investment plan (develop management and delivery plan 2025/26)	T1	Subject to on-going funding & commitment from partners.
Communities & Housing	Strong community & cultural identity (RES)	Free travel for schools to visit Aberdeen Art Gallery supported by the William Syson Foundation (3 year programme ending in 2027). Includes a tailored package for every ASN provision for Orchard Brae School and mainstream schools across the city.	T1	Subject to on-going funding & commitment from partners.
Economic Stability	A strong community and cultural identity (RES)	Establish a framework for the successful implementation of the visitor levy in Aberdeen city; aimed at generating revenue for events, attractions and infrastructure.	T1	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)	Risk
1.	We will, with partners, support established businesses through the Business Gateway service within 5 working days of approach.		✓	✓	✓	N	100%	Tier 1	
2.	We will maintain Accreditation standards for the Art Gallery. <a href="#">UK Museum Accreditation Scheme</a>	✓	✓	✓		P	100%	Tier 1	
3.	We will maintain Accreditation standards for Museums. <a href="#">UK Museum Accreditation Scheme</a>	✓	✓	✓		P	100%	Tier 1	
4.	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	
5.	We will maintain or increase the number of external outdoor public events.	✓				N	N/A	Tier 1	

# Capital

## Role of the Cluster

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



## Resources 5 Year Trends

The staffing levels reflect the necessary resources required to deliver the full programme of projects within the approved Capital Plan, in accordance with each project’s timeline and spend profile. With regard to the ‘Assets’ and ‘Contracts’, the values intimated are primarily driven by two distinct projects; the Aberdeen Western Peripheral Route (AWPR) and the recently delivered ‘Energy from Waste’ (EfW) facility at Torry. Both projects involve periods of operation (30 years and 20 years respectively) post opening. It should be noted that, though managed by the Capital Cluster, this is revenue spend. Consideration of the income 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 in 2024/25

'Financial Close' has been achieved and works are underway for a small number of significant large projects; Union Street Central; Beach Phase A.



The cluster is targeting to deliver a spend rate of 70% against the approved General Fund Capital Programme budget. There is always some slippage due to external factors which impact on the delivery of capital funded programmes and projects.



24/25 has been a challenging year for the delivery of projects with a mixed success rate. Where there has been a need to vire any additional funds, it has been contained within Contingencies limits. Where target dates have not been achieved, the cluster continues to progress the project delivery in line with the commissioning intentions.

The delivery timeline for a small number of projects has not gone as well as planned. This is not always directly due to a failure within the cluster, for example where external organisations have not performed. Lessons learned will be captured to improve future project delivery forecasts.

The Cluster is forecasting a spend of 70% against the approved General Fund Capital Programme budget. As highlighted above work is now underway on a number of significant large projects and their delivery is expected over the next couple of years. Other projects, whose timeline has slipped are due to be delivered in early 25/26, such as the New Mortuary and the new Riverbank Primary School at Tillydrone. There is significant levels of design work underway for a number of key projects; which are related to our roads infrastructure, school and housing estate.

<b>Improvement Priorities</b>	<b>Justification</b>
Future focus on the prioritisation of capital funded projects.	Balancing the overall Council budget is becoming more challenging and this is leading to funding pressures across all areas of the Council. It is clear that there will be challenging demands for what may be a limited, possibly reducing capital budget.
Better budget forecasting.	There have been pressures throughout the year to deliver projects within their allocated budget. External factors, and inflation across the construction sector.
Communication across clusters and teams.	24/25 has highlighted a small number of projects where cross-cluster working arrangements and collaboration could be improved to achieve a better outcome.

<b>Evaluation Opportunities</b>	<b>Justification</b>	<b>Scope / Approach</b>
Cluster Redesign	With impending budget pressures there is a need to review the level and balance of professional skills and resources within the current cluster.	Align the 'new redesign' in discussion with developing structures in other clusters to improve communication and project delivery.

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

### **Priorities**

2025/26 priorities have been written to reflect the reprofiling of the capital programme as a result of construction inflation and project slippage. 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.

Social Determinant of Health Theme	Strategic Priority	Commissioning Intention	Prevention & Early Intervention	ACC Capacity
Neighbourhood & Environment	A thriving innovation driven economy (RES)	Continue construction of Union Street Central for delivery in 2025/26.	T1	Subject to on-going funding & commitment from partners.
Children, Education & Lifelong Learning	Raise attainment	Deliver the New Riverbank School in Spring 2025 with a planned decant to the new school soon after.	T1	Sufficient internal capacity
Children, Education & Lifelong Learning	Raise attainment	Continue and progress design development at new Hazlehead Academy.	T1	Sufficient internal capacity
Children, Education & Lifelong Learning	Raise attainment	Continue design development for the Bucksburn Academy extension.	T1	Sufficient internal capacity
Children, Education & Lifelong Learning	Raise attainment	Continue and progress design development at refurbished St Peters Primary.	T1	Sufficient internal capacity
Neighbourhood & Environment	Reduce carbon emissions from infrastructure	Commence construction on the B999 Shielhill Road Junction Improvement.	T1	Sufficient internal capacity
Neighbourhood & Environment	Minimise the levels of waste created and optimise waste collection and disposal	Deliver the Bridge of Don Household Waste Recycling Centre (HWRC) in spring 2025.	T2	Sufficient internal capacity
Neighbourhood & Environment	Minimise the levels of waste created and optimise waste collection and disposal	Complete construction of Torry Heat Network Phase 1 and commence Phase 2.	T1 & T2	Sufficient internal capacity



Neighbourhood & Environment	Minimise the levels of waste created and optimise waste collection and disposal	Complete the rebuild of Altens Materials Recovery Facility and transfer station.	T1	Sufficient internal capacity
Health & Social Care	Support improvement in the health & wellbeing of children and young people	Deliver the refurbished Bucksburn Pool	T1	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)	Risk
1.	We will ensure the specification on new construction projects meet the required environmental and building quality standards.			✓		N	100%	Tier 1	
2.	We will ensure all capital projects have gate stage reviews completed in accordance with our project management governance protocols.			✓		N	100%	Tier 1	

# Strategic Place Planning

## Role of the Cluster

The Strategic Place Planning cluster works to support the 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



## Performance in 2024/25

The average time to complete business & industry planning applications has fallen from 27.1 weeks in 2020/21 to 6.7 weeks in 2023/24. This is better than the national average of 10.7 weeks.



In the last 12 months the % of building warrant applications issued within 10 working days rose from 84% in quarter 1 to 93% in quarter 4. This compares to an agreed target of 80%.



The cost of planning, and building standards per planning application, decreased from £9,807 in 2022/23 to £8,629 in 2023/24. This is higher than the national average of £6,675.



Improvement Priorities	Justification
Planning Performance and service delivery.	Planning Performance Framework (PPF) has recently changed to the National Planning Improvement Framework (NPIF) with a stronger focus on improving performance and standards. This provides us with an opportunity to further explore opportunities for improvement working with a partner local authority as part of the NPIF.

Evaluation Opportunities	Justification	Scope / Approach
Cost of undertaking planning applications	The relative cost of undertaking planning applications, whilst reducing, is above the average for other Scottish local authorities.	This evaluation will review the differences between Aberdeen City and other selected Councils. It will use benchmark data on the volume and nature of applications, respective processes and cost data from the local financial return.

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

## Priorities

2025/26 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.

Social Determinant of Health Theme	Strategic Priority	Commissioning Intention	Prevention & Early Intervention	ACC Capacity
Neighbourhood & Environment	A thriving innovation driven economy (RES)	Promote and secure development opportunities associated with the City Centre Masterplan including: 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	Subject to on-going funding & commitment from partners.
Neighbourhood & Environment	Reduce carbon emissions by increasing public transport	Subject to on-going external funding from Transport Scotland, respond to the Transport (Scotland) Act 2019 – provisions on buses which allows for direct service provision, partnership working and local franchising, including through the Bus Partnership Fund and Aberdeen Rapid Transit. Aim for 2025 is to continue to progress the corridor studies and agree a Strategic Business Case for Aberdeen Rapid Transit.	T1	Subject to on-going funding & commitment from partners.
Neighbourhood & Environment	Reduce carbon emissions and support physical and mental wellbeing by increasing active travel	Complete a Mobility Strategy for the city.	T1	Sufficient internal capacity
Neighbourhood & Environment	Reduce carbon emissions and support physical and mental wellbeing by increasing active travel	Complete an Active Travel Network Plan for the City.	T1	Sufficient internal capacity

Neighbourhood & Environment	Reduce carbon emissions and support physical and mental wellbeing by increasing active travel	Work with stakeholders to maximise the opportunities for active travel as part of the beach and city centre masterplans and determine how to bring this forward in the context of Union Street East and Beach Boulevard.	T1	Subject to on-going funding & commitment from partners.
Neighbourhood & Environment	Reduce carbon emissions and support physical and mental wellbeing by increasing active travel	Install distance markers across popular walking and running routes.	T1	Sufficient internal capacity
Neighbourhood & Environment	Reduce carbon emissions and support physical and mental wellbeing by increasing active travel	Complete an update of the Car Park Review.	T1	Sufficient internal capacity
Neighbourhood & Environment	Reduce carbon emissions and support physical and mental wellbeing by increasing active travel	Progress options appraisal to build a new foot and cycle bridge over the River Dee subject to funding from NESTRANS.	T1	Subject to on-going funding & commitment from partners.
Neighbourhood & Environment	Reduce carbon emissions from infrastructure	Work with Scottish Government and the joint procurement pilot for the North of Scotland to increase installation of electric charging capacity and use renewable energy for these. In 2025/26 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	Subject to on-going funding & commitment from partners.
Neighbourhood & Environment	Reduce carbon emissions from infrastructure	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 2025/26 is to continue to progress the corridor studies and agree a Strategic Business Case for Aberdeen	T1	Subject to on-going funding & commitment from partners.

		Rapid Transit and work with partners to explore options for alternative fuel vehicles.		
Neighbourhood & Environment	Increase the amount of land managed for nature to decrease flood risk management and increase access to and quality of green spaces	In 2025/26 the aim is to work with external partners such as the James Hutton Institute to develop a natural environment strategy implementation plan.	T1	Subject to on-going funding & commitment from partners.
Neighbourhood & Environment	Increase the amount of land managed for nature to decrease flood risk management and increase access to and quality of green spaces	In collaboration with Operations update the Natural Environment strategy to identify and quantify public land to be managed for nature / increase areas of naturalised grassland and wildflower meadow.	T1	Sufficient internal capacity
Neighbourhood & Environment	Increase the amount of land managed for nature to decrease flood risk management and increase access to and quality of green spaces	In collaboration with Operations update the Natural Environment Strategy to identify suitable land to expand tree planting on council owned land.	T1	Sufficient internal capacity
Neighbourhood & Environment	Minimise the levels of waste created and optimise waste collection and disposal	In collaboration with Commercial and Procurement, improve waste reduction and product lifespan through ACC procurements.	T1	Sufficient internal capacity
Neighbourhood & Environment	Minimise the levels of waste created and optimise waste collection and disposal	Work with Operations to update the Waste Strategy for 2025/26 with the aim of ensuring alignment with the Circular Economy (Scotland) Bill and identifying opportunities /requirements to deliver on the Producer Responsibility Fund, and to support Operations in relation to ongoing programmes to reduce waste (including exploring opportunities for repair hubs).	T1	Subject to on-going funding & commitment from partners.

