

PERTH & KINROSS COUNCIL

FINANCE & RESOURCES COMMITTEE

22 NOVEMBER 2023

REVENUE BUDGET 2023/24 – UPDATE NO. 2

**Contact Officer: Scott Walker, Strategic Lead – Finance & Business Support
(Report No. 23/315)**

1. PURPOSE

- 1.1 This report provides an update on progress with the 2023/24 General Fund Revenue Budget based upon the August 2023 ledger, updated for any subsequent known material movements, and the projected financial position of the Housing Revenue Account.
- 1.2 The total net projected over spend on the 2023/24 General Fund Management Budget is **£1.598 million** (see **Appendix 1**).

2. RECOMMENDATIONS

The Committee is requested to:

- (i) note the contents of the report.
- (ii) approve the proposal to implement the Real Living Wage from 1 December 2023, at an estimated cost of approximately **£2,000** – see **paragraph 5.8**.
- (iii) note the projected outturn for General Fund Services set out in **Section 5 and Appendix 1 and 2**.
- (iv) note the projected outturn for Corporate Budgets set out in **Section 6**.
- (v) note the funding update provided in **Section 7**.
- (vi) note the projected outturn for the Housing Revenue Account, which is summarised in **Section 8 and Appendix 4**.
- (vii) approve the adjustments to the 2023/24 Management Revenue Budget detailed in **Sections 8, 9, 10 & 11 and Appendices 1, 2, 4, 5, 6 & 7**.
- (viii) note the financial risks set out in **Section 12 and Appendix 8**.

3. STRUCTURE

- Section 4 Background
- Section 5 Revenue Monitoring – Service Budgets
- Section 6 Revenue Monitoring – Corporate Budgets
- Section 7 Revenue Monitoring – Funding
- Section 8 Revenue Monitoring – Other Updates
- Section 9 2023/24 Additional Funding
- Section 10 2023/24 Virements
- Section 11 2023/24 Movements in Reserves
- Section 12 Financial Risks
- Section 13 Conclusions

4. BACKGROUND

- 4.1 This report updates the Committee on progress with the 2023/24 Revenue Budget. Appendix 1 to this report summarises the current projected year end (outturn) position for each Service based upon the August 2023 ledger, updated for any subsequent known material movements.
- 4.2 The budget total reflected in Column 1 of Appendix 1 to this report is that approved by the Council in setting the 2023/24 Final Revenue Budget on 1 March 2023 (Report No. 23/72 refers). In addition, adjustments approved by the Council on 4 October 2023 (Report No. 26/268 refers), the Finance & Resources Committee on 26 April and 13 September 2023 (Report Nos. 23/120 and 23/242 refer) and Executive Sub-Committee of the Finance & Resources Committee on 24 July 2023 (Report No. 23/219 refers) are reflected in Appendix 1 (Column 2).

5. REVENUE MONITORING – SERVICE BUDGETS

- 5.1 The total net projected under spend on Service budgets, which is summarised in **Section 1 of Appendix 1** to this report, is **£50,000** which represents **0.01%** of total net Service expenditure.
- 5.2 Details of variances against individual Service budgets are shown in **Appendix 2** to this report with the most significant variances summarised below.
- 5.3 The management of Service over and under spends are considered throughout the financial year and may also form part of the Revenue Budget strategy for future years.
- 5.4 There remains a risk that the Council continues to experience increases in costs over the short to medium term that are higher than budgeted inflation levels. This is already being seen in the cost of the materials required by property and housing maintenance teams. Going forward, this may continue to have an impact on projected outturns and future years' budgets.

Bellwin Scheme

- 5.5 The Service projections that follow **exclude** additional expenditure incurred to date responding to severe weather events. The Council has activated the Bellwin Scheme which is now active for the remainder of the financial year. However, under the terms of the Scheme, the first **£797,780** is to be met by the Council from existing resources.

Real Living Wage

- 5.6 The Real Living Wage uplift was announced on 24 October 2023 as **£12.00** per hour. The Council has 6 months to implement, and this would normally take place from 1 April. This is in accordance with the Council's Living Wage Employer Accreditation.
- 5.7 There are currently **23 employees** (19.95 FTE) who would benefit from introducing the Real Living Wage earlier than 1 April 2024. The cost of this implementing the Real Living Wage from 1 December 2023 is approximately **£2,000** including employer on-costs in this financial year and would be contained within existing budgets.
- 5.8 **ACTION:** The Committee is asked to approve the proposal to implement the Real Living Wage from 1 December 2023, at an estimated cost of approximately **£2,000**.

