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Council Building
2 High Street
Perth
PH1 5PH

03/05/2023

A hybrid meeting of **Perth and Kinross Council** will be held in **the Council Chamber** on **Wednesday, 10 May 2023 at 10:30**.

If you have any queries please contact Committee Services on (01738) 475000 or email Committee@pkc.gov.uk.

THOMAS GLEN
Chief Executive

Those attending the meeting are requested to ensure that all notifications are silent on their device and other devices are in silent mode.

Please note that the meeting will be broadcast online and recorded. The recording will be publicly available on the Council's website following the meeting.

Members:

Provost X McDade
All Councillors

Perth and Kinross Council

Wednesday, 10 May 2023

AGENDA

MEMBERS ARE REMINDED OF THEIR OBLIGATION TO DECLARE ANY FINANCIAL OR NON-FINANCIAL INTEREST WHICH THEY MAY HAVE IN ANY ITEM ON THIS AGENDA IN ACCORDANCE WITH THE COUNCILLORS' CODE OF CONDUCT.

1 WELCOME AND APOLOGIES

2 DECLARATIONS OF INTEREST

3 MINUTES

3(i) MINUTE OF MEETING OF PERTH AND KINROSS COUNCIL OF 8 FEBRUARY 2023 FOR APPROVAL 7 - 18
(copy herewith)

3(ii) MINUTE OF MEETING OF PERTH AND KINROSS COUNCIL OF 1 MARCH 2023 FOR APPROVAL 19 - 78
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4 OUTSTANDING BUSINESS STATEMENTS (OBS) 79 - 82
(copy herewith 23/132)

5 NOTICE OF MOTIONS

5(i) EVENTS USING FIREWORKS 83 - 84
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5(ii) SINGLE USE VAPES IN PERTH & KINROSS 85 - 86
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5(iii) GRAND NATIONAL WINNER 87 - 88
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- 9 **ESTABLISHMENT OF SHORT-TERM MEMBER/OFFICER WORKING GROUP - NATIONAL PARK WITHIN PERTH AND KINROSS** 285 - 286
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- 10 **APPOINTMENT TO COMMITTEES/OUTSIDE BODIES**
- (i) Councillor K Harvey to replace Councillor E Drysdale on Planning and Placemaking Committee
 - (ii) Councillor M Frampton to replace Councillor E Drysdale on Licencing Committee
 - (iii) Councillor J Welch to replace Councillor M Frampton on Scrutiny and Performance Committee
 - (iv) Councillor D Cuthbert to replace Provost X McDade on Learning and Families Committee
 - (v) Councillor G Laing to replace Councillor K Harvey on Tayside Contracts
 - (vi) Councillor K Harvey to replace Councillor A Parrott on Perth Harbour Board
 - (vii) Councillor B Leishman to replace Bailie A Bailey as the representative of Friends of Bydgoszcz - Management Committee
- 11 **ELECTED MEMBER BRIEFING NOTES**
Council is asked to note the following [Elected Members Briefing Notes](#) that have been issued to elected Members since the previous Council meeting:
- | | |
|-----------------|--|
| 19 January 2023 | Consultation with North Muirton Residents |
| 23 January 2023 | Technology and Innovation Incubators |
| 24 January 2023 | School Meals Uptake |
| 24 January 2023 | Round 2 of the UK Levelling Up |
| 24 January 2023 | Childminder Recruitment for ELC Partnership |
| 25 January 2023 | A9 Road Closure Between Inveralmond and Boxden |
| 27 January 2023 | Rent Levels for Our Tenants |
| 30 January 2023 | Consultation with Potterhill Gardens Residents |
| 30 January 2023 | Free Bus Travel |
| 31 January 2023 | Pothole Repairs |

31 January 2023	Warm Spaces and Warm Packs
1 February 2023	Recent Letters sent at the Request of Council -
January 2023	
2 February 2023	Update on Homelessness Levels
6 February 2023	Workforce Management/Staff Vacancies
9 February 2023	Budget Consultation Report
17 February 2023	Food Standards Scotland Audit of Food Safety
Service Delivery	
20 February 2023	Invergowrie GP Practice
23 February 2023	New County Hotel Lane Closures
28 February 2023	Shore Recycling Fire
2 March 2023	Waste Electrical & Electronic Equipment
Recycling	
10 March 2023	Letters Sent on Behalf of Council - February
2023	
13 March 2023	Letters Sent on Behalf of Council - March 2023
15 March 2023	Multi-Storey Strategy Update
17 March 2023	New County Hotel
21 March 2023	Local Housing Strategy
21 March 2023	Band B Energy Performance in Council
Housing	
27 March 2023	Further Letter Sent on Behalf of Council -
March 2023	
29 March 2023	Shore Recycling Upgrade
31 March 2023	Alternative Methods of Celebration
31 March 2023	Levelling Up Fund Bid Feedback
4 April 2023	Water Safety Signage
5 April 2023	Tick Awareness
5 April 2023	Non-Domestic Rates Changes
18 April 2023	Local Government Benchmarking Framework
19 April 2023	Invergowrie Medical Practice
21 April 2023	Scottish Housing Regulator
21 April 2023	Local House Condition Survey
24 April 2023	Building Condition Awareness
2 May 2023	Transformation and Change Update
2 May 2023	Menopause Workplace Pledge

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PERTH AND KINROSS COUNCIL

Minute of hybrid meeting of Perth and Kinross Council held in the Council Chambers, 2 High Street, Perth on Wednesday 8 February 2023 at 10.30am.

Present: Provost X McDade, Depute Provost A Parrott, Bailies C Ahern, A Bailey, R Brock, C McLaren and M Williamson; Councillors H Anderson, L Barrett, P Barrett, B Brawn, S Carr, A Chan, D Cuthbert, S Donaldson, E Drysdale, J Duff, A Forbes, M Frampton, N Freshwater, K Harvey, D Illingworth, I James, N Khogali, G Laing, B Leishman, I MacPherson, I Massie, S McCole, T McEwan, J Rebbeck, C Reid, W Robertson, C Shiers, F Smith, C Stewart, G Stewart, R Watters and J Welch.

In Attendance: T Glen, Chief Executive; Services, B Renton Executive Director (Communities); J Pepper, Chief Officer – Health and Social Care Partnership/Chief Social Work Officer, C Mailer (Chief Executive's Service); H Robertson, R Drummond (all Education and Children's Services), K Ogilvy and I Wilkie (Health and Social Care Partnership), C Guild and F Robertson (Communities), L Simpson, S MacKenzie, P Johnstone, D Coyne, K Donaldson, S Walker, S Hendry, A Brown, M Pasternak and R Ramsay (all Corporate and Democratic Services); B Atkinson, Independent Chair of Perth and Kinross Adult Protection Committee; M Blacklaw (Calmac)

Apologies: Councillor K Allan

Provost X McDade, Presiding

The Depute Provost led discussion on Item 7, 8 and 9, the Provost led discussion on all other items of business.

1. WELCOME AND APOLOGIES

The Provost welcomed those present to the meeting. An apology was noted as above.

TRIBUTE TO THE LATE FORMER COUNCILLOR A LIVINGSTONE

The Provost paid tribute to the late former Councillor Alan Livingstone who had sadly passed away recently.

Several other elected members also paid further tribute and passed on their condolences to family and friends.

2. DECLARATIONS OF INTEREST

In terms of the Councillors' Code of Conduct, Councillor S McCole declared a non-financial interest in Items 7 and 10, Bailie C Ahern, Councillors I Massie and F Smith all declared a non-financial interest in Item 10.

Note: Following further advice from the Head of Legal and Governance Services later in the meeting, Councillors McCole, Smith and Massie and Baillie Ahern withdrew their declarations in relation to Item 10 on the agenda.

3. URGENT BUSINESS

In terms of Standing Order 9.3(b), the Provost agreed to accept consideration of the following motion as urgent business following a statement from Cabinet Secretary for Education and Skills on local authority teacher numbers on 7 February 2023.

Motion By Councillors J Duff and C Shiers

The Cabinet Secretary for Education and Skills stated yesterday that the Scottish Government will impose financial sanctions on Councils should they seek to balance the massive real terms cuts to council budgets by accepting proposals to reduce teacher or support staff numbers or to make changes to the school week.

Consequently, this Council expresses its extreme displeasure and frustration that the Scottish Government has opted to punish local authorities rather than provide them with adequate finance to deliver the full range of services which our communities expect and demand.

As a result of these sanctions and the decision to formally ring fence an even greater proportion of local authority budgets, this Council now has reduced flexibility to deliver a balanced budget, resulting in a greater share of the burden of cuts, savings and job losses having to be borne by other, non-protected services and vulnerable groups.

Accordingly, this Council echoes the statement of COSLA that “the timing and approach of the Scottish Government’s latest move undermines the democratic mandate of Local Government and is a U-turn on previously agreed flexibilities for councils over their budgets” and calls upon the Leader of the Council to write to the Cabinet Secretary for Education and Skills, and copy it to the Deputy First Minister, to express the Council’s extreme displeasure and frustration and request that they reconsider and reverse their decision.

Resolved:

In accordance with the Motion

4. MINUTE OF MEETING OF PERTH AND KINROSS COUNCIL OF 21 DECEMBER 2022 FOR APPROVAL

The minute of the meeting of Perth and Kinross Council of 21 December 2022 be approved as a correct record.

5. OUTSTANDING BUSINESS STATEMENT

The Outstanding Business Statement was noted, and it was agreed to remove the completed actions.

6. NOTICE OF MOTIONS

6(i) Alternative Methods of Celebration

On 21 December 2022, Council considered a motion on Alternative Methods of Celebration by Councillors B Leishman and E Drysdale.

At that meeting it was agreed to defer consideration of the motion until the next meeting of the Council on 8 February 2023.

Council noted that the Mover and Secunder of the Motion now wished to further defer consideration until the Council meeting of 10 May 2023 in order to allow more time to prepare and consider further relevant background information prior to any decision.

6(ii) Making Explicit Our Pledge to Continue to Support All or Care Experienced Children and Young People

Motion By Councillors M Frampton and C Shiers

It is important that Perth and Kinross Council agree to the continued commitment of all Members to show their support in tangible ways for all of our care experienced young people through all means to ensure:

- Our children will have the best start in life in a nurturing environment.
- Our children and young people will be meaningfully engaged with high quality learning experiences to extend to their potential.
- Our children will grow up healthy, confident, and resilient with improved mental and physical health and strengthened emotional wellbeing.
- Our children, young people, and families at risk, who face significant inequalities and disadvantage, will have improved life chances.
- Our children and young people are safe from harm.

Perth and Kinross are committed to ensuring that our care experienced population all have the emotional and practical support, to ensure that they live their lives well. Our Corporate Parenting Plan is based on the priorities laid out in the Promise Plan 21-24 and the voice of our own care experienced young people. This plan is monitored to ensure actions are achieved on a regular basis by the Corporate Parenting sub-group and for all to work together to ensure that priorities become actions. We will continue to ensure that the needs of our care experienced population are prioritised when planning services.

The Corporate Parenting Plan is essential for our children, young people and those most vulnerable and at-risk children and young people within pkc. There can be nothing more important in the fact that we as a council recognise that the safeguarding, supporting, and promoting the well-being of all children is essentially everyone's job. That it is everyone's responsibility to protect our most vulnerable children and young people from abuse, harm, and exploitation.

In keeping with the Corporate Parenting Plan, we can enable the children and young people, to be looked after safely in nurturing environments, enable them to have their voices heard, and give encouragement for each and every child and young person to achieve the best they can be. I ask full council to agree the motion to continue commitment of support in all tangible ways for our Care Experienced Children in Perth and Kinross.

Resolved:

In accordance with the Motion

6(iii) Use of Proxy Votes by Elected Members absent due to parental/family leave

Motion By Councillor C Shiers and Bailie R Brock

A "Proxy" vote is deemed to be where one elected member who is absent from a formal meeting, provides authority for another elected member to vote on their behalf, thereby providing the second elected member with two votes at meetings of the Council. Members should note that this is different from the process in Standing Orders which permits elected members to appoint another elected member to act as their substitute if they are to be absent from a meeting.

Councillors will be aware that Members of the UK and Scottish Parliaments may make use of proxy votes. However, local authorities are governed principally by the Local Government (Scotland) Act 1973, which does not permit the use of proxy votes.

The absence of proxy voting could act as a deterrent to individuals standing for election and, in order to make the role of Councillor more inclusive and family friendly, and attractive to candidates of all ages and backgrounds, it would be advantageous for elected members absent due to parental/family leave to be able to formally nominate another elected member to act as their proxy.

Further, we would ask for consideration to be given to proxy voting to be extended to elected members who are absent due to long-term sickness which has been certified by a doctor.

Therefore, Council asks the Leader of the Council to write to the Scottish Government requesting an amendment to the Local Government (Scotland) Act 1973 to permit an elected member on parental/family leave to formally

nominate one other elected member to cast a proxy vote on their behalf at meetings of the Council.

Resolved:

In accordance with the Motion

6(iv) The Levelling Up Fund

Motion By Councillors G Laing and E Drysdale

Motion to instruct the Leaders of All Political Groups to write a joint letter to the Secretary of State for Levelling Up, Housing and Communities and Minister for Intergovernmental Relations with the aim of securing the fairest possible consideration of applications under the final tranche 3 of the Levelling Up Fund, This Council notes that:

- As stated in the Council's Corporate Plan 2022-2027, many households in Perth & Kinross are experiencing the damaging effects of poverty exacerbated by the cost-of-living crisis. Precarious employment, costs and availability of affordable housing, transport, and childcare alongside additional costs for essential goods and services mean living particularly in our rural and remote rural areas can be exceptionally challenging from a financial perspective. Approximately one in four children in Perth and Kinross are living in poverty. That's at least 5,155 children.
- The Scottish Government's £600 million R100 programme which is delivering superfast broadband to the whole of the country is making strong progress but has encountered delays and particular challenges in Perth & Kinross due to the aforementioned rurality together with a legal challenge.
- When establishing the UK Government Levelling Up Fund, a capital fund to support investment in places where the biggest difference can be made, it stated it would prioritise investment in areas of need, and low connectivity.
- Notwithstanding the above, HM Treasury has decided to categorise Perth & Kinross in its lowest priority group for investment and, despite the highly commendable efforts of council officers in preparing comprehensive and detailed applications, it has rejected our bids under the first two tranches. Perth & Kinross has therefore received zero funding to date from the fund.
- If successful, our first project (bid £11m) would have better connected communities to education facilities and employment opportunities and would have improved connectivity to key transport sites around Perth. If successful, our second project (bid £10m) would have helped fund a once in a generation sustainable city expansion (Eco Innovation Park) supporting both business growth and innovation in energy and mobility.
- Either of these bids would have yielded significant benefits to people and businesses across Perth & Kinross and, alongside the Scottish Government and Perth & Kinross Council funded Cross Tay Link

Road, would have been pivotal in the creation of a stronger and more vibrant local economy.

- It is noted that 4 other Scottish Local Authorities in the same lowest priority category have been awarded investment totalling over £83 million to date. Indeed £349 million has already been allocated to Scotland out of a UK wide total of £3.78 billion.
- If that £349m had been distributed among local authorities in line with the established model used for financial distributions from the Scottish Government, Perth & Kinross would have received around £10.5 million. 5(iv) Page 23 of 316 This Council therefore expresses disappointment that it has received no funding allocation to date and urges that the UK Government take steps to review its prioritisation criteria and ensure that those local authority areas that have lost out in both of the first two tranches, and who make strong bids for funding under the final tranche later this year, receive priority consideration.

Motion: That Council instructs the Leader of the Council together with Leaders of all other political groups to write jointly to the Secretary of State respectfully requesting that, in all fairness and in consideration of the above points and the desire to truly 'level up' the country, applications under Tranche 3 are considered with highest priority afforded to those local authorities which have unsuccessfully bid under both previous tranches and who submit a qualifying bid under the final application process.

Resolved:

In accordance with the Motion

6(v) Cooperation with the Chinese Communist Party

Motion By Bailie A Bailey and Councillor N Khogali

Perth and Kinross Council resolves:

- 1) To stand in solidarity with all the people of China who are being denied basic human rights including rights to: free speech and assembly; freedom from torture; democratic processes; religious freedoms; and others guaranteed by the Universal Declaration of Human Rights.
- 2) That we strongly value the contributions of the Chinese community living in Perth & Kinross and reaffirm our commitment to their inclusion in our community.
- 3) That we will continue to support celebrations of Chinese culture in our area.
- 4) That we will not accept any funding from the Chinese Communist Party or affiliated bodies and will look to identify alternative replacement funding sources for any affected programmes or events.
- 5) That neither the Provost nor any other representative of the Council will accept invitations to China or events funded by Chinese Communist Party affiliated bodies by representatives of the CCP or their affiliates at this time.

- 6) Not to issue any invitations to representatives of the Chinese Communist Party or their affiliates to visit our area at this time
- 7) That instead of flying the national flag of China to commemorate the twinning of Haikou with Perth, the Council will instead fly an alternative flag to mark the twinning.

Points 5, 6 & 7 shall be reviewed when the human rights situation in China improves.

Amendment (Councillors P Barrett and L Barrett)

To formally reject the terms of the motion.

THERE FOLLOWED A RECESS AND THE MEETING RECONVENED AT 12.05PM

In terms of Standing Order 21.1 a roll call vote was taken.

10 Members voted for the Motion, as follows:

Provost X McDade, Bailie A Bailey, Councillors H Anderson, S Donaldson, J Duff, A Forbes, N Khogali, B Leishman, C Shiers and C Stewart.

23 Members voted for the Amendment as follows:

Depute Provost Parrott, Bailies C Ahern, C McLaren and M Williamson, Councillors L Barrett, P Barrett, B Brawn, S Carr, A Chan, E Drysdale, M Frampton, K Harvey, D Illingworth, I James, I MacPherson, I Massie, S McCole, , , J Rebbeck, C Reid, W Robertson, F Smith, G Stewart and R Watters.

6 Members abstained from the vote as follows:

Bailie R Brock, D Cuthbert, N Freshwater, G Laing, T McEwan and J Welch

Resolved:

In accordance with the Amendment

AT THIS POINT COUNCIL AGREED TO ACCEPT A LATE REQUEST FOR A DEPUTATION BY MR S HOWIE ON ITEM 11 ON THE AGENDA

7. PERTH AND KINROSS CHILD PROTECTION COMMITTEE STANDARDS AND QUALITY REPORT 2021/2022

There was submitted a report by the Chief Social Work Officer (22/293) (1) providing an overview of the key activities and work of the CPC partners to protect children and young people from harm, abuse and exploitation, (2) describing the CPC's achievements; key strengths and areas for improvement, and also (3) updating on the CPC's Improvement Plan; which confirms that the CPC continues to focus on learning and improvement and has in place a comprehensive programme of improvement work for 2022 and beyond.

Resolved:

- (i) The wide range of work being carried out by Perth and Kinross Council, and partners, through the CPC to provide high quality services to protect children and young people, in particular, the high-level commitment to continuous improvement through quality assurance and self-evaluation, be noted
- (ii) The contents of the report and the Perth and Kinross Child Protection Committee Standards and Quality Report 2021/2022 (Appendix 1) and the contents of the Perth and Kinross CPC Improvement Plan, 1 August 2021 – 31 July 2023 (Appendix 2), be endorsed.

8. PERTH & KINROSS ADULT PROTECTION COMMITTEE BIENNIAL REPORT 2020/22

There was submitted a report by the Chief Social Work Officer (23/39) (1) focusing on the impact of the COVID-19 pandemic on adults at risk, how performance had been maintained and how services and agencies have successfully adapted, and (2) confirming that the Adult Protection Committee continues to place a strong emphasis on learning and development and has prepared a programme of evidence-based improvement work for 2022/2023.

Resolved:

- (i) The wide range of work being carried out by partners through the Adult Protection Committee, to provide high quality services to protect adults at risk and the commitment to continuous improvement, be noted
- (ii) The contents of the Perth and Kinross Adult Protection Committee Biennial Report for 2020/2022 be endorsed.

THERE FOLLOWED A RECESS FOR LUNCH AND THE MEETING RECONVENED AT 2.35PM.

9. CHIEF SOCIAL WORK OFFICER ANNUAL REPORT 2021/22

There was submitted a report by the Chief Social Work Officer (23/40) (1) providing the Chief Social Work Officer's overview of social work services in Perth and Kinross during the financial year 2021/22, (2) setting out how social care and social work services have been delivered up until end of March 2022, and in some instances up to end of July 2022, and (3) covering the key challenges that continue in respect to the additional needs and demands that arise as a result of COVID19 for our most vulnerable and at-risk citizens, and also (4) detailing the arrangements to enable the Chief Social Work Officer to fulfil the responsibilities outlined in Section 5 (1) of the Social Work (Scotland) Act 1968 (as amended).

Resolved:

- (i) The wide range of work being carried out by Perth and Kinross Council to provide effective social work services and the continued efforts by staff to manage the additional needs and demands that are present as a result of the ongoing impact of COVID19, be noted
- (ii) It be noted that the report had been submitted to the Scottish Government and the Chief Social Work Adviser's office.
- (iii) The Chief Social Work Officer's Annual Report for 2021/2022, as set out in Appendix 1, be approved

10. KING'S CORONATION CELEBRATION - 8 MAY 2023

There was submitted a report by the Corporate Human Resources Manager (23/41) seeking approval of the leave arrangements that will allow the Council to mark the King's Coronation in May 2023 and provide a mandate for discussions with the unions, and (2) seeking approval to recognise the Bank Holiday on 8 May 2023 as an additional day's annual leave for all employees, recognising the operational impact and any issues around the different Terms and Conditions for Teachers and Single Status employees.

Resolved:

- (i) One additional annual leave day to all employee groups to be taken on Monday 8 May 2023 or, for those required to work on that date, at a suitable time, be granted.
- (ii) The Scottish Government be asked to provide an exemption to the required teaching days to allow schools to be closed on 8 May 2023.
- (iii) Essential services to be maintained to allow the capacity to respond to emergencies in communities.

11. PERTH HARBOUR BUSINESS PLAN UPDATE AND FUTURE OPTIONS APPRAISAL

There was submitted a report by Executive Director (Communities) (23/42) (1) providing an update on the delivery of the Perth Harbour Business Plan (2021-2026) and (2) recommending the preferred option for the future operation of the Harbour as requested by the Finance & Resources Committee at its meeting of 7 September 2022 (Report No. 22/208 refers).

In terms of Standing Order 13.1, Mr S Howie addressed Council and answered a number of questions from members.

THERE FOLLOWED A RECESS AND THE MEETING RECONVENED AT 4.30pm

COUNCILLOR W ROBERTSON LEFT THE MEETING AT THIS POINT

Motion by Councillors G Laing and J Rebbeck

Accept the recommendations within the report but given that the legal process to officially close the harbour will take a period of time and is subject to formal consultation requirements, officers to be instructed to test the market for interest in a potential long lease opportunity. If there is such an interest, a further paper can be brought back to Council for consideration.

Amendment (Bailie C Ahern and Councillor F Smith)

It is recommended that Council:

- (i) Notes the contents of the report;
- (ii) Notes the update on Perth Harbour Business Plan;
- (iii) Considers the option appraisal;
- (iv) Agrees Option 1B in the report as the preferred option;
- (v) Requests that the Perth Harbour Board at the Harbour Board meeting on the 14 February 2023 considers the report and the new Perth Harbour Business Plan Update and develops a timescale and plan with officers to implement the preferred option, primarily, phase 1 of the dredging by using £60,000 from un-earmarked reserves;
- (vi) Asks the Harbour Board and council officers to explore further commercial opportunities including the lease, sale or any other options for the future of the harbour.

In terms of Standing Order 21.1a roll call vote was taken:

22 Members voted for the Motion as follows:

Provost X McDade, Depute Provost A Parrott; Bailies A Bailey, R Brock, C McLaren and M Williamson, Councillors L Barrett, P Barrett, S Carr, D Cuthbert, S Donaldson, E Drysdale, M Frampton, K Harvey, G Laing, B Leishman, I MacPherson, T McEwan, J Rebbeck, G Stewart, R Watters and J Welch.

14 Members voted for the Amendment as follows:

Bailie C Ahern, Councillors H Anderson, B Brawn, A Chan, J Duff, A Forbes, N Freshwater, D Illingworth, I James, N Khogali, C Reid, C Shiers, F Smith and C Stewart.

2 Members abstained from vote as follows:

Councillors I Massie and S McCole.

Resolved:

In accordance with the Motion.

12. SERVICE CONCESSION ARRANGEMENTS

There was submitted a report by the Head of Finance (23/43) (1) summarising flexibility approved by the Scottish Government which allows local authorities to amend their accounting treatment for existing service concession arrangements and (2) outlining the implications arising from any change in accounting treatment approved by the Council under statutory guidance.

Resolved:

- (i) The flexibility permitted by the Scottish Government to amend the accounting treatment for existing service concession arrangements and the implications arising from any change in accounting treatment approved by the Council under statutory guidance be noted.
- (ii) The proposals outlined in Section 6 of the report to implement the flexibility be approved, specifically to:
 - a. The change in accounting treatment for the Council's service concession arrangements from contract life to asset life in accordance with the provisions of section 2.2 of Finance Circular 10/2022.
 - b. Adopt this change from financial year 2022/23.
 - c. For the purposes of reprofiling payments, assume a useful asset life for the assets concerned of 50 years.
 - d. For the purposes of reprofiling payments, adopt the annuity method.
- (iii) The financial implications of these decisions to be reflected in the 2023/24, 2024/25 and 2025/26 Provisional Revenue Budgets that will be considered on 1 March 2023.

13. ELECTED MEMBERS BRIEFING NOTES

The Elected Members Briefing Notes, issued since the previous Council meeting and as set out on the agenda were noted.

SPECIAL MEETING OF COUNCIL

Minute of special hybrid meeting of Perth and Kinross Council held in the Council Chamber, 2 High Street, Perth on Wednesday 1 March 2023 at 9.30am.

Present: Provost X McDade, Depute Provost A Parrott, Bailies C Ahern, A Bailey, R Brock, C McLaren and M Williamson, Councillors K Allan, H Anderson, L Barrett, P Barrett, B Brawn, S Carr, A Chan, D Cuthbert, S Donaldson, E Drysdale, J Duff, A Forbes, M Frampton, N Freshwater, K Harvey, D Illingworth, I James, N Khogali, G Laing, B Leishman, I MacPherson, I Massie, S McCole, T McEwan, J Rebbeck, C Reid, W Robertson, C Shiers, F Smith, C Stewart, G Stewart, R Watters and J Welch.

In Attendance: T Glen, Chief Executive; L Simpson, Head of Legal and Governance; B Renton, Executive Director (Communities); S Devlin, Executive Director (Education and Children's Services); J Pepper, Chief Officer, Health & Social Care Partnership and Chief Social Work Officer, S MacKenzie, Head of Finance; C Mailer, Executive Lead – Strategic Planning and Transformation; K Donaldson, Chief Operating Officer; S Crawford, M Butterworth, F Crofts, F Robertson, C Guild, S Coyle, (all Communities); A Taylor, L Brady, K Fraser, A O'Brien, C Robertson, N Sutherland, S Walker, S Hendry, K Molley, A Taylor, A Brown, M Pasternak and R Ramsay (all Corporate and Democratic Services).

Provost X McDade, Presiding.

1. WELCOME AND APOLOGIES

Provost McDade welcomed all those present to the meeting.

Prior to the commencement of business, the Provost made reference to the incident at a recycling centre near Friarton bridge in Perth the previous day, commending the emergency services for their response and passing on condolences to the family of the individual who had tragically lost their life.

2. DECLARATIONS OF INTEREST

There were no Declaration of Interests in terms of the Councillors' Code of Conduct.

3. STRATEGIC PLANNING UPDATE AND 2023-26 GENERAL FUND REVENUE BUDGET

There was submitted a joint report by the Chief Executive and the Head of Finance (23/72) (1) providing an update on the Council's approach to organisational transformation and budget planning works to mitigate, as far as possible, the impact of the financial challenges facing the Council, (2) presenting the 2023/24, 2024/25 and 2025/26 Provisional General Fund Revenue Budgets, (3) seeking the Council's approval to set the annual Council Tax for 2023/24 and indicative levels for 2024/25 and 2025/26, in line with the Medium-Term Financial Plan approved by Council on 28 September 2022 (Report No. 22/249 refers), (4) providing an update on and

seeking approval of the Council's Reserves Strategy, and (5) updating on the financial risks facing the Council over the medium term, including deficits in 2024/25 and 2025/26, significant inflationary and pay pressures, uncertainty over future funding levels and potential challenges for partners.

Motion (Councillors G Laing and E Drysdale)

The Council agrees:

1. To approve the 2023/24 Provisional Revenue Budget of £443.853 million as set out in Appendix A of Report No. 23/72.
2. To approve the 2024/25 Provisional Revenue Budget of £437.195 million as set out in Appendix A of Report No. 23/72.
3. To approve the 2025/26 Provisional Revenue Budget of £442.465 million as set out in Appendix A of Report No. 23/72.
4. To approve the expenditure pressures as set out in Appendix B of Report No. 23/72 with the exception of those listed in Appendix (i).
5. To approve the implementation of the savings options as set out in Appendix B of Report No. 23/72 with the exception of those listed in Appendix (ii).
6. To approve the additional savings proposals as set out in Appendix (iii) of this Revenue Budget Motion.
7. To approve the additional expenditure proposals as set out in Appendix (iv) of this Revenue Budget Motion.
8. To approve an additional contribution from Reserves of £2.149 million in 2023/24 in this Revenue Budget Motion.
9. To approve an additional contribution from Reserves of £702,000 in 2024/25 in this Revenue Budget Motion.
10. To approve an additional contribution from Reserves of £27,000 in 2025/26 in this Revenue Budget Motion.
11. To approve the Council Tax bases of 72,996 for 2023/24, 73,718 for 2024/25 and 74,441 for 2025/26.
12. To approve the contribution to Perth & Kinross Integration Joint Board of £79.532 million which is included in the 2023/24 Provisional Revenue Budget.
13. To approve the earmarked general fund balances set out in Table 13 with the exception of the adjustments listed in Appendices (v), (vi) and (vii).
14. To approve the application of funding arising from the Service Concession Arrangements as set out in Table 8 in paragraph 7.13.
15. To approve that uncommitted Reserves are maintained at a minimum of 2% of the 2023/24 Net Revenue Budget which equates to £8.921 million.
16. To approve a provision for the non-collection of Council Tax of 2.0% in 2023/24, 2024/25 and 2025/26.
17. To approve the 2023/24 Final Revenue Budget of £449.221 million resulting in a Band D Council Tax of £1,403.69 in 2023/24 as summarised in Appendix (v) of this Revenue Budget Motion. This represents a 3.9% increase from the Council Tax Band D figure for 2022/23.
18. To approve the 2024/25 Provisional Revenue Budget of £440.038 million resulting in an indicative Band D Council Tax of £1,458.43 in 2024/25 as summarised in Appendix (vi) of this Revenue Budget Motion. This represents an indicative 3.9% increase from the Council Tax Band D figure for 2023/24.

19. To approve the 2025/26 Provisional Revenue Budget of £445.840 million resulting in an indicative Band D Council Tax of £1,515.31 in 2025/26 as summarised in Appendix (vii) of this Revenue Budget Motion. This represents an indicative 3.9% increase from the Council Tax Band D figure for 2024/25.

PERTH & KINROSS COUNCIL

APPENDIX (i)

1 MARCH 2023

REVENUE BUDGET 2023/24, 2024/25 & 2025/26

REVENUE BUDGET MOTION - SCOTTISH NATIONAL PARTY	Reference Report No. 23/72			
	Page No.	23/24 £'000	24/25 £'000	25/26 £'000
EXPENDITURE PRESSURES REJECTED				
Tackling climate change and supporting sustainable places				
Visitor Rangers	48	240		
Working in partnership with communities				
Operations Fuel (partial)	52	25	25	15
Waste Disposal - Contract Inflation (partial)	53		125	70
Organised to Deliver / Transformation				
Energy (partial)	55	341	1,470	165
TOTAL EXPENDITURE PRESSURES REJECTED		606	1,620	250

PERTH & KINROSS COUNCIL

APPENDIX (ii)

1 MARCH 2023

REVENUE BUDGET 2023/24, 2024/25 & 2025/26

REVENUE BUDGET MOTION - SCOTTISH NATIONAL PARTY	Reference Report No. 23/72			
	Page No.	23/24 £'000	24/25 £'000	25/26 £'000
SAVINGS REJECTED				
Tackling climate change and supporting sustainable places				
Grounds Maintenance (partial)	56	100		
Developing a resilient, stronger and greener economy				
Funding for mobile toilets	57		26	
Public Toilets (defer)	57	85	(85)	
Events (partial)	59	320		
City & Town Centre Management	60		150	
Perth & Kinross Heritage Trust	61	100		
Vacant Property	62		35	

REVENUE BUDGET MOTION - SCOTTISH NATIONAL PARTY

Reference
Report No.
23/72

Page No.

23/24 24/25 25/26
£'000 £'000 £'000

SAVINGS REJECTED

Enabling our children and young people to achieve their full potential

Increase and Introduction of Charges (partial) - accept early learning and childcare charges (23/24)	66	70	72	74
School Crossing Patrollers (partial) - accept vacancies	68	61	28	
Primary Swimming Lessons	69	40	20	
Parent Council Funding	70	20		
School Virtual Campus Provision	71		41	21
Breakfast Clubs	74		38	
Educational Psychology Capacity	77		86	
School Based Music Tuition	78	13	116	70
Central Groups and Music Camps	78	48		
Reductions to Devolved School Management Budgets	79			52

Protecting and caring for our most vulnerable people

Contract and Commissioning	80		60	
Service Level Agreements with Providers	81			114
Private Sector Housing Team	83		85	
Housing Service	84		85	
Care & Repair Service (partial)	85		300	
Adult Learning SLA	86		92	
Community Planning and Adult Literacy	87		73	156
SLA Payments	88		130	
Criminal Justice Support	89	21	77	43

Supporting and promoting physical and mental wellbeing

Contract Fee for Arms Length External Organisations	90	331		
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Working in partnership with our communities

Council Property Estate	91		150	150
Non Statutory Charges - reject increase in pitches and parks	92	1		
Community Greenspace - Nursery	94	41		
Winter Maintenance	95	55		
Winter Maintenance - network coverage	96	370		
Winter Maintenance - route gritting times	97	90		

Community Greenspace Maintenance	100	54	54	114
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PERTH & KINROSS COUNCIL

APPENDIX (ii) cont.

1 MARCH 2023

REVENUE BUDGET 2023/24, 2024/25 & 2025/26

REVENUE BUDGET MOTION - SCOTTISH NATIONAL PARTY

Reference
Report No.
23/72

Page No.

SAVINGS REJECTED

23/24 24/25 25/26
£'000 £'000 £'000

Community Greenspace Infrastructure	101	85		
Street Cleaning	102	330		
Operations Training	103			45
Operations - Management & Supervisory Capacity (partial)	104			123
Trading Standards	106	12	45	
Regulation - Food Safety	107		45	45
Regulation - Environmental Health	108		45	35
Roads Maintenance Partnership - Reactive Maintenance	110	78	124	78
Traffic & Road Safety	111	50	45	45
Public Transport - Local Bus Services	112	525		
Fleet Loan Charges (partial)	114			(100)

Organised to Deliver / Transformation

Customer Service Centre	117		72	82
Regulation - Corporate Health & Safety	121		35	35

TOTAL SAVINGS REJECTED

2,900 2,044 1,182

PERTH & KINROSS COUNCIL

APPENDIX (iii)

1 MARCH 2023

REVENUE BUDGET 2023/24, 2024/25 & 2025/26

REVENUE BUDGET MOTION - SCOTTISH NATIONAL PARTY

ADDITIONAL SAVINGS PROPOSALS

23/24 24/25 25/26
£'000 £'000 £'000

Developing a resilient, stronger and greener economy

Events - income target / sponsorships	100			
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Organised to Deliver / Transformation

Mothballing of Pullar House from 1 April 2024		400	400	
Review of Single Person Discounts (Council Tax) net of additional capacity of £50,000	125	125		

Contribution from earmarked Reserves - Non Recurring Pressures from 2022/23

490 (490)

TOTAL ADDITIONAL SAVINGS PROPOSALS

715 35 400

1 MARCH 2023

REVENUE BUDGET 2023/24, 2024/25 & 2025/26

REVENUE BUDGET MOTION - SCOTTISH NATIONAL PARTY

CORPORATE PLAN 2023 - 2028

23/24	24/25	25/26
£'000	£'000	£'000

Additional Expenditure Proposals

TACKLING POVERTY

Think Yes - Child Poverty Fund

75

A fund to enable frontline workers to make instant decisions and one off payments for the purchase of goods or services to resolve a problem for a child or family affected by poverty. (non-recurring)

Child Poverty Locality Small Grants Fund

120

A flexible fund for local child poverty action to provide seed funding for the development of new projects or initiatives that will benefit children and families affected by poverty. (non-recurring)

Cost of Living - a warm welcome across Perth and Kinross

200

Building on the success over the winter period this fund will enable the continuation of warm spaces across Perth and Kinross, supporting people to access the wider benefits they have offered such as advice and information and access and participation in a range of activities to help overcome social isolation. The fund will also enable voluntary groups to plan ahead for next winter. (non-recurring)

Continue with the provision of Food and Fun activities during schools holiday periods

120

This fund will enable community and 3rd sector groups to bid for funds to operate food and fun activities for groups of children and young people during school holiday periods. (non-recurring)

School Clothing Grants

20

Additional resource to assist with the provision of school clothing, including PE kit, for qualifying families. (recurring)

TACKLING CLIMATE CHANGE AND SUPPORTING SUSTAINABLE PLACES

Support for Biodiversity in our Open Spaces

75

To provide funding to support Bloom Groups and other local initiatives, to build on the highly successful and visible initiatives that are already enjoyed across Perth & Kinross including trees, wild flowers and other plants that support pollinators in open spaces. (Non-Recurring)

Provision of E Charging Infrastructure in Rural Areas (non recurring)

250

To support the roll out of EV charging infrastructure across Perth and Kinross by providing or encouraging co-operation with private partners to provide access in our rural areas. (non-recurring)

1 MARCH 2023

REVENUE BUDGET 2023/24, 2024/25 & 2025/26

REVENUE BUDGET MOTION - SCOTTISH NATIONAL PARTY

CORPORATE PLAN 2023 - 2028

23/24	24/25	25/26
£'000	£'000	£'000

Additional Expenditure Proposals

Funded by the Car Park Trading Account (non recurring)	(250)
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Decarbonisation of the Council Estate

90

Funding to provide **£2 million** of investment to increase energy efficiency and / or electricity generation on Council buildings. Going forward this will be funded by reduced energy costs (non recurring)

DEVELOPING A RESILIENT, STRONGER AND GREENER LOCAL ECONOMY**Rural Business Support**

100

Funding for GrowBiz to expand coverage including rural social care providers (non recurring)

Adapt Your Property

200

Funding to continue the successful scheme that facilitated the conversion / adaptation / improvement of underused / vacant town and city centre commercial space for new commercial / residential development (non-recurring)

Residents Parking (recurring)

5

No increase in residents parking permits

Funded by the Car Park Trading Account (recurring)

(5)

ENABLING OUR CHILDREN AND YOUNG PEOPLE TO ACHIEVE THEIR FULL POTENTIAL**Additional Study Support During Easter**

100

Funding to open all secondary schools across Perth and Kinross for all senior pupils to facilitate additional study time. This will take place across the Easter Holiday (April 2023) to help mitigate the impact of days of learning lost to pupils through strike action (non recurring)

Virtual School Campus

61

Funding to provide an increased subject choice across all secondary schools by means of virtual learning. These subject courses will be available from August 2024. (recurring)

Free pitch hire

11

To encourage use of our grass pitches throughout Perth and Kinross for organised / pre booked matches. (non recurring)

1 MARCH 2023

REVENUE BUDGET 2023/24, 2024/25 & 2025/26

REVENUE BUDGET MOTION - SCOTTISH NATIONAL PARTY

CORPORATE PLAN 2023 - 2028

23/24	24/25	25/26
£'000	£'000	£'000

Additional Expenditure Proposals**PROTECTING AND CARING FOR OUR MOST VULNERABLE PEOPLE****Financial Inclusion**

350

The cost of living crisis has caused significant hardships for many. Now in 2023, with price inflation including food and clothing, rising mortgage rates and increasing energy costs, more and more families are struggling to make ends meet month to month. This funding will be available to residents feeling the impact of the cost of living crisis. (recurring)

Mental Health Self Help Groups

100

To support groups such as Andy's Man Club, Mantalk, The Lighthouse for Perth, and Women's Wellbeing Club and other groups in our rural communities (non-recurring)

RASAC

30

Additional funding to support the vital work of this organisation (non recurring)

Women's Aid

30

Additional funding to support the vital work of this organisation (non recurring)

Buttons and Bows

15

Additional funding to support the inspirational work of this Buttons and Bows who provide a valuable service to our families (non recurring)

Mental Health Support

150

Funding for The Neuk to continue to provide flexible/out of hours support for people experiencing mental health crisis (non recurring)

SUPPORTING AND PROMOTING PHYSICAL AND MENTAL WELLBEING**Reinstatement of the budget for Live Active Leisure (recurring)**

58

Reinstatement of the budget for Culture PK (recurring)

41

Culture PK - Rural Library Service

173

Funding to maintain the rural library service for a further year (non-recurring)

REVENUE BUDGET MOTION

CORPORATE PLAN 2023 - 2028

23/24	24/25	25/26
£'000	£'000	£'000

Additional Expenditure Proposals

Review of leisure and culture assets

150

In this challenging climate we must take a different approach and focus on what we can do, not what we can't - making the most of available budget and the leisure facilities we already have. The review will be based on robust analysis of what our communities need and investment needs of individual buildings.

Services will still need to change and evolve in the coming years, with a very clear focus on health and wellbeing, and with a balance between city centre provision and the needs of rural communities. (non recurring)

Northern Perthshire National Park Bid

50

Funding to support the development of a bid for Scotland's new National Park to be located in the Perth & Kinross area. (non-recurring)

Diagnosis of hidden disease

175

A healthy living prevention and early intervention "test of change project" to mitigate future pressures on social care budgets with a focus on hidden/undiagnosed long-term conditions (to include targeted support for unpaid carers).(non-recurring)

WORKING IN PARTNERSHIP WITH OUR COMMUNITIES

Visitor Rangers

205

Bridge funding to allow officers time to bring forward a proposal to modernise the way the service is delivered. (non recurring)

Investment in Local Communities

600

Via the **Local Action Partnerships (£200,000)** and **Community Investment Fund (£400,000)**, to fund projects aimed at helping our communities deal with the cost of living crisis for a better future (non-recurring)

Provision of enhanced severe weather service

50

Council wide resources to be utilised more effectively to better serve residents and communities in times of severe weather during winter, flooding and storm events, with street cleaning and grounds maintenance staff deployed to assist where needed most. Includes provision for additional grit and sandbags and access to plant, equipment and vehicles where necessary. During winter periods this will include snow clearing by hand and machine on footways in smaller settlements not already serviced, within available resources. (non recurring)

PERTH & KINROSS COUNCIL
1 MARCH 2023
REVENUE BUDGET 2023/24, 2024/25 & 2025/26

APPENDIX (iv) cont.

REVENUE BUDGET MOTION

CORPORATE PLAN 2023 - 2028

23/24 24/25 25/26
£'000 £'000 £'000

Additional Expenditure Proposals

Cleaner Perth and Kinross

90

Creation of a dedicated task force to deter deeply **anti-social fly-tipping** across our beautiful countryside, towns and city and to pursue offenders through fixed penalties and the criminal justice system. (recurring)

Investment in Non Trunk Road Transport Infrastructure

90

Meet borrowing costs associated with a **£2 million capital investment in local roads.** (recurring)

Investment in Public Transport

165

Recurring funding to support the continuation of essential daytime, weekday and Saturday services in Glenfarg and West Kinross-shire after the withdrawal of commercial services 55 and 202 by operators in the area. (recurring)

Kinross-shire Local Area Committee

40

Funding to be used at the discretion of the Local Area Committee (non recurring)

ORGANISED TO DELIVER / TRANSFORMATION

Undertake a review of Perth City Area Secondary School Estate

55

Undertake a review of school capacities and catchments of all schools in the Perth City area in the context of the PKC investment Blueprint and Corporate Asset Strategy (once approved) (non recurring)

3,789 0 0

PERTH & KINROSS COUNCIL
1 MARCH 2023
REVENUE BUDGET 2023/24, 2024/25 & 2025/26
REVENUE BUDGET MOTION

APPENDIX (v)

2023/24 COUNCIL TAX CALCULATION

	2023/24	
	£'000	£'000
2023/24 Provisional Revenue Budget		443,853
Adjustments:		
Reject Expenditure Pressures (Appendix i)	(606)	
Reject Savings (Appendix ii)	2,900	
Additional Savings Proposals (Appendix iii)	(715)	
Additional Expenditure Proposals (Appendix iv)	3,789	
		<u>5,368</u>
2023/24 Updated Provisional Revenue Budget		449,221
<u>Funding</u>		
Total Revenue Funding	(318,106)	
Council Tax Second Home / Long Term Empty Properties	(1,300)	
Capital Grants	(1,600)	
Net Contribution from Reserves included in the Provisional Budget	(6,602)	
Contribution from Service Concession Scheme	(17,000)	
Contribution from earmarked Reserves included in this Motion - Decants	(700)	
Contribution from earmarked Reserves included in this Motion - Council Tax Second Homes	(35)	
Contribution from earmarked Reserves included in this Motion - PH20	(150)	
Contribution from earmarked Reserves included in this Motion - Covid-19	(175)	
Contribution from unearmarked Reserves included in this Motion	(1,089)	
		<u>(346,757)</u>
AMOUNT TO BE LEVIED FROM COUNCIL TAX		102,464
TAX BASE BAND D EQUIVALENT PROPERTIES (2.0% Non Collection)		72,996
FINAL 2023/24 BAND D COUNCIL TAX		<u>£1,403.69</u>
INCREASE (2022/23 FINAL BAND D COUNCIL TAX £1,351.00)		<u>£52.69</u>
PERCENTAGE INCREASE		<u>3.90%</u>

Excluding Water and Waste Water charges determined by Scottish Water.

PERTH & KINROSS COUNCIL
1 MARCH 2023
REVENUE BUDGET 2023/24, 2024/25 & 2025/26
REVENUE BUDGET MOTION

APPENDIX (vi)

2024/25 COUNCIL TAX CALCULATION

	2024/25	
	£'000	£'000
2024/25 Provisional Revenue Budget		437,195
Recurring impact of 2023/24 proposals		2,454
Adjustments:		
Reject Expenditure Pressures (Appendix i)	(1,620)	
Reject Savings (Appendix ii)	2,044	
Additional Savings Proposals (Appendix iii)	(35)	
Additional Expenditure Proposals (Appendix iv)	0	
		<u>389</u>
2024/25 Updated Provisional Revenue Budget		440,038
<u>Funding</u>		
Total Revenue Funding	(321,360)	
Council Tax Second Home / Long Term Empty Properties	(1,300)	
Capital Grants	(1,600)	
Net Contribution to Reserves included in the Provisional Budget	1,127	
2024/25 Gap	(1,690)	
Contribution from Service Concession Scheme	(7,000)	
Contribution from earmarked Reserves included in this Motion -		
Council Tax second homes	(35)	
Contribution from unearmarked Reserves included in this Motion	(667)	
		<u>(332,525)</u>
AMOUNT TO BE LEVIED FROM COUNCIL TAX		107,513
TAX BASE BAND D EQUIVALENT PROPERTIES (2.0% Non Collection)		73,718
FINAL 2024/25 BAND D COUNCIL TAX		<u><u>£1,458.43</u></u>
INCREASE (2023/24 FINAL BAND D COUNCIL TAX £1,403.69)		<u><u>£54.74</u></u>
PERCENTAGE INCREASE		<u><u>3.90%</u></u>

Excluding Water and Waste Water charges determined by Scottish Water.

