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Council Building  
2 High Street  
Perth  
PH1 5PH

22/02/2023

A hybrid meeting of **Perth and Kinross Council** will be held in **the Council Chamber** on **Wednesday, 01 March 2023 at 10:30.**

If you have any queries please contact Committee Services on (01738) 475000 or email [Committee@pkc.gov.uk](mailto: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, 01 March 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 STRATEGIC PLANNING UPDATE AND 2023-26 GENERAL FUND REVENUE BUDGET** **5 - 214**  
Report by Chief Executive and Head of Finance (copy herewith 23/72)

**4 STRATEGIC INVESTMENT AND CAPITAL BUDGET UPDATE 2023/24-2027/28** **215 - 342**  
Report by the Chief Executive and Head of Finance (copy herewith 23/73)

**5 SCHEME OF ADMINISTRATION** **343 - 406**  
(copy herewith)

**UPDATE TO THE SCHEME OF ADMINISTRATION**

Council is asked to agree the following changes to the Scheme of Administration:

- Insert at section 31.3 - Whether to object to an application for consent under the Electricity Act 1989, Section 36 or 37
- 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.

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# PERTH & KINROSS COUNCIL

1 March 2023

## STRATEGIC PLANNING UPDATE AND 2023-26 GENERAL FUND REVENUE BUDGET

Report by the Chief Executive and Head of Finance

(Report No. 23/72)

### 1. PURPOSE

1.1 The purpose of this report is to:

- provide an update on the Council's approach to organisational transformation and our budget planning works to mitigate, as far as possible, the impact of the financial challenges facing the Council.
- present the 2023/24, 2024/25 and 2025/26 Provisional General Fund Revenue Budgets.
- seek 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).
- provide an update on and seek approval of the Council's Reserves Strategy.
- update 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 our partners.

### 2. RECOMMENDATIONS

2.1 It is recommended that Council:

- A. notes the update on transformation activities and agree that bi-annual updates on the delivery of the Transformation and Change Programme be reported to the Finance and Resources Committee along with progress briefings to Elected Members – see paragraph 5.30
- B. approves the application of funding arising from the Service Concession Arrangements as set out in **Table 8** and **paragraph 7.13** – see paragraph 7.13

- C. agrees a Council Tax collection rate of 98% in 2023/24, 2024/25 and 2025/26 – see paragraph 7.18.
- D. approves the Council Tax bases set out in **Table 9** – see paragraph 7.21.
- E. sets the final Council Tax for 2023/24 and an indicative Council Tax for 2024/25 and 2025/26 – see paragraph 7.24.
- F. approves the contribution of £79.532 million to Perth & Kinross Integration Joint Board in the 2023/24 Provisional Revenue Budget – see paragraph 7.31.
- G. approves the 2023/24, 2024/25 and 2025/26 Provisional Revenue Budgets as set out in **Appendix A** – see paragraph 7.42.
- H. maintain a prudent approach to the application of reserves and earmark the General Fund Balances identified in **Table 13** and **Appendix G** – see paragraph 8.11.
- I. approves that uncommitted Reserves are maintained at a minimum of 2% of the 2023/24 Net Revenue Budget which equates to £8.921 million – see paragraph 8.18.
- J. determines the 2023/24 Final Revenue Budget and Council Tax.
- K. determines the 2024/25 Updated Provisional Revenue Budget and Indicative Council Tax.
- L. determines the 2025/26 Updated Provisional Revenue Budget and Indicative Council Tax.

### 3. **STRUCTURE**

1.1 This report is structured as follows:

- 4. **Background – Strategic Context**
- 5. **Organisational Change - Transformation & Change**
- 6. **Scottish Government Budget**
- 7. **2023/24, 2024/25 & 2025/26 Provisional Revenue Budgets**
- 8. **Reserves Strategy**
- 9. **Risk Assessment**
- 10. **Conclusions**

### 4. **BACKGROUND - STRATEGIC CONTEXT**

4.1 Like all councils, the pandemic, its impact on the needs of our citizens and the current cost of living crisis have only added to the increasingly complex challenges the Council faces. The medium to long term implications of Covid 19 remain uncertain, the continuing war in Ukraine, increases in inflation and

energy costs and the ongoing cost of living crisis are all placing significant pressure on the workforce and the budget we have available to deliver services to our communities.

- 4.2 This means the Council is facing the most testing organisational pressures and financial circumstances it has ever experienced. To make best use of available resources, the Council will need to make decisions on what it will stop doing, do less of, do more efficiently or do differently through redesign and working as collaboratively as possible with partners and communities.
- 4.3 As the Council faces these challenges, there are several key drivers which require it to transform its services and the way it works with partners and communities to deliver improved outcomes. These include:
- new and emerging priorities – social, economic and climate – that require the Council to review what, how and where it delivers services to meet these challenges
  - a growing ageing population and increasing complexity of need and demand for services
  - delivery of the promise made to our communities in the [Perth and Kinross Offer](#) to balance the relationship between the people who design and deliver services and those who ultimately use them.
- 4.4 Through transforming how the Council works, driving efficiencies and reviewing service delivery, it will help address these challenges and respond to these drivers. The purpose of bringing together the Council's budget and change plans is to make greater links between how it allocates its resources, mitigate the impact of budget cuts whilst continuing to make best use of available resources to meet its priorities.
- 4.5 In bringing forward the budget proposals within this paper, officers have sought to find a balance between delivering the required level of unavoidable service reductions whilst protecting services for the most vulnerable people and communities. To do this, officers have followed the principles set out within the Council's policy framework as described below.

### **Our Policy Frameworks for Change**

- 4.6 The Council's policy framework provides parameters as to how it will make difficult decisions to deliver its agreed priorities by taking an evidence-based approach and placing a focus on need, not simply demand.
- 4.7 The new [Corporate Plan 2022-27](#) approved in December 2022 (Report No. 22/311) sets our vision for **“a Perth and Kinross where everyone can live life well, free from poverty and inequality”**.
- 4.8 The seven key priorities included in the plan show how the Council will address the challenges it faces and focus its work where it is needed most to support the delivery of that vision. The priorities are:

- **Working in partnership with communities**
- **Tackling poverty**
- **Tackling climate change and supporting sustainable places**
- **Developing a resilient, stronger and greener 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**

4.9 In recognition of the challenges the Council faces and to ensure that it continues to deliver on its priorities, a [Financial Strategy](#) was approved in June 2022.

4.10 The Financial Strategy is the link between the Council's long-term priorities and its financial capacity. Its aim is to build resilience and ensure that the Council has an affordable and sustainable Medium Term Financial Plan, which directs its resources to where they are most needed in line with Council agreed priorities and strategic outcomes. The set of financial principles agreed within that strategy have been applied to the budget proposals:

- **Direct resources where they are most needed**
- **Prioritise the delivery of services we must provide by law**
- **Prioritise upfront investment in early intervention and prevention**
- **Not fund recurring activity from general fund reserves**
- **Minimise unnecessary expenditure and maximise income**
- **Take a planned and sustainable approach to capital investment**
- **Protect the most vulnerable in our community**
- **Deliver services in the most cost-effective manner**
- **Prioritise transformation investment on cost mitigation measures**
- **Contain spending within approved budgets**
- **Over plan for the delivery of savings**
- **Reflect the full cost of capital investments in future budgets**
- **Agree indicative budgets for a minimum of two further financial years when setting revenue budgets**

4.11 The budgetary strategy was further developed on 28 September 2022 when the Council approved the latest [Medium-Term Financial Plan](#) (MTFP) (Report No. 22/249) which included agreement to set Revenue Budgets for 2023/24, 2024/25 and 2025/26. The update of the MTFP considered future funding levels, increasing costs and rising need / demand over the short to medium term, insofar as they may impact on Perth & Kinross Council.

4.12 The MTFP places the development of budgetary strategy in the context of delivering the Council's key outcomes and considers the financial and process risks considered in the management of the Council's finances. The MTFP is designed to inform the direction of travel of the Council for financial planning purposes. As detailed budget proposals are developed, the broad assumptions included within the MTFP are superseded by more detailed analysis of individual cost pressures and the identification of budget

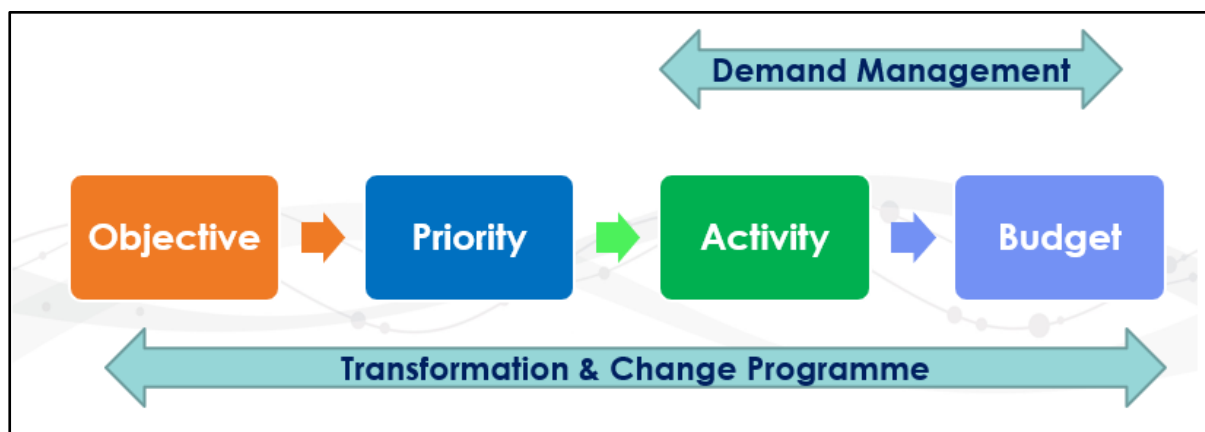


reductions options. The refinement of these assumptions is included in the 2023/24, 2024/25 and 2025/26 Provisional Revenue Budgets.

- 4.13 The final [Housing Revenue Account \(HRA\) Revenue Budget for 2023/24 and Five-Year Capital Investment Programme and Rent Strategy to 2027/28](#) were approved by the Housing and Social Wellbeing Committee on 25 January 2023 (Report No. 23/9 refers). The Committee approved the recommendation of an average weekly rent increase for 2023/24 of 2.2% or £1.62 per week in accordance with the requirements of the Council's approved Housing Business Plan including supporting investment in new council housing.
- 4.14 In June 2022, Council agreed a five-year [Transformation & Change Strategy](#) (Report No. 22/142 refers). This recognised that the shape and structure of the organisation, as well as the way it operates, needs to change.
- 4.15 Transformation alone will not address the structural deficit; budget cuts and service reductions that will be required. Some transformation will reduce overspends, mitigate costs, or enable a shift of expenditure to new and emerging priorities. A combination of measures and approaches will therefore lead to the removal of the structural deficit, with the aim of delivering a balanced budget and removing the need to draw on Reserves.

### **Demand management**

- 4.16 One of the enabling tools is the Council's approach to demand management. Demand can be classed as: excess provision; preventable; a result of failure and/or avoidable. Demand analysis provides a better understanding of the issues which in turn facilitates improvement actions. Service design will ensure that the right services reach the right people where and when they are needed leading to better use of available resources. The sustainability of priority services is inextricably linked to the Council's ability and willingness to make difficult decisions on reducing its response to non-priority demand and a commitment to focus on key priorities and need.



## **5. ORGANISATIONAL CHANGE**

- 5.1 This section sets out the main activities undertaken over the last year in developing the Transformation & Change Strategy and its focus on a programme of consolidation workstreams; workforce engagement and planning; engagement with communities and consideration of our property asset base.
- 5.2 The Transformation & Change Strategy recognises that due to the size and complexity of the organisation a range of approaches to change will be required:
- i. transforming our customer's experience**
  - ii. transforming the shape and structure of our organisation**
  - iii. transforming our systems and processes**
  - iv. transforming our spending and response to demand**
- 5.3 The Transformation and Change Programme will continue to be iterative in its approach and will continue to be developed and delivered over a 5-year period. When Council approved the strategy (Report No. 22/142 refers), it set out a commitment to identify and progress key projects that will deliver the greatest impact with an initial focus on a programme of consolidation and a review of our leadership structure. The strategy also set out a commitment to build support within the organisation by involving its staff in helping to inform, shape and deliver change within the organisation and in how we deliver services to communities.

### **Workforce engagement and planning**

- 5.4 During 2022, a series of staff engagement sessions and workshops were initiated across the Council. Discussions focussed on transformation and change, seeking staff's views on what's working and what needs to be improved to develop our culture and empower staff to engage more widely in transformation, change and improvement. Lots of positive feedback was received, particularly around organisational culture, customer focus and team working, however some key areas were highlighted for improvement. These included:
- i. the need for a more collaborative focus on organisational priorities,**
  - ii. an appetite for staff at all levels to take more accountability, be risk aware and take greater responsibility and ownership of their own areas of work**
  - iii. a need to be a more accessible organisation with the right information at the right time for staff to be able to assist and support people more effectively**
  - iv. an ask of staff for managers to adopt more of an enabling and empowering leadership style**

- 5.5 Staff also made a wide range of suggestions about how the Council can improve its organisational culture, relationship with communities, better manage demand to focus on need and transform systems, structures, and processes.
- 5.6 Throughout 2022, there has also been a far greater level of community engagement with the Chief Executive and the Senior Leadership team, through monthly locality meetings. There has also been an enhancement to approaches to engagement to inform the Corporate Plan and budget decisions, demonstrating the Council's commitment to involve communities earlier in strategic planning discussions.
- 5.7 This valuable feedback continues to be reviewed and considered and fed into services, teams, and transformation projects to progress improvement.

### **Leadership Review**

- 5.8 The Transformation and Change Strategy also set out a commitment to review the Council's leadership structure. This review will ensure that the Council continues to have the professional skills and leadership capacity in place to lead services and deliver transformation across the organisation.
- 5.9 Led by the Chief Executive, the initial phase of the leadership review will focus on the Council's:
- **Leadership culture**
  - **Leadership engagement across the Council, with partners and communities**
  - **Leadership and management competence and performance**
  - **Leadership structures and capacity across the whole organisation**
- 5.10 The scope of the review will underpin a future operating model. All four elements of the scope of the review have been ongoing over the last year, with a focus on leadership engagement, the development of new competences and performance systems and continuing work on organisational culture built upon the cultural change programme linked to the Perth and Kinross Offer. The Executive Leadership Team has been involved in developing the leadership structure proposals and the team and Extended Executive Leadership Teams has been engaged in discussions re the future leadership structure. Implementation of all elements of the scope will continue during the coming year with the aim of implementing all elements, including a revised senior leadership structure the new senior leadership structure by April 2024.
- 5.11 A further and ongoing review of all leadership and management roles and structures across the Council will be linked to the programme of consolidation activities and wider service redesign work.

- 5.12 A Leadership Competency Framework has been developed, setting out the actions and behaviours expected of all managers to deliver the organisational vision and strategic priorities collectively and effectively.
- 5.13 In April 2023, a new Performance & Development Framework will be launched across the Council designed to support a more formal evaluation of performance and development needs of those in leadership positions.

### **Consolidation Projects**

- 5.14 Over the last six months, good progress has been made in the nine consolidation workstreams which were identified in the Transformation & Change Strategy approved by Council in June 2022. These projects have identified opportunities to consolidate currently disaggregated functions and activities which address gaps and areas of duplication. These new arrangements when fully implemented will improve their efficiency and effectiveness within single points of management within the Council's structures and in most areas will contribute to reductions in costs.
- 5.15 **Table 1** provides a high-level description of the consolidation projects.

**Table 1: Consolidation Projects**

<b>Customer Services</b>	Consolidation of the many dispersed customer service functions including workforce, customer service centres and systems
<b>Press and Comms</b>	A centrally managed communications, design and marketing provision working to a single workplan incorporating consistent service level agreements for each service
<b>Finance</b>	A consolidated model which brings together corporate and service teams under one management business model with service business partnering arrangements. The legislative and business requirements for integrated finance functions serving the Integrated Joint Board were acknowledged
<b>Professional and Business Support</b>	Consolidated Professional and Business Support Services under one management model, with staff operating in a business partner model for each Service
<b>Strategic Planning and Performance</b>	A strategic planning, performance, and risk function under one business management model that will support continuous improvement evidence-based decision making and delivery on our priorities
<b>HR and OD</b>	Consolidated Organisational Development and Human Resources activity under one management business model with business partnering arrangements for each Service
<b>Community Engagement</b>	Activity is integrated at a locality level. Streamlining of local decision making, local community action plans and community grant schemes

<b>Property</b>	Consolidation of all property related activity into a single service in a corporate landlord model, (includes property development programmes, including housing new builds and improvements and facilities management)
<b>Strategic Commissioning and Procurement</b>	Work is ongoing to develop a cohesive commissioning strategy aligned to priorities, supported by an effective procurement function to ensure spend is directed to where it is most needed.

### Transformation Savings

- 5.16 In preparing this budget submission, transformation / consolidation leads have worked closely with finance colleagues to ensure:
- i. close alignment with the budget process
  - ii. any savings proposals identified from transformation are incorporated within budget savings proposals, and
  - iii. where possible cuts are considered and incorporated to transformation and change reviews
- 5.17 Due to the significant financial challenges faced, this process has been complex. Project leads have, as far as possible:
- i. assessed the financial details of each activity within scope
  - ii. mapped savings already identified within the budget process related to their workstream
- 5.18 Whilst transformation will not mitigate the full impact of cuts, it will make best use of remaining resources to ensure the Council continues to meet statutory responsibilities, service priorities and external and internal customer needs where possible. Initial consolidation activities will see a reduction in some areas on the overall resourcing to support a specific function and over time will see further work to revise operating models to reflect the reductions in capacity which consolidation will bring.
- 5.19 Detailed within the proposals contained within the Executive Summaries at **Appendix B** are service reductions and cuts associated with the consolidation workstreams described above of **£6.088 million**. The Executive Summaries include proposed reductions in leadership capacity and savings totalling **£1.184 million**. The near 20% of proposals which are focused on reductions in management and leadership capacity reflect the commitment made to creating the most efficient management structures, whilst, as far as possible, seeking to protect frontline posts. Further updates on the Leadership Review will be reported to elected members later in 2023 as part of the commitment to provide updates on the wider transformation and change programme. An extract and summary of these reductions and savings are detailed in **Table 2**.

**Table 2: Transformation and Change Budget Reductions**

	<b>2023/24 £m</b>	<b>2024/25 £m</b>	<b>2025/26 £m</b>	<b>Total £m</b>
Leadership	0.363	0.296	0.525	1.184
Consolidation Reviews	1.724	1.385	2.979	6.088

**Supporting our workforce**

- 5.20 The Council recognises the impact that the budget and change proposals will have on its employees. The Council is an organisation of people delivering services to, for and with people. The Council's staff are its most important asset and for the vast majority are also Perth and Kinross residents, who along with their families, friends and neighbours not only deliver but rely on a range of Council services. Engaging with, supporting, and developing the workforce is a key priority for the organisation in reflecting the Council's values, maintaining and growing the organisational culture and shaping the programme of change.
- 5.21 The Council's Corporate Workforce Plan (2021 – 2023) (Report No. 21/84 refers), the Organisational Development Plan, Health & Wellbeing Plan, and Cultural Change Programme along with a programme of training and development collectively set the direction for how the Council develops its workforce for the future and support colleagues through the change process.
- 5.22 The Council will continue to build its cultural change programme over the next year, further embedding the organisational values and behaviours through initiatives such as a refreshed induction process and specific manager induction event, team building and interpersonal support, leadership development and detailed employee engagement projects.
- 5.23 The [Framework for Managing Workforce Change](#) has been reviewed (Report No. 23/33 refers) to ensure that the terms effectively support the Transformation & Change agenda in terms of pace and scale. The framework continues to ensure that the Council promotes fair, consistent, and equitable treatment of employees.
- 5.24 The framework enables organisational change in any workforce change scenario and is one of several tools that support transformation. It also supports a culture of innovation, our ongoing commitment to employability as well as supporting learning opportunities for all employees affected by transformation and change.

## Next Steps

- 5.25 A number of wider projects are already underway and more recently additional projects have been identified for inclusion in the programme. The table below provides a high-level overview of projects within the next phase. **Appendix B** includes some functions that may fall within these reviews.

Project	Overview
Locality Multi-Disciplinary Teams	Enhanced multi-disciplinary working with and within communities
ALEO's	A review of ALEO's to ensure the most effective model of operation
Corporate Asset Management and One Public Estate	Development of corporate asset management strategy and a full review to deliver reductions in the estate and opportunities for co-location
Public Transport	Review of public and community transport arrangements.
Children and Young people	Focus on adopting a whole family wellbeing approach as well as transforming services for children and young people with complex additional support needs
Climate Change – Waste Management	A review of waste strategy and waste management arrangements as well as supporting the decarbonisation actions outlined within the delivery of the Council's Climate Action Plan
Working Smarter	Review ways of working to operate in a more connected integrated way
Digital Transformation	Making the connections with the Transformation & Change Programme and the delivery of the Digital Strategy

- 5.26 The new [Digital Strategy 2023-2027](#) approved in February (Report No. 23/34 refers) sets out our ambitions for how the Council will utilise digital in the delivery of services. The Council will continue to develop digital leadership, digital skills and review systems as it transforms and modernises services.
- 5.27 The Strategic Investment & Capital Budget Update 2023/24 – 2027/28 report details a timeline for asset management strategies to be reviewed. It also details how officers will continue to engage with communities and partners to help inform the Council's commitment to a One Public Estate, exploring opportunities to better utilise all our assets to meet the needs of communities, reduce the number of buildings to deliver efficiencies and identify opportunities for co-location with partner organisations. This will build on The Council's experience and successes to date. As part of this officers will

review how the learning estate could be further utilised to better meet the needs of our communities as well as looking to maximise appropriate opportunities for communities to take on assets through asset transfer requests.

- 5.28 The Council will also continue to consider a range of other possibilities and opportunities for greater partnership working and commercialisation.
- 5.29 Once final budget decisions have been made, all proposals will be reviewed alongside transformation and change projects and service delivery arrangements. This will fully align the Council's budget and change plans to ensure the best use of remaining resources to deliver on our agreed priorities. This model of linking organisational change and budget considerations will be further embedded over the coming year and reflected in updates via Finance and Resources Committee and future Strategic Planning and Budget reports.
- 5.30 **ACTION: Note the update on transformation activities and agree that bi-annual updates on progress with the delivery of the Transformation and Change Programme be reported to the Finance and Resources Committee along with progress briefings to Elected Members -**  
**RECOMMENDATION A**

## **6. SCOTTISH GOVERNMENT BUDGET**

- 6.1 The principles and approach set out in the previous section have been applied within the context of the budget available to the Council for this year. This is largely informed by the decisions made in the Scottish Government Budget.
- 6.2 The Scottish Government budget for 2023/24 was published on 15 December 2022. This was followed by Local Government Finance Circular 11/2022 on 21 December 2022 which was reissued on 10 January 2023.

### **Local Government Finance Circular 11/2022**

- 6.3 Local Government Finance Circular 11/2022 includes the provisional financial settlement for 2023/24 at an individual Council level. As anticipated, the Settlement included information for 2023/24 only.
- 6.4 The Circular provides details of the provisional total Revenue and Capital funding allocations for 2023/24, as well as the latest information on funding redeterminations for 2022/23. The Circular also provides details on a range of business rates measures, including the 2023/24 Non-Domestic Rates poundage.
- 6.5 The provisional total funding allocations form the basis for the annual consultation between the Scottish Government and COSLA ahead of the Local Government Finance (Scotland) Order 2023 being presented to the Scottish Parliament. This is currently scheduled for February 2023.



6.6 The Circular sets out a national funding package of **£13.2 billion** and includes:

- **£260 million** towards the local government pay deal and SSSC fees.
- **£72.5 million** increase to the General Revenue Grant.
- **£105 million** to support the devolution of Non-Domestic Rates Empty Property Relief.
- Maintained in-year transfers worth over **£1 billion** and added a further net £102 million of resource to protect key shared priorities particularly around education and social care.
- **£50 million** capital to help with the expansion of the Free School Meals policy.
- Additional funding of **£100 million** to deliver a £10.90 minimum pay settlement for adult social care workers in commissioned services: and
- Consolidation of **£30.5 million** for the homelessness prevention fund.

6.7 As has been the case in previous years, Finance Circular 11/2022 also contained information on revenue funding which has still to be distributed. The undistributed national funding is set out below.

- Teachers Induction Scheme - **£37.6 million**
- Discretionary Housing Payments - **£85.9 million**
- Gaelic – **£0.103 million**
- Educational Psychology Trainees - **£0.450 million**
- Real Living Wage - **£100 million**

6.8 Based on Finance Circular 11/2022, the total Revenue funding being made available by the Scottish Government to Perth & Kinross Council in 2023/24 is **£318.106 million** (see **Table 3** below).

**Table 3: Scottish Government Grant Funding – Perth & Kinross Council**

	<b>2023/24</b>	<b>2022/23</b>
	<b>£m</b>	<b>£m</b>
General Revenue Funding	239.627	231.418
Non-Domestic Rates	60.754	46.141
Ring-Fenced Grants	17.725	17.194
<b>TOTAL REVENUE FUNDING</b>	<b>318.106</b>	<b>294.753</b>

Source: Finance Circular 11/2022 – 10 January 2023  
Finance Circular 9/2021 – 20 December 2021

- 6.9 The 2023/24 Scottish Government provisional funding allocation of £318.106 million represents a **£23.353 million** increase in absolute cash terms from the allocation for 2022/23 (or 7.9%).
- 6.10 However, the 2023/24 provisional funding allocation includes **£17.344 million** which is either ring-fenced by the Scottish Government towards meeting specific initiatives, or where there is an expectation or requirement for the Council to apply funding for a stated purpose (most notably 2022/23 pay awards, free school meals and social care).
- 6.11 Therefore, on a like for like basis, the provisional Scottish Government funding allocation for 2023/24, represents a **£6.009 million** increase (or 2.03%) over the equivalent position for 2022/23 as set out in Finance Circular 9/2021.
- 6.12 **Table 4** below summarises the movements in the total funding package from the Scottish Government to facilitate a comparison of the 2023/24 provisional allocation with 2022/23 on a comparable basis.

**Table 4: Cash Movements between 2022/23 & 2023/24 (on a comparable basis)**

	£m
2022/23 – Finance Circular 9/2021	<b>294.753</b>
2023/24 – Finance Circular 11/2022	<b>318.106</b>
<b>Year on year cash increase in funding</b>	<b>23.353</b>
<b>Year on year % increase in cash funding</b>	<b>+7.9%</b>
Less:	
- funding directed to service delivery	(17.344)
<b>£ Increase (on a comparable basis)</b>	<b>6.009</b>
<b>% Increase</b>	<b>2.03%</b>

- 6.13 The increase set out in **Table 4** above does not take account of the additional impact of inflation, which is significant, or increasing demand for Council services.

### **Implications for the 2023/24 Capital Budget**

- 6.14 Finance Circular 11/2022 also includes provisional Capital Grant allocations for 2023/24. The impact of these allocations is included within the Capital Budget report which is on the agenda for this special meeting of the Council.

### **Non-Domestic Rates**

- 6.15 Finance Circular 11/2022 also includes the Non-Domestic Basic Rate poundage for 2023/24 of 49.8p, no change from 2022/23. Two additional rates

are levied on properties with rateable values over £51,000 (51.1 pence) and £95,000 (52.4 pence) respectively.

- 6.16 The Scottish Budget for 2023/24 also included changes to several existing reliefs and introduced several transitional reliefs relating to the 2023 revaluation.

## **7. 2023/24, 2024/25 & 2025/26 PROVISIONAL REVENUE BUDGETS**

- 7.1 The process for developing the 2023/24, 2024/25 and 2025/26 Provisional Revenue Budgets commenced in September 2022 with the preparation of Revenue Budget submissions (or Executive Summaries).

### **Council Wide Pressures & Executive Summaries**

- 7.2 The Executive Summaries include an assessment of the potential impact of expenditure pressures and budget reductions against the following criteria:
- **Fairness** – including the potential socio-economic impact on vulnerable individuals and groups.
  - **Workforce** – including information on numbers of employees affected, vacancies, staff turnover and fixed term contracts.
  - **Customers** – including information on the effect on all customers /stakeholders (both external and internal).
  - **Equalities/Diversity** – ensuring that any statutory equalities issues are considered.
  - **Outcome & Performance** – identifying any significant impact on the Local Outcomes Improvement Plan and/or Service Business Management and Improvement Plans.
  - **Climate Change** – including positive and negative impact
- 7.3 The potential workforce implications identified within the Executive Summaries include vacant posts and will be influenced by turnover. The Council's positive and proactive approach to workforce management is designed to mitigate the impact on its people, including investment in skills for the future, retraining, support to take on new job roles, career coaching and building resilience.
- 7.4 Equality and Fairness Impact Assessments for individual expenditure pressures and reductions were prepared and considered by the Strategic Equalities Forum in February 2023. This facilitated the preparation of a cumulative impact assessment which was distributed to all Elected Members in advance of this special meeting of the Council.
- 7.5 The Executive Summaries have been subject to scrutiny by Elected Member Budget Review Groups which commenced in November 2022. The detailed analysis of these expenditure pressures and reduction proposals are set out in **Appendix B**.

- 7.6 The Executive Summaries, which are attached at **Appendix B**, have identified total expenditure pressures of **£25.331 million** and total budget reductions of **£21.207 million** which are summarised in **Table 5** below.

**Table 5: Expenditure Pressures & Budget Reductions (see Appendix B)**

	<b>23/24 £m</b>	<b>24/25 £m</b>	<b>25/26 £m</b>	<b>Total £m</b>
Expenditure Pressures	14.540	7.162	3.629	25.331
Budget Reductions	(8.233)	(7.136)	(5.838)	(21.207)
<b>Net Position – Appendix B</b>	<b>6.307</b>	<b>0.026</b>	<b>(2.209)</b>	<b>4.124</b>

- 7.7 On 21 December 2022, the Council was also advised of Council wide pressures totalling **£31.665 million** which are set out in **Table 6** below.

**Table 6: Council Wide Expenditure Pressures**

	<b>23/24 £m</b>	<b>24/25 £m</b>	<b>25/26 £m</b>	<b>Total £m</b>
Structural Deficit	10.015	-	-	10.015
2022/23 Pay Award	1.400	-	-	1.400
Future Pay Awards	7.250	7.250	7.250	21.750
E'er National Insurance	(1.500)	-	-	(1.500)
<b>Total</b>	<b>17.165</b>	<b>7.250</b>	<b>7.250</b>	<b>31.665</b>

- 7.8 The total cumulative impact of the Council wide pressures set out in **Table 5** and the net position set out in **Table 6** are **£35.789 million** through to 2025/26. This position is summarised in **Table 7** below.

**Table 7: Cumulative Revenue Budget Gap**

	<b>23/24 £m</b>	<b>24/25 £m</b>	<b>25/26 £m</b>	<b>Total £m</b>
Net Position – Appendix C	6.307	0.026	(2.209)	4.124
Council Wide Pressures	17.165	7.250	7.250	31.665
<b>Gap</b>	<b>23.472</b>	<b>7.276</b>	<b>5.041</b>	<b>35.789</b>

- 7.9 The Council has a statutory requirement to approve a balanced final Revenue Budget. Therefore, to meet this requirement several measures have been developed as follows.

## Service Concession Arrangements

- 7.10 On 8 February 2023, the Council approved a change in accounting policy in relation to Service Concession arrangements (Report No. 23/43 refers). This change creates recurring capacity of approximately **£3 million** and non-recurring contribution from revenue balances of **£31.2 million**.
- 7.11 In terms of the non-recurring capacity, **Table 8** below sets out a basis of allocation that support the delivery of the 2023/24, 2024/25 and 2025/26 Revenue Budgets.

**Table 8: Application of Non-Recurring Service Concession Arrangement Funding**

<b>23/24 £m</b>	<b>24/25 £m</b>	<b>25/26 £m</b>	<b>26/27 £m</b>	<b>27/28 £m</b>	<b>28/29 £m</b>	<b>Total £m</b>
10.0	-	-	-	-	-	10.0
4.0	4.0	4.0	4.0	4.0	1.2	21.2
<b>14.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>1.2</b>	<b>31.2</b>

- 7.12 Furthermore, the recurring capacity of **£3 million** will be applied from 2023/24 onwards through to 2041/42. When the recurring and non-recurring capacity is combined, the Service Concession Arrangement will contribute **£17 million** to the 2023/24 Provisional Revenue Budget.
- 7.13 **ACTION: The Council is asked to approve the application of funding arising from the Service Concession Arrangements as set out in Table 8 and paragraph 7.12 – RECOMMENDATION B**

## Council Tax Collection Rate

- 7.14 In previous financial years, the Council has budgeted for a Council Tax collection rate of 98%. This target, whilst challenging, was supported by the Council's collection performance over recent years and represents a realistic budgeted collection rate in "normal" times.
- 7.15 Elected members receive regular updates on Council Tax collection through reporting to the Finance & Resources Committee.
- 7.16 Despite the challenges facing households, Council Tax collection is holding up. It is therefore proposed that the collection rate of 98% is maintained for 2023/24, 2024/25 and 2025/26. It should, however, also be noted that there remains a risk to collection levels due to the economic environment, changes in legislation in relation to debt recovery and welfare reform. The cost-of-living crisis along with Covid-19 and its impact on household incomes may also continue to have a significant impact.