Education & Children's Services

- 5.9 The projected outturn for Education & Children's Services excluding Devolved School Management (DSM) and the Pupil Equity Fund (PEF) is currently anticipated to be **£175,000** or 0.1% less than budget – a movement of **£175,000** on the position last reported to Committee. The individual elements contributing to this position are summarised in the following table and narrative.

Function	Projected Outturn			Movement
		£'000	%	£'000
Education Services	Over spend	130	0.3	(215)
Children, Young People & Families	On target	-	-	20
Business & Resource Services	Under spend	(31)	(0.4)	20
Catering Services	Under spend	(274)	(3.8)	-
TOTAL	Under spend	(175)	(0.1)	(175)

- 5.10 Within **non devolved Education Services** there is reduction in the net projected over spend of **£215,000**. This is made up of additional staff slippage (£278,000) and savings on home to school transport (£243,000). This is partially offset by the redirection of education recovery funding (£306,000).
- 5.11 In **Services for Children, Young People & Families** there is a reduction in the projected over spend of **£20,000**. The cost of direct provision to service

users has increased (£111,000) which is partially offset by updated projections on legal & translation fees, client travel and property costs (£91,000).

- 5.12 In **Business & Resource Services** there is a reduction in the projected under spend of **£20,000** due, primarily to updated income projections.
- 5.13 The **Devolved School Management Scheme** is currently projected to be **on target**. However, schools are experiencing challenges in delivering approved staff slippage targets. The budgets for the Devolved School Management scheme are allocated by financial year (April – March), whereas expenditure is incurred by academic year (August – June).
- 5.14 At this stage of the academic year, expenditure met from the **Pupil Equity Fund (PEF)** is projected to be **£100,000** less than the allocation from the Scottish Government of £1.874 million. Schools are being instructed to use this year's PEF by 31 March 2024. It is anticipated that the projected under spend on teacher and support costs of £100,000 will be carried forward to 2024/25 to meet commitments. The budgets for the Pupil Equity Fund scheme are allocated by financial year, whereas expenditure is incurred by academic year.

Communities

- 5.15 The projected outturn for Communities is currently anticipated to be **on target** - which represents a movement of **£140,000** on the position last reported to Committee. This position is summarised in the following table and narrative.

Function	Projected Outturn			Movement
		£'000	%	£'000
Environmental & Consumer Services	Over spend	140	0.4	95
Culture & Communities	Over spend	150	1.2	150
Planning & Development	Under spend	(70)	(1.1)	(100)
Housing	Over spend	45	0.5	5
Business & Resources	Under spend	(265)	4.4	(290)
TOTAL	On target	-	-	(140)

- 5.16 In **Environmental & Consumer Services** there is an increase in the projected net over spend of **£95,000**. The projected over spend is made up of additional costs relating to vehicle repairs and updated income projections.
- 5.17 In **Culture & Communities** there is a projected over spend of **£150,000** in relation to the review of ALEOs.
- 5.18 In **Planning & Development** there is a reduction in the projected over spend of **£100,000** in relation to planning and building warrant income.
- 5.19 In **Housing** there is an increase in the projected over spend of **£5,000** due to energy costs at Greyfriars Hostel, partially offset by a reduction in the bad debt provision.

- 5.20 Within **Business & Resources** there is a reduction in the projected over spend of **£290,000** due to staff slippage across the Service, partially offset by increased costs in relation to Tendered Services.

Corporate & Democratic Services

- 5.21 The projected outturn for Corporate & Democratic Services is currently anticipated to be **£127,000** or 0.3% more than budget – a movement of **£409,000** from the position last reported to Committee. The main movements are summarised in the following table and narrative.

Function	Projected Outturn			Movement
		£'000	%	£'000
Legal & Governance Services	Under spend	(106)	(2.4)	50
Finance	Over spend	77	5.8	34
Human Resources	Under spend	(23)	(0.7)	(11)
IT & Revenues & Benefits	Over spend	179	1.8	336
TOTAL	Over spend	127	0.3	409

- 5.22 In **Legal & Governance**, there is a reduction in the projected under spend / additional income of **£50,000** due to updated income assumptions.
- 5.23 Within **Finance** there is an increase in the projected over spend of **£34,000** due to increased software licensing costs.
- 5.24 In **Human Resources** there is an increase in the projected under spend of **£11,000**, due in the main to staff slippage.
- 5.25 In **Information Technology and Revenues & Benefits** there is a reduction in the projected under spend of **£336,000**. This is a consequence of updated housing benefit & subsidy activity; increased demand for crisis / community care grants (financial insecurity funding) and revised supplies & services projections.
- 5.26 Whilst the budget is on target across **Property**, the projected under spends on energy continue to contribute to offsetting the cost of additional maintenance activity.