REVENUE BUDGET MOTION - SCOTTISH NATIONAL PARTY

2025/26 COUNCIL TAX CALCULATION

	2025/26	
	£'000	£'000
2025/26 Provisional Revenue Budget		442,465
Recurring impact of 2023/24 proposals		2,454
Recurring impact of 2024/25 proposals		389
Adjustments:		
Reject Expenditure Pressures (Appendix i)	(250)	
Reject Savings (Appendix ii)	1,182	
Additional Savings Proposals (Appendix iii)	(400)	
Additional Expenditure Proposals (Appendix iv)	0	
		<hr/>
		532
2025/26 Updated Provisional Revenue Budget		445,840
<u>Funding</u>		
Total Revenue Funding	(321,360)	
Council Tax Second Home / Long Term Empty Properties	(1,300)	
Capital Grants	(1,600)	
Net Contribution to Reserves included in the Provisional Budget	1,439	
2025/26 Gap	(3,191)	
Contribution from Service Concession Scheme	(7,000)	
Contribution from earmarked Reserves included in this Motion - Council Tax second homes	(35)	
Contribution to unearmarked Reserves included in this Motion	8	
		<hr/>
		(333,039)
AMOUNT TO BE LEVIED FROM COUNCIL TAX		112,801
TAX BASE BAND D EQUIVALENT PROPERTIES (2.0% Non Collection)		74,441
FINAL 2025/26 BAND D COUNCIL TAX		<hr/> <hr/>
		£1,515.31
INCREASE (2024/25 FINAL BAND D COUNCIL TAX £1,458.43)		<hr/> <hr/>
		£56.88
PERCENTAGE INCREASE		<hr/> <hr/>
		3.90%

Excluding Water and Waste Water charges determined by Scottish Water.

1st Amendment (Councillors J Duff and F Smith)

The Council agrees:

- 1 To approve the 2023/24 Provisional Revenue Budget of £443.853 million as set out in Appendix A of Report No. 23/72.
- 2 To approve the 2024/25 Provisional Revenue Budget of £437.195 million as set out in Appendix A of Report No. 23/72.
- 3 To approve the 2025/26 Provisional Revenue Budget of £442.465 million as set out in Appendix A of Report No. 23/72.
- 4 To approve the expenditure pressures as set out in Appendix B of Report No. 23/72 with the exception of those listed in Appendix (i).
- 5 To approve the implementation of the savings options as set out in Appendix B of Report No. 23/72 with the exception of those listed in Appendix (ii).
- 6 To approve the additional savings proposals as set out in Appendix (iii) of this Revenue Budget amendment.
- 7 To approve the additional expenditure proposals as set out in Appendix (iv) of this Revenue Budget amendment.
- 8 To approve an additional contribution from Reserves of £2.817 million in 2023/24 in this Revenue Budget amendment.
- 9 To approve an additional contribution from Reserves of £1.517 million in 2024/25 in this Revenue Budget amendment.
- 10 To approve an additional contribution from Reserves of £813,000 in 2025/26 in this Revenue Budget amendment.
- 11 To approve the Council Tax bases of 72,996 in 2023/24, 73,618 in 2024/25 and 74,241 in 2025/26.
- 12 To approve the contribution to Perth & Kinross Integration Joint Board of £79.532 million which is included in the 2023/24 Provisional Revenue Budget.
- 13 To approve the earmarked general fund balances set out in Table 13 with the exception of adjustments listed in Appendices (v) of this Revenue Budget Amendment.
- 14 To approve the application of funding arising from the Service Concession Arrangements as set out in Table 8 in paragraph 7.13.
- 15 To approve that uncommitted Reserves are maintained at a minimum of 2% of the 2023/24 Net Revenue Budget which equates to £8.921 million.
- 16 To approve a provision for the non-collection of Council Tax of 2.0% in 2023/24, 2024/25 and 2025/26.
- 17 To approve the 2023/24 Final Revenue Budget of £449.987 million resulting in a Band D Council Tax of £1,405.04 in 2023/24 as summarised in Appendix (v) of this Revenue Budget amendment. This represents a 4.00% increase from the Council Tax Band D figure for 2022/23.
- 18 To approve the 2024/25 Provisional Revenue Budget of £440.914 million resulting in an indicative Band D Council Tax of £1,461.24 in 2024/25 as summarised in Appendix (vi) of this Revenue Budget amendment. This represents an indicative 4.00% increase from the Council Tax Band D figure for 2023/24.
- 19 To approve the 2025/26 Provisional Revenue Budget of £446.648 million resulting in an indicative Band D Council Tax of £1,519.69 in 2025/26 as summarised in Appendix (vii) of this Revenue Budget amendment. This represents an indicative 4.00% increase from the Council Tax Band D figure for 2024/25.

PERTH & KINROSS COUNCIL
1 MARCH 2023
REVENUE BUDGET 2023/24, 2024/25 & 2025/26

APPENDIX (i)

**REVENUE BUDGET AMENDMENT - SCOTTISH
 CONSERVATIVE & UNIONIST GROUP**

Reference Report No. 23/72 Page No.	23/24 £'000	24/25 £'000	25/26 £'000
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EXPENDITURE PRESSURES REJECTED

Tackling climate change and supporting sustainable places

Visitor Rangers: (partial) Funding of £215,000 to continue the pilot Visitor Ranger Service to support our communities with visitor management issues and educating the public on issues like littering, inconsiderate camping and parking to consist of six seasonal Visitor Rangers between April and October.

48 25

Enabling our children and young people to achieve their full potential

Home to School Transport (partial)

49 105 224

Working in partnership with our communities

Street Lighting, Illuminated Signs and Traffic Signals (partial)

52 135

Public Transport - Tendered Services (partial)

53 27 58

Organised to deliver / Transformation

Energy (partial)

55 778

Property Maintenance (partial)

55 50 100

TOTAL EXPENDITURE PRESSURES REJECTED

25 1,095 382

PERTH & KINROSS COUNCIL
1 MARCH 2023
REVENUE BUDGET 2023/24, 2024/25 & 2025/26

APPENDIX (ii)

**REVENUE BUDGET AMENDMENT - SCOTTISH
 CONSERVATIVE & UNIONIST GROUP**

Reference Report No. 23/72 Page No.	23/24 £'000	24/25 £'000	25/26 £'000
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SAVINGS REJECTED

Tackling climate change and supporting sustainable places

Grounds Maintenance

56 100 250 250

Growing a sustainable and inclusive local economy

Public Conveniences

57 85

Grant funding to Pitlochry Festival Theatre

58 24 23 23

Events (full rejection but to include a review of the type of events hosted and acts secured)

59 360

Perth & Kinross Heritage Trust

61 100

PERTH & KINROSS COUNCIL
1 MARCH 2023
REVENUE BUDGET 2023/24, 2024/25 & 2025/26

APPENDIX (ii) cont.

**REVENUE BUDGET AMENDMENT - SCOTTISH
CONSERVATIVE & UNIONIST GROUP**

Reference
Report No.
23/72
Page No.

23/24 24/25 25/26
£'000 £'000 £'000

SAVINGS REJECTED

Enabling our children and young people to achieve their full potential

School Crossing Patroller Service	68	110	69	
Primary Swimming Lessons	69	40	20	
Parent Council Funding	70	20		
School Virtual Campus Provision	71		41	21
Breakfast Clubs	74		38	
Educational Psychology Capacity	77		86	
School Based Music Instruction	78	13	116	70
Charges for Central Groups and full cost recovery for Music Camps	78	48		
Devolved School Management Budgets	79			52

Protecting and caring for our most vulnerable people

Care and Repair Service	85	300	300	
Adult Literacy SLA	86		92	
Community Planning and Adult Literacy (partial)	87		33	156
SLA Payments (partial) - rejects the SAINTS funding element	88		60	

Supporting and promoting physical and mental wellbeing

Contract fee for Arms Length External Organisations	90	331	351	351
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Placing communities at the heart of how we work

Winter Maintenance	95	55		
Winter Maintenance - Network Coverage	96	370		
Winter Maintenance - Route Gritting Times	97	90		
Community Greenspace - Community Groups	99	68		
Community Greenspace - Infrastructure	101	85		
Street Cleansing	102	330		
Flooding	109	50		
Roads Maintenance Partnership - Reactive Maintenance	110	78	124	78
Traffic and Road Safety	111	50	45	45

TOTAL SAVINGS REJECTED

2,707 1,648 1,046

PERTH & KINROSS COUNCIL

APPENDIX (iii)

1 MARCH 2023

REVENUE BUDGET 2023/24, 2024/25 & 2025/26

REVENUE BUDGET AMENDMENT - SCOTTISH CONSERVATIVE & UNIONIST GROUP

ADDITIONAL SAVINGS PROPOSALS

23/24	24/25	25/26
£'000	£'000	£'000

Working in partnership with communities

Road Network Charges (10% increase)

24

Contribution from earmarked Reserve for non recurring pressures 2023/24

150 (150)

TOTAL ADDITIONAL SAVINGS PROPOSALS

174 (150) 0

PERTH & KINROSS COUNCIL

APPENDIX (iv)

1 MARCH 2023

REVENUE BUDGET 2023/24, 2024/25 & 2025/26

REVENUE BUDGET AMENDMENT - SCOTTISH CONSERVATIVE & UNIONIST GROUP

CORPORATE PLAN 2022-2027

23/24	24/25	25/26
£'000	£'000	£'000

Additional Expenditure Proposals

TACKLING POVERTY

Investment in Food Security - to help sustain support for valuable initiatives aimed at providing food security in our communities (non-recurring).

250

School Clothing Grants - additional funding to assist qualifying families with the provision of school clothing, including warm jackets and PE kit (non-recurring).

20

Community Kitchen Project - funds to support Giraffe Perth to develop their training programme to teach cooking skills, reduce food waste, build confidence and promote wellbeing to individuals and families in Perth and Kinross (non-recurring).

50

TACKLING CLIMATE CHANGE AND SUPPORTING SUSTAINABLE PLACES

Road Gullies - towards additional gully cleaning in 2023/24, 2024/25 and 2025/26 (non-recurring)

100 100 100

Community Resilience – Support for Community Groups and Communities Resilience Forums to address challenges to ensure communities adapt to climate change (non-recurring).

20

PERTH & KINROSS COUNCIL

APPENDIX (iv) cont.

1 MARCH 2023

REVENUE BUDGET 2023/24, 2024/25 & 2025/26

**REVENUE BUDGET AMENDMENT - SCOTTISH CONSERVATIVE &
UNIONIST GROUP
CORPORATE PLAN 2022-2027**

23/24 24/25 25/26
£'000 £'000 £'000

Additional Expenditure Proposals

**DEVELOPING A RESILIENT, STRONGER AND GREENER LOCAL
ECONOMY**

Perth and Kinross Skills Passport - £150,000 investment in 2023/24 and 2024/25 to provide grants of up to £2,500 to assist a minimum of 60 people back into work through the provision of financial assistance for help such as training course or equipment (non-recurring) **150 150**

Small Business Grants Scheme – investment of £150,000 from earmarked reserves (Microgrant Scheme) towards a Small Business Grant Scheme providing grants for small businesses employing up to 10 people for relevant start-up or expansion costs such as the purchase of equipment or website development, with a 75% contribution from the scheme up to a maximum of £5,000 (non-recurring). **150**

Attended Public Conveniences – Investment in 2023/24 in a project to examine the removal of toilet attendants at each of the remaining staffed public conveniences (except Pitlochry and Dunkeld which have the highest footfall) with the aim of implementing controlled access and an alternative method of cleaning and resupplying them (non-recurring). **25**

Fly Tipping Fund - to assist homeowners and landowners to clear private land of illegally fly tipped materials (non-recurring). **30**

Fly Tipping Enforcement - funding of £50,000 in 2023/24 and 2024/25 for the creation of a dedicated Fly Tipping Officer to tackle anti-social fly tipping activities across Perth and Kinross, to deploy the Council's two portable anti-fly tipping cameras and to identify and pursue offenders through the use of fixed penalty notices and the criminal justice system (non-recurring) **50 50**

Adapt Your Property – 50% grants to a maximum of £75,000 to convert underused/vacant town and city centre commercial space for new commercial/residential uses (non-recurring) **300**

Parking Services – Increase on-street parking charges by 20%, off-street charges by 10% and residents permits by 5% to offset the impact of inflation on operating costs and investment in car parking infrastructure **and increase the free parking time period to 20 minutes** . **-**

1 MARCH 2023

REVENUE BUDGET 2023/24, 2024/25 & 2025/26

REVENUE BUDGET AMENDMENT - SCOTTISH CONSERVATIVE &
UNIONIST GROUP

CORPORATE PLAN 2022-2027

23/24	24/25	25/26
£'000	£'000	£'000

Additional Expenditure Proposals**ENABLING OUR CHILDREN AND YOUNG PEOPLE TO ACHIEVE THEIR FULL POTENTIAL**

Study Support - £55,000 investment in 2023/24 from savings made as a result of the teachers strikes for the provision of targeted study support for those pupils who have been most disadvantaged by the disruption to their learning environment (non-recurring). **55**

Youth Engagement - £120,000 investment in 2023/24 from savings made as a result of the teachers strikes for the continuation of the work of the Youth Engagement Team to support youth outreach work (non-recurring). **120**

Translation Tools and Equipment – With the increasing number of first languages spoken by school pupils and their parents, a £50,000 investment from savings made as a result of the teachers strikes for translation tools, software and equipment, such as Language Line, to assist teachers and school staff with communication facilities (non-recurring). **50**

PROTECTING AND CARING FOR OUR MOST VULNERABLE PEOPLE

Women's Aid - additional funding for Women's Aid in 2023/24, 2024/25 and 2025/26 in recognition of the increased incidence of domestic abuse as a result of the cost of living crisis (non-recurring). **40 40 40**

RASAC Perth and Kinross - additional funds in 2023/24, 2024/25 and 2025/26 to support women and young people who have experienced sexual violence at any time in their lives (non-recurring). **40 40 40**

SUPPORTING AND PROMOTING PHYSICAL AND MENTAL WELLBEING

The Neuk - £150,000 investment in The Neuk, Perth to support the continuation of a 24/7 service for their flagship, multi-agency, one stop crisis centre aimed at dealing with all areas of mental health (non-recurring). **150**

The Lighthouse - £150,000 investment in The Lighthouse, Perth from savings made as a result of the teachers strikes to support the continuation of crisis support for young people aged 12+ who are at risk of self-harm or suicide (non-recurring). **150**

REVENUE BUDGET 2023/24, 2024/25 & 2025/26**REVENUE BUDGET AMENDMENT - SCOTTISH CONSERVATIVE & UNIONIST GROUP****CORPORATE PLAN 2022-2027**

23/24	24/25	25/26
£'000	£'000	£'000

Additional Expenditure Proposals

Mental Health Community Groups – £50,000 funding for Community Groups across Perth and Kinross supporting adult mental health such as Mindspace, the Women's Wellbeing Club and Andy's Man Club (non-recurring).	50
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CulturePK – Investment of £173,000 in 2023/24 to keep the public libraries in Alyth, Comrie, Pitlochry, Auchterarder, Coupar Angus, Birnam and North Inch open (non-recurring).	173
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CulturePK – Investment of £25,000 in 2023/24 to provide resource to redesign the library service in public libraries with the lowest footfall (non-recurring).	25
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Live Active Leisure - funds to support keeping Perth Leisure Pool open (non-recurring)	350
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Live Active Leisure - funds to support keeping the Dewar's Centre open (non-recurring)	360
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ALEOs – Investment in 2023/24 for a savings project to examine the sharing of back of house services among the three ALEOs – Culture PK, Horsecross Arts and Live Active Leisure – such as communications, finance, administration and health and safety (non-recurring).	50
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WORKING IN PARTNERSHIP WITH COMMUNITIES

Community Investment Fund – Further funding for the Community Investment Fund for 2023/24 which will include the previous eligibility criteria (inequalities plus the opportunity for community groups and organisations whose operating costs face significant financial challenges as a result of rising energy costs) (non-recurring).	400
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Kinross-shire Local Committee - funding to support the continuation of the Kinross-shire Local Committee pending the outcome of the review. £20,000 to support the administration of the committee and £20,000 to be used at the discretion of the Kinross-shire elected members to support the funding of priorities within the Kinross-shire ward (non-recurring).	40
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Bloom Groups and Friends of Cemeteries Groups - additional funding for the direct use of local Bloom Groups or Friends of Cemeteries Groups (non-recurring).	40
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1 MARCH 2023

REVENUE BUDGET 2023/24, 2024/25 & 2025/26

REVENUE BUDGET AMENDMENT - SCOTTISH CONSERVATIVE &
UNIONIST GROUP

CORPORATE PLAN 2022-2027

23/24	24/25	25/26
£'000	£'000	£'000

Additional Expenditure Proposals

Armed Forces Covenant – funding for the Armed Forces Champion, in consultation with the responsible council Armed Forces officer, to support the work of the Armed Forces Champion in delivering this Council's covenant with Armed Forces Veterans to include event costs, small grants up to a maximum of £100, venue hire where necessary and light refreshments if needed (recurring). **5**

Investment in Footpaths – increased spending capacity of £500,000 for 2023/24 to further improve the footpath network in Perth and Kinross (recurring). **23**

Community Action Plans - funding for Community Action Plan Groups to help with securing match funding for their priorities **200**

Community Transport Initiative – Reinvestment of savings from the Public Transport budget towards the expansion of Community Transport Initiatives across Perth and Kinross (recurring) **100**

Verge Cutting - funds to complete an additional verge cutting exercise in Perth and Kinross **60**

3,626	380	180
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REVENUE BUDGET AMENDMENT - SCOTTISH CONSERVATIVE & UNIONIST GROUP

2023/24 COUNCIL TAX CALCULATION

	2023/24	
	£'000	£'000
2023/24 Provisional Revenue Budget		443,853
Adjustments:		
Reject Expenditure Pressures (Appendix i)	(25)	
Reject Savings (Appendix ii)	2,707	
Additional Savings Proposals (Appendix iii)	(174)	
Additional Expenditure Proposals (Appendix iv)	3,626	
		<u>6,134</u>
2023/24 Updated Provisional Revenue Budget		449,987
<u>Funding</u>		
Total Revenue Funding	(318,106)	
Council Tax Second Home / Long Term Empty Properties	(1,300)	
Capital Grants	(1,600)	
Net Contribution from Reserves included in the Provisional Budget	(6,602)	
Contribution from Service Concession Scheme	(17,000)	
Contribution from earmarked Reserves included in this Amendment - Covid-19	(1,200)	
Contribution from unearmarked Reserves included in this Amendment	(1,617)	
		<u>(347,425)</u>
AMOUNT TO BE LEVIED FROM COUNCIL TAX		102,562
TAX BASE BAND D EQUIVALENT PROPERTIES (2.0% Non Collection)		72,996
FINAL 2023/24 BAND D COUNCIL TAX		<u>£1,405.04</u>
INCREASE (2022/23 FINAL BAND D COUNCIL TAX £1,351.00)		<u>£54.04</u>
PERCENTAGE INCREASE		<u>4.00%</u>

Excluding Water and Waste Water charges determined by Scottish Water.

REVENUE BUDGET AMENDMENT - SCOTTISH CONSERVATIVE & UNIONIST GROUP

2024/25 COUNCIL TAX CALCULATION

	2024/25	
	£'000	£'000
2024/25 Provisional Revenue Budget		437,195
Recurring impact of 2023/24 proposals		2,636
Adjustments:		
Reject Expenditure Pressures (Appendix i)	(1,095)	
Reject Savings (Appendix ii)	1,648	
Additional Savings Proposals (Appendix iii)	150	
Additional Expenditure Proposals (Appendix iv)	380	
		<u>1,083</u>
2024/25 Updated Provisional Revenue Budget		440,914
<u>Funding</u>		
Total Revenue Funding	(321,360)	
Council Tax Second Home / Long Term Empty Properties	(1,300)	
Capital Grants	(1,600)	
Net Contribution to Reserves included in the Provisional Budget	1,127	
2024/25 Gap	(1,690)	
Contribution from Service Concession Scheme	(7,000)	
Contribution from unearmarked Reserves included in this Amendment	(1,517)	
		<u>(333,340)</u>
AMOUNT TO BE LEVIED FROM COUNCIL TAX		107,574
TAX BASE BAND D EQUIVALENT PROPERTIES (2.0% Non Collection)		73,618
FINAL 2024/25 BAND D COUNCIL TAX		<u>£1,461.24</u>
INCREASE (2023/24 FINAL BAND D COUNCIL TAX £1,405.04)		<u>£56.20</u>
PERCENTAGE INCREASE		<u>4.00%</u>

Excluding Water and Waste Water charges determined by Scottish Water.

PERTH & KINROSS COUNCIL
1 MARCH 2023
REVENUE BUDGET 2023/24, 2024/25 & 2025/26

APPENDIX (vii)

REVENUE BUDGET AMENDMENT - SCOTTISH CONSERVATIVE & UNIONIST GROUP

2025/26 COUNCIL TAX CALCULATION

	2025/26	
	£'000	£'000
2025/26 Provisional Revenue Budget		442,465
Recurring impact of 2023/24 proposals		2,636
Recurring impact of 2024/25 proposals		703
Adjustments:		
Reject Expenditure Pressures (Appendix i)	(382)	
Reject Savings (Appendix ii)	1,046	
Additional Savings Proposals (Appendix iii)	0	
Additional Expenditure Proposals (Appendix iv)	180	
		<hr/>
		844
2025/26 Updated Provisional Revenue Budget		<hr/> 446,648
<u>Funding</u>		
Total Revenue Funding	(321,360)	
Council Tax Second Home / Long Term Empty Properties	(1,300)	
Capital Grants	(1,600)	
Net Contribution to Reserves included in the Provisional Budget	1,439	
2025/26 Gap	(3,191)	
Contribution from Service Concession Scheme	(7,000)	
Contribution from unearmarked Reserves included in this Amendment	(813)	
		<hr/>
		(333,825)
AMOUNT TO BE LEVIED FROM COUNCIL TAX		<hr/> 112,823
TAX BASE BAND D EQUIVALENT PROPERTIES (2.0% Non Collection)		74,241
FINAL 2025/26 BAND D COUNCIL TAX		<hr/> <hr/> £1,519.69
INCREASE (2024/25 FINAL BAND D COUNCIL TAX £1,461.24)		<hr/> <hr/> £58.45
PERCENTAGE INCREASE		<hr/> <hr/> 4.00%

Excluding Water and Waste Water charges determined by Scottish Water.

2nd Amendment (Councillors C Stewart and D Cuthbert)

The Council agrees:

- 1 To approve the 2023/24 Provisional Revenue Budget of £443.853 million as set out in Appendix A of Report No. 23/72.
- 2 To approve the 2024/25 Provisional Revenue Budget of £437.195 million as set out in Appendix A of Report No. 23/72.
- 3 To approve the 2025/26 Provisional Revenue Budget of £442.465 million as set out in Appendix A of Report No. 23/72.
- 4 To approve the expenditure pressures as set out in Appendix B of Report No. 23/72 with the exception of those listed in Appendix (i).
- 5 To approve the implementation of the savings options as set out in Appendix B of Report No. 23/72 with the exception of those listed in Appendix (ii).
- 6 To approve the additional savings proposals as set out in Appendix (iii) of this Revenue Budget amendment.
- 7 To approve the additional expenditure proposals as set out in Appendix (iv) of this Revenue Budget amendment.
- 8 To approve an additional contribution from Reserves of £1.924 million in 2023/24 in this Revenue Budget amendment.
- 9 To approve an additional contribution from Reserves of £153,000 in 2024/25 in this Revenue Budget amendment.
- 10 To approve an additional contribution to Reserves of £2.997 million in 2025/26 in this Revenue Budget amendment.
- 11 To approve the Council Tax bases of 72,986 in 2023/24, 73,698 in 2024/25 and 74,411 in 2025/26.
- 12 To approve the contribution to Perth & Kinross Integration Joint Board of £79.532 million which is included in the 2023/24 Provisional Revenue Budget.
- 13 To approve the earmarked general fund balances set out in Table 13 with the exception of the adjustments listed in Appendix (v).
- 14 To approve the application of funding arising from the Service Concession Arrangements as set out in Table 8 in paragraph 7.13.
- 15 To approve that uncommitted Reserves are maintained at a minimum of 2% of the 2023/24 Net Revenue Budget which equates to £8.921 million.
- 16 To approve a provision for the non-collection of Council Tax of 2.0% in 2023/24, 2024/25 and 2025/26.
- 17 To approve the 2023/24 Final Revenue Budget of £447.107 million resulting in a Band D Council Tax of £1,378.00 in 2023/24 as summarised in Appendix (v) of this Revenue Budget amendment. This represents a 2% increase from the Council Tax Band D figure for 2022/23.
- 18 To approve the 2024/25 Updated Provisional Revenue Budget of £435.522 million resulting in an indicative Band D Council Tax of £1,405.00 in 2024/25 as summarised in Appendix vi of this Revenue Budget amendment. This represents an indicative 1.96% increase from the Council Tax Band D figure for 2023/24.
- 19 To approve the 2025/26 Updated Provisional Revenue Budget of £436.646 million resulting in an indicative Band D Council Tax of £1,433.00 in 2025/26 as summarised in Appendix vii of this Revenue Budget amendment. This represents an indicative 1.99% increase from the Council Tax Band D figure for 2024/25.

REVENUE BUDGET: INDEPENDENT

Reference
Report No.
23/72
Page No.

EXPENDITURE PRESSURES REJECTED

23/24 24/25 25/26
£'000 £'000 £'000

Tackling climate change and supporting sustainable places

Climate Change & Sustainable Development	48	45		
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Placing Communities at the Heart of How We Work

Operations Fuel - partial rejection of inflation	52	55	45	
Energy pressures - street lighting etc. - partial rejection of inflation	52	155	60	
Operations - Refuse Collection - full rejection	53	248		
Parking Services - full rejection	54	230	160	125
Property maintenance - partial rejection of inflation	55	50	100	

Organised to Deliver / Transformation

Energy - partial rejection of inflation	55	1,470	310	
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TOTAL EXPENDITURE PRESSURES REJECTED

523 1,890 640

REVENUE BUDGET: INDEPENDENT

Reference
Report No.
23/72
Page No.

SAVINGS REJECTED

23/24 24/25 25/26
£'000 £'000 £'000

Tackling climate change and supporting sustainable places

Grounds Maintenance	56	100	250	250
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Growing a sustainable and inclusive local economy

Funding for Mobile Toilets	57	26		
Public Conveniences - Crieff (partial)	57	35		
Pitlochry Festival Theatre (partial)	58	15	14	14
Perth & Kinross Heritage Trust	61	100		

REVENUE BUDGET: INDEPENDENT

SAVINGS REJECTED

Reference
Report No.
23/72

Page No.	23/24 £'000	24/25 £'000	25/26 £'000
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Enabling our children and young people to achieve their full potential

Increase and introduction of charges - reject all except new charge for offering spare nursery capacity provision	66	70	72	74
Reduction in Tayside Contracts Contract fee - this saving replaced by more targeted savings on school cleaning as detailed in appendix (iii)	67	100	100	100
School Crossing Patrollers	68	110	69	
Primary Swimming Lessons	69	40	20	
Parent Council Funding	70	20		
School Virtual Campus Provision	71		41	21
Breakfast Clubs	74		38	
Educational Psychology	77		86	
School Based Music Instruction	78	13	116	70
Central Music Groups / Music Camps	78	48		
Reductions to Devolved School Management Budgets	79			52

Protecting and caring for our most vulnerable people

Housing and Homeless Support - SLA with providers - partial rejection to protect CAB, Women's Aid and Credit Union	81			49
Care and Repair Service	85	300	300	
Adult Learning SLA	86		92	
SLA Payments	88		84	
Reduction to Criminal Justice Support (CJS)	89	21	77	43

Supporting and Promoting Physical and Mental Wellbeing

ALEOs	90	331	351	351
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Placing communities at the heart of how we work

Reduction in Community Campus Opening Times	91		150	150
Winter Maintenance	95	55		
Winter Maintenance	96	370		
Winter Maintenance	97	90		
Community Greenspace Community Groups	99	68		
Community Greenspace Maintenance	100	54	54	114
Community Greenspace Infrastructure	101	85		
Trading Standards	106	12	45	
Regulation - Food Safety	107		45	45

PERTH & KINROSS COUNCIL
1 MARCH 2023
REVENUE BUDGET 2023/24, 2024/25 & 2025/26

APPENDIX (ii) cont.

REVENUE BUDGET: INDEPENDENT

SAVINGS REJECTED

Reference Report No. 23/72 Page No.	23/24 £'000	24/25 £'000	25/26 £'000
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Regulation - Environmental Health	108	45	35
RMP - Reactive Maintenance	110	78	124
Traffic & Road Safety	111	50	45
Public Transport - Local Bus Services	112	525	

Organised to Deliver / Transformation

Review of IT & Business Systems	122		300
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TOTAL SAVINGS REJECTED

2,690	2,244	1,791
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PERTH & KINROSS COUNCIL

APPENDIX (iii)

1 MARCH 2023

REVENUE BUDGET 2023/24, 2024/25 & 2025/26

REVENUE BUDGET: INDEPENDENT

ADDITIONAL SAVINGS PROPOSALS

23/24 £'000	24/25 £'000	25/26 £'000
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BUDGET REDUCTIONS - Communities

Generate saving by combining parking warden, dog fouling, safer communities and visitor ranger roles		150	150
Charge for Broxden Park and Ride (with a free ticket to City centre)	200		
Allow purchase of permits for more than 2 garden waste bins	35	10	
Removal of budget for city centre business intelligence and support	100		
Increased target for landfill reduction through public education campaigns		200	

BUDGET REDUCTIONS - ECS

Seek philanthropic partnerships for breakfast clubs	38		
Removal of additional Covid support within Early Childcare		285	171
Adjust ECS cleansing standard to 70%	283	142	
Align school cleaning contract to 190 days when pupils are in school	203	101	
Align staffing levels within the Primary Sector to reducing pupil roll		105	63
Recharge 100% of SERCC annual fee to schools' DSM budget	20		
Align DSM with changes to pupil numbers		560	(300)
Partially absorb DSM underspend	500		
Expand pilot scheme for nursery provision for non-eligible children where capacity exists in rural schools		100	100
Reduction in Early Learning & Childcare teaching		75	51
Reduction in Modern Apprentices and Early Childhood Practitioners in ELC		87	41
Perth Secondary School Estate Review			500

PERTH & KINROSS COUNCIL

APPENDIX (iii) cont.

1 MARCH 2023

REVENUE BUDGET 2023/24, 2024/25 & 2025/26

REVENUE BUDGET: INDEPENDENT

ADDITIONAL SAVINGS PROPOSALS

**23/24 24/25 25/26
£'000 £'000 £'000**

BUDGET REDUCTIONS - CDS

Cease membership of CoSLA		90	
Cease membership of Scotland Excel	111		
Sell ES1 number plate	150	(150)	

BUDGET REDUCTIONS - Organised to Deliver / Transformation

Transformation of service management structure and configuration to be approved by elected members prior to implementation	1,000	1,500	2,000
Pullar House mothballing and closure	180	180	1,446
Modern apprentice and trainee employment initiative - generated by associated proposal for spending in year 1			1,000

Contribution from earmarked reserves - non recurring 2022/23

625 (625)

TOTAL ADDITIONAL SAVINGS PROPOSALS

3,445 2,810 5,222

PERTH & KINROSS COUNCIL

APPENDIX (iv)

1 MARCH 2023

REVENUE BUDGET 2023/24, 2024/25 & 2025/26

REVENUE BUDGET: INDEPENDENT

CORPORATE PLAN 2023 - 2028

**23/24 24/25 25/26
£'000 £'000 £'000**

Additional Expenditure Proposals

EXPENDITURE PRESSURES - Communities

Community Investment Fund (non-recurring)	400		
Community Events Fund (£10,000 per ward) (non-recurring)	120		
Increase in Road Safety staff (recurring)	74		
Increase in Road Safety projects budget (recurring)	120		
New grit bins (non-recurring)	20		
Reject pitches and parks charges, and exempt farmers markets from road closure charges (recurring)	28		
Comrie Legion Park (non-recurring)		50	
New national park feasibility (non-recurring)	100		
Feasibility study into new Ballinluig Integrated Transport Hub - Railway Station/Bus Interchange/Park&Ride (funded from project management feasibility reserve) (non-recurring)	100		
Unadopted roads (non-recurring)	100		
Community transport initiatives (recurring)	50		

PERTH & KINROSS COUNCIL

APPENDIX (iv) cont.

1 MARCH 2023

REVENUE BUDGET 2023/24, 2024/25 & 2025/26

REVENUE BUDGET: INDEPENDENT

CORPORATE PLAN 2023 - 2028

23/24 24/25 25/26
£'000 £'000 £'000

Additional Expenditure Proposals

Funding for GrowBiz to expand coverage including rural social care providers (non-recurring)	120		
Rural microbusiness grants (non-recurring)	380		
Adapt your property (non-recurring)	500		
EXPENDITURE PRESSURES - ALEOS			
CPK - Remove deferred PKC SLA reduction (recurring)	41		
CPK - To maintain library and mobile library provision, and programming and engagement activity (recurring)	235	48	
PTCH - To support pressures on energy and wages and maintain programming (recurring)	373		
PTCH - Creation of Perthshire Box Office (recurring)	80		
LAL - Rephase Management of Community Halls to allow community engagement (non-recurring)	55		
LAL - To maintain services delivered at rural swimming pools, Live Active Atholl and Dewar's Centre (recurring)	431	186	
LAL - Access to curling initiative (non-recurring)	25	25	
EXPENDITURE PRESSURES - ECS			
Expand breakfast and after-school clubs in areas where provision doesn't exist but could (recurring)	80		
EXPENDITURE PRESSURES - CDS			
Kinross-shire Local Committee discretionary spend (recurring)	40		
Expand area committee structure to Highland, Strathearn and Strathmore (recurring)	120		
EXPENDITURE PRESSURES - Council organisation			
Modern apprentice and trainee employment initiative			
Non-recurring - to be funded from Transformation and Workforce Management reserve	500		
Pitlochry Community Campus feasibility study (non-recurring)	100		
EXPENDITURE PRESSURES - Promoting Wellbeing			
Breast Buddies - continuation of the Breast Buddies programme to support best start in life and encourage positive parenting (recurring)	40	40	
No Wrong Door-style training - funding to facilitate the codesign and coproduction of training to improve council front door services (non-recurring)	50		
Vitamin D3 supplementation - a healthy living prevention and early intervention "test of change project" to mitigate future pressures on social care budgets with a focus on boosting the immunity of our most vulnerable people through Vitamin D3 supplements to reduce respiratory infection and improve overall health and wellbeing (non-recurring)	250		
	4,532	349	0

PERTH & KINROSS COUNCIL
1 MARCH 2023
REVENUE BUDGET 2023/24, 2024/25 & 2025/26

APPENDIX (v)

REVENUE BUDGET: INDEPENDENT

2023/24 COUNCIL TAX CALCULATION

	2023/24	
	£'000	£'000
2023/24 Provisional Revenue Budget		443,853
Adjustments:		
Reject Expenditure Pressures (Appendix i)	(523)	
Reject Savings (Appendix ii)	2,690	
Additional Savings Proposals (Appendix iii)	(3,445)	
Additional Expenditure Proposals (Appendix iv)	4,532	
		<u>3,254</u>
2023/24 Updated Provisional Revenue Budget		447,107
<u>Funding</u>		
Total Revenue Funding	(318,106)	
Council Tax Second Home / Long Term Empty Properties	(1,300)	
Capital Grants	(1,600)	
Net Contribution from Reserves included in the Provisional Budget	(6,602)	
Contribution from Service Concession Scheme	(17,000)	
Contribution from earmarked Reserves included in this Amendment		
- Covid 19	(750)	
- Transformation & Workforce Management	(655)	
- Culture Reserve	(40)	
- PH20	(25)	
- World Cycling Championship	(180)	
- Bertha Park PS	(270)	
- Decants	(700)	
- Perth & Kinross Offer	(192)	
Contribution to unearmarked Reserves included in this Amendment	888	
		<u>(346,532)</u>
AMOUNT TO BE LEVIED FROM COUNCIL TAX		100,575
TAX BASE BAND D EQUIVALENT PROPERTIES (2.0% Non Collection)		72,986
FINAL 2023/24 BAND D COUNCIL TAX		<u>£1,378.00</u>
INCREASE (2022/23 FINAL BAND D COUNCIL TAX £1,351.00)		<u>£27.00</u>
PERCENTAGE INCREASE		<u>2.00%</u>

Excluding Water and Waste Water charges determined by Scottish Water.

PERTH & KINROSS COUNCIL
1 MARCH 2023
REVENUE BUDGET 2023/24, 2024/25 & 2025/26

APPENDIX (vi)

REVENUE BUDGET: INDEPENDENT

2024/25 COUNCIL TAX CALCULATION

	2024/25	
	£'000	£'000
2024/25 Provisional Revenue Budget		437,195
Recurring impact of 2023/24 proposals		434
Adjustments:		
Reject Expenditure Pressures (Appendix i)	(1,890)	
Reject Savings (Appendix ii)	2,244	
Additional Savings Proposals (Appendix iii)	(2,810)	
Additional Expenditure Proposals (Appendix iv)	349	
		<u>(2,107)</u>
2024/25 Updated Provisional Revenue Budget		435,522
<u>Funding</u>		
Total Revenue Funding	(321,360)	
Council Tax Second Home / Long Term Empty Properties	(1,300)	
Capital Grants	(1,600)	
Net Contribution to Reserves included in the Provisional Budget	1,127	
2024/25 Gap	(1,690)	
Contribution from Service Concession Scheme	(7,000)	
Contribution from unearmarked Reserves included in this Amendment	(153)	
		<u>(331,976)</u>
AMOUNT TO BE LEVIED FROM COUNCIL TAX		103,546
TAX BASE BAND D EQUIVALENT PROPERTIES (2.0% Non Collection)		73,698
FINAL 2024/25 BAND D COUNCIL TAX		<u>£,405.00</u>
INCREASE (2023/24 FINAL BAND D COUNCIL TAX £1,378.00)		<u>£ 27.00</u>
PERCENTAGE INCREASE		<u>1.96%</u>

Excluding Water and Waste Water charges determined by Scottish Water.

PERTH & KINROSS COUNCIL
1 MARCH 2023
REVENUE BUDGET 2023/24, 2024/25 & 2025/26

APPENDIX (vii)

REVENUE BUDGET: INDEPENDENT

2025/26 COUNCIL TAX CALCULATION

	2025/26	
	£'000	£'000
2025/26 Provisional Revenue Budget		442,465
Recurring impact of 2023/24 proposals		434
Recurring impact of 2024/25 proposals		(2,182)
Adjustments:		
Reject Expenditure Pressures (Appendix i)	(640)	
Reject Savings (Appendix ii)	1,791	
Additional Savings Proposals (Appendix iii)	(5,222)	
Additional Expenditure Proposals (Appendix iv)	0	
		<hr/>
		(4,071)
2025/26 Updated Provisional Revenue Budget		436,646
<u>Funding</u>		
Total Revenue Funding	(321,360)	
Council Tax Second Home / Long Term Empty Properties	(1,300)	
Capital Grants	(1,600)	
Net Contribution to Reserves included in the Provisional Budget	1,439	
2025/26 Gap	(3,191)	
Contribution from Service Concession Scheme	(7,000)	
Contribution to unearmarked Reserves included in this Amendment	2,997	
		<hr/>
		(330,015)
AMOUNT TO BE LEVIED FROM COUNCIL TAX		106,631
TAX BASE BAND D EQUIVALENT PROPERTIES (2.0% Non Collection)		74,411
FINAL 2025/26 BAND D COUNCIL TAX		<hr/>
		£1,433.00
INCREASE (2024/25 FINAL BAND D COUNCIL TAX £1,405.00)		<hr/>
		£28.00
PERCENTAGE INCREASE		<hr/>
		1.99%

Excluding Water and Waste Water charges determined by Scottish Water.

3rd Amendment (Councillor P Barrett and Bailie C McLaren)

The Council agrees:

- 1 To approve the 2023/24 Provisional Revenue Budget of £443.853 million as set out in Appendix A of Report No. 23/72.
- 2 To approve the 2024/25 Provisional Revenue Budget of £437.195 million as set out in Appendix A of Report No. 23/72.
- 3 To approve the 2025/26 Provisional Revenue Budget of £442.465 million as set out in Appendix A of Report No. 23/72.
- 4 To approve the expenditure pressures as set out in Appendix B of Report No. 23/72.
- 5 To approve the implementation of the savings options as set out in Appendix B of Report No. 23/72 with the exception of those listed in Appendix (ii).
- 6 To approve the additional savings proposals as set out in Appendix (iii) of this Revenue Budget amendment.
- 7 To approve the additional expenditure proposals as set out in Appendix (iv) of this Revenue Budget amendment.
- 8 To approve an additional contribution to Reserves of £0.424 million in 2023/24 in this Revenue Budget amendment.
- 9 To approve an additional contribution from Reserves of £2.972 million in 2024/25 in this Revenue Budget amendment.
- 10 To approve an additional contribution to Reserves of £1.881 million in 2025/26 in this Revenue Budget amendment.
- 11 To approve the Council Tax bases as set out in Table 9 in paragraph 7.19
- 12 To approve the contribution to Perth & Kinross Integration Joint Board of £79.532 million which is included in the 2023/24 Provisional Revenue Budget.
- 13 To approve the earmarked general fund balances set out in Table 13, with the exception of the adjustments listed in Appendices (v) and (vi).
- 14 To approve the application of funding arising from the Service Concession Arrangements as set out in Table 8 in paragraph 7.13.
- 15 To approve that uncommitted Reserves are maintained at a minimum of 2% of the 2023/24 Net Revenue Budget which equates to £8.921 million.
- 16 To approve a provision for the non-collection of Council Tax of 2.0% in 2023/24, 2024/25 and 2025/26.
- 17 To approve the 2023/24 Final Revenue Budget of £447.340 million resulting in a Band D Council Tax of £1,415.12 in 2023/24 as summarised in Appendix (v) of this Revenue Budget amendment. This represents a 4.75% increase from the Council Tax Band D figure for 2022/23.
- 18 To approve the 2024/25 Provisional Revenue Budget of £443.776 million resulting in an indicative Band D Council Tax of £1,482.38 in 2024/25 as summarised in Appendix vi of this Revenue Budget amendment. This represents an indicative 4.75% increase from the Council Tax Band D figure for 2023/24.
- 19 To approve the 2025/26 Provisional Revenue Budget of £446.260 million resulting in an indicative Band D Council Tax of £1,552.84 in 2025/26 as summarised in Appendix vii of this Revenue Budget amendment. This represents an indicative 4.75% increase from the Council Tax Band D figure for 2024/25.

PERTH & KINROSS COUNCIL

APPENDIX (i)

1 MARCH 2023

REVENUE BUDGET 2023/24, 2024/25 & 2025/26

REVENUE BUDGET: LIBERAL DEMOCRAT GROUP

Reference
Report No.
23/72

Page No.

23/24 24/25 25/26
£'000 £'000 £'000

EXPENDITURE PRESSURES REJECTED

TOTAL EXPENDITURE PRESSURES REJECTED

0 0 0

PERTH & KINROSS COUNCIL

APPENDIX (ii)

1 MARCH 2023

REVENUE BUDGET 2023/24, 2024/25 & 2025/26

REVENUE BUDGET: LIBERAL DEMOCRAT GROUP

Reference
Report No.
23/72

Page No.

23/24 24/25 25/26
£'000 £'000 £'000

SAVINGS REJECTED

Developing a resilient, stronger and greener local economy

Events (partial) - to cover a smaller Christmas event, the Mela, Medieval festival/ market which coincides with Pride, Ukraine Day, Chinese New Year	59	100		
City & Town Centre Management	60		150	
Vacant Property	62		35	
Modern Apprentice Scheme	65	151	150	150

Enabling our children and young people to achieve their full potential

School Crossing Patrollers	68	110	69	
Primary Swimming Lessons	69	40	20	
Early Learning & Childcare Staffing and Supplies & Services	75	183	93	51
Central Education Staff	76		507	78
Educational Psychology Capacity	77		86	
School Based Music Instruction	78	13	116	70
Reductions to Devolved School Management Budgets	79			52

Protecting and caring for our most vulnerable people

Contract and Commissioning	80		60	
Service Level Agreements with Providers	81			114
Customer & Community Engagement	82		50	
Private Sector Housing Team	83		85	
Housing Service	84		85	
Care & Repair Service	85	300	300	
Adult Learning SLA	86		92	

PERTH & KINROSS COUNCIL
1 MARCH 2023
REVENUE BUDGET 2023/24, 2024/25 & 2025/26

APPENDIX (ii) cont.

REVENUE BUDGET: LIBERAL DEMOCRAT GROUP

Reference
Report No.
23/72

Page No.

23/24 **24/25** **25/26**
£'000 **£'000** **£'000**

SAVINGS REJECTED

Community Planning and Adult Literacy	87	73	156
SLA Payments	88	130	
Criminal Justice Support	89	21	77 43

Working in partnership with communities

Council Property Estate	91	150	150
Winter Maintenance	95	55	
Winter Maintenance - network coverage	96	370	
Winter Maintenance - gritting times	97	90	
Community Greenspace Maintenance	100	54	54 114
Community Greenspace Infrastructure	101	85	
Trading Standards	106	12	45
Regulation - Food Safety	107	45	45
Regulation - Environmental Health	108	45	35
Flood Risk management	109	50	
Roads Maintenance Partnership - Reactive Maintenance	110	78	124 78
Traffic & Road Safety	111	50	45 45
Public Transport - Local Bus Services	112	506	

Organised to Deliver / Transformation

Local Taxes	116	54	95
Regulation - Corporate Health & Safety	121	35	35

TOTAL SAVINGS REJECTED

2,268 2,775 1,311

PERTH & KINROSS COUNCIL

APPENDIX (iii)

1 MARCH 2023

REVENUE BUDGET 2023/24, 2024/25 & 2025/26

REVENUE BUDGET: LIBERAL DEMOCRAT GROUP

ADDITIONAL SAVINGS PROPOSALS

23/24 **24/25** **25/26**
£'000 **£'000** **£'000**

Enabling our children and young people to achieve their full potential

Move to 33 period week in Secondary Schools.	439
Reduction of Primary school week to 22.5 hours.	2,900

PERTH & KINROSS COUNCIL

APPENDIX (iii) cont.

1 MARCH 2023

REVENUE BUDGET 2023/24, 2024/25 & 2025/26

REVENUE BUDGET: LIBERAL DEMOCRAT GROUP

ADDITIONAL SAVINGS PROPOSALS

23/24 £'000	24/25 £'000	25/26 £'000
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Non Recurring 2023/24 previously approved proposals

448

Transfer to non recurring pressures 2024/25

(448)

TOTAL ADDITIONAL SAVINGS PROPOSALS

448	(448)	3,339
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PERTH & KINROSS COUNCIL

APPENDIX (iv)

1 MARCH 2023

REVENUE BUDGET 2023/24, 2024/25 & 2025/26

REVENUE BUDGET: LIBERAL DEMOCRAT GROUP

CORPORATE PLAN 2023 - 2028

23/24 £'000	24/25 £'000	25/26 £'000
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Additional Expenditure Proposals

Tackling Poverty

Targeted parental employability support to parents of children in poverty, including key workers. (recurring)

300

Intensive Housing Support Approach

Outreach service to support people with complex needs experiencing homelessness. High fidelity approach delivered by 3 lead/peer support practitioners with specialist alcohol and substance misuse training skills, to move people into tenancies with intensive support to sustain their home and maintain positive relationships with neighbours. (non-recurring)

140 140

Tenancy Sustainment Fund Private Sector Tenancies

To deliver an early intervention and prevention fund to support private sector tenants similar to the tenancy sustainment fund operating within the HRA for council tenants, administered by front-line homeless team to provide support for private sector tenants while solutions are found to avoid homelessness. (non-recurring)

70 70

Child Poverty

Project management and co-ordination to support locality work to identify and support parents and families in poverty. (non-recurring)

100 100

Community Investment Fund (recurring)

£40k per Ward for CIF investment (recurring)

480

1 MARCH 2023

REVENUE BUDGET 2023/24, 2024/25 & 2025/26

REVENUE BUDGET: LIBERAL DEMOCRAT GROUP

CORPORATE PLAN 2023 - 2028

23/24	24/25	25/26
£'000	£'000	£'000

Additional Expenditure Proposals**Community Transport**

Glenfarg Community Transport Group public social partnership Arngask

Primary school & community transport contract service 55 (non-recurring) 47

Non-recurring projects additional spend as below

Road Gulleys - towards additional cleaning in 2023/24 100

Adapt Your Property - 50% grants to convert underused/vacant town and city centre commercial space for new commercial/residential uses 230

Open For Business Fund - 50% grants to encourage small town business to ensure that the frontages of their premises are updated, welcoming and say 'We're open for business' to encourage local and visitor spend, resources to support grants for a town and city centre empty property initiative, pop-up shops and a general freshening up of our High Streets 50

Community Asset Transfer Enablement Fund - topping up fund to support community asset transfers 20

Eating Well/ Living Well and Community Food Initiatives/Investment in Food Security - to help sustain support for valuable initiatives aimed at providing food security in our communities 30

Women's Aid - additional funding in recognition of the increased incidence of domestic abuse as a result of the pandemic 50

RASAC Perth & Kinross - additional funds to support women and young people who have experienced sexual violence at any time in their lives 50

1,667	310	0
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PERTH & KINROSS COUNCIL
1 MARCH 2023
REVENUE BUDGET 2023/24, 2024/25 & 2025/26

APPENDIX (v)

REVENUE BUDGET: LIBERAL DEMOCRAT GROUP

2023/24 COUNCIL TAX CALCULATION

	2023/24	
	£'000	£'000
2023/24 Provisional Revenue Budget		443,853
Adjustments:		
Reject Expenditure Pressures (Appendix i)	0	
Reject Savings (Appendix ii)	2,268	
Additional Savings Proposals (Appendix iii)	(448)	
Additional Expenditure Proposals (Appendix iv)	1,667	
		<u>3,487</u>
2023/24 Updated Provisional Revenue Budget		447,340
<u>Funding</u>		
Total Revenue Funding	(318,106)	
Council Tax Second Home / Long Term Empty Properties	(1,300)	
Capital Grants	(1,600)	
Net Contribution from Reserves included in the Provisional Budget	(6,602)	
Contribution from Service Concession Scheme	(17,000)	
Contribution from earmarked Reserves included in this Amendment		
- non recurring pressures 2023/24	(24)	
- t/f to non recurring pressures 2024/25	448	
Contribution to unearmarked Reserves included in this Amendment		
		<u>(344,184)</u>
AMOUNT TO BE LEVIED FROM COUNCIL TAX		103,156
TAX BASE BAND D EQUIVALENT PROPERTIES (2.0% Non Collection)		72,896
FINAL 2023/24 BAND D COUNCIL TAX		<u>£1,415.12</u>
INCREASE (2022/23 FINAL BAND D COUNCIL TAX £1,351.00)		<u>£64.12</u>
PERCENTAGE INCREASE		<u>4.75%</u>
Excluding Water and Waste Water charges determined by Scottish Water.		