7.17 It usually takes on average around six years to reach or exceed a collection level of 98%. The Council remains committed to sustaining and improving performance in respect of all its income recovery activities.

**7.18 ACTION: The Council is asked to agree a Council Tax collection rate of 98% in 2023/24, 2024/25 and 2025/26 – RECOMMENDATION C.**

### **Council Tax Base**

7.19 The number of chargeable band D equivalent dwellings for Council Tax purposes, the Council Tax base (after adjusting for assumed non-collection of 2%), is estimated to be as follows:

**TABLE 9: COUNCIL TAX – NUMBER OF BAND D EQUIVALENT PROPERTIES**

2023/24	74,384
2024/25	75,018
2025/26	75,654

7.20 The Council's tax base is regularly reviewed, based upon an analysis of recent trends, and adjusted for anticipated growth in the number of dwellings as well as increases in the number of discounts and exempt dwellings.

**7.21 ACTION: The Council is asked to approve the Council Tax bases set out in Table 9 above – RECOMMENDATION D.**

### **Council Tax Levels**

7.22 On 28 September 2022, the Council approved the updated Medium Term Financial Plan (MTFP) (Report No. 22/249 refers). This included a Council Tax increase of **3%** for 2023/24, 2024/25 and 2025/26 as a planning assumption. On that basis this increase has been included in the Provisional Revenue Budgets set out in **Appendix A**. It is anticipated that these increases will generate additional income of **£2.955 million, £3.094 million and £3.240 million** in 2023/24, 2024,25 and 2025/26 respectively.

7.23 For illustrative purposes, a 3% increase in Council Tax means an annual increase of £40.53 which represents a weekly increase of 78p or monthly increase of £3.38.

**7.24 ACTION: In line with the previously approved Medium Term Financial Plan (Report No. 22/249, 28 September 2022) set the annual Council Tax for 2023/24 and an indicative Council Tax for 2024/25 and 2025/26 – RECOMMENDATION E.**

## Fees and Charges

- 7.25 The proposals set out in **Appendix B** contain details of proposed increases to existing levels of charges in 2023/24. Full details of recommended charges for 2023/24 are set out in **Appendix C**.
- 7.26 The annual review of charges considers several factors including an assessment of previous year's income levels, trends in user demand, inflationary pressures, savings targets, alternative charging structures and the potential impact on vulnerable groups.
- 7.27 All fees and charges should be set in line with the approved individual charging policy and fall into one of the following categories set out in **Table 10** below.

**Table 10: Charging Categories**

<b>Charging Strategy</b>	<b>Objective</b>
Commercial Charges	The Council aims to cover the cost of providing the service and make a surplus.
Full Cost Recovery	The Council aims to cover the cost of providing the service from those who use it.
Subsidised	The Council wishes users of the service to contribute to the costs of providing it. This might meet a service objective or allow competition with other providers.
Free	The Council chooses to make the service available at no charge to meet a service objective.
Statutory	Charges are determined in line with legal requirements.

## Perth and Kinross Integration Joint Board

- 7.28 The Perth and Kinross Integrated Joint Board (IJB) has an approved Strategic Commissioning Plan for 2020-25 and several Strategic Delivery Plans to deliver on its objectives for our vulnerable adults who rely upon community health and social care for daily living. The IJB has issued directions to the Council to deliver integrated health and social care, and, to support transformation in key priority areas such as older people services including care at home; expansion of support and independent living for people with a learning disability service and securing better outcomes in community mental health. The IJB has agreed to revise its Strategic Commissioning Plan and to update its Strategic Needs Assessment in 2023 (mid-term).
- 7.29 The Executive Leadership Team has continued to work with the Health & Social Care Partnership to support the development of a range of

transformational approaches to service provision aimed at building on best practice in health & social care provision.

- 7.30 The 2023/24 Provisional Revenue Budget assumes that the uplift in Scottish Government for adult social care of **£7.798m million** is applied in full, with £7.693 million applied to devolved functions and £105,000 to non-devolved functions. In addition, the Council has applied **£920,000** towards the cost of the 2022/23 pay award.
- 7.31 **ACTION: The Council is requested to approve the contribution of £79.532 million to Perth & Kinross Integration Joint Board in the 2023/24 Provisional Revenue Budget – RECOMMENDATION F.**
- 7.32 In addition, the Scottish Government has still to allocate £100 million of funding nationally towards the Real Living Wage. It is anticipated that the Council's share of this national funding will be £3.035 million which will also be applied to staff working within the Health & Social Care Partnership.

### **Composite Capital Budget**

- 7.33 The agenda for this special meeting of the Council includes a report on the Composite Capital Budget (Report No. 23/73 refers). Within that report, is an update on several immediate inflationary pressures facing the Capital Budget as well as projections on the Capital Fund, which is being utilised to smooth the impact on the Revenue Budget of the significant capital expenditure in the short term.
- 7.34 To that end, the 2023/24 Provisional Revenue Budget includes a recurring increase in the loan charges budget of **£600,000** to support the Capital Budget in the medium term.

### **2023/24, 2024/25 & 2025/26 Provisional Revenue Budgets**

- 7.35 The implications of the issues identified earlier in **Section 7** are summarised in **Table 11** below.



**Table 11: Summary**

	<b>23/24 £m</b>	<b>24/25 £m</b>	<b>25/26 £m</b>
Recurring Gap – see Table 7	23.472	7.276	5.041
Service Concessions – see Table 8	(17.000)	-	-
Scottish Govt Funding – see Table 4	(6.009)	-	-
Band D Growth	(0.300)	(0.300)	(0.300)
Loan Charges – see Para 7.33	0.600	-	-
Council Tax Increase – see Para 7.24	(2.955)	(3.094)	(3.240)
<b>Update Gap / (Capacity)</b>	<b>(2.192)</b>	<b>3.882</b>	<b>1.501</b>

- 7.36 **Table 11** indicates that capacity of **£2.192 million** in 2023/24 and gaps of **£3.822 million** and **£1.501 million** in 2024/25 and 2025/26 respectively. Over the three years, there is a gap of **£3.191 million**. This figure is based on acceptance of all measure set out within this report and subject to the current known funding available from Government. It is important for officers to stress the continuing uncertainty in funding available over the 3-year period and the significant pressures from inflation and potential future pay settlements.
- 7.37 Council is reminded that the Provisional Revenue Budgets, as set out in **Appendix A**, and Gap / Capacity identified in **Table 11** above are based upon the assumption that all expenditure pressures and all reductions within the Executive Summaries attached as **Appendix B** are approved.
- 7.38 As outlined in **Section 4** above, the Council is undertaking an ambitious transformation & change programme which needs to be resourced. This will include additional capacity as well as investment in service redesign, systems, and data analytics. To that end the 2023/24 Provisional Revenue Budget includes **£500,000** to take forward this work, which is funded by the earmarked Reserve for Transformation and Workforce Management.
- 7.39 In addition, the Council has previously invested significant resources in Anti-Poverty initiatives. The 2023/24 Provisional Revenue Budget includes **£300,000** of further investment. Specifically, this investment will allow for enhanced locality working, taking a one council, whole family, whole community approach to connecting children and families to the help and support they need to mitigate and move beyond poverty. This funding will enable the Anti-Poverty Task Force to function more effectively as an oversight and scrutiny group for all poverty related activity and delivering a joined-up approach across all member organisations of the Community Planning Partnership, local businesses and the third sector.
- 7.40 The 2023/24, 2024/25 & 2025/26 Provisional Revenue Budgets have been prepared based upon the information currently available, both in terms of

financial resources and anticipated service delivery pressures. The analysis reflects the judgement of Council officers and has been reviewed by the Executive Leadership Team. There is, however, a significant risk that these assumptions may require to be revised as part of the ongoing monitoring of Council expenditure and income.

- 7.41 Finally, the Council is recognised by external auditors for its prudent approach to financial management. Given the level of uncertainty over the short to medium term in relation to additional expenditure and reduced income, the previous approval of Reserves, and the unknown impact of Covid-19 / cost of living on local communities and the local economy, Council is encouraged to adopt a cautious and prudent approach towards the application of Reserves.

**7.42 ACTION: The Council is asked to approve the 2023/24, 2024/25 and 2025/26 Provisional Revenue Budgets as set out in Appendix A – RECOMMENDATION G.**

- 7.43 Council is also advised that there may be delays in the implementation of any additional expenditure proposals as arrangements are put in place and some of the activity may slip into future financial years. Any additional projects introduced through the Revenue Budget Motion / Amendments, which would in link with policy, be expected to reflect the Council's priorities and a focus on need rather than demand, may require a commensurate increase in staffing capacity to deliver them and that it may take time to recruit the appropriately skilled officers.

**Budget Consultation Exercise**

- 7.44 During October to December 2022, the Council's consultation and engagement activity combined both the budget and Corporate Plan for 2022-27. Overall, there were **1,092** responses submitted to the on-line survey as a whole and **1,084** of these visited the budget sections of the survey, a considerable increase on the previous two years (**739** in 2022/23, **642** in 2021/22, **484** in 2020/21). **Appendix D** provides details on the 1,084 responses to the budget sections of the survey and a report that was shared with Budget Review Groups.
- 7.45 The responses received in the budget consultation exercise have been taken by officers into consideration when developing the budget proposals contained within the report. Almost all the service areas which participants indicated were of lowest priority for investment and subsequently highest for reducing the standard, frequency, or stopping altogether, have been included as savings proposals, including Council-run events, Customer Service Centre efficiencies, and Council-owned buildings. While the proposals do include reductions in some areas which were most favoured by respondents for maintenance or investment, such as winter maintenance and public transport, the levels of proposed reductions have been limited to minimise the impact on these areas which residents have set out what is most important to them.
- 7.46 For each budget line, officers have also detailed the climate change and societal impact so that this can be taken into account to reflect that

consultation respondents identified the cost of living and climate change as the issues of most importance to them.

### **Scottish Water Charges**

- 7.47 The Council has received notification from Scottish Water that domestic water and wastewater charges for 2023/24 will increase by **5%**. This results in a band D equivalent charge for water and wastewater from Scottish Water of £502.29, an increase of £19.26 (£478.44 in 2022/23). The split between water and wastewater is set out in **Table 12** below.

**TABLE 12: BAND D WATER & WASTEWATER CHARGES FOR 2023/24**

	<b>Water</b>	<b>Wastewater</b>	<b>Total</b>
Band D	£232.47	£269.82	£502.29

- 7.48 Scottish Water charges for water and wastewater continue to be charged using the Council Tax multiplier that was in place prior to 1 April 2017.

## **8. RESERVES STRATEGY**

- 8.1 In accordance with the existing statutory and regulatory framework, the Head of Finance, as Responsible Financial Officer (or “Proper Officer”), is responsible for advising the Council on the level of Reserves it should hold.
- 8.2 In determining medium term financial plans and preparing budgets, the Council needs to consider the establishment and maintenance of Reserves in accordance with its statutory powers. Reserves can be held for three main purposes:
- Working balances to help cushion the impact of uneven cash flows and avoid unnecessary temporary borrowing – this forms part of General Reserves.
  - A contingency to cushion the impact of unexpected events or emergencies – this also forms part of General Reserves.
  - A means of building up funds often referred to as Earmarked Reserves, to meet known or predicted liabilities.
- 8.3 LAAP Bulletin 99 also provided guidance on the further categories of Earmarked Reserve that the Council is permitted to hold including insurance, unspent grants and school balances.
- 8.4 The 2021/22 Audited Annual Accounts included **£85.900 million** of General Fund Reserves. More details on the levels of cash backed Reserves are set out in **Appendix E**. When the earmarked Reserves of **£69.322 million** are removed, there was an uncommitted balance of **£16.578 million** which equates to 3.8%.

### **Proposals to Earmark Reserves**

- 8.5 Revenue Budget 2022/23 Update No 3, which was considered by the Finance & Resources Committee on 1 February 2023 (Report No. 23/31 refers), included the projected outturn for the Council’s 2022/23 General Fund Revenue Budget. These projections have been further refined to recognise several adjustments which are required in closing the Council’s 2022/23 Annual Accounts and represent material changes to the projected outturn.
- 8.6 The impact of these projections on the level of balances is summarised at **Appendix F** to this report, which indicates a projected General Fund (excluding HRA) balance of **£53.676 million** at 31 March 2023. Of the projected balance as at 31 March 2023, £38.768 million is earmarked for the

specific purposes set out in **Table 13** below at paragraph 8.9 with a projected uncommitted balance of **£14.908 million**.

- 8.7 There remain some areas of uncertainty in relation to the projected level of balances at 31 March 2023 including the final impact of weather-related events or additional grant income.
- 8.8 Based on the Council's existing financial and policy commitments and the work undertaken in preparing the Provisional Revenue Budgets, it is proposed that the amounts included in **Table 13** be earmarked against the projected General Fund balance.
- 8.9 The earmarked Reserves included in **Table 13** include the following proposals. The creation of an earmarked Reserve to support the work of the Children, Young People and Families Service in managing the impact of Covid-19 on higher levels of need and to reduce the number of residential care placements. Furthermore, recognising the costs of change that the Council is likely to incur over the short to medium term, the earmarked Reserve for Transformation has been further bolstered with a redesignation of funds from the Covid-19 earmarked Reserve.

**Table 13: Earmarked General Fund Balances**

	31.3.23 £'000	31.3.22 £'000
Projected General Fund Balance at 31 March 2023 (Per Appendix F)	53,676	85,900
Less: Proposed Amounts Earmarked Against Balances:		
Transformation and Workforce Management	(7,800)	(4,114)
Revenue Grants	(7,041)	(19,531)
Developer Contributions	(5,549)	(4,966)
Affordable Housing	(4,277)	(4,281)
Children & Young People's Residential Care	(2,025)	0
Non-Recurring Pressures c/f from 2022/23	(1,627)	(5,242)
Car Parking	(1,529)	(1,579)
COVID-19	(1,504)	(18,343)
Culture	(1,195)	(934)
Perth High School	(1,105)	(1,555)
Devolved School Management Balances	(777)	(1,191)
Decant Schools	(700)	(700)
School Counsellors	(681)	(681)
Financial Insecurity	(650)	(638)
Modern Apprentices / Graduate Trainees	(434)	(434)
Bertha Park High School	(274)	(454)
Primary School at Bertha Park	(270)	(270)
Property Maintenance	(228)	(305)
PH2O	(212)	(212)
Works Maintenance	(200)	(300)
Perth & Kinross Offer	(192)	(477)
World Cycling Championships	(180)	0
Salix	(113)	(92)
Local Action Partnerships	(107)	(107)
Grounds Maintenance	(60)	(135)
Community Investment Fund	(38)	(38)
Insurance Fund	0	(1,000)
REACH Project	0	(743)
Ventilation Measures	0	(437)
Local Government Elections	0	(212)
Financial Assistance	0	(196)
North Inch Golf Course	0	(155)
Total earmarked reserves	(38,768)	(69,322)
Revised Projected Uncommitted Balance at 31 March 2023	<b>14,908</b>	<b>16,578</b>

8.10 The balances identified in **Table 13** above and described in more detail in **Appendix G** will be monitored as part of the revenue monitoring process. Any proposals to make use of the balances will be subject to approval by either the Finance & Resources Committee or Council.

8.11 **ACTION: The Council is asked to maintain a prudent approach to the application of reserves and earmark the General Fund Balances identified in Table 13 above and Appendix G – RECOMMENDATION H.**

#### **Proposed Approach to Managing Unearmarked General Fund Reserves**

8.12 To assess the adequacy of unearmarked General Fund Reserves, it is necessary to take account of the strategic, operational and financial risks facing the Council, which are set out in **Section 9** of this report.

8.13 In addition, Councils are expected to retain the equivalent of 0.2% of their annual Net Revenue Budget to deal with unforeseen emergencies (**£732,322** in 2022/23 for Perth & Kinross Council) before being eligible for support through the Bellwin Scheme.

8.14 Taking account of all the risks and historical experience in Perth and Kinross since 1996, it is recommended that the targeted level of uncommitted non-HRA General Fund Reserves continues to be in the range of 2% to 4% of the Council's Net Revenue Budget in the medium term.

8.15 Based on the Net Provisional Revenue Budget for 2023/24 of **£446.045 million** (including the application of capacity) as detailed in **Appendix A**, this would mean a level of uncommitted Reserves of between approximately **£8.921 million** and **£17.842 million** for 2023/24.

8.16 The Council has targeted a level of uncommitted Reserves between 2% and 4% range for several years. Whilst this range is still considered to be appropriate, it should be noted that the level of risk involved in managing the Council's Revenue Budget is significant. There is currently no confirmation of the Council's Scottish Government funding beyond 2023/24 and it is anticipated that Council services will continue to operate in a challenging financial environment in future years.

8.17 Based on the level of earmarked Reserves set out in **Table 13** above, the level of unearmarked Reserves is **£14.908 million** which equates to **3.3%**

8.18 **ACTION: The Council is asked 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 – RECOMMENDATION I.**

8.19 In the event that any use of General Fund Reserves is made in determining the 2023/24, 2024/25 or 2025/26 Revenue Budgets, this should only be done on the basis of a sustainable strategy, which ensures that future years' Revenue Budgets are not dependent upon the continuing use of Reserves.

- 8.20 **Appendix H** to the report shows the contributions to and from Reserves recommended in setting the Provisional Revenue Budget for 2023/24 and anticipated in 2024/25 and 2025/26.
- 8.21 The Council holds several other cash backed Reserves including the Capital Statutory Fund, Insurance Fund, Capital Fund and Capital Grants Unapplied Fund which are further detailed in **Appendix E**.

## **9. RISK ASSESSMENT**

- 9.1 Determining the Revenue Budget and Reserves Strategy requires consideration of the strategic, operational and financial risks potentially facing the Council. The General Fund Reserves Strategy is integral to supporting the Council's approach to the management of financial risk. Both the uncertainty of future events and resource constraints make it impractical to mitigate against all potential risks. In developing its medium-term financial plan, the Council must also be aware of the sustainability of its expenditure proposals. Significant risks, which are of relevance are outlined below.
- 9.2 Council will be kept up to date on the impact of these risks through revenue monitoring reports to the Finance & Resources Committee and budget updates to Council.

### **Local Government Funding Beyond 2023/24**

- 9.3 The Council received a one-year financial settlement for 2023/24 in January 2023. It is very difficult to estimate Scottish Government future funding scenarios. The magnitude of any potential future funding reduction will be influenced by many aspects of the wider economic climate and UK and Scottish Government policies. The Resource Spending Review published by the Scottish Government in May 2022 indicated a flat cash funding settlement for local government through to 2026/27.
- 9.4 Given the levels of inflation being experienced, the potential for further real terms reductions in funding beyond financial year 2023/24 is considered to represent a significant risk in the management of the budget over the medium term.
- 9.5 The potential for real terms reductions in funding is compounded over the medium term at a time of rising need and demand for Council services.
- 9.6 At this time, there is also no information on any conditions which may be attached to future local government finance settlements. For 2023/24, Councils have been advised of financial penalties if they fail to maintain teacher and school support staff numbers. The Executive Summaries set out in **Appendix B** comply with this requirement.
- 9.7 Following the devolvement of a number of taxes to the Scottish Government, under the terms of the Scotland Acts, the actual level of funding available to the public sector is more directly linked to the performance of the Scottish



economy. Income from devolved taxation will be dependent upon the relative performance of the Scottish economy.

- 9.8 Whilst the Scottish Government has provided funding information for 2023/24 only, it remains critical that the Council continues to plan over the medium term, to allow sufficient lead in time to identify and deliver the savings that are likely to be necessary in future years. By continuing to plan for the medium term, the Council provides authority for officers to roll out the programme of significant change encompassed within the Perth and Kinross Offer.
- 9.9 Finally, as set out in the Council's response to the Scottish Government consultation on a National Care Service (Report No. 21/185 refers), there is the potential for the creation of a National Care Service to have a significant impact upon the Council's future budget assuming that resources and funding is transferred to the proposed new Boards.

### **Pay Award Assumptions**

- 9.10 The negotiations for the 2022/23 pay awards have not yet concluded for all staff groups. This represents a risk to the base budget for all financial years going forward.
- 9.11 The 2023/24, 2024/25 and 2025/26 Provisional Revenue Budgets include a budgeted pay award of **3%** for all staff groups. Given that the average pay award for 2022/23 for non-teaching staff equated to around 7%, there is a significant risk that this is insufficient. Each movement of 1% on pay award results in an approximately **£2.250 million** increase or reduction in the cost to the Council.
- 9.12 The pay claim from the SJC Trade Unions for 2023/24 was received on 26 January 2023 and includes an increase of 12% or £4,000 which is significantly in excess of budgeted assumptions.
- 9.13 On 21 February 2023, the Deputy First Minister and Cabinet Secretary for Covid Recovery wrote to COSLA advising of an additional £100 million of national funding. This funding is a "contribution to support councils to make a meaningful 2023-24 pay offer for non-teaching local government staff, recognising the critical role that those staff play in delivering front line services". When the allocation to the Council is known, this will be reported to the Finance & Resources Committee. Should this additional funding not be applied to the cost of the final 2023/24 pay award (once known), the Council may be required to find additional savings in year.

### **Service Concession Scheme**

- 9.14 As per the approach to the Service Concession Scheme agreed by Council (Report No. 23/43 refers) the 2023/24, 2024/25 and 2025/26 Provisional Revenue Budgets assume the application of **£31.2 million** of non-recurring resources through to 2027/28 and **£3 million** on a recurring basis through to 2041/42.

- 9.15 Of the non-recurring resources applied in 2023/24, it is assumed that **£10 million** is funding inflation that is transitory in nature. If this is not that case, there is a risk that the Council will be required to identify further reductions in future years in order to produce a balanced Revenue Budget.

### **Inflation**

- 9.16 There is a risk that levels of Service specific inflation exceed budgeted provisions including energy and construction and that levels of general inflation cannot be contained within existing resources as is currently assumed within the Provisional Revenue Budgets. Future increases in the National Living Wage, pressure to enhance wage rates paid by service providers and suppliers and the impact of the leaving the European Union and global uncertainty on the value of Sterling may also create inflationary pressures. Inflation is currently running at its highest levels since April 1991.

### **Cost of Living**

- 9.17 Undoubtedly, the cost of living will have a significant impact on Council resources over the medium term. It is likely that the Council will continue to incur additional expenditure as the cost-of-living response continues as well as seeing further pressure on income streams from both Council Tax and fees & charges due to the impact local citizens and businesses.

### **Arms-Length External Organisations**

- 9.18 All three of the Council's Arms-Length External Organisations, Live Active Leisure, Culture Perth and Kinross and Horsecross Arts Ltd, have been impacted by the Covid-19 pandemic.
- 9.19 There is a risk that numbers returning to these facilities do not return to pre-pandemic levels and that consumer nervousness impacts on future usage leading to continued pressure on customer generated income and further financial challenges. There is also an ongoing risk to the financial sustainability of the ALEOs due to the additional costs they are likely to face as adjust their offer to respond to the consequences of Covid-19 and the inflationary pressures related to service delivery.
- 9.20 A review of ALEOs is being undertaken within the Transformation and Change Programme – **see paragraph 5.25.**

### **Tayside Contracts**

- 9.21 There is a risk that levels of inflation exceed budgeted provisions for Tayside Contracts covering construction, janitorial, catering and cleaning activities. In recent months there have been significant price increases in supply chain costs for key commodities including material costs for construction and food supplies in catering which if sustained will put further pressure on client budgets to accommodate these price increases. Furthermore, with Tayside Contracts bound by national pay award negotiations there is a risk that, similar to 2022/23, future pay offers are 'bottom loaded' which have a

disproportionately high effect on lower paid employees and therefore significantly increased costs in relative percentage terms (92% of Tayside Contracts staff earn below £25k per annum compared to the Scottish Council's average of 55%). In addition, there is a risk that school meal uptake numbers remain low relative to pre-Covid-19 levels, impacting on income generated.

- 9.22 Tayside Contracts continue to seek ways to improve efficiency and effectiveness in their day-to-day operations to mitigate the impact of cost increases with a Change Plan and programme of Transformation being developed over the short to medium term. There is a risk, however, that these interventions alone will not be sufficient to accommodate all cost increases and as such service reductions may be required going forward.

### **Number of Band D Properties**

- 9.23 The 2023/24, 2024/25 & 2025/26 Provisional Revenue Budgets assume growth in the number of Band D equivalent properties consistent with the Medium-Term Financial Plan and is based on levels of growth currently being experienced. If the levels of growth in the number of properties do not continue, there is a risk to the budgeted level of Council Tax income.

### **Current Economic Climate**

- 9.24 There is a risk that both the Council's capacity to generate income, and the expenditure it incurs in meeting demand for its Services, may be less predictable in the current volatile economic climate.
- 9.25 In terms of income generation, there is a continued risk that Council Tax collection levels, commercial rental income and other areas of income generated by the Council may be further affected.
- 9.26 The economic climate may also increase demand for, and expenditure on Council services. This risk will require to be managed within the Council's available resources.
- 9.27 The economy has also been impacted on an unprecedented level by Covid-19 and this will undoubtedly put further pressure on public finances as tax revenues are reduced and expenditure rises.

### **Climate Change**

- 9.28 On 15 December 2021, the Council approved its Climate Change Strategy and Action Plan (Report No. 21/245 refers).
- 9.29 Legislation has been introduced by the Scottish Government that will aim to ensure Scotland reaches net zero greenhouse gas emissions by 2045. There are also a range of challenging intermediate targets and a further possibility that these targets will be accelerated by legislation. These requirements will have implications for both revenue costs and capital expenditure.

- 9.30 As the Council strives to decarbonise, this will undoubtedly mean significant additional investment will be required. However, it must also be noted that there are major, current and proposed, national funding sources available, and the Council must ensure it is in a position to fully capitalise on these.

### **2023/24, 2024/25 & 2025/26 Revenue Budgets**

- 9.31 Council has previously been briefed on the current challenges in the construction sector and as widely reported, supply chain pressures are emerging across all sectors of the economy. There is accordingly a risk that the assumptions supporting expenditure pressures within future year Revenue Budgets vary significantly with a consequential impact upon the budget.
- 9.32 Furthermore, the 2023/24, 2024/25 and 2025/26 Revenue Budgets are constructed on the basis that approved savings are delivered. There remains a risk that due to capacity issues or changes in demand for services, these savings require to be further delayed or may no longer be deliverable.
- 9.33 There is also a risk that the delivery of services continues to be impacted by the ability of the Council to recruit and retain staff with the skills required to maintain high standards of performance. Recruitment challenges continue to be an ongoing issue in many service areas with the pressures of continuing demands on the workforce and competition from other employers contributing to this challenge.

### **Implications of Capital Budget**

- 9.34 The Council has an established policy of drawing down the Capital Fund to support capital expenditure. As the Capital Fund reduces, resources will have to be redirected from the Revenue Budget to support the loan repayments over the short to medium term.

### **Severe Weather**

- 9.35 There is a risk that, as has been the case in previous years, the Council incurs further significant levels of expenditure on severe weather. **Table 14** sets out projected or final outturns on Winter Maintenance over the last ten years. The total net contribution from Reserves over the last decade is **£3.552 million**.

**Table 14: Winter Maintenance Final Over / Under Spend**

2022/23	Projected over spend of £1.200 million
2021/22	Over spend of £225,000
2020/21	Over spend £1.024 million
2019/20	Overspend £648,000
2018/19	Underspend £143,000
2017/18	Over spend of £1.350 million
2016/17	Underspend £540,000
2015/16	Over spend £59,000
2014/15	Over spend £260,000
2013/14	Under spend £531,000

- 9.36 Council will be kept up to date with developments through the revenue and capital monitoring updates to Finance and Resources Committee, which will be provided throughout the coming financial year.

## **10. CONCLUSIONS**

- 10.1 Despite the challenges the Council faces, its workforce continues to deliver high quality services to the people of Perth and Kinross on a daily basis and make a real difference to the lives of our residents. In common with all Scottish local authorities and the wider public sector, Perth & Kinross Council continues to anticipate a period of financial constraint due to growing costs at the same time as increased demand for services.
- 10.2 The cost-of-living crisis has given rise to significant financial pressure on the Council's Revenue Budget and the long-term impact upon service demand; service delivery and the Council's ability to generate and collect income will take some time to establish.
- 10.3 The wider economic situation and consequential impact on the cost of living will further exacerbate the financial and wider challenges the Council will experience over the short and medium term.
- 10.4 The Council continues to take proactive measures to enable it to address these challenges from a robust financial position and continues to develop and strengthen its arrangements for financial and resource management.
- 10.5 The implementation of the Transformation & Change Strategy will further support the Council's response. The Perth and Kinross Offer will underpin all that the Council does, based on an approach where it works together with its communities. Linked to this, is the approach to recovery and renewal, as well as ongoing response arrangements, because of the pandemic.
- 10.6 The Council remains committed to modernising and improving the efficiency of functions. This report reinforces the Council's commitment to the delivering the best possible services in the context of meeting challenging savings

targets which requires the engagement of the Council's workforce; Elected Members; Community Planning Partners and the communities which it serves.