Chief Executive Service

- 5.27 The projected outturn for the Chief Executive's Service is currently anticipated to be **£2,000** less than budget.

6. REVENUE MONITORING – CORPORATE BUDGETS

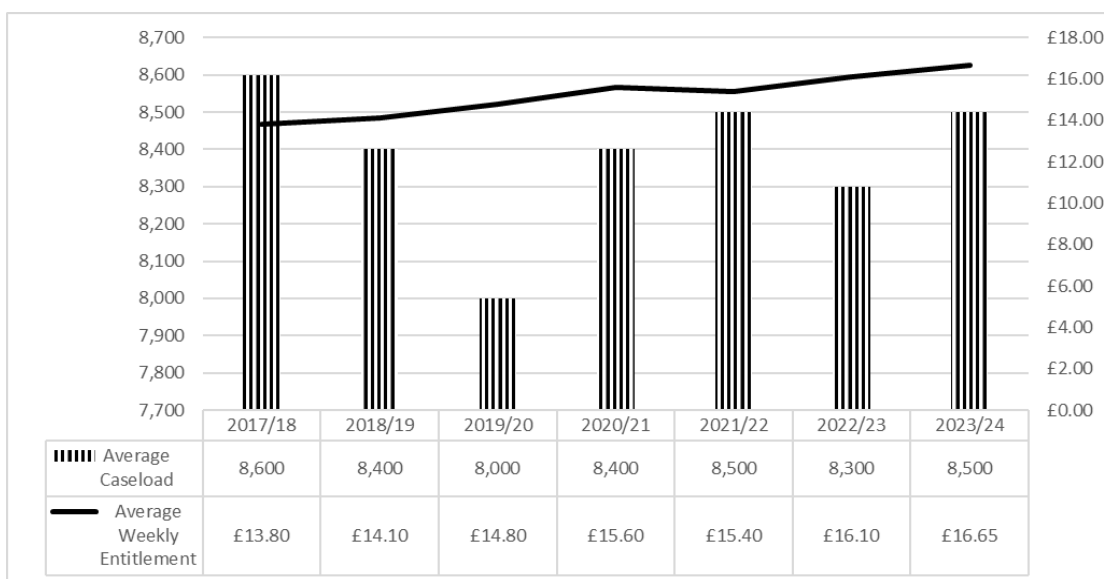
- 6.1 Included within **Section 2 of Appendix 1** is an update on the Council's Corporate budgets. More information on variances against individual budget headings are set out below.

Perth & Kinross Integration Joint Board

- 6.2 In setting the 2023/24 final Revenue Budget, Perth & Kinross Integration Joint Board approved the use of Reserves to deliver a balanced position. However, the financial position of the IJB remains challenging due to health and social care continuing to face recruitment challenges, increasing needs and complexities, uncertainty over funding and rising costs particularly within prescribing.
- 6.3 On 18 September 2023, the Audit & Performance Committee of the Perth & Kinross Integration Joint Board received a financial update for the Health & Social Care Partnership. At that time there was a projected over spend of **£2.465 million** which is set out in **Appendix 3**. Within the overall projected over spend, **£1.059 million** relates to social care.
- 6.4 In relation to non-devolved functions there is currently a projected under spend of **£102,000** which is reflected in **Appendix 1**.

Council Tax Reduction Scheme

- 6.5 The application of the Council Tax Reduction Scheme is a statutory function for the Council. The promotion and encouragement of take up is a key responsibility for the Council, particularly when households are facing significant pressures on the cost of living.
- 6.6 The level of expenditure incurred by the Council is dependent upon two main drivers, firstly, the average number of weekly caseload and, secondly, the average value of weekly entitlements. The following graph sets out both variables over the current and previous six financial years. The graph shows a clear increase in the average weekly entitlement whereas the average caseload has been more volatile but has returned to higher levels.