Neighbourhood & Environment	Maintain the City's green space environment, local road and pavement network	Improve road safety through implementation of the Road Safety Plan, Route Action works, and traffic management/ road safety measures.	T1	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)	Risk
1.	We will, on average, determine householder planning applications within 10 weeks.		✓			L	82%	Tier 1	
2.	We will, on average, determine local non-householder planning applications within 11 weeks.		✓			L	80% N/A	Tier 1	
3.	We will, on average, determine major planning applications within 30 weeks.		✓			L	N/A	Tier 1	
4.	We will respond to building warrant applications within 20 working days.		✓			L	90%	Tier 1	
5.	We will respond to building warrant approvals within 10 working days.		✓			L	85%	Tier 1	
6.	We will ensure that each existing Tree Preservation Order (TPO) is reviewed as fit for purpose at least once every 10 years.		✓		✓	L	N/A	Tier 1	
7.	We will, on average, determine applications for works to protected trees (under TPO and Conservation areas) within six weeks.		✓			L	N/A	Tier 1	
8.	We will maintain independent Customer Service Excellence accreditation.			✓		N	100%	Tier 1	

# Operations

## Role of the Cluster

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

## Resources 5 Year Trends



The overall 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 in 2024/25

The net cost per waste disposal per premises fell from £137.84 per premises in 2021/22, to £101.39 in 2023/24. This is lower than the national average of £104.41.



The % of adults satisfied with street cleaning have remained almost unchanged in 2023/24 at 58.3%. This is slightly above the national average of 58.0%.



The net cost of street cleaning has fallen from £11,048 per 1,000 population in 2021/22 to £10,678 in 2023/24. This is significantly lower than the national average of £16,181.



The proportion of household waste that has been recycled remained unchanged in 2023/24 at 41.8%. Slightly below the national average of 43.5%.



The street cleaning score for the city was 89.7% in 2023/24. A slight increase from 89.5% the previous year. However, this is lower than the national average of 92.1%.



The net cost per waste collection per premises has increased from £56.41 per premises in 2021/22, to £61.67 in 2023/24. However, this is lower than the national average of £78.48.



Improvement Priorities	Justification
Waste management	Against the backdrop of a national route-map to accelerate the pace, and the impact of the pandemic and then a fire which destroyed Altens East recycling facility and transfer station, there is a need to increase the volumes of waste which is recycled. Officers are researching good practice from across the country and will instigate improvement actions locally.
Staff attendance	Sickness absence in some parts of the cluster are higher than the average across Council services. To address this, interventions have been developed to better support operational services to manage and reduce levels of absences.

<b>Evaluation Opportunities</b>	<b>Justification</b>	<b>Scope / Approach</b>
The impact of road maintenance on insurance claims	With pressure on budgets there is a need to understand the relationship between reducing road repairs and the potential liability risk and insurance impact.	An exercise will take place to review claims defended based on any performance reduction of maintenance to draw any link between the data sets.
Evaluate the impact of gulley maintenance on flooding, risk and mitigation	To review any impact of known flood reports/risk whereby gulley cleaning has been targeted.	Use flood risks data and flooding incidents to examine the impact of gulley cleaning and identify the most effective preventative approach within available resources.

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

### Priorities

2025/26 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.

<b>Social Determinant of Health Theme</b>	<b>Strategic Priority</b>	<b>Commissioning Intention</b>	<b>Prevention &amp; Early Intervention</b>	<b>ACC Capacity</b>
Children, Education & Lifelong Learning	A healthy and skilled population	Refurbishment /replacement of a number of amenity and HRA city play areas in 2025/26.	T1	Subject to on-going funding & commitment from partners.

Neighbourhood & Environment	Minimise the levels of waste created and optimise waste collection and disposal	Commission new Household Waste and Recycling Centre in Bridge of Don as replacement for existing site at Scotstown Road.	T2	Sufficient internal capacity
Neighbourhood & Environment	Minimise the levels of waste created and optimise waste collection and disposal	Work with the Scottish Government to co-design a Household Recycling Code of Practice and increase reuse and recycling.	T1	Sufficient internal capacity
Neighbourhood & Environment	Maintain the City's green space environment, local road and pavement network	Improve road safety through implementation of the Road Safety Plan, Route Action works, and traffic management/ road safety measures.	T1 & T2	Sufficient internal capacity
Neighbourhood & Environment	Minimise the levels of waste created and optimise waste collection and disposal	Commission Altens Materials Recovery Facility and transfer station and, following completion of rebuild, recommence operations in autumn 2025.	T2 & T3	Subject to on-going funding & commitment from partners.

Service Standards		Availability	Responsive	Quality	Eligibility	Legislated for (L), prescribed (P) or not (N)	Last Actuals	Prevention and Early Intervention (Tier 1,2 or 3)	Risk
<b>Environmental Services</b>									
1.	We will remove litter from adopted roads and pavements to a minimum of Grade B of the Keep Scotland Beautiful "Local Environmental Audit Management System" (LEAMS) standard.		✓	✓		P	80%	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	80%	Tier 1	
3.	We will complete all priority 1 amenity / street tree maintenance work (emergency work on dangerous trees) within 4 weeks.		✓			N	N/A	Tier 2	
4.	We will inspect all amenities / street trees a minimum of once every 6 years.		✓			N	N/A	Tier 1	
5.	We will visit, inspect and maintain outdoor amenity play areas (excludes education and community centre settings) on a fortnightly basis to national safety standards (BSEN 1177 for safety surfacing, BSEN 1176 for play equipment and BSEN 14974 for wheeled sports).		✓	✓		P	100%	Tier 1	
6.	We will inspect lifebelts at the beach on a daily basis and twice weekly at other locations in keeping with the National Water Safety Strategy or ROSPA water safety guidance.		✓	✓		P	97%	Tier 1	
7.	We will deliver Cremation Services to a standard that achieves a positive evaluation by the Inspector of Cremation.			✓		P	N/A	Tier 1	
8.	We will support the active participation of 150 partnership / community environmental groups.			✓		N	184	Tier 1	
9.	We will remove non offensive graffiti from public buildings and structures within 20 weeks.		✓			N	N/A	Tier 1	
10.	We will remove offensive graffiti from public buildings and structures within 15 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	95%	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 engine Euro emission ratings iv, v or vi.			✓		L	N/A	Tier 1	
4.	We will complete all Scheduled Safety inspections within 2 days.		✓	✓		N	100%	Prevention	
Waste Services									
1.	We will collect refuse, recycling, food and chargeable garden waste bins fortnightly for all individual household bins.			✓	✓	L	95%	Tier 1	
2.	We will respond to reported overflowing communal bins within two working days.		✓			N	95%	Tier 3	
3.	We will respond to fly-tipping enquiries relating to public places within 5 working days.		✓			N	100%	Tier 2	
4.	We will complete paid bulky uplift service requests within 10 working days.		✓		✓	L	100%	Tier 1	
5.	We will divert household waste from landfill to help limit the use of landfill.			✓		P	85%	Tier 1	
6.	We will recycle and compost household waste to help limit the use of landfill.			✓		P	50%	Tier 1	
7.	We will provide services to non-domestic customers by mutual agreement.			✓	✓	L	100%	Tier 1	
Roads and Infrastructure									
1.	We will repair (High/Medium priority) carriageway / footway defects within 7 days.		✓			P	98%	Tier 2	
2.	We will complete road safety inspections within the set timeframe as set out in the Roads Inspection Manual.		✓			P	N/A	Tier 1	
3.	We will respond to general street lighting faults within 7 days.		✓			P	97%	Tier 2	

4.	Will complete General Inspections of all bridges/structures every two years.		✓			P	N/A	Tier 1	
5.	We will take preventative measures to reduce flooding by watercourse inspections and clearance of debris prior to storm events		✓	✓		L	80%	Tier 1	
6.	We will take preventative measures to reduce flooding by biannual cyclical gulley maintenance		✓	✓		L	80%	Tier 1	

## **FAMILIES AND COMMUNITIES FUNCTION**

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

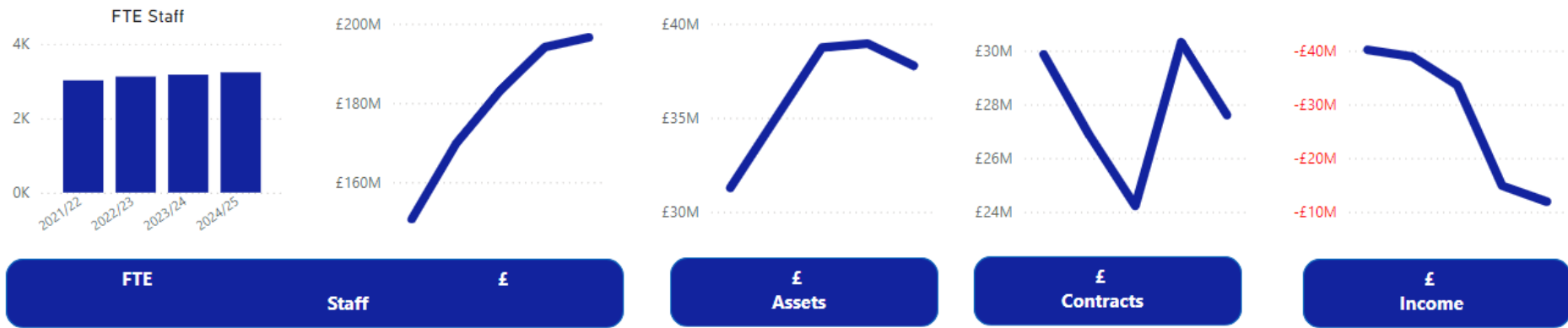
### **Education and Lifelong Learning**

#### **Role of the Cluster**

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

## Resources 5 Year Trends


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






## Performance Highlights in 2024/25


The cost of a pre-school, primary and secondary school pupil has reduced steadily over recent years. The city is now consistently in the top (i.e. least costly) quintile across all Scottish Councils.




Attainment in literacy at P1,4 and 7 has increased over the past two years from 63% in 2020/21 to 73% in 2023/24. Numeracy levels have risen by 2% in the same period.



The proportion of eligible 2 year-olds attending an early learning and childcare provision rose in 2023/24 to 38% compared to 31.6% in 2022/23.




The proportion of adults satisfied with local schools increased from 71.3% to 72.3% in 2023, higher than most recent years, and on a rising trend compared with the national figure of 73.7%.




Satisfaction with local libraries in 2023/24 sits at 70% which is unchanged from the previous year and 3% above the national average.




The % of Primary School pupils (P-7) eligible for Free School Meals who were registered for this entitlement was similar in both 2022/23 and 2023/24 at around 77%, although with an increase in meals uptake.




The % of publicly funded Early Learning and Childcare graded good or better currently was 80.2% in 2023/24. It fell from a high of 86% in 2022/23 and compares to a national average of 90%



In 2023/24, the % of pupil school leavers in a positive destination was 90.1%, virtually unchanged from the previous year. This is below the Scottish average of 92.7%.



The average total tariff Score of S4 pupils from the most deprived areas of the city fell to 481 in 2023/24, compared to a Scottish average of 658. This remains a priority for Aberdeen.



<b>Improvement Priorities</b>	<b>Justification</b>
Improve attainment in the senior phase for those living in SIMD 1 & 2	Data shows that in Aberdeen, attainment of school leavers living in quintiles 1 and 2 is lower than both the National average and the Council's family group.
Improvement in school inspection outcomes	School inspection outcomes continue to be variable resulting in follow up visits from HMIE. Systems in place to support improvement require to be further embedded to realise improvement.
Positive and sustained destinations	The percentage of school leavers in a positive destination remains below the Scottish average and unchanged for the last 2 years. There is a need to work with partners to address gaps and improve tracking of young people.