PERTH & KINROSS COUNCIL
1 MARCH 2023
REVENUE BUDGET 2023/24, 2024/25 & 2025/26

APPENDIX (vi)

REVENUE BUDGET: LIBERAL DEMOCRAT GROUP

2024/25 COUNCIL TAX CALCULATION

	2024/25	
	£'000	£'000
2024/25 Provisional Revenue Budget		437,195
Recurring impact of 2023/24 proposals		3,048
Adjustments:		
Reject Expenditure Pressures (Appendix i)	0	
Reject Savings (Appendix ii)	2,775	
Additional Savings Proposals (Appendix iii)	448	
Additional Expenditure Proposals (Appendix iv)	310	
		<u>3,533</u>
2024/25 Updated Provisional Revenue Budget		443,776
<u>Funding</u>		
Total Revenue Funding	(321,360)	
Council Tax Second Home / Long Term Empty Properties	(1,300)	
Capital Grants	(1,600)	
Net Contribution to Reserves included in the Provisional Budget	1,127	
2024/25 Gap	(1,690)	
Contribution from Service Concession Scheme	(7,000)	
Contribution from earmarked Reserves included in this Amendment		
- non recurring pressures 2024/25	(448)	
- Covid-19	(1,000)	
Contribution from unearmarked Reserves included in this Amendment	(1,524)	
		<u>(334,795)</u>
AMOUNT TO BE LEVIED FROM COUNCIL TAX		108,981
TAX BASE BAND D EQUIVALENT PROPERTIES (2.0% Non Collection)		73,518
FINAL 2024/25 BAND D COUNCIL TAX		<u><u>£1,482.38</u></u>
INCREASE (2023/24 FINAL BAND D COUNCIL TAX £1,415.12)		<u><u>£67.26</u></u>
PERCENTAGE INCREASE		<u><u>4.75%</u></u>

Excluding Water and Waste Water charges determined by Scottish Water.

REVENUE BUDGET: LIBERAL DEMOCRAT GROUP

2025/26 COUNCIL TAX CALCULATION

	2025/26	2025/26
	£'000	£'000
2025/26 Provisional Revenue Budget		442,465
Recurring impact of 2023/24 proposals		2,600
Recurring impact of 2024/25 proposals		3,223
Adjustments:		
Reject Expenditure Pressures (Appendix i)	0	
Reject Savings (Appendix ii)	1,311	
Additional Savings Proposals (Appendix iii)	(3,339)	
Additional Expenditure Proposals (Appendix iv)	0	
		<u>(2,028)</u>
2025/26 Updated Provisional Revenue Budget		446,260
<u>Funding</u>		
Total Revenue Funding	(321,360)	
Council Tax Second Home / Long Term Empty Properties	(1,300)	
Capital Grants	(1,600)	
Net Contribution to Reserves included in the Provisional Budget	1,439	
2025/26 Gap	(3,191)	
Contribution from Service Concession Scheme	(7,000)	
Contribution to unearmarked Reserves included in this Amendment	1,881	
		<u>(331,131)</u>
AMOUNT TO BE LEVIED FROM COUNCIL TAX		115,129
TAX BASE BAND D EQUIVALENT PROPERTIES (2.0% Non Collection)		74,141
FINAL 2025/26 BAND D COUNCIL TAX		<u><u>£1,552.84</u></u>
INCREASE (2024/25 FINAL BAND D COUNCIL TAX £1,482.38)		<u><u>£70.46</u></u>
PERCENTAGE INCREASE		<u><u>4.75%</u></u>

Excluding Water and Waste Water charges determined by Scottish Water.

4th Amendment (Bailie A Bailey and Councillor B Leishman)

The Council agrees:

- 1 To approve the 2023/24 Provisional Revenue Budget of £443.853 million as set out in Appendix A of Report No. 23/72.
- 2 To approve the 2024/25 Provisional Revenue Budget of £437.195 million as set out in Appendix A of Report No. 23/72.
- 3 To approve the 2025/26 Provisional Revenue Budget of £442.465 million as set out in Appendix A of Report No. 23/72.
- 4 To approve the expenditure pressures as set out in Appendix B of Report No. 23/72 with the exception of those listed in Appendix (i).
- 5 To approve the implementation of the savings options as set out in Appendix B of Report No. 23/72 with the exception of those listed in Appendix (ii).
- 6 To approve the additional savings proposals as set out in Appendix (iii) of this Revenue Budget amendment.
- 7 To approve the additional expenditure proposals as set out in Appendix (iv) of this Revenue Budget amendment.
- 8 To approve an additional contribution from Reserves of £4.243 million in 2023/24 in this Revenue Budget amendment.
- 9 To approve an additional contribution from Reserves of £0.633 million in 2024/25 in this Revenue Budget amendment.
- 10 To approve an additional contribution to Reserves of £3.196 million in 2025/26 in this Revenue Budget amendment.
- 11 To approve the Council Tax bases of 73,016 for 2023/24, 73,758 for 2024/25 and 74,501 for 2025/26.
- 12 To approve the contribution to Perth & Kinross Integration Joint Board of £79.532 million which is included in the 2023/24 Provisional Revenue Budget.
- 13 To approve the earmarked general fund balances set out in Table 13 with the exception of those listed in Appendices V, VI and VII.
- 14 To approve the application of funding arising from the Service Concession Arrangements as set out in Table 8 in paragraph 7.13.
- 15 To approve that uncommitted Reserves are maintained at a minimum of 2% of the 2023/24 Net Revenue Budget which equates to £8.921 million.
- 16 To approve a provision for the non-collection of Council Tax of 2.0% in 2023/24, 2024/25 and 2025/26.
- 17 To approve the 2023/24 Final Revenue Budget of £450.208 million resulting in a Band D Council Tax of £1,388.15 in 2023/24 as summarised in Appendix (v) of this Revenue Budget amendment. This represents a 2.75% increase from the Council Tax Band D figure for 2022/23.
- 18 To approve the 2024/25 Provisional Revenue Budget of £437.658 million resulting in an indicative Band D Council Tax of £1,426.32 in 2024/25 as summarised in Appendix VI of this Revenue Budget amendment. This represents an indicative 2.75% increase from the Council Tax Band D figure for 2023/24.
- 19 To approve the 2025/26 Provisional Revenue Budget of £439.677 million resulting in an indicative Band D Council Tax of £1,474.62 in 2025/26 as summarised in Appendix VII of this Revenue Budget amendment. This represents an indicative 3.39% increase from the Council Tax Band D figure for 2024/25.

PERTH & KINROSS COUNCIL
1 MARCH 2023
REVENUE BUDGET 2023/24, 2024/25 & 2025/26

APPENDIX (i)

REVENUE BUDGET AMENDMENT - SCOTTISH LABOUR GROUP

Reference
Report No.
23/72

EXPENDITURE PRESSURES REJECTED

Page No. 23/24 24/25 25/26
£'000 £'000 £'000

Tackling Climate Change and Supporting Sustainable Places

Rejection of **Visitor Rangers pressure** in favour of investing in better facilities to support long-term economic growth from increased tourism (see New Proposals)

48 240

Working in Partnership with Communities

Partial rejection of **Community Greenspace - Contract Inflation**

52 10 14 12

Partial rejection of **Roads, Structures, Traffic & Network - Contract Inflation**

52 35 35 27

Partial rejection of **Winter Maintenance - Contract Inflation**

52 40 40 44

Partial rejection of **Operations Refuse Collection**

53 148

Organised to Deliver / Transformation

Partial rejection of **Energy**

55 140 1,490 160

Partial rejection of **Property Maintenance**

55 440 20 110

TOTAL EXPENDITURE PRESSURES REJECTED

1,053 1,599 353

PERTH & KINROSS COUNCIL
1 MARCH 2023
REVENUE BUDGET 2023/24, 2024/25 & 2025/26

APPENDIX (ii)

REVENUE BUDGET AMENDMENT - SCOTTISH LABOUR GROUP

Reference
Report No.
23/72

SAVINGS REJECTED

Page No. 23/24 24/25 25/26
£'000 £'000 £'000

Developing a Resilient, Stronger and Greener Local Economy

Funding for mobile toilets

57 (26) 26

Rejection of the reduction in funding to **Pitlochry Festival Theatre** in recognition of the contribution visitors make to the wider local economy

58 24 23 23

Partial rejection of the **Events** reduction

59 180

City & Town Centre Management (partial)

60 (75) 75

REVENUE BUDGET AMENDMENT - SCOTTISH LABOUR GROUP

Reference Report No. 23/72 Page No.	23/24 £'000	24/25 £'000	25/26 £'000
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SAVINGS REJECTED

Rejection of the removal of a post in Vacant Property to enable us to continue to proactively get vacant residential and commercial property back into use	62		35
Market Development Grants	63	(75)	75
Rejection of the reduction to the Modern Apprentice Scheme so that the council can continue to lead by example in upskilling the local workforce	65	151	150

Enabling our Children and Young People to Achieve Their Full Potential

Rejection of the Removal of School Crossing Patrollers to ensure children have the safest journey to school possible.	68	110	69
Rejection of the Removal of Primary Swimming Lessons recognising that for some children this will be their only opportunity to learn this important life saving skill.	69	40	20
Rejection of the reduction of Parent Council Funding	70	20	
Rejection of the reduction of School Virtual Campus Provision	71		41
Rejection of the closure of all Breakfast Clubs in our area to give children the best start to the day	74		38
Removal of Central Education Services Staff	76	(253)	253
Rejection of the reduction in staff for Educational Psychology	77		86
Rejection of the reduction in funding for School Based Music Tuition	78	13	
Rejection of the removal of Central Groups / Music Camps	78	48	

Protecting and Caring for our Most Vulnerable People

Rejection of reduction in Housing and Homeless Support - Contract and Commissioning	80		60
Rejection of reduction in Housing and Homeless Support - Service Level Agreements with Providers	81		114
Rejection of reduction in Housing and Homeless Support - Private Sector Housing Team	83		85
Rejection of reduction in Housing and Homeless Support - Housing Service	84		85
Rejection of reduction in Adult Learning & Reinstatement SLA	86		92

REVENUE BUDGET AMENDMENT - SCOTTISH LABOUR GROUP

Reference Report No. 23/72 Page No.	23/24 £'000	24/25 £'000	25/26 £'000
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SAVINGS REJECTED

Rejection of the reduction of Adult Literacy within the proposed reduction in Community Learning and Development - Community Planning and Adult Literacy	87	(40)	73	156
Rejection of the Removal of SLA Payments to support groups who do vital work in reducing inequalities in our area	88		130	
Rejection of the Reduction to Criminal Justice Support (CJS) to help improve rehabilitation and reduce re-offending	89	21	77	43

Supporting and Promoting Physical and Mental Wellbeing

Full year one rejection of the ALEOs reduction followed by a tapered reduction in future years to help those organisations continue to deliver while reconfiguring services	90	331	200	
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Working in Partnership with Communities

Community Campus Opening Times	91	(75)	75	150
Household Bins	91	(15)	15	
Rejection of the cut to Winter Maintenance	96	370		
Partial rejection of Community Greenspace reduction in order to maintain Verge Cutting due to its contribution to cycle and pedestrian safety in rural areas	101	55		
Rejection of the cut to Street Cleansing	102	330		
Operations Training	103		(45)	45
Regulation - Food Safety	107	(90)	45	45
Regulation - Environmental Health	108	(90)	45	45
Rejection of the removal of a post in Flooding to enable the council to be proactive in finding and addressing the root causes of ongoing flooding issues	109	50		
Rejection of the reduction in drain clearing within Roads Maintenance Partnership - gullies / potholes / drains to help reduce deterioration of our roads that results from standing water	110	178	(45)	45
Rejection of the reduction in subsidised Public Transport services to support people in the choice not to drive a car	112	525		

Organised to Deliver / Transformation

Customer Service efficiencies	117	(154)	72	82
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TOTAL SAVINGS REJECTED		1,553	1,855	919
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PERTH & KINROSS COUNCIL

APPENDIX (iii)

1 MARCH 2023

REVENUE BUDGET 2023/24, 2024/25 & 2025/26

REVENUE BUDGET AMENDMENT - SCOTTISH LABOUR GROUP

ADDITIONAL SAVINGS PROPOSALS

23/24	24/25	25/26
£'000	£'000	£'000

Tackling Climate Change and Supporting Sustainable Places

Grounds Maintenance	250	(100)	(100)
Closure of Inveralmond Recycling Centre	132		

Working in Partnership with Communities

Winter maintenance transformation savings target			350
Structures savings target	63	62	
Street Cleansing	58	388	388

Organised to Deliver

Withdrawal from Local Government Digital Office	25	(25)	
Transformation	300		
Council-wide efficiency review	90		
Increased slippage target	1,488		
Early reconfiguration of the Perth office estate	180	180	1,446
Perth Secondary Schools Review			450
Contribution from earmarked Reserve for non recurring pressures 2023/24	350	(350)	

TOTAL ADDITIONAL SAVINGS PROPOSALS

2,936	155	2,534
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PERTH & KINROSS COUNCIL

APPENDIX (iv)

1 MARCH 2023

REVENUE BUDGET 2023/24, 2024/25 & 2025/26

REVENUE BUDGET AMENDMENT - SCOTTISH LABOUR GROUP

CORPORATE PLAN 2018 - 2023

23/24	24/25	25/26
£'000	£'000	£'000

Additional Expenditure Proposals

Tackling Poverty

Removal of the £2 per breakfast charge to give free breakfasts to children & young people in areas where clubs are present (recurring)	50		
Additional funds to enhance and expand Employer Recruitment Incentives - No One Left Behind, Young Person's Guarantee & Rural Employment Incentive	200		
Additional funding for Citizens Advice whose guidance helps people avoid costly debt and other difficult situations	30	30	30

PERTH & KINROSS COUNCIL

APPENDIX (iv) cont.

1 MARCH 2023
REVENUE BUDGET 2023/24, 2024/25 & 2025/26

REVENUE BUDGET AMENDMENT - SCOTTISH LABOUR GROUP

CORPORATE PLAN 2018 - 2023

23/24 24/25 25/26
£'000 £'000 £'000

Additional Expenditure Proposals

Equalities fund to allow the council or third-sector groups to run projects that tackle financial inequality and fuel poverty (includes warm spaces)	100		
Monies to improve insulation and fuel efficiency for council houses (subject to ministerial approval)	2,000		
Co-operative and Council-owned Renewable Energy Projects (scoping funding)	100		
Key worker rural housing project (scoping funding)	50	50	
Monies to accelerate the buy-backs programme to take advantage of buy-to-let lull (approx. 25 units, subject to ministerial approval)	3,000		
Funding for foodbanks	40		

Tackling Climate Change and Supporting Sustainable Places

Buses 2030 - funding for the development of a fully-costed business case for a public-interest or public-owned bus operator to transform local public transport	110	100	100
Investment in facilities for long-term economic growth from increased tourism in rural areas	100	100	100

Developing a Resilient, Stronger and Greener Local Economy

Rail feasibility fund investigation of Kinross, Perth North, and Perth East rail hubs	110		
City centre housing study to explore how we can tackle the housing crisis by transforming vacant retail and commercial property	50	50	
Harbour regeneration study and development brief to ensure that the land is put back into productive use	50	50	

Enabling our Children and Young People to Achieve Their Full Potential

Support for Children's and Young People with Hearing and Visual Impairment - - This funding will support the development of the workforce through providing professional learning and specialist qualifications of both teaching and support staff who work across all establishment to deliver specialist support for children & young people with hearing and/or visual impairment. It will also aid the provision of resources for children and young people with complex needs or a disability.	250	250	
Support for Vulnerable Children and Young People - Provision of support for vulnerable children and young people with additional support needs or a disability and their families through 3rd sector delivery, development of approaches within schools to improve attendance and address behaviour, and enhancement of the skills and tools available to the workforce.	250	250	

REVENUE BUDGET AMENDMENT - SCOTTISH LABOUR GROUP

CORPORATE PLAN 2018 - 2023	23/24 £'000	24/25 £'000	25/26 £'000
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Additional Expenditure Proposals

Tackling the attainment gap in education - Additional resources and staff time to be focussed on schools where the attainment gap between children and young people from rich and poor backgrounds is the largest	245	62	
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Protecting and Caring for our Most Vulnerable People

Additional Community Safety Warden to address anti-social behaviour in Perth (recurring)	35		
Funding for Perthshire Women's Aid to continue and expand their work in supporting survivors of abuse (recurring)	30		
Funding for RASAC to continue and expand their work in supporting survivors of abuse (recurring)	30		

Supporting and Promoting Physical and Mental Wellbeing

Additional Support for Live Active Leisure To allow for the higher costs associated with running leisure facilities, especially swimming pools, in the current economic climate	336	336	50
Additional Support for Culture Perth and Kinross Additional funding offer to enable CPK maintain rural and mobile library services in the wake of recent inflationary pressures	170	170	50
Additional Support for Perth Theatre & Concert Hall Additional funding offer to help Horsecross to maintain local production of shows if they so wish	165	165	50
Additional borrowing cost to allow the new PH2O swimming pool leisure development to fit in the Capital Programme and for work to start in the coming financial year (recurring)	900		

Working in Partnership with Communities

Community winter maintenance capacity increase	50	50	
Active Travel Routes/Path building capacity to enable rural communities including West Kinfauns to benefit from fit-for-purpose alternatives to car travel (borrow £2M) recurring	90		

Organised to Deliver / Transformation

Funding to allow for the re-configuration of the Perth office estate	250		
	8,791	1,663	380

REVENUE BUDGET AMENDMENT - SCOTTISH LABOUR GROUP

2023/24 COUNCIL TAX CALCULATION

	2023/24	
	£'000	£'000
2023/24 Provisional Revenue Budget		443,853
Adjustments:		
Reject Expenditure Pressures (Appendix i)	(1,053)	
Reject Savings (Appendix ii)	1,553	
Additional Savings Proposals (Appendix iii)	(2,936)	
Additional Expenditure Proposals (Appendix iv)	8,791	
	<hr/>	6,355
2023/24 Updated Provisional Revenue Budget		450,208
<u>Funding</u>		
Total Revenue Funding	(318,106)	
Council Tax Second Home / Long Term Empty Properties	(1,300)	
Capital Grants	(1,600)	
Net Contribution from Reserves included in the Provisional Budget	(6,602)	
Contribution from Service Concession Scheme	(17,000)	
Contribution from earmarked Reserves included in this Amendment		
Culture	(600)	
Covid	(1,500)	
Community Investment Fund	(38)	
Transformation and workforce management	(1,360)	
Contribution from unearmarked Reserves included in this Amendment		
- teacher underspend	(745)	
	<hr/>	(348,851)
AMOUNT TO BE LEVIED FROM COUNCIL TAX		101,357
TAX BASE BAND D EQUIVALENT PROPERTIES (2.0% Non Collection)		73,016
FINAL 2023/24 BAND D COUNCIL TAX		<u>£1,388.15</u>
INCREASE (2022/23 FINAL BAND D COUNCIL TAX £1,351)		<u>£37.15</u>
PERCENTAGE INCREASE		<u>2.75%</u>

Excluding Water and Waste Water charges determined by Scottish Water.

PERTH & KINROSS COUNCIL
1 MARCH 2023
REVENUE BUDGET 2023/24, 2024/25 & 2025/26

APPENDIX (vi)

REVENUE BUDGET AMENDMENT - SCOTTISH LABOUR GROUP

2024/25 COUNCIL TAX CALCULATION

	2024/25	
	£'000	£'000
2024/25 Provisional Revenue Budget		437,195
Recurring impact of 2023/24 proposals		(1,301)
Adjustments:		
Reject Expenditure Pressures (Appendix i)	(1,599)	
Reject Savings (Appendix ii)	1,855	
Additional Savings Proposals (Appendix iii)	(155)	
Additional Expenditure Proposals (Appendix iv)	1,663	
		<hr/>
		1,764
2024/25 Updated Provisional Revenue Budget		437,658
<u>Funding</u>		
Total Revenue Funding	(321,360)	
Council Tax Second Home / Long Term Empty Properties	(1,300)	
Capital Grants	(1,600)	
Net Contribution (to) / from Reserves included in the Provisional Budget	1,127	
2024/25 Gap	(1,690)	
Contribution from Service Concession Scheme	(7,000)	
Contribution from earmarked Reserves included in this Amendment - Transformation and workforce	(2,340)	
Contribution to unearmarked Reserves included in this Amendment		
Contribution to unearmarked Reserves included in this Amendment - to balance '2024/25 Gap'	1,707	
		<hr/>
		(332,456)
AMOUNT TO BE LEVIED FROM COUNCIL TAX		105,202
TAX BASE BAND D EQUIVALENT PROPERTIES (2.0% Non Collection)		73,758
FINAL 2024/25 BAND D COUNCIL TAX		<hr/>
		£1,426.32
INCREASE (2023/24 FINAL BAND D COUNCIL TAX £1388.15)		<hr/>
		£38.17
PERCENTAGE INCREASE		<hr/>
		2.75%

Excluding Water and Waste Water charges determined by Scottish Water.

REVENUE BUDGET AMENDMENT - SCOTTISH LABOUR GROUP

2025/26 COUNCIL TAX CALCULATION

	2025/26	2025/26
	£'000	£'000
2025/26 Provisional Revenue Budget		442,465
Recurring impact of 2023/24 proposals		(1,301)
Recurring impact of 2024/25 proposals		101
Adjustments:		
Reject Expenditure Pressures (Appendix i)	(353)	
Reject Savings (Appendix ii)	919	
Additional Savings Proposals (Appendix iii)	(2,534)	
Additional Expenditure Proposals (Appendix iv)	380	
		<u>(1,588)</u>
2025/26 Updated Provisional Revenue Budget		439,677
<u>Funding</u>		
Total Revenue Funding	(321,360)	
Council Tax Second Home / Long Term Empty Properties	(1,300)	
Capital Grants	(1,600)	
Net Contribution (to) / from Reserves included in the Provisional Budget	1,439	
2025/26 Gap	(3,191)	
Contribution from Service Concession Scheme	(7,000)	
Contribution from earmarked Reserves included in this Amendment	0	
Contribution to unearmarked Reserves included in this Amendment - to balance '2025/26 Gap'	3,196	
		<u>(329,816)</u>
AMOUNT TO BE LEVIED FROM COUNCIL TAX		109,861
TAX BASE BAND D EQUIVALENT PROPERTIES (2.0% Non Collection)		74,501
FINAL 2025/26 BAND D COUNCIL TAX		<u><u>£1,474.62</u></u>
INCREASE (2024/25 FINAL BAND D COUNCIL TAX £1426.32)		<u><u>£48.30</u></u>
PERCENTAGE INCREASE		<u><u>3.39%</u></u>

Excluding Water and Waste Water charges determined by Scottish Water.

THERE FOLLOWED A RECESS AND THE MEETING RECONVENED AT 2.15PM

THERE FOLLOWED A FURTHER RECESS AND THE MEETING RECONVENED AT 2.30PM

Note: The Mover and Seconder of the Motion agreed to make the following adjustments to the Motion:

From the Independent Group:

- Reinststate recurring grant funding of £24,000 for Pitlochry Festival Theatre from 2023/24.
- Provide £40,000 of recurring funding to increase the capacity of the Road Safety Team.
- Invest £50,000 of non-recurring funding to undertake a feasibility study looking at a Pitlochry Community Campus.
- In respect of ALEOS, increase the Live Active Leisure SLA payment in 2023/24 by £110,000 on a non-recurring basis to maintain the Atholl Leisure Centre and community facilities.
- Bring forward funding of £80,000 to allow Perth Theatre and Concert Hall to bring forward the Perth Box Office Scheme.
- Increase the budget to roll out local area committees in Strathearn, Highland and Strathmore and commit £60,000 in both 2024/25 and 2025/26.
- Invest £80,000 to roll out Breast Buddies, £30,000 for No Wrong Door Style training and £120,000 to pilot Vitamin D3 supplementation.
- Additional investment of £50,000 in 2024/25 in Legion Park, Comrie.
- Increase the successful Adapt Your Property budget by a further £100,000.

From the Liberal Democrat Group:

- £140,000 in both 2023/24 and 2024/25 to provide intensive housing support.
- £80,000 to create a think yes fund to assist residents in the private housing sector.
- £100,000 to provide further support to parents and families in poverty.
- £100,000 on a non-recurring basis for Modern Apprentices.
- Commit to redirecting £300,000 from our increased financial insecurity budget towards specifically tackling parental employability including key workers.

From the Labour Group:

- £35,000 on a recurring basis to expand the community warden service in Letham and Tulloch.
- £50,000 on a recurring basis to remove breakfast club charges.

From the Conservative Group:

- tThe proposal to apply £50,000 on a non-recurring basis towards translation, tools and equipment.
- £5,000 on a recurring basis to further the work on the Armed Forces Covenant.

Commitment given that the additional proposals in the Labour Amendment for CAB and in the Conservative Amendment for community kitchens in partnership with Giraffe will be found from the new anti-poverty budgets.

This additional expenditure to be funded by the recurring headroom remaining in the revenue budget as well as additional contributions from the Covid-19 and Transformation earmarked Reserves

This will impact on the Council in future years and this will be included in the 2024/25 budget.

	23/24	24/25	25/26	
Pitlochry Festival Theatre	24	-	-	Recurring
Road Safety	30	10	-	Recurring
Pitlochry Community Campus Feasibility Study	50	-	-	Non-recurring
LAL – Atholl Leisure	65	-	-	Non-recurring
LAL – Community Halls	55	-	-	Non-recurring
PT&CH – Perth Box Office	80	-	-	Recurring
Local Area Committees	-	60	60	Non-recurring
Breast Buddies	40	40	-	Recurring
No Wrong Door style training	30	-	-	Non-recurring
Vitamin D3 supplementation	120	-	-	Non-recurring
Intensive Housing Support	140	140	-	Non-recurring
Think Yes	80	-	-	Non-recurring
Child Poverty Funding	100	-	-	Non-recurring
Modern Apprentices	100	-	-	Non-recurring
Community Warden	35	-	-	Recurring
Breakfast Clubs	50	-	-	Recurring
Translation Equip	50	-	-	Non-recurring
Armed Forces	5	-	-	Recurring

Note: At this point Councillor P Barrett and Bailie McLaren agreed to withdraw their amendment, so the 4th Amendment became the 3rd Amendment.

In accordance with Standing Order 21.6, a roll call vote was taken.

2 Members voted for 3rd Amendment as follows:

Bailie A Bailey and Councillor B Leishman.

4 Members voted for 2nd Amendment as follows:

Provost X McDade, Bailie R Brock, Councillors D Cuthbert and C Stewart.

34 Members abstained as follows:

Depute Provost A Parrott, Bailies C Ahern, C McLaren and M Williamson, Councillors K Allan, H Anderson, L Barrett, P Barrett, B Brawn, S Carr, A Chan, S Donaldson, E Drysdale, J Duff, A Forbes, M Frampton, N Freshwater, K Harvey, D Illingworth, I James, N Khogali, G Laing, I MacPherson, I Massie, S McCole, T McEwan, J Rebbeck, C Reid, W Robertson, C Shiers, F Smith, G Stewart, R Watters and J Welch.

The 2nd Amendment was therefore carried and was then put against the 1st Amendment.

6 Members voted for 2nd Amendment as follows:

Provost X McDade, Bailies A Bailey and R Brock, Councillors D Cuthbert, B Leishman and C Stewart.

13 Members voted for 1st Amendment as follows:

Bailie C Ahern, Councillors K Allan, H Anderson, B Brawn, A Chan, J Duff, A Forbes, N Freshwater, I James, N Khogali, C Reid, C Shiers and F Smith.

21 Members abstained as follows:

Depute Provost A Parrott, Bailies C McLaren and M Williamson, Councillors L Barrett, P Barrett, S Carr, S Donaldson, E Drysdale, M Frampton, K Harvey, D Illingworth, G Laing, I MacPherson, I Massie, S McCole, T McEwan, J Rebbeck, W Robertson, G Stewart, R Watters and J Welch.

The 1st Amendment was therefore carried and became the substantive Amendment which was then put against the Revised Motion.

14 Members voted for the 1st Amendment as follows:

Bailie C Ahern, Councillors K Allan, H Anderson, B Brawn, A Chan, J Duff, A Forbes, N Freshwater, D Illingworth, I James, N Khogali, C Reid, C Shiers and F Smith.

24 Members voted for the Revised Motion as follows:

Provost X McDade, Depute Provost A Parrott, Bailies R Brock, C McLaren and M Williamson, Councillors L Barrett, P Barrett, S Carr, D Cuthbert, S Donaldson, E Drysdale, M Frampton, K Harvey, G Laing, I MacPherson, I Massie, S McCole, T McEwan, J Rebbeck, W Robertson, C Stewart, G Stewart, R Watters and J Welch.

2 Members abstained as follows:

Bailie A Bailey and Councillor B Leishman.

Resolved:

In accordance with the Revised Motion.

THERE FOLLOWED A RECESS AND THE MEETING RECONVENED AT 4.20PM.

4. STRATEGIC INVESTMENT & CAPITAL BUDGET UPDATE 2023/24 – 2027/28

There was submitted a joint report by Chief Executive and Head of Finance (23/73) (1) providing Council with an overview of the strategic context for the Council's Capital investment and, where appropriate, managed disinvestment, (2) setting out information on development of the Council's corporate asset management strategy and the Investment Blueprint to inform future capital investment over the longer term, (3) providing an update on the Composite (General Fund) Capital Budget and the affordability of the current programme, (4) updating Council on the implications of the 2023/24 local government settlement for Capital expenditure; (5) recommending that Council set a 5 Year Capital Delivery Plan for the period 2023/24 – 2027/28 pending further work on asset management planning and (6) setting out officer recommendations on specific projects.

Motion (Councillors G Laing and E Drysdale)

Agree with the recommendations of the Strategic Investment & Capital Budget Update 2023/24 – 2027/28 (Report no. 23/73) with the exception of:

Recommendation (d) whereby -

The Council approves **Appendix 1** to the report as the basis for updating the Composite (General Fund) Capital Delivery Plan for the 5-year period 2023/24 - 2027/28 with the exception of the **Collections Centre** which releases **£6.4 million** of capacity.

Furthermore, the Council approves that, of the £6.4 million identified above:

- **£2 million** is applied to support existing **bridges and structures**;
- **£2 million** towards the new Gypsy Travellers site;
- with the balance being removed from the Capital Budget.

Recommendation (e) whereby –

The Council proceeds with the delivery of **Blairgowrie Recreation Centre** to ensure that we keep our promise to the residents of Blairgowrie and the surrounding area.

The additional cost of **£9.3 million** will be met from the capacity identified at paragraph 5.5 of the report.

1st Amendment (Councillors C Stewart and D Cuthbert)

Agree with the recommendations of the Strategic Investment & Capital Budget Update 2023/24 – 2027/28 (Report no. 23/73) with the exception of -

Recommendation (d) whereby -

Approve **Appendix 1** to the report as the basis for updating the Composite (General Fund) Capital Delivery Plan for the 5-year period 2023/24 - 2027/28 with the exception of the **Perth & Kinross Lighting Action Plan** which releases **£1.677 million** of capacity to fund the following:

- **Additional Core Paths Budget - £1 million**

This will add budget to allow more core paths to be upgraded and new ones to be added in areas experiencing new development.

- **Additional Cemetery Funding - £100,000**

Cemetery space in many rural areas of Perth and Kinross is either running out or has reached capacity. This budget proposal is to provide additional funding to add more Cemetery space in our rural communities.

- **Additional A977 Mitigation measures - £350,000**

Funding was put in place for Mitigation measures on the A977 in 2017. Due to increasing costs, the budget now has a shortfall of £350,000, this proposal is to ensure completion of the previously agreed measures.

In addition, in line with the approach to capital investment planning, as outlined within the approved Investment Blueprint, the Independent Group want to bring forward three further proposals as follows:

- **Acquisition of Land for Affordable Housing in rural areas**

Housing in many rural areas is becoming too expensive for local residents and there is no Council owned land to build affordable housing. This budget proposal is to allow land to be bought to build affordable housing.

- **E-Bike Initiative Kinross-shire - PILOT SCHEME**

Perth and Kinross does not have an area wide E-bike hire service. With this in mind, it is proposed to trial an E-bike hire service in Kinross-shire. The service being considered is similar to the service in Clackmannanshire, Stirlingshire and Falkirk Council areas.

Officers will be instructed to undertake the due diligence and develop Strategic Business Cases, which can then be considered by elected members in due course.

Recommendation (e) whereby –

The Council proceeds with the delivery of **Blairgowrie Recreation Centre** to fulfil our long-standing commitment to the Blairgowrie & Strathmore communities.

Requests officers also apply for funding from charitable and government bodies that support the funding of sporting facilities to help reduce the financial costs.

The additional cost of **£9.3 million** will be met from the capacity identified at paragraph 5.5 of the report.

2nd Amendment (Bailie A Bailey and Councillor B Leishman)

Agrees with the recommendations of the Strategic Investment & Capital Budget Update 2023/24 – 2027/28 (Report no. 23/73) with the exception of:

Recommendation (d) whereby -

The Council approves **Appendix 1** to the report as the basis for updating the Composite (General Fund) Capital Delivery Plan for the 5-year period 2023/24 - 2027/28 with the exception of the **Collections Centre** which releases **£6.4 million** of capacity.

Furthermore, the Council approves that, of the £6.4 million identified above,

- **£400,000** is applied to Perth Museum / Perth Art Gallery to provide storage.
- **£4 million** is applied to future flood prevention working in the Perth South area.
- With the remaining **£2 million** applied to the remaining capacity within the Capital Budget.

In addition, in line with the approach to capital investment planning, as outlined within the approved Investment Blueprint, the Scottish Labour Group want to bring forward one further proposal as follows:

- **West Kinfauns Park and Choose**

Officers will be instructed to undertake the due diligence and develop a Strategic Business Case, which can then be considered by elected members in due course.

Recommendation (e) whereby –

The Council proceeds with the delivery of **Blairgowrie Recreation Centre** to ensure that we keep our promise to the residents of Blairgowrie and the surrounding area.

The additional cost of **£9.3 million** will be met from the capacity identified at paragraph 5.5 of the report.

Recommendation (g) whereby –

The Council continues with the development and delivery of the swim element of **PH20** as a “Phase 1” delivery by utilising up to £70 million of the allocated £90 million envelope.

The Council retains the remaining £20 million provision as a contribution towards the future delivery of the rest of the ambition of **PH20** and continue to operate the **Dewars Centre** for the mid-term until such a time that “Phase 2” can be delivered.

The remaining £20 million may also be made available to Live Active Leisure to undertake a deep refit of **Dewars Centre** to improve efficiency if they so wish.

THERE FOLLOWED A RECESS AND THE MEETING RECONVENED AT 5.15PM.

Note: The Mover and Seconder agreed to incorporate the following into the Motion:

From the Independent Group Amendment:

- In relation to part 1 of the Amendment and Recommendation (d) of Report 23/73 -Pause the Perth and Kinross Lighting Action Plan.
- Additional A977 Mitigation measures - £350,000.
- Acquisition of land for Affordable Housing in rural areas – proposal to allow land to be bought to build affordable housing.

From the Labour Group Amendment

- Officers will be instructed to undertake the due diligence and develop a Strategic Business Case for West Kinfauns Park and Choose, which can then be considered by elected members in due course.

Note: the mover and seconder of the 1st Amendment withdrew their Amendment. The 2nd Amendment therefore became the substantive Amendment.

In accordance with Standing Order 21.3, a roll call vote was taken.

2 Members voted for 1st Amendment as follows:
Bailie A Bailey and Councillor B Leishman.

38 Members voted for the Revised Motion as follows:
Provost X McDade, Depute Provost A Parrott, Bailies C Ahern, R Brock, C McLaren and M Williamson, Councillors K Allan, H Anderson, L Barrett, P Barrett, B

Brawn, S Carr, A Chan, D Cuthbert, S Donaldson, E Drysdale, J Duff, A Forbes, M Frampton, N Freshwater, K Harvey, D Illingworth, I James, N Khogali, G Laing, I MacPherson, I Massie, S McCole, T McEwan, J Rebbeck, C Reid, W Robertson, C Shiers, F Smith, C Stewart, G Stewart, R Watters and J Welch.

Resolved:

In accordance with the Revised Motion.

5. SCHEME OF ADMINISTRATION

UPDATE TO THE SCHEME OF ADMINISTRATION

Resolved:

- (i) Insert at section 31.3 - Whether to object to an application for consent under the Electricity Act 1989, Section 36 or 37.
- (ii) The Appeals Sub-Committee to comprise of three members of the Council - apart from appeals considering teaching staff, 3 members shall be drawn from the Learning and Families Committee.

PERTH AND KINROSS COUNCIL

OUTSTANDING BUSINESS STATEMENT (OBS)

(Report No. 23/132)

Please note that this statement sets out outstanding decisions of Council / this committee / sub-committee along with an update and estimated completion date. Actions which are overdue are shaded for ease of reference. Where an update reflects that an action is complete then agreement will be sought to its removal from the OBS.

No	Date / Minute Reference / Report Number	Subject Title	Outstanding Action	Update	Lead Officer /Service	Action Due/ completed	Action Expected
3.	25 May 2022. Item 6. Report 22/110	Appointment of Non-Elected Members	Elections to take place as soon as possible for relevant non-elected members on Learning and Families Committee.	Part complete. Appointments confirmed at committee on 3 May 2023, further appointments proposed to be made at committee on 23 August 2023. PART COMPLETE	Democratic Services Manager	DUE	August 2023.
6.	9 November 2022. Item 9	Convener and Vice-Convener Training	Further training to be arranged on the chairing of meetings that will be open to all elected members.	Training arranged for 31 March 2023. COMPLETE	Head of Legal and Governance Services	COMPLETE	March 2023

No	Date / Minute Reference / Report Number	Subject Title	Outstanding Action	Update	Lead Officer /Service	Action Due/ completed	Action Expected
7.	21 December 2022. Item 4(iii)	Motion on Alternative Methods of Celebration	Motion deferred to Council meeting of 10 May 2023. Technical Briefing Note to be provided to all members in advance of meeting.	Technical Briefing Note was circulated to all members on 31 March 2023. COMPLETE	Executive Director Communities / Head of Legal and Governance Services.	COMPLETE	March 2023
11.	21 December 2023. Item 11	Update to 2023 Committee Timetable	To alter the scheduled meetings of the Employees JCC and JNCT to correct sequencing.	Ongoing discussions with political groups on scheduling of various meetings on Mondays and Wednesdays. Proposals to be submitted to Council on 28 June 2023. NOT COMPLETE	Democratic Services Manager	NOT COMPLETE	June 2023
12.	8 February 2023. Emergency Motion	Letter from Council Leader	Letter to be sent from Leader to Cabinet Secretary for Education and Skills / Deputy First Minister regarding teacher and support staff numbers in line with emergency motion.	COMPLETE	Democratic Services / Communications Team.	COMPLETE	March 2023

No	Date / Minute Reference / Report Number	Subject Title	Outstanding Action	Update	Lead Officer /Service	Action Due/ completed	Action Expected
13.	8 February 2023. Item 5 (iii)	Letter from Council Leader	Letter to be sent from Leader to Scottish Government in line with Motion on use of proxy votes by elected members.	COMPLETE	Democratic Services / Communications Team.	COMPLETE	March 2023
14.	8 February 2023. Item 5 (iv)	Joint Letter from Council Leader and other political groups.	Joint letter to be sent to the Secretary of State for Levelling Up, Housing and Communities in line with Motion on the Levelling Up Fund.	COMPLETE	Democratic Services / Communications Team.	COMPLETE	March 2023

MOTION BY COUNCILLOR B LEISHMAN AND E DRYSDALE

Events Using Fireworks Motion

The Council agrees that:

- where fireworks/pyrotechnics displays are held on Council owned property or land or are to be managed, sponsored or funded by the Council, these will be restricted to the following existing annual events:
- - Bonfire and Fireworks Event held on the South Inch, Perth in November, or such other venue as may be used for that purpose;
 - Christmas Lights Switch On in Perth in November;
 - Bonfire & Fireworks Event held in Pitlochry in November
 - Braemar Day Fireworks Event held in Blairgowrie on the Saturday of the Braemar Highland Games
- Religious festivals such as Chinese New Year and Diwali also take place within Perth and Kinross and are permitted to have fireworks/pyrotechnics display.
- event organisers will be required to publicise the location and timings of the fireworks/pyrotechnics display in the local printed media, on local radio and on any social media accounts the event run.
- event organisers will also be required to notify the Council of the location and timings of the fireworks/pyrotechnics display so that these may be publicised through the Council's social media channels in advance.
- the use of fireworks at these events to be limited to a maximum period of 30 minutes.
- applications can be made for use of Council property or land or funding or sponsorship for events which will involve use of fireworks or pyrotechnics. In such cases consideration would be given to whether the circumstances justify departure from the general policy position, and that such a decision would require approval of Council. In the event of approval, the same requirements in relation to advance publicity would apply.

MOTION BY COUNCILLORS L BARRETT AND R WATTERS

Single-use Vapes in Perth & Kinross

Council notes:

- “Disposable vapes”, also known as nicotine vapour products (NVPs), are battery operated single-use devices to provide puffs of nicotine to users. Although currently believed to be safer than cigarettes, vapes still contain nicotine and many on sale contain more than the legal limit. Compared to reusable vapes, which are rechargeable and refillable, single-use vapes only last for around 600 puffs, at which point they require complete replacement. PKC Trading Standards Officers have found illegal vapes on sale with up to 3500 puffs, containing significantly more than the 2ml of liquid allowed by the legislation.
- It is widely reported that the popularity of brightly coloured and sweetly flavoured single-use vapes is increasing among those who have not previously smoked, including younger generations. Action on Smoking and Health Scotland have warned that their marketing and widespread availability is driving a huge increase in youth experimentation with vaping. They have pointed out that nicotine is highly addictive and many single-use vapes include toxic chemicals that have not been safety tested for inhalation and could seriously damage health over time – a particular risk for young people whose lungs are still growing.
- Under Scots law, it is illegal for anyone under 18 to buy e-cigarettes or vapes. This also means anyone buying NVPs for those underage will also be breaking the law.
- Vapes are made of plastic and powered by a lithium battery containing corrosive and flammable chemicals. These should be disposed of under small waste electrical and electronic equipment (WEEE) regulations, to mitigate risks of fire in waste facilities, but are usually put into general waste or dumped as litter.
- Cigarette litter in general makes up the biggest chunk of litter recorded by Keep Scotland Beautiful across Scotland, and they advise that that single-use vapes are increasing as a new, unnecessary litter type. The shift from reusable vapes to single-use versions is also worrying for marine life, as single-use vapes are being littered on streets and beaches, finding their way into the sea and polluting our marine environment.
- Last year, Waitrose announced it could no longer justify selling single-use vapes and removed two types of e-cigarettes from its stock. Keep Scotland Beautiful, ASH Scotland, Marine Conservation Society are urging retailers to follow Waitrose in a ban of the single-use products.
- The Scottish Government is currently conducting a review, led by Zero Waste Scotland, of the environmental impacts and management of single-use vapes. This includes consideration of a ban.
- Several local authorities in Scotland, including Dundee, Falkirk and Glasgow, have voiced support for a ban.

- The UK Government has recently announced a crackdown on the supply and sale of vapes, and the Department for Health and Social Care has pledged £3m funding to support Trading Standards to tackle the issues of non-compliance.

Council resolves:

- To instruct the Council Leader to write to the Scottish Government (a) to express Perth & Kinross Council's support for the introduction of new legislation banning the sale of single-use vapes in Scotland due to the impact on the environment of the resources used in their production, on the future health of young people, the rising environmental impact of littering, and the risks associated with their safe disposal; and (b) to provide additional funding to Scottish local authorities to support Trading Standards to tackle the issues of non-compliance with legislation on the supply and sale of vapes.
- Through our schools, to continue to educate pupils and their parents and carers about the dangers of vaping, and the fact that it is illegal to purchase vapes for those under 18.
- Through social media and other communication channels, to highlight the risks to health and the environment, and to ask those who do use a vaping product to switch to a reusable option and always ensure they dispose of vaping products correctly through takeback schemes or designated WEEE recycling points.

MOTION BY COUNCILLORS G LAING AND R WATTERS**Grand National Winner**

Perth and Kinross Council wishes to acknowledge formally the magnificent achievement of the partnership of Lucinda Russell, Peter Scudamore and all their dedicated team involved in training their second Grand National winner.

Their achievements have been recognised amongst professionals and commentators within the sport as a fantastic training achievement, a sentiment shared within the local community in Kinross-shire and within Perth and Kinross as a whole.

We ask that Council agrees that Lucinda Russell, Peter Scudamore and their team be invited to a civic reception to celebrate their achievement.

MOTION BY COUNCILLOR G LAING AND J DUFF**School Pupils to select name for Cross Tay Link Road to mark the Coronation.**

To mark the significant event of the coronation of a new head of state, King Charles III, and the return of the Stone of Destiny to Perth & Kinross it is proposed that the new bridge and road be named to reflect these momentous events.

The Council resolves that all Perth & Kinross primary and secondary school pupils will be given the opportunity to choose the name for the new bridge and road from the following options:

1. Coronation Crossing & Destiny Road
2. King's Bridge & Destiny Road
3. Destiny Bridge & New Kingsway

This will be done via an electronic survey/ballot organised in May 2023. The preferred names will be announced in June 2023.

The naming of the bridge and road in this way reflects not only a significant event in our lifetimes, but also reflects the history of Scone as the home of the Stone of Destiny and its important role in the coronation.

It will also help promote the importance of the Stone of Destiny to the area ahead of its return next year to the new Perth Museum.

There is no additional cost to the Council as a result of this motion.

MOTION BY BAILIE C MCLAREN AND COUNCILLOR I JAMES**A9 Dunkeld**

I call upon the leader of the Council, Cllr Grant Laing to write to the Transport Minister, Kevin Stewart MSP.

The announcement that the promised dualling of the A9 has stalled and won't be delivered by 2025 as promised by the Scottish government has been met with dismay by the residents and businesses in Dunkeld, Birnam & Strathbraan.

It is very difficult and dangerous for locals and visitors to exit onto the A9 from Dunkeld and Birnam because of frequent heavy traffic flows on the A9.

Fatality numbers highlight the urgent need for road safety measures for this section of the A9. I ask the leader to demand a timetable of deliverance of greatly improved road safety measures. I would request at the very minimum the installation of a roundabout to allow all road users to exit, enter or cross the A9 road.