6.7 In the current financial year, the Council is supporting approximately **8,500** households across Perth and Kinross with the Council Tax Reduction Scheme with an average award of **£16.65** per week. This results in a projected over spend on the Council Tax Reduction Scheme of approximately **£1.2 million** which is reflected in **Appendix 1**.

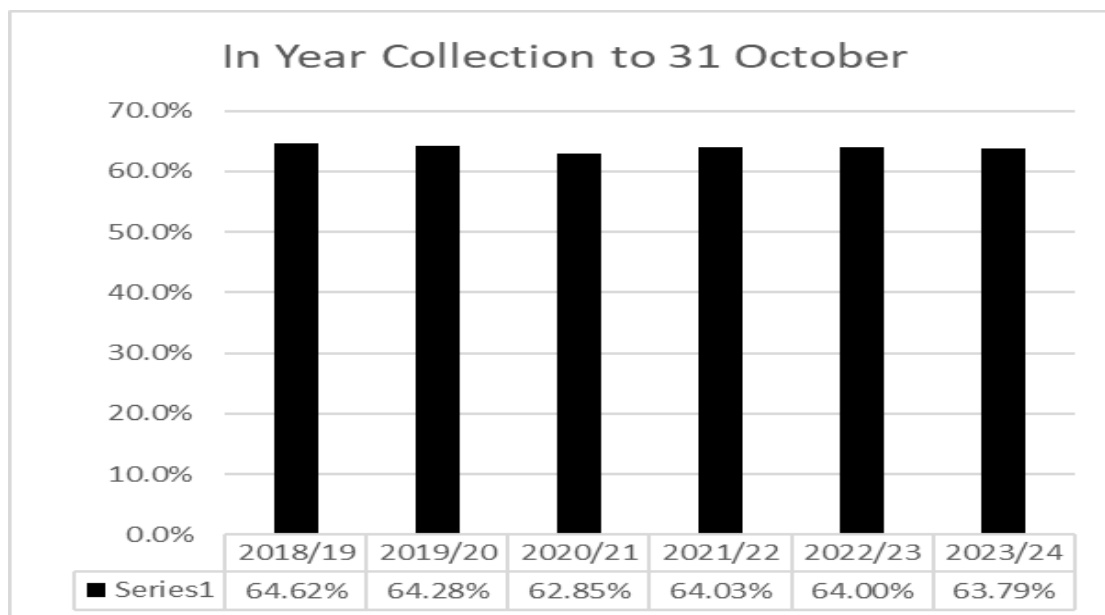
7. REVENUE MONITORING – FUNDING

7.1 Further information on the Council’s funding is set out within **Section 3 of Appendix 1**. More information on variances against individual budget headings are set out below.

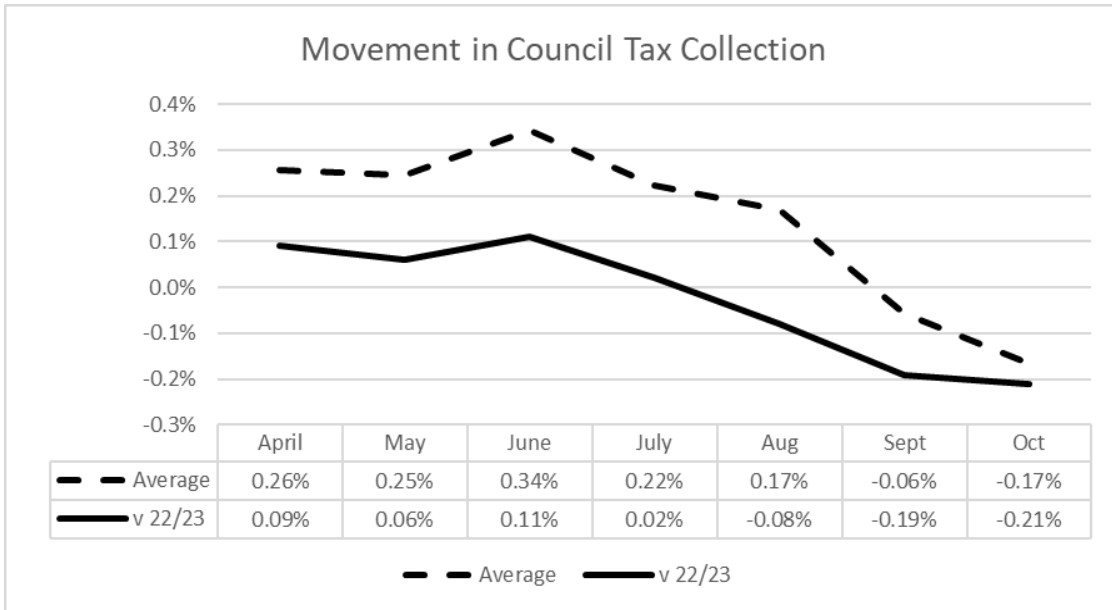
Council Tax Income

7.2 The amount of income the Council will generate from Council Tax is dependent on two main factors, firstly the collection levels and secondly, the number of Band D properties on the Valuation Roll.