**Author(s)**

<b>Name</b>	<b>Designation</b>	<b>Contact Details</b>
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Clare Mailer	Executive Lead (Strategic Planning & Transformation)	
Carole Hendry	Performance & Business Support Manager	

**Approved**

<b>Name</b>	<b>Designation</b>	<b>Date</b>
Thomas Glen	Chief Executive	22 February 2023
Karen Donaldson	Chief Operating Officer	
Stewart Mackenzie	Head of Finance	

## 1. IMPLICATIONS, ASSESSMENTS, CONSULTATION AND COMMUNICATION

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

### 1. Strategic Implications

#### Corporate Plan

- 1.1 The Council's Corporate Plan 2022 – 2028 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
- Developing a resilient, stronger and greener 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
- Working in partnership with communities

- 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

- 2.4 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.
- 2.5 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 has 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 A –	2023/24, 2024/25 & 2025/26 Provisional Revenue Budgets
Appendix B –	Executive Summaries
Appendix C –	2023/24 Fees & Charges
Appendix D –	Budget Consultation Summary Report
Appendix E –	Summary of Council Cash Backed Reserves 31 March 2022 and Projected to 31 March 2023
Appendix F –	Projected General Fund Balance at 31 March 2023 (excl HRA)
Appendix G –	Summary of Earmarked Reserves at 31 March 2023
Appendix H –	Summary of the Projected Use of General Fund Revenue Balances 2023/24, 2024/25 & 2025/26

## APPENDIX A

### PROVISIONAL REVENUE BUDGET

	2023/24	2024/25	2025/26
	<u>£000</u>	<u>£000</u>	<u>£000</u>
Education & Children's Services	230,216	227,349	227,666
Communities	66,167	62,119	61,205
Corporate & Democratic Services	40,814	40,976	38,956
Chief Executive	2,238	1,288	1,288
<b>Sub-Total: Service Budgets</b>	<b>339,435</b>	<b>331,732</b>	<b>329,115</b>
<u>Corporate Budgets</u>			
Health & Social Care Partnership	82,673	82,673	82,673
Contribution to Valuation Joint Board	1,309	1,309	1,309
Capital Financing Costs	15,047	15,588	16,129
Interest on Revenue Balances	(5,054)	(4,867)	(3,917)
Contribution to Capital Fund	3,099	6,166	5,312
Contribution to Insurance fund	200	200	200
Tayside Contracts Surplus	(550)	(550)	(550)
Support Service External Income	(2,153)	(2,153)	(2,153)
Contribution to Tayside pension fund	1,725	1,725	1,725
Discretionary Relief	1,104	1,104	1,104
Apprenticeship Levy	818	818	818
Council Tax Reduction Scheme	6,200	6,200	6,200
Pay	0	7,250	14,500
Reversal Service concession scheme	0	(10,000)	(10,000)
<b>Sub-Total: Corporate Budgets</b>	<b>104,418</b>	<b>105,463</b>	<b>113,350</b>
<b>Net Expenditure (General Fund)</b>	<b>443,853</b>	<b>437,195</b>	<b>442,465</b>
<u>Financed By:</u>			
Council Tax	(101,437)	(105,372)	(109,453)
Council Tax Second Home / Long Term Empty Properties	(1,300)	(1,300)	(1,300)
Total Revenue Funding	(318,106)	(321,360)	(321,360)
Capital Grants	(1,600)	(1,600)	(1,600)
Balances	(6,602)	1,127	1,439
Service Concession Scheme	(17,000)	(7,000)	(7,000)
<b>Non-recurring headroom / GAP</b>	<b>(2,192)</b>	<b>1,690</b>	<b>3,191</b>
Reverse Previous year impact		2,192	(1,690)
<b>Recurring impact (per Table 11)</b>	<b>(2,192)</b>	<b>3,882</b>	<b>1,501</b>





**2023/24 - 2025/26**

**REVENUE BUDGET**

**Executive Summaries**

	2023/24			2024/25			2025/26		
	Pressures £'000	Reductions £'000	FTE	Pressures £'000	Reductions £'000	FTE	Pressures £'000	Reductions £'000	FTE
Tackling poverty	100	0	0.0	45	0	0.0	50	0	0.0
Tackling climate change and supporting sustainable places	285	100	3.0	0	250	8.0	0	250	8.0
Developing a resilient, stronger and greener local economy	0	780	5.4	0	577	2.0	0	173	0.0
Enabling our children and young people to achieve their full potential	7,079	1,350	2.0	2,438	1,163	22.9	2,029	757	0.0
Protecting and caring for our most vulnerable people	100	321	0.5	20	952	9.0	20	313	5.2
Supporting and promoting physical and mental wellbeing	0	331	0.0	0	351	0.0	0	351	0.0
Working in partnership with communities	2,266	2,482	13.0	1,262	1,045	11.0	849	740	11.0
Organised to Deliver / Transformation	4,605	622	9.6	3,307	776	17.2	606	2,692	39.7
Operational Management	105	2,247	9.9	90	2,022	6.0	75	562	3.5
<b>Totals</b>	<b>14,540</b>	<b>8,233</b>	<b>43.4</b>	<b>7,162</b>	<b>7,136</b>	<b>76.1</b>	<b>3,629</b>	<b>5,838</b>	<b>67.4</b>

**Total Pressures**    **25,331**  
**Total Reductions**    **21,207**

**PERTH & KINROSS COUNCIL  
REVENUE BUDGET 2023/24 TO 2025/26**

<b>EXPENDITURE PRESSURES - Tackling Poverty</b>		<b>23/24 £'000</b>	<b>24/25 £'000</b>	<b>25/26 £'000</b>
<b>1</b>	<b>Operations - Living Wage</b> Inflationary Pressures - Provision for impact of National Living Wage (mandatory) on agency contracts and Foundation Living Wage (discretionary but supports the Council's commitment as a Living Wage Employer). Assumed at 3% annually. Also includes additional increase of 3.8% in year for 2022/23 based on budget announcement £10.50 to £10.90 per hour.	100	45	50
		<b>100</b>	<b>45</b>	<b>50</b>

**PERTH & KINROSS COUNCIL**  
**REVENUE BUDGET 2023/24 TO 2025/26**

<b>EXPENDITURE PRESSURES - Tackling climate change and supporting sustainable places</b>		<b>23/24</b>	<b>24/25</b>	<b>25/26</b>
		<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
<b>1</b>	<b>Planning &amp; Development - Climate Change &amp; Sustainable Development</b> Additional capacity required to develop the landscape interventions elements of the Climate Change action plan. Land use change can be the most cost-effect means for reducing carbon and achieving wider benefits and has the potential to have a significant impact on our climate change aspirations.	45	-	-
<b>2</b>	<b>Visitor Rangers</b> Given the success of the pilot Visitor Ranger Service, the Council resolved to make it a permanent service.	240	-	-
		<b>285</b>	<b>0</b>	<b>0</b>



**PERTH & KINROSS COUNCIL**  
**REVENUE BUDGET 2023/24 TO 2025/26**

<b>EXPENDITURE PRESSURES - Enabling our children and young people to achieve their full potential</b>		<b>23/24 £'000</b>	<b>24/25 £'000</b>	<b>25/26 £'000</b>
<b>1</b>	<b>Investment in Learning (IIL) and Bertha Park High School Unitary Charge</b> IIL and Bertha Park High School Unitary Charge inflation - Retail Price Index (RPI) - Estimate for January 2023 - 13.44% (24/25 - 4%, 25/26 - 3%).  Total budget £22m.	2,677	987	770
<b>2</b>	<b>Home to School Transport</b> Home to School Transport Inflation assumes 13% for April 2023 (24/25 5%; 25/26 5%)  Total Budget £9.3m	1,209	525	552
<b>3</b>	<b>Property Costs</b> Inflation increase in 2022/23 from staff pay awards £670k from Tayside Contracts. Non Domestic Rates revaluation estimated at £594,000.  Property Costs inflation for Non Domestic Rates/Cleaning/Janitorial/Ground Maintenance and Refuse uplift. (23/24 6%; 24/25 4%; 25/26 3%)  Total Budget £10.8m.	1,880	498	357
<b>4</b>	<b>Young People with emotional and behavioural difficulties in Residential Care</b> Young people with emotional and behavioural difficulties in residential care inflation (23/24 - 7%, 24/25 - 5%, 25/26 - 2.5%)  Total budget £2.5m	175	134	70

**PERTH & KINROSS COUNCIL  
REVENUE BUDGET 2023/24 TO 2025/26**

<b>EXPENDITURE PRESSURES - Enabling our children and young people to achieve their full potential</b>		<b>23/24 £'000</b>	<b>24/25 £'000</b>	<b>25/26 £'000</b>
<b>5 Foster Carer and Kinship Carer Fee Payment</b>	Expenditure Pressure of £230,000 for Kinship Care based on current requirement in 2022/23 beyond budget. Inflation pressures (23/24 3.5%; 24/25 2.8%; 25/26 2.4%)  Total Budget £4.2m	377	130	112
<b>6 Sustainable Rate Payment to Partner Providers</b>	Inflation increase of 2.5% per annum, assumes funding from Early Learning & Childcare budget allocation from Scottish Government.  Total Budget £5.8m	145	149	152
<b>7 Deferred Places in Early Years</b>	Scottish Government have approved a deferred entry scheme from 2023/24. Assumes 25% uptake based on pilot schemes information. Assumes funding from Early Learning & Childcare budget allocation from Scottish Government.	616	15	16
		<b>7,079</b>	<b>2,438</b>	<b>2,029</b>

**PERTH & KINROSS COUNCIL  
REVENUE BUDGET 2023/24 TO 2025/26**

<b>EXPENDITURE PRESSURES - Protecting and caring for our most vulnerable people</b>		<b>23/24 £'000</b>	<b>24/25 £'000</b>	<b>25/26 £'000</b>
<b>1</b>	<b>Supported Accommodation Costs</b>	100	20	20
	Increased costs of supported accommodation not covered by Housing Benefit.			
		<b>100</b>	<b>20</b>	<b>20</b>

**PERTH & KINROSS COUNCIL**  
**REVENUE BUDGET 2023/24 TO 2025/26**

<b>EXPENDITURE PRESSURES - Working in partnership with communities</b>		<b>23/24 £'000</b>	<b>24/25 £'000</b>	<b>25/26 £'000</b>
<b>1</b>	<b>Community Greenspace - Contract Inflation</b> Provision for contract inflation on community greenspace planned and reactive maintenance contracts. Total maintenance budget £1m. Inflation rates assumed are 6%, 4% and 3%.	60	40	35
<b>2</b>	<b>Roads, Structures, Traffic &amp; Network - Contract Inflation</b> Provision for contract inflation across all roads related planned and reactive maintenance contracts. Total maintenance budget £3.3m. Inflation rates assumed are 6%, 4% and 3%.	200	140	110
<b>3</b>	<b>Winter Maintenance - Contract Inflation</b> Provision for contract inflation. Total budget £3.9m. Inflation rates assumed are 6%, 4% and 3%.	235	165	130
<b>4</b>	<b>Operations Fuel</b> Provision for contract price increase for fuel across all activities. Total budget £1.3m. Inflation rates assumed are 6%, 4% and 3%.	80	55	45
<b>5</b>	<b>Energy Pressures - Street Lighting, Illuminated Signs and Traffic Signals</b> Provision for energy price inflation at 59%, 34% and 3%. This is net of increased loan charges arising from the LED and column replacement programme. Total budget £1m.	560	310	60

**PERTH & KINROSS COUNCIL**  
**REVENUE BUDGET 2023/24 TO 2025/26**

<b>EXPENDITURE PRESSURES - Working in partnership with communities</b>		<b>23/24 £'000</b>	<b>24/25 £'000</b>	<b>25/26 £'000</b>
<b>6</b>	<b>Waste Disposal - Contract Inflation</b> Provision for contract inflation. Total budget £5.9m. Inflation rates assumed are 6%, 4% and 3%.	355	250	195
<b>7</b>	<b>Operations - Refuse Collection</b> The increase in residential properties has led to pressures on the refuse collection routes which will require an additional crew from next year and potentially a further crew in 2026/27 due to further growth.	248	-	-
<b>8</b>	<b>Public Transport - Tendered Services Contract Inflation</b> Provision for contract inflation on subsidised local bus service contracts. Total budget £2.5m. Inflation rates assumed are 9.4%, 5% and 5%.	243	137	144
<b>9</b>	<b>Service Wide IT System Licensing &amp; Support</b> Impact of inflation and contract renewals on core business system licensing and support requirements.	55	5	5

**PERTH & KINROSS COUNCIL  
REVENUE BUDGET 2023/24 TO 2025/26**

<b>EXPENDITURE PRESSURES - Working in partnership with communities</b>		<b>23/24 £'000</b>	<b>24/25 £'000</b>	<b>25/26 £'000</b>
<b>10</b>	<b>Parking Services</b> Provision for inflation on operating costs including maintenance of car parks and ticket machines, park and ride services and multi storey car park and investment in car parking infrastructure. Costs to be covered by an increase in parking charges. Inflation rates assumed are 6%, 4% and 3%.	230	160	125
		<b>2,266</b>	<b>1,262</b>	<b>849</b>

**PERTH & KINROSS COUNCIL  
REVENUE BUDGET 2023/24 TO 2025/26**

<b>EXPENDITURE PRESSURES - Organised to Deliver / Transformation</b>		<b>23/24 £'000</b>	<b>24/25 £'000</b>	<b>25/26 £'000</b>
<b>1</b>	<b>Energy</b> Projected increases in cost of gas and electricity. This is an inflationary increase of 65% in 23/24 (24/25 34%; 25/26 3%). Budget 22/23 £5.27m	3,410	2,940	310
<b>2</b>	<b>Property Maintenance</b> Inflationary increases on contracts and portfolio condition demands. This is an inflationary increase of 20% in 23/24 (24/25 5%; 25/26 5%). Budget 22/23 £4.13m	850	250	250
<b>3</b>	<b>Pullar House Inflationary Increase</b> Inflation on Pullar House - Retail Price Index (RPI) estimate for January 2023 - 13.44% (24/25 4%; 25/26 3% for 6 months until payment ceases). Budget 22/23 £2.57m	345	117	46
		<b>4,605</b>	<b>3,307</b>	<b>606</b>

PERTH & KINROSS COUNCIL  
REVENUE BUDGET 2023/24 TO 2025/26

BUDGET REDUCTIONS - Tackling climate change and supporting sustainable places		23/24 £'000	24/25 £'000	25/26 £'000	23/24 FTE	24/25 FTE	25/26 FTE
1	<p><b>Grounds Maintenance</b></p> <p>Redesign of maintenance of open space, creating large areas of bio-diversity which would remain unmaintained. There is currently a pilot "Managing for Wildlife" initiative and this proposal is the roll out of this approach across all community greenspace over a number of years. For areas not subject to bio-diversity arrangements, efforts would be made to maintain the current level of service within the remaining resources.</p> <p><b><u>Impact Analysis and Risk Assessment</u></b></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> Limited redeployment and/or retraining opportunities for some of the Council's lowest paid members of staff.</p> <p><b>Workforce:</b> Staffing reduction of 19FTE of 70FTE. Also impact on agency staff.</p> <p><b>Customer:</b> Impact on residents' and visitors' perceptions of our green spaces with a potential increase in complaints.</p> <p><b>Equalities/Diversity:</b> This saving would impact on some of the Council's lowest paid members of staff.</p> <p><b>Outcome and Performance:</b> A number of areas of greenspace across Perth &amp; Kinross would be redesigned to improve bio-diversity and areas currently cut would have a mixture of cuts and treatments.</p> <p><b>Climate Change:</b> There would be a positive impact on the environment arising from enhanced bio-diversity.</p>	100	250	250	3.0	8.0	8.0
TOTAL		100	250	250	3.0	8.0	8.0



PERTH & KINROSS COUNCIL  
REVENUE BUDGET 2023/24 TO 2025/26

BUDGET REDUCTIONS - Developing a resilient, stronger and greener local economy		23/24 £'000	24/25 £'000	25/26 £'000	23/24 FTE	24/25 FTE	25/26 FTE
1	<b>Removal of funding for mobile toilets</b> Cessation of funding for the provision of mobile toilets at community and public events requiring community organisations to fund any provision themselves.  <u><b>Impact Analysis and Risk Assessment</b></u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified. <b>Workforce:</b> No significant impact identified. <b>Customer:</b> Would impact on community groups which hold events. <b>Equalities / Diversity:</b> No significant impact identified. <b>Outcome &amp; Performance:</b> Reduced support to Community Groups. <b>Climate Change:</b> No significant impact identified.	-	26	-	-	-	-
2	<b>Review of Public Conveniences</b> Retain only highest footfall attended public toilets (Pitlochry and Dunkeld) and close all others with alternate provision of comfort schemes.  <u><b>Impact Analysis and Risk Assessment</b></u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified. <b>Workforce:</b> Staffing reduction of 2.4 FTE of 5.5FTE. Also impact on agency staff. <b>Customer:</b> Potential impact if alternative provision through Comfort Schemes cannot be secured. <b>Equalities / Diversity:</b> Potential impact on people with medical conditions or disabilities if Comfort Schemes cannot be secured. <b>Outcome &amp; Performance:</b> Perceived loss of amenity and perceived risk of impact on tourism. <b>Climate Change:</b> No significant impact identified.	85	-	-	2.4	-	-

PERTH & KINROSS COUNCIL  
REVENUE BUDGET 2023/24 TO 2025/26

BUDGET REDUCTIONS - Developing a resilient, stronger and greener local economy		23/24 £'000	24/25 £'000	25/26 £'000	23/24 FTE	24/25 FTE	25/26 FTE
3	<p><b>Reduce Grant Funding to Pitlochry Festival Theatre</b> 30% reduction over 3 years. The total annual revenue grant to Pitlochry Festival Theatre (PFT) is currently £220,000.</p> <p><b><u>Impact Analysis and Risk Assessment</u></b>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact if reduction is profiled equally across 3 yrs.  <b>Workforce:</b> Workforce reduction in PFT unlikely.  <b>Customer:</b> Pre-Covid PFT attracted 100,000+ visitors per year - may impact on programme / activities.  <b>Equalities/Diversity:</b> There may be some impact on outreach/community engagement programmes.  <b>Outcome and Performance:</b> PFT attendances/impact on wider economy may reduce.  <b>Climate Change:</b> No significant impact identified.</p>	24	23	23	-	-	-

PERTH & KINROSS COUNCIL  
REVENUE BUDGET 2023/24 TO 2025/26

BUDGET REDUCTIONS - Developing a resilient, stronger and greener local economy		23/24 £'000	24/25 £'000	25/26 £'000	23/24 FTE	24/25 FTE	25/26 FTE
4	<p><b>Planning &amp; Development - Business &amp; Place Development Team: Events</b></p> <p>Full removal of events function and budget. Financial support for events contributes to the vitality of Perth city centre in particular by providing a reason to extend visitor stays and expenditure. Any Council run event for the purposes of economic development will not be held.</p> <p><b>Impact Analysis and Risk Assessment</b></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> While the largely free events programme is targeted at visitors/residents outside Perth and Kinross, significant numbers of local people also attend and therefore will lose access to free events.</p> <p><b>Workforce:</b> Staffing reduction of 2 FTE of 2 FTE.</p> <p><b>Customer:</b> Impact on visitor expenditure on hospitality, food &amp; beverages in particular.</p> <p><b>Equalities/Diversity:</b> Reduced access to free events by those on lower incomes.</p> <p><b>Outcome and Performance:</b> If no other funding sources replace Council expenditure there will be an economic impact.</p> <p><b>Climate Change:</b> No significant impact identified.</p>	360	-	-	2.0	-	-

PERTH & KINROSS COUNCIL  
REVENUE BUDGET 2023/24 TO 2025/26

BUDGET REDUCTIONS - Developing a resilient, stronger and greener local economy		23/24 £'000	24/25 £'000	25/26 £'000	23/24 FTE	24/25 FTE	25/26 FTE
5	<p><b>Planning &amp; Development - Business &amp; Place Development Team: City &amp; Town Centre Management</b></p> <p>Deletion of the full £95,000 budget for city and town centre management initiatives including all business-facing marketing, and performance monitoring. This would result in no support provided to local businesses or the direct marketing and promotion of town centres and Perth City Centre e.g. Shop Local etc.</p> <p><b><u>Impact Analysis and Risk Assessment</u></b></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified.</p> <p><b>Workforce:</b> Staffing reduction of 1 FTE of 5.5 FTE.</p> <p><b>Customer:</b> Some impact identified although loss of dedicated resource will mean increased response times and no financial support available for street events/animation/public realm dressing etc.</p> <p><b>Equalities/Diversity:</b> No significant impact identified.</p> <p><b>Outcome and Performance:</b> Reported issues in the city and town centres will take longer to respond to/resolve. Town centres and Perth city centre will not have Council funded street events.</p> <p><b>Climate Change:</b> No significant impact identified.</p>	-	150	-	-	1.0	-

PERTH & KINROSS COUNCIL  
REVENUE BUDGET 2023/24 TO 2025/26

BUDGET REDUCTIONS - Developing a resilient, stronger and greener local economy		23/24 £'000	24/25 £'000	25/26 £'000	23/24 FTE	24/25 FTE	25/26 FTE
6	<p><b>Planning &amp; Development - Business &amp; Place Development: Perth &amp; Kinross Heritage Trust</b></p> <p>Termination of Service Level Agreement with Perth &amp; Kinross Heritage Trust for archaeological advice to support planning application determination and for broader heritage grant support for place making. The services will be procured as and when necessary by the Development Management Team.</p> <p><b><u>Impact Analysis and Risk Assessment</u></b></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified.</p> <p><b>Workforce:</b> Staffing reduction of 1 FTE of 1 FTE.</p> <p><b>Customer:</b> Service would be procured as and when required.</p> <p><b>Equalities/Diversity:</b> No significant impact identified.</p> <p><b>Outcome and Performance:</b> Potentially some delay in securing consultancy support in respect of planning applications. Wider impact on the day to day management of PKHT.</p> <p><b>Climate Change:</b> No significant impact identified.</p>	100	-	-	1.0	-	-

PERTH & KINROSS COUNCIL  
REVENUE BUDGET 2023/24 TO 2025/26

BUDGET REDUCTIONS - Developing a resilient, stronger and greener local economy		23/24 £'000	24/25 £'000	25/26 £'000	23/24 FTE	24/25 FTE	25/26 FTE
7	<p><b>Planning &amp; Development - Business &amp; Place Development Team: Vacant Property</b> Reduced capacity to bring vacant commercial and residential properties back into use. The feasibility budget, which is fully funded from the Vacant Property Council Tax surcharge, will not be affected by this proposal.</p> <p><b>Impact Analysis and Risk Assessment</b>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified.  <b>Workforce:</b> Staffing reduction of 1 FTE of 2 FTE.  <b>Customer:</b> Reduced capacity will result in lengthier response times with projects taking longer to progress.  <b>Equalities/Diversity:</b> No significant impact identified.  <b>Outcome and Performance:</b> Fewer projects will be instigated and completed annually.  <b>Climate Change:</b> Limited impact but potentially fewer existing vacant properties will be re-used.</p>	-	35	-	-	1.0	-

PERTH & KINROSS COUNCIL  
REVENUE BUDGET 2023/24 TO 2025/26

BUDGET REDUCTIONS - Developing a resilient, stronger and greener local economy		23/24 £'000	24/25 £'000	25/26 £'000	23/24 FTE	24/25 FTE	25/26 FTE
8	<p><b>Planning &amp; Development - Business &amp; Place Development Team: Market Development Grants</b></p> <p>Cease all activity for Market Development grant support.</p> <p><b><u>Impact Analysis and Risk Assessment</u></b></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified.</p> <p><b>Workforce:</b> No significant impact identified.</p> <p><b>Customer:</b> No Council support to encourage businesses to trade outside Scotland.</p> <p><b>Equalities/Diversity:</b> No significant impact identified.</p> <p><b>Outcome and Performance:</b> Reduced ability to assist businesses to grow. The Council has, for a number of years, supported businesses to attend trade national/international trade fares, secure overseas agents and export internationally.</p> <p><b>Climate Change:</b> No significant impact.</p>	-	75	-	-	-	-

PERTH & KINROSS COUNCIL  
REVENUE BUDGET 2023/24 TO 2025/26

BUDGET REDUCTIONS - Developing a resilient, stronger and greener local economy		23/24 £'000	24/25 £'000	25/26 £'000	23/24 FTE	24/25 FTE	25/26 FTE
9	<b>Planning &amp; Development - Smart Perth &amp; Kinross: Perth Harbour</b> Review of Perth Harbour. Saving value assumes outright sale of the harbour or closure to commercial traffic. Total budget £178,000.  <u><b>Impact Analysis and Risk Assessment</b></u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified at this stage. <b>Workforce:</b> No significant impact identified. <b>Customer:</b> No significant impact identified as no businesses in the area are Harbour dependent. <b>Equalities/Diversity:</b> No significant impact identified at this stage. <b>Outcome and Performance:</b> No identified impact as the Harbour itself makes a limited economic contribution compared with the wider industrial area. <b>Climate Change:</b> Negligible negative impact on transport related emissions as there are so few shipping movements to take cargo off the roads.	60	118	-	-	-	-



PERTH & KINROSS COUNCIL  
REVENUE BUDGET 2023/24 TO 2025/26

BUDGET REDUCTIONS - Developing a resilient, stronger and greener local economy		23/24 £'000	24/25 £'000	25/26 £'000	23/24 FTE	24/25 FTE	25/26 FTE
10	<p><b>Employability/ Reduction / Removal of Modern Apprentice Scheme</b></p> <p>Removal of this budget will result in the cessation of corporately funded MA and Graduate Work Experience/ Apprenticeship/Professional Trainee opportunities. Those currently funded (in full or in part) from this fund will continue to be supported to the end of their training programme - the latest being 2026. Alternative models are being explored to reduce the administrative workload and to optimise the attractiveness of entry posts. Increased competition in the recruitment market along with current rates of pay offered are impacting currently on the number of applicants for these roles. The current split of Corporate and Service funded posts is 50/50.</p> <p><b>Impact Analysis and Risk Assessment</b></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> The corporate programme offers opportunities for young people or graduates to earn money while undertaking a qualification. Any alternative model is intended to improve the attractiveness of the programme.</p> <p><b>Workforce:</b> The corporate fund is aligned to meeting council workforce requirements. The council has an ageing workforce. The removal of this budget will limit opportunities to address the age demographic and some skill shortages.</p> <p><b>Customer:</b> No significant impact identified.</p> <p><b>Equalities/Diversity:</b> This may reduce young people's opportunities to access employment.</p> <p><b>Outcome and Performance:</b> No significant impact identified.</p> <p><b>Climate Change:</b> No significant impact identified.</p>	151	150	150	-	-	-
TOTAL		780	577	173	5.4	2.0	0.0

**PERTH & KINROSS COUNCIL**  
**REVENUE BUDGET 2023/24 TO 2025/26**

**BUDGET REDUCTIONS - Enabling our children and young people to achieve their full potential**

		<b>23/24</b>	<b>24/25</b>	<b>25/26</b>	<b>23/24</b>	<b>24/25</b>	<b>25/26</b>
		<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>
<b>1</b>	<p><b>Increase and introduction of Charges</b></p> <p>Proposed increases in the following - School Meals, Out of School Kids Clubs; School Lets and Campuses Lets. (23/24 3%; 24/25 3%; 25/26 3%)</p> <p>In addition, introduction of Early Learning and Childcare charges when nurseries have capacity to offer parents extra provision beyond the 1140 free provision.</p> <p><b><u>Impact Analysis and Risk Assessment</u></b></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> May affect lower income families.</p> <p><b>Workforce:</b> None.</p> <p><b>Customer:</b> May affect uptake.</p> <p><b>Equalities/Diversity:</b> May impact on low income families.</p> <p><b>Outcome and Performance:</b> Lower uptake may lead to income budgets not being achieved overall.</p> <p><b>Climate Change:</b> No impact.</p>	75	72	74	-	-	-

PERTH & KINROSS COUNCIL  
REVENUE BUDGET 2023/24 TO 2025/26

BUDGET REDUCTIONS - Enabling our children and young people to achieve their full potential

		23/24 £'000	24/25 £'000	25/26 £'000	23/24 FTE	24/25 FTE	25/26 FTE
2	<p><b>Reduction in Tayside Contracts Contract fee</b> A review and reduction in Tayside Contracts Facilities Management (school janitorial and cleaning) and catering costs with changes to the specifications.</p> <p><b><u>Impact Analysis and Risk Assessment</u></b>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No impact.  <b>Workforce:</b> Impact on Tayside Contracts workforce.  <b>Customer:</b> Reduced opening times and reduced cleaning specification.  <b>Equalities/Diversity:</b> Impact on Tayside Contracts lowest paid employees.  <b>Outcome and Performance:</b> Reputational risk to the Council. Reduced community access and facility management support.  <b>Climate Change:</b> No impact.</p>	100	100	100	-	-	-

**PERTH & KINROSS COUNCIL**  
**REVENUE BUDGET 2023/24 TO 2025/26**

**BUDGET REDUCTIONS - Enabling our children and young people to achieve their full potential**

		<b>23/24</b>	<b>24/25</b>	<b>25/26</b>	<b>23/24</b>	<b>24/25</b>	<b>25/26</b>
		<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>
<b>3</b>	<p><b>Full removal of the School Crossing Patroller (SCP) Service</b></p> <p>This proposal will remove all remaining School Crossing Patrollers. There is no funding for additional infrastructure improvements or any alternative crossing provision installations. It is the parents' responsibility to get their child(ren) to and from school safely and Council staff will continue to work with parents in respect of safe school travel planning. Where there is no assessed safe walking route to school for pupils, accompanied by a responsible adult, these pupils will continue to be transported by the Council.</p> <p><b><u>Impact Analysis and Risk Assessment</u></b></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No impact.</p> <p><b>Workforce:</b> Impact on Tayside Contracts workforce.</p> <p><b>Customer:</b> Parents have the responsibility to ensure the safe arrival and collection of their children to school.</p> <p><b>Equalities/Diversity:</b> Will impact on Tayside Contracts lowest paid staff.</p> <p><b>Outcome and Performance:</b> Reputational risk to the Council.</p> <p><b>Climate Change:</b> No significant impact.</p>	110	69	-	-	-	-

PERTH & KINROSS COUNCIL  
REVENUE BUDGET 2023/24 TO 2025/26

BUDGET REDUCTIONS - Enabling our children and young people to achieve their full potential

		23/24 £'000	24/25 £'000	25/26 £'000	23/24 FTE	24/25 FTE	25/26 FTE
4	<b>Removal of Primary Swimming Lessons</b> Removal of primary swimming lessons from August 2023.  <u><b>Impact Analysis and Risk Assessment</b></u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> Families on low incomes may not be able to afford to take their child(ren) swimming. <b>Workforce:</b> No impact on PKC staff, may impact on Live Active Leisure staff. <b>Customer:</b> Children in rural areas will benefit from less time out of the classroom as transport times can be significant. <b>Equalities/Diversity:</b> Children from low income families may not access swimming out with school. <b>Outcome and Performance:</b> Reputational risk to the Council. <b>Climate Change:</b> Reduced travel.	40	20	-	-	-	-

PERTH & KINROSS COUNCIL  
REVENUE BUDGET 2023/24 TO 2025/26

BUDGET REDUCTIONS - Enabling our children and young people to achieve their full potential

		23/24 £'000	24/25 £'000	25/26 £'000	23/24 FTE	24/25 FTE	25/26 FTE
5	<b>Reduction in Parent Council funding.</b> Reduction in annual grants to support the operation of Parent Councils by 50%.  <u><b>Impact Analysis and Risk Assessment</b></u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No impact. <b>Workforce:</b> No impact. <b>Customer:</b> Parent Councils will have less resources to administer their Council meetings. <b>Equalities/Diversity:</b> No impact. <b>Outcome and Performance:</b> No impact. <b>Climate Change:</b> No impact.	20	-	-	-	-	-

PERTH & KINROSS COUNCIL  
REVENUE BUDGET 2023/24 TO 2025/26

BUDGET REDUCTIONS - Enabling our children and young people to achieve their full potential

		23/24 £'000	24/25 £'000	25/26 £'000	23/24 FTE	24/25 FTE	25/26 FTE
6	<b>Reduction in School Virtual Campus Provision</b> Reduction of Virtual Campus allocation to schools.  <u><b>Impact Analysis and Risk Assessment</b></u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> Potentially some narrowing of curriculum but could be offset by enhanced School College Partnership offer and Tayside Regional Improvement Collaborative virtual campus. <b>Workforce:</b> 1.1 FTE from 2.2 FTE. <b>Customer:</b> Impact on support available for learners who are engaging in virtual learning. <b>Equalities/Diversity:</b> No impact. <b>Outcome and Performance:</b> Mitigations will be required to ensure learners' success. <b>Climate Change:</b> No impact.	-	41	21	-	1.1	-

**PERTH & KINROSS COUNCIL**  
**REVENUE BUDGET 2023/24 TO 2025/26**

**BUDGET REDUCTIONS - Enabling our children and young people to achieve their full potential**

		<b>23/24</b>	<b>24/25</b>	<b>25/26</b>	<b>23/24</b>	<b>24/25</b>	<b>25/26</b>
		<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>
<b>7</b>	<p><b>Early Learning &amp; Childcare Deferred Places - Scottish Government Funding</b></p> <p>Perth &amp; Kinross Council are required, from August 2023, to provide deferred places for young people within their nurseries. Based on the pilot councils, an estimated 25% uptake is assumed.</p> <p>This saving matches the pressure.</p> <p><b><u>Impact Analysis and Risk Assessment</u></b></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No impact.</p> <p><b>Workforce:</b> May be requirement to increase staff in some settings.</p> <p><b>Customer:</b> May be pressure on some settings to provide the places for all children who wish to attend.</p> <p><b>Equalities/Diversity:</b> N/a</p> <p><b>Outcome and Performance:</b> N/a</p> <p><b>Climate Change:</b> N/a</p>	616	15	16	-	-	-



PERTH & KINROSS COUNCIL  
REVENUE BUDGET 2023/24 TO 2025/26

BUDGET REDUCTIONS - Enabling our children and young people to achieve their full potential

		23/24 £'000	24/25 £'000	25/26 £'000	23/24 FTE	24/25 FTE	25/26 FTE
8	<p><b>Early Learning &amp; Childcare Sustainable Rate to Partner Providers</b></p> <p><b>- Scottish Government Funding</b> A revenue expenditure pressure to increase the sustainable rate to Partner Providers by 2.5% per annum.</p> <p>This saving matches the pressure.</p> <p><b><u>Impact Analysis and Risk Assessment</u></b>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> This saving/pressure will impact on the Local authority ability to offer flexibility to parents as part of Funding follows the Child that enables parents to have choice of access to 1140 free funded hours across LA ELC, Private, third sector, not for profit and childminders.  <b>Workforce:</b> None.  <b>Customer:</b> Possible impact on choice for parents.  <b>Equalities/Diversity:</b> N/a  <b>Outcome and Performance:</b> N/a  <b>Climate Change:</b> No impact.</p>	145	149	152	-	-	-

**PERTH & KINROSS COUNCIL**  
**REVENUE BUDGET 2023/24 TO 2025/26**

**BUDGET REDUCTIONS - Enabling our children and young people to achieve their full potential**

		<b>23/24</b>	<b>24/25</b>	<b>25/26</b>	<b>23/24</b>	<b>24/25</b>	<b>25/26</b>
		<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>
<b>9</b>	<p><b>Closure of Breakfast Clubs</b></p> <p>Free Breakfast Clubs were introduced in targeted areas to provide food at the start of the day for those pupils who would otherwise not benefit from breakfast before school. Following the introduction of charging £2.00 per breakfast uptake has been limited. All children in P1-5 are now entitled to a free school meal.</p> <p><b><u>Impact Analysis and Risk Assessment</u></b></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b>  Disadvantages those young people who make use of this option.</p> <p><b>Workforce:</b> 7.47 FTE from 7.47 FTE.</p> <p><b>Customer:</b> All children P1-5 are entitled to a free school meal.</p> <p><b>Equalities/Diversity:</b> This would mainly impact on low-paid females in terms of the posts that would be lost.</p> <p><b>Outcome and Performance:</b> Parents who use the service as childcare would require to find alternative provision.</p> <p><b>Climate Change:</b> No impact.</p>	-	38	-	-	7.5	-

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**REVENUE BUDGET 2023/24 TO 2025/26**

**BUDGET REDUCTIONS - Enabling our children and young people to achieve their full potential**

		<b>23/24 £'000</b>	<b>24/25 £'000</b>	<b>25/26 £'000</b>	<b>23/24 FTE</b>	<b>24/25 FTE</b>	<b>25/26 FTE</b>
<b>10</b>	<p><b>Reduction in Early Learning &amp; Childcare staffing and Supplies and Services.</b>  Removal of management and support staff posts in Early Learning &amp; Childcare (ELC), along with a reduction to supplies and services budgets.</p> <p>1 FTE Quality Improvement Officer 24/25 £58,000 25/26 £35,000.  1 FTE Management Information Service (MIS) officer 24/25 £26,000; 25/26 £16,000.  2 FTE Business and administration assistants 23/24 £100,000.  Supplies and services budgets 23/24 £83,000; 24/25 £9,000.</p> <p><b><u>Impact Analysis and Risk Assessment</u></b>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> May impact negatively on the outcomes for children and families benefiting from high quality provision. Less training and development for the workforce and all ELC funded providers.  <b>Workforce:</b> 4 FTE from 4 FTE.  <b>Customer:</b> Reduced support for children and families.  <b>Equalities/Diversity:</b> No significant impact.  <b>Outcome and Performance:</b> This may impact on outcomes for children.  <b>Climate Change:</b> No impact.</p>	183	93	51	2.0	2.0	-