<b>Evaluation Opportunities</b>	<b>Justification</b>	<b>Scope / Approach</b>
Fairer Family Pathfinder	Focussing on prevention, early intervention and long term sustainability, the Fairer Family Pathfinder will implement interconnected workstreams and empower multi-disciplinary locality based teams to help find more person centred ways of addressing the challenges facing our citizens, families and communities. This aims to be innovative and transformational change and evaluation is a key requirement.	The Pathfinder is funded by the Scottish Government and, as part of the initiative, national evaluation of the implementation and impact will be conducted. Additional, local evaluation will be scoped and delivered with support of the Health Determinants Research Collaboration.
Longitudinal evaluation of the impact of 1140 hours of early learning and childcare	The expansion of early learning and childcare is a significant policy change and investment. The impact of this requires strong evaluation.	The expansion of early learning and childcare by the Scottish Government is the subject of ongoing national evaluation, however, longitudinal evaluation will be undertaken locally with support of the Health Determinants Research Collaboration.
Test of change at Riverbank School	This project takes an Early Intervention approach, which mirrors arrangements in our Language Units and supports the positive return to mainstream school, for our youngest learners in primary school following a period of intensive support.	The evaluation will assess the implementation of the project against its plan and the impact of the intervention for children and staff.

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.

Social Determinant of Health Theme	Strategic Priority	Commissioning Intention	Prevention & Early Intervention	ACC Capacity
Children, Education & Lifelong Learning	A healthy and skilled population (RES)	Work with partners to implement the post school funding solution to continue to improve outcomes for young people.	T1 & T2	Sufficient internal capacity
Children, Education & Lifelong Learning	A healthy and skilled population (RES)	Continue to work with employers to support placements for young people with additional needs.	T1 & T2	Sufficient internal capacity
Children, Education & Lifelong Learning	Reduce child poverty	Continue to prepare for implementation of the Scottish Government commitment to expand free childcare services for 1 and 2 year olds to support targeted families into employment when national plan is known.	T1 & T2	Subject to on-going funding & commitment from partners.
Communities & Housing	Reduce child poverty	Through the funded Fairer Future Pathfinder co-design and deliver: - co-ordinated and targeted whole family preventative services to reduce involvement with statutory services; and - the transition to a future libraries model	T1 & T2	Subject to on-going funding & commitment from partners.
Communities & Housing	Reduce child poverty	Delivery of 'In the City Programmes' to those most likely to be impacted by poverty for easter, summer and autumn, subject to Council budget decision.	T1	Subject to on-going funding & commitment from partners.
Health & Social Care	Reduce child poverty	Maintain readiness to increase uptake of free school meals, responding, as appropriate, to any requirement to deliver free school breakfasts and lunches for all primary school pupils in keeping with Scottish Government policy.	T1	Subject to on-going funding & commitment from partners.
Children, Education & Lifelong Learning	Raise attainment	Evaluate the impact of approaches to Local Authority and school quality improvement including pupil tracking to determine their effectiveness in addressing variation.	T1	Sufficient internal capacity

Children, Education & Lifelong Learning	Maximise the impact of Early Learning and Childcare	Maximise the uptake of 1140 hours of ELC for all eligible children, with a particular focus on eligible 2s (190 in 2023/24) and those currently in families living in SIMD 1.	T1	Subject to on-going funding & commitment from partners.
Communities & Housing	Maximise the impact of Early Learning and Childcare	Roll out the second Request for Assistance process to help meet emerging demand across communities.	T2 & T3	Subject to on-going funding & commitment from partners.
Health & Social Care	Support improvement in the health & wellbeing of children and young people	Support the evaluation of the neurodevelopmental pathway project as led by NHSG and collaborate with partners to determine how best to pivot our system to take account of the learning.	T2 & T3	Subject to on-going funding & commitment from partners.
Health & Social Care	Support improvement in the health & wellbeing of children and young people	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 and work in partnership to support the actions of the locally agreed action plan.	T2 & T3	Sufficient internal capacity
Children, Education & Lifelong Learning	Support transition to positive destinations	Deliver a broader curriculum offer through digital and partnership delivery of Phase 3 of ABZ Campus to secure improvement in senior phase attainment.	T1	Sufficient internal capacity
Children, Education & Lifelong Learning	Support transition to positive destinations	Work with Skills Development Scotland, NHS Grampian and other key partners to try to secure an increased allocation of foundation apprenticeships.	T1	Sufficient internal capacity
Children, Education & Lifelong Learning	Support care experienced children and fulfil our role as corporate parents	We will work to improve the attainment of looked after children to enable them to fulfil their potential.	T1 & T2	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)	Risk
1.	We will meet all eligible requests for early learning and childcare placements within one month.		✓		✓	L	100%	Tier 1	
2.	We will meet all mainstream requests for a primary and secondary school placement within one month.		✓		✓	L	100%	Tier 1	
3.	We will work to ensure early learning and childcare settings meet the national standard.			✓		L	100%	Tier 1	
4.	We will ensure primary, secondary, and special schools achieve an average evaluation of 'good' or better in core Quality Indicators.			✓		N	80%	Tier 1	
5.	Provide CLD services to a level that achieves a rating of good or better through external inspection.			✓		N	N/A	Tier 1	
6.	We will process requests for additional support to meet the wellbeing needs of children and young people within 40 days.		✓			N	100%	Tier 2	
7.	We will work to ensure that Broad General Education Attainment at P1, P4, P7 and S3 is in line (within 1%) of the National Average.			✓		N	N/A	Tier 1	
8.	We will work to ensure that Senior Phase Attainment at Levels 4, 5 and 6 is in line with (within 1%) the National Average.			✓		N	N/A	Tier 1	
9.	We will flexibly respond to ensure that schools, ELC, CLD and library provisions remain open irrespective of staffing absence.	✓				N	98%	Tier 1	
10.	We will work to ensure that school attendance is as good or better than the national average.			✓		N	N/A	Tier 1	
11.	We will work to ensure that all young people in the senior phase have access to city wide courses through ABZ Campus.	✓		✓		N	N/A	Tier 1	
12.	We will meet those wishing to access CLD services from priority areas within 3 weeks (inclusive of Youth Work and Family Learning) to begin person centred planning.	✓	✓			N	N/A	Tier 1	
13.	We will ensure library item requests are satisfied within 21 days.	✓	✓			N	73%	Tier 1	

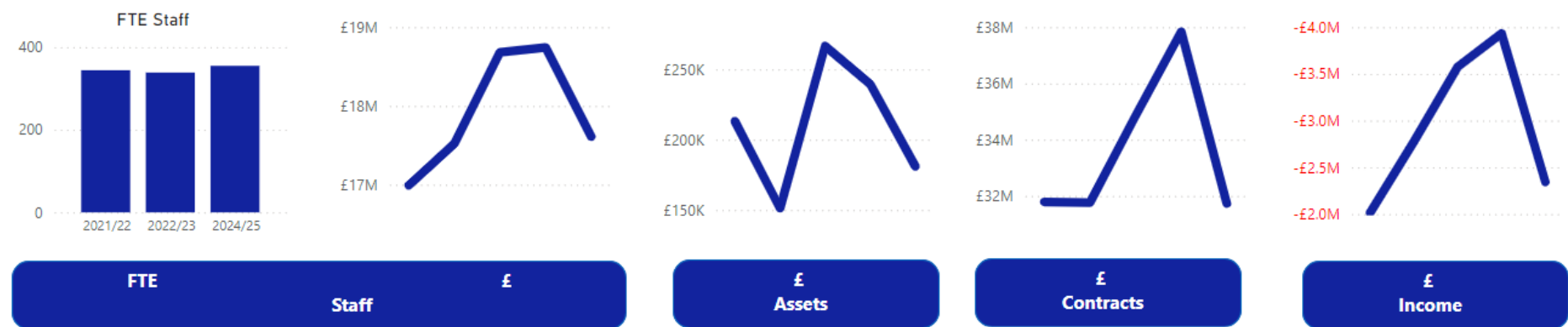


# Children’s Social Work and Family Support

## Role of the Cluster

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

## Resources 5 Year Trends



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

## Performance Highlights in 2024/25

The cost of children looked after in residential care reduced from £4,539 in 2021/22 to £3,684 in 2022/23, below the national average of £5,071. The cost of those looked after in a community setting also decreased from £697 in 2021/22 to £642 in 2022/23, above the national average of £446.



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 % of Looked After and Accommodated children who have had 3 or more placements in a 12 month period has improved from 4.35% (23 children) in 2022/23 financial period to 2.78% (15 children) in 2023/24.



The no. of children re-registering on the Children Protection Register within 2 years of being taken off the register in 2023/24 was 15 (6%) in comparison with 31 (13%) in 2022/23. This number is lower than most previous years.



The percentage of children and young people and families at risk supported to stay together in their own community in 2023/24 was 43.1%, slightly lower than than 44.8% in 2022/23.



Improvement Priorities	Justification
<p>Improve the balance of care to ensure more children remain in their communities</p>	<p>ACC's % of looked after children in aligns to the national position. However, the breakdown of placement type has variability. We have a lower % of looked after children living within their family network and higher % of looked after children in care settings out of the city. As a consequence, they are more likely to experience dislocation from family, their community and makes their transition to adulthood more challenging. These placements also come at a significantly higher financial cost to the LA. Change is complex and multi-faceted and requires a sustained commitment from multi-agency partners. Without this there are limits what CSW can achieve on its own. Identified change includes:</p>



	<ul style="list-style-type: none"> <li>• Enhanced community based support to keep looked after children in their family network</li> <li>• A continuing focus on developing the capacity of our fostering service</li> <li>• Exploring opportunities to develop the capacity of local residential care.</li> <li>• Enhanced health and care provision to meeting the needs of looked after children in local care settings.</li> </ul>
Initial Child Protection Planning Meetings (CPPM) within 21days	The National Child Protection Guidance requires CPPM’s to be held within 21 days from the IRD decision. Performance over the past year has been below what we would want. As a Child Protection partnership we are undertaking a deeper dive to better understand the reasons for delays in cases coming to a Child Protection Planning meeting. Findings of the deeper dive will feed into the Child Protection Committee’s performance and quality assurance activity.

<b>Evaluation Opportunities</b>	<b>Justification</b>	<b>Scope / Approach</b>
Evaluate the impact of the IRD process	<ul style="list-style-type: none"> <li>• Locally there is evidence of a variable understanding of “risk of significant harm”. This can result in children being unnecessarily referred into the IRD process.</li> <li>• Changes to the IRD process was flagged in the SCIM implementation review (2024).</li> <li>• Aligned to delivering our Bairns Hoose we want to ensure a stronger connection to the commencement of recovery support with the IRD process, resulting in fewer children needing to be considered at a CPPM.</li> </ul>	<p>There is alignment across the North East of the IRD process. A test of change has begun, to explore improvement in relation to reconvening the IRD after the JII has been concluded to affirm the need for a CPPM.</p> <p>We will continue to support the understanding of the concept of significant harm across the multi-agency workforce.</p>
Fairer Futures Partnership	The Fairer Futures Pathfinder is a change programme funded by the Scottish Government and runs over 2025/26 and 2026/27. It will focus on integration of services and support around communities and families. National and local evaluation of the programme will be undertaken.	Evaluation of implementation and impact will be co-ordinated between Council services, local partners, the Scottish Government and Celsis.
Bairns Hoose in collaboration with the University of Edinburgh	Aberdeen City’s Child Protection Partnership is a Scottish Government pathfinder for the Bairns Hoose policy. The Pathfinder phase will run from 1/4/2024 to 31/3/2027. We have partnered with the University of Edinburgh to support our evaluation of establishing a Bairns Hoose and the impact of this on children, young people and families.	Our partnership with the University of Edinburgh currently runs until 30/9/25. Consideration is being given to extending this in line with the extension to the pathfinder phase. This will be dependent upon SG funding.