We would request that the installation of traffic control measures to allow road users safe and easy access to enter, exit or cross the A9 road be instigated urgently.

MOTION BY COUNCILLORS P BARRETT AND G LAING**Motion to amend Standing Order 9.1**

9.1 Meetings of the Council, Committees or Sub-Committees are ordinarily held in the Council Chamber at 2 High Street, Perth. These meetings are open to the public in terms of Section 50A of the Local Government (Scotland) Act 1973 and are generally recorded for broadcast online after the meeting (except for the Licensing Committee).

Propose deletion of the text “(except for the Licensing Committee)” as shown in red above.

PERTH AND KINROSS COUNCIL

10 May 2023

STRATEGIC PRIORITIES FOR CULTURE AND PHYSICAL ACTIVITY/SPORT 2023-2028

Report by Head of Cultural and Community Services
(Report No. 23/133)

1. PURPOSE

- 1.1 This report presents the final strategies for culture and physical activity/sport 2023-28 for approval, following approval of draft strategies in December 2022, and a consultation and development phase approved by Council in June 2022.
- 1.2 The new strategies align with the Local Outcomes Improvement Plan 2022-2032 and the Perth and Kinross Council Corporate Plan.
- 1.3 In light of the scale of financial pressures which the Council faces in the years ahead, both strategies have a clear focus on maximising the assets we have and ensuring stronger collaboration between partners. We also have significant community-led culture and sports initiatives which are a key strength of Perth and Kinross. The strategies reflect ways we can build on this in the years ahead.

2. RECOMMENDATIONS

- 2.1 It is recommended that Council:
 - Approves the final strategies for culture, physical activity and sport attached at Appendix 1
 - Approves monitoring and reporting arrangements outlined in Section 5
 - Notes the potential structural implications outlined in Section 6.

3. STRUCTURE OF REPORT

- 3.1 This report is structured over the following sections:
 - Section 4: Context
 - Section 5: Monitoring
 - Section 6: Structural implications
 - Section 7: Conclusion
 - Appendices

4. CONTEXT

- 4.1 Culture and sport are integral to our Corporate Plan vision of making Perth and Kinross the best place in Scotland for everyone to live life well, free from poverty and inequality. Both services matter deeply for increasing life chances, providing opportunities for skills and work, supporting our children and young people to be confident learners and grow into responsible citizens, for physical and mental wellbeing, and for the vibrancy and resilience of our communities.
- 4.2 Strategies are also important for our credibility with external funders and government and to set clear expectations of our funded delivery partners. Our most recent strategies expired in 2021, and in June 2022, Council approved the timescales and process for developing new Culture and Sports Strategies for 2023 onwards. [Report 22/140](#) refers. [Report 22/309](#) presented the draft strategies and explained the development process, key drivers, priorities and actions common to both.
- 4.3 As with other key strategies and plans including the Local Outcomes Improvement Plan (LOIP), one-year action plans have been produced and will be updated annually to take account of the very fast-changing delivery context in which we work. Key factors include the ongoing legacy of the Covid pandemic and its impact on customers and audiences for culture, physical activity/sport; financial pressures including those faced by our partners in operating venues; and the increasing urgency of climate change. The strategies were developed concurrently with the Council's new Corporate Plan. A further stakeholder engagement process on the draft strategies and action plans was carried out in January/March 2023, which also reflect budget decisions approved by the Council in March 2023, for 2023/24 onwards. This further stakeholder engagement confirmed wide agreement for the proposed strategic priorities. The one-year action plans for both strategies have been finalised with some further detail/refinements from partners. These are final drafts and include minor updates, none of which change the core direction of the strategies. There are numerous updates to both action plans, contained within the strategies and we will continue to update these as they were intended to be dynamic and adaptable.

5. MONITORING

- 5.1 Key targets/success indicators are set out in the draft strategies. In the past, performance reporting on the previous strategies was primarily focused on our three Arms-Length External Organisations. To improve this, a holistic reporting framework is recommended including:
- Annual reporting through the relevant Directorate Business Management and Improvement Plan/Annual Performance Report and the corporate Annual Performance Report.

- An annual update to the Community Planning Partnership on delivery progress towards the key strategic outcomes and their contribution to delivering the LOIP.
- An annual Thematic Review by Scrutiny Committee, based on risks identified through the Council's Annual Governance Statement (for example, quality of community engagement and participation in culture and physical activity/sport).

6. STRUCTURAL IMPLICATIONS

- 6.1 Structural change is not the first resort when seeking to change and improve what we do whilst protecting front-line services. However, in light of the financial challenges we face, Council has agreed that our current delivery structures for culture and sport will be reviewed as part of the wider Transformation Programme. The proposed remit and objectives of this review are currently being scoped and will be submitted to the Transformation and Change Board for approval. Full engagement with the Boards and senior management teams of the three Arms-Length External Organisations in scope of the review, will then proceed. It is intended to conclude this review by the end of 2023 with implementation of any recommended changes from 2024/25 onwards. Governance will be via the Transformation and Change Board, as for all Transformation Reviews.
- 6.2 The strategies also encompass reviews of our current funding arrangements. This is to ensure all Council funding for culture and physical activity/sport provision, including community-led initiatives, is well targeted at needs and priorities across Perth and Kinross as a whole.
- 6.3 The draft strategies proposed a One Culture and Sport Estate programme to ensure our culture and sports facilities are operated and maintained efficiently, with customer/audience needs and priorities as the starting point. This work will now be taken forward within the wider context of the Property Asset Management Strategy and Plan. Council has also instructed a separate review of Leisure and Culture Assets. This work will proceed with the same timescales as the Transformation Reviews of Property Assets and ALEOs.

7. CONCLUSION

- 7.1 Culture and sport are major contributors to wider strategic outcomes and priorities for our area. This report presents new strategies for approval to take us through the next five years and implement new ways of working to ensure we:
- Put people and communities at the heart of what we do with integrated programmes, information and ticketing arrangements;
 - Recognise and adapt to external change including changing customer and audience needs;

- Focus on participation and physical and mental wellbeing for all;
- Maximise our existing significant culture and leisure assets; and
- Be ambitious and creative in generating investment from non-public sources.

Author

Name	Designation	Contact Details
Fiona Robertson	Head of Culture & Community Services	(01738) 475000 comcommitteereports@pkc.gov.uk

Approved

Name	Designation	Date
Barbara Renton	Executive Director (Communities)	26 April 2023

APPENDICES

- Appendix 1 – Culture Strategy 2023-2028
- Appendix 2 – Physical Activity and Sport Strategy 2023-2028

1. IMPLICATIONS, ASSESSMENTS, CONSULTATION, AND COMMUNICATION

Strategic Implications	Yes / None
Community Plan / Single Outcome Agreement	Yes
Corporate Plan	Yes
Resource Implications	
Financial	None
Workforce	None
Asset Management (land, property, IST)	None
Assessments	
Equality Impact Assessment	None
Strategic Environmental Assessment	None
Sustainability (community, economic, environmental)	None
Legal and Governance	None
Risk	None
Consultation	
Internal	Yes
External	Yes
Communication	
Communications Plan	Yes

1. Strategic Implications

Community Plan/Single Outcome Agreement

- 1.1 The Improvement Actions identified in the report may impact all of the strategic objectives but are likely to be most relevant to:

- (ii) Developing educated, responsible and informed citizens
- (iii) Promoting a prosperous, inclusive, and sustainable economy
- (v) Creating a safe and sustainable place for future generations

Corporate Plan

- 1.2 The Improvement Actions identified in the report may impact all of the strategic objectives but are likely to be most relevant to:

- (ii) Developing educated, responsible and informed citizens
- (iii) Promoting a prosperous, inclusive, and sustainable economy
- (v) Creating a safe and sustainable place for future generations

2. Resource Implications

Financial

2.1 Not applicable.

Workforce

2.2 Not applicable.

Asset Management (land, property, IT)

2.3 Not applicable.

3. Assessments

Equality Impact Assessment

3.1 Proposals that have been considered under the Corporate Equalities Impact Assessment process (EqIA) are assessed as **not relevant** for EqIA.

Strategic Environmental Assessment

3.2 Proposals have been considered under the Act, and no further action is required as it does not qualify as a PPS as defined by the Act and is therefore exempt.

Sustainability

3.3 Not applicable.

Legal and Governance

3.4 Not applicable.

Risk

3.5 Not applicable.

4. Consultation

Internal

- 4.1 Executive Leadership Team and staff in the Communities Directorate, Property Services and Communications teams have been consulted during the preparation of this report.

External

- 4.2 Stakeholders consulted in the preparation of this report are listed in Appendix 3 and additional engagement was carried out with the ALEOs from which the Council commissions culture and sport services. The Perth City Leadership Forum has also been consulted in the preparation of the report.

5. Communication

- 5.1 If approved, a public launch of the new Strategies will take place in early April 2023 including a launch of the Joint Investment initiative.

2. BACKGROUND PAPERS

- 2.1 No additional documents have been relied on in preparing the report, other than those committee reports already referenced within the main body of the report.

Perth and Kinross Culture Strategy 2023-2028

- 1. Foreword**
- 2. Our Story of Place**
 - **Our cultural context**
 - **Our Places and People**
- 3. Strategic Context**
 - **Strategic Links**
 - **Key Facts**
 - **The Digital Revolution**
- 4. Our Vision, Cultural Pledges and Action Plan**
- 5. Strategic Enablers**
- 6. Monitoring and Governance**

1. Foreword

Culture is at the heart of every community in Perth and Kinross. Culture is part of the story told by every town, village, and settlement and by our city of Perth, Scotland's first capital. These stories tell us – and the world – who we are. Culture is about self-expression and opens doorways to knowledge, new ideas and life chances. Culture engenders joy and pride in our sense of identity, our differences and our sense of belonging. It supports learning and skills, employability, physical and mental wellbeing, instils confidence and resilience. Our culture, in all its diversity, makes our communities vibrant and resilient. We want everyone in Perth and Kinross to have an equal chance to take part in culture and to shape our creative stories for tomorrow. And we want our culture to have a world-class reputation.

Our vision for this Strategy is:

We will enable creative communities and outstanding creative work to thrive in Perth and Kinross, through partnership

We have an ambition to be world class as part of the wider Tay Cities Deal strategy to grow cultural tourism from the Highlands of Perthshire to Dundee, Angus and North Fife.

Our cultural profile and reputation are growing through major investment and projects including the new Perth Museum, opening in 2024 as the home of the Stone of Destiny, also known as the Stone of Scone, one of the UK and Scotland's most important cultural objects, and free to see for the first time.

We also face challenges which we must address to achieve this vision. Before the Covid-19 pandemic traditional High Streets were declining and we must find new ways to bring people back into our city and our towns, making them inclusive, exciting places for shared cultural experiences. Our rural communities have their own distinct cultural lives and voices, and we must support their vibrancy alongside our investment in Perth as the main economic hub of our area. Alongside, the Council faces budget pressures and the cost of living is impacting on the day-to-day choices for families and individuals. We want everyone in Perth and Kinross to have continued opportunity and encouragement to be creative and to participate in culture. If we are all agreed culture matters, for our present and our future, we must be open to doing things differently.

This includes partners working together closely, sharing limited resources, and overcoming silos and organisational boundaries. It also means making the most of our cultural venues and wider spaces and as a Council we have invested around £53M in cultural infrastructure over the last decade and supported our partners to lever in a further £3M+ in the last 12 months. We revenue-fund culture to a level of

around £4.5M each year, with more money routed through various Council grant schemes.

This Strategy links to our overarching corporate aim to make Perth and Kinross the best place in Scotland to live life well, free from poverty and inequality. Beyond that there is a national aspiration for Scotland to be a nation where everyone's creativity is supported and celebrated. This Strategy is also intended to help partners and stakeholder with their own planning and delivery, services, and opportunities through a clearly defined set of strategic priorities, and a robust and measurable action plan.

We would like to thank members of the public, key partners and stakeholders who have helped us develop this Strategy and the Year 1 Action Plan which accompanies it.

Councillor Grant Laing, Leader, Perth and Kinross Council

Thomas Glen, Chief Executive Perth and Kinross Council

2. Our Story of Place

Historically and culturally Perth and Kinross is the beating heart of Scotland, set in some of the most beautiful countryside in the world and linked by the Rivers: Tay, Earn, Almond, Garry, Isla. Ancient drove roads and the Wade Roads, built after the Jacobite Risings of the early 18th century, criss-cross the land, which is also rich in over 800 Scheduled Ancient Monuments and archaeological sites. The area spanning Forteviot, to the east of Perth, was known as the 'Cradle of Scotland' - the place where the Picts, Gaels and Scots came together in the time after the Romans left, to create the Kingdom of Alba.

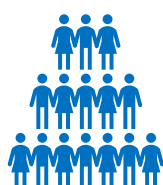
Geographically Perth and Kinross is the fourth largest local authority area in Scotland. Our total population of 155,000 is scattered across an area of over 2000 square miles, a mix of urban and rural areas. This brings challenges of how to support and foster creativity in the rural areas, where over two thirds of people live, while still developing Perth city centre as an economic hub for the wellbeing of Perth

and Kinross as a whole. The Covid pandemic highlighted some of these challenges, but also brought new ways of making and accessing culture too.

Perth & Kinross Council has been the local authority since 1996. In 2012 Perth regained City Status and was Scotland's seventh city. Perth College is part of the University of the Highlands and Islands (UHI), with 650 culture and creative industry students.

Perth and Kinross has a multicultural population including gypsy-traveller, Polish and Chinese communities with long-established roots in the area, and newer communities who have settled in the area over the past decade.

More than 70% of the Scottish population can be in Perth within 90 minutes, including from Dundee, Edinburgh, Stirling and Glasgow.



Perth and Kinross is home to over 150,000 people.



Perth and Kinross has an older population than Scotland as a whole. The number of people aged 65+ has increased significantly.



97.9% of Perth and Kinross identified as of white ethnicity, 1.3% of Asian ethnicity and 0.8% as other ethnic group.



Many people in Perth and Kinross manage well, over a third of households (36%) are financially stretched or facing considerable economic challenges.



6.2% of Perth and Kinross population live in the most deprived quintile. The majority of whom live in north/central Perth and in Rattray.



Two thirds of the population of Perth and Kinross live in rural areas or small towns outside Perth.

Our cultural context

Our mix of nationally recognised creative organisations who create innovative and exciting new work for and about the people of Perth and Kinross whilst bringing global artists and creative work to our doorstep makes us special. This national and internationally significant work interlinks with our homegrown talent: some of Scotland's most significant artists, makers, writers, musicians, poets, actors live and work here. Our museum collections speak of people who went before us, who lived and worked this land. Our pubs and villages halls which echo with our traditional music, stories, and song. The words that explain lives past, present and future.

We are rich in distinct festivals that celebrate our talent, from the Neil Gow Festival in Birnam, the Hamish Henderson Festival in Blairgowrie, the Soutar Scots Language and Literature Festival and Perth Festival of the Arts - all celebrating some of our greatest cultural figures while allowing new voices to be heard.

Our communities have always been rich and diverse and this has strengthened in recent years as people from all over the world have made their home in Perth and Kinross, bringing cultural traditions and creativity. Our gypsy traveller communities have roots here, dating back centuries. This diversity and cultural distinctiveness, of all our communities and our organisations, is central to this Strategy.

Within the area we have two major producing theatres, several museums of UK and national significance including Perth Museum opening in Spring 2024, the Scottish Crannog Centre and the Black Watch Museum. Our cultural venues are mostly run by charities and community-led organisations, many of which are revenue or grant-funded by the Council.

Perth and Kinross Council works closely with neighbouring cities, including through the Tay Cities Deal, a £150m agreement between the UK and Scottish Governments to make the region smarter and fairer through investment in innovation, international links, and cultural tourism.

Our Places and People

Perth City

With a population of just under 50,000, Perth City is the main urban centre in Perth and Kinross. Small, walkable, with beautiful parks and the magnificent River Tay running through it, it has both extraordinary heritage as Scotland's first capital and a burgeoning contemporary arts scene. Perth Concert Hall, Perth Theatre, Perth Art Gallery and the new Perth Museum plus the AK Bell Library, Scotland's fourth busiest public library.

The Council's investment in light installations has brought to life the historic medieval Vennels of Perth with new work by Nathan Coley and other Scottish/international artists across the city.

The new Creative Exchange WASPS hub, opened in 2019 is home to makers and creatives who sell their products through the independent shops which flourish in the city, even if bigger chain stores have gone to the outskirts.

The University of Highlands and Islands/Perth College has curriculum specialisms in music technology and other creative subjects. Culture Perth and Kinross and Horsecross Arts, the independent charities which operate the Theatre, Concert Hall, museums and libraries offer programmes across all artforms and creative learning opportunities for all ages.

Other independent organisations including Ad-Lib Arts and the Julie Young Dance school are also based in Perth and provide training for local children and young people in the performing arts.

- Perth City has an area of approximately 17.1 square kilometres
- The latest data estimates the population of 46,184
- The ward comprises 30% of the total Perth and Kinross population (153,810).
- Between 2016 and 2021 the population has decreased by 2%.
- There are a notably lower proportion of people aged 45 years and over, and a higher proportion of people aged 20 to 44 when compared to Perth and Kinross.

Eastern Perthshire

From the northern banks of the River Tay towards the mountains, Eastern Perthshire is a rural area with three towns – Blairgowrie, which has the largest population centre after Perth, Coupar Angus, and Alyth. It covers Strathmore, the Carse of Gowrie and Blairgowrie and the Glens – a large and diverse geography which is home to 36,000 people. It also has some key socio-economic challenges, driven in part by low wages from agriculture and tourism. Physical and mental wellbeing, and reducing social isolation, are important priorities for many communities in the area.

It is a place of traditional storytelling, of poetry and song, of walks and outdoor living. Blairgowrie was the birthplace of Hamish Henderson, Scottish poet, songwriter, soldier and, known as the founding father of Scotland's 20th century folk renaissance. Literature and storytelling is celebrated in the Bookmark festival which attracts world renowned writers to talk and discuss their work. This is an area rich in farming, which is an inspiration and resource for the social history museum collection in Alyth. The Nest in Blairgowrie is a hive of creative activity, firmly focused on the community that surrounds it.

- Eastern Perthshire is approximately 96 square kilometres.
- Eastern Perthshire is one of the fastest growing areas in Scotland in terms of population with a population of 38,116.
- The ward comprises 25% of the total Perth and Kinross population (153,810).
- Between 2016 and 2021, the population increased 4%.
- The locality has fewer 0-19 year old's and more people aged 60 and over compared to other localities within Perth and Kinross.

Highland Perthshire

Visiting Highland Perthshire or 'Big Tree Country' with its mountains, glens, huge lochs and historic towns and villages, Aberfeldy and the Victorian resort town of Pitlochry it's easy to see why it's a home to musicians, makers and creatives of all kinds.

The two bigger towns, Pitlochry and Aberfeldy respectively boast the major producing theatre, Pitlochry Festival Theatre and the Birks Cinema. The Birks is community-owned facility which hosts music, spoken word and film festivals which attract visitors to the area as well as catering to local people. The Scottish Crannog Centre at Kenmore is expanding its site through a Community Asset Transfer and Scottish Government grant to tell the story of the Iron Age people who lived on the waters of Loch Tay.

Highland Perthshire witnessed some of the most turbulent and important events in Scottish history with the stunning vista of Schiehallion, the Queen's View at Loch Tummel, the hydro-electric dams built in the early 20th century and the traces of the 19th century Highland Clearances all part of its landscapes and stories. Perthshire Gaelic was the majority language in the Highlands (and also in Perth) until the late medieval period and native Gaelic speakers continued to live in the Highlands until very recently.

- The Highland Ward covers an area of just under 224 square kilometres .
- The latest data available estimates the population of the Ward as 9,363.
- The ward comprises 6% of the total Perth and Kinross population (153,810).
- The Ward has an older population compared to Perth and Kinross.
- Between 2016 and 2021 the population has increased by 0.2%.

Strathtay

In the centre of Perth and Kinross lies Strathtay, a rural area of 71 square kilometres with two bustling towns of Birnam and Dunkeld. Surrounded by stunning scenery, with the Tay at its heart, it's no surprise that live traditional music is still a key part of community life.

Birnam Arts Centre, also community owned and managed, hosts a café, shop, gallery, and auditorium that hosts a range of events throughout the year. There are several unique homegrown festivals, including the Neil Gow Festival which celebrates the famous fiddler who set many of Burns' songs and poems to music.

The population of 13,000 has a greater percentage of people aged 15 – 19 than the average in Perth and Kinross, and access to culture for this age group needs to be strengthened.

- The Strathtay Ward covers an area of approximately 71 square kilometres.
- The latest data available estimates the population of the Ward as 13,213.
- The ward comprises 9% of the total Perth and Kinross population (153,810).
- The Ward has a notably greater percentage of people aged 15-19 years compared to Perth and Kinross.
- Between 2016 and 2021 the population has grown by 6%.

Almond and Earn

Almond and Earn covers 32 square kilometres and has a population of about 10,000 people living in many villages. There are no major towns although parts of the area are close to Perth; culture thrives in local clubs, village halls and groups created and run by local people including a cinema club.

The largest village is Abernethy with 1400 residents. There is an independently run museum where you can climb to the top of one of Scotland's most unusual historic sites: Abernethy round tower dating from 1100 is one of only two Irish-style round towers in Scotland.

- The Almond and Earn Ward covers an area of approximately 32 square kilometres.
- The latest data available estimates the population of the Ward is 9,734.
- The ward comprises 6% of the total Perth and Kinross population (153,810).
- The Ward has a greater percentage of young people aged under 24 years and a lower percentage of people aged 55+ years compared to Perth and Kinross as a whole.
- Between 2016 and 2021 the population with the Ward has grown by 7%.

Strathearn and Strathallan

Strathearn and Strathallan are located to the south-west of Perth with a population of 21,900. Crieff and Auchterarder are the biggest towns, surrounded by stunning mountains, lochs, and rivers. The Gleneagles Hotel, opened in 1924, and other major attractions including Crieff Hydro and Drummond Castle Gardens mean the area contributes 23% of tourism revenue to Perth and Kinross.

Innerpeffray Library just outside Crieff is the oldest public lending library in the UK and its important special collections can still be studied and viewed there.

The area has many active arts organisations including Strathearn Arts, a radio station (Radio Earn), regular concerts all year round and many local culture and heritage groups and classes. The area is also home to many small creative businesses who are attracted by the space available and opportunities to sell at the many craft shops and markets.

- Strathearn and Strathallan covers an area of 78 square kilometres
- The latest data available estimates the population as 23,205
- The ward comprises 15% of the total Perth and Kinross population (153,810).
- The Ward has a higher percentage of those aged 55 and above compared to Perth & Kinross as whole.
- Between 2016 and 2021 the population has grown by 5%.

Kinross-shire

Straddling Fife and Perthshire is Kinross-shire, with a wealth of beautiful scenery and walks including Loch Leven where you can see rare birds or spot the castle where Mary Queen of Scots was held captive, inspiring Sir Walter Scott and others. The population of about 15,000 people (5000 of whom live in Kinross) is set to grow in the next few years as house building increases in the area.

Kinross-shire is fiercely proud of its distinct cultural activities including the music played in local pubs and hotels and by young people, the orchestras and choirs that meet and engender a real sense of community.

- The Kinross-shire Ward has an area of approximately 26 square kilometres .
- The latest data available estimates the population of the Ward as 14,945 .
- The ward comprises 10% of the total Perth and Kinross population (153,810).
- The ward has a notably lower proportion of those aged 20-44 years and a notably higher proportion aged 45-69 years compared to Perth and Kinross.
- Between 2016 and 2021 the population within the Ward has grown by 8%.

3. The Strategic Context

National and Corporate Strategic Links

Nationally, Scotland recognises the importance of culture for prosperity and wider wellbeing. The National Culture Strategy sets three ambitions: strengthening culture by enabling it to flourish; transforming the nation's social, economic and environmental prosperity through culture; and empowering through culture, by putting communities at the heart of making culture. The latter ambition is echoed in the National Heritage Strategy, *Our Place In Time*, which aims to put communities at the heart of how heritage is managed, accessed and interpreted. We have also read and acknowledge the local Community Action Plans.

This Strategy for Perth and Kinross aligns with these ambitions and our own corporate aim to make our area the best place in Scotland for everyone to live life well, free from poverty and inequality. Culture can and should contribute to each of our corporate priorities:

- **Tackling poverty:** we will set targets to reduce barriers to participation in culture, particularly considering the cost-of-living crisis.
- **Tackling climate change** – as a UNESCO World City for Craft and Folk Art, we must adhere to the UN Sustainability Goals. We will raise awareness of these important principles amongst all our creative organisations, businesses,

and artists/makers. We will also work to ensure our cultural venues meet the 2030 Just Transitions target to reduce carbon emissions by 70%.

- **Stronger and greener economy:** we will support and develop our small creative businesses and industries and grow their contribution to our wider economy. Our thriving craft sector helped secure UNESCO City Status and we need to build its capacity and economic contribution to the area.
- **Children and young people:** The next generation of artists, makers, curators, actors, musicians and more are essential for the future cultural life of our area. We will create learning, skills and employability opportunities for local young people to work in our creative sectors, with a 'no wrong door' approach.
- **Physical and mental wellbeing:** data and evidence consistently shows how taking part in cultural and creative activities are fundamental to physical and mental wellbeing.
- **In partnership with communities** – we will support community-led culture and creativity to thrive in our rural localities, recognising its diverse needs and priorities from those of Perth city. And we will make community co-creation of cultural programmes central to how we work, supporting our funded organisations to do the same.

Key Facts

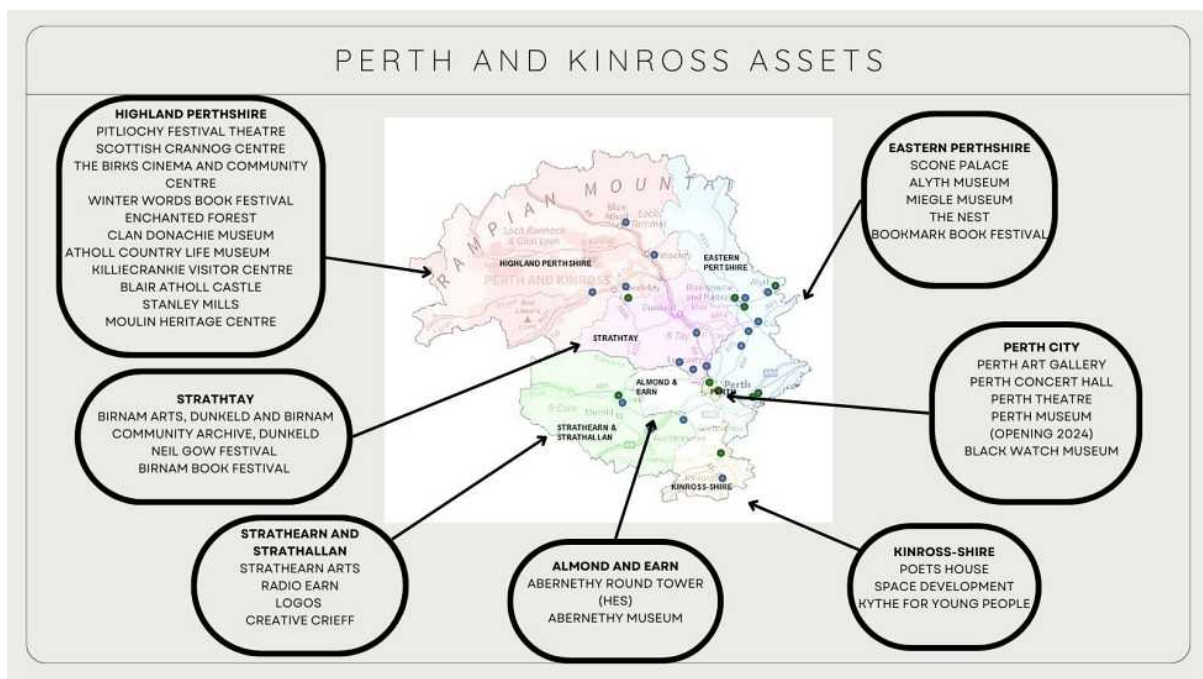
In developing this Strategy we have looked at the key baseline data and evidence for participation in culture. This is central to understanding how best the Council and its partners can target resources in a particularly challenging financial context in the years ahead. Some data and evidence about participation is limited, both nationally and locally. The impact of Covid-19 on participation and the financial stability of cultural organisations over the long-term is still emerging. However, there are some important key facts to highlight about cultural provision and participation in Perth and Kinross.

- We have over 1million cultural participations each year...
- ... but only 8.3% of people in our more socio-economically deprived communities participate in culture.

- Before COVID, we welcomed nearly 150,000 UK and international tourism visitors to the area annually, who spent more than £71million pa.
- We have more than 1500 people working in the cultural industries in the area, which is now a UNESCO City of Craft.
- Our huge rural geography makes connections with Perth city challenging and this also affects our night-time economy. 46% of Perth and Kinross residents never visit Perth at night.
- Events in Perth and Kinross provided a £19.4million economic impact in 2019 / 2020.

Our key cultural assets are mapped below:

Regionwide: **Perthshire Open Studios**
Perthshire Artisans



Council investment

- **Capital Investment** of £53M since 2012 including Perth Creative Exchange, Perth Museum, Perth Theatre, St Paul's Church, City Centre Lighting Strategy
- **Annual revenue funding:**
 - £3.3M on public libraries, archives, museums
 - £1.1M Perth Theatre and Concert Hall
 - £110k on Community Arts projects funded through Community Investment Fund, Common Good/other small grants

- £100k on City Centre Cultural Events
- £265k - Pitlochry Festival Theatre/other 3rd party grants

New Developments

Perth Museum is a £26.5m museum set to open in 2024 in the centre of Perth. The museum will tell the story of Perth & Kinross' ancient roots through social and natural history with the iconic Stone of Destiny, also known as the Stone of Scone, at its heart. The Stone of Destiny will be free to view. There will also be an opening exhibition which will be supported by family activities and events.

Perth Museum, which will be managed in partnership between Perth and Kinross Council and Culture Perth and Kinross, is supported by £10 million from the UK Government as part of the Tay Cities Region Deal – a £700 million regional investment programme jointly funded by the UK and Scottish governments and regional partners.

Perth Art Gallery will now focus on modern Scots through the development of art and design in the region up to the present day.

The new Perth Museum in City Hall and the redeveloped Perth Art Gallery on George Street will double the amount of display space currently available in the Fair City, allowing more objects and artworks to be seen by the public than ever before, with the purpose of driving increased tourism and investment to the region.

The Scottish Crannog Centre in Aberfeldy is also undergoing a major redevelopment in a new site, with the first phase expected to open in summer 2023, with further phases to follow.

UNESCO City of Craft and Folk Art

Perth was designated a UNESCO City of Craft in late 2021 – the only City of Craft in the UK - and in developing this Strategy we have listened to ideas from local craftspeople and makers about how to maximise all the benefits which UNESCO City Status can bring. We have also started developing links with cities across the UK and globally where we have shared ground and can exchange knowledge and skills on making our city world-class in terms of our culture and our craft.

Craft in Perth and Kinross is an inclusive term that encompasses skilled makers and creators, artists and practitioners of all sorts. It includes stagecraft and the craft of song writing and storytelling. It includes the craft of making the food and drink including gin, chocolate, whisky and tea which is internationally renowned as coming from Perth and Kinross.

We have work underway to promote our craft trails and visitor itineraries including all major art venues and craft centres and to promote our local makers and craftspeople

to increase their profiles nationally and internationally, including how they find new routes to selling their work.

We will be working with the UNESCO network both in Scotland, to become part of the UNESCO Scotland Trail which launched in 2022 and is backed by VisitScotland, as well as with the 48 other UNESCO Cities of Craft around the world.

The Cultural Economy

Rural Cultural Hubs

Culture is part of the lifeblood of rural communities. It connects people through shared experiences, social networks and it can be a vital part of the rural tourism economy as in Kenmore, Auchterarder, Pitlochry and other examples.

It thrives when a number of factors are in place including:

- A strong Story of Place – what makes the locality culturally distinct from others?
- Empowered communities who are actively involved in creating and managing access to local culture and heritage
- A shared focus on the key cultural strengths and assets in the local area rather than on conflicting or duplicating initiatives

We have a strong network of community-led and wider cultural organisations, festivals and venues across Perth and Kinross. During the lifetime of this Strategy we will work with our rural areas to define their key cultural assets and shape their distinct cultural 'brand.' This will build stronger collaborations between community organisations, the Council and other partners to make the cultural distinctiveness of each rural area shine. Each locality is different, and together with the rapidly emerging cultural profile of Perth they collectively bring our cultural story to life.

The Digital Revolution

Digital cultural offerings which have emerged during and since the Covid-19 pandemic are revolutionising how we make and access culture. They include hybrid festivals which people can attend in person or stream live online. They allowed many people to access culture for free or inexpensively from their living rooms. This has democratised culture in some ways making it accessible for people who cannot travel for whatever reason.

User-generated cultural content is also a huge new aspect of how people participate in culture, with many new channels for making and disseminating it.

And the digital revolution has brought challenges too. Culture is a social activity, but in-person audiences for theatre and cinema are only slowly returning to pre-pandemic levels. Ticket purchasing has changed – people are making decisions later, leaving programme and cash flow challenges for some organisations.

The Strategy aims to respond to these opportunities and challenges, including supporting ways in which communities can use digital resources to make local culture and heritage accessible to more people.

4. Our Vision and Cultural Pledges

Our vision for culture in Perth and Kinross is:

We will enable creative communities and outstanding creative work to thrive in Perth and Kinross, through partnership

In developing this vision we engaged with communities across Perth and Kinross during 10 public consultation sessions in-person and online. We also held workshops with key cultural organisations from across the area and engaged with Creative Scotland and Museums Galleries Scotland.

We asked communities to help us carry out a SWOT analysis summarising the key strengths, weaknesses, opportunities, and threats facing our current and future cultural offer. This is summarised in the Appendix.

We used what communities and stakeholders told us to create our high-level Cultural Pledges which will deliver the vision. Each pledge has key Actions setting out how we will achieve it in detail. In particular we have tried to reflect the different priorities and needs of our rural communities alongside the ongoing culture-led regeneration of Perth city, as the main economic hub for the area.

Each year we will review our Pledges and the actions that sit against them and renew them for the following year, ensuring our Strategy remains agile, up to date and relevant over the coming years.

Our Cultural Pledges

We will deliver our vision through Cultural Pledges, developed through consultation with our communities and stakeholders:

1. We will celebrate our cultural diversity and make culture in Perth and Kinross accessible for everyone.

We welcome everyone here and want people to celebrate their heritage, their contemporary culture, and their home. We will do this by developing and delivering a diverse programme with our cultural partners and communities to broaden audiences and participation in culture from across the whole area to. This includes enabling digital culture to flourish; ensuring that partners and cultural organisations have strong Equalities, Diversity, and Inclusion plans in place so that together, we make Perth and Kinross welcoming and accessible for all.

The cost-of-living crisis is now hitting many people, and this will increase barriers to participation for some. Where we can, we will work with partners to mitigate the cost of cultural engagement. This includes a mixture of free and paid events, maximising digital participation opportunities, and seeking additional funding from business and other sources to fund opportunities to participate.

Action	Lead	Resources	Success measures	Deadline
We will continue to deliver the new Perth Museum project with a vibrant inclusive community engagement programme Design the Year 1 opening programme and ensure all partnership relationships are in place	PKC Culture Perth and Kinross Historic Environment Scotland	Existing capital, revenue and staff resources	Full Business Case targets for visitor numbers delivered. Number of community engagement participants in Perth Museum programmes 2024 public programmes planned and approved by Perth Museum Project Board.	Sept 2023
We will support all funded partners to develop and publish their EDI Plans	PKC Equalities	Existing staff resource	Published EDI plans for each funded organisation	March 2024

We will launch our Invest in Culture and Sport programme to raise £5M additional funding from business/other sources to fund free and subsidised access to culture	PKC Perth City Leadership Forum Community Planning Partnership	Existing staff resource	£1M committed or raised in Year 1	Launch June 2023
We will support partners and local festivals to access funding enabling them to grow their digital and hybrid cultural programmes.	PKC	Existing staff resource PKC Digital Inclusion Fund National funding sources	Number of additional cultural participations Additional funding accessed by partners for digital participation	March 2024/ongoing
Perth Theatre and Concert Hall will continue to champion diversity onstage and off, and working closely with local communities to reflect their diversity and providing opportunity for artists from diverse backgrounds to perform on our stages.	PTACH	Existing resources	Programme reflects interests of local people; on stage diversity continue to develop	March 2023 / ongoing
Pitlochry Festival Theatre will ensure that all audiences, artists,	PFT	Existing Resources and new capital build	5% of our employment and training opportunities will be awarded to people	From 2023, building towards 2025

participants and workforce will have parity of physical access across our buildings resulting in increased employment for and increased participation by people who are disabled, deaf, living with disabilities and/or have a long-term medical condition			who are disabled, deaf, living with disabilities, neurodiversity and/or a long-term medical condition	
Pitlochry Festival Theatre will commission more women and people who self-define as being from one of the 9 protected characteristic groups to make work and support them in their professional development	PFT	Existing Resources including PKC and CS funding	50% of new work commissioned will be by women and people from the other protected characteristics	From 2023, building towards 2025
Pitlochry Festival Theatre will continue to with refugee and asylum seeker communities from across Scotland to offer a safe environment for participatory activities and performances that speak to	PFT	Existing resources including PKC and CS funding and through fund raising	Receive a Sanctuary in Arts Award	2023 and ongoing

these new arrivals.				
<p>Scottish Crannog Centre will become a Disability Confident Leader in Spring 2023. Only by employing a diverse workforce will we be able to engage with diverse communities – we will employ a diverse workforce that represents the communities we are here to serve.</p>	SCC	Existing staff resource and new staff.	<ul style="list-style-type: none"> • Gain disability confident leader status • Develop a new NPA in green wood working and deliver its first year. • Run 6 immersive online workshops with Glasgow Association for Mental Health. • Grow our online presence with 24 podcast episodes building on the success of our pilot year. • We will launch new online content to increase accessibility, with 1 full-length documentary released in Summer on Youtube. 	Spring 2024
The trustees of Innerpeffray Library, developing new events and exhibitions to	Innerpeffray Library	Existing staff resource	One exhibition per year plus Festival of reading to increase engagement	September 2023

ensure the library is accessible to all.				
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2. *We will ensure culture and heritage are integral to Placemaking decisions*

Culture is integral to Placemaking and how we reinvent our High Streets and public realm, making them inclusive, welcoming places for people to meet, enjoy and experience culture and feel a sense of belonging.

Our High Streets were facing huge challenges before the Covid-19 pandemic, and retail is suffering further in the cost-of-living crisis. With a lack of shops to attract people into our city centres, restaurants and cafes will also suffer meaning fewer jobs, a lack of choice for local people and for tourism visitors.

We already have major projects underway in Perth city and alongside we will also find new uses for vacant shops as places for temporary art installations, popup shops, and opportunities for our makers and creatives to sell and show their work. This work involves many partners – commercial landlords, local businesses, Council services, cultural organisations, artists and makers. Strong collaborative working will be essential to achieve our shared objective of imaginatively reinventing our High Streets for the benefit of our communities

Actions	Lead	Resources	Success Measure	Deadline
Cultural Hubs - we will work with the 6 key towns across Perth and Kinross to develop their cultural USP and brand, creating a stronger cohesive cultural offer across P&K.	PKC Cultural Programmes Manager	Existing staff resource	Cultural USP/brand in place for all 6 towns Shared agreement on priority cultural assets in each locality as part of Place Plans/Community Action Plans	March 2024
Establish a Culture Champions network of visitor services staff in our hotels, food and drink venues, transport hubs etc to provide consistent, clear	PKC/Perth City Leadership Forum Chamber of Commerce	TBC	Number of participating organisations.	Launch March 2024

and positive messages welcoming visitors to Perth				
Develop a range of 'oven ready' proposals for vacant shop premises working with national cultural organisations, landlords, artists and makers	PKC	Vacant Properties Working Group	Action Plan for Vacant Properties in place	From March 2023

3. *We pledge to make co-creation with local communities central to our cultural programmes.*

We want to ensure our cultural programmes reflect the voices of local communities by listening and understanding what communities want to see and make. This is vital to broadening participation in culture amongst communities of both geography and interest. And it is vital to supporting volunteering in local culture and heritage, something we know declined during the Covid-19 pandemic.

Our partners already have strong co-created programme elements in what they do and we will support them to build on these strengths.

Action	Lead	Resources	Measure	Deadline
We will establish a baseline of data for cultural participation across localities. This will enable us to track progress in widening participation	PKC	Existing R&D recourse plus analytical support via Creative Scotland	Effective system for collating and analysing baseline data developed. Participation levels. Volunteers actively engaged in community-led culture.	Launch Sept 2023
We will develop knowledge exchange partnerships with other areas in the UK and beyond	PKC and partners	Existing resources	1 knowledge exchange initiative per year	March 2024/ ongoing

which are developing new and best practice in community co-creation, including through our UNESCO City networks				
Embed community co-creation projects across all permanent and temporary displays at newly-refreshed Perth Art Gallery	Culture Perth and Kinross	Existing resources	Increased participation from key communities of geography and interest	April 2023/ongoing
PTCH will build on its community engagement programme and models to further develop on stage work with and performed by local people.	Perth Theatre and Concert Hall	Existing resources	Community events featured in PTACH programme	April 2023/ongoing
PFT will continue to work with community organisations and people of all ages in our local communities to create work and performance opportunities.	PFT	Existing Resources including PKC and CS funding	Performance events in all Theatre spaces and in the community	April 2023/ongoing
Through collaboration and co-creation with local community partners we will link our community & wellbeing activities to our main events programme.	Strathearn Arts	Existing staff resource	Increased participation & engagement with new and existing community groups.	March 2024

4. We pledge to develop new partnerships locally, nationally and internationally and strengthen the ones we have, bringing significant culture and new work to local audiences.

Perth and Kinross has strong ties nationally and internationally, working with partners across Scotland and the globe to make and bring the best work to the area. We will work with all our partners to strengthen and cement those ties, including with national agencies such as Creative Scotland, Museums and Galleries Scotland, Event Scotland, and Historic Environment Scotland. Additionally, we will create new collaborations and partnerships where we can, ensuring that our world class makers and creatives are seen by everyone.

Action	Lead	Resources	Success Measure	Deadline
Continue to build our partnership with Historic Environment Scotland and other key partners to interpret the Stone of Destiny and its move to Perth Museum	PKC CPK	Existing staff resource	Joint interpretation, education and marketing plans in place	March 2024
Participate in the UNESCO Scotland Cities trail and develop further UNESCO partnerships globally.	PKC	Existing staff resource	Evidence of trail and partnerships.	June 2023
Attract high profile work to our museums and venues.	Culture Perth and Kinross	Existing staff and external funding through MGS, Creative Scotland etc	Number of exhibitions with loans and writers appearing at festivals.	April 2023 - ongoing
PFT will continue to work in partnership and co-production with national and	PFT	Existing resources including PKC and CS funding	The range and number of high quality co-productions in the Artistic programme	April 2023 - ongoing

international venues to bring theatre work of the highest quality to P&K.				
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5. We pledge to maximise spaces and places for creative activity across all our localities.

During the consultation for this Strategy many communities talked about their desire for more cultural spaces and venues. However we have a strong network of buildings from village halls to Community Campuses and schools, vacant shops, Perth College, our many existing cultural venues and other public buildings. We must maximise use of all these spaces to help broaden participation in culture and work with our communities to empower them to use and run the spaces in their areas. The Council will not be able to make further substantial investment in new cultural buildings in the years to come, so we must remove barriers to using the spaces we already have. Part of this is ensuring buildings are managed efficiently and the Council's cultural venues meet national carbon reduction targets.

Develop and identify spaces to produce work and allow creativity by end of summer 2023, with a searchable directory around studio space, exhibition space and hireable rooms for groups. Groups should also be encouraged to share space where possible, identifying where there is need in an area, where there are groups who do own space and working to find ways to share the space to reduce costs for all.

Action	Lead	Resources	Success Measure	Deadline
We will review PKC grants including the Community Investment Fund and Common Good to ensure criteria prioritises cultural activity which is community-led and reduces inequalities	PKC	Existing staff resource	Number of community-led cultural initiatives supported by PKC grants	June 2023

We will review and improve venue booking processes so all spaces can be viewed and booked via a 'one stop shop' portal and to enable shared space opportunities for smaller organisations	PKC	Existing staff resource	Portal established and feedback from community culture and heritage organisations	Scoping/costing by Sept 2023 and implementation timeline agreed
We will support creative learning opportunities across a range of locations including Creative Exchange and the Maker Spaces in libraries.	Culture Perth and Kinross	Existing staff resource	Number of workshops, users and events.	April 2023
We will support upcycling and low-cost ways to make creative items including through a pilot project at AK Bell Library, working with Re:Made Crieff and through strengthened craft connections built through our UNESCO City of Craft status.	Culture Perth and Kinross, PKC and others.	Funding from Scottish Libraries Information Council and John Lewis Circular Fund	Number of users, events and workshops.	April 2023 - ongoing
We will work with our funded partners to ensure high quality rural and touring work is delivered across P&K, for example the Gig on a Truck programme'	PTACH	Existing resource and external funds	Community led festivals and events.	2023 onwards

6. We pledge to use data and evidence collaboratively to shape programmes which are well tailored to audiences and increase participation by growing new audiences.

All our key cultural partners use data and evidence to build understanding of their own audiences. But that knowledge is not shared and developed, which would enable better integrated programmes which are well-targeted at local, UK and international audiences and build audiences for the Perth and Kinross cultural offer as a whole. This is also a key EDI issue – we need to better understand why people do not participate in culture and develop programmes which will engage and appeal to them.

Horsecross Arts is developing the Perthshire Box Office to sell and market tickets for organisations across Perth and Kinross, allowing a much greater understanding of data and audiences. This will be a huge step forward.

During our consultation, our key partners agreed to collaborate more on marketing and promotion of cultural programmes to achieve a bigger ‘reach’ across Perth and Kinross, Scotland and further afield, and to avoid programme clashes and duplications. This also needs to include the Council’s Events planning for Perth so that collaborative opportunities which will bring more people into the city centre can be developed.

Action	Lead	Resources	Success Measure	Deadline
Create a Joint Programming Forum where ideas can be confidentially shared whilst enabling more effective programme and marketing decisions to be made. Include audience datasharing protocols compliant with GDPR	PKC Cultural Forum	Existing staff resource	Well integrated joint programme plans in place Increased participation across participating venues (baseline to be established 2023/24)	Launch March 2023
Support Perth Theatre and Concert Hall to establish and embed a Perthshire Box Office.	PTACH / PKC	PKC grant funding – match	Growth in overall ticket sales (baseline to be	April 2023

		funding required	established 2023/24)	
Support Cultural Forum training on data sharing and data analysis	PKC	Existing staff resource	Better data sharing between cultural organisations	March 2023
PFT will continue to work with The Audience Agency, TRG Arts Consultancy, Purple 7 Consultancy, audience and focus group feedback to shape our Artistic programme to increase the number and diversity of audiences and visitors to the Theatre	PFT	Existing resources including PKC and CS funding	Increase in number and diversity of people who attend the Theatre	April 2023/ongoing

7. *We pledge to make culture count in tackling the climate emergency.*

One of the biggest threats we face is the climate emergency, but our creative people and organisations may also help find innovative answers.

Perth Leadership Forum wants Perth to be known as the greenest small city in Europe and we will work with them by suggesting speakers for their conferences and cross marketing their events.

As a UNESCO City we must adhere to the UN Sustainability Goals, and we will promote these so that makers, craftspeople, and organisations as well as people who buy craft from Perth and Kinross can make decisions based on these important principals.