**PERTH & KINROSS COUNCIL**  
**REVENUE BUDGET 2023/24 TO 2025/26**

**BUDGET REDUCTIONS - Enabling our children and young people to achieve their full potential**

		<b>23/24</b> <b>£'000</b>	<b>24/25</b> <b>£'000</b>	<b>25/26</b> <b>£'000</b>	<b>23/24</b> <b>FTE</b>	<b>24/25</b> <b>FTE</b>	<b>25/26</b> <b>FTE</b>
<b>11</b>	<p><b>Removal of Central Education Services Staff</b>  Removal of Education Support Officers who are primarily focussed on curriculum development, professional learning and deliver training to all school staff.</p> <p><b><u>Impact Analysis and Risk Assessment</u></b>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact.  <b>Workforce:</b> 7.8 FTE from 7.8 FTE.  <b>Customer:</b> More limited types of curriculum support and training available to schools and staff. Withdrawal of support for other activities supporting education and inclusion provision. There is a risk to the pace and quality of curriculum development and quality improvement.  <b>Equalities/Diversity:</b> No significant impact.  <b>Outcome and Performance:</b> The service provided would need to be severely limited in scope i.e. only able to deliver basic statutory functions.  <b>Climate Change:</b> No impact.</p>	-	364	221	-	7.8	-

PERTH & KINROSS COUNCIL  
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BUDGET REDUCTIONS - Enabling our children and young people to achieve their full potential

		23/24 £'000	24/25 £'000	25/26 £'000	23/24 FTE	24/25 FTE	25/26 FTE
12	<p><b>Reduction in Education Psychology Capacity</b> A reduction in Educational Psychology capacity in addition to previous reduction of 10%.</p> <p><b><u>Impact Analysis and Risk Assessment</u></b>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b>  <b>Workforce:</b> 1 FTE from 8.73 FTE.  <b>Customer:</b> Reduced support for vulnerable children and families with ASN. Withdrawal of support for other activities supporting education and inclusion provision.  <b>Equalities/Diversity:</b> Impact on vulnerable children and families.  <b>Outcome and Performance:</b> Psychologist team will require reorganising and rationalising the service it provides. The service provided would need to be severely limited in scope i.e. only able to deliver basic statutory functions.  <b>Climate Change:</b> No impact.</p>	-	86	-	-	1.0	-

PERTH & KINROSS COUNCIL  
REVENUE BUDGET 2023/24 TO 2025/26

BUDGET REDUCTIONS - Enabling our children and young people to achieve their full potential

		23/24 £'000	24/25 £'000	25/26 £'000	23/24 FTE	24/25 FTE	25/26 FTE
13	<p><b>School Based Music Instruction</b> Review of allocation of music instructors, increasing group sizes and using online delivery.</p> <p><b>Impact Analysis and Risk Assessment</b>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> Careful Management of resources will be required to ensure the principle of free Instrumental Music for all.  <b>Workforce:</b> 3.48 FTE from 17.43 FTE.  <b>Customer:</b> Change in delivery model.  <b>Equalities/Diversity:</b> No impact.  <b>Outcome and Performance:</b> No impact.  <b>Climate Change:</b> Reduction in travel by instructors.</p>	13	116	70	-	3.5	-
14	<p><b>Reintroduce charges for Central Groups and full cost recovery for Music Camps</b> Reintroduce charges for Central Groups and charge for full cost recovery of Music Camps.</p> <p><b>Impact Analysis and Risk Assessment</b>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> May affect low income families.  <b>Workforce:</b> N/A.  <b>Customer:</b> Increased charges for music camps.  <b>Equalities/Diversity:</b> Systems are in place to ensure there is equal access for all.  <b>Outcome and Performance:</b> No impact.  <b>Climate Change:</b> No impact.</p>	48	-	-	-	-	-

PERTH & KINROSS COUNCIL  
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BUDGET REDUCTIONS - Enabling our children and young people to achieve their full potential

		23/24 £'000	24/25 £'000	25/26 £'000	23/24 FTE	24/25 FTE	25/26 FTE
15	<b>Reductions to Devolved School Management Budgets (DSM)</b> Full removal of School Supply contingency budget for small schools  <u><b>Impact Analysis and Risk Assessment</b></u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No impact. <b>Workforce:</b> No Impact. <b>Customer:</b> If insufficient supply budget is available classes may have to be sent home and possibly schools closed. <b>Equalities/Diversity:</b> No impact. <b>Outcome and Performance:</b> There may be an impact on educational progress. <b>Climate Change:</b> No impact.	-	-	52	-	-	-
<b>TOTAL</b>		<b>1,350</b>	<b>1,163</b>	<b>757</b>	<b>2.0</b>	<b>22.9</b>	<b>0.0</b>

PERTH & KINROSS COUNCIL  
REVENUE BUDGET 2023/24 TO 2025/26

BUDGET REDUCTIONS - Protecting and caring for our most vulnerable people		23/24 £'000	24/25 £'000	25/26 £'000	23/24 FTE	24/25 FTE	25/26 FTE
1	<p><b>Housing and Homeless Support - Contract and Commissioning</b> Reduction in the level of funding by 8% from the total budget for the third sector hostel providers in 2024/25.</p> <p><b>Impact Analysis and Risk Assessment</b>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> There would be reduction in the number and availability of temporary accommodation for homeless people.  <b>Workforce:</b> No impact on PKC but could lead to workforce reductions in the providers.  <b>Customer:</b> Will lead to a reduction in the number of hostel units (bed spaces) available to homeless people and the possibility of having to accommodate people in unsuitable accommodation such as B&amp;B.  <b>Equalities/Diversity:</b> Hostel accommodation is provided to those with complex needs or who have significant support needs. The reduction in units could impact on the most vulnerable.  <b>Outcome and Performance:</b> Could impact on the council's ability to meet their statutory duty to provide temporary accommodation. Could also lead to an increased use of unsuitable accommodation such as B&amp;B which in turn could lead to a financial pressure for the council.  <b>Climate Change:</b> No significant impact identified.</p>	-	60	-	-	-	-



PERTH & KINROSS COUNCIL  
REVENUE BUDGET 2023/24 TO 2025/26

BUDGET REDUCTIONS - Protecting and caring for our most vulnerable people		23/24 £'000	24/25 £'000	25/26 £'000	23/24 FTE	24/25 FTE	25/26 FTE
2	<p><b>Housing and Homeless Support - Service Level Agreements with Providers</b> A reduction of 10% in funding for Service Level Agreements in areas such as money advice, housing support and digital inclusion activities.</p> <p><b><u>Impact Analysis and Risk Assessment</u></b>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> Would result in a reduction in service provided through the agreements.  <b>Workforce:</b> No reduction for PKC but could impact on the providers.  <b>Customer:</b> May impact on older people (reduction in support within sheltered housing), advice for people with money worries and difficulties, people fleeing domestic abuse and those who are digitally excluded.  <b>Equalities/Diversity:</b> May impact on the most vulnerable.  <b>Outcome and Performance:</b> May result in some situations escalating into a crisis and could lead to pressure on other services.  <b>Climate Change:</b> No significant impact identified.</p>	-	-	114	-	-	-

PERTH & KINROSS COUNCIL  
REVENUE BUDGET 2023/24 TO 2025/26

BUDGET REDUCTIONS - Protecting and caring for our most vulnerable people		23/24 £'000	24/25 £'000	25/26 £'000	23/24 FTE	24/25 FTE	25/26 FTE
3	<p><b>Housing - Customer &amp; Community Engagement</b></p> <p>Workforce reduction resulting in reduced capacity to provide support and assistance to increase participation and engagement with residents in communities.</p> <p><b><u>Impact Analysis and Risk Assessment</u></b></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> Reduction in the support and assistance provided to communities to enable them to engage and participate in community issues and interests.</p> <p><b>Workforce:</b> Staffing reduction of 1 FTE of 1 FTE.</p> <p><b>Customer:</b> Reduction in the support and assistance offered to communities.</p> <p><b>Equalities/Diversity:</b> Will reduce the support offered to vulnerable residents that require additional support to participate in community issues and interests.</p> <p><b>Outcome and Performance:</b> Fewer engagement events and opportunities for communities.</p> <p><b>Climate Change:</b> No significant impact.</p>	-	50	-	-	1.0	-

PERTH & KINROSS COUNCIL  
REVENUE BUDGET 2023/24 TO 2025/26

BUDGET REDUCTIONS - Protecting and caring for our most vulnerable people		23/24 £'000	24/25 £'000	25/26 £'000	23/24 FTE	24/25 FTE	25/26 FTE
4	<p><b>Housing and Homeless Support - Private Sector Housing Team</b></p> <p>Workforce reduction resulting in reduced capacity to support various initiatives to securing access in private rented accommodation which has been key to the success of Home First including the Rent Bond Guarantee Scheme, PKC Lets - Social Letting Agency and Empty Homes Initiative.</p> <p><b><u>Impact Analysis and Risk Assessment</u></b></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> The services and initiatives delivered by the team will be significantly reduced which will impact on access to private rented accommodation for people at risk of homelessness, reduce the level of income the team generate through PKC lets and the number of empty homes they can bring back into use.</p> <p><b>Workforce:</b> Staffing reduction of 2 FTE of 5.6 FTE.</p> <p><b>Customer:</b> The reduction in services will significantly impact on people in housing need and vulnerable people including those at risk of homelessness.</p> <p><b>Equalities/Diversity:</b> Will impact on people such as those at risk of homelessness or those in housing need due to a change in their medical or support needs, including overcrowding.</p> <p><b>Outcome and Performance:</b> Greater pressure on social housing, people staying longer in temporary accommodation and a reduction in income through PKC Lets. There will be a reduction in private sector landlord support for some tenants and a pressure on homelessness services. There will be a reduction in the number of empty properties brought back into use.</p> <p><b>Climate Change:</b> The advice and information about energy efficiency standards and grant funding etc. would be reduced which would have an impact on some properties being brought up to the required standards.</p>	-	85	-	-	2.0	-

**PERTH & KINROSS COUNCIL**  
**REVENUE BUDGET 2023/24 TO 2025/26**

**BUDGET REDUCTIONS - Protecting and caring for our most vulnerable people**

		<b>23/24</b> <b>£'000</b>	<b>24/25</b> <b>£'000</b>	<b>25/26</b> <b>£'000</b>	<b>23/24</b> <b>FTE</b>	<b>24/25</b> <b>FTE</b>	<b>25/26</b> <b>FTE</b>
<b>5</b>	<p><b>Housing and Homeless Support - Housing Service</b></p> <p>Workforce reduction in registered Housing Support Officers resulting in reduced capacity to provide a range of support and assistance to people at risk of homelessness, who are homeless or who have secured settled accommodation to keep their accommodation. This impacts on all tenures and is key for early intervention and prevention and also for some of the success of Home First.</p> <p><b>Impact Analysis and Risk Assessment</b></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> The level of support and interventions would be significantly reduced. This reduction will lead to an increase in homelessness, an increase in failed tenancies and a significant pressure on temporary accommodation.</p> <p><b>Workforce:</b> Staffing reduction of 2 FTE of 9.7 FTE.</p> <p><b>Customer:</b> Those at risk of homelessness and vulnerable people will be mostly affected by the service reduction. This includes people fleeing domestic abuse, substance issues, mental health issues, offending behaviour and people just released from prison or discharged from hospital.</p> <p><b>Equalities/Diversity:</b> Vulnerable people will be impacted by the reduction as service capacity will be reduced. This also includes support for physical and mental wellbeing.</p> <p><b>Outcome and Performance:</b> Our ability to intervene early and prevent homelessness would be reduced - leading to a potential increase in homelessness and failed tenancies. The reduction could also impact on our ability to meet our statutory duty to ensure a support assessment was carried out and the appropriate support provided to homeless people. It could also lead to an increase in the time people spend in temporary accommodation which could result in pressure for more units of temporary accommodation or greater use of B&amp;B accommodation - resulting in significant cost pressure to the council.</p> <p><b>Climate Change:</b> No significant impact identified.</p>	-	85	-	-	2.0	-

**PERTH & KINROSS COUNCIL**  
**REVENUE BUDGET 2023/24 TO 2025/26**

<b>BUDGET REDUCTIONS - Protecting and caring for our most vulnerable people</b>		<b>23/24 £'000</b>	<b>24/25 £'000</b>	<b>25/26 £'000</b>	<b>23/24 FTE</b>	<b>24/25 FTE</b>	<b>25/26 FTE</b>
<b>6</b>	<p><b>Housing Service - Care and Repair Service</b></p> <p>The Care &amp; Repair Service provides information and advice, along with grant funding, for older people and people with a disability who are homeowners or private tenants, to enable them to improve, repair or adapt their homes and stay comfortably in their community. This is a 47% reduction in the recurring revenue budget of £1.29 million.</p> <p><b><u>Impact Analysis and Risk Assessment</u></b></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> The reduction will reduce the number of major adaptations and small repairs carried out which could impact on supporting older people or people with a disability to live independent and healthy lives within their own homes.</p> <p><b>Workforce:</b> No workforce implications as the work is outsourced to private contractors.</p> <p><b>Customer:</b> Could lead to more older people or people with a disability being delayed from being discharged from hospital. There may also be an adverse impact on people's health if homes are not warm and waterproof.</p> <p><b>Equalities/Diversity:</b> Could impact on the most vulnerable - particularly older people and people with a or living with a person that has a disability and requires their home to be adapted.</p> <p><b>Outcome and Performance:</b> This will have an impact on PKC and HSCP achieving their strategic objectives. It will result in increased admissions to hospital and care homes and an increase in the number of people delayed in hospital.</p> <p><b>Climate Change:</b> No significant impact identified.</p>	300	300	-	-	-	-

PERTH & KINROSS COUNCIL  
REVENUE BUDGET 2023/24 TO 2025/26

BUDGET REDUCTIONS - Protecting and caring for our most vulnerable people		23/24 £'000	24/25 £'000	25/26 £'000	23/24 FTE	24/25 FTE	25/26 FTE
7	<p><b>Adult Learning SLA</b> Remove adult literacy services across Perth and Kinross.</p> <p><b><u>Impact Analysis and Risk Assessment</u></b>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> Adult learning providers are commissioned to provide training leading to a qualification for vulnerable people which in turn helps them into work, training or further education. Learners are generally already disadvantaged and includes individuals with no or very limited use of English, homeless people, people with substance addiction and people with poor mental health. Removing this funding would severely impact our ESOL provision in P&amp;K which would affect our ability to support asylum seekers and refugees in particular. Demand pressures in this area have grown and are set to increase.  <b>Workforce:</b> No impact on PKC employees, however providers will be impacted.  <b>Customer:</b> The number of service users is now increasing steadily (back towards pre Covid-19 numbers) with increased numbers of asylum seekers and refugees driving need.  <b>Equalities/Diversity:</b> As outlined above.  Outcome and Performance: there are statutory and corporate performance indicators for the CLD Plan which includes adult learning. Saving will impact on key corporate priorities: poverty and sustainable economic growth.  <b>Climate Change:</b> No significant impact identified.</p>	-	92	-	-	-	-

**PERTH & KINROSS COUNCIL**  
**REVENUE BUDGET 2023/24 TO 2025/26**

**BUDGET REDUCTIONS - Protecting and caring for our most vulnerable people**

		23/24 £'000	24/25 £'000	25/26 £'000	23/24 FTE	24/25 FTE	25/26 FTE
<b>8</b>	<p><b>Community Learning and Development - Community Planning and Adult Literacy</b>  Workforce reduction resulting in reduced capacity in Community Planning and full removal of Adult Literacy services (linked to £92k Adult Learning SLAs saving above).</p> <p>The Community Planning team supports the statutory Community Planning function including coordination of the LOIP, Local Action Plans and Community Asset Transfers and Common Good/Community Investment Fund administration.</p> <p>The Adult Learning team deliver literacies as part of the statutory Community Learning &amp; Development Plan.</p> <p><b>Impact Analysis and Risk Assessment</b>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> The Community Planning Team coordinates delivery of the LOIP addressing socio-economic inequalities in line with Community Empowerment Act. Alternative administration and reporting arrangements for Period Dignity would also be required. Adult learning activities include support for asylum seekers and refugees and therefore removing this team would mean PKC is unable to deliver ESOL or literacy/numeracy training, placing additional pressure on other partners e.g. Perth College and 3rd sector partners.  <b>Workforce:</b> Staffing reduction of 1 FTE of 3 FTE (Community Planning) and 4.8 FTE of 4.8 FTE (Adult Literacy).  <b>Customer:</b> This proposal will impact on CIF, common good, Local Action Partnerships, and support to the CPP Board and its various sub-groups.  <b>Equalities/Diversity:</b> There would be impact on vulnerable and low income individuals and families including people accessing Period Dignity and refugees and asylum seekers accessing Adult Learning services.  <b>Outcome and Performance:</b> There are statutory and corporate KPIs for Community Learning and Development and a statutory requirement to produce an APR for the LOIP.  <b>Climate Change:</b> No significant impact identified.</p>	-	73	156	-	1.6	4.2

PERTH & KINROSS COUNCIL  
REVENUE BUDGET 2023/24 TO 2025/26

BUDGET REDUCTIONS - Protecting and caring for our most vulnerable people		23/24 £'000	24/25 £'000	25/26 £'000	23/24 FTE	24/25 FTE	25/26 FTE
9	<p><b>Removal of SLA Payments</b> A review of all Service Level Agreements with third party organisations will be undertaken to ensure that the Council's strategic aims and objectives are being achieved and future requirements are built into any ongoing agreement.</p> <p><b><u>Impact Analysis and Risk Assessment</u></b>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified  <b>Workforce:</b> No significant impact identified.  <b>Customer:</b> No significant impact identified.  <b>Equalities/Diversity:</b> The removal of these budgets will impact on both minority groups and people who are suffering with mental health issues.  <b>Outcome and Performance:</b> No significant impact identified.  <b>Climate Change:</b> No significant impact identified.</p>	-	130	-	-	-	-



**PERTH & KINROSS COUNCIL**  
**REVENUE BUDGET 2023/24 TO 2025/26**

**BUDGET REDUCTIONS - Protecting and caring for our most vulnerable people**

		<b>23/24</b>	<b>24/25</b>	<b>25/26</b>	<b>23/24</b>	<b>24/25</b>	<b>25/26</b>
		<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>
<b>10</b>	<b>Reduction to Criminal Justice Support (CJS)</b> 20% reduction to administrative/clerical support staff within the CJS Team. - 24/25 £56,000.  A reduction in front line social work staff in CJS. The saving is a 20% cut to the PKC CJS Budget for over a 3-year period.  <u><b>Impact Analysis and Risk Assessment</b></u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> The Scottish Government direction of travel within Criminal Justice is to shift the balance of care from prison to community. Removal of front line staff will impact on reducing reoffending, meeting unmet need, improving the quality of life/outcomes people committing offences (and their families in line with the Promise) for people often from the lowest social economic group and protecting the community. <b>Workforce:</b> 1.9 FTE from 9.6 FTE (administration) and 2 FTE from 57.1 FTE (front line social work). <b>Customer:</b> This will lead to poor outcomes to those in the Criminal Justice system and will impact negatively on the community. <b>Equalities/Diversity:</b> No significant impact identified. <b>Outcome and Performance:</b> We may not be able to meet our statutory reporting requirements. The time frame to respond to the needs of those in the criminal justice system will be compromised. <b>Climate Change:</b> No impact.	21	77	43	0.5	2.4	1.0
<b>TOTAL</b>		<b>321</b>	<b>952</b>	<b>313</b>	<b>0.5</b>	<b>9.0</b>	<b>5.2</b>

**PERTH & KINROSS COUNCIL**  
**REVENUE BUDGET 2023/24 TO 2025/26**

**BUDGET REDUCTIONS - Supporting and promoting physical and mental wellbeing**

		<b>23/24</b>	<b>24/25</b>	<b>25/26</b>	<b>23/24</b>	<b>24/25</b>	<b>25/26</b>
		<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>
<b>1</b>	<p><b>Reduce contract fee to Arms Length External Organisations</b></p> <p>The total budget allocation to Live Active Leisure, Culture Perth and Kinross and Horsecross Arts is £8.2M net of ring-fenced funding from SportsScotland to LAL for Active Schools/Community Sports Hubs. There is a Transformation Review of ALEO structures within the approved Transformation Programme currently scheduled for early 23. There is scope to achieve further savings from this Review/reduce impact on front-line services through structural change to the current ALEO model. This would require a senior management review, assessment of cash and non-cash efficiencies arising from shared back office services; and assessment of the net impact on NDR savings resulting from closures of PKC properties leased to ALEOs.</p> <p><b>Impact Analysis and Risk Assessment</b></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> Universal free access to culture and sport would reduce; economic impact of culture and leisure would reduce which has wider impact on local jobs, supply chains etc.</p> <p><b>Workforce:</b> No significant impact identified directly for PKC. Impact on ALEOs workforce. Customer: Pre-Covid the ALEOs attracted over 3M annual usages and return rates are recovering.</p> <p><b>Equalities/Diversity:</b> There will be an adverse impact on equalities and diversity groups including lower income households and health and wellbeing outcomes will reduce.</p> <p><b>Outcome and Performance:</b> PKC is formally committed within TCD to delivering key targets inc growth in tourism visits and protection of 19 FTE posts at Perth Museum. Budget cuts will have reputational impact on all major funders. There will be a detrimental impact on the availability of venues and services all ALEOs across Perth and Kinross.</p> <p><b>Climate Change:</b> ALEOS will have to cut maintenance budgets which will impact on ability to manage/reduce carbon emissions although closures/reduced opening would be required anyway.</p>	331	351	351	-	-	-
<b>TOTAL</b>		<b>331</b>	<b>351</b>	<b>351</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

**PERTH & KINROSS COUNCIL**  
**REVENUE BUDGET 2023/24 TO 2025/26**

**BUDGET REDUCTIONS - Working in partnership with communities**

		<b>23/24</b> <b>£'000</b>	<b>24/25</b> <b>£'000</b>	<b>25/26</b> <b>£'000</b>	<b>23/24</b> <b>FTE</b>	<b>24/25</b> <b>FTE</b>	<b>25/26</b> <b>FTE</b>
<b>1</b>	<b>Review and reduction of the Council Property Estate</b> Review and reduction to Community Campuses opening times and support staffing during weekends, holidays periods and other periods of lowest demand. Estimated saving is subject to contract negotiation.  <u><b>Impact Analysis and Risk Assessment</b></u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> Reduced access for local groups and communities. <b>Workforce:</b> 5 FTE and impact on LAL/CPK and Axiom staff. <b>Customer:</b> Reduced community facilities offer. <b>Equalities/Diversity:</b> N/a <b>Outcome and Performance:</b> Council running costs of buildings reduced. <b>Climate Change:</b> Reduction in energy usage.	-	150	150	-	3.0	2.0
<b>2</b>	<b>Commercial Income - Household Bins</b> This proposal would involve the introduction of a charge to Housing developers for the supply of household bins, similar to that in other councils.  <u><b>Impact Analysis and Risk Assessment</b></u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified. <b>Workforce:</b> No significant impact identified. <b>Customer:</b> No significant impact identified. <b>Equalities/Diversity:</b> No significant impact identified. <b>Outcome and Performance:</b> No significant impact identified. <b>Climate Change:</b> No significant impact identified.	-	30	-	-	-	-

**PERTH & KINROSS COUNCIL**  
**REVENUE BUDGET 2023/24 TO 2025/26**

**BUDGET REDUCTIONS - Working in partnership with communities**

		<b>23/24</b> <b>£'000</b>	<b>24/25</b> <b>£'000</b>	<b>25/26</b> <b>£'000</b>	<b>23/24</b> <b>FTE</b>	<b>24/25</b> <b>FTE</b>	<b>25/26</b> <b>FTE</b>
<b>3</b>	<b>Non Statutory / Discretionary Charges</b> Increase non-statutory/discretionary charges across Communities by 3% per annum. Bereavement Services – 3% per annum (Total income budget £1.2m) Regulatory Services – 3% per annum Pitches & Park events – 3% per annum Road Network Commercial Charges – 5% per annum  <u><b>Impact Analysis and Risk Assessment</b></u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified but will impact more on those with fewer resources. <b>Workforce:</b> No significant impact identified. <b>Customer:</b> No significant impact identified. <b>Equalities/Diversity:</b> The increase in bereavement charges may result in an increase in the number of public health funerals. <b>Outcome and Performance:</b> There is currently no benchmarking information available nationally for bereavement charges. <b>Climate Change:</b> No significant impact identified.	50	50	50	-	-	-
<b>4</b>	<b>Crematorium - Webcam and Other Charges</b> Introduction of a charge for viewing and recording services via the Internet and for the use of a CD/USB device for playing requested music and photos during a service.  <u><b>Impact Analysis and Risk Assessment</b></u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified but will impact more on those with fewer resources. <b>Workforce:</b> No significant impact identified. <b>Customer:</b> No significant impact identified. <b>Equalities/Diversity:</b> No significant impact identified. <b>Outcome and Performance:</b> Will bring Perth Crematorium in to line with other service providers and provide an alternative for those unable to attend in person. <b>Climate Change:</b> No significant impact identified.	27	-	-	-	-	-

**PERTH & KINROSS COUNCIL**  
**REVENUE BUDGET 2023/24 TO 2025/26**

**BUDGET REDUCTIONS - Working in partnership with communities**

		<b>23/24</b>	<b>24/25</b>	<b>25/26</b>	<b>23/24</b>	<b>24/25</b>	<b>25/26</b>
		<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>
<b>5</b>	<b>Parking Services</b> Increase on-street 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. Total income budget £2.8m (excluding Penalty Charge Notices and Blue Badges). Charges to be set to achieve amounts stated and encourage use of parking where more capacity exists across the parking estate.  <b>Impact Analysis and Risk Assessment</b> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> May present an additional cost burden to customers with limited access to other means of suitable transport for employment, healthcare and essential shopping etc combined with the current cost of living crisis. <b>Workforce:</b> No significant impact identified. <b>Customer:</b> Potential resistance from customers and business community. <b>Equalities/Diversity:</b> No significant impact identified. <b>Outcome and Performance:</b> Potential that customer base will drop off resulting in no real increase in income generated. <b>Climate Change:</b> Increased parking charges might encourage car owners to use more environmentally friendly modes of transport including the option of active travel with associated health benefits and positive impact on air quality.	230	160	125	-	-	-

PERTH & KINROSS COUNCIL  
REVENUE BUDGET 2023/24 TO 2025/26

BUDGET REDUCTIONS - Working in partnership with communities		23/24 £'000	24/25 £'000	25/26 £'000	23/24 FTE	24/25 FTE	25/26 FTE
6	<p><b>Community Greenspace - Nursery</b> Additional income generation from the sale of trees and plants and the removal of large planting containers in Perth City on High Street, Mill Street and the Concert Hall.</p> <p><b><u>Impact Analysis and Risk Assessment</u></b>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified.  <b>Workforce:</b> No significant impact identified.  <b>Customer:</b> No significant impact identified. Loss of planters will reduce the quality of the appearance of the city centre.  <b>Equalities/Diversity:</b> No significant impact identified.  <b>Outcome and Performance:</b> Loss of planters will reduce the quality of the appearance of the city centre.  <b>Climate Change:</b> No significant impact identified.</p>	41	-	-	-	-	-

**PERTH & KINROSS COUNCIL**  
**REVENUE BUDGET 2023/24 TO 2025/26**

**BUDGET REDUCTIONS - Working in partnership with communities**

		<b>23/24</b>	<b>24/25</b>	<b>25/26</b>	<b>23/24</b>	<b>24/25</b>	<b>25/26</b>
		<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>
<b>7</b>	<p><b>Winter Maintenance</b></p> <p>Remove all out of normal hours treatment to footway network with the exception of Perth City Centre as carried out by Operations under 7 day working. Footways will only be treated during working hours Monday to Friday. Total winter maintenance budget (including standing charges) is £3.9m.</p> <p><b>Impact Analysis and Risk Assessment</b></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified.</p> <p><b>Workforce:</b> No significant impact identified directly for PKC. Impact on Tayside Contracts workforce.</p> <p><b>Customer:</b> Increase in complaints. Start routes Mon-Fri at 8am so all routes currently gritted by 07:30 will not be gritted prior to school/work travel. Cat 2 routes, currently treated after the Cat 1 routes likely won't be treated at all by the time Cat 1's are completed meaning less coverage.</p> <p><b>Equalities/Diversity:</b> No significant impact identified.</p> <p><b>Outcome and Performance:</b> Potential increase in accident / casualty rate throughout winter period. Reduced resilience in times of severe weather.</p> <p><b>Climate Change:</b> Less salt being spread so less transport of salt and less being washed into gullies/sewers/watercourses etc.</p>	55	-	-	-	-	-

**PERTH & KINROSS COUNCIL**  
**REVENUE BUDGET 2023/24 TO 2025/26**

**BUDGET REDUCTIONS - Working in partnership with communities**

		<b>23/24</b>	<b>24/25</b>	<b>25/26</b>	<b>23/24</b>	<b>24/25</b>	<b>25/26</b>
		<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>
<b>8</b>	<p><b>Winter Maintenance - Reduce Network Coverage by 20%</b></p> <p>The length of road network currently receiving Priority Winter Maintenance treatment is 910km which would reduce to 728km. It would also effect on our ability to treat lower category of roads due to reduced resources. Total winter maintenance budget (including standing charges) is £3.9m.</p> <p><b><u>Impact Analysis and Risk Assessment</u></b></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified on individuals but community wide will be impacted.</p> <p><b>Workforce:</b> No direct impact on PKC staff but will have Tayside Contracts workforce implications.</p> <p><b>Customer:</b> Increased public complaint and likely increased accident/casualty rate.</p> <p><b>Equalities/Diversity:</b> No significant impact identified.</p> <p><b>Outcome and Performance:</b> Many routes currently treated as a Cat 2 or Cat 3 will no longer receive any treatment. Reduced resilience in times of severe weather.</p> <p><b>Climate Change:</b> Less salt being spread so less transport of salt and less being washed into gullies/sewers/watercourses etc.</p>	370	-	-	-	-	-



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REVENUE BUDGET 2023/24 TO 2025/26

BUDGET REDUCTIONS - Working in partnership with communities

		23/24 £'000	24/25 £'000	25/26 £'000	23/24 FTE	24/25 FTE	25/26 FTE
9	<p><b>Winter Maintenance - Increase route gritting times to 3 hours across all Category 1 routes</b></p> <p>Many authorities already have a 3 hour treatment timescale for Cat 1 routes. As a result of later Cat 1 completion this will impact on Cat 2 route start times as the vehicles finish Cat 1 and move onto Cat 2 . Fewer vehicles will also mean our ability to treat Cat 2 routes is reduced so may result in infrequent treatment. Saving will also impact on some school transport routes. Total winter maintenance budget (including standing charges) is £3.9m.</p> <p><b><u>Impact Analysis and Risk Assessment</u></b></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified to individuals but community wide will be impacted.</p> <p><b>Workforce:</b> No direct impact on PKC staff but will have Tayside Contracts workforce implications.</p> <p><b>Customer:</b> Will take longer to treat routes, so many routes, currently gritted by 07:30 will not be gritted prior to school/work travel (8am). Some school transport routes will be affected also.</p> <p><b>Equalities/Diversity:</b> No significant impact identified.</p> <p><b>Outcome and Performance:</b> Increased public complaints and potential for increased accident / casualty rate. This in conjunction with saving to reduce network coverage by 20% will bring our gritter/plough numbers down to 23 with reduced resilience in times of severe weather and no breakdown cover.</p> <p><b>Climate Change:</b> Less salt being spread so less transport of salt and less being washed into gullies/sewers/watercourses etc.</p>	90	-	-	-	-	-

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BUDGET REDUCTIONS - Working in partnership with communities		23/24 £'000	24/25 £'000	25/26 £'000	23/24 FTE	24/25 FTE	25/26 FTE
10	<p><b>Waste Management - Change Recycling Centres Opening Times</b> Reduce opening of full time sites from 7 days to 5 days a week. £170,000.</p> <p>In addition, reduce daily opening times by 2 hours per day. £100,000.</p> <p><b><u>Impact Analysis and Risk Assessment</u></b>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified.  <b>Workforce:</b> Would result in a change to contracted hours for Recycling Centre staff.  <b>Customer:</b> Potential impacts to both domestic and commercial customers e.g. sites busier at peak periods. Comprehensive communications campaign to highlight new opening times and hours.  <b>Equalities/Diversity:</b> No significant impact identified.  <b>Outcome and Performance:</b> Potential impact to recycling centre performance if sites are busier and less segregation of waste takes place.  <b>Climate Change:</b> Potential impact on recycling rates and performance.</p>	135	135	-	-	-	-

**PERTH & KINROSS COUNCIL**  
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**BUDGET REDUCTIONS - Working in partnership with communities**