		<p>In partnership with Children First we will continue to ensure we capture and utilise the voice of children and young people actively inform the design and delivery of our Bairns Hoose.</p> <p>The University of Edinburgh will provide 6 monthly reports to support our iterative development of our Bairns Hoose.</p>
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The last published risk register is linked [here](#)

### Priorities

202/26 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 Children (Care and Justice) (Scotland) Act 2024. On-going work to transform how services are delivered are reflected more fully for session 2024/25.

Social Determinant of Health Theme	Strategic Priority	Commissioning Intention	Prevention & Early Intervention	ACC Capacity
Children, Education & Lifelong Learning	Support transition to positive destinations	Further improve transition planning and support for children with ASN transition to adult services. Build on the learning from the GIRFE Pathfinder to ensure a more integrated approach to early and effective transition planning. This will include their connection with NHSG services.	T2 & T3	Subject to on-going funding & commitment from partners.

Health & Social Care	Support care experienced children and fulfil our role as corporate parents	<ul style="list-style-type: none"> <li>• Work with Partners to deliver on the second Promise Plan (24 - 30).</li> <li>• We will identify our priorities taking account of the progress made via Plan 21- 24 and the findings of the Bright Spots survey.</li> <li>• We will, in collaboration with young people, reimagine the structure and style of Champions Board.</li> <li>• We will actively plan for the development of the anticipated Promise Bill and the associated legislative change this will require.</li> <li>• The above will be contingent on adequate resource being made available from the Scottish Government via sustainable revenue funding and utilisation of the Whole Family Wellbeing Fund.</li> </ul>	T2 & T3	Sufficient internal capacity
Children, Education & Lifelong Learning	Support multi-agency efforts to reduce domestic abuse and support victims	We will further develop an integrated multi-agency approach to supporting individuals and families who have experienced domestic abuse.	T2 & T3	Subject to on-going funding & commitment from partners.

Health & Social Care	Support multi-agency efforts to reduce domestic abuse and support victims	<p>We will further develop an integrated and multi-agency approach to supporting individuals and families who have experienced domestic abuse. In doing so we will:</p> <ul style="list-style-type: none"> <li>• Implement Equally Safe through a gendered lens across all public protection policy/practice areas.</li> <li>• Ensure our readiness for the implementation of the Domestic Abuse (Protection) (Scotland) Act 2021 including Domestic Abuse Protection Orders.</li> <li>• Ensure a strong emphasis on ‘prevention’ and the role of schools in tackling misogyny. (Aligned to the Scottish Government’s 5 Point Plan to support a reduction in distressed behaviour in schools.)</li> <li>• Explore the pathways between domestic abuse and homelessness, mitigating the need for women and children to present as homeless.</li> <li>• Ensure consistent application of the Domestic Abuse Council Housing Policy.</li> <li>• Ensure our readiness for the legislative requirement to undertake Domestic Homicide &amp; Suicide Reviews</li> </ul>	T1, T2 & T3	Subject to on-going funding & commitment from partners.
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Children, Education & Lifelong Learning	Prevent children & young people entering the criminal justice system & support those who do	We will actively prepare for the implementation of the Children's (Care & Justice) Act. In doing so we will: <ul style="list-style-type: none"> <li>• Work to ensure no child under 18 years enters an adult prison.</li> <li>• Ensure our systems and processes recognise the over representation of care experienced young people in the justice system.</li> <li>• Provide intensive support as an alternative to custody/secure care, dependent on Scottish Government funding.</li> <li>• Co-design preventative whole family support approaches to supporting young people at risk of offending.</li> </ul>	T2 & T3	Subject to on-going funding & commitment from partners.
Health & Social Care	Protect Children	<ul style="list-style-type: none"> <li>• Open our Bairns Hoose in summer 2025 to support children &amp; young people who have been abused and harmed as well as those children &amp; young people under the age of criminal responsibility whose behaviour has caused harm to others.</li> <li>• Develop pathways for recovery support to ensure children &amp; young people receive whole family support post inter-agency referral discussion.</li> <li>• Ensure enhanced support to children &amp; young people who have to give evidence in court.</li> <li>• Ensure the medical and recovery elements of the Bairns Hoose are connected to wider health &amp; wellbeing supports to address identified needs.</li> </ul>	T2 & T3	Subject to on-going funding & commitment from partners.

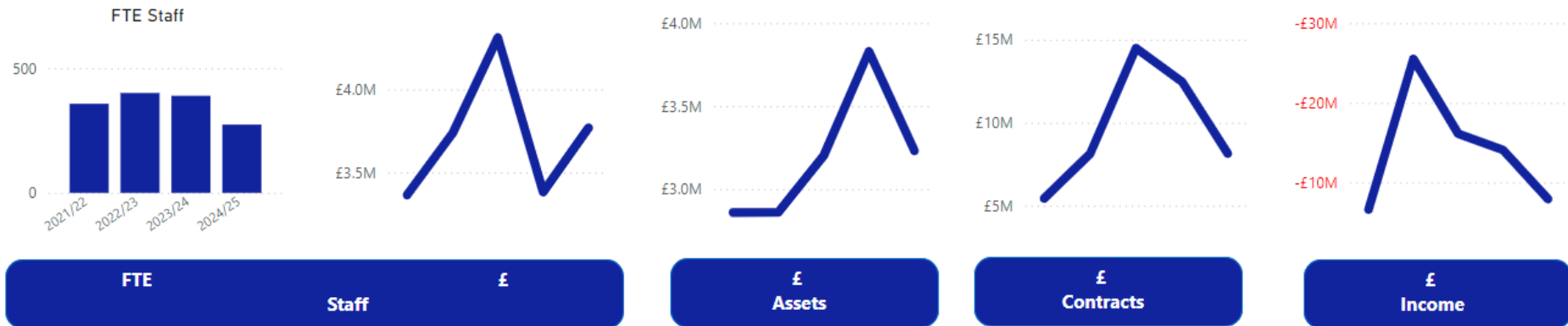
Service Standards		Availability	Responsive	Quality	Eligibility	Legislated for (L), prescribed (P) or not (N)	Last Actuals	Prevention and Early Intervention (Tier 1,2 or 3)	Risk
1.	All initial screenings will be undertaken and action decided on new referrals within 7 days.		✓			N	97%	Tiers 2 and 3	
2.	We will hold initial Child Protection Planning Meetings within 21days.		✓			L	71%	Tier 3	
3.	We will ensure care provided within Council children's homes achieve a care standard of good or better through regulatory inspections.			✓		P	100%	Tier 3	
4.	We will ensure care provided by the Council's fostering service achieves a care standard of good or better through regulatory inspections.			✓		P	100%	Tier 3	
5.	We will ensure care provided by the Council's adoption service achieves a care standard of good or better through regulatory inspections.			✓		P	100%	Tier 3	
6.	We will work to maintain or increase the current number of foster carers.			✓		N	N/A	Tier 3	
7.	We will undertake an initial age assessments within 2 weeks of unaccompanied asylum seeking individuals who identify as being under 18 years where there is a dispute to their age.		✓			L	N/A	Tiers 2 and 3	
8.	We will ensure that fewer than 5% of care experienced children and young people will have 3 or more placements in 12 months.			✓		P	1%	Tier 3	
9.	We will ensure care experienced children and young people have a pathway plan by the age of 15 years.			✓		L	68%	Tier 3	
10.	We will support, where safe to do so, more than 80% of the children and young people open to Children's Social Work live within their family network.	✓		✓		P	75%	Tier 3	

# Housing

## Role of the Cluster

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

## Resources 5 Year Trends



The 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 in Highlights 2024/25

83.3% of our Council housing met the Scottish Housing Quality Standard in 2020/21. This increased to 90.4% in 2023/24. This is significantly above the Scottish average of 77.8%.



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 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 2019/20 1.9% of rent due was lost due to Voids (empty properties). In 2023/24 this had risen to 7.9% compared to a Scottish average of 1.8%.



Improvement Priorities	Justification
In collaboration with Corporate Landlord, we will decrease the number of voids (empty Council properties)	The percentage of void properties is significantly above the Scottish average. This both reduces the opportunities to rehouse people who have housing needs and limits the potential rental income, with which the Council can invest in tenants’ homes. There are numerous drivers for voids including the demand for the properties which become available, the condition of some properties returned to the Council and the effectiveness of repairs and letting processes. Improvement actions are a collaborative effort and already underway.



In collaboration with Corporate Landlord, we will decrease the average time to let a property	The length of time taken to relet properties relates to the improvement action to reduce void properties detailed above. Following evaluations in 2024 of policies relating to minimum letting standards and choice based letting, additional actions are being taken to more quickly allow tenants to be matched and move into council homes.
Reduce the homeless journey	The increase in the number of homeless applications received by the Council and the limitations on available properties into which people can be rehoused has resulted in the length of time taken to permanently resolve homelessness. Through a range of initiatives, including working in partnership on the Homewards project with the Princes Trust, improvement actions are underway to reduce the time people spend “homeless”.

<b>Evaluation Opportunities</b>	<b>Justification</b>	<b>Scope / Approach</b>
Housing Policy	The Housing Board have a rolling programme of evaluations. For example, an evaluation of Choice Based Letting policy was completed in 2024. Learning from that evaluation resulted in amendments to the implementation of the policy and the impact of these changes will be evaluated in 2025.	The approach used follows an agreed “ACC Approach to Evaluation”, developed with the Health Determinants Research Collaborative.
Rent Assistance Fund (with Customer Experience)	The Council introduced the Rent Assistance Fund in 2024. Evaluation of its implementation and impact will be important in planning future options.	

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

## Priorities

2025/26 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.

Social Determinant of Health Theme	Strategic Priority	Commissioning Intention	Prevention & Early Intervention	ACC Capacity
Communities & Housing	Housing needs analysis and delivery	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 align with an HRA Asset Management Model, 30 year business plan and consideration of those with complex and life-long needs.	T1 & T2	Sufficient internal capacity
Communities & Housing	Housing needs analysis and delivery	We will further develop our person-centred approach to support individuals and families, affected by RAAC, who have been rehomed.	T2 & T3	Sufficient internal capacity
Communities & Housing	Reduce homelessness and respond appropriately to those who do become homeless	Implement, as part of Homewards Aberdeen, the year one commitments outlined within the delivery plan with a preventative focus to reduce homelessness in Aberdeen.	T1, T2 & T3	Subject to on-going funding & commitment from partners.
Communities & Housing	Reduce homelessness and respond appropriately to those who do become homeless	Prepare for the implications of the Housing (Scotland) Bill, specifically in relation to Ask and Act (as part of Homewards Aberdeen), Domestic Abuse and Rent Controls, subject to further detail as the bill passes through parliament.	T1, T2 & T3	Subject to on-going funding & commitment from partners.
Communities & Housing	Housing needs analysis and delivery	We will review the Strategic Housing Investment Plan once the resource planning assumptions have been issued by Scottish Government	T1	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)	Risk
1.	We will assess all homeless applications within 28 days.		✓		✓	L	58%	Tier 2	
2.	We will ensure all homeless people secure a permanent tenancy within 100 days average.		✓		✓	L	140 days	Tier 2	
3.	We will review and process housing applications within 28 days.		✓		✓	N	96%	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) as per statutory timescales.		✓			L	88%	Tier 2	
5.	We will ensure an average time to let a property of 210 days.	✓		✓		N	257 days	Tier 1	
6.	We will ensure that our support for people being liberated from prison meets the SHORE standards. <a href="https://www.sps.gov.uk/shore-standards">SHORE Standards (sps.gov.uk)</a>	✓		✓	✓	L	Yes	Tier 1	
7.	We will ensure that our support for New Scots displaced people is in accordance with the New Scots Refugee Integration Strategy 2024.	✓	✓	✓		P	N/A	Tier 3	