Action	Lead	Resources	Measure	Deadline
We will create a Carbon Emissions Reduction Plan as part of our One Culture and Sport Estate programme for all PKC owned venues to deliver	PKC	PKC Corporate Asset Mgt Plan/Property Services	70% reduction in carbon emissions across all buildings by 2030: Year 1 target to be defined	March 2024/ongoing

the 2030 Just Transitions target				
Contribute to and support the smallest green city in Europe ambitions by supporting local artists and makers participate in climate change conferences and events.	PKC Cultural Forum	Existing staff resource	Local artists and creatives represented at relevant events	Ongoing
Promote knowledge of UN Sustainable Development Goals.	PKC	Existing staff resource	Plan and deliver a social media awareness campaign	Ongoing
Support culture and creative environmental initiatives in local communities.	CPK	Existing staff resource	Number of active members.	Ongoing
We will promote and support the principles of the Theatre Green Book in production activity to minimise environmental impact of our on-stage work.	Perth Theatre and Concert Hall/other partners	Existing staff resources	Reduction in carbon emissions through production activity	Baseline to be set 2023/24
We will work with Creative Carbon Scotland on using arts activity to promote active and sustainable travel opportunities to visit Perth and Kinross venues	PKC/funded partners	Existing staff resources	Consultation and action plan in place	March 2024
PFT is aiming to meet the targets in the Scottish Government Climate Change	PFT	Capital Funding	• Minimum of 53% reduction in carbon emissions for the site based	Working towards 2025

Plan for non-domestic buildings.			<p>on electrical and gas consumption for 2018</p> <ul style="list-style-type: none"> • Minimum of 70% of heating and cooling supplied by low carbon heating technology • Minimum 20% reduction in heating demand (in existing conditioned areas) 	
We will work to become the most sustainable museum in Scotland, building with resources within walking distance of the Crannog Centre. We will stock the café and shop with local and Scottish products, and minimize waste by moving to a paperless marketing strategy and introducing composting.	SCC	Scottish Government and MGS funding.	<p>We will source 28 tonnes of reed from Tay Reedbeds Nature reserve to be used for thatching the museum buildings.</p> <p>50 tonnes of stone to come from Taymouth castle</p> <p>Turf cut from local farms.</p> <p>Deliver training workshops for the public and craftspeople in dry stone</p>	April 2024

			walling and turf building	
Strathearn Arts will be an agent of change and use the arts to inspire engagement and action on environmental challenges.	Strathearn Arts	Existing staff resource	Embed environment as a core pillar of our strategy	March 2024/ongoing

8. *We pledge to support young people to learn, work and grow skills through culture.*

The next generation of artists, makers, curators, actors, musicians, and more are essential for the future cultural life of our area. We will create learning, skills and employability opportunities for local young people to work in our creative sectors, with a 'no wrong door' approach.

We need to make clear pathways into the creative sectors for our young people and learn from others who are doing it well, to encourage apprenticeships and work experience where possible.

The new bus pass for those aged under 22 allows more chances for young people in rural areas to travel to take part in culture and related education and training. The role of Perth College and the University of the Highlands and Islands is key in this regard, so we can collectively best serve the young people who are graduating from there.

Action	Lead	Resources	Measured	Deadline
Knowledge exchange sessions with organisations who already have successful apprenticeship schemes in place.	The Scottish Crannog Centre	No	One information session in 2023 as part of the cultural forum to encourage other organisations to use apprenticeships.	End of 2023

Encourage take up of under 22 free bus pass for young people to enable free travel	PKC Education	Yes (SG)	Number of users of free bus pass	Ongoing
Embedding the voices and perspectives of young people in the heart of Culture Perth and Kinross' programming, events, and strategy.	CPK	Yes – Gannochy Trust funding	-Number of youth collective members each year	Starting April 2023 - ongoing
Expand our Heritage Pathways programme for young people in Perth and Kinross.	CPK	Yes – Gannochy Trust funding	-Number of work and volunteer opportunities for under 26s -Number of training and awareness sessions delivered -Destinations of young people in the programme	Starting Jan 2023 to Dec 2025
We will develop our Learning and Engagement programme to support young people's development and use of arts activity to develop skills.	Perth Theatre and Concert Hall	Existing staff resource	Work pathways programme developed with high schools during 2023	2023
We will build our initiative to develop skills in the young workforce in production and technical craft areas.	Perth Theatre and Concert Hall	Existing staff resource	Develop ongoing programme building on success of youth arts bursaries (funding dependent)	2023
PFT will offer high quality work experience and work placement opportunities for young people in P&K in all departments of the Theatre	PFT	Existing resources including PKC and CS funding	Established relationships with schools and FE/HE institutions to work together to provide bespoke high quality opportunities	2023 and ongoing

			and work programmes	
PFT will continue to offer creative learning and performance opportunities for young people through creative engagement activity and hosting NT Connections annually	PFT	Existing resources including PKC and CS funding	Annual performance events including NT Connections Festival	2023 and ongoing
Blairgowrie Book Festival engage with schools via 'Authors in Schools' programme	Bookmark Festival	Existing resources	Sustain and develop the programme to provide a day of reading, writing, acting and drawing led by professionals in various primary schools in or near Blairgowrie.	2023 and ongoing

9. *We pledge to support and develop our small creative and craft businesses*

Perth was awarded UNESCO City of Craft status in 2021 based on the heritage of the city and surrounding areas but also focussed on the future of craft which is essential to the next chapter in Perth and Kinross' history. We have more than 1500 makers and creators living in Perth and Kinross but overall productivity needs to grow. Craft tourism is a new driver for us, with a focus on artisan makers as well as craft food and drink.

The new Creative Exchange WASPS building in Perth is already a success for makers and creatives – it is at capacity and we are supporting other groups who want to establish more makers spaces in the area where possible. We have a strong support network in Perth and Kinross including Growbiz and Elevator and we will work with them to nurture new and growing creative businesses.

The Famous Grouse Centre which is located inside the Creative Exchange, has excellent facilities for makers and creators and we will work to increase the awareness of that space as well as makers spaces inside libraries across Perth and Kinross.

Actions	Lead	Resources	Measured	Deadline
Develop the UNESCO brand in Perth and Kinross by supporting events and festivals across the whole area.	PKC	Funding identified	Deliver support to a number of new and existing initiatives	2023 onwards
Increase awareness of the maker spaces in Famous Grouse and in libraries	CPK and PKC	Yes	New target of 410 uses of the makers space in 2023	2023
Create Makers Drop In nights in WASPS Creative Exchange to increase awareness of the building and the people who work there.	WASPS / PKC	Yes	Drop in nights introduced in February 2023 and run for six months	Feb to June 2023
Develop and print a Creative Perthshire map to be distributed across the whole area	Perthshire Open Studios with support from UNESCO City of Craft	Yes	Number of maps distributed	April 2023 onwards
Support a creative / maker to make new work via a residency project, then secure funding for next year	Birnam Arts	Yes	Applications received and positive evaluation from the maker / creative. Further funding secured.	Completed by June 2023.

5. Strategic Enablers

In developing both this Strategy and our new Sport Strategy 2023-28 we have identified 5 Strategic Enablers. These are key building blocks for delivering both Strategies:

Customers and Audiences

- o Set up an integrated Young Talent programme across our key cultural and sport partners offering a range of work placements, mentoring and other opportunities and with a 'no wrong door' approach - **by June 2023**
- o Create a 'one stop shop' online portal/App for information and booking culture, physical activity and sports activities – **by March 2024**

Resources

- o Establish a **One Culture and Sport Estate** programme to:
 - o Maximise usage/access for key culture and sports venues
 - o Ensure venues are managed and operated efficiently, including through joint management arrangements
 - o Achieve an integrated approach to reducing carbon emissions
 - o **By June 2023**
- o Establish an **Invest in Culture and Sport** initiative:
 - o With businesses and other partners
 - o To generate £5M extra investment in culture, physical activity and sports programmes over the next 5 years
 - o Matched with existing Council investment
 - o For launch **June 2023**
- o Review the Council's grant schemes:
 - o Including Common Good and the Community Investment Fund to ensure funding for culture and physical activity/sport is best directed at community priorities and needs.
 - o Alongside we will set up a one-stop shop portal for community culture and sport grants
 - o **By March 2024**

6. Monitoring and Governance

We will monitor and report progress by:

- Annual reports through the Council's Corporate Annual Performance Report and Communities Directorate Business Management and Improvement Plan
- An annual update to the Community Planning Partnership and Integrated Joint Board for Health and Social Care on contribution to the 2022-2032 Local Outcomes Improvement Plan
- An annual Thematic Review by the Council's Scrutiny and Performance Committee. This will be informed by any relevant issues identified through the Council's Annual Governance Statement, such as the quality of community engagement on physical activity and sport.

Cultural Forum

The Cultural Forum is a network of key cultural organisations in Perth and Kinross. Each meeting has a focus on learning or training, joint programming, on collaboration and ideas, on potential funding applications and ensuring that everyone is working together to take marketing and communications forward. Perth and Kinross Council will support the meetings and the venue and Chair role will rotate. The Forum will also play a role in monitoring and evaluating delivery progress for the Strategy.

Perth and Kinross Council Physical Activity and Sports Strategy

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1. Introduction

1.1 Foreword

Physical activity and sport play an important role in creating places where people can live healthy, fulfilling, and productive lives. They are central to our Corporate Plan ambition to make Perth and Kinross the best place in Scotland to live life well, free from poverty and inequality. In this Strategy, we put physical activity first because we recognise the vital part it plays in wider public health issues. Our population of older people aged 65+ is growing; we are all learning to live with Covid-19; climate change will have increased impact on our lives. These are important public health issues and physical activity is a crucial part of how we tackle them: everyone can be active, even in small ways.

At the same time Perth and Kinross has a proud sporting tradition. We have the oldest leisure Trust in the UK, Live Active Leisure which has provided sport and leisure services for over 50 years. Our many local voluntary clubs are vibrant thanks to the passion and commitment of those who run them. Some of Scotland's best known performance sportspeople hail from Perth and Kinross. Through this Strategy we will continue to foster these strengths.

Our vision for the future of physical activity and sport in Perth and Kinross is:

"We will support everyone's physical and mental wellbeing through physical activity and sport."

We publish this Strategy at a time of huge challenge. The Council faces significant budget pressures and the cost of living is impacting on the day-to-day choices for families and individuals. We want everyone in Perth and Kinross to have continued opportunity and encouragement to enjoy being active, taking part in sport and building them into everyday life. If we all care about being active and enabling sport to flourish in our communities, we will need to do things differently in future.

This means partners working together closely, sharing limited resources and overcoming silos and organisational boundaries. As a Council we are investing in new sports facilities over the next 5 years, but further new investment beyond this will not be affordable. We have carried out a facilities audit to inform this Strategy. This shows real opportunities for making better use of what we have - indoor facilities, outdoor fields and pitches, Community Campus/school facilities - to maximise access for everyone. And we have some of Scotland's best mountains, rivers, pathways and greenspaces on our doorstep, whether you live in the heart of Perth or in a rural area. These are fantastic assets for keeping active and well.

Whether we value the benefit to our physical and or mental wellbeing, the social interaction we enjoy, or the sense of community we feel, sport and physical activity has the ability to transform lives. No matter at what stage you are at in your life, your age or ability, the benefits of being physically active should be there for everyone to enjoy.

This Strategy links to our overarching corporate priorities and beyond that a national commitment to health and wellbeing which is enabled by strong local infrastructure. The Strategy is also intended to help partners and stakeholders with their own planning and delivery, services and opportunities through a clearly defined set of strategic priorities, and a robust and measurable action plan.

We would like to thank members of the public, key partners and stakeholders who have helped us develop this Strategy and the Year 1 Action Plan which accompanies it. We look forward to working together with all of you so that Perth and Kinross can get active and flourish.

Councillor Grant Laing, Leader, Perth and Kinross Council

Thomas Glen, Chief Executive Perth and Kinross Council

1.2 What do we mean by physical activity?

Physical activity is an all-encompassing term that includes active living, health related activities, exercise, play, sport and active travel. It includes everyday activities like housework, gardening, walking or cycling as a mode of transport, being active at work as well as families playing together. It also includes more structured and organised activities such as dancing, swimming and active recreation (e.g. attending a gym, running outdoors). It also includes individual and team sports whether competitive or not. Physical activity includes any form of movement which raises the heart rate and so helps to improve mental and physical wellbeing.

Supporting people to be more physically active makes a difference to lives at many levels and in many ways. Being active supports our physical and mental wellbeing, builds social connections and body confidence at all life stages. For older people it helps us keep fit and be independent for as long as possible. For children and young people, physical activity and sport can help raise educational attainment, reduce absences from school and support young people into positive destinations as they transition from school into higher/further education, vocational skills training, or work.

Figure 1-1 The benefits of participation in physical activity and sport¹



Data from NHS UK also show that participation in physical activity is shown to have a beneficial impact on reducing the risk of specific conditions.

¹ NHS UK

Participation in Sport and Physical Activity Reductions

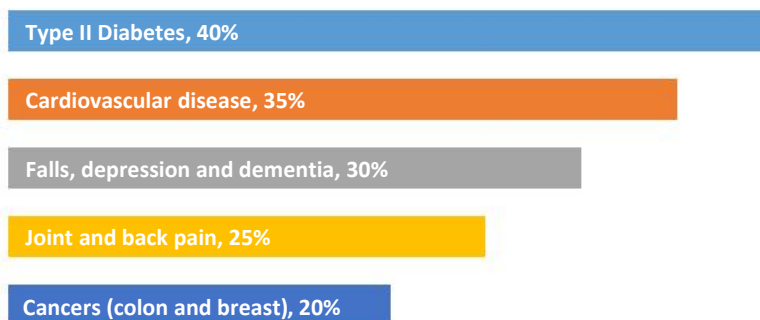


Figure 1-2 Chief Medical Officer - Recommended Levels of Physical Activity



1.3 Our Story of Place

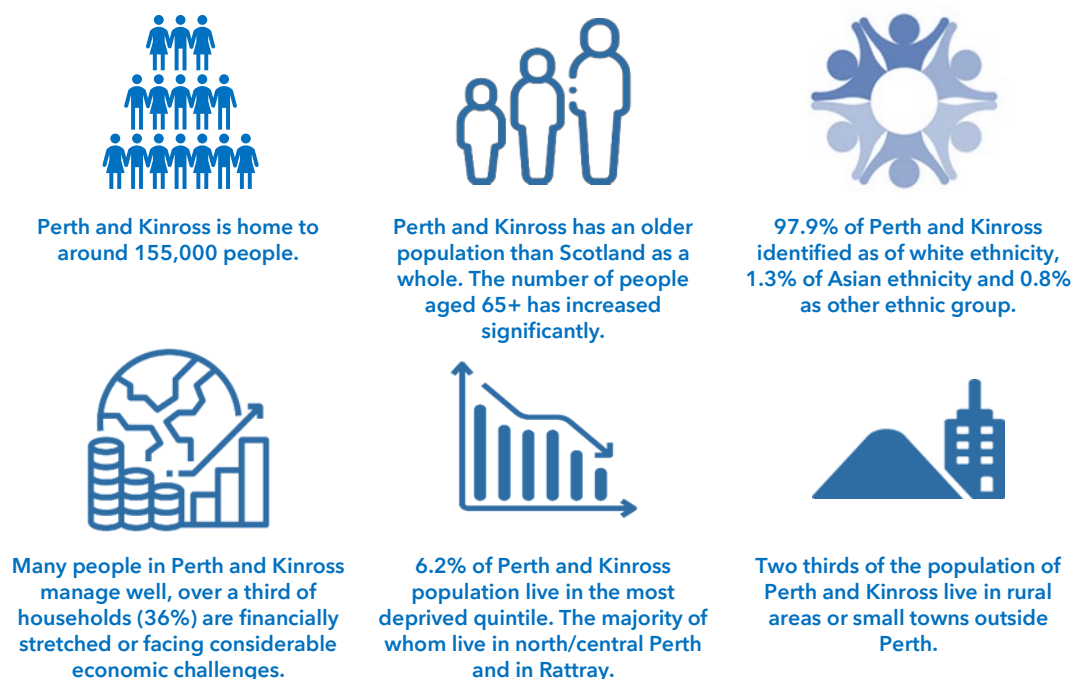
Perth and Kinross is at the heart of Scotland and has a strong and proud sporting legacy where physical activity and sport has always played an important social and cultural role and make a significant contribution to the health and wellbeing of its residents and visitors.

It is one of the most diverse parts of the country, with the ancient City of Perth and 6 large towns. The geography ranges from vast Highland landscapes of mountains, glens, lochs and rivers; the glacial plains of the Carse of Gowrie, Strathearn and Strathmore and the Lowlands of Kinross-shire. The Tay connects all these localities along with the Earn, the Almond and other riverways. The natural landscape is itself a huge asset for physical activity and sport in many forms. Our sports facilities: swimming pools, gyms, indoor and outdoor courts, sports pitches, Community Campuses and schools are used for more structured forms of physical activity and sport, delivered by many partners. All of these combine to provide an outstanding setting for sport and physical activity of all kinds, for everyone.

Perth & Kinross Council delivers public services across the fourth largest geographical area in Scotland. Two thirds of the population live outside Perth in towns, villages and hamlets scattered across nearly 5,000 square km. The population is projected to rise significantly in the next 30 years including through major new development on the Western Edge of Perth. Huge infrastructure investment is underway to support the economic prosperity of

the area including the Cross Tay Link Road and the regeneration of Perth city centre. The Council currently provides around £4.4M annual revenue funding for physical activity and sport, with further funding for discrete projects routed through the Health and Social Care Partnership, the Community Investment Fund and Common Good funds. In addition the Council is making major capital investment in the new Blairgowrie Recreation leisure centre.

Figure 1-3 Perth and Kinross Population



Eastern Perthshire

Eastern Perthshire is primarily a rural area, covering around 46²⁸ km². After Perth, Blairgowrie is the second largest urban place (9260) The infrastructure for physical activity and sport includes more than 30 sports clubs, 2 community sports hubs, 45 community halls, 2 leisure facilities, 4 skate parks and 33 sports pitches.

It is a place where individuals, families and communities can access a broad range of physical activity and sporting opportunities. This may be through its extensive network of paths suitable for walking, running and cycling including the Cateran trail or by joining one of the many local voluntary sports clubs and organisations.

Highland and Strathclyde

Highland and Strathclyde covers a significant area (1739 km²). It is a mainly rural area with four towns: Pitlochry (population 2,950), Aberfeldy (1,986), Dunkeld (1,350), Stanley (1510). In terms of physical activity and sports infrastructure, the area has more than 20 sports clubs, 4 community sports hubs, 45 community halls, 2 leisure facilities, 2 skate parks and 20 sports pitches.

With its many walking, mountain biking trails and rivers, Highland and Strathclyde offers its residents and many visitors a stunning natural landscape to enjoy physical activity and sport. These natural assets are complemented by a strong club, facility and volunteer infrastructure.

"Highland Perthshire enjoys an almost unrivalled natural setting. It has a bit of everything and the wonderful walks network around the town allows people to appreciate every aspect of this natural beauty." Resident

"It is incredible to have such fantastic landscapes for recreational activity from the doorstep." Resident

Kinross-shire, Almond and Earn

Kinross-shire and Almond and Earn spans from Loch Leven in the south to the river Almond in the north. The main towns and settlements are: Kinross (population 5610), Milnathort (1,950), Abernethy (1,390), Bridge of Earn (2,920), Forgandenny (560), Methven (1,300), Kinnesswood (540), Glenfarg (700) and Crook of Devon (760). The area has a growing population and is popular with families. It provides significant opportunities for participation in physical activity and sport and includes 50 sports clubs, 2 community sports hubs, 29 community halls, 2 leisure facilities, 1 skate park and 21 sports pitches. Loch Leven Nature reserve is a major natural asset with its walking and cycling routes, used and enjoyed by many.

Communities in the locality have a strong awareness of the value of physical activity and sport in the locality, underpinned by a base of motivated volunteers and a particular focus on creating opportunities particularly for young people in the community.

Perth City

The City of Perth is the administrative centre for Perth and Kinross Council and other key public authorities. Its physical activity and sports infrastructure is extremely strong for a city

of its size (50,000 people): more than 70 sports clubs, 2 community sports hubs, 24 community halls, 27 sports pitches and 8 leisure facilities including the iconic Bells Sports Centre, Dewars Centre and Perth Leisure Pool. It has two major greenspaces in the heart of the city, North Inch and South Inch Parks, with a skate park on the South Inch. Kinnoull Hill is a few minutes' walk from the city centre.

Like much of Perth and Kinross, it also has a strong club infrastructure and hosts events and competitions that attract visitors from elsewhere in Scotland and beyond. Current facility provision will be further improved in the coming years with the completion of the new PH²O leisure centre on the current Perth Leisure Pool/Dewars Centre sites.

Strathearn and Strathallan

Strathearn and Strathallan are located to the south-west of Perth with a population of 21,900. Again these are rural with 14 settlements, the largest being Crieff (7280) and Auchterarder (5840) The area has 30 sports clubs, 28 community halls, 2 leisure facilities, 2 skate parks and 16 sports pitches.

Strong 3rd sector partnerships are an important part of the physical activity and sporting landscape in Strathearn and Strathallan. These include Auchterarder Community Sports & Recreation and Auchterarder & District Community Sports Hub which has taken on the responsibility for operating the sports facilities at the High School on behalf of the community outwith school hours. This reflects the high levels of community interest and engagement. Strathearn and Strathallan also enjoy stunning natural assets and greenspaces including Crieff Hill, the Knock, and areas around Comrie for walking, cycling and running.

"Lots of off-road routes to run and cycle with local paths improving all the time." Resident

2. Background and Rationale

2.1 Developing the Physical Activity and Sports Strategy

This Strategy has been developed through engagement and consultation with stakeholders and communities from July-November 2022, and also reflects the wider national strategic context. We held 9 community consultation sessions across all localities, designed to better understand local strengths, challenges and priorities. A survey of local sports clubs was carried out.



Stakeholders consulted included **sportscotland**, representatives from 3rd sector organisations, the Health and Social Care Partnership, Tayside Health, Sportscotland, Disability Sport, the Sports Council and Live Active Leisure. A range of services in Perth and Kinross Council were also involved.





Whilst views differed on what matters most and how/where the Council should focus its investment, all the consultees shared core beliefs about the value of sport and physical activity for improving the health and wellbeing of Perth and Kinross.

2.2 Key Facts

In developing this Strategy we have looked at the baseline data and evidence for participation in physical activity and sport. This is key to understanding how best the Council, partners and communities can best target limited resources.

Some data and evidence is limited at both national and local level. The impact COVID-19 has had on physical activity and sports participation is still emerging. However there are some important facts to highlight about participation in Perth and Kinross.

	<ul style="list-style-type: none">• 1.2m visits physical activity and sport attendances (pre-Covid)• 7.29 sport and physical attendances per head of population (11 year average 2010/11 – 2020/21). 8th lowest out of 32 local authorities (Local Gov't Benchmarking Service)
	<ul style="list-style-type: none">• 48% of children currently meeting recommended levels of physical activity.• 60% of children between the ages of 8-11yrs currently meeting recommended levels of physical activity.• 43% of children between the ages of 12-17yrs currently meeting recommended levels of physical activity.• Numbers of young people reaching the recommended level of physical activity are lower for those from the most deprived areas of Perth and Kinross.

	<ul style="list-style-type: none"> Numbers of young people reaching the recommended level of physical activity are higher for males when compared to females, 52% compared to 42%. Children who participate in Active Schools activities are twice as likely to meet recommended levels of physical activity than those who don't.
	<ul style="list-style-type: none"> 59% of adults in Perth and Kinross took part in sport and physical activity in the last four weeks, excluding walking (SHS 2019). 85% of adults in Perth and Kinross took part in sport and physical activity in the last four weeks, including walking (SHS 2019) 42% of adults (female) and 51% (male) were meeting the recommended amount of physical activity. (Scottish Health Survey 2020)
	<ul style="list-style-type: none"> 41% of adults in Perth and Kinross are living with a long term physical or mental health condition. This compares to 30% for Scotland. (SHS 2019) 77% of adult males and 61% of females in Perth and Kinross are considered overweight (Scottish Health Survey 2019) 9 intermediate zones in Perth and Kinross have below lower than average rates of children of a healthy weight in primary 1.
	<ul style="list-style-type: none"> 84% of population within a 20 minute drive of a leisure centre 66% of population within a 20 minute drive of a swimming pool 100% of population within a 20 minute drive of a sports pitch 100% of population within a 20 minute drive of a community hall
	<ul style="list-style-type: none"> A third of clubs who responded to the survey said that the facilities they use don't meet their needs. Half of clubs who responded to the survey experienced a lack of volunteers and a lack of facilities. Almost a third experienced a lack of coaches. Almost half of clubs that responded to the survey reported that following covid numbers of participants fell. A third reported that coaches and volunteer numbers had also fallen. Clubs have identified a range of areas which they need support in order to continue to thrive and grow in the future.

*Sportscotland Key Learning Report – Contributing to the Active Scotland Outcomes Framework, 2020. Data gathered through two primary sources, Supported Club Survey and Surveys Conducted by Sports Governing Bodies

2.3 SWOT analysis

Alongside looking at the data and evidence we asked all consultees to help us with a SWOT analysis of current strengths, weaknesses, opportunities and threats to current provision. 'Provision' means facilities, programmes/services and community assets. The SWOT helped identify opportunities for the future to enable participation to be increased, and where any barriers or threats to that may arise. The SWOT helped to shape the strategic priorities. A summary of the issues raised by all consultees is below:



Strengths

- Facility provision and spread across Perth and Kinross.
- Outdoor parks and natural resources for sport and physical activity.
- Partnership working across different agencies.
- Range of sports, activities and programmes.
- Number of clubs and volunteers.
- Active schools and community sports hubs.
- Significant sources of external funding focussed on inequalities.
- High capacity within communities (some).
- Motivated stakeholders and communities.
- Some concessionary access schemes e.g. compass membership.
- Social prescribing.
- Community Youth work organisations



Weaknesses

- Facilities ageing and in need of maintenance and upgrade.
- Council capital programme excludes LAL Venues.
- Recruitment and retention of staff, volunteers, coaches etc.
- Limited access to campus facilities.
- Fragmented and bureaucratic booking systems.
- Stakeholders working in silos.
- Rural provision and inequality.
- Use of technology and data
- Lack of awareness of opportunities and provision.
- Rural transport infrastructure.
- Lack of facility capacity in some areas and at some times. For example 3G pitches.
- Lack of monitoring and evaluation evidence of impact of sport and physical activity on individuals, families and communities
- Social Prescribing structure is fragmented



Opportunities

- Opportunity to improve collaboration across partners.
- New investment in facilities i.e. Blairgowrie, PH20.
- Greater collaboration and co-ordination between stakeholders.
- Improve targeting and prioritisation of resources where inequalities are greatest.
- Greater involvement of communities in accessing facilities.
- Community asset transfer.
- Better use of technology and data.
- Need to focus on developing people based resources and capacity.
- Better utilisation to be made of existing physical activity and sporting assets.
- Invest in early intervention and prevention.
- Extend Social Prescribing model to young people.
- Opportunity to streamline management and booking arrangements for facilities










Threats

- Financial pressures in the public sector.
- Cost of living crisis and affordability of sport and physical activity, transport, equipment, clothing etc
- Lack of people – staff, volunteers and coaches in clubs and communities.
- Competition for access to facilities.
- Cost of facilities and activities become too high.
- Inflationary costs impact on viability of facilities.
- Ageing population.
- Targeted wellbeing programmes are conditional upon temporary funding sources.
- Absence of shared vision for SPA
- Environmental sustainability.

2.4 Barriers to Participation

The data and evidence and the consultation with stakeholders and communities told us that the barriers to participation in physical activity and sport are multiple and may intersect each other in different ways depending upon an individual's background and circumstances. The Strategy sets out some of the ways we can try to tackle these barriers in different ways.

Figure 2-1 Barriers to Participation in sport and physical activity in Perth and Kinross

	Facilities	Although there are many places that allow for participation in physical activity and sport, some are not available for the community to use and those that are can sometimes be difficult to book, have limited availability due to high levels of usage, have limited opening hours, can be expensive or not designed to be inclusive.
	Transport	For many, the absence of regular and reliable public transport, or the increasing costs of petrol or the absence of safe active travel routes can be barriers to participation. This is particularly true for those from rural communities.
	Cost	The cost of participation in physical activity and sport can be expensive for those who have limited or low levels of disposable income. The cost of suitable clothing, transport, equipment, facility hire and club fees can be prohibitive.
	Disability or Condition	Disabilities including complex health needs, illness or even a lack of fitness are often seen as a barrier to participation.
	Capacity	In some cases there are not enough suitably qualified coaches and volunteers to provide activities and services.
	Confidence	Many people lack confidence, motivation or have feelings of anxiety associated with participating in physical activity and sports.
	Awareness	A lack of awareness of opportunities or the absence of a 'one stop shop' information point can act as a barrier to participation.

3. Our Vision

Based on data, evidence and consultation findings our vision for this Strategy is:

"We will support everyone's physical and mental wellbeing through physical activity and sport."

We will deliver the vision through 6 Strategic Priorities:

1. **We will improve everyone in P&K's health through increased participation in physical activity.**
2. **We will increase the levels of activity for children and young people, particularly those who currently don't meet the recommended levels of participation.**
3. **We will reduce the inequalities which prevent people participating.**
4. **We will make physical activity central to our Climate Change response.**
5. **We will support our community-led physical activity and sport to grow and flourish and strengthen collaboration between all partners.**
6. **We will make physical activity and sport part of Placemaking so our public spaces are activity-friendly, inclusive and fun.**

National Strategic Context

The strategy is closely aligned to the Scottish Government's Active Scotland outcomes framework which sets out the shared vision and goals which have shaped the approach the Scottish Government and a wide range of partner organisations have taken to supporting and enabling people in Scotland to be more physically active, **Figure 3-1**. It also supports the Scottish Public Health Priorities which reflect the issues the Scottish Government believe are most important to focus on over the next decade if the health of the nation is to be improved, **Figure 3-2**.

Figure 3-1 Scottish Government Active Scotland Outcome

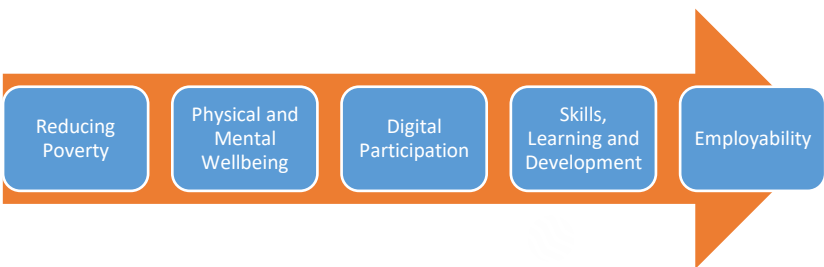


Figure 3-2 Scottish Public Health Priorities



This Vision is also closely aligned to the key outcomes of the Perth and Kinross Community Plan (Local Outcomes Improvement Plan) **Figure 3-3**.

Figure 3-3 Local Outcomes Improvement Plan - Key Outcomes



The World Health Organisation (WHO) recognises physical activity as a key preventative measure in terms of noncommunicable disease, hypertension, becoming overweight and obese. It can improve mental health, quality of life and well-being. WHO have a Global Action Plan on Physical Activity (GAPPA) 2018-2030 which is a driver for policy and collaboration with national governments and agencies. This action plan has 4 key strategic pillars which are consistent with our approach and planned actions to develop participation in physical activity and sport.

Figure 3-4 WHO Global Action Plan on Physical Activity (GAPPA)



4. Monitoring and governance

The final section in this Strategy is our 2023/24 Action Plan. This sets out the priority actions we will take to achieve our 6 Strategic Priorities.

We will monitor and report progress by:

- **Annual reports through the Council's Corporate Annual Performance Report and Communities Directorate Business Management and Improvement Plan**
- **An annual update to the Community Planning Partnership and Integrated Joint Board for Health and Social Care on contribution to the 2022-2032 Local Outcomes Improvement Plan**
- **An annual Thematic Review by the Council's Scrutiny and Performance Committee. This will be informed by any relevant issues identified through the Council's Annual Governance Statement, such as the quality of community engagement on physical activity and sport.**
- **Developing a Performance Framework for physical activity and sport to show overall progress in delivering the Strategy and reported via our online PKC Performs tool**

5. Strategic Enablers

In developing both this Strategy and our new Culture Strategy 2023-28 we have identified 5 Strategic Enablers. These are key building blocks for delivering both Strategies:

Customers and Audiences

- Set up an integrated Young Talent programme across our key cultural and sport partners offering a range of work placements, mentoring and other opportunities and with a 'no wrong door' approach - **by June 2023**
- Create a 'one stop shop' online portal/App for information and booking culture, physical activity and sports activities - **by March 2024**

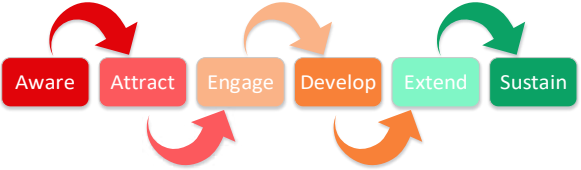
Resources

- Establish a **One Culture and Sport Estate** programme to:
 - Maximise usage/access for key culture and sports venues
 - Ensure venues are managed and operated efficiently, including through joint management arrangements
 - Achieve an integrated approach to reducing carbon emissions
 - **By November 2023**
- Establish an **Invest in Culture and Sport** initiative:
 - With businesses and other partners
 - To generate £5M extra investment in culture, physical activity and sports programmes over the next 5 years
 - Matched with existing Council investment
 - For launch **June 2023**
- Review the Council's grant schemes:
 - Including Common Good and the Community Investment Fund to ensure funding for culture and physical activity/sport is best directed at community priorities and needs.

- Alongside we will set up a one-stop shop portal for community culture and sport grants
- **By March 2024**

6. Action Plan – Year 1

Strategic Priority 1		We will improve everyone's health in Perth and Kinross through increased participation in physical activity		
Year 1 Action	Who is the action carried out by?	Resources allocated	How impact will be assessed?	Timescale
We will establish a robust baseline of data for physical activity and sports participation and facilities utilisation. This will enable us to track progress in widening participation and make best use of our existing and new facilities.	Perth and Kinross Council (PKC) Health and Social Care Partnership (HSCP) Live Active Leisure (LAL)	Existing staff resource Sportscotland analytical staff resource	Effective system for collating and analysing baseline data which includes: <ul style="list-style-type: none"> • Participation levels • Key inequalities/disparities in participation between different communities • Facility Access and utilisation. • Club membership and coach /volunteer numbers • Sports Council data on club membership. 	Launch May 2023
We will launch and sustain a 'Team P&K' physical activity campaign encouraging everyone to include some Physical Activity in their day. (See SPA Customer Journey Below)	Community Planning Partnership (CPP) PKC HSCP LAL	Existing staff resource Local business sponsorship	Facilities use will be maximised and participation levels will increase measured through: <ul style="list-style-type: none"> • Live Active Leisure participation data % 	Campaign launch Spring 2023

			<p>increase in participation levels.</p> <ul style="list-style-type: none"> • Scottish Household Data % increase in participation levels. • Scottish Health Survey Data % increase in participation levels. • PKC physical activity and sport baseline survey data – when available. 	
<p>We will establish a Physical Activity Steering Group to develop, implement and monitor the Team P&K campaign and delivery of the action plan and report progress to the Community Planning Partnership and Integrated Joint Board</p>	<p>PKC CPP HSCP NHS Tayside LAL Sport Scotland (SS) Perth and Kinross Association for Voluntary Service (PKAVS)</p>	<p>Existing staff resource</p>	<ul style="list-style-type: none"> • Increase in joint commissioning and integrated delivery arrangements • Successful delivery of actions that result in increased participation. 	<p>Launch May 2023</p>
<p>We will progress plans for the replacement of the Blairgowrie Recreation Centre</p> <p>We will conduct a P&K wide review of all cultural and leisure assets</p>	<p>PKC LAL HSCP</p>	<p>Committed capital expenditure</p>	<ul style="list-style-type: none"> • Facility design supports projected usage targets • People and communities are engaged and have been involved in development of the project through the User Reference Group 	<p>New centre to be delivered late 2024</p>

Strategic Priority 2		We will increase the levels of activity for children and young people, particularly those who currently don't meet the recommended levels of participation.		
Year 1 Action	Who is the action carried out by?	Resources allocated	How impact will be assessed?	Timescale
<p>All pupils will experience high quality, consistent and progressive physical education, physical activity and sport to impact positively on health and wellbeing and to develop a range of skills and attributes which is enhanced by partnership working.</p> <p>We will strengthen and extend our Active Schools programme of activities to widen opportunities for young people to participate in physical activity and sport, specifically targeting areas where inequalities are greatest.</p> <p>We will increase the number and diversity of our qualified Young Leaders who volunteer to deliver sport and physical activity in schools and communities.</p> <p>We will continue to deliver a School Swimming Lessons programme ensuring that all primary school children have basic swim skills by the time they leave primary school</p>	<p>PKC Education and Children's' Services (ECS)</p> <p>LAL Active Schools</p>	<p>Existing staff resource</p> <p>Sportscotland funding -Active Schools</p>	<p>The % of Perth and Kinross children meeting recommended levels of physical activity will be increased to 60% over the period of the strategy.</p> <p>The % of children from SIMD Q1 meeting recommended levels of physical activity will be increased to 60% over the period of the strategy</p> <p>Measured by:</p> <ul style="list-style-type: none"> • Active Schools Participation % Increase • School based sports leaders and volunteers % Increase • Number of young leaders who complete the 'Aspiring Coaches' programme • Live Active Leisure participation data for children % increase 	<p>April 2023 and ongoing</p>

			<ul style="list-style-type: none"> • PKC physical activity and sport baseline survey data – when available • Club participation data 	
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Strategic Priority 3		We will reduce the inequalities and barriers which stop people participating in physical activity and sport		
Year 1 Action	Who is the action carried out by?	Resources allocated	How impact will be assessed?	Timescale
We will work with key partners to develop targeted initiatives which tackle barriers to participation amongst socio-economic disadvantaged groups.	CPP HSCP 3 rd sector PKAVS LAL	Existing staff resource	Participation level amongst socio-economic disadvantaged groups will increase year on year over the lifetime of the Strategy. Measured by: <ul style="list-style-type: none"> • PKC physical activity and sport baseline survey data – when available • Social prescribing referrals • Live Active Leisure participation data including in Health and Social Care funded initiatives • Scottish Household Data • Scottish Health Survey Data • 3rd Sector Partner Data 	Baseline established by July 2023 Year 2 targets agreed March 2024

<p>We will revise our funding requirements of Perth and Kinross Sports Council (PKSC) to ensure grants are effectively targeted at people and clubs facing barriers to participation in sport</p> <p>We will review wider PKC grants including the Community Investment Fund and Common Good to ensure criteria prioritises local physical activity and sports initiatives which tackle inequalities</p>	Live Active Leisure Sports Development Team	<p>PKC funding to Perth and Kinross Sports Council</p> <p>PKC Culture and Communities Services</p>	<ul style="list-style-type: none"> Number of individuals and families supported by PKC and PKSC grants Amount of funding allocated Introduction of new criteria to award standards. 	September 2023
We will set up a Kit Bank to support individuals and families on lower incomes with the cost of sports equipment and seek match funding from business sponsorship and grants.	Live Active Leisure Sports Development Team	Match funding from local businesses – to be raised	<p>Number of individuals and families supported by Kit Bank</p> <ul style="list-style-type: none"> Amount of funding secured from non-public sources 	Launch August 2023

Strategic Priority 4		We will reduce carbon emissions generated from facilities and make physical activity part of our Climate Change response		
Year 1 Action	Who is the action carried out by?	Resources allocated	How impact will be assessed?	Timescale
We will create a Carbon Emissions Reduction Plan as part of our One Culture and Sport Estate programme for all PKC/LAL sports facilities to deliver the 2030 Just Transitions target	Live Active Leisure Perth and Kinross Property Services	Existing staff resource	<ul style="list-style-type: none"> 70% Reduction in carbon emissions across all buildings by 2030: Year 1 target to be define 	March 2024/ongoing
We will increase take up of free bus passes for young people and older people to reduce travel in	PKC	Existing staff resource	<ul style="list-style-type: none"> Number of awareness sessions delivered in schools/communities to 	April 2023 and ongoing

private cars and enable people to access the outdoors and leisure facilities more easily.			increase uptake of bus passes	
We will expand the Bikeability provision in primary schools to enable children to learn to cycle on roads. Investigate ways to help children in lower income families to have access to a bike	PKC	Existing staff, community wardens, sessional and freelance trainers.	<ul style="list-style-type: none"> 80 % of primary school children who have completed Bikeability training. 	April 2023 and ongoing
We will make Active Travel part of our Team P&K health promotion campaign, replacing short car journeys with walking and cycling	Community Planning Partnership Physical Activity Steering Group	Existing staff resource/Physical Activity Steering Group Sustrans	<ul style="list-style-type: none"> Baseline to be added Number of walking and cycling trips to work, school and shops by children, young people and adults 	Spring 2023 and ongoing
We will promote our core pathway network to encourage people to be active in the outdoors	Community Greenspace	Existing staff resource Greenspace volunteers	<ul style="list-style-type: none"> Km of core paths within P&K Km of core paths improved. Number of volunteer hours maintaining the path network 	April 2023 and ongoing

Strategic Priority 5		We will support our community-led clubs and networks to flourish and strengthen collaboration between all partners in physical activity and sport		
Year 1 Action	Who is the action carried out by?	Resources allocated	How impact will be assessed?	Timescale

We will launch the Invest in Culture and Sport programme to raise £5M additional investment from business and other partners over the next 5 years	PKC	Existing staff resource	£1M is secured or committed in Year 1	Launch June 2023 £1M target met by June 2024
We will strengthen the volunteer network through developing a volunteering plan for physical activity and sport which engages all key partners.	PKC PKAVS LAL	Existing staffing resource Volunteero App Sportscotland	The number of volunteers engaged in physical activity and sports will increase year on year over the period of the strategy. <ul style="list-style-type: none"> • Feedback from Community Sports Hubs • Club Survey Responses • Community Forum Feedback • Active schools sports leader and volunteer data. • Baseline data when available 	Launch June 2023
We will build greater capacity in partner organisations who focus on priority target groups to help them support individuals, families and communities to be more physically active.	LAL PKC PKAVS	Existing staff resource	We will increase the number of volunteers who are qualified and feel confident to engage individuals, groups and communities who are underrepresented in physical activity and sport <ul style="list-style-type: none"> • The number of training and development opportunities will be increased. • The number of attendees on training and development courses will increase. 	Commence April 2023

<p>In order to develop One Public Estate of Council facilities we will review school, Community Campus and other facility booking/access arrangements and prepare an Improvement Plan to maximise community access for sport and leisure facilities.</p> <p>We will review school and Community Campus pricing policies for indoor/outdoor lets to ensure they incentivise wider community and voluntary club use.</p>	<p>PKC (Property Assets Review) Education and Children's Services LAL</p>	<p>Existing staff resource</p>	<p>Baseline data will be established of current school and Campus use by wider communities and local clubs. To be measured by:</p> <ul style="list-style-type: none"> • PKC physical activity and sport baseline survey data – when available • Feedback from Community Sports Hubs • Club Survey Responses 	<p>Review complete October 2023</p> <p>Usage growth target to be set for April 2024 onwards</p>
<p>We will improve the integration of facility programming particularly in Perth city.</p> <p>We will review and improve facility booking processes for all PKC and LAL facilities to ensure they are fair, equitable and customer-friendly.</p>	<p>LAL</p> <p>LAL, ECS and PKC Digital and IT Services</p>	<p>Existing staff resource</p>	<p>We will have a one stop shop booking portal in place for facilities The customer journey and booking experience will be improved.</p> <ul style="list-style-type: none"> • Feedback from Community Sports Hubs • Club Survey Responses • Community Forum Feedback <p>PKC physical activity and sport baseline survey data – when available</p>	<p>Programme integration improvements implemented by March 2024</p> <p>Booking portal scoped and costed by Nov 2023 and implementation timeline agreed</p>

Strategic Priority 6		We will make physical activity and sport part of Placemaking, so our public spaces are activity-friendly, inclusive and fun		
Year 1 Action	Who is the action carried out by?	Resources allocated	How impact will be assessed?	Timescale
Consideration of physical activity (including Active Travel) and sports facilities will be included within the Place Plans which support the Local Development Plan process	PKC Planning Team and Community Engagement team	Existing staff resource	PA and sport are effectively integrated into the early Place Planning process	Ongoing
We will support Development Trusts to deliver the Community Action Plans and meet their objectives on increased use of public spaces	Development Trusts Community Greenspace	Existing staff resource	Number of actions delivered within the CAPS	April 2023 and ongoing
We will engage will partners in planning to seek to establish "Active Design principles into the delivery of NPF 4. <u>Active Design Sport England</u>	PKC Planning Team	Existing staff resource	Active Design Principles are adopted within local development plan and other key strategies and policies.	Commence April 2023
We will seek to maximise contributions from developers and other funding partners to enhance provision for physical activity and sport within communities.	PKC Planning Team	Existing staff resource	External investment for physical activity and sport will increase by 10%	Commence April 2023

7. Appendices

7.1 Chief Medical Officer – Physical Activity Guidelines

Age and Stage	Recommended Physical Activity (minutes per day)	Recommended Physical Activity (minutes per week)	Description of Activity
Early Years	180	1260	Infants (less than 1 year): Physical activity is recommended several times a day (the more activity the better) in a variety of ways including interactive floor-based activity, e.g., crawling. Where infants are not yet mobile, at least 30 minutes of tummy time spread across the day and while awake is recommended along with movements such as reaching and grasping, pushing and pulling themselves over independently, or rolling over; more is better. Toddlers (1-2 years): At least 180 minutes (3 hours) of physical activity of any intensity is recommended for toddlers, including active and outdoor play. Pre-schoolers (3-4 years): At least 180 minutes (3 hours) of activity is also recommended for pre-school aged children, including a variety of active and outdoor play physical activities spread throughout the day. For this age group, this should include at least 60 minutes of moderate-to-vigorous intensity physical activity.
Children and Young People (5yrs - 18yrs)	60	420	It is recommended that children and young people in this age group engage in moderate-to-vigorous intensity physical activity for an average of at least 60 minutes per day. The activities undertaken include those undertaken in a variety of settings such as school-based physical education, active travel, after school activities, play and sporting activities. Engagement in a range of activities and intensities over the course of a week is recommended in order to develop movement skills, muscular fitness and bone strength. This activity should be accompanied by as minimal an amount of sedentary time as possible, with any long periods of inactivity broken up with some physical activity, even if this is light in nature.
Adults (19yrs - 64yrs)	30	225	Daily physical activity is recommended for both physical and mental health benefits - the more the better but any activity is encouraged. This includes activities to develop and strengthen the major muscle groups, which can be achieved through activities such as heavy gardening, carrying heavy shopping, or resistance exercise. It is recommended that muscle strengthening activities are done on

			<p>at least two days a week, but any strengthening activity is better than none. On a weekly basis, adults should undertake:</p> <ul style="list-style-type: none"> • at least 150 minutes (2 1/2 hours) of moderate intensity activity (such as brisk walking or cycling) • or 75 minutes of vigorous intensity activity (such as running) • or even shorter durations of very vigorous intensity activity (such as sprinting or stair climbing); • or a combination of moderate, vigorous and very vigorous intensity activity. <p>Sedentary time should be minimized as far as possible, breaking this up with at least light physical activity.</p>
Older Adults (65+)			<p>Daily physical activity is also recommended for older adults for the maintenance of good physical and mental health, wellbeing, and social functioning. Even light activity offers greater health benefits than being sedentary, although the more daily physical activity that is undertaken, the better. Older adults should also undertake activities aimed at improving or maintaining muscle strength, balance and flexibility on at least two days a week, either on their own or combined with moderate aerobic activity. This should be accompanied by 150 minutes (two and a half hours) of moderate intensity aerobic activity, building gradually up to this where activity levels are currently lower. Those who are already regularly active can achieve these benefits through:</p> <ul style="list-style-type: none"> • 75 minutes of vigorous intensity activity • or a combination of moderate and vigorous activity <p>Weight-bearing activities offer additional benefit in helping to maintain bone health. Where physically able, long periods of being sedentary should be broken up with light activity, or at least with standing.</p>
Disabled Children and Young People	20	120-180	<p>Levels of physical activity for disabled of children and young people should range from 120-180 minutes per week. This could be achieved in different ways:</p> <ul style="list-style-type: none"> • 20 minutes per day. • 40 minutes three times per week. <p>Benefits of physical activity:</p> <ul style="list-style-type: none"> • Meet new people • Confidence and concentration • Sense of achievement