		<b>23/24</b>	<b>24/25</b>	<b>25/26</b>	<b>23/24</b>	<b>24/25</b>	<b>25/26</b>
		<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>
<b>11</b>	<p><b>Community Greenspace - Community Groups</b></p> <p>The team support community groups and volunteers, for example Bloom and Path Groups. This proposal will reduce capacity to support community groups along with the added benefit generated by volunteers. 15% of £444,000 total budget.</p> <p><b><u>Impact Analysis and Risk Assessment</u></b></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact</p> <p><b>Workforce:</b> Staffing reduction of 1 FTE of 9 FTE.</p> <p><b>Customer:</b> Reduced support to community groups, less activity and decline in general quality of localities and pride of place. Risk of more complaints.</p> <p><b>Equalities/Diversity:</b> No significant impact identified.</p> <p><b>Outcome and Performance:</b> Loss in environmental quality of public space. Decline in the management of greenspace assets and a poorer quality of environment. Impact on asset management due to loss of community support and activity. Contrary to the principles of the Perth &amp; Kinross Offer.</p> <p><b>Climate Change:</b> Community led projects supporting biodiversity and resilience of infrastructure affected by climate change impacts will be reduced.</p>	68	-	-	1.0	-	-

**PERTH & KINROSS COUNCIL**  
**REVENUE BUDGET 2023/24 TO 2025/26**

**BUDGET REDUCTIONS - Working in partnership with communities**

		<b>23/24</b> <b>£'000</b>	<b>24/25</b> <b>£'000</b>	<b>25/26</b> <b>£'000</b>	<b>23/24</b> <b>FTE</b>	<b>24/25</b> <b>FTE</b>	<b>25/26</b> <b>FTE</b>
<b>12</b>	<p><b>Community Greenspace - Maintenance</b></p> <p>Planned Maintenance - 40% reduction in planned maintenance activities for general repair and maintenance in public parks and open spaces (benches, fencing, bridges groundworks etc). £51,000 from a total budget £127,000.</p> <p>Full removal of the play special projects budget of £54,000 which is used to replace and fund repairs of larger items of equipment and surfacing which would need to be met from grants or external funding when available.</p> <p>Play equipment repairs, inspections and maintenance - 24% reduction leading to longer repair times and periods of unavailability of play equipment. £80,000 from a total budget of £335,000</p> <p><b><u>Impact Analysis and Risk Assessment</u></b></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> Reduced access to play areas, safe public parks and open spaces which promote healthy and active lives due to longer down times and assets being unavailable for use.</p> <p><b>Workforce:</b> Staffing reduction of 1 FTE of 7.8 FTE.</p> <p><b>Customer:</b> Risk of more complaints. Play equipment and park infrastructure items will need to be removed or left unrepaired for longer.</p> <p><b>Equalities/Diversity:</b> No significant impact identified.</p> <p><b>Outcome and Performance:</b> Loss in environmental quality of public space. Decline in the management of greenspace assets and a poorer quality of environment. Impact on asset management due to reduced proactive maintenance. Reduced number of play equipment items and potential closure of some play areas.</p> <p><b>Climate Change:</b> Child carers may have to travel further and by vehicle to access facilities. Repairs and resilience of infrastructure affected by climate change impacts will be delayed or not carried out.</p>	54	54	114	-	-	1.0

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BUDGET REDUCTIONS - Working in partnership with communities

		23/24 £'000	24/25 £'000	25/26 £'000	23/24 FTE	24/25 FTE	25/26 FTE
13	<p><b>Community Greenspace - Infrastructure</b></p> <p>Verge cutting - reduced frequency of verge cutting from once a year to once every two years other than in areas such as key junctions based on risk. £65k from a total budget of £135k.</p> <p>Tree and woodland maintenance - 11% reduction in tree and woodland maintenance contract. £20k from a total budget of £180k.</p> <p><b><u>Impact Analysis and Risk Assessment</u></b></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified.</p> <p><b>Workforce:</b> No significant impact identified.</p> <p><b>Customer:</b> Risk of more complaints. Resources will be targeted towards dealing with more dangerous trees meaning less resource for other less urgent issues which are causing negative impacts to residents.</p> <p><b>Equalities/Diversity:</b> No significant impact identified.</p> <p><b>Outcome and Performance:</b> Potential road safety issues for pedestrians and cyclists where verges have not been cut.</p> <p><b>Climate Change:</b> Positive impact on climate change due to enhanced bio-diversity on road verges.</p>	85	-	-	-	-	-

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BUDGET REDUCTIONS - Working in partnership with communities		23/24 £'000	24/25 £'000	25/26 £'000	23/24 FTE	24/25 FTE	25/26 FTE
14	<p><b>Street Cleansing - Reduction in Activity</b></p> <p>No street cleansing to be undertaken by hand across the Council area resulting in a reduction of 12 barrow operative posts.</p> <p>The implementation of this option would impact upon the Council's Winter Maintenance footway treatment as this workforce also delivers this service.</p> <p><b>Impact Analysis and Risk Assessment</b></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> Limited redeployment and/or retraining opportunities for affected staffing group for some of the Council's lowest paid members of staff.</p> <p><b>Workforce:</b> Staffing reduction of 12 FTE of 76.6 FTE.</p> <p><b>Customer:</b> Potential for significant resident complaints and a detrimental effect on street cleanliness across Council area. Reduced capacity to assist other statutory operational sections within Operations particularly during holiday periods or periods of sickness absence, with potential impact on customer experience such as higher levels of uncollected bins, restricted collections at recycling points and temporary closure of public toilets.</p> <p><b>Equalities / Diversity:</b> No significant impact.</p> <p><b>Outcome and Performance:</b> There is the potential of not meeting legislative standards with the subsequent dissatisfaction and increase in complaints from all stakeholders.</p> <p><b>Climate Change:</b> No significant impact identified.</p>	330	-	-	12.0	-	-

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BUDGET REDUCTIONS - Working in partnership with communities

		23/24 £'000	24/25 £'000	25/26 £'000	23/24 FTE	24/25 FTE	25/26 FTE
15	<b>Operations Training</b> Reduction in training support to align with service reductions across Operations.  <u><b>Impact Analysis and Risk Assessment</b></u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified. <b>Workforce:</b> Staffing reduction of 1 FTE of 5FTE. <b>Customer:</b> No significant impact identified. <b>Equalities/Diversity:</b> No significant impact identified. <b>Outcome and Performance:</b> There would be less training capacity although should the workforce reduce significantly there should be a corresponding reduction in training needs. <b>Climate Change:</b> No significant impact identified.	-	-	45	-	-	1.0

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**BUDGET REDUCTIONS - Working in partnership with communities**

		<b>23/24</b>	<b>24/25</b>	<b>25/26</b>	<b>23/24</b>	<b>24/25</b>	<b>25/26</b>
		<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>
<b>16</b>	<p><b>Operations - Management &amp; Supervisory Capacity</b>  Reduction in management capacity within Operations linked to the Street Sweeping and Grounds Maintenance savings through a restructure of the management and supervisory arrangements within the Service.</p> <p><b><u>Impact Analysis and Risk Assessment</u></b>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified.  <b>Workforce:</b> There would be a reduction in the workforce/management capacity of the Service in the form of reduced supervisor/manager/foreman cohort. Staffing reduction of 4 FTE of 17.2 FTE  <b>Customer:</b> The Service would be less able to respond to customer and elected member enquiries and complaints. It would also potentially be slower to respond to ongoing service issues or demands.  <b>Equalities/Diversity:</b> No significant impact identified.  <b>Outcome and Performance:</b> Less management capacity would lead to a reduction in performance levels, responsiveness, and a reduced ability to supervise staff. The service's Health and Safety arrangements would need to be reviewed to ensure they remained adequate.  <b>Climate Change:</b> No significant impact identified.</p>	-	62	123	-	1.0	3.0



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		<b>23/24</b>	<b>24/25</b>	<b>25/26</b>	<b>23/24</b>	<b>24/25</b>	<b>25/26</b>
		<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>
<b>17</b>	<p><b>Waste Strategy</b>  Cease the employment of agency staff dealing with garden waste permits (£30,000 from 2023 onwards). Also a reduction in posts dealing with waste procurement, garden waste permit administration and waste minimisation initiatives.</p> <p><b>Impact Analysis and Risk Assessment</b>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified.  <b>Workforce:</b> Staffing reduction of 3 FTE of 21.3 FTE.  <b>Customer:</b> Customer enquiries require to be diverted to remaining staff resources and may impact on response times.  <b>Equalities/Diversity:</b> No significant impact identified.  <b>Outcome and Performance:</b> Reduction in workforce impacts ability to deliver key areas such as Waste Procurement Programme and contract management and climate change actions.  <b>Climate Change:</b> Less staff resource impacts ability to deliver Climate Change Actions such as promoting food waste reduction, facilitating reuse and repair.</p>	30	80	30	-	2.0	1.0

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		<b>23/24</b>	<b>24/25</b>	<b>25/26</b>	<b>23/24</b>	<b>24/25</b>	<b>25/26</b>
		<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>
<b>18</b>	<p><b>Trading Standards</b></p> <p>Workforce reduction and redesignation of professional graded post to technician post resulting in reduced capacity to provide support to the public on Trading Standards related issues and reduced specialist skills to deal with more complex cases.</p> <p><b><u>Impact Analysis and Risk Assessment</u></b></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> The focus of the service is to support vulnerable individuals who are often targeted (e.g. scammed) Therefore this proposal would reduce the Council's ability to support these individuals (predominantly the elderly) as the team would have less specialist skills and knowledge.</p> <p><b>Workforce:</b> Staffing reduction of 1 FTE of 5 FTE.</p> <p><b>Customer:</b> A reduction in Trading Standards professional capacity would result in a commensurate reduction in more complex specialist officer enquiries being dealt with by lower graded staff.</p> <p><b>Equalities/Diversity:</b> No significant impact identified.</p> <p><b>Outcome and Performance:</b> The proposal would impact on the teams ability to respond to issues of a specialist or complex nature.</p> <p><b>Climate Change:</b> No significant impact identified.</p>	12	45	-	-	1.0	-

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BUDGET REDUCTIONS - Working in partnership with communities

		23/24 £'000	24/25 £'000	25/26 £'000	23/24 FTE	24/25 FTE	25/26 FTE
19	<p><b>Regulation - Food Safety</b> Workforce reduction resulting in reduced capacity to undertake food safety inspections. Food Safety inspections are already prioritised therefore only the premises with the greatest risk would be inspected.</p> <p><b><u>Impact Analysis and Risk Assessment</u></b>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> Further reduction in Food Safety Team would result in greater backlogs of inspections, slower response times to complaints and enquiries.  <b>Workforce:</b> Staffing reduction of 2 FTE of 7.5 FTE.  <b>Customer:</b> The Food Safety inspection programme would reduce significantly which may result in a greater number of cases of food borne disease, substitution of ingredients and a greater number of illnesses due to allergens.  <b>Equalities/Diversity:</b> Lack of food safety inspections and/or health and safety interventions would leave those within the risk age band of below 5 years and over 65 years, along with those who have allergies and the immunocompromised most at risk  <b>Outcome and Performance:</b> A recent Food Standards Scotland audit has highlighted that the team is already under resourced by around 5 FTE. This will lead to an even greater backlog which could result in FSS intervention (as has occurred in another Scottish Council).  <b>Climate Change:</b> No significant impact identified.</p>	-	45	45	-	1.0	1.0

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		<b>23/24</b>	<b>24/25</b>	<b>25/26</b>	<b>23/24</b>	<b>24/25</b>	<b>25/26</b>
		<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>
<b>20</b>	<b>Regulation - Environmental Health</b> Workforce reduction resulting in reduced capacity to deal with environmental health enquiries such as statutory nuisance, noise complaints etc as well as supporting gypsy travellers who frequently visit the P&K area.  <u><b>Impact Analysis and Risk Assessment</b></u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified. <b>Workforce:</b> Staffing reduction of 2 FTE of 8.3 FTE. <b>Customer:</b> Customers will experience longer response times and/or be informed that the Council no longer has capacity to carry out some functions. <b>Equalities/Diversity:</b> The team generally support individuals who are socially disadvantaged or vulnerable. <b>Outcome and Performance:</b> Reduced capacity to deal with environmental health enquiries such as statutory nuisance, noise complaints etc. <b>Climate Change:</b> No significant impact identified.	-	45	35	-	1.0	1.0

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BUDGET REDUCTIONS - Working in partnership with communities		23/24 £'000	24/25 £'000	25/26 £'000	23/24 FTE	24/25 FTE	25/26 FTE
21	<b>Flood Risk Management</b>  Alignment of budget to match historical spend on flood risk studies and investigations within the staffing resources available.  <u><b>Impact Analysis and Risk Assessment</b></u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified. <b>Workforce:</b> No significant impact identified. <b>Customer:</b> No significant risk identified. <b>Equalities/Diversity:</b> No significant impact identified. <b>Outcome and Performance:</b> Flood risk studies and investigations will continue to be prioritised within the staffing resource available in order to meet the Council's statutory duties. <b>Climate Change:</b> No significant impact identified.	50	-	-	-	-	-

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		23/24 £'000	24/25 £'000	25/26 £'000	23/24 FTE	24/25 FTE	25/26 FTE
<b>22</b>	<p><b>Roads Maintenance Partnership - Reactive Maintenance</b></p> <ol style="list-style-type: none"> <li>1. Reduction in gully cleaning (5,500 less gullies emptied) £73,000.</li> <li>2. Reduction in road defect repairs, e.g. damaged bollards, and potholes £81,000.</li> <li>3. Reduction in road markings refresh (from 3 to 4 years) but would still prioritise safety critical lines £32,000.</li> <li>4. Less responsive to reports of blocked drainage systems on the road network and culverts £24,000.</li> <li>5. Reduction in other routine work, e.g. replacing street name plates, road signs, repairing damaged walls and kerbstones £27,000.</li> <li>6. Remove 1 FTE post.</li> </ol> <p>The total reactive maintenance budget is £1.3m.</p> <p><b>Impact Analysis and Risk Assessment</b></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified as all who use the network would be similarly disadvantaged.</p> <p><b>Workforce:</b> Staffing reduction of 1 FTE of 13.2 FTE.</p> <p><b>Customer:</b> Complaints will increase. Reactive response to complaints on the network will be delayed and responsiveness to flood alerts/warnings will be reduced. Ability to implement flooding response may be compromised due to out of hours work being exceeded and no resilience to cover. Other activities that the public expect to be addressed such as 3rd party utility or Scottish Water flooding issues where we currently assist will not be facilitated.</p> <p><b>Equalities/Diversity:</b> No significant impact identified as all who use the network would be similarly disadvantaged.</p> <p><b>Outcome and Performance:</b> Road network will be less well maintained and visually appear so. More gullies will remain blocked with more standing water on the road. Lack of maintenance will reduce the effective operational life of the asset requiring it to be replaced/structurally repaired earlier. Road Condition Index will decline.</p> <p><b>Climate Change:</b> The impact of climate change on the road network will be further exacerbated by the reductions above.</p>	78	124	78	-	1.0	-

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	<b>23/24 £'000</b>	<b>24/25 £'000</b>	<b>25/26 £'000</b>	<b>23/24 FTE</b>	<b>24/25 FTE</b>	<b>25/26 FTE</b>
<p><b>23 Traffic and Road Safety</b></p> <p>Workforce reduction resulting in reduced capacity to deliver Traffic and Road Safety related activities.</p> <p>Traffic Orders - As the capacity of the team would reduce, expenditure in this area would also see a corresponding reduction £10,000. 20% of £50,000 total budget.</p> <p>Traffic Accident Investigation and Protection - This would lead to a reduction in road safety measures such as VASs, safety barriers and anti skid surfacing in identified areas of need. £40,000. 21% of £191,000 total budget.</p> <p><b><u>Impact Analysis and Risk Assessment</u></b></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified.</p> <p><b>Workforce:</b> Staffing reduction of 2 FTE of 9.2 FTE.</p> <p><b>Customer:</b> Ability to deal with initial complaints and enquiries will be reduced resulting in increased workload dealing with formal complaints etc.</p> <p><b>Equalities/Diversity:</b> Some impact on individuals and the community including more vulnerable road users.</p> <p><b>Outcome and Performance:</b> Increased complaints from public regarding parking issues and road safety matters. Reduced capacity to secure and deliver grant funded traffic and road safety related projects including active travel schemes. Reduced ability to contribute to Scottish Govt national accident reduction targets and delivery of national initiatives.</p> <p><b>Climate Change:</b> Reduced ability to contribute to Scottish Govt national climate change targets (e.g. active travel).</p>	50	45	45	-	1.0	1.0

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		23/24 £'000	24/25 £'000	25/26 £'000	23/24 FTE	24/25 FTE	25/26 FTE
<b>24</b>	<p><b>Public Transport - Local Bus Services</b></p> <p>Reduction in local bus service provision. 21% of £2.5m total budget.</p> <p>As a non-statutory service the level of saving could in theory be anything up to the full budget of £2.5m although would have significant implications for mobility of the public in relation to employment, access to healthcare, further education, leisure/retail and social interaction etc. This would combine with the existing unreliability of services due to driver shortages to make public transport increasingly unattractive to those who can choose transport type and less utility to those who can't.</p> <p><b>Impact Analysis and Risk Assessment</b></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> Access to transport is a key issue in tackling poverty, inequality and inclusivity in terms of employment, education and healthcare.</p> <p><b>Workforce:</b> No significant impact identified.</p> <p><b>Customer:</b> Significant impact on public transport travel opportunities, not just in rural areas, but also in parts of Perth City. Sustainability of some local bus services are already under extreme pressure, particularly in more rural locations. Would have greatest impact on the most vulnerable in society at a time when poverty and the cost of living crisis are increasing exponentially.</p> <p><b>Equalities/Diversity:</b> Reduced local bus service timetables will have an impact in terms of increased social exclusion, particularly in rural areas.</p> <p><b>Outcome and Performance:</b> Will result in contraction of the bus network, including some peak services, thus impacting on routes serving work, education and health related needs. Only skeleton Sunday and evening services are likely to remain on some corridors.</p> <p><b>Climate Change:</b> Potential that people will switch to car use if public transport is not available when needed.</p>	525	-	-	-	-	-



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		<b>23/24</b> <b>£'000</b>	<b>24/25</b> <b>£'000</b>	<b>25/26</b> <b>£'000</b>	<b>23/24</b> <b>FTE</b>	<b>24/25</b> <b>FTE</b>	<b>25/26</b> <b>FTE</b>
<b>25</b>	<p><b>Communities - Savings Across Supplies &amp; Services, Travel, and Training</b></p> <p>Savings have been identified within supplies and services which would be achieved through reviewing working practices and service delivery. In addition, there would be a 20% reduction in the general travel budget across the service assisted by Hybrid working. Furthermore, a 20% reduction in the staff training budget across Communities is also proposed in year 2024/25.</p> <p><b><u>Impact Analysis and Risk Assessment</u></b></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified.</p> <p><b>Workforce:</b> No significant impact identified.</p> <p><b>Customer:</b> No significant impact identified.</p> <p><b>Equalities/Diversity:</b> No significant impact identified.</p> <p><b>Outcome and Performance:</b> No significant impact identified.</p> <p><b>Climate Change:</b> No significant impact identified.</p>	75	20	-	-	-	-
<b>26</b>	<p><b>Communities - Contaminated Land</b></p> <p>Deletion of remaining contaminated land budget used to meet costs associated with any required remediation works under Part 2a of the Contaminated Land Act. Any costs arising from future works would require to be met from unearmarked Council reserves.</p> <p><b><u>Impact Analysis and Risk Assessment</u></b></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified.</p> <p><b>Workforce:</b> No significant impact identified.</p> <p><b>Customer:</b> No significant impact identified.</p> <p><b>Equalities/Diversity:</b> No significant impact identified.</p> <p><b>Outcome and Performance:</b> No significant impact identified.</p> <p><b>Climate Change:</b> No significant impact identified.</p>	27	-	-	-	-	-

PERTH & KINROSS COUNCIL  
REVENUE BUDGET 2023/24 TO 2025/26

BUDGET REDUCTIONS - Working in partnership with communities

		23/24 £'000	24/25 £'000	25/26 £'000	23/24 FTE	24/25 FTE	25/26 FTE
27	<p><b>Communities - Fleet Loan Charges (NON-RECURRING)</b></p> <p>Short term reduction in fleet loan charges arising from the rephasing of vehicle replacements due to lower use/mileages as a result of the pandemic. Also impacted by delays in the delivery of new vehicles due to global supply issues. Impact on vehicle replacement programme anticipated to return to normal by 2025/26.</p> <p><b>Impact Analysis and Risk Assessment</b></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified.</p> <p><b>Workforce:</b> No significant impact identified.</p> <p><b>Customer:</b> Potential risk of increased breakdowns, repair costs and additional hires in the short term due to vehicles being retained beyond their optimum economic useful life.</p> <p><b>Equalities/Diversity:</b> No significant impact identified.</p> <p><b>Outcome and Performance:</b> No significant impact identified.</p> <p><b>Climate Change:</b> No significant impact identified.</p>	100	-	-100	-	-	-
<b>TOTAL</b>		<b>2,482</b>	<b>1,045</b>	<b>740</b>	<b>13.0</b>	<b>11.0</b>	<b>11.0</b>

**PERTH & KINROSS COUNCIL**  
**REVENUE BUDGET 2023/24 TO 2025/26**

<b>BUDGET REDUCTIONS - Organised to Deliver / Transformation</b>		<b>23/24</b> <b>£'000</b>	<b>24/25</b> <b>£'000</b>	<b>25/26</b> <b>£'000</b>	<b>23/24</b> <b>FTE</b>	<b>24/25</b> <b>FTE</b>	<b>25/26</b> <b>FTE</b>
<b>1</b>	<b>Income Generation</b> <b>2023/24 - increase in existing charges</b> Additional income from Scottish Water with revised charges relating to Water Charges Billing and Collection Order from 1 April 2023 - £85k  <b>2023/24 - new charges</b> Short term lets £100k (L&G) <b>2024/25 - new charges</b> Review IT service charges to ensure a consistent recharge model for Partner organisations in line with full cost recovery principle. This is based on a standard charge of £750 per user. Countryside Trust, Heritage Trust & Robertson Group - £13K Tayside Valuation Joint Board - £8k; Skills Development Scotland - £8k Tayside Contracts - £46k, HSCP NHS staff - £35k <b>2025/26 - Increase in existing charges</b> LAL £44K, CPK £47K  <u><b>Impact Analysis and Risk Assessment</b></u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified. <b>Workforce:</b> No significant impact identified. <b>Customer:</b> No significant impact identified. <b>Equalities/Diversity:</b> No significant impact identified. <b>Outcome and Performance:</b> No significant impact identified. <b>Climate Change:</b> No significant impact identified.	185	110	91	-	-	-

PERTH & KINROSS COUNCIL  
REVENUE BUDGET 2023/24 TO 2025/26

BUDGET REDUCTIONS - Organised to Deliver / Transformation		23/24 £'000	24/25 £'000	25/26 £'000	23/24 FTE	24/25 FTE	25/26 FTE
2	<b>Local Taxes</b> Reduction in frontline services engaged in administering Local Taxes  <u><b>Impact Analysis and Risk Assessment</b></u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> Potential delays in dealing with enquiries from members of the public in relation to Council Tax debt. <b>Workforce:</b> 5 FTE out of 32.6 FTE. <b>Customer:</b> Increased response times in dealing with enquiries. <b>Equalities/Diversity:</b> No significant impact identified. <b>Outcome and Performance:</b> Risk to collection rates, lost income due to delays and limits opportunities to increase income such as discount and exemption reviews. Difficult to absorb additional requests of SG and Central Govt such as Grants, Energy and Cost of Living schemes. <b>Climate Change:</b> No significant impact identified.	-	54	95	-	2.0	3.0

PERTH & KINROSS COUNCIL  
REVENUE BUDGET 2023/24 TO 2025/26

BUDGET REDUCTIONS - Organised to Deliver / Transformation		23/24 £'000	24/25 £'000	25/26 £'000	23/24 FTE	24/25 FTE	25/26 FTE
3	<p><b>Customer Service Centre Efficiencies</b> This reduction is based on reverting to appointments only system and undertaking a channel shift programme to move more customer contact online. This area is subject to a consolidation workstream/review.</p> <p><b><u>Impact Analysis and Risk Assessment</u></b>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified  <b>Workforce:</b> 5.8 FTE out of 25 FTE.  <b>Customer:</b> Without closing channels/channel shift to Online the impact will be longer waiting times for customer that will be significant during busy periods.  <b>Equalities/Diversity:</b> Potential impact on people who may be digitally excluded but there are mitigation measures in place which will be reviewed through monitoring of usage.  <b>Outcome and Performance:</b> No significant impact identified.  <b>Climate Change:</b> No significant impact identified.</p>	-	72	82	-	2.3	2.5

**PERTH & KINROSS COUNCIL**  
**REVENUE BUDGET 2023/24 TO 2025/26**

<b>BUDGET REDUCTIONS - Organised to Deliver / Transformation</b>		<b>23/24 £'000</b>	<b>24/25 £'000</b>	<b>25/26 £'000</b>	<b>23/24 FTE</b>	<b>24/25 FTE</b>	<b>25/26 FTE</b>
<b>4</b>	<p><b>Transformation and Change Programme – Consolidation Review of Human Resources and Organisational Development</b></p> <p>The Transformation &amp; Change Programme includes a proposal to consolidate Human Resource (HR) and Organisational Development (OD) teams and activities across the organisation.</p> <p>This proposal will result in a further reduction in the level of HR and OD advice and support to managers and staff on employee relations, support for wellbeing, workforce change, equalities and the Council's cultural change programme. These teams directly support the delivery of transformation and change across the organisation.</p> <p>The consolidation project includes all HR and OD activities across the Council to design a new model that makes best use of remaining resources to ensure the Council continues to meet its statutory responsibilities, corporate priorities and customer needs.</p> <p><b><u>Impact Analysis and Risk Assessment</u></b></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified</p> <p><b>Workforce:</b> A reduction of 8 FTE from 69 FTE across both management and professional level posts.</p> <p><b>Customer:</b> During a time of significant organisational change, managers and staff, managers require HR and OD support to ensure workforce change. Delays across all areas of the HR/OD function. Managers will require to do more without support. Reduced levels of advice and support across the workforce.</p> <p><b>Equalities/Diversity:</b> No significant impact identified.</p> <p><b>Outcome and Performance:</b> HR and OD are pivotal to the delivery of the expected pace and scale of change required for the Transformation and Change Programme and budget reductions. Any reduction in this area in the short term will have an adverse impact on the scale and pace of change required to meet the future challenges. Levels of service across all HR and OD activity are already being reprioritised to focus on transformation and change and there will be further reductions in levels of service across employee relations, resourcing, wellbeing, learning and cultural change activities. Delays to efficiency projects.</p> <p><b>Climate Change:</b> No significant impact identified.</p>	40	35	276	1.0	1.0	6.0

PERTH & KINROSS COUNCIL  
REVENUE BUDGET 2023/24 TO 2025/26

BUDGET REDUCTIONS - Organised to Deliver / Transformation		23/24 £'000	24/25 £'000	25/26 £'000	23/24 FTE	24/25 FTE	25/26 FTE
5	<p><b>Review of Operational Buildings</b> Undertake a review to identify areas where operational buildings could be rationalised or consolidated through the one public estate working closely with other public sector partners.</p> <p><b><u>Impact Analysis and Risk Assessment</u></b>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified.  <b>Workforce:</b> Hybrid working already in place.  <b>Customer:</b> No significant impact identified.  <b>Equalities/Diversity:</b> No significant impact identified.  <b>Outcome and Performance:</b> No significant impact identified.  <b>Climate Change:</b> Reduction in energy usage reduces the carbon footprint and is in line with the Climate Action plan. Should we consolidate through one public estate this may mean other public sector partners removing themselves from buildings and generating a wider emissions saving throughout the region.</p>	-	-	1,000	-	-	-

**PERTH & KINROSS COUNCIL**  
**REVENUE BUDGET 2023/24 TO 2025/26**

<b>BUDGET REDUCTIONS - Organised to Deliver / Transformation</b>		<b>23/24 £'000</b>	<b>24/25 £'000</b>	<b>25/26 £'000</b>	<b>23/24 FTE</b>	<b>24/25 FTE</b>	<b>25/26 FTE</b>
<b>6</b>	<p><b>Transformation Consolidation Reviews</b></p> <p>The Transformation &amp; Change Programme includes the proposals from all Services to consolidate a number of support service functions including professional &amp; business support, performance and finance.</p> <p>The functions included within this proposal have previously delivered significant savings (up to 27% in some areas). These reductions are in addition to previous decisions across all Council Services</p> <p>These staff provide a range of support including finance, administrative and project support, business improvement, procurement, fulfilling of statutory duties in relation to Education and Social Work, e.g. admin, operation of MIS systems, preparing papers for tribunals, appeals and responding to FOI requests and complaints.</p> <p>This consolidation project includes all professional and business support activities with a view to developing a new model that makes best use of remaining resources to ensure the Council continues to meet statutory responsibilities, service priorities and external and internal customer needs, where possible.</p> <p><b>Impact Analysis and Risk Assessment</b></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> Significant proportion of the workforce are at lower level grades in the organisation.</p> <p><b>Workforce:</b> 39.7 FTE from 319.9 FTE - this saving would be in addition to reductions in staffing resource across these activities in recent years.</p> <p><b>Customer:</b> Additional workload for remaining staff with reduced capacity to deliver on expectations of all customers.</p> <p><b>Equalities/Diversity:</b> No impact.</p> <p><b>Outcome and Performance:</b> Reduced services to support a wide range of council functions, including income generation.</p> <p><b>Climate Change:</b> No impact.</p>	397	470	813	8.6	10.9	20.2



**PERTH & KINROSS COUNCIL**  
**REVENUE BUDGET 2023/24 TO 2025/26**

<b>BUDGET REDUCTIONS - Organised to Deliver / Transformation</b>		<b>23/24</b> <b>£'000</b>	<b>24/25</b> <b>£'000</b>	<b>25/26</b> <b>£'000</b>	<b>23/24</b> <b>FTE</b>	<b>24/25</b> <b>FTE</b>	<b>25/26</b> <b>FTE</b>
<b>7</b>	<p><b>Regulation - Corporate Health &amp; Safety</b>  Workforce reduction in the Council's corporate Health &amp; Safety team resulting in reduced capacity to provide advice and guidance across the organisation with regard to H&amp;S law compliance, as well as the ability to undertake investigations.</p> <p><b>Impact Analysis and Risk Assessment</b>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified.  <b>Workforce:</b> Staffing reduction of 2 FTE of 7.2 FTE  <b>Customer:</b> Reduced capacity to support Services to comply with the Health and Safety at Work Act. Response times to incidents and enquiries will increase.  <b>Equalities/Diversity:</b> No significant impact identified.  <b>Outcome and Performance:</b> Response times to incidents and enquiries will increase commensurately.  <b>Climate Change:</b> No significant impact identified.</p>	-	35	35	-	1.0	1.0

**PERTH & KINROSS COUNCIL**  
**REVENUE BUDGET 2023/24 TO 2025/26**

<b>BUDGET REDUCTIONS - Organised to Deliver / Transformation</b>		<b>23/24 £'000</b>	<b>24/25 £'000</b>	<b>25/26 £'000</b>	<b>23/24 FTE</b>	<b>24/25 FTE</b>	<b>25/26 FTE</b>
<b>8</b>	<p><b>Review of IT and Business Systems</b></p> <p>Review and reduction in the level of IT, Digital &amp; Business Systems support services which is in addition to the operational savings identified last year (Cumulative saving of £535k over 3 years).</p> <p>A review of IT, Digital &amp; Business Systems across the Council will identify efficiencies and reductions in the levels of service across a range of functions and services. The review will also include Service based staff who undertake business systems administration, support and development functions.</p> <p>Changes and reductions of this scale are likely result in a focus on maintaining existing infrastructure and systems; with limited ability to support additional improvements and development.</p> <p><b><u>Impact Analysis and Risk Assessment</u></b></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified</p> <p><b>Workforce:</b> The removal of 7 FTE posts in this saving proposal will mean an overall reduction of approx. 14FTE over the next 3 years which represents a 20% reduction in staffing. Corporate IT currently have 70 FTE.</p> <p><b>Customer:</b> The reduction in IT and Digital support will impact on internal customers in all Services and schools. It will also impact on our ability to deliver digital solutions for the people of Perth and Kinross.</p> <p><b>Equalities/Diversity:</b> No significant impact.</p> <p><b>Outcome and Performance:</b> Reduces capacity to deliver / support our new Digital Strategy and the Transformation and Change Programme, removes support across the Council, including for schools / Glow support. Reduction in technical resources will lead to a corresponding reduction in our ability to further develop our Online Services platform to meet emerging, often urgent demand for new online services / deliver on our Channel Shift Programme; and will lead to removal of administrative IT / system support services; and support for Services and their systems as they move to the cloud.</p> <p><b>Climate Change:</b> No significant impact identified.</p>	-	-	300	-	-	7.0
<b>TOTAL</b>		<b>622</b>	<b>776</b>	<b>2,692</b>	<b>9.6</b>	<b>17.2</b>	<b>39.7</b>