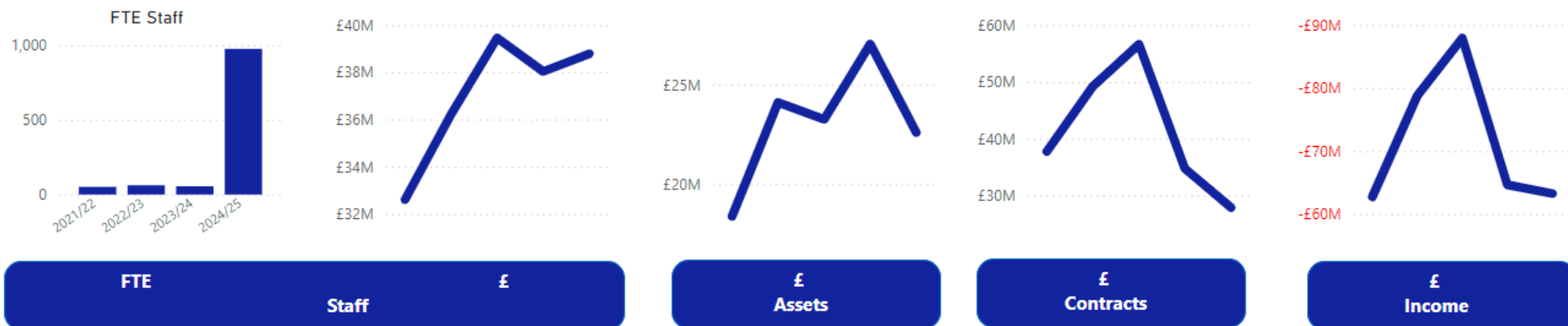


# Corporate Landlord

## Role of the Cluster

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

## Resources 5 Year Trends



The overall increase in staff numbers is due to reorganisation of Council structures. Staffing costs include salary uplifts and reflects budget re-alignments and includes a significant number of 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.

## Performance in 2024/25

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 % 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%.



91.2% of our properties are currently in a satisfactory condition and this has fallen from 92% in 2022/23. Whilst this is above the Scottish average, it is likely to come under pressure in coming years as available budgets restrict maintenance work.



In 2019/20 the average time taken to complete a non-emergency housing repair was 5.5 days. This rose to 8.5 days in 2023/24, however, this remains below the Scottish average of 10 days.



Improvement Priorities	Justification
In collaboration with Housing, we will decrease the number of voids (empty Council properties)	The percentage of void properties is significantly above the Scottish average. This both reduces the opportunities to rehouse people who have housing needs and limits the potential rental income, with which the Council can invest in tenants' homes. There are numerous drivers for voids including the demand for the properties which become available, the condition of some properties returned to the Council and the effectiveness of repairs and letting processes. Improvement actions are a collaborative effort and already underway.

In collaboration with Housing, we will decrease the average time to let a property	The length of time taken to relet properties relates to the improvement action to reduce void properties detailed above. Following evaluations in 2024 of policies relating to minimum letting standards and choice based letting, additional actions are being taken to more quickly allow tenants to be matched and move into council homes.
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Evaluation Opportunities	Justification	Scope / Approach
Fire Safety in multi-story properties	This evaluation is reflective of risk of multi-story building and will inform future service design and resource investment.	The evaluation will review process, procedures and gaps.

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

### Priorities

2025/26 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.

Social Determinant of Health Theme	Strategic Priority	Commissioning Intention	Prevention & Early Intervention	ACC Capacity
Neighbourhood & Environment	A thriving innovation driven economy (RES)	Commission a review of the commercial estate to better reflect current market conditions and determine investment / disinvestment opportunities, subject to availability of specialist resource	T1	Subject to on-going funding & commitment from partners.
Neighbourhood & Environment	Reduce carbon emissions from infrastructure	Reduce energy consumption across the full council estate by 0.5%.	T1	Subject to on-going funding & commitment from partners.
Communities & Housing	Housing needs analysis and delivery	Implement, in collaboration with Housing, tests of change to realise a reduction in void Council houses.	T2 & T3	Sufficient internal capacity
Communities & Housing	Housing needs analysis and delivery	Undertake a review of Council house repairs and housing improvements to secure improved performance.	T2	Sufficient internal capacity

Communities & Housing	Housing needs analysis and delivery	Prepare an implementation plan for the implications of the anticipated Net Zero Standard for Social Housing.	T1	Subject to on-going funding & commitment from partners.
Communities & Housing	Housing needs analysis and delivery	Prepare an implementation plan for the implications of the Housing (Cladding Remediation) (Scotland) Act 2024 and Grenfell recommendations.	T1 & T2	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)	Risk
1.	We will work to ensure that our public buildings, which have been awarded a dispensation, meet <a href="#">accessibility requirements</a> under the Equality Act 2010.	✓		✓		L	82%	Tier 1	Yellow
2.	We will carry out condition surveys across 100% of public buildings on a 5-yearly cycle.		✓			P	N/A	Tier 1	Red
3.	We will work to ensure that our public buildings achieve a condition rating of C (poor) or better.			✓		P	92% (B)	Tier 1	Yellow
4.	We will work to ensure that our buildings achieve a suitability rating of C or better.			✓		P	77% (B)	Tier 1	Yellow
5.	We will work to ensure minimal disruption to schools and ELC provisions due to building defects/extreme weather (baseline from 2023/24 is 46 days lost).	✓		✓		N	46 lost days	Tier 1	Green
6.	We will complete statutory maintenance works on public buildings in accordance with the legal duties.		✓	✓		L	100%	Tier 2	Green
7.	We will complete statutory maintenance works on council houses in accordance with the legal duties.		✓	✓		L	99.6%	Tier 2	Green
8.	We will undertake Asset Valuations to meet Financial Regulations every year (investment assets) and every five years for all other asset types.		✓			N	N/A	Tier 1	Green



9.	We will work towards school occupancy at 80%-95% for primary schools and secondary schools.	✓				N	N/A	Tier 1	
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	
<b>Building Services</b> <a href="#">Published handbook</a>									
1.	We will make good or make safe emergency daytime housing repairs within 4 hrs.		✓	✓		N	97.5%	Tier 3	
2.	We will make good or make safe emergency out of hours housing repairs within 4 hrs.		✓	✓		N	95%	Tier 3	
3.	We will complete urgent housing repairs within 24 hours.		✓	✓		N	90%	Tier 3	
4.	We will complete high category housing repairs within 3 days.		✓	✓		N	90%	Tier 2	
5.	We will complete non-emergency housing repairs within 5 working days.		✓	✓		N	N/A	Tier 2	
6.	We will complete routine housing repairs within 10 working days.		✓	✓		N	N/A	Tier 2	
8.	We will complete repairs right first time.		✓	✓		N	91%	Tier 2	
9.	We will complete housing repairs pre-inspections within 20 days.		✓			N	80%	Tier 1	
10.	We will complete housing voids maintenance for each property to ensure the property meets the new letting standard.		✓	✓		N	N/A	Tier 2	
<b>Facilities Management</b>									
1.	(Catering) All meals served to children and young people in our schools will meet The <a href="#">Nutritional Requirements for Food and Drink in Schools (Scotland) Regulations 2020</a>			✓		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"> <li>• Emergency cleans within 4 working hours</li> <li>• Urgent cleans within 24 hours (not including Saturday or Sunday)</li> <li>• High priority cleans within 3 working days</li> <li>• Non-Emergency cleans within 5 working days</li> <li>• Routine priority cleans within 10 working days</li> <li>• Planned cleans within either 24 days or 90 working days dependent on timescale given by requestor</li> </ul>		✓			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 <a href="#">specification</a>	✓				L	100%	Tier 1	
5.	(Cleaning) We will deliver cleaning services within all (non-school) operational properties to the standards set in our generic <a href="#">specification</a>			✓		L	N/A	Tier 1	
6.	(Janitorial) We will provide janitorial support to every (non 3Rs) primary school for a minimum of 4 hours per day when the school is open to pupils.	✓				L	N/A	Tier 1	
7.	(Janitorial) We will provide janitorial support to every (non 3Rs) secondary school between 07:00 and 18:00 on each day when the school is open to pupils.	✓				L	N/A	Tier 1	
8.	(PTU) We will assess mainstream school transport applications for children and young people who live more than 2 (primary) or 3 (secondary) miles from their local school within 1 calendar week, from date of receipt.		✓		✓	L	100%	Tier 2	
9.	(PTU) We will assess ASN/Exceptional Circumstances school transport applications within 1 calendar week, from date of receipt.		✓		✓	N	100%	Tier 1	
10.	(PTU) We will undertake spot checks on at least 50% of all school transport contracts over the course of the Academic year.			✓		N	46%	Tier 1	
11.	(PTU) We will review and respond to local bus service registration changes within the prescribed 28-day period.		✓			L	100%	Tier 2	

## CORPORATE SERVICES FUNCTION

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

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

# Governance

## Role of the Cluster

The Governance cluster supports the organisation to manage its corporate governance activities, including democratic decision-making structures, legal compliance and systems of assurance; all of which are supporting the achievement of the LOIP outcomes. Protective Services play a key role in the management of public health risks from a local authority perspective. Community Safety and Enforcement teams work in partnership with colleagues in Police Scotland to manage the safety of the city centre and its surrounding communities.

## Resources 5 Year Trends



The cluster continues to provide vital governance support to all Council services whilst reducing staff numbers and increasing income. The services within Governance have low dependency on assets. Contracts are directly aligned to enforcement.

## Performance in 2024/25

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 % of high priority public health requests responded to within 2 days is reported quarterly and, over the last 12 months, has fluctuated, but in the last 3 quarters has been between 96% and 99%.



The cost of environmental health per 1,000 of population fell from £20,000 in 2022/23 to £18,310 in 2023/24. This remains above the national average of £15,518.



Improvement Priorities	Justification
Performance & Risk Assurance	This project will further modernise the organisation's approach to the reporting and scrutiny of key areas of performance, risk and operational control, providing increased visibility and assurance throughout relevant governance arrangements.
ASBO applications process	The Digitisation of Parking project is a significant improvement initiative aimed at modernising Aberdeen's parking system. By introducing virtual parking permits, replacing outdated parking meters, implementing intelligent-led enforcement through the use of Automatic Number Plate Recognition (ANPR) vehicles to report parking contraventions, and offering cashless parking options, the project enhances the overall parking experience for residents, visitors, and staff. These advancements not only streamline the process but also protect the budgeted income from parking services, ensuring a more efficient and user-friendly system.

Evaluation Opportunities	Justification	Scope / Approach
Evaluation of the income opportunities within Governance.	To enable a full understanding of the income to all services within the Cluster and opportunities for investment which could increase income.	Analysis of income targets and their alignment with fte within each service areas, compared with opportunities to reach further with additional fte.

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

## Priorities

2025/26 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.