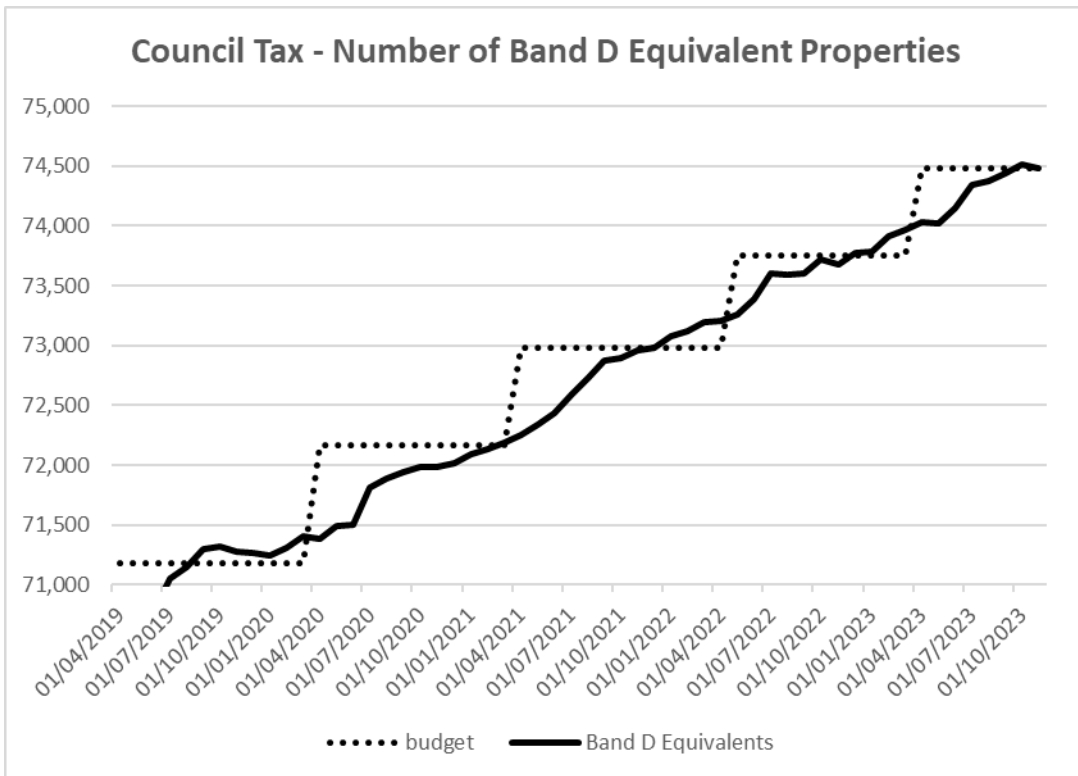
7.3 Monitoring of Council Tax collection levels is carried out monthly. The following graph sets out collection performance to 31 October 2023 together with prior year comparative figures for the previous five financial years.



7.4 Between 2018/19 and 2022/23, the average collection figure to 31 October was 63.96%. The actual collection figure to 31 October 2023 was **63.79%** which is a reduction of **0.17%** compared to the five-year average, and a **0.21%** reduction on the comparable position in 2022.



7.5 Secondly, in setting the Council’s Revenue Budget, assumptions are made on increases in the number of Band D equivalent properties. The graph set out below suggests that actual growth levels are in line with budget assumptions.



7.6 Given the 2023/24 collection rate that is set out at paragraph 7.4 above is consistent with previous years, and that the growth in the number of Band D equivalent properties is in line with expectations, it is currently anticipated that Council Tax income is on target for the current year.

Non-Domestic Rates

- 7.7 The actual collection rate to 31 October 2023 was **51.83%**, compared to 63.39% for the same period in 2022/23.