# **2023/24 REVENUE BUDGET**

## **Fees and Charges**

<b>PERTH &amp; KINROSS COUNCIL</b> <b>COMMUNITIES - ENVIRONMENT CHARGES</b> <b>CHARGES EFFECTIVE 1ST APRIL 2023 - VAT @ 20%</b>					
	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)	Charge 23/24	Total Charge 23/24 (Inc VAT)
<b>1: COMMERCIAL &amp; DOMESTIC WASTE CHARGES</b>					
<b>GENERAL WASTE COLLECTION &amp; DISPOSAL CHARGES (PER CONTAINER/PER UPLIFT)</b>					
<u>Bin Size</u>					
140 ltr	£3.45	£0.00	£3.45	£3.80	£3.80
240 ltr	£5.00	£0.00	£5.00	£5.25	£5.25
330 ltr	£6.10	£0.00	£6.10	£6.50	£6.50
360 ltr	£6.50	£0.00	£6.50	£6.95	£6.95
500 ltr	£9.20	£0.00	£9.20	£9.85	£9.85
660 ltr	£11.30	£0.00	£11.30	£12.15	£12.15
770 ltr	£12.80	£0.00	£12.80	£13.70	£13.70
1000 ltr	£15.90	£0.00	£15.90	£17.00	£17.00
1100 ltr	£17.30	£0.00	£17.30	£18.40	£18.40
1280 ltr	£19.70	£0.00	£19.70	£21.00	£21.00
<b>RECYCLING SERVICES (PER CONTAINER/PER UPLIFT)</b>					
<u>Glass:</u>					
180 ltr Mixed Glass (Only available to existing customers)	£3.00	£0.00	£3.00	£3.00	£3.00
180 ltr Segregated Clear Glass (Only available to existing customers)	£2.00	£0.00	£2.00	£2.00	£2.00
180 ltr Segregated Brown Glass (Only available to existing customers)	£2.00	£0.00	£2.00	£2.00	£2.00
180 ltr Segregated Green Glass (Only available to existing customers)	£2.00	£0.00	£2.00	£2.00	£2.00
240 ltr Mixed Glass	£3.00	£0.00	£3.00	£3.00	£3.00
240 ltr Segregated Clear Glass	£2.00	£0.00	£2.00	£2.00	£2.00
240 ltr Segregated Brown Glass	£2.00	£0.00	£2.00	£2.00	£2.00
240 ltr Segregated Green Glass	£2.00	£0.00	£2.00	£2.00	£2.00
<u>Dry Mixed Recyclate:</u>					
120 ltr (Only available to existing customers)	£2.40	£0.00	£2.40	£2.40	£2.40
140 ltr	£2.50	£0.00	£2.50	£2.50	£2.50
240 ltr	£2.90	£0.00	£2.90	£2.90	£2.90
360 ltr	£3.30	£0.00	£3.30	£3.30	£3.30
500 ltr	£4.80	£0.00	£4.80	£4.80	£4.80
660 ltr	£5.40	£0.00	£5.40	£5.40	£5.40
770 ltr	£5.70	£0.00	£5.70	£5.70	£5.70
1100 ltr	£7.00	£0.00	£7.00	£7.00	£7.00
1280 ltr	£7.70	£0.00	£7.70	£7.70	£7.70

	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)
Paper & Cardboard						
120 ltr (Only available to existing customers)	£2.35	£0.00	£2.35	£2.35	£0.00	£2.35
140 ltr	£2.35	£0.00	£2.35	£2.35	£0.00	£2.35
240 ltr	£2.50	£0.00	£2.50	£2.50	£0.00	£2.50
360 ltr	£3.50	£0.00	£3.50	£3.50	£0.00	£3.50
500 ltr	£3.60	£0.00	£3.60	£3.60	£0.00	£3.60
660 ltr	£3.75	£0.00	£3.75	£3.75	£0.00	£3.75
770 ltr	£5.00	£0.00	£5.00	£5.00	£0.00	£5.00
1100 ltr	£6.80	£0.00	£6.80	£6.80	£0.00	£6.80
1280 ltr	£6.80	£0.00	£6.80	£6.80	£0.00	£6.80
Plastics & Cans:						
140 ltr				£2.30	£0.00	£2.30
240 ltr				£2.45	£0.00	£2.45
360 ltr				£2.75	£0.00	£2.75
500 ltr				£4.05	£0.00	£4.05
660 ltr				£4.45	£0.00	£4.45
770 ltr				£4.75	£0.00	£4.75
1100 ltr				£5.65	£0.00	£5.65
1280 ltr				£6.20	£0.00	£6.20
Garden Waste:						
240 ltr	£4.05	£0.00	£4.05	£4.30	£0.00	£4.30
360 ltr	£5.25	£0.00	£5.25	£5.50	£0.00	£5.50
Food Waste:						
120 ltr (Only available to existing customers)	£4.70	£0.00	£4.70	£4.70	£0.00	£4.70
140 ltr	£4.90	£0.00	£4.90	£4.90	£0.00	£4.90
180 ltr (Only available to existing customers)	£5.40	£0.00	£5.40	£5.40	£0.00	£5.40
Front End Loader:						
General Waste	£105.00	£0.00	£105.00	£105.00	£0.00	£105.00
Cardboard Waste	£30.00	£0.00	£30.00	£30.00	£0.00	£30.00
FEL Excess Weight Charge for General Waste (Per Kg)	£0.14	£0.00	£0.14	£0.15	£0.00	£0.15
Bells:						
Clear Glass	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Brown Glass	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Green Glass	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Mixed Glass	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
DMR	£27.00	£0.00	£27.00	£27.00	£0.00	£27.00
Waste Transfer Note - Annual Charge	£30.00	£0.00	£30.00	£30.00	£0.00	£30.00
(For all commercial uplift customers; covers general waste and recycling waste)						

	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)
<b>MISCELLANEOUS</b>						
Trade Waste Sacks ( x 50)	£97.00	£0.00	£97.00	£103.00	£0.00	£103.00
Trade Waste Sack Delivery Charge	£5.00	£0.00	£5.00	£5.00	£0.00	£5.00
Trade Waste Labels ( x 50)	£97.00	£0.00	£97.00	£103.00	£0.00	£103.00
Green Cardboard Labels ( x 50)	£59.00	£0.00	£59.00	£59.00	£0.00	£59.00
Pink Refuse Sack (x 50) - see Note 2	£2.67	£0.53	£3.20	£3.21	£0.64	£3.85
Bulky Uplift (allows for up to 5 bulky items)	£35.00	£0.00	£35.00	£35.00	£0.00	£35.00
Special Uplift Service - Quote on Request	QUOTE ON REQUEST	£0.00	QUOTE ON REQUEST	QUOTE ON REQUEST	£0.00	QUOTE ON REQUEST
Contaminated Bin Uplift	£5.00	£0.00	£5.00	£5.00	£0.00	£5.00
Domestic Garden Waste - Annual Permit/Per Bin (Max. 2 x 240 ltr bins per household)	£40.00	£0.00	£40.00	£40.00	£0.00	£40.00
Internal Food Bin (30 ltr)	£37.21	£7.44	£44.65	£37.21	£7.44	£44.65
Internal Food Bin (60 ltr)	£57.58	£11.52	£69.10	£57.58	£11.52	£69.10
Food Waste Recycling Sacks ( x 15)	£1.33	£0.27	£1.60	£1.33	£0.27	£1.60
DMR Sack ( x 15)	£18.00	£0.00	£18.00	£18.00	£0.00	£18.00
Compostable Caddy Liners ( x 26)	£1.04	£0.21	£1.25	£1.04	£0.21	£1.25
240L Clear Liners (x100)	£20.83	£4.17	£25.00	£21.00	£4.20	£25.20
Continental Container Purchase/Delivery/Handling:						
140 ltr	£20.96	£4.19	£25.15	£20.96	£4.19	£25.15
240 ltr	£24.08	£4.82	£28.90	£26.04	£5.21	£31.25
360 ltr	£40.00	£8.00	£48.00	£43.00	£8.60	£51.60
360 ltr (lockable)	£70.00	£14.00	£84.00	£73.00	£14.60	£87.60
500 ltr	£314.58	£62.92	£377.50	£415.00	£83.00	£498.00
660 ltr	£303.88	£60.77	£364.65	£415.00	£83.00	£498.00
770 ltr	£303.88	£60.77	£364.65	£385.00	£77.00	£462.00
1100 ltr	£317.79	£63.56	£381.35	£420.00	£84.00	£504.00
1280 ltr	£375.46	£75.09	£450.55	£480.00	£96.00	£576.00
Slam Locks	£25.92	£5.18	£31.10	£25.92	£5.18	£31.10
* Note 1: Prices for customers outwith Perth & Kinross local authority area may vary from above and be subject to change						
* Note 2: Pink Sacks - First 100 sacks per year are issued free of charge; additional sacks can be purchased as listed above						
<b>PUBLIC CONVENIENCES</b>						
Charge per visit	£0.50	£0.00	£0.50	£0.50	£0.00	£0.50
<b>WASTE DISCHARGE FACILITIES</b>						
Motorhome/Campervan - Charge per empty	£10.00	£2.00	£12.00	£10.00	£2.00	£12.00

	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)
<b>COMMERCIAL AND DOMESTIC SKIP HIRE CHARGES FOR RECYCLABLE AND COMPOSTABLE WASTE IN (8, 10, 12 &amp; 16 CUBE)</b>						
<b>Timber</b>						
<u>Zone</u>						
1 - Up to 5 miles from Friarton	£35.00 + £6.90/tonne	Applied as appropriate	£35.00 + £6.90/tonne	£40.00 + £11.00/tonne	Applied as appropriate	£40.00 + £11.00/tonne
2 - Between 5 & 20 miles from Friarton	£99.20 + £6.90/tonne	Applied as appropriate	£99.20 + £6.90/tonne	£100.00 + £11.00/tonne	Applied as appropriate	£100.00 + £11.00/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£212.15 + £6.90/tonne	Applied as appropriate	£212.15 + £6.90/tonne	£220.00 + £11.00/tonne	Applied as appropriate	£220.00 + £11.00/tonne
<b>COMMERCIAL AND DOMESTIC SKIP HIRE CHARGES FOR RECYCLABLE AND COMPOSTABLE WASTE IN (8, 10, 12 &amp; 16 CUBE)</b>						
<b>Inert</b>						
<u>Zone</u>						
1 - Up to 5 miles from Friarton	£35.00 + £25.40/tonne	Applied as appropriate	£35.00 + £25.40/tonne	£40.00 + £25.40/tonne	Applied as appropriate	£40.00 + £25.40/tonne
2 - Between 5 & 20 miles from Friarton	£99.20 + £25.40/tonne	Applied as appropriate	£99.20 + £25.40/tonne	£100.00 + £25.40/tonne	Applied as appropriate	£100.00 + £25.40/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£212.15 + £25.40/tonne	Applied as appropriate	£212.15 + £25.40/tonne	£220.00 + £25.40/tonne	Applied as appropriate	£220.00 + £25.40/tonne
<b>COMMERCIAL AND DOMESTIC SKIP HIRE CHARGES FOR RECYCLABLE AND COMPOSTABLE WASTE IN (8, 10, 12 &amp; 16 CUBE)</b>						
<b>Metals</b>						
<u>Zone</u>						
1 - Up to 5 miles from Friarton	£35.00 + £0.00/tonne	Applied as appropriate	£35.00 + £0.00/tonne	£40.00 + £0.00/tonne	Applied as appropriate	£40.00 + £0.00/tonne
2 - Between 5 & 20 miles from Friarton	£99.20 + £0.00/tonne	Applied as appropriate	£99.20 + £0.00/tonne	£100.00 + £0.00/tonne	Applied as appropriate	£100.00 + £0.00/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£212.15 + £0.00/tonne	Applied as appropriate	£212.15 + £0.00/tonne	£220.00 + £0.00/tonne	Applied as appropriate	£220.00 + £0.00/tonne
<b>COMMERCIAL AND DOMESTIC SKIP HIRE CHARGES FOR RECYCLABLE AND COMPOSTABLE WASTE IN (8, 10, 12 &amp; 16 CUBE)</b>						
<b>Garden</b>						
<u>Zone</u>						
1 - Up to 5 miles from Friarton	£35.00 + £39.30/tonne	Applied as appropriate	£35.00 + £39.30/tonne	£40.00 + £39.30/tonne	Applied as appropriate	£40.00 + £39.30/tonne
2 - Between 5 & 20 miles from Friarton	£99.20 + £39.30/tonne	Applied as appropriate	£99.20 + £39.30/tonne	£100.00 + £39.30/tonne	Applied as appropriate	£100.00 + £39.30/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£212.15 + £39.30/tonne	Applied as appropriate	£212.15 + £39.30/tonne	£220.00 + £39.30/tonne	Applied as appropriate	£220.00 + £39.30/tonne
<b>COMMERCIAL AND DOMESTIC SKIP HIRE CHARGE FOR RECYCLABLE AND COMPOSTABLE WASTE IN (35 &amp; 40 CUBE)</b>						
<b>Timber</b>						
<u>Zone</u>						
1 - Up to 5 miles from Friarton	£47.90 + £6.90/tonne	Applied as appropriate	£47.90 + £6.90/tonne	£50.00 + £11.00/tonne	Applied as appropriate	£50.00 + £11.00/tonne
2 - Between 5 & 20 miles from Friarton	£135.00 + £6.90/tonne	Applied as appropriate	£135.00 + £6.90/tonne	£140.00 + £11.00/tonne	Applied as appropriate	£140.00 + £11.00/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£288.60 + £6.90/tonne	Applied as appropriate	£288.60 + £6.90/tonne	£300.00 + £11.00/tonne	Applied as appropriate	£300.00 + £11.00/tonne

	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)
<b>COMMERCIAL AND DOMESTIC SKIP HIRE CHARGE FOR RECYCLABLE AND COMPOSTABLE WASTE IN (35 &amp; 40 CUBE)</b>						
<b>Inert</b>						
<u>Zone</u>						
1 - Up to 5 miles from Friarton	£47.90 + £25.40/tonne	Applied as appropriate	£47.90 + £25.40/tonne	£50.00 + £25.40/tonne	Applied as appropriate	£50.00 + £25.40/tonne
2 - Between 5 & 20 miles from Friarton	£135.00 + £25.40/tonne	Applied as appropriate	£135.00 + £25.40/tonne	£140.00 + £25.40/tonne	Applied as appropriate	£140.00 + £25.40/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£288.60 + £25.40/tonne	Applied as appropriate	£288.60 + £25.40/tonne	£300.00 + £25.40/tonne	Applied as appropriate	£300.00 + £25.40/tonne
<b>COMMERCIAL AND DOMESTIC SKIP HIRE CHARGE FOR RECYCLABLE AND COMPOSTABLE WASTE IN (35 &amp; 40 CUBE)</b>						
<b>Metals</b>						
<u>Zone</u>						
1 - Up to 5 miles from Friarton	£47.90 + £0.00/tonne	Applied as appropriate	£47.90 + £0.00/tonne	£50.00 + £0.00/tonne	Applied as appropriate	£50.00 + £0.00/tonne
2 - Between 5 & 20 miles from Friarton	£135.00 + £0.00/tonne	Applied as appropriate	£135.00 + £0.00/tonne	£140.00 + £0.00/tonne	Applied as appropriate	£140.00 + £0.00/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£288.60 + £0.00/tonne	Applied as appropriate	£288.60 + £0.00/tonne	£300.00 + £0.00/tonne	Applied as appropriate	£300.00 + £0.00/tonne
<b>COMMERCIAL AND DOMESTIC SKIP HIRE CHARGE FOR RECYCLABLE AND COMPOSTABLE WASTE IN (35 &amp; 40 CUBE)</b>						
<b>Garden</b>						
<u>Zone</u>						
1 - Up to 5 miles from Friarton	£47.90 + £39.30/tonne	Applied as appropriate	£47.90 + £39.30/tonne	£50.00 + £39.30/tonne	Applied as appropriate	£50.00 + £39.30/tonne
2 - Between 5 & 20 miles from Friarton	£135.00 + £39.30/tonne	Applied as appropriate	£135.00 + £39.30/tonne	£140.00 + £39.30/tonne	Applied as appropriate	£140.00 + £39.30/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£288.60 + £39.30/tonne	Applied as appropriate	£288.60 + £39.30/tonne	£300.00 + £39.30/tonne	Applied as appropriate	£300.00 + £39.30/tonne
<b>COMMERCIAL AND DOMESTIC SKIP EXCESS HIRE CHARGE</b>						
Small Skips (8 / 10 / 12 / 16 Cube) - All Locations	Full 7 day hire charge (listed above) will be applied for each additional 7 days or part thereof			Full 7 day hire charge (listed above) will be applied for each additional 7 days or part thereof		
Large Skips (35 / 40 Cube) - All Locations						
Account Customers (Commercial Waste Uplifts) - All Locations	28 Days of skip on site will be allowed within 7 day hire charge (listed above)			28 Days of skip on site will be allowed within 7 day hire charge (listed above)		
<b>* Note: Commercial skip hire charges will be Outwith Scope for VAT</b>						
<b>* Note: Domestic/Household skip hire charges will be liable for Standard Rate VAT charge</b>						



	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)
<b>HOUSEHOLD SKIP HIRE (8 &amp; 10 CUBE - MAX CAPACITY 2.5 TONNES)</b>						
<u>Zone</u>						
1 - Less than 5 miles from Friarton	£35.00 + £129.00/tonne	£0.00	£35.00 + £129.00/tonne	£40.00 + £136.50/tonne	Applied to total charge	£40.00 + £136.50/tonne
2 - Between 5 & 20 miles from Friarton	£99.20 + £129.00/tonne	£0.00	£99.20 + £129.00/tonne	£100.00 + £136.50/tonne	Applied to total charge	£100.00 + £136.50/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£212.15 + £129.00/tonne	£0.00	£212.15 + £129.00/tonne	£220.00 + £136.50/tonne	Applied to total charge	£220.00 + £136.50/tonne
<b>HOUSEHOLD SKIP HIRE (12 CUBE - MAX CAPACITY 4 TONNES)</b>						
<u>Zone</u>						
1 - Less than 5 miles from Friarton	£35.00 + £129.00/tonne	£0.00	£35.00 + £129.00/tonne	£40.00 + £136.50/tonne	Applied to total charge	£40.00 + £136.50/tonne
2 - Between 5 & 20 miles from Friarton	£99.20 + £129.00/tonne	£0.00	£99.20 + £129.00/tonne	£100.00 + £136.50/tonne	Applied to total charge	£100.00 + £136.50/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£212.15 + £129.00/tonne	£0.00	£212.15 + £129.00/tonne	£220.00 + £136.50/tonne	Applied to total charge	£220.00 + £136.50/tonne
<b>HOUSEHOLD SKIP HIRE (16 CUBE - MAX CAPACITY 5 TONNES)</b>						
<u>Zone</u>						
1 - Less than 5 miles from Friarton	£35.00 + £129.00/tonne	£0.00	£35.00 + £129.00/tonne	£40.00 + £136.50/tonne	Applied to total charge	£40.00 + £136.50/tonne
2 - Between 5 & 20 miles from Friarton	£99.20 + £129.00/tonne	£0.00	£99.20 + £129.00/tonne	£100.00 + £136.50/tonne	Applied to total charge	£100.00 + £136.50/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£212.15 + £129.00/tonne	£0.00	£212.15 + £129.00/tonne	£220.00 + £136.50/tonne	Applied to total charge	£220.00 + £136.50/tonne
<b>COMMERCIAL SKIP HIRE (UP TO 16 CUBE)</b>						
<u>Zone</u>						
1 - Up to 5 miles from Friarton	£35.00 + £129.00/tonne	£0.00	£35.00 + £129.00/tonne	£40.00 + £136.50/tonne	£0.00	£40.00 + £136.50/tonne
2 - Between 5 & 20 miles from Friarton	£99.20 + £129.00/tonne	£0.00	£99.20 + £129.00/tonne	£100.00 + £136.50/tonne	£0.00	£100.00 + £136.50/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£212.15 + £129.00/tonne	£0.00	£212.15 + £129.00/tonne	£220.00 + £136.50/tonne	£0.00	£220.00 + £136.50/tonne
<b>COMMERCIAL SKIP HIRE (35 &amp; 40 CUBE)</b>						
<u>Zone</u>						
1 - Up to 5 miles from Friarton	£47.90 + £129.00/tonne	£0.00	£47.90 + £129.00/tonne	£50.00 + £136.50/tonne	£0.00	£50.00 + £136.50/tonne
2 - Between 5 & 20 miles from Friarton	£135.00 + £129.00/tonne	£0.00	£135.00 + £129.00/tonne	£140.00 + £136.50/tonne	£0.00	£140.00 + £136.50/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£288.60 + £129.00/tonne	£0.00	£288.60 + £129.00/tonne	£300.00 + £136.50/tonne	£0.00	£300.00 + £136.50/tonne

	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)
<b><u>GENERAL WASTE TIPPING AT RECYCLING CENTRES</u></b>						
Category 1 - Light Van - Part Load	£28.71	£5.74	£34.45	£30.38	£6.07	£36.45
Category 1 - Light Van - Full Load	£57.42	£11.48	£68.90	£60.71	£12.14	£72.85
Category 2 - Panel Van or Small Trailer (up to 1/2 tonne) - Part Load	£42.25	£8.45	£50.70	£44.71	£8.94	£53.65
Category 2 - Panel Van or Small Trailer (up to 1/2 tonne) - Full Load	£84.50	£16.90	£101.40	£89.42	£17.88	£107.30
Category 3 - Large Trailer (over 1/2 tonne) - Part Load	£46.08	£9.22	£55.30	£48.79	£9.76	£58.55
Category 3 - Large Trailer (over 1/2 tonne) - Full Load	£92.21	£18.44	£110.65	£97.58	£19.52	£117.10
<b><u>GARDEN WASTE TIPPING AT RECYCLING CENTRES</u></b>						
Category 1 - Light Van - Part Load	£9.00	£1.80	£10.80	£9.00	£1.80	£10.80
Category 1 - Light Van - Full Load	£18.00	£3.60	£21.60	£18.00	£3.60	£21.60
Category 2 - Panel Van or Small Trailer (up to 1/2 tonne) - Part Load	£11.73	£2.35	£14.08	£11.75	£2.35	£14.10
Category 2 - Panel Van or Small Trailer (up to 1/2 tonne) - Full Load	£23.50	£4.70	£28.20	£23.50	£4.70	£28.20
Category 3 - Large Trailer (over 1/2 tonne) - Part Load	£17.46	£3.49	£20.95	£17.46	£3.49	£20.95
Category 3 - Large Trailer (over 1/2 tonne) - Full Load	£34.92	£6.98	£41.90	£34.92	£6.98	£41.90
<b><u>INERT WASTE TIPPING AT RECYCLING CENTRES</u></b>						
Category 1 - Light Van - Part Load	£9.46	£1.89	£11.35	£9.46	£1.89	£11.35
Category 1 - Light Van - Full Load	£18.92	£3.78	£22.70	£18.92	£3.78	£22.70
Category 2 - Panel Van or Small Trailer (up to 1/2 tonne) - Part Load	£12.67	£2.53	£15.20	£12.67	£2.53	£15.20
Category 2 - Panel Van or Small Trailer (up to 1/2 tonne) - Full Load	£25.25	£5.05	£30.30	£25.25	£5.05	£30.30
Category 3 - Large Trailer (over 1/2 tonne) - Part Load	£13.92	£2.78	£16.70	£13.92	£2.78	£16.70
Category 3 - Large Trailer (over 1/2 tonne) - Full Load	£27.79	£5.56	£33.35	£27.79	£5.56	£33.35
<b><u>TIMBER WASTE TIPPING AT RECYCLING CENTRES</u></b>						
Category 1 - Light Van - Full Load	£3.71	£0.74	£4.45	£4.71	£0.94	£5.65
Category 2 - Panel Van or Small Trailer (up to 1/2 tonne) - Full Load	£5.92	£1.18	£7.10	£7.92	£1.58	£9.50
Category 3 - Large Trailer (over 1/2 tonne) - Full Load	£8.00	£1.60	£9.60	£11.04	£2.21	£13.25
<b><u>FRIARTON WEIGHBRIDGE (PER TONNE)</u></b>						
Inert Waste	£25.42/tonne	£5.08/tonne	£30.50/tonne	£25.42/tonne	£5.08/tonne	£30.50/tonne
Garden Waste	£39.29/tonne	£7.86/tonne	£47.15/tonne	£39.29/tonne	£7.86/tonne	£47.15/tonne
General Waste	£129.00/tonne	£25.80/tonne	£154.80/tonne	£136.50/tonne	£27.30/tonne	£163.80/tonne
Timber Waste	£6.92/tonne	£1.38/tonne	£8.30/tonne	£11.00/tonne	£2.20/tonne	£13.20/tonne
<b><u>DRY MIXED RECYCLATE COMMERCIAL SKIP HIRE (UP TO 16 CUBE)</u></b>						
<u>Zone</u>						
1 - Up to 5 miles from Friarton	£35.00 + £43.15/tonne	£0.00	£35.00 + £43.15/tonne	£40.00 + £43.15/tonne	£0.00	£40.00 + £43.15/tonne
2 - Between 5 & 20 miles from Friarton	£99.20 + £43.15/tonne	£0.00	£99.20 + £43.15/tonne	£100.00 + £43.15/tonne	£0.00	£100.00 + £43.15/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£212.15 + £43.15/tonne	£0.00	£212.15 + £43.15/tonne	£220.00 + £43.15/tonne	£0.00	£220.00 + £43.15/tonne

	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)
<b>COMMERCIAL FOOD WASTE COMMERCIAL SKIP HIRE (UP TO 16 CUBE)</b>						
<u>Zone</u>						
1 - Up to 5 miles from Friarton	£35.00 + £20.40/tonne	£0.00	£35.00 + £20.40/tonne	£40.00 + £24.00/tonne	£0.00	£40.00 + £24.00/tonne
2 - Between 5 & 20 miles from Friarton	£99.20 + £20.40/tonne	£0.00	£99.20 + £20.40/tonne	£100.00 + £24.00/tonne	£0.00	£100.00 + £24.00/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£212.15 + £20.40/tonne	£0.00	£212.15 + £20.40/tonne	£220.00 + £24.00/tonne	£0.00	£220.00 + £24.00/tonne
<b>COMMERCIAL AND DOMESTIC SKIP EXCESS HIRE CHARGE</b>						
Small Skips (8 / 10 / 12 / 16 Cube) - All Locations	Full 7 day hire charge (listed above) will be applied for each additional 7 days or part thereof			Full 7 day hire charge (listed above) will be applied for each additional 7 days or part thereof		
Large Skips (35 / 40 Cube) - All Locations						
Account Customers (Commercial Waste Uplifts) - All Locations	28 Days of skip on site will be allowed within 7 day hire charge (listed above)			28 Days of skip on site will be allowed within 7 day hire charge (listed above)		

	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)
<b>2: NORTH INCH GOLF COURSE CHARGES</b>						
<b><u>FULL SEASON TICKET (7 DAY TICKET) - 1ST APRIL - 31ST MARCH</u></b>						
Adult	£389.00	£0.00	£389.00	£399.00	£0.00	£399.00
Senior/Concession	£339.00	£0.00	£339.00	£349.00	£0.00	£349.00
Youth (18 - 21yrs)	£89.00	£0.00	£89.00	£95.00	£0.00	£95.00
Intermediate (22 - 25yrs)	£145.00	£0.00	£145.00	£155.00	£0.00	£155.00
Young Adult (26 -29yrs)	£239.00	£0.00	£239.00	£249.00	£0.00	£249.00
Junior (17 yrs and under)	£20.00	£0.00	£20.00	£20.00	£0.00	£20.00
<b><u>17 MONTHS FOR THE PRICE OF 12</u></b>						
Adult (1st November each year)	£389.00	£0.00	£389.00	£399.00	£0.00	£399.00
Senior/Concession (1st November each year)	£339.00	£0.00	£339.00	£349.00	£0.00	£349.00
Young Adult (1st November each year)	£239.00	£0.00	£239.00	£249.00	£0.00	£249.00
Intermediate (1st November each year)	£145.00	£0.00	£145.00	£155.00	£0.00	£155.00
Youth (1st November each year)	£89.00	£0.00	£89.00	£95.00	£0.00	£95.00
Junior (1st November each year)	£20.00	£0.00	£20.00	£20.00	£0.00	£20.00
Family Membership - 1 free junior season ticket with purchase of Adult/Senior ticket	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Get into Golf - Restricted times of play on full golf course - 2 year only before upgrading	£130.00	£0.00	£130.00	£139.00	£0.00	£139.00
Corporate Golf Season Ticket - golf day for up to 20 players plus 50 green fee vouchers	£1,000.00	£200.00	£1,200.00	£1,000.00	£200.00	£1,200.00
Par-3 Course Season Ticket	£69.00	£0.00	£69.00	£69.00	£0.00	£69.00
<b><u>SUMMER 18 HOLE ROUNDS 1ST APRIL TO 31ST OCT</u></b>						
Adult (weekday)	£22.00	£0.00	£22.00	£24.00	£0.00	£24.00
Adult (weekend)	£26.00	£0.00	£26.00	£28.00	£0.00	£28.00
Adult 10 round ticket	£190.00	£0.00	£190.00	£200.00	£0.00	£200.00
One Week Multi Play Ticket	£55.00	£0.00	£55.00	£60.00	£0.00	£60.00
One Month Multi Play Ticket	£110.00	£0.00	£110.00	£115.00	£0.00	£115.00
Senior/Concession (weekday)	£21.00	£0.00	£21.00	£23.00	£0.00	£23.00
Senior/Concession (weekend)	£25.00	£0.00	£25.00	£27.00	£0.00	£27.00
Senior/Concession 10 round ticket	£180.00	£0.00	£180.00	£189.00	£0.00	£189.00
Members Guest (any day)	£15.00	£0.00	£15.00	£16.00	£0.00	£16.00
Twilight (weekday after 5.30pm)	£19.00	£0.00	£19.00	£21.00	£0.00	£21.00
Twilight (weekend after 3pm)	£21.00	£0.00	£21.00	£23.00	£0.00	£23.00
Junior (17 yrs and under weekday)	£5.00	£0.00	£5.00	£5.00	£0.00	£5.00
Junior (17 yrs and under weekend)	£5.00	£0.00	£5.00	£5.00	£0.00	£5.00
Short Course Adult/Senior/Concession Round	£6.00	£0.00	£6.00	£6.00	£0.00	£6.00
Short Course Junior Round	£3.00	£0.00	£3.00	£3.00	£0.00	£3.00
Family Ticket - 1 free junior greenfee with purchase of Adult / Senior greenfee	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00

	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)
<b>SUMMER 9 HOLE ROUNDS 1ST APRIL TO 31ST OCT (1HR 45 MIN MAXIMUM PLAY)</b>						
Adult weekday	£14.00	£0.00	£14.00	£15.00	£0.00	£15.00
Adult weekend	£16.00	£0.00	£16.00	£17.00	£0.00	£17.00
Senior/Concession weekday	£12.00	£0.00	£12.00	£13.00	£0.00	£13.00
Senior/Concession weekend	£14.00	£0.00	£14.00	£15.00	£0.00	£15.00
Family Ticket - 1 free junior greenfee with purchase of Adult/Senior greenfee	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
<b>SUMMER 6 HOLE ROUNDS 1ST APRIL TO 31ST OCT (1HR 10MINS MAXIMUM PLAY)</b>						
Adult weekday	£8.00	£0.00	£8.00	£8.50	£0.00	£8.50
Adult weekend	£10.00	£0.00	£10.00	£10.50	£0.00	£10.50
Senior/Concession weekday	£7.00	£0.00	£7.00	£7.50	£0.00	£7.50
Senior/Concession weekend	£8.00	£0.00	£8.00	£8.50	£0.00	£8.50
Family Ticket - 1 free junior greenfee with purchase of Adult/Senior greenfee	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
<b>WINTER ROUNDS 1ST NOV TO 31ST MARCH</b>						
Adult (any day)	£15.00	£0.00	£15.00	£17.00	£0.00	£17.00
Senior/Concession (any day)	£15.00	£0.00	£15.00	£17.00	£0.00	£17.00
Members Guest (any day)	£8.00	£0.00	£8.00	£9.00	£0.00	£9.00
Junior (17 yrs and under any day)	£5.00	£0.00	£5.00	£5.00	£0.00	£5.00
Winter Greens (all categories)	£8.00	£0.00	£8.00	£9.00	£0.00	£9.00
Family Ticket - 1 free junior greenfee with purchase of Adult/Senior greenfee	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
<b>GROUP DISCOUNT (SUMMER ONLY)</b>						
All categories (weekday -min 8 required)	£20.00	£0.00	£20.00	£22.00	£0.00	£22.00
All categories (weekend -min 8 required)	£22.00	£0.00	£22.00	£24.00	£0.00	£24.00
Online Adult Off Peak weekday 4 ball deal (11am-2pm)	£76.00	£0.00	£76.00	£80.00	£0.00	£80.00
Online Adult Off Peak weekday 2 ball deal (11am-2pm)	£40.00	£0.00	£40.00	£44.00	£0.00	£44.00
Online Adult Off Peak weekend 4 ball deal (11am-2pm)	£84.00	£0.00	£84.00	£92.00	£0.00	£92.00
Online Adult Off Peak weekend 2 ball deal (11am-2pm)	£46.00	£0.00	£46.00	£50.00	£0.00	£50.00