Social Determinant of Health Theme	Strategic Priority	Commissioning Intention	Prevention & Early Intervention	ACC Capacity
Enabling Services	Corporate Governance & Democracy	Continue to strengthen the network of Community Councils through meaningful engagement with relevant points of contact across the organisation.	T1	Subject to on-going funding & commitment from partners.
Enabling Services	Management of Risk	Oversee the development of plans for emergency response, incorporating recommendations arising from response reviews locally and nationally, including Grenfell, COVID and any other major incidents.	T1, T2 & T3	Subject to on-going funding & commitment from partners.
Neighbourhood & Environment	Protective Services	Work towards transferring mortuary provision responsibilities to NHS to commence in the new North East Combined mortuary.	T1, T2 & T3	Sufficient internal capacity
Neighbourhood & Environment	Protective Services	The Environmental Health Service will launch as a Food Safety Training Centre, This will be creating the opportunity for new and existing food businesses to ensure they have the appropriately trained staff to comply with their legal obligations.	T1	Sufficient internal capacity
Neighbourhood & Environment	Protective Services	Aberdeen Scientific Services Labs, by creating new posts and the use and development of new and emerging techniques, help support the protection of public health and generate additional income, through the provision of a locally based UKAS accredited laboratory service which can be accessed by local businesses, both new and established.	T1	Subject to on-going funding & commitment from partners.

Service Standards		Availability	Responsive	Quality	Eligibility	Legislated for (L), prescribed (P) or not (N)	Last Actuals	Prevention and Early Intervention (Tier 1,2 or 3)	Risk
1.	We will acknowledge requests for review within 14 days (Local Review Body).		✓			L	100%	Tier 1	
2.	We will hear School Placing and Exclusion hearings within 28 days of request.		✓			L	100%	Tier 1	
3.	We will determine Civic License applications within 9 months of a valid application.		✓			L	100%	Tier 1	
4.	We will hold all hearings to determine a Premises License application or Variation application within 119 days of the last date for representations.		✓			L	100%	Tier 1	
5.	We will issue decision letters for alcohol applications within 7 days of Board meeting.		✓			L	100%	Tier 1	
6.	We will acknowledge Civic licensing complaints within 24 hours.		✓			N	100%	Tier 2	
7.	We will investigate Civic licensing complaints within 10 days.		✓			N	96%	Tier 2	
8.	We will investigate and respond to reports of persistent Anti-Social Behaviour within 60 working days.	✓	✓	✓		N	100%	Tier 2	
<b>Protective Services</b>									
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 respond initially to all business requests within 14 working days.		✓			L	N/A	Tier 1	
4.	We will respond to initial non-domestic noise nuisance requests within 5 working days.		✓			L	82% (2 days)	Tier 2	
5.	We will respond to initial pest control requests within 2 working days for high priority infestations and 5 working days for low priority infestations.		✓			N	89%	Tier 2	

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



# Commercial & Procurement

## Role of the Cluster

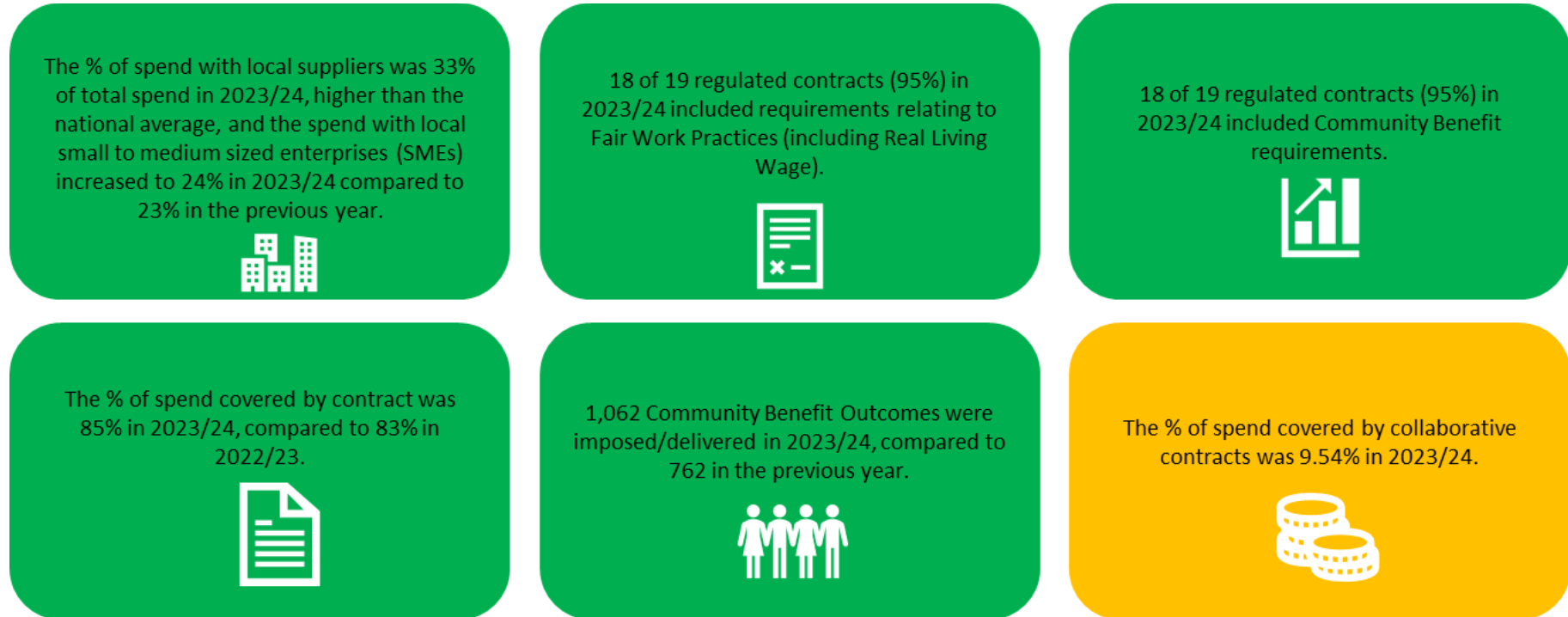
The Commercial & Procurement cluster supports the Council's and partner Councils' commissioning and procurement to ensure that the best services / partners are identified to deliver the required outcomes within agreed budgets, as a result, the activity of the cluster impacts on all of the determinants of good health. Work extends to include the decommissioning and or/recommissioning of services, the development of commercial opportunities as well as activities focused on shaping the market.

## Resources 5 Year Trends



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 in 2024/25



Performance is monitored through a Strategic Procurement Board between the three Councils on a quarterly basis where a number of key performance indicators are reported. An Annual Procurement Performance Report is presented to each Council’s respective Committees after the end of each financial year. Further to this an independent Procurement Capability and Improvement Programme (PCIP) assessment is conducted on a bi-annual basis.

There are areas where preventative controls are difficult to implement due to the number of systems involved across training, approvals, carrying out procurement and ordering and this limits opportunity for automation via the systems themselves. It is planned that procurement will review capabilities of Office 365 tools to understand the potential for utilisation of these to automate areas of the procurement process in future.

Improvement Priorities	Justification
Procurement compliance	An audit on Procurement Compliance was conducted in 2024/25, the audit highlighted areas for further improvement and development and recommendations were made, the report did also highlight areas of progress to support compliance from a previous audit and recognised that where there are processes in place these can take time to embed. Further work is underway on developing assurance reporting to ensure that the processes and procedures amended or implemented in response to the audit are being followed by delegated procurers, an update will be presented to audit committee in Quarter 1 2025-26.

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. 2025/26 priorities have been updated to reflect procurement activity to achieve key outcomes within the LOIP and this Delivery Plan.

Social Determinant of Health Theme	Strategic Priority	Commissioning Intention	Prevention & Early Intervention	ACC Capacity
Enabling Services	Increase the value of community benefits, including employability benefits	Support the development of an Aberdeen Community Wealth Building Action Plan to encompass key partners and look to maximise the local impact of procurement activity through leading on the Spend Pillar theme	T1	Subject to on-going funding & commitment from partners.
Economic Stability	Increase the value of community benefits, including employability benefits	Further actions to secure and support delivery of community benefits through major developments. Including: <ul style="list-style-type: none"> <li>• ETZ Jobs Plan</li> <li>• Hydrogen Hub JVP</li> </ul>	T1 & T2	Subject to on-going funding & commitment from partners.

		<ul style="list-style-type: none"> <li>City Centre and Beachfront Masterplan community benefits programme</li> <li>Projects captured for progression within Capital Plan</li> </ul>		
Economic Stability	Increase the value of community benefits, including employability benefits	Community Benefits and Sustainable Procurement Policy <ul style="list-style-type: none"> <li>Refresh existing Policy and report to Committee</li> <li>Agree implementation with Shared Service partners</li> </ul>	T1	Sufficient internal capacity

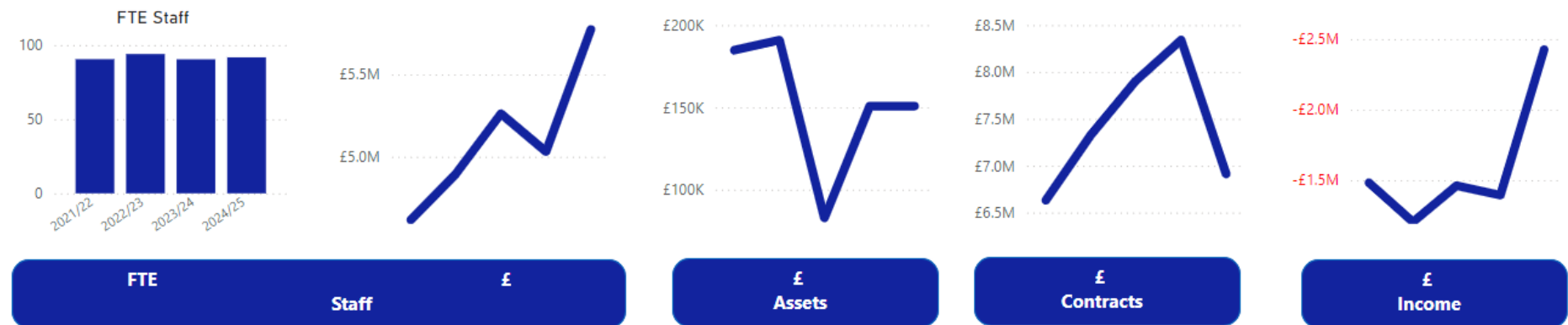
Service Standards		Availability	Responsive	Quality	Eligibility	Legislated for (L), prescribed (P) or not (N)	Last Actuals	Prevention and Early Intervention (Tier 1,2 or 3)	Risk
1.	We will quality assure Cluster commissioning to ensure demand management is embedded for all revenue contracts above £50K contracts at strategy stage and throughout life of contract to ensure that the quantity and specification of goods and services match, but do not exceed, the actual needs of the Council.			✓		P	100%	Tier 1	
2.	A two year contract pipeline will be published online as part of the annual procurement report.	✓				N	100%	Tier 1	
3.	We will quality assure Cluster commissioning through sample testing to ensure that all contracts above £50K in value are tracked to show community, local economic and environmental benefits.			✓		P	95%	Tier 1	
4.	We will ensure that all contracts above £50K have standard clauses to require providers to demonstrate commitments towards carbon reduction and efficiency.				✓	P	75%	Tier 1	
5.	We will monitor compliance, every six months and escalate non-compliance as required, to ensure that all delegated procurers have undertaken the necessary procurement training.			✓		N	100%	Tier 2	
6.	We will provide procurement compliance reports to the Risk Board every six months, reporting any exceptions and corrective actions taken.			✓		N	90%	Tier 1	

# Digital and Technology

## Role of the Cluster

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

## Resources 5 Year Trends



Digital and Technology concluded redesign of its structure in Q4 2023/24 and has been running under the new model since April 2024. Integration of system teams has been instrumental in creating capabilities around new, modern cloud platforms. The cluster continues to manage staff budgets to balance effective delivery with improved efficiency arising from automation and adoption of DevOps as part of normal business operation. 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 in 2024/25

The cluster replaced 5,600 laptop devices which were end of life 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 Plus.