			<ul style="list-style-type: none"> • Mental health • Calmer, less stressed • Balance and coordination • Muscles and motor skills <p>Challenging but manageable strength and balance activity three times per week. Good strength and balance are vital for disabled children and young people's quality of life across their life course.</p> <p>Do bitesize chunks of physical activity throughout the day. Encourages breaking sedentary behaviour.</p> <p>Evidence suggested it is important for disabled children and young people to participate in moderate to vigorous intensity activity. However, found that intensity is unnecessary as disabled children and young people typically do not monitor intensity – this was therefore left out of infographics.</p> <p>Focus on 'can you do this today' and 'when starting build up slowly' to account for the harm which could be caused by strenuous/intense activity. The 'can you do this today' focuses on encouraging children to ask themselves about their own bodies, while also encouraging professionals to ask disabled children and young people about their physical activity needs – as these vary and need to be tailored to the individual/</p>
Disabled Adults	20	150	<p>Health benefits may be derived from lower volumes, intensities and frequencies of activity.</p> <p>Physical activity recommended as it:</p> <ul style="list-style-type: none"> • Improves mental health and quality of life • Makes maintaining a healthy weight easier • Makes daily tasks easier and increases independence • Strengthens muscles and bones • Improves fitness • Improves mobility and balance • Helps to prevent chronic disease • Creates opportunities to meet new people and feel part of the community <p>Promotion of making physical activity a daily habit.</p> <p>Physical activity makes you feel good – should enjoy what you do.</p>

			<p>Being inactive is harmful to health – don't be still for too long. Discouraging sedentary behaviour: 'even a little movement is better than nothing'.</p> <p>Do strength and balance activities on at least two days per week.</p> <p>For substantial health gains aim for at least 150 minutes of moderate intensity activity. Promotes talk test:</p> <ul style="list-style-type: none"> • Can talk, but not sing = moderate intensity activity. • Difficulty taking without pausing = vigorous intensity activity.
Pregnancy and After Childbirth	20	150	<p>During Pregnancy</p> <p>Moderate intensity activity promoted – every activity counts, every minute counts, more is better. Focus on listening to your body and adapting. No evidence of harm if exercising when pregnant – although mentions not bumping the bump.</p> <p>If not active prior to pregnancy, start gradually. If have been active, keep going.</p> <p>Muscle strengthening activities twice a week.</p> <p>Physical activity during pregnancy can control weight gain, reduce high blood pressure, prevent diabetes, improve fitness, sleep and mood.</p> <p>After Childbirth – Birth to 12 Months</p> <p>If not active before, start gradually – start with pelvic floor exercises as soon as you can and do this daily. If active during pregnancy, restart gradually – build back up to muscle strengthening activities twice a week.</p> <p>Promotes listening to your body and starting gently – acknowledges different types of delivery will mean returning to physical activity at different paces. There is no evidence of physical activity causing harm for postpartum women and it is safe to be active whilst breastfeeding.</p> <p>Being active postpartum allows mothers to take time for themselves, reduces worries and depression, controls weight and return to pre-pregnancy weight, improves tummy muscle tone and strength, and improves fitness, mood and sleep.</p>

7.2 Community Workshop Feedback

7.2.1 Dunkeld and Birnam

Strengths: <ul style="list-style-type: none"> • Development of MUGA in Dunkeld, in operation early 2023 • Lots of enthusiasm for sports and activity • Shared sense of importance of health and wellbeing locally • Mountain biking trails available and growing as a sport locally • Wild swimming and walks within natural landscape 	Weaknesses: <ul style="list-style-type: none"> • No current Dunkeld football team, has lapsed • Not a significantly growing population, ageing • Room hire increased due to funding shortages at Art Centre • Having volunteers to run activities • Young people reach a certain age then can't afford to live in the area
Opportunities: <ul style="list-style-type: none"> • Create a more sustainable, permanent mountain biking track • Formal mountain biking group • Better understanding of what is there and how to access it <ul style="list-style-type: none"> ○ Ensuring costs are appropriate ○ Audit of current opportunities • Community need more support to develop volunteer base <ul style="list-style-type: none"> ○ Sustainability of volunteers 	Threats: <ul style="list-style-type: none"> • Affordable spaces to rent for sports facilities • Next generation of volunteers to continue current groups is not currently known <ul style="list-style-type: none"> ○ Sustainability is questionable for future
Assets:	

- Primary school has room hire but not many groups use it
- Duchess Anne Church Hall
- Guide hut has had a recent major re-development
- Enthusiasm to engage in sport and leisure
- Annual events which attract people and show a community interest in sports
 - Hill race
 - Mountain bike enduro
- Tourist destination for natural landscape activities
- Walking routes
 - Birnam Hill
 - Inchewan circular walk
 - Braan loop
 - Hermitage
 - Jubilee Bridge loop
 - Paths network from Craigie Barns to Loch Ordie
- Climbing
 - Craigie Barns
 - Private gym has a bouldering wall
- Private Companies for sports
 - Progression Bikes
 - Dunkeld Gym
 - Golf Course

Barriers:

- Booking spaces for activities
- Pathways are not as accessible as they could be
 - Hermitage accessibility work is currently taking place

Actions:

- Build capacity and develop volunteer base
- Completion of MUGA
- Would still really like a sports centre as well

- Interest and wish for a skatepark development
 - Jubilee Park?
 - May be better near to MUGA

7.2.2 Crieff

Strengths: <ul style="list-style-type: none"> • Active schools co-ordinator at Crieff High has developed after school clubs and sports leader programme post COVID • Lots of sports clubs • Market Park (CHG site) is in part of Crieff with needs/ near 3 schools/ new housing • Great people in Crieff / volunteers • Uniting Crieff - good idea but needs someone to lead it 	Weaknesses: <ul style="list-style-type: none"> • Who to ask? - LAL/Greenspace/Education/Economic Development • Access - opening hours of Campus/LAL venues across PKC • Difficult to make bookings • Times of day that can't use • Costs • Must use Tayside Contracts for catering for events - expensive - clubs then don't make much from running events • Some duplication of facilities - but not all campus facilities are open to public use • Shortage of some facilities - mainly indoor
Opportunities: <ul style="list-style-type: none"> • CHG - both Sports and Culture/Arts • New facilities planned at Market Park - Rugby/Football/Logos etc and International Highland Games Centre - not competing with 	Threats: <ul style="list-style-type: none"> • Lots of organisations in Crieff competing for funding • Local authority Budgets

<p>LAL - facilities could be used in school holidays - inclusive</p> <ul style="list-style-type: none"> • Scottish Athletics have Crieff as priority for hub for P&K 	<ul style="list-style-type: none"> • Rising energy costs e.g., heating swimming pools • Costs of building work has risen • Rules and regulations around what public spaces can be used for
<p>Assets:</p> <ul style="list-style-type: none"> • Strathearn Community Campus • Crieff Hydro - costly - swimming / golf/horse-riding etc • Crieff & Strathearn Rugby Club • Crieff Golf Club • Market Park • Crieff Bowling Club 	
<p>Barriers:</p> <ul style="list-style-type: none"> • Lack of indoor facilities • Cost • Booking procedures • School v Community use (pool was community pool - funds raised by community - school built on to the community leisure facilities) • Need for central information point/ co-ordination of funding • Health & wellbeing - Stigma re accessing services • Peer pressure, mobile technology, YP not continuing sport into teenage years • Transport in rural areas • COVID has had an impact on numbers of qualified leaders • 2nd highest child poverty rate in P&K - 20-25% - "hidden poverty" in rural areas 	
<p>Actions:</p> <ul style="list-style-type: none"> • Lack of indoor facilities 	

- Cost
- Booking procedures
- School v Community use (pool was community pool - funds raised by community - school built on to the community leisure facilities)
- Need for central information point/ co-ordination of funding
- Health & wellbeing - Stigma re accessing services
- Peer pressure, mobile technology, YP not continuing sport into teenage years
- Transport in rural areas
- COVID has had an impact on numbers of qualified leaders
- 2nd highest child poverty rate in P&K - 20-25% - "hidden poverty" in rural areas

7.2.3 Kinross

Strengths: <ul style="list-style-type: none"> • People travel from other areas to participate • The natural environment is ideal for a variety of recreational sports • Broad range of clubs - formal and informal • Facilities are reasonable • Quality of facilities is strong • Volunteers in the community • Active schools co-ordinator & Primary PE Teacher • Consistent delivery of PE in primary • Positive attitude in the Community 	Weaknesses: <ul style="list-style-type: none"> • Negative experiences of education in Campus • Creates a barrier to participation • Appropriate access to facilities • Increase in population - lack of capacity • More classrooms - less sports spaces • Quality will be diluted • Access to Greenspace and Parks • Transport - access to minibuses/ always travelling for matches •
Opportunities: <ul style="list-style-type: none"> • Targeted work - free • Need a decent gym 	Threats: <ul style="list-style-type: none"> • Accessibility is poor • Poverty means many can't access sports

<ul style="list-style-type: none"> • Access to primary schools to run activities • Taster sessions in Primary schools • Clubs taking an active role in the management of facilities • Potential for more connectivity between all the different clubs • Sports hub could play a more active role • Campus management group - need reps on this • Perth & Kinross Sports Council Funding • Campus could be available on a Friday afternoon 	<ul style="list-style-type: none"> • Clubs can't afford to book facilities • Lack of indoor space • Can't use Primary schools (always directed to campus) • Winter is especially difficult • LAL pricing structure - charged for space
<p>Assets:</p> <ul style="list-style-type: none"> • Millbridge Hall • Primary Schools: Kinross, Milnathort • Kinross Day Centre • Campus • Leisure Centre • Skate Park • Kythe Hub • Loch Leven Path • Myre Park • Kirkgate Park • King George V park / playing fields • Donaldson Park • Milnathort Town Hall • Tennis Courts - Arngask/ Kinross • Curling Club 	<ul style="list-style-type: none"> • Milnathort / Kinross / Carnbo bowling clubs • 2 Golf Clubs • Cycling Clubs • Location is a major asset • Organisations • Lots of uniformed organisations - Boys Brigade/ guides/RSPB Vane Farm/ Kythe/ Local businesses are supportive/ charitable organisations • Positive pathways through sport • Need to take risks! • Could increase opportunities on the Loch instead of having to travel • LAL send out information about funding opportunities • "One Club" - Kinross Sports Club - idea
<p>Barriers:</p>	

- Recruitment of volunteers - sub groups / retention
- Transport
- Competitive - some people prefer this
- Difference between sport and physical activity
- Unstructured - some people prefer this
- Facilities - accessibility - how well managed - availability - neutral venue
- Awareness - does the community know what is available - who are the contacts - does the community know what's available
- How do we go to decision makers and work together ? - old ways of thinking

Actions:

- Refresh of Community Sports Hub
- Community Involvement on Campus Management group
- Review of systems and processes in Campus
- Increase in political engagement to make people accountable
- Notes from session have to be shared with local Councillors
- Resourcing from Council to support co-ordination and implementation of Strategy/plan
- Identify the missing stakeholders
- Identify the gaps

7.2.4 Blairgowrie

Strengths:

- Clubs range and numbers -football hockey, tennis, curling
- Path networks (cateran trail) - 60 benches - volunteers
- Events
- Pool - 6 lanes, new pool

Weaknesses:

- Core Paths not being looked after
- Awareness of Sports Council
- Promoting opportunities for volunteering
- Rural transport to facilities & activities

<ul style="list-style-type: none"> • Outdoor Explore • Cricket Club • Skate Parks • Accessible Paths • Park Areas • Blairgowrie Development Trust • Volunteer Base is Strong but Ageing • Local Planning Partnership • Community Sports Hub -need more members - do we broaden to physical activity ? • Equestrian pony Club • Community Trusts looking after path networks • Population growth, popular location • Proximity to Perth facilities and activities • Golf Course • Community spirit 	
<p>Opportunities:</p> <ul style="list-style-type: none"> • Minibus Blairgowrie • Changes to Public Transport routes • Motivated Community 	<p>Threats:</p> <ul style="list-style-type: none"> • Ageing Volunteers • A loss of green space • Lack of interest • Cut back to rural transport • Cost of Living crisis •
<p>Assets:</p> <ul style="list-style-type: none"> • Tourism economy is an asset • Clubs • Natural Landscape • Volunteers • Social Capital 	

- Lack of accommodation for visitors
- SCYD Strathmore Centre for Youth Development, Independent Charity
- Ages 11-25
- Free activities
- Multiple funding sources
- Volunteering opportunities
- Community engagement
- Have their own facility
- Community Sports Hubs
- Various Development Trusts
- Village Halls managed by small community trusts
- Community Connect Building
- Community Spirit - intangible asset, attracts like-minded people
- Community Pubs - area a place to gather
- Awareness is increasing of the importance of physical activity

Barriers:

- Perception of personal safety and security
- Anti-social behaviour
- Social isolation
- Lack of confidence
- Technology
- Perception of looking silly- particularly young people
- Poor self-image - again amongst young people
- The weather conditions
- Cost to participation and the process for booking and payment
- Getting more people to be more active for longer
- Need clearer arrangements in clubs for those who cannot afford activity - could this be part of the PACES registration scheme
- What happens after the free events?

Actions:

- New Blairgowrie Rec Centre
- Pay attention to volunteer recruitment and experience
- Club participation is generally strong
- Affordability of activities
- Blairgowrie and Rattray Community Football Club
- Add 3G pitch to list of assets also add the club to the list of assets
- Funding
- Some of the spaces don't feel welcoming for physical activity
- Planting of open spaces with wildflowers
- More biodiverse nature & interpretation to educate community
- Create outdoor spaces that people don't want to be in
- Need to make better use of existing facilities

7.2.5 Aberfeldy

Strengths:

- Natural landscape
- Kayaking (well established)
- Orienteering
- Abseiling
- Skiing
- Mountain bike trails
- Open water swimming
- Paths group
- Novice slalom at Beyond Adventure
- Griffin funding available

Weaknesses:

- Community campus not accessible
 - School block book
 - Mitie/LAL/School (hard to know who to contact)
 - Space empty during school day, Block booking by school
 - Unfair balance of school and community
 - No pre-school options
 - Directed to Town Hall

<ul style="list-style-type: none"> • Wee adventures, Splash, Free Spirits, Nae Limits etc (local businesses and employment opportunities) • Campus • Hall spaces adaptable and usable after school hours • Astro/ MUGA / Grass pitch • Corbenic use swimming pool • Golf / Bowls / Tennis/ Rugby - Floodlight • Aberfeldy Sports Trust • Development officer for rugby (children, ASN, Adult, women's) • Sports camp and taster sessions • Triathlon events and training weekends • Lot of people motivated to do / organise activity • Breadalbane FC - trying to identify and connect with most vulnerable, good facility, (Breadalbane & Strathtay Youth Club) • Healthiest Aberfeldy 	<ul style="list-style-type: none"> • Never managed to forma sports hub fully - Logan trying to develop - Requirement to become trust • Lack of collaboration - LAL support is variable • Volunteers expected to do too much - constitution, funding • Competition for participation from small population <ul style="list-style-type: none"> ◦ Some children doing more sports ◦ Not more children doing more sports • Lack of all-weather facilities • Lack of qualified coaches <ul style="list-style-type: none"> ◦ Lack of funding for them ◦ Lack of willingness to bring people in • Specialist coaches not being brought in for secondary • Transport <ul style="list-style-type: none"> ◦ Not enough MIDAS licences ◦ Staff need 1 week course • Sports clubs <ul style="list-style-type: none"> ◦ Insular nature with clubs ◦ Protecting resources and facilities of own ◦ Previous attempt to work together have fizzled out • Staff Turnover <ul style="list-style-type: none"> ◦ Especially active schools ◦ Club links not strong ◦ Get tied into PE • Space empty during school day • Lack of negotiation • No pre-school options • Directed to Town Hall
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Opportunities: <ul style="list-style-type: none"> • Connecting all the opportunities rather than acting individually • PKC, LAL & schools to support volunteers more • Community opening of LAL facilities as keyholders • Volunteer Drivers • School is key communications and link point for clubs • Discount & support to get started 	Threats: <ul style="list-style-type: none"> • Price of hall lets for new clubs / activity • Need to be a hub to apply for funding • Ensuring sustainability of activities reliant on coaching etc • LAL only open 2 evenings per week - Atholl • After school activities have no transport home • Space for Sports Development with primary school is limited and not always feasible <ul style="list-style-type: none"> ○ Priority given to High School • Managing to keep facilities open and thriving <ul style="list-style-type: none"> ○ Staffing ○ Is there enough space and access • Support to start and develop activities • Maintenance is planned during out of school hours which impacts community access • 2D Astro is nearing end of life - frost and cold weather damage • Lack of non-concrete playing area for school kids • 50% participation or "Breadalbane Guarantee" <ul style="list-style-type: none"> ○ People must identify themselves as needing monetary help ○ Lack of awareness of support • Pockets of deprivation
Assets: <ul style="list-style-type: none"> • 	

Barriers:

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Actions:

- **More coordination**
 - Who's managing what sport
 - Work with assets, clubs, and organisations
 - Make sure schools are linked to this
 - Link to curriculum for excellence
- Increase participation with different children
- Replace lost learning and participation in physical exercise due to COVID - sports as part of curriculum
- Daytime access and opportunities for communities
- Address swimming basic lessons / requirements at lower primary school
 - Could feed into local swimming club
 - LAL staff don't have swimming teaching qualifications
 - LAL not fulfilling own swimming lessons, before considering school
 - Supported pathway to lifeguarding
 - No courses running
 - Current leadership programme in Perth
- No holiday programme here
- Café not open
 - Design of building not friendly
 - Not community friendly during day
 - Gym is far into the middle of building
- Bikeability
 - Should be in P5, not P7

- Cost of living
- Skills learned at young age will serve long term
- Lack of desire to problem solve by school management
- Free opportunity not being taken up

7.2.6 Pitlochry

Strengths: <ul style="list-style-type: none"> • Breadalbane FC (Aberfeldy & Pitlochry) • Covered MUGA at Dunkeld in Development • Local Park run • Adult 5s team • Open Spaces • Loch Faskally • Adult Tennis Club (Atholl Palace) • Active Schools processes and communication good • Young Sports Ambassadors 	Weaknesses: <ul style="list-style-type: none"> • S5 and 6 travel to Aberfeldy • Transport • Curriculum swimming is only 6 weeks • Knowledge of what is on • Park facilities limited for age ranges • LAL staffing issues in Pitlochry and Aberfeldy • No activities for children during school holidays • Poor listings of local job opportunities • Loss of sports dome - archery, trampolining (?) • No holiday hunger provision • Paddling pool area drainage • Limited space at skatepark
Opportunities: <ul style="list-style-type: none"> • More for young people • Hotels opening up swimming pools • Knowing what funding is available • Social prescribing of Sports / exercise • Ball games after school at LAL • Addressing Health & Wellbeing through sport 	Threats: <ul style="list-style-type: none"> • Tennis Court facility is privately owned so development limited (numbers etc) • LAL budget reduction • Repeated risk of losing facilities (?) • Staffing issues •

<ul style="list-style-type: none"> • Hockey on football field • Kids Tennis (reduced cost) • Community buy out of Atholl Palace Tennis court • Identify venues as "Pitlochry" or "Breadalbane" rather than corporate names - need to be able to identify things as "ours" • Sports Development- new staff in post - and making good links • Work alongside Greenspace re park facilities & funding • Pump track (informal play) maintained by volunteers 	
<p>Assets:</p> <ul style="list-style-type: none"> • Golf Course - driving range / pitch and putt/ footgolf/ • Leisure Centre (LAL Atholl) • Vale of Atholl FC - boost in numbers and new coach • Recreation Park & Pavilion (PUGS) • Town Hall • Atholl Centre • West Moulin Rd Park • Mountain Bike Trails (Craigower Path) • Atholl Palace tennis courts • Hydro, Scotland and Atholl Palace hotels have swimming pools • Putting green • Bowling Club • Ben Y Vrackie • Wild Swimming 	<ul style="list-style-type: none"> • Loch Faskally - boating • Walking Football Group at Rec • Tryst Walking Group • Park Run • Nae Limits • Highland Fling • Paths network • Cubs, Scouts, Brownies, Rainbows • Polish School outreach on Tues evenings • Crossing borders • Dance Groups • Highland Nights through Summer • Kirsty McWilliams Vaulting & Circus skills • Community Garden share (Climate café)

Barriers:

- Downstairs area of rec pavilion
- Activities priced towards tourism
- Path networks not suitable for accessibility (wheelchairs etc)
- Awareness of provision
- Cost of equipment, resources
- Permission/ consent - knowing who to go to and redirection
- Groups not working together, communicating to improve use of facilities
- Lack of community forum
- Use of school premises - difficult to access, cost, completing form / not sure if sports facilities can be booked/ times of availability (also at LAL)
- Availability and booking needs to be simplified (one-step)
- Town hall - very hard to access/ don't feel linked to LAL/ One of booking is simple but recurring bookings are difficult/ availability

Actions:

- Working towards a coordinated group with joined up thinking (action plans have helped and added to load)
- Even playing field surface at Pitlochry High School
- School Estate Review
- Can school facilities indoor and outdoor be booked by community?
- Knowing the right person to talk to
- Having staff visit Pitlochry and be known faces
- Knowing how community and council can work in tandem together
- E.g. like Greenspace with resource/ tools provided
- Making best use of human and physical resources
- Need to be more joined up
- Need to hear about what needs done (options for helping)
- Covering insurance and risk
- Having more meetings like this

-

7.2.7 North Perth

Strengths: <ul style="list-style-type: none"> • Choices/ Options • Provision for Young People • Active Schools • North Inch as space, pitch & floodlights limited • 32 Football teams in Letham • Perth parkrun 250 plus every wee 	Weaknesses: <ul style="list-style-type: none"> • Lack of indoor facilities for some sports • Drop off of Young People • North Inch & South Inch Flood • Lighting restriction due to neighbours • Cost of facilities at Bells • Booking system is a barrier • Bus route to Bertha Park from other catchment areas • No access to Bertha Park pitch for Rugby • Active schools curricular sports only • KPI driven culture - Active Schools • LAL database of space available • SLA arrangement - halls & Schools
Opportunities: <ul style="list-style-type: none"> • Map out a new participants journey in sports in Perth - facilities • Build more facilities on North Inch - 4G Pitch lighting • Some sports have better offer from private sector • Use of Common Good land for facilities • Invest in Sport as a preventative action for Health & Wellbeing 	Threats: <ul style="list-style-type: none"> • Focus on football can exclude other sports • Participation in some sports are elitist • Lack of winter facilities for training (Rugby)

<ul style="list-style-type: none"> • Map & promote facilities digitally • Make spaces in schools more accessible 	
Assets: <ul style="list-style-type: none"> • Bells Sports Centre • Schools • North & South Inch • Dewars Ice Rink / Bowling • Primary School Network • 3g Pitches • College • Kinnoull Hill • George Duncan Arena • Golf • Willowgate • Perth Leisure Pool • Tennis Clubs • Community Centres • Fishing • Dancing • Community Gardens • Path Networks • Mums/ Dads • Coaches • Volunteers • Family networks • Sports Clubs • PKAVS • Cadets • Scout Groups etc • PSYV • Guides etc 	

Barriers:

- Cost
- Peer pressure
- Access
- Tech/ computer games
- Risk averse culture in society
- Apathy from parents to support young people in sport or lack of support from parents due to circumstances
- Drugs
- Facility information
- Other sports (Clubs)
- Public Transport for post school activities

Actions:

- More facilities - max capacity and more funding
- Rugby access to IRB compliant
- Better use of empty buildings
- Access to indoor facility for tennis (winter)

7.2.8 South Perth

Strengths:

- Gym facility at Bells
- Volunteers across all sports
- School activities for Youth
- Passion within community
- Plenty on offer for people of all ages

Weaknesses:

- "Stuck in our ways"
- Representation of volunteers on boards etc
- Lack of clarity of who, what, where
- "Who do we speak to when we have got something to say?"

<ul style="list-style-type: none"> • Mental health Benefits • Depth of Experience • Para athletes • Equalities Team supports inclusion e.g., Perth Parrots • People • Business mindset • North Inch open space • Open spaces for walking groups, nature trails etc • Leisure becoming recognised politically as vehicle for all round positivity 	<ul style="list-style-type: none"> • "What are the avenues if we want to challenge?" • Accountability, leadership, unclear • Transport cost or access • "decision" has been made instead of dialogue • A bitty sector • Break in contingency and progression • Age of facilities • No response to points/voices • Clear direction needed and appreciated • Lack of clarity of strategy and coordination • Who are the people to go to (when we book etc)? • Lack of rugby access facilities for growth • Access to existing facilities • No community use after school
<p>Opportunities:</p> <ul style="list-style-type: none"> • Community use model • Compliant facilities -(Bertha)could be open to community • School holidays time for communities • Multi-agency partnership funding contributions • A wonderful place we live in (join up) if publicised • One point for information • Token scheme / pay return for being more active • Promote Participation as a healthy lifestyle • Return in investment • Streamlined booking system 	<p>Threats:</p> <ul style="list-style-type: none"> • Rising cost of transport • Costs of buses / tickets or no availability •

<ul style="list-style-type: none"> • Trade / quality mark for inclusivity • Athletics support disability • Link to public health & sport & wellbeing 	
<p>Assets:</p> <ul style="list-style-type: none"> • Open spaces, the inches, river, hills, woodland, path networks • Buildings - Bells, Leisure Pool • Protection of green spaces good • Golf courses • Not enough swimming pools (priority) • Open water swimming (cost prohibited i.e., Transport) • Church halls for yoga, general exercise, balance programmes through Live Active • LAL • PKAVs, Six Circle, PLUS, CATH, Community Councils, Investment Funds, Lethanm4All, TullochNet, Mindspace, Move Ahead, green Spaces and Ranger Services (For insurance) • Volunteers - professionalism, experience, • Dedicated community members, committed individuals • Perth College including Outdoor Facilities • Opportunity to develop accreditations • Journey of coaches, incentives (to be championed more !!) • Volunteers willing to drive buses • Solution = multiagency 	
<p>Barriers:</p> <ul style="list-style-type: none"> • No longer insurance for groups - wasted volunteer asset • Transport • Cost to volunteer, to renew a licence etc, going through course • Costs of providing and heating facilities (affordability) • Absence of strategy/ mindset of return of investment • Access to existing facilities 	

- How do we prioritise use? By sport/ by ability/by disadvantage - feels like a lottery
- We're beyond capacity in clubs
- Not one unified cohesive process to book
- 12-17 drop off in Teen Years
- Signposting to community is too narrow
- Different levels of awareness on what's available
- Accessibility for disability including lack of support and costs
- Idea of Inclusivity (confidence, disability)
- Changing facilities not suitable for women/ girls' games
- Do we have a sport disability officer (regional officer for Tayside)
- Lack of skills to train people with additional needs
- Other people's perception of less able people in sports (stigma)
- No vision to be ambitious politically in outcomes

Actions:

- What success looks like in 5 years
- Strategy & organised structure that works
- Accountability for strategy delivery
- Review, ongoing evaluation of outcomes (18-21 months return)
- Measurable objectives
- What are the things we want to achieve
- Open afternoons to activities in schools
- Dedicate activities in schools for communities
- PE in schools to become a priority
- Change in the shape of Physical activities in schools
- Investment - (how we use it?) Don't waste it
- Sharp focus on outcomes and returns
- Communication pathways and signposting
- The message about activities being for everyone not just top athletes
- Short, medium, long-term goals / criteria
- Be flexible and responsive to needs on the ground

- Be smarter and better when investing
- 1 year Action Plan

7.2.9 Auchterarder

<p>Strengths:</p> <ul style="list-style-type: none"> • After school sports programme from Active Schools • Active schools (4-6 programmes per term) • Sports Hall in the school - well used and good space • School gym well used after school hours • Strong sports club infrastructure • Access to Gleneagles (at a cost) • Motivated and organised community • Sports Hub • Core Path Network maintained by volunteers • Auchterarder Running Festival • Talented Young People • Local Funding Sources 	<p>Weaknesses:</p> <ul style="list-style-type: none"> • Astro pitch not well maintained, could be well used (at school) • Public transport • Facilities need investment - MUGA/ Club venues • Accessibility limited during school hours • Lack of space in the school • Increase in housing has not led to increased facilities • MUGAs not used for 4 years • Lack of football pitches - flooding and damaged Astro • Young people need to travel to participate • Lack of pathways for progression in some sports e.g., hockey • Lack of activities for young people other than Logos • No children's play areas in 2 of the new housing developments
<p>Opportunities:</p> <ul style="list-style-type: none"> • Community Fundraising to upgrade facilities • Collaborative approach to developing facilities 	<p>Threats:</p> <ul style="list-style-type: none"> • Cost of living impacts on participation • Drop off of volunteers - critical to delivery

<ul style="list-style-type: none"> • Devolved budgets to run facilities and shift responsibility to the community • Implement the Community Action Plan • 20 minute neighbourhoods • Sports camps in school hols/inset days to help parents 	<ul style="list-style-type: none"> • Motivating young people to agree in activities
<p>Assets:</p> <ul style="list-style-type: none"> • Core path networks • Volunteers • Sports Clubs • Gleneagles Centre • Duchally House • Golf Club • Auchterarder Sports & Recreation Club • Football Club • Programme from the Health Centre - social prescribing • Five Star running club • School hub and facilities, gymnastics club (school annexe) • Bowling Club • Private Gyms • Aytoun Hall • 4 Church Halls • Dance Studio • Guide Hut • 3 parks - greenspace and play parks • 26 registered charities locally • Motivated community • Culture of sport and physical activity • Green spaces 	

Barriers:

- Poor standards of maintenance on existing facilities have meant that some facilities cannot be used e.g. 3G Pitch and Mugga areas at the school
- Lack of sports hall facilities to accommodate both school usage and community usage (450 primary school roll and 500 secondary school roll) one 5 court hall.
- No access to facilities during the day as school is using them
- Lack of public transport. School buses leave after school so no transport available for children participating in after schools activities
- Cost of activities
- Cost of facility hire
- Increasing costs of operating facilities

Actions:

- Community bus could be used to transport children home after participation in after schools activities
- Additional facilities are required and could be a partnership between Council and the Community
- Closer collaboration between PKC and community organisations - one point of contact
- Developer contributions from housing could be used to support investment in new community facilities which could also be used by the school
- Better maintenance of existing facilities would ensure they are able to be better used by school and community
- A new fence to be provided for the 3G pitch at school to prevent further vandalism
- Safe routes for cycling particularly on the High Street
- More facilities for youth activities

7.3 Travel Time/Mode Analysis










Consultation with the key stakeholders and communities has consistently identified access to facilities as one of the most significant barriers to participation. Difficulties accessing facilities can be for a variety of reasons including:




- **An absence of any facility provision within a reasonable travel time**
- **An absence of available capacity at existing facilities**
- **No community access to existing facilities**
- **Poor/no public transport links**
- **No safe active travel routes**
- **Cost of accessing facilities.**

Table 5-1 below shows accessibility to different types of facilities for the Perth and Kinross population as a whole. A more detailed analysis for each ward is within the appendix.

It shows that Community Halls and Sports Pitches are generally very accessible even within a 10 minute journey time. Leisure Centres and Swimming Pools are less accessible with less than half the population able to reach one within a 10 minute cycle or drive. When travel time is increased to 20 minutes, the % of population with access increases significantly.

Table 7-1 Accessibility to facilities by travel time and mode (Peak Travel Time)

Travel Time	Travel Mode	Community Halls	Leisure Centre	Sports Pitch	Swimming Pools
10 Mins		91%	56%	89%	42%
		96%	59%	93%	35%
		63%	16%	59%	7%
		62%	16%	59%	7%
20 Mins		99%	66%	96%	58%
		100%	84%	100%	66%
		79%	37%	81%	27%
		83%	47%	84%	25%
30 Mins		100%	77%	99%	69%

Travel Time	Travel Mode	Community Halls	Leisure Centre	Sports Pitch	Swimming Pools
		100%	96%	100%	91%
		85%	54%	86%	50%
		89%	56%	88%	39%

When comparing levels of access to Community Halls between Council Wards, analysis shows that within a 20 minute drive, the whole population of each Ward can reach at least one hall. A similar picture emerges for sports pitches. Access to Leisure Centres with dryside facilities is also high in most wards within a 20 minute drive ranging from 85% to 100%. However, some wards are significantly lower, Almond and Earn (68%), Strathmore (61%), Strathtay (52%) and Carse of Gowrie (38%). Access to Swimming Pools within a 20 minute drive is high within the Perth City Wards, Blairgowrie and Glens, Kinross-shire and Strathearn. However, it drops below 50% for Almond and Earn (41%), Highland (36%), Strathmore (29%), Strathtay (18%), Strathallan (10%) and Carse of Gowrie (2%), More information about each ward can be found in the appendices.

7.3.1 Almond and Earn

travel time	Community Halls	Dryside Facilities	Sports Pitch	Swimming Pools
10 Minutes				
cycling	76.54%	0.03%	72.75%	
driving	84.36%	1.23%	79.50%	
public_transport	37.18%		40.60%	
walking	37.18%		39.95%	
20 Minutes				
cycling	96.90%	4.93%	85.14%	2.62%
driving	100.00%	68.43%	99.52%	41.30%
public_transport	59.84%		65.15%	
walking	69.18%		67.43%	
30 Minutes				
cycling	100.00%	53.12%	95.98%	38.17%
driving	100.00%	100.00%	100.00%	93.70%
public_transport	70.93%	10.36%	69.73%	1.02%
walking	74.86%	0.03%	71.96%	

7.3.2 Blairgowrie and Glens

travel time	Community Halls	Dryside Facilities	Sports Pitch	Swimming Pools
10 Minutes				
cycling	95.33%	75.81%	90.21%	88.27%
driving	98.27%	74.85%	94.16%	91.37%
public_transport	61.54%	14.09%	47.79%	29.58%
walking	61.54%	14.09%	47.00%	29.58%
20 Minutes				
cycling	99.11%	93.74%	96.13%	94.58%
driving	100.00%	95.82%	99.47%	95.74%
public_transport	81.12%	31.27%	73.47%	74.07%
walking	85.84%	46.28%	81.91%	65.29%
30 Minutes				
cycling	99.82%	95.88%	98.95%	95.99%
driving	100.00%	97.94%	100.00%	98.02%
public_transport	90.81%	41.13%	85.89%	84.39%
walking	94.65%	72.98%	89.92%	87.90%

7.3.3 Carse of Gowrie

travel time	Community Halls	Dryside Facilities	Sports Pitch	Swimming Pools
10 Minutes				
cycling	66.55%	1.08%	91.67%	
driving	94.50%	2.39%	98.90%	
public_transport	46.62%		56.07%	
walking	44.47%		56.07%	
20 Minutes				
cycling	99.65%	3.11%	100.00%	2.67%
driving	100.00%	38.09%	100.00%	2.39%
public_transport	58.75%		76.93%	
walking	59.20%		83.40%	
30 Minutes				
cycling	100.00%	10.33%	100.00%	5.69%
driving	100.00%	38.37%	100.00%	37.85%
public_transport	79.34%		81.43%	
walking	65.39%	0.28%	91.59%	

7.3.4 Highland

travel time	Community Halls	Dryside Facilities	Sports Pitch	Swimming Pools
10 Minutes				
cycling	87.43%	57.83%	77.27%	24.19%
driving	94.37%	60.69%	83.79%	24.49%
public_transport	63.96%	23.23%	47.79%	10.22%
walking	63.96%	23.23%	47.79%	10.22%
20 Minutes				
cycling	97.50%	64.28%	90.19%	27.03%
driving	99.60%	86.15%	95.87%	36.48%
public_transport	73.94%	52.11%	67.10%	22.58%
walking	77.76%	54.57%	70.18%	22.50%
30 Minutes				
cycling	99.24%	70.11%	95.96%	30.96%
driving	99.66%	92.79%	99.66%	44.23%
public_transport	76.56%	59.29%	70.14%	25.73%
walking	85.78%	57.34%	76.67%	24.07%

7.3.5 Kinross-shire

travel time	Community Halls	Dryside Facilities	Sports Pitch	Swimming Pools
10 Minutes				
cycling	80.07%	54.75%	82.05%	54.75%
driving	92.40%	58.83%	93.11%	58.72%
public_transport	59.17%	10.72%	53.30%	10.30%
walking	59.17%	10.72%	53.30%	10.30%
20 Minutes				
cycling	99.09%	63.20%	95.20%	63.20%
driving	100.00%	92.23%	100.00%	92.21%
public_transport	66.03%	26.03%	69.93%	25.94%
walking	70.12%	37.88%	73.11%	37.79%
30 Minutes				
cycling	99.72%	82.93%	99.72%	82.93%
driving	100.00%	98.50%	100.00%	98.50%
public_transport	66.24%	44.73%	74.11%	44.64%
walking	75.92%	54.29%	80.84%	54.29%

7.3.6 Perth City Centre

travel time	Community Halls	Dryside Facilities	Sports Pitch	Swimming Pools
10 Minutes				
cycling	90.59%	56.21%	88.60%	42.35%
driving	96.00%	58.52%	92.69%	34.68%
public_transport	63.45%	15.79%	59.28%	7.46%
walking	62.22%	15.73%	58.75%	7.40%
20 Minutes				
cycling	98.75%	65.96%	95.97%	57.52%
driving	99.96%	83.85%	99.60%	66.11%
public_transport	79.47%	37.27%	81.48%	27.10%
walking	82.89%	46.56%	84.13%	25.32%
30 Minutes				
cycling	99.77%	77.23%	99.26%	68.52%
driving	99.98%	96.10%	99.97%	91.06%
public_transport	84.89%	54.35%	85.90%	50.12%
walking	89.27%	56.14%	88.43%	39.50%

7.3.7 Perth City North

travel time	Community Halls	Dryside Facilities	Sports Pitch	Swimming Pools
10 Minutes				
cycling	100.00%	97.24%	100.00%	48.32%
driving	100.00%	98.40%	100.00%	25.11%
public_transport	39.81%	28.76%	95.62%	
walking	39.81%	28.76%	96.22%	0.00%
20 Minutes				
cycling	100.00%	100.00%	100.00%	100.00%
driving	100.00%	100.00%	100.00%	100.00%
public_transport	79.94%	57.29%	100.00%	13.81%
walking	82.79%	85.27%	100.00%	10.84%
30 Minutes				
cycling	100.00%	100.00%	100.00%	100.00%
driving	100.00%	100.00%	100.00%	100.00%
public_transport	99.65%	93.27%	100.00%	93.27%
walking	100.00%	99.65%	100.00%	36.07%

7.3.8 Perth City South

travel time	Community Halls	Dryside Facilities	Sports Pitch	Swimming Pools
10 Minutes				
cycling	100.00%	99.99%	100.00%	93.00%
driving	100.00%	100.00%	100.00%	71.40%
public_transport	86.07%	34.70%	73.80%	14.42%
walking	86.00%	33.94%	73.45%	13.66%
20 Minutes				
cycling	100.00%	100.00%	100.00%	100.00%
driving	100.00%	100.00%	100.00%	100.00%
public_transport	100.00%	74.42%	100.00%	51.46%
walking	100.00%	80.83%	100.00%	43.90%
30 Minutes				
cycling	100.00%	100.00%	100.00%	100.00%
driving	100.00%	100.00%	100.00%	100.00%
public_transport	100.00%	94.88%	100.00%	87.10%
walking	100.00%	99.99%	100.00%	77.68%

7.3.9 Strathallan

travel time	Community Halls	Dryside Facilities	Sports Pitch	Swimming Pools
10 Minutes				
cycling	80.84%	42.96%	63.25%	
driving	93.46%	46.70%	71.87%	
public_transport	62.02%	7.59%	41.47%	
walking	59.49%	7.59%	41.46%	
20 Minutes				
cycling	97.64%	56.56%	87.67%	3.63%
driving	100.00%	88.50%	100.00%	10.07%
public_transport	72.78%	26.22%	59.60%	
walking	70.61%	35.37%	62.17%	
30 Minutes				
cycling	98.41%	74.97%	100.00%	10.69%
driving	100.00%	99.78%	100.00%	85.87%
public_transport	74.15%	35.01%	77.71%	
walking	78.15%	42.88%	67.26%	

7.3.10 Strathearn

travel time	Community Halls	Dryside Facilities	Sports Pitch	Swimming Pools
10 Minutes				
cycling	96.31%	69.90%	91.46%	69.90%
driving	99.28%	73.33%	95.87%	73.33%
public_transport	65.97%	14.01%	69.96%	14.01%
walking	66.34%	14.01%	70.47%	14.01%
20 Minutes				
cycling	99.94%	75.70%	98.34%	75.70%
driving	100.00%	85.41%	99.77%	85.41%
public_transport	86.69%	41.37%	85.07%	41.37%
walking	90.62%	55.10%	89.47%	55.10%
30 Minutes				
cycling	100.00%	78.18%	99.89%	78.18%
driving	100.00%	99.60%	100.00%	99.60%
public_transport	89.92%	58.88%	89.27%	58.88%
walking	95.73%	69.17%	91.00%	69.17%

7.3.11 Strathmore

travel time	Community Halls	Dryside Facilities	Sports Pitch	Swimming Pools
10 Minutes				
cycling	88.90%	0.08%	91.53%	
driving	92.06%	8.28%	94.80%	
public_transport	70.16%		60.06%	
walking	70.16%		60.06%	
20 Minutes				
cycling	95.70%	35.67%	99.13%	25.59%
driving	99.95%	60.57%	99.95%	29.29%
public_transport	80.64%		82.72%	
walking	82.03%		83.08%	
30 Minutes				
cycling	99.72%	59.84%	100.00%	56.02%
driving	100.00%	94.27%	100.00%	97.63%
public_transport	82.40%	31.62%	84.98%	29.03%
walking	87.19%	0.08%	89.86%	

7.3.12 Strathtay

travel time	Community Halls	Dryside Facilities	Sports Pitch	Swimming Pools
10 Minutes				
cycling	89.74%	0.30%	83.46%	
driving	97.10%	3.08%	88.04%	0.75%
public_transport	54.67%		54.18%	
walking	54.35%		54.18%	
20 Minutes				
cycling	98.67%	19.94%	92.60%	4.83%
driving	99.90%	51.79%	99.47%	18.47%
public_transport	65.42%	0.97%	74.67%	
walking	76.32%		79.10%	
30 Minutes				
cycling	99.95%	38.32%	98.74%	37.33%
driving	100.00%	97.97%	99.94%	86.90%
public_transport	70.18%	10.55%	76.11%	5.42%
walking	87.02%	1.28%	83.22%	

PERTH & KINROSS COUNCIL

10 MAY 2023

UPDATE OF FINANCIAL REGULATIONS

Report by Chief Accountant
(Report No. 23/134)

1. PURPOSE

- 1.1 This report seeks approval to update the Council's approved Financial Regulations to ensure they remain fit for purpose.

2. RECOMMENDATIONS

- 2.1 The Council is asked:
- Note the contents of the report.
 - Approve the updated Financial Regulations set out in **Appendix 1**.

3. BACKGROUND / MAIN ISSUES

- 3.1 The Council approved the last update of the Financial Regulations on 19 December 2018 (Report No. 18/416 refers).
- 3.2 The Financial Regulations are kept under review with amendments being presented to Council as and when required.
- 3.3 This update of the Financial Regulations has taken place over the last few months and involved input from Internal Audit, Services, the Extended Executive Leadership Team and the Executive Leadership Team.
- 3.4 The updated Financial Regulations are included within **Appendix 1**.
- 3.5 Many of the changes included in this update are presentational or relate to changes to structures or reporting lines. This update also removes sections that are included in other sections of Council governance, e.g. gifts and hospitality which is covered in the Code of Conduct.
- 3.6 **Recommendation** – the Council approves the updated Financial Regulations set out at **Appendix 1**.
- 3.7 There may be a requirement to further update the Financial Regulations as the Council's leadership review progresses. This further update will be brought to a future meeting of the Council.

4. CONCLUSION

- 4.1 This report seeks approval to update the Council's Financial Regulations, which are set out in **Appendix 1**.

APPROVED

Name	Designation	Date
Stewart Mackenzie	Head of Finance	12 April 2023
Karen Donaldson	Chief Operating Officer	12 April 2023

1. IMPLICATIONS, ASSESSMENTS, CONSULTATION AND COMMUNICATION

Strategic Implications	Yes / None
Community Plan / Single Outcome Agreement	None
Corporate Plan	Yes
Resource Implications	
Financial	Yes
Workforce	Yes
Asset Management (land, property, IST)	Yes
Assessments	
Equality Impact Assessment	Yes
Strategic Environmental Assessment	Yes
Sustainability (community, economic, environmental)	Yes
Legal and Governance	None
Risk	None
Consultation	
Internal	Yes
External	None
Communication	
Communications Plan	None

1. Strategic Implications

Corporate Plan

- 1.1 The Council's Corporate Plan 2022 – 2027 lays out seven outcome focussed strategic objectives which provide clear strategic direction, inform decisions at a corporate and service level and shape resources allocation. They are as follows:

- Tackling poverty
- Tackling climate change and supporting sustainable places
- Growing a sustainable and inclusive local economy
- Enabling our children and young people to achieve their full potential
- Protecting and caring for our most vulnerable people
- Supporting and promoting physical and mental wellbeing
- Placing communities at the heart of how we work

- 1.2 This report relates to all these objectives.

2. Resource Implications

Financial

- 2.1 There are no direct financial implications arising from this report other than those reported within the body of the main report.

Workforce

- 2.2 There are no direct workforce implications arising from this report other than those reported within the body of the main report.

Asset Management (land, property, IT)

- 2.3 There are no direct asset management implications arising from this report other than those reported within the body of the main report.

3. Assessments

Equality Impact Assessment

- 3.1 Under the Equality Act 2010, the Council is required to eliminate discrimination, advance equality of opportunity, and foster good relations between equality groups. Carrying out Equality Impact Assessments for plans and policies allows the Council to demonstrate that it is meeting these duties.
- 3.2 The information contained within this report has been considered under the Corporate Equalities Impact Assessment process (EqIA) and has been assessed as **not relevant** for the purposes of EqIA.

Strategic Environmental Assessment

- 3.3 The Environmental Assessment (Scotland) Act 2005 places a duty on the Council to identify and assess the environmental consequences of its proposals.
- 3.4 The information contained within this report has been considered under the Act. However, no action is required as the Act does not apply to the matters presented in this report.

Sustainability

- 3.5 Under the provisions of the Local Government in Scotland Act 2003 the Council must discharge its duties in a way which contributes to the achievement of sustainable development. In terms of the Climate Change Act, the Council has a general duty to demonstrate its commitment to sustainability and the community, environmental and economic impacts of its actions.
- 3.6 The information contained within this report has been considered under the Act. However, no action is required as the Act does not apply to the matters presented in this report.

4. Consultation

Internal

- 4.1 The Executive Leadership Team have been consulted in the preparation of this report.

2. BACKGROUND PAPERS

- 2.1 No background papers, as defined by Section 50D of the Local Government (Scotland) Act 1973 (other than any containing confidential or exempt information) were relied on to any material extent in preparing the above report.

3. APPENDICES

- Appendix 1 – Financial Regulations



Financial Regulations

Head of Finance

May 2023

Preface

Section 95 of the Local Government (Scotland) Act 1973 requires local authorities to make arrangements for the proper administration of their financial affairs and to appoint a “Proper Officer” with responsibility for the administration of those affairs. The Local Authority Accounts (Scotland) Regulations 1985 places upon the Proper Officer the duty to determine the system of accounting control and the form of accounts and supporting records to be maintained. It also imposes a duty on the Proper Officer to ensure that these accounts and records are kept up to date. I am the Proper Officer appointed for the purposes of Section 95 by Perth & Kinross Council and these Regulations exist to contribute to the fulfilment of the statutory responsibilities set out above.

These Regulations are made in order to provide a sound basis for the control of Perth & Kinross Council’s financial affairs. Specifically, they aim:

- (i) to ensure compliance with the legal obligations placed upon the Council in respect of financial administration;
- (ii) to ensure that the Council’s accounting records are accurate and complete;
- (iii) to promote compliance with the standards set out in the Council’s Governance Framework.
- (iv) to protect the Council against the risk of fraud and financial irregularity;
- (v) to safeguard the Council’s assets;
- (vi) to enable the provision of appropriate management information; and
- (vii) to promote best value in the Council’s operations.