	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)
<b>MICELLANEOUS</b>						
Trolley Hire	£3.33	£0.67	£4.00	£3.75	£0.75	£4.50
Buggy Hire	£13.33	£2.67	£16.00	£14.58	£2.92	£17.50
Putting	£1.00	£0.00	£1.00	£1.00	£0.00	£1.00
Football	£0.83	£0.17	£1.00	£0.83	£0.17	£1.00
<b>FOOTGOLF / SOFTBALL ROUNDS 1ST APRIL TO 31ST MAR</b>						
Footgolf Adult 9 holes	£7.00	£0.00	£7.00	£7.00	£0.00	£7.00
Footgolf Adult 18 holes	£10.00	£0.00	£10.00	£10.00	£0.00	£10.00
Footgolf Senior/Concession 9 holes	£6.00	£0.00	£6.00	£6.00	£0.00	£6.00
Footgolf Senior/Concession 18 holes	£9.00	£0.00	£9.00	£9.00	£0.00	£9.00
Footgolf Junior 9 holes	£4.00	£0.00	£4.00	£4.00	£0.00	£4.00
Footgolf Junior 18 holes	£5.00	£0.00	£5.00	£5.00	£0.00	£5.00
Footgolf Family 9 holes (2x Adults & 2x Juniors)	£16.00	£0.00	£16.00	£16.00	£0.00	£16.00
Footgolf Family 18 holes (2x Adults & 2x Juniors)	£20.00	£0.00	£20.00	£20.00	£0.00	£20.00
<b>FOOTGOLF / SOFTBALL GROUPS AND PROMOTIONS 1ST APRIL TO 31ST MAR</b>						
Footgolf Adult 4 ball deal 9 holes	£22.00	£0.00	£22.00	£22.00	£0.00	£22.00
Footgolf Adult 4 ball deal 18 holes	£30.00	£0.00	£30.00	£30.00	£0.00	£30.00
Footgolf Adult Group 18 holes (min 8 required)	£7.00	£0.00	£7.00	£7.00	£0.00	£7.00
Footgolf Senior/Concession Group 18 holes (min 8 required)	£6.00	£0.00	£6.00	£6.00	£0.00	£6.00
Footgolf Junior Group 18 holes (min 8 required)	£4.00	£0.00	£4.00	£4.00	£0.00	£4.00
<p><i>Note 1: some flexibility may be applied in daily green fee rates depending on demand and capacity.</i></p> <p><i>Note 2: Catering for groups or parties - indoor facilities (free of charge) on request dependent on availability, catering will be outsourced to a third party supplier to be paid directly by the group/customer.</i></p>						

	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)
<b>3: FOOTBALL PITCHES &amp; PARKS EVENTS CHARGES</b>						
<b><u>PERTH FOOTBALL / RUGBY PITCHES</u></b>						
Adult (Season 11 a-side incl changing facilities where available & training)	£556.00	£0.00	£556.00	£573.00	£0.00	£573.00
Adult (Per Game 11 a-side)	£46.00	£0.00	£46.00	£47.00	£0.00	£47.00
Adult (Season 7 a-side)	£323.00	£0.00	£323.00	£333.00	£0.00	£333.00
Adult (Per Game 7 a-side)	£27.00	£0.00	£27.00	£28.00	£0.00	£28.00
Junior Under 18 Years (Season 11 a-side incl changing facilities where available & training)	£232.00	£0.00	£232.00	£239.00	£0.00	£239.00
Junior Under 18 Years (Per Game 11 a-side)	£18.00	£0.00	£18.00	£19.00	£0.00	£19.00
Junior Under 18 Years (Season 7 a-side)	£139.00	£0.00	£139.00	£143.00	£0.00	£143.00
Junior Under 18 Years (Per Game 7 a-side)	£11.00	£0.00	£11.00	£12.00	£0.00	£12.00
<b><u>OUTWITH PERTH FOOTBALL / RUGBY PITCHES</u></b>						
Adult (Season 11 a-side incl changing facilities where available & training)	£424.00	£0.00	£424.00	£437.00	£0.00	£437.00
Adult (Per Game 11 a-side)	£36.00	£0.00	£36.00	£37.00	£0.00	£37.00
Junior Under 18 Years (Season 11 a-side incl changing facilities where available & training)	£210.00	£0.00	£210.00	£216.00	£0.00	£216.00
Junior Under 18 Years (Per Game 11 a-side)	£17.00	£0.00	£17.00	£18.00	£0.00	£18.00
Junior Under 18 Years (Season 7 a-side)	£105.00	£0.00	£105.00	£108.00	£0.00	£108.00
Junior Under 18 Years (Per Game 7 a-side)	£9.00	£0.00	£9.00	£9.00	£0.00	£9.00
<b><u>PARKS EVENTS</u></b>						
Commercial Bookings Per Day (North Inch, South Inch & Lesser South Inch)	£367.00	£0.00	£367.00	£378.00	£0.00	£378.00
Commercial Bookings Per Day (Other parks & opens spaces across Perth & Kinross)	£150.00	£0.00	£150.00	£154.00	£0.00	£154.00
Commercial Bookings Refundable Deposit (subject to recovery of any costs incurred)	£546.00	£0.00	£546.00	£562.00	£0.00	£562.00
Non Commercial Bookings (up to 100 expected attendees)	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Non Commercial Bookings (101 to 500 expected attendees)	£61.00	£0.00	£61.00	£63.00	£0.00	£63.00
Non Commercial Bookings (501 to 1000 expected attendees)	£91.00	£0.00	£91.00	£94.00	£0.00	£94.00
Non Commercial Bookings (1000+ expected attendees)	£121.00	£0.00	£121.00	£125.00	£0.00	£125.00
Balloon Flights	£25.00	£0.00	£25.00	£26.00	£0.00	£26.00
Small Enterprise Commercial Bookings	£62.00	£0.00	£62.00	£64.00	£0.00	£64.00
Refundable Deposit For Large Events (Reinstatement Works)	£5,000.00	£0.00	£5,000.00	£5,000.00	£0.00	£5,000.00
Facilities Cleaning Recharge	Full Cost Recovery	Full Cost Recovery	Full Cost Recovery	Full Cost Recovery	Full Cost Recovery	Full Cost Recovery
Mobile Food Operators - fee per month	£150.00	£0.00	£150.00	£155.00	£0.00	£155.00
<p><b>Note 1: Football / Rugby Pitches - 20% discount will be given for Season bookings if paid in one payment by specified cut-off date.</b></p> <p><b>Note 2: Event Parking - 25% of all parking charges levied by event organisers will be passed to the Council where vehicles have been parked on public greenspace.</b></p> <p><b>Note 3: Event Bookings - late bookings will incur a surcharge:</b></p> <p><b>Non-commercial bookings = £25</b></p> <p><b>Commercial bookings = 25% of booking fee</b></p>						

	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)
<b>4: MISCELLANEOUS CHARGES</b>						
Caravan Rallies - Outwith Caravan Parks Per Van Per Night	£7.50	£1.50	£9.00	£8.33	£1.67	£10.00
Liberation of Pigeons - Per vehicle	£24.17	£4.83	£29.00	£25.00	£5.00	£30.00
Purchase of Memorial Bench (with plaque) - New Glen Almond Bench	£555.83	£111.17	£667.00	£769.17	£153.83	£923.00
Purchase of Memorial Bench (with plaque) - New Glen Clova Bench	£782.50	£156.50	£939.00	£959.17	£191.83	£1,151.00
Purchase of Memorial Bench (with plaque) - Greenspace Bench	£352.50	£70.50	£423.00	£590.00	£118.00	£708.00
Purchase of Memorial Bench (with plaque) - Phoenix Recycled Plastic Bench	£555.83	£111.17	£667.00	£701.67	£140.33	£842.00
Purchase of Plaque - For Existing Bench (includes plaque, fitting and contribution to cost of bench)	£163.33	£32.67	£196.00	£168.33	£33.67	£202.00
Purchase of Memorial Tree (including planting - see note 3)				Cost Recovery		Cost Recovery
<i>Note 1: Purchase of a memorial bench covers the life of the bench only.</i> <i>Note 2: Memorial bench is supplied with brass plaque as standard - stainless steel plaque will incur additional charge.</i> <i>Note 3: Memoerial Tree - charges will be recharge of costs, quotations supplied depending on tree variety etc.</i>						
<b>5: BEREAVEMENT SERVICES - BURIAL CHARGES</b>						
<b>SALE OF LAIRS</b>						
Full Lair - Young Person (under 21yrs)	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Full Lair - Adult (21yrs & over) *	£934.00	£0.00	£934.00	£962.00	£0.00	£962.00
Half Lair (where available) - Young Person (under 21yrs)	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Half Lair (where available) - Adult (21yrs & over) *	£467.00	£0.00	£467.00	£481.00	£0.00	£481.00
Quarter Lair (where available) - For Baby or NVF only - Young Person (under 21yrs)	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Transfer of Lair Ownership	£39.00	£0.00	£39.00	£40.00	£0.00	£40.00
<b>INTERMENT FEES</b>						
Young Person (under 21yrs)	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Adult (21yrs & over) - Note 1	£974.00	£0.00	£974.00	£1,003.00	£0.00	£1,003.00
Cremated Remains (Casket Burial) - Note 1	£225.00	£0.00	£225.00	£232.00	£0.00	£232.00
Scattered Ashes (under turf) - Note 1	£73.00	£0.00	£73.00	£75.00	£0.00	£75.00
Muslim Burial (Where additional requirements apply)	Cost Recovery	Cost Recovery	Cost Recovery	Cost Recovery	Cost Recovery	Cost Recovery
Exhumation - Note 2	Cost Recovery	Cost Recovery	Cost Recovery	Cost Recovery	Cost Recovery	Cost Recovery
Excavation of Foundation for Erecting Headstone (New/On Request) - Note 3	£159.17	£31.83	£191.00	£164.17	£32.83	£197.00
Marking Grave for Placement of Small Memorial/ Grave Location Request - Note 4	£75.00	£15.00	£90.00	£77.50	£15.50	£93.00



	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)
Memorial Mason Registration - Annual Charge	£180.00	£0.00	£180.00	£185.00	£0.00	£185.00
Memorial Mason Registration - Charge Per Visit	£37.00	£0.00	£37.00	£37.00	£0.00	£37.00
Memorial Levy	£74.00	£0.00	£74.00	£76.00	£0.00	£76.00
Purchase of Memorial Bench (includes installation - see note 5) - Glen Isla Bench	£540.83	£108.17	£649.00	£833.33	£166.67	£1,000.00
Purchase of Memorial Tree (including planting - see note 6)				Cost Recovery		Cost Recovery
Search Fee - Per half hour charge	£27.00	£0.00	£27.00	£28.00	£0.00	£28.00
<p><b>Note 1: No charge for young person under 21yrs and for PKC resident under 26yrs who are entitled to after care services.</b></p> <p><b>Note 2: Exhumation is VAT Exempt if for burial at another site, otherwise it is Standard Rate VAT.</b></p> <p><b>Note 3: Excavation of Foundation for Headstone is Standard Rate VAT, unless required to carry out interment or burial but where that is required PKC do not charge separately as that service is included within the overall Interment Fee.</b></p> <p><b>Note 4: Marking Grave for Memorials or location requests is Standard Rate VAT. Grave marking required for interment/burials is Exempt for VAT - PKC include this service within the overall Interment Fee.</b></p> <p><b>Note 5: Purchase of a memorial bench and plaque covers the life of the bench only. Specific bench type cannot be guaranteed, dependent on availability of supply.</b></p> <p><b>Note 6: Memorial Tree - Charges will be recharge of costs - quotations supplied depending on tree variety etc.</b></p>						

	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)
<b>6: BEREAVEMENT SERVICES - CREMATION CHARGES</b>						
<b>CREMATION</b>						
Young Person (under 21yrs)	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Adult (21yrs & under) *	£709.00	£0.00	£709.00	£836.00	£0.00	£836.00
Direct Cremation (08:45am or 9.00am / No Service) *	£621.00	£0.00	£621.00	£553.00	£0.00	£553.00
Scattering of Ashes (Service at Perth) *	£26.00	£0.00	£26.00	£27.00	£0.00	£27.00
Scattering of Ashes (Service at External Crematorium) *	£63.00	£0.00	£63.00	£65.00	£0.00	£65.00
Scattering of Ashes (Under turf) *	£73.00	£0.00	£73.00	£75.00	£0.00	£75.00
Extended Service	£180.00	£0.00	£180.00	£185.00	£0.00	£185.00
Service - Use of Crematorium Webcam				£50.00	£10.00	£60.00
Webcam Recording				£20.00	£4.00	£24.00
Service - Use of Personal USB	£25.83	£5.17	£31.00	£26.67	£5.33	£32.00
<i>* No charge for young person under 21yrs and for PKC resident under 26yrs who are entitled to after care services.</i>						
<b>MEMORIAL OPTIONS</b>						
Book of Remembrance (2 line entry)	£51.67	£10.33	£62.00	£55.00	£11.00	£66.00
Book of Remembrance (5 line entry)	£83.33	£16.67	£100.00	£88.33	£17.67	£106.00
Book of Remembrance (8 line entry)	£116.67	£23.33	£140.00	£123.33	£24.67	£148.00
Miniature Books of Remembrance (2 line entry)	£92.50	£18.50	£111.00	£98.33	£19.67	£118.00
Miniature Books of Remembrance (5 line entry)	£123.33	£24.67	£148.00	£130.83	£26.17	£157.00
Miniature Books of Remembrance (8 line entry)	£160.00	£32.00	£192.00	£170.00	£34.00	£204.00
Memorial Cards (2 line entry)	£65.00	£13.00	£78.00	£69.17	£13.83	£83.00
Memorial Cards (5 line entry)	£105.00	£21.00	£126.00	£111.67	£22.33	£134.00
Memorial Cards (8 line entry)	£131.67	£26.33	£158.00	£139.17	£27.83	£167.00
Memorial Cards (Photograph)	£65.00	£13.00	£78.00	£69.17	£13.83	£83.00
Memorial Cards (Family Crest)	£65.00	£13.00	£78.00	£69.17	£13.83	£83.00
Memorial Cards (Floral Motif)	£65.00	£13.00	£78.00	£69.17	£13.83	£83.00
Memorial Cards (Coat of Arms)	£65.00	£13.00	£78.00	£69.17	£13.83	£83.00
Caskets	£62.50	£12.50	£75.00	£66.67	£13.33	£80.00

	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)
<b>LEASE OF MEMORIALS</b>						
Granite Tower Plaque - 10 year lease	£139.00	£0.00	£139.00	£146.00	£0.00	£146.00
Granite Tower Plaque - 20 year lease	£215.00	£0.00	£215.00	£226.00	£0.00	£226.00
Grey Granite Kerb - 10 year lease	£297.00	£0.00	£297.00	£312.00	£0.00	£312.00
Grey Granite Kerb - 20 year lease	£429.00	£0.00	£429.00	£450.00	£0.00	£450.00
Red Granite Flower Kerb - 10 year lease	£297.00	£0.00	£297.00	£312.00	£0.00	£312.00
Red Granite Flower Kerb - 20 year lease	£429.00	£0.00	£429.00	£450.00	£0.00	£450.00
Black Granite Flower Kerb - 10 year lease	£297.00	£0.00	£297.00	£312.00	£0.00	£312.00
Black Granite Flower Kerb - 20 year lease	£429.00	£0.00	£429.00	£450.00	£0.00	£450.00
Granite Mother of Pearl - 10 year lease	£459.00	£0.00	£459.00	£482.00	£0.00	£482.00
Granite Mother of Pearl - 20 year lease	£689.00	£0.00	£689.00	£723.00	£0.00	£723.00
Upright Granite Memorial - 10 year lease	£264.00	£0.00	£264.00	£314.00	£0.00	£314.00
Upright Granite Memorial - 20 year lease	£406.00	£0.00	£406.00	£456.00	£0.00	£456.00
Octagonal Wall Plaque - 10 year lease	£166.00	£0.00	£166.00	£174.00	£0.00	£174.00
Octagonal Wall Plaque - 20 year lease	£281.00	£0.00	£281.00	£295.00	£0.00	£295.00
Granite Columbarium Tower - Single - 10 year lease	£277.00	£0.00	£277.00	£291.00	£0.00	£291.00
Granite Columbarium Tower - Double - 10 year lease	£549.00	£0.00	£549.00	£576.00	£0.00	£576.00
Granite Columbarium Tower - Single - 20 year lease	£397.00	£0.00	£397.00	£417.00	£0.00	£417.00
Granite Columbarium Tower - Double - 20 year lease	£789.00	£0.00	£789.00	£828.00	£0.00	£828.00
Children's Granite Bench Plaque - 20 year lease	£266.00	£0.00	£266.00	£279.00	£0.00	£279.00
Red Granite Boulder - 10 year lease	£232.00	£0.00	£232.00	£244.00	£0.00	£244.00
Red Granite Boulder - 20 year lease	£371.00	£0.00	£371.00	£390.00	£0.00	£390.00

	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)
<b><u>SALE OF MEMORIALS (Sold in perpetuity - children's memorials only)</u></b>						
Granite Children's Mushroom Including Inscription*	£180.83	£36.17	£217.00	£190.00	£38.00	£228.00
Children's Butterfly Plaque Including Inscription*	£185.83	£37.17	£223.00	£195.00	£39.00	£234.00
Children's Tree of Life Memorial Plaque Including Inscription*	£231.67	£46.33	£278.00	£243.33	£48.67	£292.00
Inscription Per Letter	£2.08	£0.42	£2.50	£2.17	£0.43	£2.60
Renewal of all leases for further period	75% of Lease Charge			75% of Lease Charge		
Purchase of Memorial Bench (includes installation) - Glen Isla Bench	£540.83	£108.17	£649.00	£833.33	£166.67	£1,000.00
Purchase of Memorial Tree (including planting - see note 3)				Cost Recovery		
<i><b>Note 1: Lease of memorials is VAT Exempt, sale of memorials is Standard Rate VAT</b></i>						
<i><b>Note 2: Purchase of a memorial bench and plaque covers the life of the bench only. Specific bench type cannot be guaranteed, dependent on availability of supply.</b></i>						
<i><b>Note 3: Memorial Tree - Charges will be recharge of costs - quotations supplied depending on tree variety etc.</b></i>						

	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)
<b>7: FLEET CHARGES</b>						
<b>MOT</b>						
Class 4 - Car (Up to 8 passenger seats)	£54.85	£0.00	£54.85	£54.85	£0.00	£54.85
Class 5 (13-16 passenger seats)	£59.55	£0.00	£59.55	£59.55	£0.00	£59.55
Class 5 (More than 16 passenger seats)	£80.65	£0.00	£80.65	£80.65	£0.00	£80.65
Class 7 (Up to 3.5 tonnes)	£58.60	£0.00	£58.60	£58.60	£0.00	£58.60
<b>Training</b>						
CPC / Various	£55.00	£11.00	£66.00	£56.67	£11.33	£68.00
Midas - Standard	£77.50	£15.50	£93.00	£80.00	£16.00	£96.00
Midas - Accessible	£152.50	£30.50	£183.00	£156.67	£31.33	£188.00
<b>8: SMOKING CHARGES</b>						
Fixed Penalty Notice - issued to a person having the management or control of no-smoking premises, you permitted another person to smoke within those premises (Part 1, Section 1)*	£200.00	£0.00	£200.00	£200.00	£0.00	£200.00
If paid within 14 days from the day after this Notice was issued (Section 1 & 3)*	£150.00	£0.00	£150.00	£150.00	£0.00	£150.00
Fixed Penalty Notice - issued if you were smoking within no-smoking premises (Part 1, Section 2)*	£50.00	£0.00	£50.00	£50.00	£0.00	£50.00
If paid within 14 days from the day after this Notice was issued (Section 2)*	£30.00	£0.00	£30.00	£30.00	£0.00	£30.00
Fixed Penalty Notice - issued to a person having the management or control of no-smoking premises, you failed to conspicuously display appropriate warning notices in, on or near to those premises (Part 1 Section 3)*	£200.00	£0.00	£200.00	£200.00	£0.00	£200.00
<i>N.B. Failure to discharge payment within 28 days from the date after the Notice was served will result in Perth &amp; Kinross Council reporting the matter to the Procurator Fiscal or instigating proceedings to recover the amount of the Notice through the use of Sheriff Officers.</i>						
<b>* Smoking, Health &amp; Social Care (Scotland) Act 2005</b>						

	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)
<b>9: LITTER CHARGES</b>						
Fixed Penalty Notice - issued*	£80.00	£0.00	£80.00	£80.00	£0.00	£80.00
Fly-Tipping	£200.00	£0.00	£200.00	£200.00	£0.00	£200.00
If a fixed penalty is unpaid after the expiry of the period for paying Perth & Kinross Council will report the matter to the Procurator Fiscal.  <i>*Environmental Protection Act 1990</i>						
<b>10: ROAD NETWORK COMMERCIAL PERMIT CHARGES</b>						
Skip Permit (S85) - per week	£31.00	£0.00	£31.00	£31.00	£0.00	£31.00
Scaffolding Permit (S58)	£50.00	£0.00	£50.00	£52.00	£0.00	£52.00
Road Opening Permit (S56)	£145.00	£0.00	£145.00	£152.00	£0.00	£152.00
New Roads & Street Works Act (S109) - per utility, per street, per application	£1,500.00	£0.00	£1,500.00	£1,500.00	£0.00	£1,500.00
Road Closure - Posting of Notices (Temporary TRO)						
First Notice	£810.00	£0.00	£810.00	£810.00	£0.00	£810.00
Emergency Road Closures	£500.00	£0.00	£500.00	£500.00	£0.00	£500.00
Temporary Traffic Signals						
Permanent Switch Off for Temp TTL's	£150.00	£0.00	£150.00	£158.00	£0.00	£158.00
Charge per officer hour	£170.00	£0.00	£170.00	£170.00	£0.00	£170.00
Rechargeable Works - Minimum Charge	£110.00	£0.00	£110.00	£115.00	£0.00	£115.00

	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)
<b>11: TRADING STANDARDS CHARGES</b>						
<b><u>WEIGHING &amp; MEASURING EQUIPMENT</u></b>						
Charge per officer hour	£151.00	£0.00	£151.00	£151.00	£0.00	£151.00
<b><u>PETROLEUM</u></b>						
Storage capacity						
Not exceeding 2,500 litres	£45.00	£0.00	£45.00	£45.00	£0.00	£45.00
2,500 to 50,000 litres	£61.00	£0.00	£61.00	£61.00	£0.00	£61.00
Exceeding 50,000 litres	£128.00	£0.00	£128.00	£128.00	£0.00	£128.00
<b><u>EXPLOSIVES (2014 REGS)</u></b>						
Explosives store licence - min separation distance > 0 metres (1 year's duration)	£189.00	£0.00	£189.00	£189.00	£0.00	£189.00
Explosives store licence - min separation distance > 0 metres (2 year's duration)	£248.00	£0.00	£248.00	£248.00	£0.00	£248.00
Explosives store licence - min separation distance > 0 metres (3 year's duration)	£311.00	£0.00	£311.00	£311.00	£0.00	£311.00
Explosives store licence - min separation distance > 0 metres (4 year's duration)	£382.00	£0.00	£382.00	£382.00	£0.00	£382.00
Explosives store licence - min separation distance > 0 metres (5 year's duration)	£432.00	£0.00	£432.00	£432.00	£0.00	£432.00
Renewal of store licence - min separation distance > 0 metres (1 year's duration)	£88.00	£0.00	£88.00	£88.00	£0.00	£88.00
Renewal of store licence - min separation distance > 0 metres (2 year's duration)	£150.00	£0.00	£150.00	£150.00	£0.00	£150.00
Renewal of store licence - min separation distance > 0 metres (3 year's duration)	£211.00	£0.00	£211.00	£211.00	£0.00	£211.00
Renewal of store licence - min separation distance > 0 metres (4 year's duration)	£272.00	£0.00	£272.00	£272.00	£0.00	£272.00
Renewal of store licence - min separation distance > 0 metres (5 year's duration)	£333.00	£0.00	£333.00	£333.00	£0.00	£333.00
Explosives store licence - no min separation distance or 0 metres (1 year's duration)	£111.00	£0.00	£111.00	£111.00	£0.00	£111.00
Explosives store licence - no min separation distance or 0 metres (2 year's duration)	£144.00	£0.00	£144.00	£144.00	£0.00	£144.00
Explosives store licence - no min separation distance or 0 metres (3 year's duration)	£177.00	£0.00	£177.00	£177.00	£0.00	£177.00
Explosives store licence - no min separation distance or 0 metres (4 year's duration)	£211.00	£0.00	£211.00	£211.00	£0.00	£211.00
Explosives store licence - no min separation distance or 0 metres (5 year's duration)	£243.00	£0.00	£243.00	£243.00	£0.00	£243.00
Renewal of store licence - no min separation distance or 0 metres (1 year's duration)	£55.00	£0.00	£55.00	£55.00	£0.00	£55.00
Renewal of store licence - no min separation distance or 0 metres (2 year's duration)	£88.00	£0.00	£88.00	£88.00	£0.00	£88.00
Renewal of store licence - no min separation distance or 0 metres (3 year's duration)	£123.00	£0.00	£123.00	£123.00	£0.00	£123.00
Renewal of store licence - no min separation distance or 0 metres (4 year's duration)	£155.00	£0.00	£155.00	£155.00	£0.00	£155.00
Renewal of store licence - no min separation distance or 0 metres (5 year's duration)	£189.00	£0.00	£189.00	£189.00	£0.00	£189.00
Varying, Transferring or Replacing licence	£37.00	£0.00	£37.00	£37.00	£0.00	£37.00

	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)
Dangerous wild animals	Vets fee + £60.00 admin	£0.00	Vets fee + £60.00 admin	Vets fee + £62.00 admin	£0.00	Vets fee + £62.00 admin
Zoo licence	Vets fee + £60.00 admin	£0.00	Vets fee + £60.00 admin	Vets fee + £62.00 admin	£0.00	Vets fee + £62.00 admin
Registration under performing animals regulation (one off payment)	£60.00	£0.00	£60.00	£62.00	£0.00	£62.00
Animal boarding licence	£175.00	£0.00	£175.00	£200.00	£0.00	£200.00
Animal welfare licence (1-3 years based on risk assessment) 50% discount will be given for registered charities	£175.00	£0.00	£175.00	£200.00	£0.00	£200.00
Riding establishments licence	Vets fee + £60.00 admin	£0.00	Vets fee + £60.00 admin	Vets fee + £62.00 admin	£0.00	Vets fee + £62.00 admin
Better Business Partnership	£50.00	£0.00	£50.00	£50.00	£0.00	£50.00



	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)
<b>12: ENVIRONMENTAL HEALTH CHARGES</b>						
<u>Regulated</u> Water Sampling Risk Assessment preparatory work and visit (Visit Charge £72 + Hourly Rate - maximum of 7 hours)	£70.00 + £23.00/hour	£0.00	£70.00 + £23.00/hour	£72.00 + £24.00/hour	£0.00	£72.00 + £24.00/hour
<u>Non-regulated</u> Water Sampling Risk Assessment	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
<b>NON-STATUTORY WATER SAMPLING (VAT APPLIES FOR NON-STATUTORY SAMPLING)</b>						
Routine Request (Visit and Analysis)*	£118.00	£23.60	£141.60	£118.00	£23.60	£141.60
B2 Basic Bacto Request*	£118.00	£23.60	£141.60	£118.00	£23.60	£141.60
Single Parameters (available upon request e.g. Aluminium, Copper, Iron etc)	£70.00 + Analysis Cost	20%	£70.00 + Analysis Cost	£72.00 + Analysis Cost	20%	£72.00 + Analysis Cost
Resample Charges	See Notes 4 & 5 Below			See Notes 4 & 5 Below		
* Legislation limits maximum to £118 total charge (excluding VAT) per sample visit / analysis						
<b>STATUTORY WATER SAMPLING (NO VAT FOR STATUTORY SAMPLES)</b>						
Check Monitoring (Visit and Analysis)	£168.00	£0.00	£168.00	£173.00	£0.00	£173.00
Check and Audit Monitoring (Visit and Analysis)	£426.00	£0.00	£426.00	£439.00	£0.00	£439.00
Single Parameters (available upon request e.g. Aluminium, Copper, Iron etc)	Analysis Costs		Analysis Costs	Analysis Costs		Analysis Costs
Resample Charges	See Note 4 Below			See Note 4 Below		
Certificate of Compliance - Street Traders	£106.00	£0.00	£106.00	£109.00	£0.00	£109.00
Cinema Licence - Per screen	£64.00	£0.00	£64.00	£66.00	£0.00	£66.00
Export Health Certificate:-						
Product Not of Animal Origin - Food Safety Premises Endorsement for Export Certificate	£30.00	£0.00	£30.00	£31.00	£0.00	£31.00
Product Not of Animal Origin - Export Health Certificate	£30.00	£0.00	£30.00	£31.00	£0.00	£31.00
Product of Animal Origin - Attestation	£30.00	£0.00	£30.00	£31.00	£0.00	£31.00
Correction / Re-Issue of a Certificate				£31.00	£0.00	£31.00
Venison dealers licence	£197.00	£0.00	£197.00	£203.00	£0.00	£203.00
Anti-Idling Fixed Penalty Notice				£20.00	£0.00	£20.00

	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)
Mobile Residential Homes Licences*						
1 - 10 Residential Units - First Application	£300.00 - £500.00	£0.00	£300.00 - £500.00	£300.00 - £520.00	£0.00	£300.00 - £520.00
1 - 10 Residential Units - Renewal Application	£200.00 - £400.00	£0.00	£200.00 - £400.00	£200.00 - £420.00	£0.00	£200.00 - £420.00
11 - 20 Residential Units - First Application	£550.00 - £1,000.00	£0.00	£550.00 - £1,000.00	£572.00 - £1,040.00	£0.00	£572.00 - £1,040.00
11 - 20 Residential Units - Renewal Application	£440.00 - £800.00	£0.00	£440.00 - £800.00	£462.00 - £840.00	£0.00	£462.00 - £840.00
21 - 30 Residential Units - First Application	£1,050.00 - £1,500.00	£0.00	£1,050.00 - £1,500.00	£1,092.00 - £1,560.00	£0.00	£1,092.00 - £1,560.00
21 - 30 Residential Units - Renewal Application	£840.00 - £1,200.00	£0.00	£840.00 - £1,200.00	£882.00 - £1,260.00	£0.00	£882.00 - £1,260.00
31 - 40 Residential Units - First Application	£1,550.00 - £2,000.00	£0.00	£1,550.00 - £2,000.00	£1,612.00 - £2,080.00	£0.00	£1,612.00 - £2,080.00
31 - 40 Residential Units - Renewal Application	£1,240.00 - £1,600.00	£0.00	£1,240.00 - £1,600.00	£1,302.00 - £1,680.00	£0.00	£1,302.00 - £1,680.00
41 - 50 Residential Units - First Application	£2,050.00 - £2,500.00	£0.00	£2,050.00 - £2,500.00	£2,132.00 - £2,600.00	£0.00	£2,132.00 - £2,600.00
41 - 50 Residential Units - Renewal Application	£1,640.00 - £2,000.00	£0.00	£1,640.00 - £2,000.00	£1,722.00 - £2,100.00	£0.00	£1,722.00 - £2,100.00
51 - 60 Residential Units - First Application	£2,550.00 - £3,000.00	£0.00	£2,550.00 - £3,000.00	£2,652.00 - £3,120.00	£0.00	£2,652.00 - £3,120.00
51 - 60 Residential Units - Renewal Application	£2,040.00 - £2,400.00	£0.00	£2,040.00 - £2,400.00	£2,142.00 - £2,520.00	£0.00	£2,142.00 - £2,520.00
61 - 70 Residential Units - First Application	£3,050.00 - £3,500.00	£0.00	£3,050.00 - £3,500.00	£3,172.00 - £3,640.00	£0.00	£3,172.00 - £3,640.00
61 - 70 Residential Units - Renewal Application	£2,440.00 - £2,800.00	£0.00	£2,440.00 - £2,800.00	£2,562.00 - £2,940.00	£0.00	£2,562.00 - £2,940.00
71 - 80 Residential Units - First Application	£3,550.00 - £4,000.00	£0.00	£3,550.00 - £4,000.00	£3,692.00 - £4,160.00	£0.00	£3,692.00 - £4,160.00
71 - 80 Residential Units - Renewal Application	£2,840.00 - £3,200.00	£0.00	£2,840.00 - £3,200.00	£2,982.00 - £3,360.00	£0.00	£2,982.00 - £3,360.00
81 - 90 Residential Units - First Application	£4,050.00 - £4,500.00	£0.00	£4,050.00 - £4,500.00	£4,212.00 - £4,680.00	£0.00	£4,212.00 - £4,680.00
81 - 90 Residential Units - Renewal Application	£3,240.00 - £3,600.00	£0.00	£3,240.00 - £3,600.00	£3,402.00 - £3,780.00	£0.00	£3,402.00 - £3,780.00
91 - 100 Residential Units - First Application	£4,550.00 - £5,000.00	£0.00	£4,550.00 - £5,000.00	£4,732.00 - £5,200.00	£0.00	£4,732.00 - £5,200.00
91 - 100 Residential Units - Renewal Application	£3,640.00 - £4,000.00	£0.00	£3,640.00 - £4,000.00	£3,822.00 - £4,200.00	£0.00	£3,822.00 - £4,200.00
<b>Note 1: Mobile Residential Homes Licence - First Applications are £52 per unit or minimum £300 - Renewal Apps are £42 per unit or minimum £200</b> <b>Note 2: Licence valid for 5 years - then renewal required</b> <b>Note 3: No VAT is chargeable where a water sample is taken for statutory reasons</b> <b>Note 4: Water Sample Charges - Resample charges may vary as these will be dependent on the parameters of the resample requirements.</b> <b>Note 5: For Non-Statutory Sampling only - discretionary charging but legislation limits the maximum charge to £118 (excl VAT) per sample visit/analysis</b> <b>Note 6: Export Health Certificate replaces pre-Brexit Export Certificate - a formal national charging structure is pending, until then Local Authorities continue to use old Export Certificate Charge amounts</b>						