The cluster facilitated a new AI chatbot for citizen contact that is helping to reduce failure demand



Successfully upgraded connections into all of our schools to deliver high speed connectivity, laying foundations for improvements funded as part of the £17.7m capital investment for schools digital services.



The service desk exceeded its 65% target of first-time fixes with figures trending around 80% for the year.



Incident performance dipped in Q3 of 2024/25.



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.

Improvement Priorities	Justification
Improved demand management	Current service catalogue for Digital & Technology will be reviewed to ensure consistency and alignment with service function and new technologies. This will be linked to the demand management pipeline to ensure resources are allocated in line with defined service standards and priorities.

<b>Evaluation Opportunities</b>	<b>Justification</b>	<b>Scope / Approach</b>
Reviews of demand, priority and service roadmaps	Monitoring demand pipelines for service areas will allow better targeting of resource to ensure priority commitments are scheduled and met.	Demand and capacity via IT Self Service will be monitored with service-based teams to ensure focus is maintained in the right areas. Aligns with best practice for product management.

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.

<b>Social Determinant of Health Theme</b>	<b>Strategic Priority</b>	<b>Commissioning Intention</b>	<b>Prevention &amp; Early Intervention</b>	<b>ACC Capacity</b>
Enabling Services	Use of digital technology to support the best possible service experience	Modernisation of citizen contact services building on AI capabilities and enhanced life events service structure.	T1 & T2	Internal capacity supported by capital investment to work with commercial partners
Enabling Services	Use of digital technology to support the best possible service experience	Development of HR self service capabilities to better support all employees and provide improved access to frontline workers.	T1 & T2	Internal capacity supported by capital investment to work with commercial partners
Enabling Services	Use of digital technology to support	Rationalisation of housing systems to improve support for tenants and support for housing strategy.	T1 & T2	Internal capacity supported by capital investment to work

	the best possible service experience			with commercial partners
Enabling Services	Use of digital technology to support the best possible service experience	Complete the analogue to digital transition for council provided services including the Alarm Receiving Centre (ARC).	T1 & T2	Internal capacity supported by capital investment to work with commercial partners
Enabling Services	Use of digital technology to support the best possible service experience	Upgrade the network infrastructure across all council sites to include wide area (WAN) and local area network (LAN) assets.	T1 & T2	Internal capacity supported by capital investment to work with commercial partners
Enabling Services	Use of digital technology to support the best possible service experience	Drive adoption of generative AI to support staff in focusing on high value human interactions.	T1 & T2	Sufficient Internal capacity
Enabling Services	Use of digital technology to support the best possible service experience	Retain PSN and Cyber Essentials Plus accreditations.	T1 & T2	Sufficient Internal capacity
Enabling Services	A Modern and Effective School Digital Estate	Finish delivery of Northern Lights project to ensure all schools have an established baseline for modernisation and innovation in learning and teaching.	T1 & T2	Internal capacity supported by capital investment to work with commercial partners



Service Standards		Availability	Responsive	Quality	Eligibility	Legislated for (L), prescribed (P) or not (N)	Last Actuals	Prevention and Early Intervention (Tier 1,2 or 3)	Risk
1.	We will ensure calls to the IT Service Desk are dealt with right first time.		✓	✓		N	78%	Tier 2	
2.	We will ensure critical systems are continuously available.	✓	✓	✓		N	99.5%	Tier 1	
3.	We will resolve Priority 1 incident calls within 4 working hours.		✓	✓		N	N/A	Tier 2	
4.	We will resolve Priority 2 incident calls within 8 working hours.		✓	✓		N	N/A	Tier 2	
5.	We will resolve Priority 3 incident calls within 3 working days.		✓	✓		N	N/A	Tier 2	
6.	We will resolve Priority 4 incident calls within 5 working days.		✓	✓		N	N/A	Tier 2	
7.	We will resolve Priority 5 Incident calls within 30 working days.		✓	✓		N	N/A	Tier 1	
8.	Digital & Technology Services will be available as follows: <ul style="list-style-type: none"> <li>• Service Desk Phone Support Hours: Mon – Fri (08:30-16:00)</li> <li>• Self Service Portal (24/7)</li> <li>• Emergency Support (24/7)</li> </ul>	✓				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 in 2024/25

The cost per dwelling of collecting Council Tax fell from £7.16 in 2022/23 to £6.25 in 2023/24. This is better than the average for similar council areas of £10.33.



The average days taken to process new claims and changes to housing benefit reduced from 12.06 in 2022/23 to 8.58 in 2023/24.



The average days to process new Benefit Claims reduced from 33 in 2022/23 to the 16.5 in 2023/24.



There has been no change in the gender pay gap from in 2023/24 at -6%, meaning that on average female employees earn more than males. The Local Authority sits well above the Scottish average of 1.7%



The % of Scottish Welfare Fund Crisis Grants processed within 1 day rose from 97% in 2022/23 to 99% in 2023/24. This is better than the national average of 97%.



Staff absence has risen (excluding teachers) to 14.6 days in 2023/24, slightly above the Scottish average of 13.9. Evidence, shows this figure is likely to fall for 2023/24.



The % of Scottish Welfare Community Care Grants processed within 15 days fell from 77.5% in 2022/23 to 66.3% in 2023/24. in 2023/24. This is below the national average of 93.9%.



The % of Council Tax received by the end of the year was 92.8% in 2023/24. Down from 94.2% the previous year and less than the Scottish average of 95.5%.



<b>Improvement Priorities</b>	<b>Justification</b>
Council tax and rent arrears	Whilst the Council continues to receive Council Tax beyond the end of the year, the in year collection rate fell in 2023/24 and is below the national average and below the average of similar Councils.
Support targeted clusters to improve attendance	People & Citizen Services has a role in supporting all sections of the Council manage employee absence. During 2024/25 analysis and tests of change have been undertaken which has led to an improvement in absence management and absence rates, and this will be continued in 2025/26.

<b>Evaluation Opportunities</b>	<b>Justification</b>	<b>Scope / Approach</b>
Flexible working policy	A revised flexible working policy will be implemented during 2025/26. The implementation and impact of this policy change will inform future planning.	We will follow the Council's approach to evaluation supported by the Health Determinants Research Collaboration.

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

## Priorities

2025/26 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.

Social Determinant of Health Theme	Strategic Priority	Commissioning Intention	Prevention & Early Intervention	ACC Capacity
Enabling Services	Support and Develop Staff and the Organisation	We will implement a new HR / Payroll and Case Management System which will improve our efficiency by automating a number of our processes, improving our reporting functionality and our employee experience.	T1	Subject to on-going funding & commitment from partners.
Enabling Services	Support and Develop Staff and the Organisation	With the Health Determinants Research Collaboration, we take deliberate actions which promote a research and evidence led culture throughout the Council and implement a programme to support the development of the necessary skills and knowledge.	T1	Subject to on-going funding & commitment from partners.
Enabling Services	Support and Develop Staff and the Organisation	We will implement a new flexible working policy which, alongside the statutory right to request flexible working, will provide greater flexibility for employees and bring benefits including improved work-life balance, increased morale and aid recruitment and retention.	T1	Sufficient internal capacity
Enabling Services	Support and Develop Staff and the Organisation	Refresh the Equality, Diversity and Inclusion action plan to align with our new employer equality outcomes for 2025-2029 to meet our public sector equality duty.	T1	Sufficient internal capacity
Enabling Services	Reduction in avoidable contact to increase focus on those with most need	We will modernise the Contact Centre and redesign the supporting operating model, to maximise efficiency and support for those most vulnerable, including: <ul style="list-style-type: none"> <li>• Complete the implementation of new digital telecare alarm receiving technology, enabling over 13,000 North East telecare users to transition from analogue to digital landlines.</li> <li>• Transform our traditional contact centre into an interactive “omni-channel”</li> <li>• Further deploy the ‘Assisted Digital’ citizen delivery model to educate and drive up digital uptake</li> </ul>	T1	Subject to on-going funding & commitment from partners.

		<ul style="list-style-type: none"> <li>Expand the integrated access model and life events approach providing a single entry point for citizens to access Council and partner agency services.</li> </ul>		
Enabling Services	Undertake proactive citizen and community engagement	We will create and implement a Citizen Engagement policy to guide positive consultation, engagement, and support for employees managing challenging behaviours.	T1	Sufficient internal capacity
Enabling Services	Support multi-agency efforts to increase benefits uptake	Work with colleagues through the Fairer Futures Pathfinder, to support whole family early intervention and prevention services to increase benefits uptake and improve debt management.	T1, T2 & T3	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)	Risk
1.	We will complete evaluation panels upon receipt of all completed and verified documentation within 15 working days for each individual job, in relation to Job Evaluation.		✓			N	96%	Tiers 1 & 2	
2.	We will allocate a People and Organisation advisor to formal casework within 5 working days.		✓			N	100%	Tier 2	
3.	All People Development courses will receive 75% employee satisfaction in evaluations.	✓		✓		N	89%	Tier 1	
4.	We will make initial contact with redeployees within 5 working days of redeployment confirmation.	✓				N	100%	Tiers 1 & 2	
5.	We will pay our people correctly and on time, in line with notifications of changes received within deadlines.			✓		N	N/A	Tier 1	

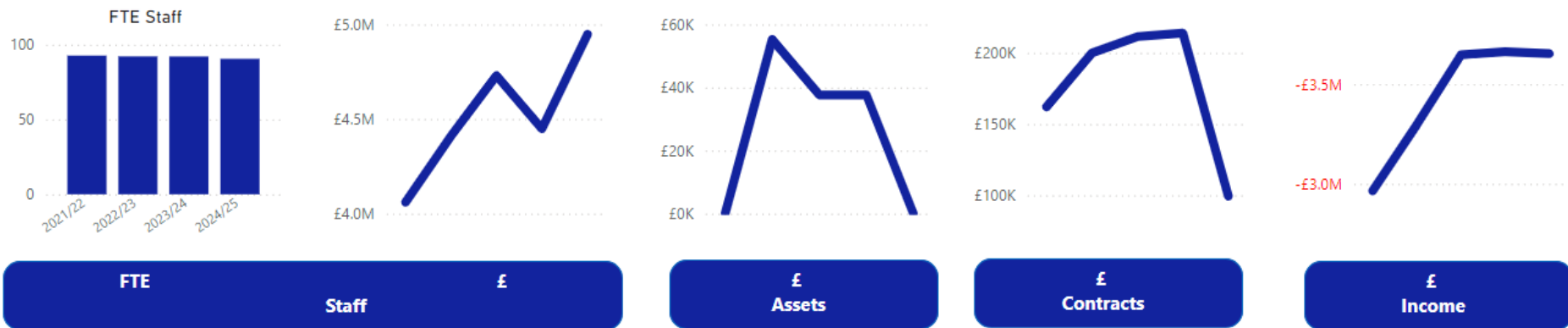
6.	We will refresh our Employer, Service Provider, Education, Licensing Equality Outcomes every 4 years, and comply with requirements of the Public Sector Equality Duty and its Scottish Specific Duties.			✓		L	N/A	Tier 1	
7.	We will update our Gaelic Language Plan every 5 years, providing Monitoring Reports to the Gaelic Board on an annual basis. We will promote the GLP internally and externally in line with Scottish Government requirements: <a href="https://www.gov.scot/publications/scottish-governments-gaelic-language-plan-2022-">https://www.gov.scot/publications/scottish-governments-gaelic-language-plan-2022-</a>			✓		L	N/A	Tier 1	
8.	We will update our British Sign Language Plan every 6 years and deliver the actions required by the Scottish Government <a href="https://www.gov.scot/publications/british-sign-language-national-plan-2023-to-2029-">British Sign Language (BSL): national plan 2023 to 2029 - gov.scot (www.gov.scot)</a>			✓		L	N/A	Tier 1	
<b>Revenues and Benefits</b>									
1.	We will process all new housing benefit and Council Tax Reduction claims within 35 calendar days on average.		✓			N	32	Tier 1	
2.	We will process change of circumstances in relation to housing benefit and Council Tax Reduction within 5 calendar days on average.		✓			N	4.45	Tier 1	
3.	We will process Crisis Grant applications within 2 working days.		✓			L	98.4%	Tier 3	
4.	We will pay the correct amount of housing benefit and Council Tax Reduction to customers.			✓		N	96%	Tier 1	
5.	We will process Community Care Grant applications within 15 working days.		✓			L	73%	Tier 1	
<b>Registrars – Births, Deaths and Marriages</b>									
6.	We will ensure accurate Registration of all Births, Deaths and Marriages.			✓		P	99%	Tier 1	
7.	We will issue copy birth, death, marriage and civil partnership certificates within 7 days of the request being received.			✓		N	99%	Tier 1	
<b>Customer Service</b>									
8.	We will answer Customer Contact Centre calls within an average of 5 minutes.		✓			N	75% (180 sec)	P / EI / H	

# Finance

## Role of the Cluster

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

## Resources 5 Year Trends



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



## Performance in 2024/25

The % of invoices sampled and paid within 30 days is reported on a quarterly basis and has only fallen below the target of 90% once since the beginning of 2022/23.