8. REVENUE MONITORING – OTHER UPDATES

Impact on Arm's Length External Organisations (ALEOs)

- 8.1 The Council continues to work closely with its three Arm's Length External Organisations (ALEOs) – Live Active Leisure (LAL), Perth Theatre & Concert Hall (PTCH) and Culture Perth & Kinross (CPK) who make an important contribution to the Corporate Plan through the current Culture, Physical Activity and Sport Strategies approved by Council in May 2023.
- 8.2 To date, no significant financial issues have been identified relating to Culture Perth and Kinross or Perth Theatre & Concert Hall.
- 8.3 Live Active Leisure finished 2022/23 with a revenue deficit of **£203,000**. For 2023/24, LAL has a budgeted deficit of **£630,000**, which it expects to rise to **£1.3 million** in 2024/25. For 2023/24, LAL are funding the budgeted deficit from their Reserves and at this stage, there is no ask of the Council.
- 8.4 LAL's projected deficits in 2021/22 and 2022/23 did not materialise, which is positive. However, Council officers will work with LAL throughout the year on best/worst/mid-range projections to ensure that the Committee has more certainty about the likely year end position for 2023/24. This will be particularly important to support work on the ALEO budget positions and SLA awards for 2024/25 given the continuing financial challenges which face the Council.
- 8.5 Furthermore, the impact of the severe weather of the weekend of 7 and 8 October on Bells Sports Centre is still being gathered and will be included in further updates to the Committee.

Tayside Contracts

- 8.6 The operating environment for Tayside Contracts remains challenging. They continue to experience significant inflationary pressures on the price of staple foods – beyond that of the headline CPI and RPI rates quote more widely – with some increases of over 40% on several main ingredients.
- 8.7 On 20 November 2023, the Tayside Contracts Joint Committee were advised of a potential adverse Trading Account variance against budget of approximately **£3.2 million** for the current financial year. Beyond that, negotiations on the 2023/24 pay award are still ongoing. It is now accepted that the outcome of these negotiations will exceed budgeted levels leading to a further increase in Tayside Contracts running costs, currently estimated at **£2 million**.

- 8.8 Therefore, there is a total potential cost pressure in relation to Tayside Contracts for 2023/24 of approximately **£5.2 million**, which in line with the Minute of Agreement will fall to the three constituent Councils. Of this, Perth & Kinross Council, based on the share of the 2022/23 turnover would be responsible for 40%, resulting in a potential cost pressure of approximately **£2.1 million**.
- 8.9 These pressures will be recognised by increased charges, both retrospectively and for the remainder of the financial year, to Council Services and is reflected in **Appendix 1** with a proposed transfer from unearmarked Reserves.
- 8.10 Tayside Contracts and the three constituent Councils continue to identify mitigating actions although these are limited particularly in the catering activity where most of the cost pressures originate. Wider efficiency and cost saving opportunities are being actioned through the Tayside Contracts Change Plan 2023/24 to 2025/26, progress on which will form part of the new Performance Dashboard to be reported to the Tayside Contracts Joint Committee.
- 8.11 Work will continue between officers of all three Councils and Tayside Contracts to further refine these projections.
- 8.12 Looking beyond the current financial year, officers will include proposals within Revenue Budget submissions to deal with these pressures on a recurring basis which may involve service reductions.
- 8.13 In addition, given the financial challenges facing Tayside Contracts, it is unlikely that the budgeted amount from the Trading Operations surplus of **£550,000** will be received in the current year which has also been reflected in **Appendix 1**.

Housing Revenue Account

- 8.14 The Housing Revenue Account is currently projected to **break even** in the current financial year. The main elements are summarised below and set out in **Appendix 4**.
- 8.15 Across the Housing Revenue Account activity there is a net movement of **£3,000**. The main reason for this movement is due to a reduction in the bad debt provisions based on the latest assessment of rent arrears (£311,000) and miscellaneous other under spends (£24,000), partially offset by a reduction in income (£332,000), primarily from mainstream housing.
- 8.16 As a result of the variances identified above Capital from Current Revenue will increase by **£3,000**.

9. 2023/24 ADDITIONAL FUNDING

- 9.1 Since the 2023/24 Revenue Budget was updated on 13 September 2023 (Report No. 23/242 refers), the Council has been advised of additional funding

for the current financial year from several sources. To ensure that the 2023/24 Management Budget continues to reflect the operational requirements of the Council, several adjustments are required, which are summarised below and included in **Appendix 1** and **Appendix 5**.