S MacKenzie

Head of Finance

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1. INTRODUCTION

General

- 1.1 The purpose of these Regulations is to provide a sound basis for the control of the financial affairs of the Council.
- 1.2 It is the responsibility of the Executive Leadership Team to ensure that the Regulations are complied with within their Services and that their employees are fully aware of them.
- 1.3 All employees must comply with these Regulations regarding any matter to which they apply. These Regulations also apply to any Council resources in any partnership project.
- 1.4 It is the responsibility of the Head of Finance to ensure that –
 - (a) Elected members are aware of the Regulations;
 - (b) The Regulations are observed and applied consistently throughout the Council; and
 - (c) The Regulations are kept under review to ensure that they are effective.
- 1.5 The Head of Finance may issue additional guidance on any matter contained within these Regulations. Such guidance shall have the same force and authority as these Regulations. The Executive Leadership Team may also issue guidance in respect of their Services. The Head of Finance may, if it is deemed necessary, require any such additional guidance from the Executive Leadership Team to be modified or withdrawn.
- 1.6 Any material breach of these Regulations must be reported to the Head of Finance, who will determine the appropriate course of action to be taken.
- 1.7 Nothing in these Regulations should restrict any employee from responding to an emergency so long as the Head of Finance is advised as soon as possible after the action is taken.
- 1.8 The Head of Finance is the financial adviser to the Council and has the right to report to the Council on any relevant financial matter.
- 1.9 The Executive Leadership Team is authorised to incur expenditure where an approved budget heading exists or there is specific Council approval. All expenditure is subject to the terms of the Council's Scheme of Administration and any other conditions imposed by the Council.

Definitions and Interpretations

- 1.10 The terms used in these Regulations should be interpreted, where applicable according to the definitions set out below and in consultation with the Head of Finance.
- 1.11 Where these Regulations refer to approval by the Council this includes approval by the relevant Council Committee, where appropriate.
- 1.12 Where these Regulations refer to Executive Directors, this also includes the Chief Executive and the Chief Operating Officer. The Regulations also include the Chief Officer (Health & Social Care) in their capacity as Lead Officer the delivery of operational adult social care.
- 1.13 Nothing in these Regulations overrides any legal requirement placed on the Council, its elected members or employees.
- 1.14 Where these Regulations place a duty upon a Council employee, this may be delegated to another person with prior approval of the original delegate.
- 1.15 The following words and phrases used in these Regulations shall be defined as follows:

ALEO

These are Arm's Length External Organisation's such as Live Active Leisure.

Accountable Budget Holder

The Accountable Budget Holder is deemed to be the Executive Director of the Service concerned. Each Executive Director will provide a list of budget holders within their Service to the Head of Finance on a regular basis.

The term Budget Holder means someone who is responsible for an approved budget.

Approved Budget

Approved Council budget updated for any budgetary adjustments agreed at meetings of the Council or the Finance & Resources Committee.

Budget Variance

An over or under spend, compared to approved budget.

Budget Heading

- (i) For non-Devolved School Management (DSM) budgets – a budget on an individual line of the Council's current Revenue & Capital Budget Volumes, for example:

Corporate & Democratic Services / Finance / Staff Costs /
Single Status / Gross Pay

- (ii) For Devolved School Management (DSM) and Pupil Equity Fund (PEF) budgets – a budget on an individual line of a school's DSM/ PEF expenditure monitoring statement', for example: Blackford Primary School/Property Costs/Energy Costs,

Capital Budget

A budget heading given on an individual line of the Composite Capital Programme and Housing Investment Programme, for example: Roads Structural Maintenance.

Capital Expenditure

Capital expenditure is defined as expenditure on the:

- (i) acquisition, reclamation, enhancement or laying out of land:
- (ii) acquisition, construction, preparation, enhancement or replacement of roads, buildings and other structures
- (iii) acquisition, installation or replacement of moveable or immovable plant, machinery, apparatus, vehicles and vessels.

Enhancement means the carrying out of works which are intended to:

- (i) lengthen substantially the useful life of the asset;
- (ii) increase substantially the market value of the asset;
- (iii) increase substantially the extent to which the asset can or will be used for the purposes of or in conjunction with the functions of the Council.

Corporate Budgets

The Head of Finance is the Accountable Budget Holder for Corporate budgets with the exception of Health & Social Care which is the responsibility of the Chief Officer (Health & Social Care) and Discretionary Relief which is the responsibility of the Chief Operating Officer.

These budgets, as listed below, are generally outwith the control of Services.

- Health & Social Care (allocation to P&K Integration Joint Board)
- Support Service External Income,
- Capital Financing Costs,
- Interest on Revenue Balances,
- Tayside Valuation Joint Board,
- Trading Organisations – Surplus returned to General Fund,
- Un-funded Pension Costs,
- Apprenticeship Levy
- Council Tax Reduction Scheme
- Discretionary Relief,
- Contribution to / from Funds (Capital / Insurance Fund / Renewal & Repair Fund,
- General Revenue Grant,
- Ring Fenced Grant
- Capital Grant
- Non-Domestic Rate Income
- Council Tax Income
- Council Tax Second Home / Long Term Empty Properties
- Use of Budget Flexibility & Contribution to/from Reserves

Council

Perth & Kinross Council and all constituent Committees in accordance with the Council's approved governance arrangements.

Head of Finance

Where the Financial Regulations state "requires the Head of Finance approval" this means that approval must be sought from the Head of Finance or Chief Accountant.

Income

For the purposes of Section 9 income includes local taxes, rents and miscellaneous accounts.

Miscellaneous Income refers to all income raised by the Council with the exception of Housing Rents, Council Tax, Non-Domestic Rates, and Car Parking.

Intelligent Clients

Each Service has a member of its Service Management Team appointed as an Intelligent Client to oversee all financial operations and governance for Service. The Intelligent Clients act on behalf of the Head of Finance in terms of the day to day financial operation of the Service e.g. committee reports and

Employee Approval Process and are professionally accountable to the Head of Finance.

Materiality

Significance, in financial terms. The Head of Finance may, from time to time, specify the values to be applied.

CIPFA definition of materiality–

Materiality is the threshold level above which the omission, addition or misstatement of an item would influence the decision of a user.

Set Off

Set off is the process whereby debt due to the Council by an individual or a body may be reduced by amounts due to the same individual or body by the Council. This process allows the Council to reduce debts or debt balances due to it by sums that would normally have been paid to those debtors.

Stock

Raw materials and consumables.

Suspense Account

An account into which receipts are deposited temporarily pending the determination of a proper account/s where they should be posted.

Trading Activity

Those activities carried out in accordance with Sections 10 and 12 of the Local Government in Scotland Act (2003).

Virement

The transfer of an approved budget from one budget heading to another within a financial year (both permanent & one-off).

ALEO's and Joint Boards

- 1.16 The Council works closely with several ALEO's, Joint Boards and Committees. These organisations will operate their own Financial Regulations as determined by their governance arrangements. However, staff employed by Perth & Kinross Council must adhere to the Council's Financial Regulations.

Perth & Kinross Integration Joint Board

- 1.17 A joint working agreement has been established between NHS Tayside and Perth & Kinross Council. This agreement states that all employees working within integrated care services who were in employment prior to the commencement of health and social care

integration will continue to be employed by the same employer, as set out in their contract of employment. As such these financial regulations will apply to all staff employed by Perth & Kinross Council.

- 1.18 Beyond this there will be occasions where NHS Tayside staff are incurring expenditure on behalf of the Council on social care related activities. Under these circumstances the Financial Regulations of Perth & Kinross Council must be adhered to.

Perth & Kinross Charitable Funds

- 1.19 The Council's Financial Regulations will apply to the activities of elected members and employees in respect of the Charitable Trusts and Other Funds.
- 1.20 The Head of Finance will maintain a register of all Charitable Trusts and submit annual returns to the Office of the Scottish Charity Regulator (OSCR).
- 1.21 The Head of Finance will be the financial advisor to the Trustees and may report on any issue relating to the financial position of any Fund.
- 1.22 The Head of Finance will be responsible for preparing the Connected Charities Accounts for the Charitable Trusts, and the Annual Accounts for the Charitable Trusts and Other Funds and will make appropriate arrangements for the audit of these accounts.
- 1.23 The Head of Finance will arrange the management of the investment portfolio with a suitable institution registered with the Financial Conduct Authority. The management of the investment portfolio is long term and will be procured in the event the incumbent fails to deliver an agreed level of objectives.
- 1.24 The Charitable Trusts and Other Funds will be within the scope of internal audit review.

2. FINANCIAL PLANNING

- 2.1 This section applies to the preparation of budgets for capital and revenue expenditure.
- 2.2 Prior to the budget process, the Head of Finance may issue guidance to Executive Directors on the preparation of budgets, setting out a timetable and other provisions as appropriate. This will include the preparation of an annual Medium Term Financial Plan.
- 2.3 Executive Directors must prepare estimates in accordance with the guidance of the Head of Finance.
- 2.4 The Executive Leadership Team will consider estimates prior to their submission to the Council.
- 2.5 The Head of Finance will submit the draft budgets to the Council for its consideration and will make recommendations.
- 2.6 In relation to the Housing Revenue Account, the Head of Finance and the Executive Director (Communities) will prepare a draft budget and make recommendations regarding the level of rents.
- 2.7 The budget timetable and procedures must ensure that recommendations are submitted to the Council by whatever date may be required by law.

3. FINANCIAL MONITORING AND PERFORMANCE REVIEW

Budgetary Control

- 3.1 Executive Directors must consult with the Head of Finance where any matter arises that may affect the finances of the Service / Council, including the projected failure to reach a financial performance target. This consultation must take place prior to entering into any financial commitment or issuing any report to the Council in connection with the matter under consultation.
- 3.2 The Head of Finance will provide Executive Directors with adequate access to the Council's corporate financial information systems, in such a manner as to allow them to monitor financial transactions against budget.
- 3.3 Executive Directors must make adequate arrangements to monitor the income and expenditure for which they are responsible. Within each Council Service, the responsibility for monitoring the use of resources against budget must be clearly identified and communicated to the Head of Finance.
- 3.4 Executive Directors must inform the Head of Finance where there is, or they forecast that there is likely to be, a material budgetary variance. Where this is the case, the Executive Director must inform the Head of Finance of the reasons for the budgetary variance and of any action being taken to correct the situation. Revenue monitoring will be considered by Executive Directors and their Service Management Teams at intervals of no more than 2 months. The Executive Leadership Team will consider revenue monitoring statements on a regular basis.
- 3.5 The Head of Finance will inform the Council regularly of the current financial position, reporting any material budgetary variances, giving an opinion on the adequacy of the corrective action being taken where appropriate and making other recommendations as appropriate. All variances (Revenue & Capital) more than £100,000 will be reported to the Finance & Resources Committee. However, there will be many instances whereby Committee reports will discuss variances that are less than this amount.
- 3.6 Where an under spend arises during a year, the Head of Finance may, after considering the views of the relevant Executive

Director, report to the Council, making recommendations as to the most appropriate use for these funds.

- 3.7 For the avoidance of doubt, the points discussed at 3.1 to 3.6 encompass both revenue and capital transactions.
- 3.8 In addition, the Head of Finance may issue guidance as appropriate to Executive Directors on the proper arrangements for planning, authorising and controlling capital transactions.

4. BUDGETARY ADJUSTMENTS

General

- 4.1 This section applies to proposed adjustments to any budget heading after its approval by the Council in either the Revenue or Capital Budget.
- 4.2 Budgetary adjustments will be made only in response to an authorised change in any Council activity. A budgetary adjustment must be made where the financial effects of any such change are material. Guidance on changes which are considered to be material may be issued by the Head of Finance.
- 4.3 Where a proposed budgetary adjustment has no overall effect on the planned net expenditure of the Council (i.e. there is a transfer from one heading to another), the regulations on virement apply (see Section 5).
- 4.4 Budgetary adjustments must not be made where they have the purpose of concealing or otherwise removing unplanned budgetary variances, whether adverse or favourable.
- 4.5 Where a proposed budgetary adjustment involves an increase in the budgeted net expenditure of the Council, the Head of Finance must be consulted prior to entering into any commitment or issuing any report. No such adjustment will be made unless approved by the Council.
- 4.6 In the case of a proposed budgetary adjustment that involves a reduction in the budgeted net expenditure of the Council, the Head of Finance must be consulted and may make a recommendation to the Council regarding the use of any released funds.
- 4.7 The Head of Finance has responsibility for advising Council on all matters relating to Reserves, no recommendation to change the use of Reserves including the Housing Revenue Account should be made without prior approval from the Head of Finance.
- 4.8 Where the Council or Finance & Resources Committee has previously agreed to the earmarking of Reserves, the application of this funding will be delegated to the Head of Finance. The Finance & Resources Committee will note the application retrospectively.

5. VIREMENT

General

- 5.1 The Head of Finance is authorised to make adjustments to management budgets (Revenue) that:
- do not result in an increase or reduction in the net expenditure of the Council, and
 - do not adjust Council policy.

Devolved School Management / Pupil Equity Fund

- 5.2 This section applies to budget headings coming within the scope of the Devolved School Management (DSM) scheme and Pupil Equity Fund (PEF) and replaces the Regulation at 5.1 above.
- 5.3 Within a school's DSM / PEF budget, any virement may be made, subject to the approval of the Executive Director (Education & Children's Services) and within the terms of the Council's policy on Devolved School Management. The Head of Finance will be informed of all DSM virements in an approved manner.
- 5.4 The maximum under spend that may be carried forward is set at 2.5% of the devolved budget where the Council agrees to the funds being carried forward.
- 5.5 Where there is an under spend on PEF this may be carried forward to be utilised during the current academic year. Only in exceptional circumstances should the funding be carried forward beyond 30 June into the new academic year. In all cases, Scottish Government terms & conditions and guidance must be followed.
- 5.6 Planned over spends must be approved in writing by the Head of Business & Resources (ECS), prior to the expenditure being committed.
- 5.7 Any unplanned over spends will be investigated as soon as they are identified. Written confirmation should be sent to the Finance and Governance Manager within Education & Children's Services with a reason given for the unplanned over spend and a detailed plan of how this will be repaid. Finalised carry forwards must be agreed before inclusion in the new financial year budget.
- 5.8 Any unplanned under or over spend must be reflected in the Education & Children's Services revenue monitoring and approved by the Service Senior Management Team.

6. ACCOUNTING

General

- 6.1 Executive Directors must ensure that financial transactions initiated within their areas of responsibility are accounted for promptly, completely and accurately.
- 6.2 Suspense accounts must only be created or used with the approval of the Head of Finance. Executive Directors must ensure that suspense accounts are regularly checked and monitored and where appropriate reconciled.
- 6.3 Executive Directors must ensure that all transactions through the Capital Ledger are of a capital nature and comply with the definition of capital expenditure in Section 1.
- 6.4 All journal entries require authorisation. The Head of Finance may issue supplementary guidance on journal levels and processes.

Internal Control

- 6.5 Executive Directors are responsible for the proper control of financial systems and procedures in their Service and are responsible for ensuring that there are sufficient internal controls to give reasonable assurance that they are functioning properly, having regard to the assessed risks.
- 6.6 In determining the appropriate arrangements within the area under their control Executive Directors must adhere to the following principles of internal control:
 - (i) The duty of accounting for monies owed to the Council should be separate from the duty of collecting this income.
 - (ii) The duty of accounting for payments made by the Council should be separate from the duty of processing these payments.
 - (iii) The duty of accounting for the assets held by the Council should be separate from the duty of physical custody of these assets.
- 6.7 All deviations from the above principles require documented approval of the Head of Finance.

Access to Financial Systems

- 6.8 The Head of Finance will determine the extent of the authorised access that each Council employee has to the Council's Corporate Financial Systems and may issue additional guidance describing the authorisation process. The Head of Finance will maintain a register of all authorised users.

- 6.9 Executive Directors must ensure that changes to user access are maintained and that all leavers are notified to Finance timeously on the approved forms.
- 6.10 The Head of Finance has the right to terminate user access where it has been used inappropriately or where it has not been used for a considerable time. An annual return is issued to services to verify user requirements.

Retention of Records

- 6.11 All accounting records and related documentation will be retained for the appropriate periods as specified by the Head of Finance and per the Council's Retention Schedule

Annual Accounts

- 6.12 The Head of Finance is responsible for the production of the Annual Accounts, in accordance with the relevant regulatory requirements. Executive Directors must provide the Head of Finance with all information necessary to enable this to be achieved.

VAT

- 6.13 Executive Directors must make adequate arrangements to ensure that Value Added Tax (VAT) is accounted for promptly and correctly within their areas of responsibility and that there is adequate supporting documentation.
- 6.14 The Head of Finance may provide additional guidance as necessary on the correct treatment of VAT.
- 6.15 The Head of Finance is responsible for the preparation and submission of whatever reports, relating to the Council's VAT position, may be required by law, and for the processing of any associated payments.

7. INTERNAL AUDIT

General

- 7.1 Internal Audit is an independent, objective assurance and consulting activity designed to add value and improve the Council's operations. It helps the Council accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. It objectively examines, evaluates and reports on the adequacy of the control environment as a contribution to the proper, economic, efficient and effective use of resources.
- 7.2 Internal Audit's role within the Council is as defined in the 'Audit Charter' as approved by the Audit & Risk Committee.
- 7.3 Internal Audit reports on its activities to Elected Members through the Audit & Risk Committee.
- 7.4 The Chief Internal Auditor will provide an Annual Internal Audit Plan to the Audit & Risk Committee for approval which has been prepared using a risk-based methodology. This will direct the work of the Internal Audit Team.
- 7.5 The Chief Internal Auditor will provide an annual opinion on the strength of internal control to the Audit & Risk Committee.

Fraud and Corruption

- 7.6 The Chief Internal Auditor oversees the implementation of the Council's anti-fraud and anti-corruption policies, these are detailed in the following:
- Counter-Fraud and Corruption Strategy
 - Anti- Bribery Policy
 - Anti-Money Laundering Policy
 - Whistle-Blowing Policy

Which are published on the Internal Audit Eric page

These documents detail:

- (i) the responsibilities of elected members and employees in relation to suspected fraud and corruption.
- (ii) guidance to elected members, employees and the public on the actions to be taken in respect of suspected fraud or corruption.
- (iii) the role of Internal Audit in the prevention and detection of fraud and corruption.

- 7.7 The Chief Internal Auditor is to be informed immediately of any known or suspected instances of fraud and corruption.

8. BANK ACCOUNTS

- 8.1 Executive Directors must seek the approval of the Head of Finance to open a bank account in the name of the Council. Only the Head of Finance is authorised to open and operate bank accounts and will maintain an up-to-date register of all Council bank accounts operated by the Council.
- 8.2 All such bank accounts must be used in the name of Perth & Kinross Council, giving the purpose for which they are to be used. In certain circumstances a joint bank account may be opened in the name of Perth & Kinross Council and other named organisations. These bank accounts still need approval by the Head of Finance and may be subject to further guidance.
- 8.3 Executive Directors must ensure that all bank accounts are reconciled regularly, in accordance with standards as determined by the Head of Finance.
- 8.4 All cheques or other instruments of payment will be ordered by the Head of Finance, who will determine the procedures for their custody and use.
- 8.5 The operation of credit card facilities or similar payment methods by the Council requires the prior approval of the Head of Finance, who may issue additional guidance on the procedures to be followed.
- 8.6 The Head of Finance will maintain a register of the authorised signatories for each bank account. Withdrawals may be made by the Head of Finance or by delegated employees of the Finance Division.
- 8.7 All cheques will be signed by an approved signatory. Cheques may not be altered in any way, other than on the instructions of the Head of Finance.
- 8.8 All use of the Clearing House Automated Payments System (CHAPS), the Bankers Automated Clearing System (BACS) or similar facilities will be in accordance with guidance which may be issued by the Head of Finance.
- 8.9 Only the Head of Finance may authorise an overdraft, the amount of which must be restricted to within the limit agreed with the Council's bank and will, in any case, be kept to the minimum necessary.

9. INCOME

Setting Charges

- 9.1 Executive Directors must review the levels of charges to the public that are or may be made in relation to activities under their control. All potential sources of income should be considered. This review must be carried out at least annually and the revised full 'Scheme of Charges' must be submitted to the Council for detailed consideration.
- 9.2 Executive Directors must ensure that income budgets are consistent with the approved charges, having regard to the expected demand for the goods and services in question.
- 9.3 All non-statutory remission (reduced charges) schemes require the approval of the Council. Executive Directors should review these schemes at the same time as the Scheme of Charges to which it relates. Executive Directors are responsible for maintaining sufficiently up-to-date and accurate data to enable remissions schemes to be operated correctly.
- 9.4 The Council has a minimum invoice value which is applicable to all miscellaneous income. The current level for the minimum invoice value is £19.99.
- 9.5 The Head of Finance will approve all exceptions where there is a requirement to raise invoices below the minimum invoice value.
- 9.6 The current approved charges for Council services must be imposed in every case, taking account of statutory remissions schemes or those approved under 9.1.3 above and the minimum invoice threshold set at 9.1.4 above. All other variations in the charges made require the approval of the relevant Council Committee.
- 9.7 Executive Directors will ensure that subject to the relevant Council policy on charging for goods and services, the full economic recovery of costs will generally be applied to all charges raised.

Income

- 9.8 The Head of Finance will specify the accounting procedures, form of records and security relating to Council income, whether in cash, cheque or other form.
- 9.9 An approved receipt must be issued for each sum of money paid to the Council except with the prior agreement of the Head of Finance. A notice and specimen receipt must be available and wherever possible displayed at the point of payment, advising those paying to expect a receipt. Receipts must be numbered in sequence and must be retained for inspection in the manner required by the Head of Finance.

The Head of Finance may specify the arrangements made for the issue of receipts by Services.

- 9.10 Executive Directors will ensure that all tills and other money-handling arrangements in use within their Services are secure, both physically and in respect of the integrity of records. The Head of Finance may issue detailed guidance on the operation of cash tills/floats and other money handling systems.
- 9.11 The Head of Finance has authority to approve additional income streams and income collection locations this also includes online payments.
- 9.12 The Head of Finance is responsible for all debit and credit card transactions. Any income stream that accepts card payments must use a Payment Card Industry Data Security Standards compliant system. All card processing systems require approval of the Head of Finance and the Head of Legal and Governance Services.
- 9.13 The Head of Finance may issue supplementary guidance on the handling of cash including maximum cash balances and processes to deal with large volumes. However, in line with modern business practice, it is assumed that cash handling will be kept to a minimum.

Receipting

- 9.14 All income must be timeously paid in full into the appropriate Council bank account, except where the approval of the Head of Finance has been given. The Head of Finance may specify the minimum frequency, in each case, at which income will be banked.
- 9.15 All transfers of money between Council employees will be recorded in a manner approved by the Head of Finance.
- 9.16 Under no circumstances will Council income be used to cash personal cheques, or for any purpose other than the proper course of Council business.

Invoicing and Debt Recovery

- 9.17 The Council's preferred method of income recovery is to collect at or before the point of sale. Invoices will only be issued in cases where it is not practical, reasonable or economical for income to be collected at the time of ordering or supply of the goods or services concerned. The Head of Finance may, from time to time, direct that credit should not be extended to certain named individuals or bodies, or in particular circumstances.
- 9.18 Employees and elected members will be invoiced for all over payments in the absence of any salary mandates.

9.19 In no circumstances services, support or funding should be made available to a named individual or body who has an existing debt to the Council unless –

- there is a legal requirement to provide the service, support or funding; or
- the withholding of said service, support or funding may lead to extreme hardship, loss, injury or suffering of an individual.

Any exception to this requires Head of Finance approval

9.20 Executive Directors will be responsible for the prompt and accurate raising of invoices, including the correct treatment of VAT and the appropriate use of financial codes. The Head of Finance may issue detailed guidance on the raising of invoices.

9.21 The Head of Finance will be responsible for the prompt and accurate issue of Sales Ledger invoices and reminders, on the basis of the information produced by Executive Directors. Invoicing arrangements outside the direct control of Head of Finance will require their approval. The Head of Finance will determine the form and timing of any reminders.

9.22 All postal remittances will be received in accordance with arrangements approved by the Head of Finance, who may issue guidance on the appropriate arrangements for opening mail, accounting for and banking income. Each Service has their own internal guidelines for banking income which requires approval by the Head of Finance.

Non-payment, Write-offs and Credit Notes

9.23 The Head of Finance will determine the most appropriate course of action in cases of non-payment, having considered the views of the relevant Executive Director. This may include the use of set off.

9.24 The Head of Finance will have the power to recommend that debts or unpaid rents be written off. No debt or unpaid rent shall be written off without the prior approval of the Finance & Resources Committee.

9.25 The Head of Finance will determine the most appropriate course of action in cases of the incorrect raising of charges. Only accounts raised incorrectly should be corrected by the raising of a credit note.

9.26 Any financial arrangement made by a Council Officer to repay a Council debt that the payment term exceeds 24 months requires approval from the Head of Finance.

Receipt of Grants

- 9.27 Executive Directors will put in place arrangements to ensure that all grant applications submitted relate to the Council's objectives.
- 9.28 Executive Directors will be responsible for the prompt and accurate submission of all grant claims on behalf of the Council. The Head of Finance may issue further guidance on the procedures for the application for, and the receipt of, grants.
- 9.29 Executive Directors must ensure that any conditions attached to the grant must be complied with.

10. PETTY CASH ACCOUNTS

- 10.1 Petty cash advances may be used for making small payments, or as a change float. The Head of Finance will specify an upper limit to the size of individual petty cash payments, or to the type of payments that can be made in this way.
- 10.2 Petty cash accounts will only be operated with the approval of the Head of Finance, who may specify the value of each float.
- 10.3 The Head of Finance will maintain a register of all petty cash accounts and holders of those accounts. Executive Directors will ensure that the number and size of petty cash accounts will be the minimum necessary to facilitate transactions. Executive Directors will regularly review the use made of petty cash within their Services and will inform the Head of Finance of any amendments that may be required.
- 10.4 Petty cash transactions will be recorded in a form approved by the Head of Finance. Executive Directors will ensure that petty cash payments are authorised in writing, in a manner approved by the Head of Finance. All petty cash expenditure will be supported by receipted vouchers.
- 10.5 Each petty cash account will be the responsibility of a nominated employee. Executive Directors will inform the Head of Finance of the names of all such employees within the area of their responsibility. A nominated employee will account for the use of the petty cash to the Head of Finance when required.
- 10.6 Petty cash will be kept in a credit balance at all times. Executive Directors will ensure that petty cash balances are checked by employees who are independent of the day to day operation of the account. This should be done each month, or at a frequency agreed with the Head of Finance. A record should be made of each inspection in a form acceptable to the Head of Finance. Any material discrepancy

should be reported to the relevant Executive Director, who will ensure that appropriate action is taken.

- 10.7 Where appropriate, the Head of Finance may open a bank account for use by a petty cash holder. Such an account may not be overdrawn at any time.
- 10.8 No Council income will be paid into a petty cash account or used for petty cash expenditure, without the approval of the Head of Finance.
- 10.9 Petty cash accounts will not be used for cashing personal cheques. No money will be removed from, or paid into a cash float, other than in the proper course of Council business.
- 10.10 The Head of Finance may issue additional guidance on procedures relating to the operation of petty cash accounts.

11. EXPENDITURE ON SUPPLIES, SERVICES AND WORKS

Placing Orders

- 11.1 In placing orders for supplies, services and works, Executive Directors will comply with the delegation and tendering procedures set out in the Council's Scheme of Administration and Contract Rules.
- 11.2 Executive Directors will ensure that all orders placed within their area of responsibility properly relate to the Council's activities and that resources are available from within the approved budget.
- 11.3 Where relevant, supplies, services and works will be ordered in accordance with the Council's:
 - Corporate Procurement Strategy
 - Contract Rules
 - Procurement Toolkit
 - Purchase Order Best Practice Guidelines
- 11.4 All contracts for goods or services should refer to the Council's standard terms and conditions most appropriate to the category of expenditure, selected from the following:
 - Conditions of contract for consultancy services (non-construction)
 - Conditions of contract for the provision of services
 - Conditions of contract for the purchase of goods
 - Conditions of contract for the provision of goods with a related service
 - Conditions of Contract for the provision of goods with a related service with income

- Conditions of contract supply of software and or software support
 - Conditions of contract for care services (children and adult's services)
- 11.5 Contracts for works should be agreed under a standard form of construction contract, e.g. those devised by the Institute of Civil Engineers (ICE i.e. NEC3, NEC4) or Joint Contracts Tribunal (SBCC contracts).
- 11.6 Where an appropriate contract exists with the Council or other approved Collaborative Purchasing Body; supplies, services and works should be ordered from the contracted suppliers.
- 11.7 All Council orders for the supply of goods, services and works must be raised on PECOS (Professional Electronic Commerce On-line System) or a relevant approved corporate system. An approved order will be issued to the supplier in all cases except where the payment provisions within the contract provide for a formal method of certification or other process whereby application is made for payment for the Council to thereafter assess.
- 11.8 All approved orders will be given to the supplier in writing in advance, except in the following cases:
- (i) Where the approval of the Head of Finance has been obtained;
 - (ii) In emergency situations, in which case an appropriate order will be issued by the close of business the next working day, marked as "Confirmation Order".
- 11.9 Executive Directors will put in place arrangements to ensure that all purchases are authorised by an appropriate person. All purchase orders will be authorised by an approved signatory.
- 11.10 The Head of Finance will specify the records to be kept in respect of purchasing or credit card transactions.
- 11.11 Executive Directors will maintain a register of employees authorised to approve purchases within their area of responsibility, specifying the delegation limits in each case. The Head of Finance will maintain a register of authorised persons and will require Executive Directors to provide such information in the prescribed format as necessary to ensure the authorised signatory database is kept up to date.
- 11.12 Executive Directors will ensure that all purchases made in their area of authority are charged to an appropriate accounting code within their area of responsibility.

Receipt of Supplies, Services and Works

- 11.13 Executive Directors will put in place arrangements to ensure that the supplies, services and works ordered are received and are as ordered in terms of specification, price, quality, quantity and the time and place of delivery. The receipt of goods, services and works will be recorded in a manner acceptable to the Head of Finance.
- 11.14 Executive Directors will put in place procedures to ensure that all orders raised in PECOS are promptly receipted in PECOS in accordance with the relevant guidance.
- 11.15 Executive Directors will ensure that, where relevant, stock records and inventories are promptly updated in respect of goods received.

Payments

- 11.16 Executive Directors will put in place arrangements to ensure that invoices are correct and authorised for payment by an appropriate person. The Head of Finance will maintain a register of authorised persons and will require Executive Directors to provide such information in the prescribed format as necessary to ensure the authorised signatory database is kept up to date.
- 11.17 Executive Directors will ensure that each payment is authorised only where:
 - (i) it relates to a properly authorised purchase by the Council;
 - (ii) the relevant goods, services or works have been received by the Council (subject to 11.3.4 below);
 - (iii) it is arithmetically correct, including any calculations relating to discounts, VAT, etc;
 - (iv) the payment value is in accordance with the authorised order, contract or purchasing card records;
 - (v) payment has not previously been made.
 - (vi) An acceptable VAT invoice is received and the correct rate of VAT is applied.
- 11.18 Executive Directors must ensure that all invoice payments are processed through the Purchase Ledger Module of Integra and must make reference to the appropriate purchase order number in the relevant field of Integra. Refer to Invoice Best Practice Guidelines. In

exceptional circumstances invoices can be processed through the banking system with prior approval from the Head of Finance.

- 11.19 The Head of Finance will process approved payments, subject to any further enquiries that are considered necessary including sight of invoice and backup documentation and specifically in regard to invoices/individual payments of £75,000 or over.
- 11.20 Payments may be made in advance or out with the appropriate credit terms only on approval from the Service's Intelligent Client (on behalf of the Head of Finance), the only exception being where there is specific prior committee approval. The Head of Finance may issue additional guidance on types of payment that may be made in this way and the procedure to be followed.
- 11.21 The Council's standard credit terms are 30 days following date of invoice. For clarity invoice dates should be on or after the date the relevant goods/supplies are received by the Council. The Head of Finance may issue additional guidance on the acceptability of credit terms for different categories / types of payment.
- 11.22 It will be the Intelligent Client who will ensure that any purchase made within their service by a credit card is valid and appropriate and the transaction is properly accounted for. The Intelligent Client should ensure periodic compliance checks are undertaken (as a minimum this must be completed annually).
- 11.23 All payment methods must be approved by the Head of Finance supplementary guidance may be issued.

Self-Directed Support

- 11.24 Procedures have been prepared by the Chief Officer (Health & Social Care) to accommodate these changes. The procedures will be subject to the agreement and approval of the Head of Finance.

12. PAYROLL

General

- 12.1 The Corporate Human Resource Manager will be responsible for the prompt and accurate processing of salaries, expenses and related payments to employees and former employees of the Council, elected members and outside organisations. The Corporate Human Resource Manager will also be responsible for the processing of statutory and any other deductions from pay.
- 12.2 The Corporate Human Resource Manager will notify Executive Directors whenever any matter arises relating to conditions of service or pensions that may affect any such payments.
- 12.3 Executive Directors will provide the Corporate Human Resource Manager with sufficient information regarding employees and elected members within their area of responsibility to enable the correct payments to be made. It is the responsibility of the Head of Legal & Governance Services or designated individual to advise elected members on all matters arising from this section of these Regulations.
- 12.4 The Corporate Human Resource Manager may issue additional guidance on the submission of payroll input, specifying the form of each document, the timescale to be adhered to, and the required level of authorisation for employees and members.
- 12.5 Executive Directors will provide the Corporate Human Resource Manager with up to date specimen signatures of authorising employees in the prescribed format. The Corporate Human Resource Manager will maintain a database and ensure this is used to check the validity of all payroll documentation.
- 12.6 The Corporate Human Resource Manager will issue establishment lists to each Executive Director on a monthly basis. Should any variances be identified by services they will notify the Corporate Human Resource Manager.
- 12.7 Executive Directors will be responsible for the annual reconciliation of the above establishment lists.
- 12.8 All Services will reconcile the September establishment list and have this returned by 31 October each year.
- 12.9 The Head of Finance has a responsibility to maintain oversight of the payroll function and all related activities, reporting, by exception, to the Chief Executive.

Additional Payments/Deductions and Other Allowances

- 12.10 The Corporate Human Resource Manager will be responsible for the prompt and accurate payment to employees, and elected members, of additional payments/deductions and other allowances such as the payment of travel, overtime, sickness, maternity, paternity, adoption and other allowances in accordance with statutory and Council policy requirements.
- 12.11 Executive Directors will be responsible for ensuring the prompt submission of accurate claims for processing, within their area of responsibility, in accordance with statutory and Council policy.
- 12.12 The Corporate Human Resource Manager will ensure that adequate procedures are in place for checking claims for additional payments/deductions and other allowances, to ensure compliance with statutory provisions and Council policy.
- 12.13 The Corporate Human Resource Manager will inform Executive Directors of any change to the approved allowances/deductions, or any other factor that may affect the payment/deductions made.
- 12.14 The Corporate Human Resource Manager will issue additional guidance on the submission of payroll input for additional payments/deductions and other allowances, specifying the form of each document, the process required, the timescale to be adhered to, and the required level of authorisation.
- 12.15 Executive Directors will inform the Corporate Human Resource Manager annually of all payments made on behalf of, (e.g. attendance at conferences, travel, accommodation) and income received from, elected members. Executive Directors should not make payments to, or reimburse elected members.

Overpayments

- 12.16 Executive Directors will be responsible for ensuring Council procedures are followed for the recovery of all overpayments and are dealt with in accordance with Section 9.

13. TREASURY MANAGEMENT

- 13.1 The Head of Finance will be responsible for all decisions relating to treasury management.
- 13.2 The Council will create and maintain, as the cornerstones for effective treasury management:
- (i) a treasury management policy statement, stating the policies, objectives and approach to risk management of its treasury management activities.
 - (ii) suitable treasury management practices (TMPs), setting out the manner in which the organisation will seek to achieve those policies and objectives, and prescribing how it will manage and control those activities.
 - (iii) the content of the policy statement and TMPs will follow the recommendations of the Treasury Management in the Public Services Code of Practice, subject only to amendment where necessary to reflect the particular circumstances of this organisation. Such amendments will not result in the organisation materially deviating from the Code's key principles.
 - (iv) The Council will receive reports on its treasury management policies, practices and activities, including, as a minimum, an annual Investment & Treasury Strategy and plan in advance of the year, quarterly reviews and an annual report after its close, in the form prescribed in the TMPs.
 - (v) The Council is responsible for the implementation and regular monitoring of its treasury management policies and practices, and delegates the responsibility for the execution and administration of treasury management decisions to the Head of Finance, who will act in accordance with the organisation's policy statement, TMPs and the CIPFA Standard of Professional Practice on Treasury Management.
 - (vi) The Council is responsible for ensuring effective scrutiny of the treasury management strategy and policies.
 - (vii) The Head of Finance will maintain records of all borrowings and investments and will have custody of all documentation relating to stocks, bonds and mortgages.**
- 13.3 All investments of money will be in the name of the Council and be within lending limits approved by the Council.
- 13.4 Executive Directors will inform the Head of Finance of any exceptional cash flows relating to their area of responsibility that may have an

impact on the management of the Council's funds. The Head of Finance may issue additional guidance in this area.

- 13.5 The Head of Finance will set and monitor appropriate Prudential Indicators in respect of capital expenditure and treasury management, with particular regard to affordability, prudence and sustainability and will report all relevant matters which are required to be taken into account to the Council. In determining such matters, due regard will be given to asset management, stewardship and strategies and follow a full option appraisal of all alternative service methods.

14. INSURANCE AND FINANCIAL RISK MANAGEMENT

- 14.1 The Head of Finance will be responsible for the appropriate provision of insurance cover.
- 14.2 The Head of Finance will assess the financial risks faced by the Council and will determine the most appropriate course of action in each case. In doing this, the Head of Finance will consult Executive Directors, who will provide whatever information may be necessary in order to enable this to be done. The Head of Finance will maintain a record of each financial risk area identified and evaluated.
- 14.3 The Head of Finance may issue detailed guidance giving advice on measures to reduce or eliminate any financial risks that may be identified.
- 14.4 Executive Directors will promptly inform the Head of Finance of any new financial risks within their area of responsibility that may come to light.
- 14.5 The Head of Finance will make the most appropriate insurance arrangements for each risk area, either through an external insurer, by means of an internal insurance fund or by self-insurance. The Head of Finance will report to the Council setting out the insurance arrangements in place.
- 14.6 The Head of Finance or appointed agent will negotiate all insurance claims. No admission of liability will be made by a Council employee in connection with any claim made by an outside body or individual. In each case, Executive Directors will provide the Head of Finance with a full report on the circumstances surrounding the insurance claim in accordance with whatever arrangements the Head of Finance may prescribe.
- 14.7 The Head of Finance may issue additional guidance on the processing of insurance claims.
- 14.8 Executive Directors will inform the Head of Finance of all circumstances that may have an impact on the Council's insurance cover, prior to entering into contractual agreements.
- 14.9 Executive Directors will inform the Head of Finance of any amendments / deletions of safes or other secure containers.
- 14.10 Executive Directors will be responsible for ensuring all individuals, consultants, suppliers and contractors that are employed, engaged or contracted by the Council are covered by the appropriate level and types of insurance. The Head of Finance may issue guidance on appropriate insurance arrangements.

15. SECURITY

- 15.1 Executive Directors will be responsible for the maintenance of buildings under their control and safe custody of buildings, vehicles, stores, equipment, cash, financial stationery, Council records and any other asset under their control.
- 15.2 The Head of Finance will be responsible for the security of cheque stationery and other related financial documents in the custody of the Corporate & Democratic Services.
- 15.3 Executive Directors will inform the Head of Finance of all circumstances in which cash is held by Council employees under their direction. The Head of Finance may specify a maximum limit to any such holdings, and this will not be exceeded.
- 15.4 In all cases where Council employees may receive cash or other assets from outside bodies or individuals, Executive Directors will issue personal identification cards showing a photograph of the holder. Such Council employees will identify themselves whenever reasonably required to do so.
- 15.5 Executive Directors will nominate individuals to be responsible for the security of each safe or secure storage area. All keys to safes / lock-fast cupboards should at all times be kept in a secure location / manner acceptable to Executive Directors and the Head of Finance. There should be adequate arrangements for the transfer of this responsibility at times of absence.
- 15.6 Spare keys should always be kept, in a secure manner acceptable to the Head of Finance. Any loss of keys will be reported to the Head of Finance, who may issue advice on the action to be taken.

16. PHYSICAL ASSETS

Land, Buildings and Infrastructure

- 16.1 The Executive Director (Communities) will maintain a register of all land, buildings and infrastructure owned by the Council, including dwellings provided under the Housing Acts.
- 16.2 The Executive Director (Communities) must give prior authorisation to all changes to the Council's property estate. Changes to the estate are defined as; acquisitions, new builds, disposals, leasing-in, leasing-out, demolitions and vacating premises through staff movement.
- 16.3 The Head of Legal and Governance Services will be responsible for the custody of all Title Deeds.
- 16.4 The Head of Corporate IT & Revenues will be responsible for maintaining asset inventories of IT hardware.
- 16.5 Executive Directors will be responsible for the maintenance of buildings under their control and for the custody of all other physical assets including furniture, fittings and equipment within their service.

Vehicles

- 16.6 The Executive Director (Communities) will be responsible for the management of all the Council's vehicles which require an Operator's Licence and will maintain an inventory of such vehicles and may require other Executive Directors to provide such information as is necessary to enable this to be done.
- 16.7 The Executive Director (Communities) will be responsible for the maintenance of all such vehicles as are mentioned in 16.2.1 and for all legal requirements relating to the ownership of the Council's vehicles.
- 16.8 The use of all Council vehicles will be recorded in a manner approved by the Executive Director (Housing & Environment).

Stocks

- 16.9 Executive Directors will be responsible for stocks of material in their control. Stocks will be maintained at an efficient level, having regard to such factors as purchase price, the rate and regularity of issue and storage costs.
- 16.10 Executive Directors will maintain up to date stock records, in a manner approved by the Head of Finance.
- 16.11 Executive Directors will ensure that stocks are checked by employees who are independent of the normal stock recording process. This

should be done at least annually at 31 March of each year. A record will be made of each inspection, in a form acceptable to the Head of Finance. Any material discrepancy will be reported to the Head of Finance, who will determine the most appropriate course of action.

- 16.12 Executive Directors may issue detailed guidance on the procedures for year-end stocktaking within their own Services.
- 16.13 Exceptions from undertaking year-end stocktaking can be granted on the basis of materiality at the discretion of the Head of Finance.

Disposal of Surpluses

- 16.14 Executive Directors will identify surplus or unused items under their control. In these cases, reasonable attempts will be made to find an alternative use within the Council.
- 16.15 Where no such alternative use is found the items will be disposed of, in accordance with arrangements approved by the Executive Director concerned.

Use of Council Property

- 16.16 Council property will not be removed from Council premises or used other than for the proper purposes of Council business, except with the permission of the relevant Executive Director.
- 16.17 Where no such alternative use is found the items will be disposed of, in accordance with arrangements approved by the Executive Director concerned that secure best value for the Council.

17. COMMON GOOD FUNDS

- 17.1 The Council's Financial Regulations will apply to the activities of Council members and employees in respect of Common Good Funds.
- 17.2 The Head of Finance will maintain a register of all Common Good Funds.
- 17.3 The Executive Director (Communities) has authority to authorise expenditure from the approved Common Good budgets.
- 17.4 The Head of Finance will be the financial advisor to the Common Good Fund Committees and may report on any issue relating to the financial position of any Fund.
- 17.5 The Head of Finance will determine, prior to the commencement of each financial year, the amount of, and period over which, any fixed deposits within the Council's Loans Fund are made for each Common Good Fund.
- 17.6 The Head of Finance will be responsible for preparing the Annual Accounts of the Common Good Funds, and will make appropriate arrangements for the audit of these accounts.
- 17.7 The Common Good Funds will be within the scope of internal audit review.

18. SCHOOL FUNDS, COMFORT FUNDS AND PRIVATE PROPERTY

- 18.1 This section applies to School Funds, Comfort Funds and others of a similar nature that are managed by the Council or its employees in the course of their duties. These unofficial funds can be defined as any fund other than official Council funds operated in the name of Perth & Kinross Council. Executive Directors are authorised to open and operate School Funds and Comfort Funds bank accounts.
- 18.2 Executive Directors will maintain an up to date register of all School Funds, Comfort Funds and private property held within their Service and will provide such information to the Head of Finance as required.
- 18.3 School Funds and Comfort Funds will be the responsibility of a named employee, who will be responsible for the funds and will be accountable to the Council for its administration.
- 18.4 Executive Directors are authorised to open and operate School Funds and Comfort Funds bank accounts and will maintain an up to date register of all accounts registered by their Service.
- 18.5 All accounts for School Funds, Comfort Funds will bear the name of the establishment to which they relate, along with their purpose.
- 18.6 Executive Directors must ensure that all bank accounts are reconciled on a monthly basis.
- 18.7 All transactions will require the approval of two authorised signatories. Executive Directors will put in place adequate arrangements for nominating authorised signatories, who will require the approval of the relevant senior officer. Any departures from this requirement will require the approval of the Head of Finance.
- 18.8 Executive Directors will ensure that Annual Accounts are produced for any fund under their control, and that these are independently audited / examined (as appropriate) by a suitable person. The Head of Finance may make directions as to the form of accounts or the arrangements for audit.
- 18.9 The regulations described in Section 7 - Internal Audit, will apply to voluntary and unofficial funds.
- 18.10 In certain circumstance the Council will manage client funds for individuals either through Social Work Appointee, Access to Funds or both. Procedures have been prepared in line with legislation and Department for Work & Pensions and Office of Public Guardian. The procedures will be subject to the agreement and approval of the Head of Finance.

19. FEES, GIFTS AND HOSPITALITY

General

- 19.1 These regulations should be read in conjunction with the Gifts and Hospitality Policy and Procedures, the Employee Code of Conduct and the Elected Members Code of Conduct or such further guidance that may be issued.
- 19.2 Executive Directors will put in place proper arrangements to ensure that no decision taken within an area under their control is improperly influenced by any benefit received (by a person representing the Council) from any outside individual or body. These arrangements will be subject to the approval of the Head of Finance.

PERTH & KINROSS COUNCIL

10 May 2023

TREASURY & INVESTMENT STRATEGY and PRUDENTIAL INDICATORS 2023/24 – 2027/28

Report by the Head of Finance
(Report No. 23/135)

1. PURPOSE OF REPORT

- 1.1 This report details the Council's proposed Treasury Strategy for 2023/24 to 2027/28, the Investment & Property Strategy for 2023/24 and Prudential Indicators for 2023/24 to 2027/28.

2. RECOMMENDATIONS

- 2.1 It is recommended that the Council:

- Notes the contents of this report.
- Approves the five year Treasury Strategy for 2023/24 to 2027/28, as detailed in this report, which is submitted in accordance with the Council's approved Treasury Management Practices (TMP).
- Approves the Permitted Investments and Investment Strategy for 2023/24 outlined at Section 7 and detailed at **Appendix III** of this report.
- Approves the Property Investment Strategy for 2023/24 outlined at Section 8 and detailed at **Appendix IV** of this report.
- Approves the proposed Prudential Indicators for 2023/24 to 2027/28, as outlined at Section 11 and detailed at **Appendix V** of this report.

3. STRUCTURE OF REPORT

- 3.1 This report is structured over the following sections:

Section 4 – The Council's current Treasury position
Section 5 – Prospects for interest rates
Section 6 – Capital requirements and the borrowing strategy 2023/24 to 2027/28
Section 7 – The Investment Strategy 2023/24
Section 8 – Investment properties 2023/24
Section 9 – Debt Rescheduling Opportunities
Section 10 – The Prudential Code
Section 11 – Prudential Indicators 2023/24 to 2027/28
Section 12 – Conclusion

- 3.2 The Treasury and Investment Strategy details the expected activities of the Council's treasury function for the relevant financial years. Its submission to the Council is a requirement of the Council's approved Treasury Management Practices (TMPs) and is also a requirement under the CIPFA Code of Practice for Treasury Management. The Investment Strategy details the Permitted Investments of the Council, and outlines the risks associated with the expected investment activities. The submission of an annual Investment Strategy is a requirement of the Local Government Investments (Scotland) Regulations 2010.
- 3.3 In determining the Treasury Strategy, the Council is required to review its Prudential Indicators. The Council approved the Composite Capital Budget for the five years to 2027/28 at its meeting on 1 March 2023 (report 23/73 refers). This report also proposes updated Prudential Indicators for the five years 2023/24 to 2027/28 in line with the five year Capital Delivery Programme approved by the Council.