Actual revenue outturn as a % of budgeted expenditure fell from 100.4% in 2022/23 to 97.6% in 2023/24. This is below the Scottish average of 99.6%.



The total usable reserves as a % of budgeted annual revenue was 25.9% in 2023/24 compared to 26.5% in 2022/23. The Scottish average is 23.9%.



The uncommitted fund balance as % of annual budgeted revenue was 2.2% in 2023/24 compared to 2.3% in 2022/23.



Improvement Priorities	Justification
Adult care financial assessments	Control and processes for adult care financial assessments have been identified as a priority area for improvement.

Evaluation Opportunities	Justification	Scope / Approach
With colleagues, evaluation of the commissioning / budget cycle	The commissioning / budget cycle is critical for organisational planning and delivery. Annual reviews have been conducted over the last few years. We need to build on these continuously.	Partly paper based review and partly stakeholder engagement. Different aspects of the process may be reviewed individually e.g. consultation, IIAs

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

### Priorities

The 2025/26 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.

Social Determinant of Health Theme	Strategic Priority	Commissioning Intention	Prevention & Early Intervention	ACC Capacity
Enabling Services	Management of Council Finances	Further embed the 3 tier model of prevention as an enabler of rebalancing spend from reactive to early intervention and prevention.	T1	Sufficient internal capacity
Enabling Services	Management of Council Finances	Update the agreed budget protocol, to take into account feedback and timelines for 2025/26 and oversee implementation.	T1	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)	Risk
<b>Accounting:</b>									
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	

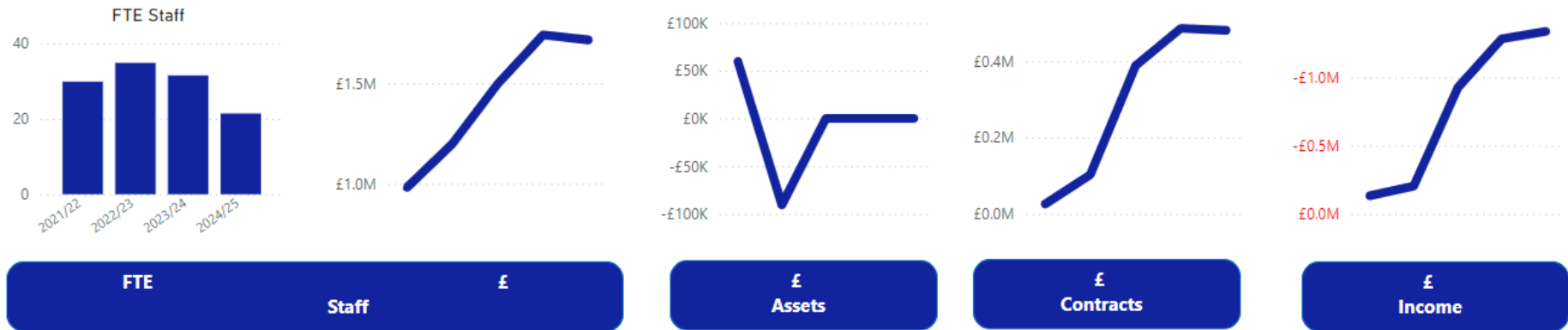
3.	We will ensure that the treasury strategy is prepared and implemented annually to comply with statutory requirements and credit rating updated annually.		✓	✓		L	100%	Tier 1	
4.	We will provide all LSE announcements in line with established timescales.	✓	✓			P	100%	Tier 1	
<b>Process and controls:</b>									
5.	We will process care income assessments within 40 days once all relevant information is received from Care Management.		✓	✓	✓	N	97% (28 days)	Tier 1	
<b>Financial transactions/Business services – shared with Customer Cluster:</b>									
6.	We will pay creditor invoices within 30 days.		✓	✓		P	95%	Tier 1	
7.	We will ensure that 1% of the Council's annual revenue budget is subject to budgeting.	✓				P	100%	Tier 1	
8.	We will send outstanding debt details to the Sheriff Officer no less than quarterly, once our internal collection processes have been exhausted.		✓	✓		N	N/A	Tier 1	

# Data Insights (HDRCA)

## Role of the Cluster

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


## Resources 5 Year Trends




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

## Performance in 2024/25

The collaborative work of the Cluster has been successful extended in 2024/25, including the working with University College London, Public Health Scotland and Scottish Government.



The number of information governance incidents has remained stable. Only 2 incidents required to be reported to the Information Commissioner, neither of these resulted in further action. All incidents received an initial response within 24 hours.



The Council's continued investment in data infrastructure continued in 2024/25 with the operationalisation of a Central Data Platform and master data management.



Improvement Priorities	Justification
School Roll Forecasting	The methodology and dynamic changes in population have made forecasting difficult, but it is critical organisational intelligence. There are multiple inputs for the forecast, many of these rely on partners' data. This has meant producing timely forecasts is not always possible. Currently we are delivering 2 "forecasts" one based on historical methodology the other using actual numbers.

Evaluation Opportunities	Justification	Scope / Approach
With colleagues, evaluation of the commissioning / budget cycle	The commissioning / budget cycle is critical for organisational planning and delivery. Annual reviews have been conducted over the last few years. We need to build on these continuously.	Partly paper based review and partly stakeholder engagement. Different aspects of the process may be reviewed individually e.g. consultation, IIAs
Health Determinants Research Collaboration (HDRC)	The externally funded is a new and innovative approach to organisational change. It is important to evaluate the impact of the collaboration.	The evaluation will include both qualitative and quantitative assessments against success criteria agreed with the funder.

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

## Priorities

2025/26 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.

Social Determinant of Health Theme	Strategic Priority	Commissioning Intention	Prevention & Early Intervention	ACC Capacity
Communities & Housing	Reduce child poverty	Work with Public Health Scotland, University College London (Institute of Health Equity) and local partners to implement the Collaboration for Health Equity in Scotland, focusing on the Northfield and Torry areas of the city.	T1 & T2	Subject to on-going funding & commitment from partners.
Enabling Services	Data management for insights and improvement	Expand the use of the Council's Central Data Platform to improve speed and quality of insights to support policy making.	T1 & T2	Sufficient internal capacity
Enabling Services	Data management for insights and improvement	Operationalise Master Data Management to enable greater understanding of individual needs and inform targeted and preventative services.	T1 & T2	Some business as usual work will be reduced to release capacity to deliver
Enabling Services	Data management for insights and improvement	Work with local and national partners to promote and enable the effective sharing of data across organisational boundaries.	T1 & T2	Subject to multi-agency resource being secured
Enabling Services	Data management for insights and improvement	Leverage the resources of the Health Determinants Research Collaboration (Aberdeen) to support understanding of the drivers of demand, the effectiveness of interventions and the evaluation of public services.	T1 & T2	Sufficient resource available.

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

## All Cluster Service Standards

Ref		Availability	Responsive	Quality	Eligibility	Legislated for (L), prescribed (P) or not (N)	Last Actuals	Prevention and Early Intervention (Tier 1,2 or 3)	Risk
<b>Access to Information</b>									
1.	<b>Corporate</b> - We will respond to Stage 1 complaints within 5 working days or within timescales agreed with the complainant.		✓			L	76%	Tier 3	
2.	<b>Corporate</b> - We will respond to Stage 2 complaints within 20 working days or within timescales agreed with the complainant.		✓			L	51%	Tier 3	
3.	<b>Corporate</b> - We will respond to escalated stage 2 complaints within 20 working days or within timescales agreed with the complainant.		✓			L	69%	Tier 3	
4.	<b>Corporate</b> - We will respond to Freedom of Information requests within 20 working days.		✓			L	86%	Tier 3	
5.	<b>Corporate</b> - We will respond to Environmental Information Regulation Requests within 20 working days.		✓			L	89%	Tier 3	
6.	<b>Corporate</b> - 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 <a href="#">definition of a complex Subject Access Request</a> )		✓			L	72%	Tier 3	
7.	<b>Corporate</b> - We will respond to Access to School Records requests within 15 school days.		✓			L	100%	Tier 3	
8.	<b>Corporate</b> - We will respond to Data Protection Right requests within 1 month.		✓			L	100%	Tier 3	
9.	<b>Corporate</b> - We will respond to Members enquiries submitted via our online portal within 15 working days or within timescales agreed with the Member.		✓			N	80%	Tier 3	
<b>Equalities</b>									
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 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.

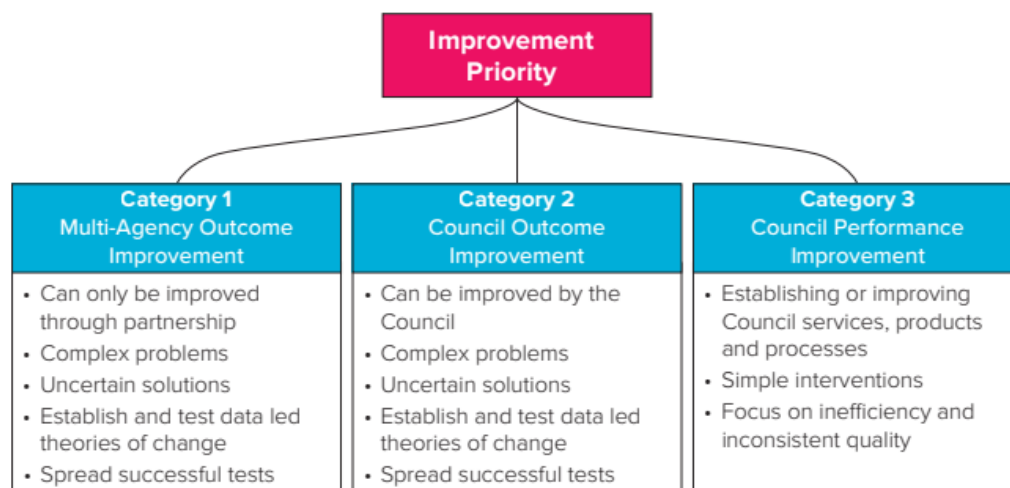
The purpose of the performance management framework is to provide assurance of performance levels and to deliver improvement. During 2024/25, through the scrutiny of the Council’s committees and the executive leadership of a “Performance Board”, improvement projects were established in response to underperformance. 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 2025/26 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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