Scottish Government – Revenue Support Grant:

- Scottish Recommended Allowance - Kinship & Foster Carers – £382,447 (Education & Children’s Services)
- Ukraine Resettlement – £755,729 (Communities)

9.2 The Scottish Government has advised that the increase in funding identified above of **£1.138 million** will be made through a redetermination of the Council’s Revenue Support Grant. It is therefore necessary to adjust budgets for Education & Children’s Services, Communities and Revenue Support Grant.

9.3 **ACTION:** The Council is asked to approve the adjustments set out at paragraph 9.2 which is reflected in **Appendix 1** (Column 3) to this report.

Other Funding

9.4 Other funding amounting to **£2.568 million** will be paid outside the Revenue Support Grant mechanism as Other Grant income and is, therefore, cost neutral in terms of the budget summary. Details of this funding is set out in **Appendix 5**.

9.5 **ACTION:** The Committee is asked to note the receipt of **£2.568 million** of additional resources, with this funding being reflected within Education & Children’s Services and Communities as additional grant income. The current projected outturn assumes that all these additional resources will be fully expended in 2023/24 or will be carried forward under the terms of the grant award.

10. 2023/24 VIREMENTS

Contribution to/from Capital Fund

10.1 In line with the strategy for managing the Council’s Capital Programme over the medium term, it is recommended that the eventual over or under spend on Capital Financing Costs and Interest on Revenue Balances be transferred from or to the Capital Fund.

10.2 The latest monitoring indicates a projected reduction in capital financing costs (loan charges) of **£45,000** based on the latest treasury management activity and an increase of **£363,000** in income from interest on revenue balances due to rising rates. This will result in a further increased Contribution to the Capital Fund of **£408,000** in the current financial year.

- 10.3 **ACTION:** The Committee is requested to approve the virement of **£45,000** from the Capital Financing Costs (Loan Charges) Budget and **£363,000** to Interest on Revenue Balances with a corresponding increase in the projected Contribution to the Capital Fund. These adjustments have been reflected in **Appendix 1** (Column 4) to this report.
- 10.4 At 31 March 2023, the unaudited Annual Accounts included a Capital Fund balance of **£26.343 million**. The Capital Fund is currently projected to peak in 2024/25 at approximately **£34.732 million**, before gradually reducing until fully utilised in 2034/35.

Service Virements

- 10.5 To ensure that the 2023/24 Management Revenue Budget continues to reflect current Service needs and operational requirements there are several virements that are reflected in **Appendix 1** (Column 4) that have been processed in line with the Scheme of Administration.

11. 2023/24 MOVEMENTS IN RESERVES

- 11.1 Included at **Appendix 6** is an update on the Council's General Fund Reserves. The appendix includes the following:
- Earmarked and unearmarked Reserves as at 31 March 2023 (per unaudited Annual Accounts).
 - previously approved contributions to and from earmarked Reserves in 2023/24, 2024/25 and 2025/26.
 - The impact of proposals within this report on earmarked Reserves.
 - Known commitments against earmarked Reserves.
 - The impact of the latest revenue monitoring on the level of unearmarked Reserves.
- 11.2 The earmarked Reserves are brigaded under three headings as follows:
- i. Balances held under statute / regulation – these earmarked Reserves are prescribed under legislation and the Council has limited discretion in how they are applied.
 - ii. Balances held for specific (previously approved) purposes – the purpose of these earmarked Reserves has been previously approved by Council in either the Reserves Strategy or Annual Accounts
 - iii. Balances held for other purposes – the creation of these earmarked Reserves has been approved by Council, but not specific proposals.
- 11.3 Proposals involving earmarked Reserves under i. and ii. above will be advised to Committee in summary as Council either has limited discretion or previously approved their application. Proposals to apply earmarked Reserves under iii. above will include more detail for elected member consideration.

Balances Held Under Statute / Regulation

- 11.4 Approval is sought to draw down **£195,000** from the **Council Tax Income for Affordable Housing** earmarked Reserve due to 16 properties being brought back into use through the empty homes initiative.
- 11.5 **ACTION:** The Committee is asked to approve the transfer of **£195,000** from the Council Tax Income for Affordable Housing earmarked Reserve to Communities. This adjustment is reflected in **Appendix 1** (Column 5) to the report.