4. THE CURRENT TREASURY POSITION

- 4.1 In order to put the proposed Treasury Strategy for 2023/24 to 2027/28 into context, the Council's treasury position at the start of the financial year as at 31 March 2023 is shown below:

		<u>PRINCIPAL AMOUNT (£million)</u>	<u>AVERAGE RATE (%)</u>
Fixed Rate	<ul style="list-style-type: none"> Public Works Loan Board (PWLB) Market Bonds 	560.0 0.1 <u>560.1</u>	2.40 0.00 <u>2.40</u>
Variable Rate	<ul style="list-style-type: none"> Short Term Market Loans Market Bonds Local Loans 	0.0 43.2 <u>5.4</u> <u>48.6</u>	0.00 4.59 <u>3.76</u> <u>4.49</u>
PFI/PPP	<ul style="list-style-type: none"> PFI/PPP Contracts 	121.3	5.10
TOTAL GROSS DEBT		730.0	2.99
TOTAL SHORT-TERM MARKET INVESTMENTS		(173.7)	(3.76)
TOTAL NET DEBT		556.3	2.75

- 4.2 The projected Borrowing Requirement for each of the next five years, which is a significant determinant of treasury activity, is summarised below. This reflects the approved Capital expenditure within the Council's Composite and Housing Investment Programme Budgets which is to be funded by new borrowing.

£ million	2023/24	2024/25	2025/26	2026/27	2027/28	Total
Borrowing Requirement	155.7	184.8	108.0	65.4	59.5	573.4

- 4.3 The above figures are based upon the Composite Capital Budget and the Housing Revenue Account Capital Investment Programme for 2023/24 to 2027/28. The above figures do not take account of the estimated annual borrowing requirement carried forward between years in order to match cashflow requirements. However, they do highlight the front loading of the Council's planned Capital expenditure.

5. PROSPECTS FOR INTEREST RATES

- 5.1 The Council's treasury adviser, Link Asset Services Ltd, assists the Council in formulating a view on interest rates. **Appendix I** shows forecasts of the Bank Base Rate (or short-term/variable rates) and longer-term PWLB fixed interest rates, whilst **Appendix II** shows the forecast in graphical form. As can be seen, a further increase in the Bank Base Rate is expected this year before falling steadily in subsequent years. The forecast also shows that longer-term rates are currently anticipated to be around their peak, subject to short term fluctuations.
- 5.2 The Monetary Policy Committee (MPC) increased the Bank Base Rate further to 4.25% at its most recent meeting on 23 March 2023. The increases in the Bank Base Rate over the last year have been in response to the significant rise in inflation over the period. Whilst inflation shows signs of peaking at present at around 10% and is expected to fall significantly in the next year, recent figures still show that inflation remains persistently high. Therefore, it is anticipated that there will be a further rise in the Base Rate before it starts reducing towards the end of the year as inflation falls.
- 5.3 Longer term interest rates are expected to follow a similar pattern. However, the unwinding of the Bank of England's monetary policy of measures to stimulate economic activity and the money supply, known as Quantitative Easing (QE), also puts upward pressure on interest rates. Consequently, subject to periods of volatility, the forecast for UK interest rates shows a steady decline over the remainder of this year, however, at a slower rate than short term rates.
- 5.4 The Council's borrowing costs are largely determined by the Public Works Loan Board's (PWLB) interest rates, which in turn are determined by the yield on UK Government gilts. Gilt yields have been at higher levels throughout the last year, primarily due to high levels of inflation. The rates available during

2023/24 are expected to remain higher than they had been in the previous years despite being forecast to gradually fall.

5.5 As with any forecast, the above interest rate expectations are subject to variation. The main sensitivities of the above forecast are likely to be as follows:

- A sharper fall in long term rates which could occur, for example, if economic growth or inflation was lower than forecast. This could arise if economic demand was subdued in the aftermath of the cost-of-living crisis.
- A sharp rise in both long and short-term rates could occur if, for example, economic growth recovered faster than expected, or if inflation didn't fall as expected, or increased further, as the economy recovers.

5.6 Interest rate forecasts throughout the period covered by the Capital Programme must be considered, particularly when determining the most appropriate timing for new borrowing. This is particularly the case as the Council's current Borrowing Requirement is significantly higher than historic levels, much of which is required in the earlier years of the current five year programme.

5.7 The current forecasts indicate that short term borrowing will continue to be less expensive than longer term borrowing over the next few years. However, longer term borrowing gives budget certainty and reduces the refinancing risk in later years.

6. CAPITAL REQUIREMENTS AND BORROWING STRATEGY

6.1 The Council requires significant levels of new borrowing over the next few years to fund the Capital Budget. Following the advance borrowing at extremely low rates undertaken in 2019/20 and 2021/22 there is no immediate need or expectation to borrow until late in 2023/24 based on current planned expenditure. Therefore, new borrowing in advance of this timeframe would only be undertaken if capital expenditure were to be incurred earlier than projected, or if opportunities arose to borrow at low rates. Short term temporary borrowing can also be used to meet any immediate cashflow requirements where long-term borrowing is deferred.

6.2 The previous low interest rates and long-term cost certainty provided by fixed rate PWLB borrowing make this the most cost-effective source of financing of capital expenditure. However, given the recent increases in PWLB rates, other institutions, and market instruments available to the Council may be used where appropriate. Examples include the UK Infrastructure Bank which currently offers finance to UK local authorities at below PWLB rates for qualifying infrastructure projects aligned to the UK Government's Net Zero objectives. Market instruments may also allow borrowing to be agreed in advance and drawn down at prescribed future dates (usually up to three years ahead). Therefore, alternative sources of borrowing will be evaluated and considered where they offer savings or other advantages over prevailing PWLB borrowing.

- 6.3 The Council's Treasury Strategy is based on being "risk-aware" and the Council will actively seek to manage its treasury risks. The Council's borrowing position will continue to be reported on an ongoing basis as part of the Quarterly Treasury Activity and Compliance reports.
- 6.4 The Council's borrowing strategy will be continuously reviewed and may change if there are unexpected movements in interest rates. This could impact the borrowing strategy as follows:
- If there was a faster fall in long term rates than expected, long-term borrowing in advance of immediate need may be considered.
 - If there was an unexpected sharp rise in long term rates, fixed-rate funding would be deferred further, and short-term borrowing used to meet any immediate needs. Longer term borrowing would be considered in future when longer term rates fell from their peaks.
- 6.5 The Prudential Code requires authorities to detail their strategy on gross and net debt where there is a significant level of both investments and borrowing. It is not possible, nor desirable, to have no investments due to the daily variations in the Council's cashflow position or following the borrowing of long-term debt. The level of investments may also increase where there are significant levels of short-term Reserves. The Council's level of investments had increased significantly following the increased level of long-term borrowing undertaken in recent years. The level of investments has, however, fallen over the last year and is anticipated to steadily reduce further over the next year in line with the delivery of the Capital Programme.

7. INVESTMENT STRATEGY 2023/24

- 7.1 The requirement to set an annual Investment Strategy is determined by the Local Government Investments (Scotland) Regulations 2010. These requirements include specifying the Permitted Investments of the Council and setting an annual strategy, identifying the risks associated with the strategy and the reporting requirements.
- 7.2 The proposed Permitted Investments of the Council are shown at **Appendix III**. These reflect low risk investment products and, together with the application of the approved Lending & Investment Policy (*TMP4, Schedule 4.6 Approved Lending & Investment Policy*), ensure investments are only made with low-risk counterparties.
- 7.3 **It is not proposed to make any changes to the Permitted Investments for 2023/24, including the range of investment instruments or monetary limits. The current limits ensure that the Council always maintains sufficient liquidity and a spread of investments, whilst the specific counterparty list is reviewed continuously by the Head of Finance in light of credit rating changes and other market information.**
- 7.4 Details of how investments are managed are contained in the Treasury Management Practices (TMPs). The TMPs are reviewed annually, whilst the

treasury policies are reviewed continuously in light of prevailing economic and market conditions. It should be noted, however, that the TMPs are to be reviewed later this year to update the arrangements which have been put in place to maintain a robust control environment given the move to hybrid working.

- 7.5 The Council generally only invests short-term cashflow surpluses. Such investments in total are unlimited, as they are determined by cashflow balances. However, investments are limited with each counterparty to ensure any risk is spread.
- 7.6 Longer term investments may arise where the Council has significant cash-backed reserves or following borrowing in advance of need within the determined Capital Financing (Borrowing) Requirement. This has been the case in the last two years following the increased level of borrowing, with some funds placed on deposit for up to 24 months. Longer term investments potentially carry greater counterparty risk and a higher market risk of adverse movements in interest rates. Therefore, such investments are limited to £45 million in total and up to a maximum of three years and are only undertaken after consideration of cashflow and interest rate forecasts to determine the optimum duration. With the increased need for new borrowing over the coming years, it is anticipated that there will be no investments undertaken for more than one year.
- 7.7 The level of investments is anticipated to fall gradually over the current financial year. There are fixed deposits maturing throughout the year, and more of these will be applied to meet ongoing capital expenditure and not re-invested as the year progresses. The total level of investments at the start of the current financial year was £173.65 million which is anticipated to be the peak, subject to daily variations, unless further new borrowing is undertaken during the year or if the profile of the Council's expenditure during the year changes.
- 7.8 It is anticipated that the following type of investments will be used by the Council in 2023/24:
- Money Market Funds (MMFs),
 - Bank deposits on instant access or notice terms,
 - Fixed deposits up to 12 months with banks
 - Other local authority lending.
- 7.9 Fixed deposits are generally used for cashflow surpluses which are not required within the next month, whilst investment in MMFs, instant access or notice accounts vary in line with daily fluctuations in the Council's cashflow in order to meet more immediate needs. The amounts in each are dependent on several factors, such as changes in cashflow, including long term borrowing, available rates and market opportunities which may arise. This strategy is reviewed continuously in light of updated economic forecasts and market developments.

Local Authority Lending and Borrowing

- 7.10 In common with most Councils, Perth & Kinross Council both undertakes short-term borrowing from and lends to other local authorities across the UK as permitted investments. Local authorities are not immune from financial difficulties and there is specific provision for the reporting and management of these situations in relation to English local authorities known as a Section 114 notice. However, unlike commercial entities, the winding-up of a local authority in England or Scotland can only be authorised by the UK or Scottish Parliament respectively. This statutory underpinning means that local authorities cannot go bankrupt and, therefore, present a very low to negligible counter-party investment risk.

Loans to Third Parties

- 7.11 The Permitted Investments also include loans to third parties. Such loans will be constrained by virtue of the Service having to meet all costs related to such loans. All individual loans to third parties must be approved by Council.
- 7.12 The submission of Quarterly Treasury and Compliance reports to the Finance & Resources Committee provide elected members with regular updates on the Council's Treasury and Investment activities and an opportunity to exercise scrutiny over the Council's Treasury Management arrangements throughout the year.
- 7.13 The Common Good Funds operate with relatively small cash balances and with no other financial investments. The Common Good Committees also have authority to grant loans to third parties, and these are included as Permitted Investments. However, the granting of such loans in practice is rare, with each individual proposed loan requiring the specific approval of the relevant Common Good Committee. It is proposed that investments with the Perth & Kinross Council Loans Fund, together with third party loans, remain the only Permitted Investments for the Common Good Funds. It is not proposed to change the terms under which the Common Good Funds place deposits with the Loans Fund.
- 7.14 In addition, the Common Good Funds hold various properties which generate rental income, and which are therefore deemed to be Investment Properties, and covered by the investment regulations.
- 7.15 Investments made by any charity or trust administered by the Council are not within the scope of the Investment Regulations and this Strategy. However, any other Council funds that are managed by external investment managers would be covered by this strategy, and the investment manager would therefore be bound by this Investment Strategy in relation to those funds. It is not proposed to use any external investment manager during 2023/24, other than for the Council's charitable funds.

8. INVESTMENT PROPERTIES 2023/24

- 8.1 Properties held solely to earn rental income and/or for capital appreciation, and not used by the Council for service delivery or administrative purposes, are also covered by the Investment Regulations. Accordingly, an additional permitted investment category of “Investment Property” has been included in the list of Permitted Investments. The Council’s initial limit was established as “unlimited”, and this remains unaltered.
- 8.2 Budgeted gross income from the portfolio in 2022/23 was £1,812,000, with the out-turn expected to be £1,868,000. The strategy action plan for the rationalisation of the commercial property portfolio remains on programme. Accordingly, the projected income for 2023/24 is £1,866,000.
- 8.3 The Annual Property Investment Strategy 2022/23 is attached at Appendix IV and covers property purchased or managed for the following purposes:
- Socio Economic e.g. precinct shops and community facilities
 - Economic development e.g. Industrial Estates and workshop units
 - Revenue generation e.g. St Johns Centre head lease
- 8.4 The overall aim of the attached Property Investment Strategy for Perth & Kinross Council is to support the objectives of the Corporate Plan 2018 - 2023 and in doing so, it meets the requirements of the Regulations.

9. DEBT RESCHEDULING

- 9.1 Debt rescheduling involves prematurely repaying existing loans and replacing them with new loans at current interest rates. Any savings in interest costs, however, must be assessed against the premium payable to the lender to compensate for their loss of interest. The amount of premium payable to the PWLB is calculated based on the difference in the interest rate on the existing loan and the prevailing interest rates for new borrowing. The main benefits of undertaking rescheduling include:
- Generating interest savings, without exposing the Council to additional risk,
 - Ensuring a better-balanced maturity profile and volatility ratio in the portfolio,
 - Reducing the level of investments, where no replacement borrowing is undertaken.
- 9.2 The PWLB’s premature repayment terms mean that any early redemption of existing PWLB loans is likely to be prohibitively expensive and unlikely to generate savings, even whilst rates for new borrowing are currently at higher levels. Further, the low average rate and maturity profile of the Council’s long-term debt mean that it is unlikely that the current portfolio will offer any further significant opportunities. Consequently, there is unlikely to be any debt rescheduling undertaken in 2023/24. The position will, however, continue to be monitored to identify any opportunities which may arise.

10. THE PRUDENTIAL CODE

- 10.1 The Prudential Code requires the Council to set Prudential Indicators for at least the next three years to ensure that the Council's plans are affordable, sustainable and prudent. To improve longer term strategic and forward planning, the Council maintains Prudential Indicators for the entire period of the approved Capital Budget, currently five years to 2027/28.
- 10.2 The Council has a statutory duty (under the Local Government in Scotland Act 2003) to determine, and keep under review, how much it can afford to allocate to Capital expenditure. The level of Capital Financing Costs (Loan Charges) strongly influences the level of capital expenditure funded by borrowing and, therefore, the size of the ongoing Capital programme. Effective and proactive Treasury Management aims to minimise these costs and their impact on the overall finances of the Council, whilst not exposing the Council to undue risk. Adverse movements in interest rates, for example, would directly impact on the level of Capital expenditure which is affordable and sustainable.

11. PRUDENTIAL INDICATORS 2023/24 to 2027/28

- 11.1 The principal means of monitoring and controlling adherence to the Council's capital and treasury plans, and ensuring that they remain affordable, sustainable and prudent, is the determination and monitoring of Prudential Indicators. These Indicators must relate to, and be consistent with, the Council's approved Capital Budget and Treasury Management Strategy.
- 11.2 The proposed Prudential Indicators for 2023/24 to 2027/28 are shown at **Appendix V** and are based upon the five-year Composite Capital Budget approved by the Council on 1 March 2023 (report 23/73 refers) and the five-year Housing Capital Investment Programme approved by the Housing and Social Wellbeing Committee on 25 January 2023 (report 23/9 refers).
- 11.3 The ratio of estimated Loan Charges: Net Revenue Stream is a measure of the proportion of the Revenue Budget required to be set aside to meet ongoing borrowing costs in future years. The estimates show these to be on a rising trend, increasing from their current level of 6.4% to 8.7% by 2027/28.
- 11.4 The Indicators also include estimates of the Council's estimated capital expenditure and the underlying need to borrow for a Capital purpose (Capital Financing Requirement or Borrowing Requirement) and ensure that the borrowing periods are consistent with the type of Capital expenditure being funded.
- 11.5 The maximum level of external borrowing that the Council can incur, known as the Authorised Limit, is currently £1.2 billion for each year from 2022/23 to 2027/28. Most of the additional borrowing approved by the Council in March 2023 was drawn down from the existing borrowing contingency already included, with the remaining approved new borrowing being contained within existing headroom. Therefore, this limit does not need to be increased at this time. Accordingly, the limit remains consistent with the funding strategy for

the Council's Capital plans, Loans Fund estimates and the Medium-Term Financial Plan. It is based on total gross external borrowing and long-term liabilities under PPP/PFI arrangements and takes account of when the borrowing requirement is at its peak over the period.

- 11.6 All the Indicators comply with the CIPFA Code of Practice for Treasury Management in the Public Services, and will continue to be included and monitored through the Quarterly Treasury Activity & Compliance reports.

12. CONCLUSION

- 12.1 Treasury operations are undertaken within a dynamic and volatile environment, which can significantly affect both the cost of borrowing and returns from investment. Net annual interest charges in 2022/23 were approximately £14 million (General Fund and Housing Revenue Account combined) and are projected to rise significantly to around £33.5 million by 2027/28. This increase will be managed using the Council's Capital Fund. The setting of an appropriate strategy is, therefore, essential in ensuring that the Council is not exposed to undue risks and costs. The strategy outlined in this report is designed to ensure that the Council achieves the best possible returns on its borrowings and investments, whilst seeking to minimise risk in light of prevailing and forecast market conditions.
- 12.2 The Investment Strategy outlined in this report covers all matters required by the Investment Regulations, and lists the proposed Permitted Investments for 2023/24. These will be reviewed on an ongoing basis as the economic environment changes and/or new investment products are introduced into the financial markets. However, at this time, the proposed Permitted Investments remain unchanged and there are no proposed changes to investment limits, nor to the definition of approved counterparties.
- 12.3 The Investment Strategy, in conjunction with the Treasury Management Practices (TMPs), also includes references to the various risks associated with investments, how these will be controlled, and the considerations and procedures to be followed. Security and liquidity of sums invested remain the primary objectives over investment income. The proposed Permitted Investments carry a low level of risk.
- 12.4 The report also outlines the link between Treasury Management and the Capital Budget. Accordingly, the report proposes revised Prudential Indicators for the years 2023/24 to 2027/28 consistent with the Council's currently approved Capital Budget. The Prudential Indicators include the Council's Authorised Limit for borrowing, which is proposed to remain unchanged at £1.2 billion.

Author(s)

Name	Designation	Contact Details
John Jennings	Senior Accountant	CHXFinance@pkc.gov.uk

Approved

Name	Designation	Date
Stewart MacKenzie	Head of Finance	1 May 2023
Karen Donaldson	Chief Operating Officer	1 May 2023

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You can also send us a text message on 07824 498145.

All Council Services can offer a telephone translation facility.

1. IMPLICATIONS, ASSESSMENTS, CONSULTATION AND COMMUNICATION

Strategic Implications	Yes / None
Community Plan / Single Outcome Agreement	None
Corporate Plan	Yes
Resource Implications	
Financial	Yes
Workforce	Yes
Asset Management (land, property, IST)	Yes
Assessments	
Equality Impact Assessment	Yes
Strategic Environmental Assessment	Yes
Sustainability (community, economic, environmental)	Yes
Legal and Governance	None
Risk	None
Consultation	
Internal	Yes
External	None
Communication	
Communications Plan	None

1. Strategic Implications

Corporate Plan

1.1 The Council's Corporate Plan 2022 – 2027 lays out seven outcome focussed strategic objectives which provide clear strategic direction, inform decisions at a corporate and service level and shape resources allocation. They are as follows:

- Tackling Poverty
- Tackling climate change and supporting sustainable places
- Growing a sustainable and inclusive local economy
- Enabling our children and young people to achieve their full potential
- Protecting and caring for our most vulnerable people
- Supporting and promoting physical and mental wellbeing
- Placing communities at the heart of how we work

1.2 This report relates to all of these objectives.

2. Resource Implications

Financial

2.1 There are no direct financial implications arising from this report other than those reported within the body of the main report.

Workforce

- 2.2 There are no direct workforce implications arising from this report.

Asset Management (land, property, IT)

- 2.3 There are no direct asset management implications arising from this report other than those reported within the body of the main report.

3. Assessments

Equality Impact Assessment

- 3.1 Under the Equality Act 2010, the Council is required to eliminate discrimination, advance equality of opportunity, and foster good relations between equality groups. Carrying out Equality Impact Assessments for plans and policies allows the Council to demonstrate that it is meeting these duties.
- 3.2 The information contained within this report has been considered under the Corporate Equalities Impact Assessment process (EqIA) and has been assessed as **not relevant** for the purposes of EqIA.

Strategic Environmental Assessment

- 3.3 The Environmental Assessment (Scotland) Act 2005 places a duty on the Council to identify and assess the environmental consequences of its proposals.
- 3.4 The information contained within this report has been considered under the Act. However, no action is required as the Act does not apply to the matters presented in this report.

Sustainability

- 3.5 Under the provisions of the Local Government in Scotland Act 2003 the Council has to discharge its duties in a way which contributes to the achievement of sustainable development. In terms of the Climate Change Act, the Council has a general duty to demonstrate its commitment to sustainability and the community, environmental and economic impacts of its actions.
- 3.6 The information contained within this report has been considered under the Act. However, no action is required as the Act does not apply to the matters presented in this report.

4. Consultation

- 4.1 The Chief Executive and the Council's Treasury advisors, Link Asset Services, have been consulted in the preparation of this report.

2. BACKGROUND PAPERS

- 2.1 No background papers, as defined by Section 50D of the Local Government (Scotland) Act 1973 (other than any containing confidential or exempt information) were relied on to any material extent in preparing the above report.

3. APPENDICES

Appendix I – Outlook for Interest Rates.

Appendix II – Forecast for Interest Rates (Link Asset Services Ltd).

Appendix III – Permitted Investments 2023/24.

Appendix IV – Property Investment Strategy 2023/24

Appendix V – Prudential Indicators 2023/24 to 2027/28

Outlook for Interest Rates

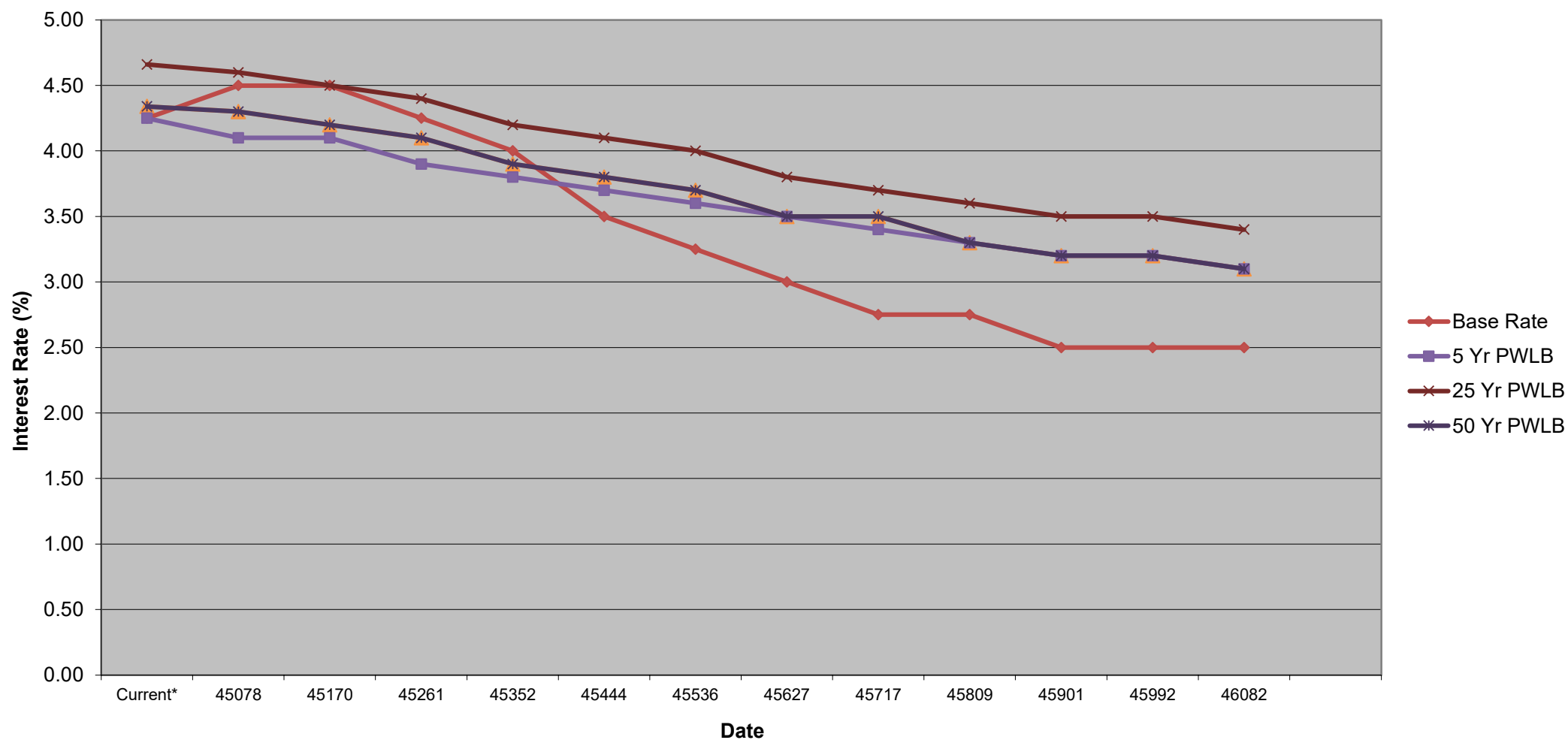
Link Asset Services - Forecast of Interest Rates

(%)	Current*	Jun-23	Sep-23	Dec-23	Mar-24	Jun-24	Sep-24	Dec-24	Mar-25	Jun-25	Sep-25	Dec-25	Mar-26
Bank Rate	4.25	4.50	4.50	4.25	4.00	3.50	3.25	3.00	2.75	2.75	2.50	2.50	2.50
5 Yr PWLB	4.25	4.10	4.10	3.90	3.80	3.70	3.60	3.50	3.40	3.30	3.20	3.20	3.10
10 Yr PWLB	4.30	4.20	4.20	4.00	3.90	3.80	3.70	3.50	3.50	3.40	3.30	3.30	3.20
25 Yr PWLB	4.66	4.60	4.50	4.40	4.20	4.10	4.00	3.80	3.70	3.60	3.50	3.50	3.40
50 Yr PWLB	4.34	4.30	4.20	4.10	3.90	3.80	3.70	3.50	3.50	3.30	3.20	3.20	3.10

* current rates taken as at 11 April 2023

* forecast produced 27 March 2023

Forecast for Interest Rates (Link Asset Services Ltd)



PERTH AND KINROSS COUNCIL
PERMITTED INVESTMENTS 2023/24

Treasury Management Investment Type	Total Limit	Individual Limit	Objectives	Risk Assessment		
				Counterparty	Market	Liquidity
Fixed Deposits with approved Banks and Building Societies up to 1 year	Unlimited	per policy	Guaranteed investment returns	Low risk applied in Treasury Policy	Risk of increase in interest rates	Low risk of tied-up funds
Instant Access Deposits with approved Banks and Building Societies	Unlimited	per policy	Maximise liquidity	Low risk applied in Treasury Policy	Risk of fall in interest rates	No risks
Variable Rate deposits with approved Banks and Building Societies up to 1 year	35%	per policy	Maximise returns	Low risk applied in Treasury Policy	Risk of fall in interest rates	Low risk of tied-up funds
Fixed Deposits with approved Banks and Building Societies over 1 year up to 3 Years	£45M	per policy	Guaranteed longer term investment returns	Increased risk applied in Treasury Policy	Risk of increase in interest rates	Higher risk of tied-up funds
Variable Rate deposits with approved Banks and Building Societies over 1 year up to 3 years	Lower of 35% or £10M	per policy	Maximise longer term investment returns	Increased risk applied in Treasury Policy	Risk of fall in interest rates	Higher risk of tied-up funds
Certificates of Deposit, Fixed Bonds and other fixed commercial paper issued by approved Banks and Building Societies, up to 1 Year	Unlimited	per policy	Maximise returns and counterparty diversification	Low risk applied in Treasury Policy	Risk of increase in interest rates	No risk as negotiable
Certificates of Deposit, Fixed Bonds and other fixed commercial paper issued by approved Banks and Building Societies, over 1 Year up to 3 Years	£45M	per policy	Longer term investment returns and counterparty diversification	Low risk applied in Treasury Policy	Risk of increase in interest rates	No risk as negotiable
Floating Rate Notes and other variable commercial paper issued by approved Banks and Building Societies, up to 1 Year	Unlimited	per policy	Maximise returns and counterparty diversification	Low risk applied in Treasury Policy	Risk of decrease in interest rates leading to loss in capital value	No risk as negotiable
Floating Rate Notes and other variable commercial paper issued by approved Banks and Building Societies, over 1 Year up to 3 Years	£10M	per policy	Longer term investment returns and counterparty diversification	Low risk applied in Treasury Policy	Risk of decrease in interest rates leading to loss in capital value	No risk as negotiable

PERTH AND KINROSS COUNCIL
PERMITTED INVESTMENTS 2023/24

Treasury Management Investment Type	Total Limit	Individual Limit	Objectives	Risk Assessment		
				Counterparty	Market	Liquidity
AAA rated Short Term and Standard Money Market Funds, including Low Volatility Net Asset Value (LVNAV) Funds.	Unlimited	per policy	Maximise returns and liquidity on smaller deposits	Low risk applied in Treasury Policy	No risk as instant access	No risk
Fixed Rate deposits with Local Authorities, up to 1 Year	Unlimited	per policy	Maximise security on fixed returns	Low risk applied in Treasury Policy	Risk of increase in interest rates	Low risk of tied-up funds
Fixed Rate deposits with Local Authorities, from 1 Year up to 3 Years	£45M	per policy	Longer term investment returns and counterparty diversification	Low risk applied in Treasury Policy	Risk of increase in interest rates	Higher risk of tied-up funds
Variable Rate deposits with Local Authorities	35%	per policy	Maximise security on variable returns	Low risk applied in Treasury Policy	Risk of fall in interest rates	Low risk of tied-up funds
Loans to third parties, including "soft loans"	To be reviewed upon each application	Subject to approval by the Council	For operational Service requirements	Higher risk	High risk, often given on interest-free terms, but met by Service.	Higher risk of tied-up funds
Investment Properties (controls and limits per Investment Property strategy document)						

Notes:

1. All investments to be made in sterling
2. The policy referred to above is defined in TMP4, Schedule 4.6 (Approved Lending & Investment Policy)
3. Individual limits apply to all investment types in aggregate
4. Variable rate limit (excluding instant access accounts) applies to all investment types in aggregate
5. The limit for amounts invested over 1 year refer to the remaining period to maturity of investments

***PERTH AND KINROSS COUNCIL
PERMITTED INVESTMENTS 2023/24***

***PERTH AND KINROSS COUNCIL
PERMITTED INVESTMENTS 2023/24***

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Property Investment Strategy 2023/24

1. Introduction

The Local Government in Scotland Act 2003 included specific powers (Section 40) for local authorities to invest money in accordance with regulations approved by Scottish Ministers. Under these powers, the Local Government Investments (Scotland) Regulations 2010 were approved by Scottish Ministers on 1 April 2010, and came into effect from that date.

Each Council is granted the freedom to determine what types of investments they may make, and the level of risks acceptable to each Council in making investments must be explicitly stated. These must be approved by the Council in advance of each financial year.

The properties within the Council's commercial investment property estate which are held solely to earn rental income and/or capital appreciation fall within the scope of the regulations. The requirements outlined for financial investments therefore apply to these Council property investments. The Council is required to approve an Investment Strategy before the start of each financial year.

This paper is the Council's Property Investment Strategy for 2023/24, which forms part of the Council's requirement for an annual overall Investment Strategy.

2. Context

The Council does not normally acquire property solely for investment purposes.

New property acquisitions generally support one of the functions noted below and do not therefore fall within the scope of the Local Government Investments (Scotland) Regulations 2010;

- **Direct service provision** e.g. new school sites and land for road junction improvements, or
- **Socio economic or economic development** e.g. land and buildings held on the Commercial Property Investment Programme (CPIP) to support a supply of land to businesses and industry.

The Regulations do, however, cover those parts of the commercial estate which are generally held to provide rental income. Predominantly these properties would have initially been acquired to meet a socio economic or economic development need, but having met that need at some time in the past, are now retained for the rental income they produce. The portfolio has therefore been developed over a long period and includes properties such as shops, offices,

small workshop units, industrial and commercial ground and land purchased to facilitate development etc.

3. Strategic Vision for the Property Investment Portfolio

To move from the historic legacy of a portfolio of properties acquired or developed over many years to a more balanced sustainable portfolio to meet the future financial and corporate objectives of the Council.

4. Corporate Aims and Objectives

The overall aim of the Property Investment Strategy is to support the objectives of the 2022/27 Corporate Plan.

The Property Investment Strategy supports corporate objectives by seeking to:

- Enable people and businesses to increasingly prosper in a local economy which supports low carbon ambitions and offers opportunities for all.
- Support and promote business growth, business and place innovation and investment in both our urban and rural areas.
- Invest in innovative green power and smart technology solutions to reduce reliance on electricity from the national grid and create opportunities for business growth and regeneration.
- Positively use our commissioning and purchasing power and our facilities and land assets so that local businesses and communities benefit from financial and social gain.
- Make best use of available assets including transferring or otherwise disposing of those which can best serve the community in a different way.

5. Current Portfolio

Perth and Kinross Council's commercial portfolio currently consists of approximately 215 properties together with land held for future investment, infrastructure or disposal;

The properties currently held for income generation are managed through the use of lease agreements and the number of leases per asset type is approximately;

32 Shops
9 Offices
39 Industrial premises
120 Ground leases
15 Miscellaneous properties

The budgeted gross income for the financial year 2023/24 is £1,866,000 and regular appropriate monitoring and reporting of the current position is being carried out.

The Council holds a number of town and village halls, leisure facilities etc which are “let” to management committees, community groups and Live Active. As these assets are effectively managed to provide functions which would otherwise be provided by the Council, they are not classified as investment properties and, therefore, lie outwith the remit of the regulations.

6. Categorisation

In developing a strategy for managing the commercial investment property portfolio it is necessary to define the reasons for retaining non-operational properties, to categorise the individual properties, and to apply criteria to ensure that the appropriate return (financial, economic or community benefit) is achieved from each property.

The portfolio can be split into the following categories, with each requiring a different approach when deciding future management and retention policies.

The categories adopted are:

- Socio economic
- Economic development
- Operational occupation
- Revenue generation (Investment)
- Housing Revenue Account (non-Housing - includes investment)

7. General Strategic Principles

There will be a presumption against the acquisition of new heritable properties solely for financial investment purposes.

- Heritable property will only be acquired to support the Council's strategic objectives, with the property's investment potential being secondary to securing Council objectives.

Existing Council owned properties which become surplus to operational requirements will be disposed of in line with the Disposal of Land and Buildings Policy.

- There will be a presumption against the retention of surplus property assets for financial investment purposes unless the retention supports Council strategic objectives. As with new acquisitions, the asset's investment potential is secondary to securing Council objectives.

There are a number of general principles that will be applied to the management of the retained investment portfolio;

- Day to day decisions on the management of the portfolio should support the efficient & effective delivery of the Council's strategic and operational objectives.
- The portfolio should reflect strategic and operational objectives by clearly differentiating between those held for the benefit of the community (economic development and socio economic) and those retained purely as investment opportunities.
- "Added value" principles should apply – investment and expected returns should be on the basis of what is "best for communities" rather than concentrating on purely financial return.

8. Specific Strategic Principles

The Council will use the portfolio to support corporate objectives by adopting the following principles in the future management of the various categories of commercial properties:

- **Socio Economic Portfolio** – Held primarily for promotion or enhancement of the Council's 5 strategic objectives for securing the future. Revenue generation for this category, although important and justifiable, is secondary to supporting Council objectives.
- **Economic Development Portfolio** - Held primarily to support strategic objectives but with an emphasis on supporting Objective (iii) - a prosperous, sustainable and inclusive economy. The portfolio will be used to safeguard, control and promote the use of land for economic development and regeneration through;
 - **Business Opportunity enhancement** – Land and buildings acquired or provided to facilitate and encourage business opportunities in local communities where the private sector has failed to provide infrastructure due to market conditions. There is a general presumption that this provision will be made available at sustainable market levels but with an acceptance that provision may have to be subsidised to generate development in certain areas. As part of this proposed approach the intention is to focus on strategic sites with development potential partnering with the private sector via Memorandums of Understanding intended to explore and fully utilise development and incoming-producing opportunities
 - **Start-up Workshop Units** – units should be held to encourage new and expanding businesses locate and flourish. Such units,

where available, should be on short term lets with flexible terms to assist firms become established.

- **Commercial Investment Property** – Properties will generally only be held for rental income generation whilst generating an adequate and competitive return. There will be a presumption in favour of disposal of poorly performing properties. Units which are difficult to let, expensive to manage or present a company growth opportunity for a sitting tenant will generally be positively considered for disposal unless these form part of a larger grouping where disposal of part would be detrimental to the value of the whole e.g. part of a row of workshop units.

In appropriate circumstances, consideration will be given to sales to sitting tenants if the disposal would not adversely affect the remaining portfolio; but only at full market value and at a price economically advantageous to the Council e.g. sales may be resisted at times of economic downturn when sale prices are unfavourable.

Poorly performing multi occupancy investments; industrial estates, rows of shops etc will be considered for disposal to either existing occupiers or as investments.

There is a presumption against properties held on the commercial estate being occupied by Council Services. Properties held for revenue generation may, however, be occupied by Council Services, with that service meeting the full cost of occupation, including payment of a market rent where appropriate.

Commercial Property Investment Programme (CPIP)

The Council's approved CPIP is a comprehensive 10-year programme of employment land acquisition, servicing, and development to support the Council objectives of attracting investment and supporting businesses across Perth and Kinross. The programme (CPIP 2013-23) which is funded through sales receipts from sites and properties sold to developers and businesses has delivered 9.15ha of business land to support company growth since inception in 2013. The revised programme approved by the former SP&R Committee in November 2019 included a review of the approach to ensure effective delivery of corporate property development and investment activities. The CPIP is kept under regular review by the Estates & Commercial Investment Team and the Executive Director (Communities) through the capital monitoring process with appropriate committee approval sought regarding land and property disposals with an impact on the revenue budget.

Housing Revenue Account (non-housing) – There is no general presumption in favour of the disposal of investment properties held on the Housing Revenue Account (HRA) and the Executive Director (Communities) is consulted prior to the consideration of disposal of any HRA assets to allow consultation in accordance with current Housing Legislation to be carried out. The same

principles as applied to the rental income-generating portfolio will generally be applied to the HRA portfolio.

9. Portfolio Management Principles

Socio Economic Portfolio:

- Clearly identify any “subsidy” level in leases to future socio economic and community lets.
- Only consider future lets on socio economic grounds where supported by a business case clearly identifying the community benefits and financial viability of the proposed let and having identified a sponsoring Service within the Council to provide support.

Economic Development Portfolio:

- The sale or lease of land and premises held for economic development purposes will be considered against the economic benefit to the local community and business needs.

Revenue generating portfolio:

- Always seek to maximise the return from the investment by applying market rents to all properties held in this category.
- Wherever practical, identify and allocate all running costs associated with the portfolio including “hidden” costs e.g. management costs.
- Monitor return on investment.
- Regularly review portfolio performance.
- Assess requests to sell from sitting tenants against the return on investment and the impact of sale on any remaining holdings in the immediate area.
- Manage the portfolio to maximise returns, balancing maintenance expenditure requirements against capital and rental growth potential.
- Support capital receipt generation (disposal of poorly performing assets) whilst seeking to achieve a balance between revenue and capital. Investigate options for investment to maximise and maintain revenue streams.

HRA (non-housing) Portfolio:

- Unless identified by the Executive Director (Communities) as a property held for socio economic or economic development purposes, manage the portfolio on terms consistent with the management of the general fund revenue generating portfolio.
- Consult with the Executive Director (Communities) prior to agreeing to the disposal of investment properties, providing advice on whether disposal represents a good return on the investment.

10. Risk Management

Risk of falling rental income

A substantial unforeseen decrease in projected rental income could present a risk to the Council's revenue planning. Rental forecasts are regularly reviewed and managed in consultation with the Head of Finance.

The major risks affecting income potential are;

- Changing market conditions and
- Reducing rental income through disposal of investment properties.

Changing market Conditions – Low to Medium Risk

The risk of a substantial unanticipated decrease in income resulting from changes in market conditions was previously considered to be "Low" as leases tend to terminate on set dates, with a relatively small proportion terminating within a single year. The risk element in the retail sector of the portfolio rose to "Medium" for 2021/22 due to challenging economic conditions in light of the ongoing global pandemic (Covid-19) and this continues to be the case going into 2023/2024 due to the market turmoil and uncertainty that currently exists with inflationary pressures and the impact it is having on the cost of living. There are additional risks in terms of rents being collected in the short to medium term within the commercial portfolio as a result of this. If leases terminate, even if unanticipated, the Council retains the capital asset which can be made available for re-letting or disposal. The current economic climate as a result of the ongoing pandemic however, continues to make re-letting challenging.

Disposal of investment properties – Low Risk

Disposal of investment properties will result in a capital receipt, but the consequence of this will be the loss of rental income from the asset. Decisions to dispose of major assets will therefore affect income. Disposal will be discussed with the Head of Finance and a programme agreed as appropriate to support the Council's revenue budget and capital programme needs.

Risk associated with new investment acquisitions

Procedures are in place to assess and manage the risk attached to any new investment proposal as the acquisition will be subject to a full business case analysis and risk assessment by the appropriate corporate group and will require subsequent Committee approval.

11. Strategy Action Plan

The portfolio is being transformed from the historic legacy to a more balanced sustainable portfolio to meet the Council's current strategic objectives and the future financial viability of the commercial portfolio will be maintained through;

- the assessment and classification of each property as either socio-economic, economic development, investment or HRA (investment),
- regular review of the commercial estate to determine each property's investment potential and viability, and

- by disposal of poorly performing investment properties and redevelopment/conversion of properties (e.g. conversion from retail to social housing).

PERTH AND KINROSS COUNCIL
PRUDENTIAL INDICATORS 2022/23 TO 2027/28

1 Financing Costs: Net Revenue Stream

The ratio of Capital Financing Costs (Loan Charges) to the Council's net revenue stream shall not exceed the following limits, which are based on historic levels, and allow some headroom for movement in interest rates. The estimated Financing Costs below are based on the latest monitoring figures.

	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
Prudential Limit - General Fund	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%
Estimated Ratio of Financing Costs to Revenue	6.38%	7.09%	8.19%	9.09%	9.01%	9.03%
Prudential Limit - HRA	30.00%	30.00%	30.00%	30.00%	30.00%	30.00%
Estimated Ratio of Financing Costs to Revenue	23.09%	23.03%	24.12%	24.28%	23.38%	23.80%

2 Gross & Net Borrowing and Capital Financing Requirements

For prudence, net external borrowing must not exceed the total capital financing requirement, thus ensuring that over the medium term, borrowing is only undertaken for capital purposes. The estimated total net borrowing and Capital Financing Requirement at the end of each of the years are as follows:

	Actual 31-Mar-23	Projected 31-Mar-24	Projected 31-Mar-25	Projected 31-Mar-26	Projected 31-Mar-27	Projected 31-Mar-28
Net External Borrowing*	556,333,000	788,463,000	939,000,000	1,047,838,000	1,113,220,000	1,163,703,000
Gross External Borrowing*	729,983,000	813,463,000	959,000,000	1,057,838,000	1,123,220,000	1,173,703,000
Capital Financing Requirement	686,468,000	831,238,000	997,079,000	1,094,101,000	1,150,095,000	1,195,191,000

*For the purpose of this indicator, Borrowing includes the outstanding liability under PPP/PFI contracts.

3 Estimates of Gross Capital Expenditure

The total estimated Capital Expenditure based on the Council's recent approved Budgets for each year is as follows.

	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
Gross Capital Expenditure						
Composite Programme	128,524,000	194,880,000	184,661,000	113,465,000	69,816,000	48,219,000
HRA Programme	16,990,000	18,457,000	13,858,000	18,669,000	19,044,000	19,044,000
Total Gross Capital Expenditure	145,514,000	213,337,000	198,519,000	132,134,000	88,860,000	67,263,000

4 Estimate of Capital Financing Requirement

The estimate (as at April 2023) of the Capital Financing Requirement (ie new borrowing requirement for Capital Expenditure) for each year based on these plans is as follows:

	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
Capital Financing Requirement						
Composite Programme	83,526,000	146,850,000	164,688,000	95,082,000	49,184,000	24,991,000
HRA Programme	14,523,000	16,402,000	11,940,000	16,421,000	16,524,000	16,292,000
Movement in Estimated Capital Financing Requirement	98,049,000	163,252,000	176,628,000	111,503,000	65,708,000	41,283,000

PERTH AND KINROSS COUNCIL
PRUDENTIAL INDICATORS 2022/23 TO 2027/28

5 External Debt (Gross and Net)

External Borrowing	Actual 31-Mar-23	Projected 31-Mar-24	Projected 31-Mar-25	Projected 31-Mar-26	Projected 31-Mar-27	Projected 31-Mar-28
Public Works Loan Board	560,000,000	650,000,000	802,000,000	907,000,000	977,000,000	1,032,000,000
Market Bonds (LOBOs)	43,200,000	43,200,000	43,200,000	43,200,000	43,200,000	43,200,000
Project Borrowing	140,000	0	0	0	0	0
Special Loans	2,293,507	2,293,507	2,293,507	2,293,507	2,293,507	2,293,507
Temporary Loans/Other Borrowing	3,117,401	2,700,000	2,200,000	2,000,000	1,800,000	1,700,000
Other Long Term Liabilities (PPP/PFI)	121,231,770	115,269,194	109,306,618	103,344,043	98,926,869	94,509,695
Total Gross External Debt	729,982,678	813,462,701	959,000,125	1,057,837,550	1,123,220,376	1,173,703,202
Short Term Investments	(173,650,000)	(25,000,000)	(20,000,000)	(10,000,000)	(10,000,000)	(10,000,000)
Long Term Investments	0	0	0	0	0	0
Total Net External Debt	556,332,678	788,462,701	939,000,125	1,047,837,550	1,113,220,376	1,163,703,202
Note:						
Operational Boundary	730,000,000	813,000,000	959,000,000	1,058,000,000	1,123,000,000	1,174,000,000
Authorised Limit	1,200,000,000	1,200,000,000	1,200,000,000	1,200,000,000	1,200,000,000	1,200,000,000

* The Operational Boundary and Authorised Limit are based on Gross External Debt.

6 Principal Sums Invested Longer Than 365 Days

The Upper Limit for sums invested for over 1 year up to 3 years is £45 million. There was no amounts invested within this period as at the start of the financial year.

7 MATURITY STRUCTURE

The lower and upper limit for the proportion of the Council's total-long term debt which matures in each of the time bandings below, and is therefore subject to refinancing at the prevailing market rates, is as follows:

Fixed Rate Borrowing Maturity Structure	Lower Limit	Upper Limit	Estimated
Under 12 months	0%	35%	1.53%
over 12 months and < 24 months	0%	35%	2.62%
over 2 years and < 5 years	0%	50%	4.80%
over 5 years and < 10 years	0%	75%	5.96%
over 10 years	10%	95%	85.09%

The maturity profile for the Council's current long-term portfolio as at 1 April 2023, measured from the start of the financial year, is as follows:

	Less 1 Year	1 - 2 Years	2 - 5 Years	5 - 10 Years	10 - 20 Years	20 - 30 Years	30 - 40 Years	40 - 50 Years	Over 50 Years
PWLB	5,000,000	13,000,000	20,000,000	17,500,000	5,000,000	0	50,500,000	449,000,000	0
LOBOs	0	0	0	0	0	13,000,000	25,200,000	5,000,000	0
Other	140,000	0	0	0	0	0	0	0	0
PPP/PFI Liability	5,962,576	5,962,576	14,796,923	25,664,807	65,483,599	3,361,289	0	0	0
Total	11,102,576	18,962,576	34,796,923	43,164,807	70,483,599	16,361,289	75,700,000	454,000,000	0
Percentage	1.53%	2.62%	4.80%	5.96%	9.73%	2.26%	10.45%	62.66%	0.00%

Establishment of Short-Term Member/Officer Working Group

National Park within Perth and Kinross

Remit

- Agree a name and the geographic area to be covered by the proposed National Park within Perth and Kinross, principally between Cairngorms National Park and Loch Lomond & the Trossachs National Park.
- Agree a communications and engagement plan for the community and stakeholder consultation process.
- Develop the draft submission for the creation of a new National Park to the Scottish Government for agreement by Council.

Membership

Provost Xander McDade (Convener)
 Councillor Grant Laing (Vice Convener)
 Bailie Alasdair Bailey
 Bailie Claire McLaren
 Councillor John Duff