Balances Held for Specific (Previously Approved) Purposes

- 11.6 These earmarked Reserves have previously been approved by elected members in their consideration of the Reserves Strategy or Annual Accounts. The proposals listed below will draw down earmarked Reserves to take forward approved proposals.
- Project Feasibility Fund - £96,000
 - Climate Change - £153,000
 - Local Area Partnerships - £30,000
- 11.7 Furthermore, in setting the 2023/24 Revenue Budget in March 2023 the **Council Approved Expenditure** to fund several specific initiatives. For a variety of reasons including consultation and capacity issues, there has been slippage in the delivery of a few of these projects that may result in the expenditure not being incurred in the current financial year. Projects totalling **£219,000** are set out at **Appendix 7**.
- 11.8 Should the Committee confirm that that the projects remain a priority for the Council then the balances set out in **Appendix 7** will be transferred to an earmarked Reserve to ensure that the funding is in place to ensure delivery. The final outturn for individual projects may change before the end of the financial year. Therefore, by agreeing the projects within **Appendix 7**, the Committee is confirming that the initiative remains a priority and that the final under spend will be earmarked within Reserves.
- 11.9 Should any of the projects no longer be a priority, the projected under spend would be available to support the financial management of the Council in both current and future financial years.
- 11.10 **ACTION:** the Committee is asked to confirm that the projects listed in **Appendix 7** remain a priority and that the final under spends, currently projected at **£219,000** are transferred to an earmarked Reserve to ensure delivery.
- 11.11 Subject to approval of the proposals included within this report and recognising the known commitments, the level of earmarked Reserves will reduce to **£28.894 million**.

Scottish Crannog Centre

- 11.12 On 1 February 2023, the Finance & Resources Committee agreed to underwrite up to **£210,000** of a contingency allowance for the Scottish Crannog Centre (Report No. 23/30 refers). This contingency was put in place to contribute to unforeseen, necessary works, not additional works or contract inflation.
- 11.13 On 13 September 2023, the Finance & Resources Committee agreed to provide a contribution of £93,000 towards completion of the project (Report No. 23/242 refers).
- 11.14 The Scottish Crannog Centre has now requested a further **£115,000** as a result of on-site remeasurements, the condition of existing structures, fuller design development during construction and extension of time claims.
- 11.15 **ACTION:** The Committee is asked to approve the transfer of **£115,000** from unearmarked Reserves to Communities to support the Scottish Crannog Centre. This adjustment is reflected in **Appendix 1** and **Appendix 6**.
- 11.16 When the above recommendations along with the implications of the current revenue monitoring and previous approved decisions are factored into the Council's Reserves position, unearmarked Reserves are projected to reduce to **£14.189 million (3%)**.

12. FINANCIAL RISKS

- 12.1 In preparing the Council's 2023/24 Revenue Monitoring, officers have considered the key strategic, operational and financial risks facing the Council over this period. Whilst the risks may be managed in the current financial year, there is the potential for there to be an impact in the future.
- 12.2 To alleviate the impact these risks may have if they occur, a number of general risk mitigation factors are utilised by the Council which include detailed budget monitoring carried out by Services and having general fund balances available to meet unforeseen expenditure.
- 12.3 Financial risks previously identified are summarised in Appendix 8, with updates set out below. New risks are captured within the body of the report with a summary being maintained in Appendix 8.

Inflation

- 12.4 There continues to be a risk that inflation impacts on both Revenue and Capital budgets, and that assumptions made in setting budgets prove to be too optimistic.

13. CONCLUSION

- 13.1 Based on the August 2023 ledger, a projected over spend of **£1.598 million** has been identified in the current financial year.
- 13.2 This level of projected over spend and contributions from unearmarked Reserves included within this and previous reports will result in a reduction in the level of unearmarked Reserves to **£14.189 million** or **3%**.
- 13.3 The financial position of the Council and its partners and ALEOs remains challenging and regular updates will be provided to the Council and the Finance & Resources Committee as the position develops.

APPROVED

Name	Designation	Date
Stewart Mackenzie	Head of Finance	2 November 2023
Karen Donaldson	Chief Operating Officer	2 November 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 – 2023/24 Management Budget

Appendix 2 – General Fund 2023/24 Projected Outturn – Service Analysis

Appendix 3 – Health & Social Care Partnership

Appendix 4 – Housing Revenue Account 2023/24 Projected Outturn

Appendix 5 – Other Fundings

Appendix 6 – General Fund Balances

Appendix 7 – Council Approved Expenditure

Appendix 8 – Financial Risks