	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)
<b>13: DOG FOULING CHARGES</b>						
Fixed Penalty Notice - issued*	£80.00	£0.00	£80.00	£80.00	£0.00	£80.00
If a fixed penalty is unpaid after the expiry of the period for paying, Perth & Kinross Council will report the matter to the Sheriff Officer.  <i>*Dog Fouling (Scotland) Act 2003</i>						
<b>14: PARKING CHARGES</b>						
<b><u>PERTH CITY PARKING</u></b>						
<b>Zone 1 - Inner City Centre</b>						
On-Street (Per Hour)		Max 1 hour	£1.30		Max 1 hour	£1.60
Off-Street (Per Hour)		Max 1 hour	£1.30		Max 1 hour	£1.40
<b>Zone 2 - City Centre</b>						
On-Street (Per Hour)		Max 4 hours	£1.30		Max 4 hours	£1.60
Off-Street (Per Hour)		Max 4 hours	£1.30		Max 4 hours	£1.40
<b>Zone 3 - Outer City Centre</b>						
<b><u>On-Street</u></b>						
1 Hour			£0.80			£1.00
2 Hours			£1.30			£1.60
3 Hours			£2.10			£2.50
4 Hours			£2.60			£3.10
6 Hours			£4.00			£4.80
Up to 10 Hours			£5.30			£6.40
Weekly Ticket (Monday - Saturday)						£29.00
Monthly Permit (Monday - Friday)						£54.00
Monthly Permit (Monday - Saturday)						£81.00

	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)
<b>Thimblelow Car Park</b>						
1 Hour			£1.30			£1.40
2 Hours			£2.60			£2.90
3 Hours			£4.00			£4.40
4 Hours			£5.30			£5.80
6 Hours			£8.00			£8.80
Up To 10 Hours			£10.70			£11.80
Weekly Ticket (Monday - Saturday)			£59.00			£65.00
Monthly Permit (Monday - Friday)			£79.00			£87.00
Monthly Permit (Monday - Saturday)			£126.00			£139.00
<b>Canal Street MSCP</b>						
1 Hour			£1.30			£1.40
2 Hours			£2.60			£2.90
3 Hours			£4.00			£4.40
4 Hours			£5.30			£5.80
6 Hours			£8.00			£8.80
Up To 10 Hours			£10.70			£11.80
Weekly Ticket (Monday - Saturday)			£59.00			£65.00
Monthly Permit (Monday - Friday)			£79.00			£87.00
Monthly Permit (Monday - Saturday)			£126.00			£139.00
<b>South Inch Car Park</b>						
1 Hour			£0.80			£0.90
2 Hours			£1.30			£1.40
3 Hours			£2.10			£2.30
4 Hours			£2.60			£2.90
6 Hours			£4.00			£4.40
Up To 10 Hours			£5.30			£5.80
Weekly Ticket (Monday - Saturday)			£26.00			£29.00
Monthly Permit (Monday - Friday)			£49.00			£54.00
Monthly Permit (Monday - Saturday)			£74.00			£81.00
<b>Norrie Miller/Riverside Car Park</b>						
1 Hour			£0.80			£0.90
2 Hours			£1.30			£1.40
3 Hours			£2.10			£2.30
4 Hours			£2.60			£2.90
6 Hours			£4.00			£4.40
Up To 10 Hours			£5.30			£5.80
Weekly Ticket (Monday - Saturday)			£26.00			£29.00
Monthly Permit (Monday - Friday)			£49.00			£54.00
Monthly Permit (Monday - Saturday)			£74.00			£81.00

	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)
<b>Victoria Street Car Park</b>						
1 Hour			£0.80			£0.90
2 Hours			£1.30			£1.40
3 Hours			£2.10			£2.30
4 Hours			£2.60			£2.90
6 Hours			£4.00			£4.40
Up To 10 Hours			£5.30			£5.80
Weekly Ticket (Monday - Saturday)			£26.00			£29.00
Monthly Permit (Monday - Friday)			£49.00			£54.00
Monthly Permit (Monday - Saturday)			£74.00			£81.00
<b>Riverside Turning Head Car Park</b>						
1 Hour			£0.80			£0.90
2 Hours			£1.30			£1.40
3 Hours			£2.10			£2.30
4 Hours			£2.60			£2.90
6 Hours			£4.00			£4.40
Up To 10 Hours			£5.30			£5.80
Weekly Ticket (Monday - Saturday)			£26.00			£29.00
Monthly Permit (Monday - Friday)			£49.00			£54.00
Monthly Permit (Monday - Saturday)			£74.00			£81.00
<b>Residents Permits - Perth City Only</b>						
Inner Zone - Annual (On & within Inner Ring Road)			£254.00			£267.00
Outer Zone - Annual			£145.00			£152.00

	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)
<b><u>CRIEFF TOWN CENTRE PARKING</u></b>						
On-Street (30 Mins)			£0.80			£1.00
On-Street (Per Hour)		Max 1 hour	£1.30		Max 1 hour	£1.60
Off-Street (Per Hour) - James Square		Max 1 hour	£1.30		Max 1 hour	£1.40
Residents Permits (Annual)			£159.00			£167.00
<b><u>BLAIRGOWRIE TOWN CENTRE PARKING</u></b>						
<u>Off-Street</u>						
<b>Croft Lane, The Croft/Ericht Lane</b>						
1 Hour			£1.10			£1.20
2 Hours			£2.00			£2.20
Residents Permits (Annual)			£159.00			£167.00
<b>Leslie Street</b>						
1 Hour			£1.10			£1.30
2 Hours			£2.00			£2.40
4 Hours			£3.30			£4.00
10 Hours			£4.80			£5.80
Season Ticket (Annual)			£159.00			£191.00
<b><u>PITLOCHRY TOWN CENTRE PARKING</u></b>						
<u>Off-Street</u>						
<b>Atholl Road, Ferry Road &amp; Rie-Achan Road</b>						
1 Hour			£1.10			£1.20
2 Hours			£2.00			£2.20
4 Hours			£3.30			£3.60
10 Hours			£4.80			£5.30
Rie-Achan Road - Coaches per visit			£4.80			£5.30
Season Ticket (Annual)			£159.00			£175.00
<b><u>DUNKELD TOWN CENTRE PARKING</u></b>						
<u>Off-Street</u>						
<b>Atholl Street &amp; Tay Terrace</b>						
1 Hour			£1.10			£1.20
2 Hours			£2.00			£2.20
4 Hours			£3.30			£3.60
10 Hours			£4.80			£5.30
Season Ticket (Annual)			£159.00			£175.00

	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)
<b><u>PENALTY CHARGE NOTICES (PCN)</u></b>						
Charge at point of issue - If paid 15 days from PCN issue up to Notice to Owner being issued			£60.00			£100.00
If paid within 14 days of PCN issue (50% discount)			£30.00			£50.00
If not paid after 8 weeks of issue - If paid after Charge Certificate issued (increase by 50%)			£90.00			£150.00
Blue Badge Scheme - Badge Fee			£20.00			£20.00
Vehicle Uplift			£150.00			£150.00
Vehicle Storage (following uplift) - Per Day			£20.00			£20.00
<b><u>BAY SUSPENSIONS</u></b>						
On Street - Per Bay Per Day			£14.50			£17.40
Off Street - Per Bay Per Day			£14.50			£17.40
<b><u>LIVE ACTIVE LEISURE CAR PARKS</u></b>						
<u>Off-Street</u>						
<b>Rodney Pavilion</b>						
2 Hours			£0.80			£0.90
3 Hours			£3.30			£3.60
4 Hours			£4.80			£5.30
<b>Bells Sports Centre</b>						
2 Hours			£0.80			£0.90
5 Hours			£0.90			£1.00
6 Hours			£5.00			£5.50
9 Hours			£6.40			£7.00
<b><u>CHARGING FOR ALTERNATIVE USE OF CAR PARKING SPACES</u></b>						
1. Council events run by Perth & Kinross Council		No Charge			No Charge	
2. Events funded / supported by Perth & Kinross Council - charge discounted initially as agreed by Sponsor (Head of Service / Executive Director). As the event becomes more established then charges will be introduced as determined by the Sponsor.		By Arrangement			By Arrangement	
3. Commercial Events - Normal charge with 50% discount applied for long term suspensions (>14 days)		Discount by Arrangement			Discount by Arrangement	
4. Charitable Events		No Charge			No Charge	

	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)
<b><u>PARKING DISPENSATION</u></b>						
Per Vehicle Per Day (with prior approval from PKC Parking Services)			£25.00			£25.00
<b><u>CHARGES FOR CONES &amp; NOTICES</u></b>						
Deployment & Collection of Cones/Notices						
First Hour (1 vehicle and 1 operative - max 90 cones)			£250.00			£300.00
Additional Hours (per hour, per operative)			£120.00			£144.00
Replacement of Lost/Damaged Equipment						
Per Cone			£20.00			£24.00
Per Notice Board			£200.00			£240.00
<b><u>Notes:</u></b>						
1. All 3 Perth City Zones (including Rodney Pavilion & Bells Sports Centre) & Rural Towns allow first 15 minutes of free parking						
2. All On & Off Street Charges Apply 8am To 6pm Monday To Saturday						
3. On-Street Parking charges exclude VAT (outwith scope)						
4. Off-Street Parking charges include VAT (standard rate 20%)						
5. Bay Suspensions - discounted rates may be applied for extended periods for large events etc. See charging for Alternative Use of Car Parking Spaces above						
6. Parking Dispensations - the Council must be satisfied that parking in contravention is necessary before approval will be granted.						



	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)
<b>15: PLANNING &amp; BUILDING STANDARDS CHARGES</b>						
<i>NB. This is not a comprehensive list of fees. If in doubt please contact Planning and Development</i>						
<b>TABLE 1</b>						
<b>Fees for applications for planning permission and for applications for matters specified by condition on a planning permission in principle</b>						
<b>RESIDENTIAL DEVELOPMENT</b>						
1) Construction of buildings, structures or erections for use as residential accommodation (other than development within categories 2-6):-						
a) Where development does not exceed 10 dwellings:						
Fee per dwelling	£600.00	£0.00	£600.00	£600.00	£0.00	£600.00
b) Where development is fewer than 50 dwellings:						
Fee per dwelling for first 10 dwellings	£600.00	£0.00	£600.00	£600.00	£0.00	£600.00
Fee for each dwelling thereafter	£450.00	£0.00	£450.00	£450.00	£0.00	£450.00
c) Where development is 50 or more dwellings:						
Fee per dwelling for first 10 dwellings	£6,000.00	£0.00	£6,000.00	£6,000.00	£0.00	£6,000.00
Fee per dwelling for dwellings 11-49	£450.00	£0.00	£450.00	£450.00	£0.00	£450.00
Fee per dwelling for 50th dwelling and above	£250.00	£0.00	£250.00	£250.00	£0.00	£250.00
	(Subject to a maximum of £150,000)			(Subject to a maximum of £150,000)		
<b>EXISTING DWELLINGS</b>						
2) Carrying out of operations which will result in enlargement, improvement or other alteration of an existing dwelling:-						
a) Where application relates to 1 dwelling	£300.00	£0.00	£300.00	£300.00	£0.00	£300.00
b) Where application relates to 2 or more dwellings	£600.00	£0.00	£600.00	£600.00	£0.00	£600.00
3a) Carrying out of operations including erection of a building within the curtilage of an existing dwelling, for purposes ancillary to the enjoyment of the dwelling as such:-						
a) Where application relates to 1 dwelling	£300.00	£0.00	£300.00	£300.00	£0.00	£300.00
b) Where application relates to 2 or more dwellings	£600.00	£0.00	£600.00	£600.00	£0.00	£600.00
3b) Erection or construction of gates, fences, walls or other means of enclosure along a boundary of the curtilage of an existing dwelling:-						
a) Where application relates to 1 dwelling	£300.00	£0.00	£300.00	£300.00	£0.00	£300.00
b) Where application relates to 2 or more dwellings	£600.00	£0.00	£600.00	£600.00	£0.00	£600.00

	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)
<b><u>NON-RESIDENTIAL BUILDINGS</u></b>						
<b>4)</b> Construction of buildings, structures or erections including extensions (other than construction within categories 1, 5 and 6):-						
a) Where no floor area is created, or the gross floor space does not exceed 50sq metres	£300.00	£0.00	£300.00	£300.00	£0.00	£300.00
b) Where the gross floor space created exceeds 50sq metres, but does not exceed 100sq metres	£600.00	£0.00	£600.00	£600.00	£0.00	£600.00
c) Where the gross floor space created exceeds 100sq metres, but does not exceed 4,000sq metres	£600.00 + £600.00 per additional 100 sqm	£0.00	£600.00 + £600.00 per additional 100 sqm	£600.00 + £600.00 per additional 100 sqm	£0.00	£600.00 + £600.00 per additional 100 sqm
d) Where the gross floor space created exceeds 4,000sq metres	£24,000 + £300.00 per additional 100 sqm	£0.00	£24,000 + £300.00 per additional 100 sqm	£24,000 + £300.00 per additional 100 sqm	£0.00	£24,000 + £300.00 per additional 100 sqm
e) Where no buildings or floor space is to be created - fee per 0.1 hectare of site area	£600.00 per 0.1 hectare	£0.00	£600.00 per 0.1 hectare	£600.00 per 0.1 hectare	£0.00	£600.00 per 0.1 hectare
<b><u>AGRICULTURAL BUILDINGS</u></b>						
<b>5)</b> The erection, on land used for purposes of agriculture, of buildings to be used for agriculture purposes (other than construction within category 6):-						
a) Where the ground area to be covered by the development does not exceed 500sq metres	£500.00	£0.00	£500.00	£500.00	£0.00	£500.00
b) Where the ground area to be covered by the development exceeds 500sq metres	£500.00 + £500.00 per additional 100 sqm	£0.00	£500.00 + £500.00 per additional 100 sqm	£500.00 + £500.00 per additional 100 sqm	£0.00	£500.00 + £500.00 per additional 100 sqm
	(Subject to a maximum of £25,000)			(Subject to a maximum of £25,000)		
<b><u>GLASSHOUSES &amp; POLYTUNNELS</u></b>						
<b>6)</b> The erection of glasshouses or polytunnels to be used for agricultural purposes:-						
Fee for each 100 square metres of ground area to be covered by the development	£100.00 per 100 sqm	£0.00	£100.00 per 100 sqm	£100.00 per 100 sqm	£0.00	£100.00 per 100 sqm
	(Subject to a maximum of £5,000)			(Subject to a maximum of £5,000)		
<b><u>ENERGY GENERATION - WIND TURBINES</u></b>						
<b>7)</b> The erection of wind turbines and the carrying out of other operations in connection with the construction of the generating station, including the construction or installation of any means of access to the generating station, pipes or other conduits, and overhead lines:-						
a) Where the number of turbines does not exceed 3:						
i) Where none of the turbines have a ground to hub height exceeding 15 metres	£1,250.00	£0.00	£1,250.00	£1,250.00	£0.00	£1,250.00
ii) Where one or more of the turbines has a ground to hub height exceeding 15 metres, but not exceeding 50 metres	£2,500.00	£0.00	£2,500.00	£2,500.00	£0.00	£2,500.00
iii) Where one or more of the turbines has a ground to hub height exceeding 50 metres	£5,000.00	£0.00	£5,000.00	£5,000.00	£0.00	£5,000.00
b) Where the number of turbines exceeds 3 - for each 0.1 hectare of site area	£500.00 per 0.1 hectare	£0.00	£500.00 per 0.1 hectare	£500.00 per 0.1 hectare	£0.00	£500.00 per 0.1 hectare
(Section awaiting clarification from Scottish Gov't relating to planning permission in principle)	(Subject to a maximum of £150,000)			(Subject to a maximum of £150,000)		
<b><u>ENERGY GENERATION - HYDRO ELECTRIC</u></b>						
<b>8)</b> The construction of a hydro-electric generating station and the carrying out of any other operations in connection with the construction of the generating station, including the construction or installation of any means of access to the generating station, pipes or other conduits, and overhead lines:-						
Fee for each 0.1 hectare of site area	£500.00 per 0.1 hectare	£0.00	£500.00 per 0.1 hectare	£500.00 per 0.1 hectare	£0.00	£500.00 per 0.1 hectare
	(Subject to a maximum of £25,000)			(Subject to a maximum of £25,000)		

	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)
<b><u>ENERGY GENERATION - SOLAR ELECTRIC</u></b>						
9) The construction of a solar-electric generating station and the carrying out of any other operations in connection with the construction of the generating station, including the construction or installation of any means of access to the generating station, pipes or other conduits, and overhead lines:-						
Fee for each 0.1 hectare of site area	£500.00 per 0.1 hectare	£0.00	£500.00 per 0.1 hectare	£500.00 per 0.1 hectare	£0.00	£500.00 per 0.1 hectare
	(Subject to a maximum of £25,000)			(Subject to a maximum of £25,000)		
<b><u>DRILLING FOR OIL / NATURAL GAS</u></b>						
10) The carrying out of any operations connected with the exploratory drilling for oil or natural gas:-						
a) Where the site area does not exceed 0.1 hectares	£1,000.00	£0.00	£1,000.00	£1,000.00	£0.00	£1,000.00
b) Where the site area exceeds 0.1 hectares	£1,000 + £500.00 per additional 0.1 hectare	£0.00	£1,000 + £500.00 per additional 0.1 hectare	£1,000 + £500.00 per additional 0.1 hectare	£0.00	£1,000 + £500.00 per additional 0.1 hectare
	(Subject to a maximum of £150,000)			(Subject to a maximum of £150,000)		
<b><u>FISH AND SHELLFISH FARMING</u></b>						
11) The placing or assembly of equipment in any part of marine waters for the purposes of fish farming:-						
For each 0.1 hectare of surface area of the marine waters to be used, plus	£200.00	£0.00	£200.00	£200.00	£0.00	£200.00
For each 0.1 hectare of the sea bed to be used	£75.00	£0.00	£75.00	£75.00	£0.00	£75.00
	(Subject to a maximum of £25,000)			(Subject to a maximum of £25,000)		
12) The placing or assembly of equipment in any part of marine waters for the purposes of shellfish farming:-						
For each 0.1 hectare of surface area of the marine waters to be used	£200.00	£0.00	£200.00	£200.00	£0.00	£200.00
	(Subject to a maximum of £25,000)			(Subject to a maximum of £25,000)		
<b><u>OTHER OPERATIONS</u></b>						
13) The erection, alteration or replacement of plant or machinery:- <i>*This would include plant or machinery for energy storage and heat network developments</i>						
a) Where the site area does not exceed 5 hectares	£500.00 per 0.1 hectare	£0.00	£500.00 per 0.1 hectare	£500.00 per 0.1 hectare	£0.00	£500.00 per 0.1 hectare
b) Where the site area exceeds 5 hectares	£25,000 + £250.00 per additional 0.1 hectare	£0.00	£25,000 + £250.00 per additional 0.1 hectare	£25,000 + £250.00 per additional 0.1 hectare	£0.00	£25,000 + £250.00 per additional 0.1 hectare
	(Subject to a maximum of £150,000)			(Subject to a maximum of £150,000)		
14) The construction of car parks, service roads and other means of access on land used for the purposes of a single undertaking, where the development is required for a purpose incidental to the existing use of the land:-	£500.00	£0.00	£500.00	£500.00	£0.00	£500.00

	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)
<b>15) Operations for the winning and working of minerals (not including peat):-</b>						
a) Where the site area does not exceed 0.1 hectare	£1,000.00	£0.00	£1,000.00	£1,000.00	£0.00	£1,000.00
b) Where the site area exceeds 0.1 hectare but does not exceed 15 hectares	£1,000 + £500.00 per additional 0.1 hectare	£0.00	£1,000 + £500.00 per additional 0.1 hectare	£1,000 + £500.00 per additional 0.1 hectare	£0.00	£1,000 + £500.00 per additional 0.1 hectare
c) Where the site area exceeds 15 hectares	£75,000 + £250.00 per additional 0.1 hectare	£0.00	£75,000 + £250.00 per additional 0.1 hectare	£75,000 + £250.00 per additional 0.1 hectare	£0.00	£75,000 + £250.00 per additional 0.1 hectare
	(Subject to a maximum of £150,000)			(Subject to a maximum of £150,000)		
<b>16) Operations for the extraction of peat:-</b>						
For each 0.1 hectare of site area	£500.00	£0.00	£500.00	£500.00	£0.00	£500.00
	(Subject to a maximum of £6,000)			(Subject to a maximum of £6,000)		
<b>17) The carrying out of any operations not coming within any of the above categories:-</b>						
a) Where the site area does not exceed 0.1 hectare	£1,000.00	£0.00	£1,000.00	£1,000.00	£0.00	£1,000.00
b) Where the site area exceeds 0.1 hectare but does not exceed 15 hectares	£1,000 + £500.00 per additional 1 hectare	£0.00	£1,000 + £500.00 per additional 1 hectare	£1,000 + £500.00 per additional 1 hectare	£0.00	£1,000 + £500.00 per additional 1 hectare
c) Where the site area exceeds 15 hectares	£8,500 + £250.00 per additional 0.1 hectare	£0.00	£8,500 + £250.00 per additional 0.1 hectare	£8,500 + £250.00 per additional 0.1 hectare	£0.00	£8,500 + £250.00 per additional 0.1 hectare
	(Subject to a maximum of £150,000)			(Subject to a maximum of £150,000)		
<b>USE OF LAND</b>						
<b>18) The use of land for the disposal of refuse or waste materials or for the deposit of material remaining after minerals have been extracted from land:-</b>						
a) Where the site area does not exceed 0.1 hectare	£1,000.00	£0.00	£1,000.00	£1,000.00	£0.00	£1,000.00
b) Where the site area exceeds 0.1 hectare but does not exceed 15 hectares	£1,000 + £500.00 per additional 1 hectare	£0.00	£1,000 + £500.00 per additional 1 hectare	£1,000 + £500.00 per additional 1 hectare	£0.00	£1,000 + £500.00 per additional 1 hectare
c) Where the site area exceeds 15 hectares	£8,500 + £250.00 per additional 0.1 hectare	£0.00	£8,500 + £250.00 per additional 0.1 hectare	£8,500 + £250.00 per additional 0.1 hectare	£0.00	£8,500 + £250.00 per additional 0.1 hectare
	(Subject to a maximum of £150,000)			(Subject to a maximum of £150,000)		
<b>19) The use of land for the storage of minerals in the open:-</b>						
a) Where the site area does not exceed 0.1 hectare	£1,000.00	£0.00	£1,000.00	£1,000.00	£0.00	£1,000.00
b) Where the site area exceeds 0.1 hectare but does not exceed 15 hectares	£1,000 + £500.00 per additional 1 hectare	£0.00	£1,000 + £500.00 per additional 1 hectare	£1,000 + £500.00 per additional 1 hectare	£0.00	£1,000 + £500.00 per additional 1 hectare
c) Where the site area exceeds 15 hectares	£25,500 + £250.00 per additional 0.1 hectare	£0.00	£25,500 + £250.00 per additional 0.1 hectare	£25,500 + £250.00 per additional 0.1 hectare	£0.00	£25,500 + £250.00 per additional 0.1 hectare
(Section awaiting clarification from Scottish Gov't)	(Subject to a maximum of £150,000)			(Subject to a maximum of £150,000)		

	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)
<b>CHANGE OF USE OF BUILDINGS OR LAND</b>						
<b>20) The change of use of a building to use as one or more dwellings:-</b>						
a) Where the number of dwellings to be created does not exceed 10 dwellings:						
Fee per dwelling	£600.00	£0.00	£600.00	£600.00	£0.00	£600.00
b) Where the number of dwellings to be created is fewer than 50 dwellings:						
Fee for first 10 dwellings	£6,000.00	£0.00	£6,000.00	£6,000.00	£0.00	£6,000.00
Fee for each dwelling thereafter	£450.00	£0.00	£450.00	£450.00	£0.00	£450.00
c) Where the number of dwellings to be created is 50 or more:						
Fee for first 49 dwellings	£23,550.00	£0.00	£23,550.00	£23,550.00	£0.00	£23,550.00
Fee for each dwelling thereafter	£250.00	£0.00	£250.00	£250.00	£0.00	£250.00
<b>21) A material change in the use of a building (other than a change of use referred to in category 20):-</b>						
a) Where the gross floor space does not exceed 100sq metres	£600.00	£0.00	£600.00	£600.00	£0.00	£600.00
b) Where the gross floor space exceeds 100sq meters, but does not exceed 4,000sq metres	£600.00 + £600.00 per additional 100 sqm	£0.00	£600.00 + £600.00 per additional 100 sqm	£600.00 + £600.00 per additional 100 sqm	£0.00	£600.00 + £600.00 per additional 100 sqm
c) Where the gross floor space exceeds 4,000sq metres	£24,000 + £300.00 per additional 100 sqm	£0.00	£24,000 + £300.00 per additional 100 sqm	£24,000 + £300.00 per additional 100 sqm	£0.00	£24,000 + £300.00 per additional 100 sqm
	(Subject to a maximum of £150,000)			(Subject to a maximum of £150,000)		
<b>22) A material change in the use of land - fee per 0.1 hectare of site area (other than those detailed below):-</b>	£500.00 per 0.1 hectare	£0.00	£500.00 per 0.1 hectare	£500.00 per 0.1 hectare	£0.00	£500.00 per 0.1 hectare
a) A change of use within category 21, or	(Subject to a maximum of £5,000)			(Subject to a maximum of £5,000)		
b) A change of use within categories 18 or 19, or						
c) A change in the use of equipment place or assembled in marine waters for the purposes of fish farming or shellfish farming						

	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)
<b>TABLE 2</b>						
<b>Fees for applications for planning permission in principle.</b>						
<b>RESIDENTIAL DEVELOPMENT - NEW DWELLINGS</b>						
<b>1) Construction of buildings, structures or erections for use as residential accommodation:-</b>						
a) Where only 1 dwellinghouse is to be created	£600.00	£0.00	£600.00	£600.00	£0.00	£600.00
b) Where more than 1 dwellinghouse is to be created and site area does not exceed 2.5 hectares	£600.00 per 0.1 hectare	£0.00	£600.00 per 0.1 hectare	£600.00 per 0.1 hectare	£0.00	£600.00 per 0.1 hectare
c) Where more than 1 dwellinghouse is to be created and site area exceeds 2.5 hectares	£15,000 + £300.00 per additional 0.1 hectare	£0.00	£15,000 + £300.00 per additional 0.1 hectare	£15,000 + £300.00 per additional 0.1 hectare	£0.00	£15,000 + £300.00 per additional 0.1 hectare
	(Subject to a maximum of £75,000)			(Subject to a maximum of £75,000)		
<b>NON-RESIDENTIAL BUILDINGS</b>						
<b>2) Construction of buildings, structures or erections including extensions:-</b>						
b) Where the site is less than or equal to 2.5 hectares	£600.00 per 0.1 hectare	£0.00	£600.00 per 0.1 hectare	£600.00 per 0.1 hectare	£0.00	£600.00 per 0.1 hectare
c) Where the site area exceeds 2.5 hectares	£15,000 + £300.00 per additional 0.1 hectare	£0.00	£15,000 + £300.00 per additional 0.1 hectare	£15,000 + £300.00 per additional 0.1 hectare	£0.00	£15,000 + £300.00 per additional 0.1 hectare
	(Subject to a maximum of £75,000)			(Subject to a maximum of £75,000)		
<b>TABLE 3</b>						
<b>Fees for applications for a certificate of lawful use or development (Section 150) or a certificate of proposed use or development (Section 151 of the 1997 Act).</b>						
<b>CERTIFICATES OF LAWFULNESS OF EXISTING USE OR DEVELOPMENT</b>						
<b>1) An application under section 150(1) (a) or (b) of the 1997 Act (or both as the case may be):-</b>						
The amount that would be payable in respect of an application for planning permission to institute the use or carry out the operations specified in the application (or an application to do both, as the case may be).	Refer to Table 1 for Fee			Refer to Table 1 for Fee		
<b>2) An application under section 150(1) (c) of the 1997 Act</b>	£300.00	£0.00	£300.00	£300.00	£0.00	£300.00
<b>CERTIFICATES OF LAWFULNESS FOR PROPOSED USE OR DEVELOPMENT</b>						
<b>3) An application under section 151(1) of the 1997 Act (apart from one within category 4):-</b>						
Half the amount that would be payable in respect of an application for planning permission to institute the use or carry out the operations specified in the application (or an application to do both, as the case may be).	Refer to Table 1 for Fee - Half the Applicable Fee			Refer to Table 1 for Fee - Half the Applicable Fee		
<b>4) An application under section 151(1) (a) where the use speciified is use as one or more separate dwellinghouses</b>	£600.00 per dwellinghouse	£0.00	£600.00 per dwellinghouse	£600.00 per dwellinghouse	£0.00	£600.00 per dwellinghouse
	(Subject to a maximum of £150,000)			(Subject to a maximum of £150,000)		

	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)
TABLE 4						
Fees for a determination as to whether prior approval is required for development under schedule 1 of the general permitted development order 1992, as amended.						
1) An application made for determination as to whether the prior approval of the planning authority is required in relation to development (other than one within categories 2 to 9)	£100.00	£0.00	£100.00	£100.00	£0.00	£100.00
2) An application made by virtue of paragraph (4A) of Class 18 of Part 6 (agricultural buildings and operations)		No Fee			No Fee	
3) An application made by virtue of paragraph (4) of Class 18 of Part 6 (agricultural buildings and operations)	£500.00	£0.00	£500.00	£500.00	£0.00	£500.00
4) An application made by virtue of paragraph (5) of Class 18C of Part 6 (agricultural buildings and operations)	£500.00	£0.00	£500.00	£500.00	£0.00	£500.00
5) An application made by virtue of paragraph (4) of Class 21A of Part 6A (fish farming)	£500.00	£0.00	£500.00	£500.00	£0.00	£500.00
6) An application made by virtue of paragraph (4) of Class 22A of Part 7 (forestry buildings and operations)	£500.00	£0.00	£500.00	£500.00	£0.00	£500.00
7) An application made by virtue of paragraph (5) of Class 22B of Part 7 (forestry buildings and operations)	£500.00	£0.00	£500.00	£500.00	£0.00	£500.00
8) An application made by virtue of paragraph (4) of Class 22 of Part 7 (forestry buildings and operations)		No Fee			No Fee	
9) An application made by virtue of sub-paragraph (23) of Class 67 of Part 20 (development by electric communications code operators)	£500.00	£0.00	£500.00	£500.00	£0.00	£500.00
TABLE 5						
Charges for discretionary services (regulation 4)						
NON MATERIAL VARIATION						
A request made to a planning authority to vary a planning permission under section 64 of the Town and Country Planning (Scotland) Act 1997 (as amended)	£200.00 for each request - no limit on number of requests			£200.00 for each request - no limit on number of requests		
Householder enquiries which would benefit from planning application fee exemption under Reg 7 (means of access, etc for disabled persons)	Fee waived in full			Fee waived in full		
Where an enquiry relates to a development which would benefit from planning application fee reduction under Schedule 1, art 7 (community councils)	Fee reduced by half			Fee reduced by half		
DISCHARGE OF CONDITIONS						
Where an applicant seeks approval of information submitted in respect of a condition attached to a planning permission, for the agreement of the planning authority	£100.00 for each request - no limit on number of requests			£100.00 for each request - no limit on number of requests		
Householder enquiries which would benefit from planning application fee exemption under Reg 7 (means of access, etc for disabled persons)	Fee waived in full			Fee waived in full		
Where an enquiry relates to a development which would benefit from planning application fee reduction under Schedule 1, art 7, (community councils)	Fee reduced by half			Fee reduced by half		

	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)
<b>COMPLIANCE WITH CONDITIONS</b>						
Where an applicant seeks confirmation that the terms set out in a condition attached to a planning permission have been met:-	£100.00 for each request - no limit on number of requests			£100.00 for each request - no limit on number of requests		
Householder enquiries which would benefit from planning application fee exemption under Reg 7 (means of access, etc for disabled persons):-	Fee waived in full			Fee waived in full		
Where an enquiry relates to a development which would benefit from planning application fee reduction under Schedule 1, art 7, (community councils):-	Fee reduced by half			Fee reduced by half		
<b>PRE-APPLICATION ENQUIRIES</b>						
A separate enquiry, and fee, is required for each development or each site. <i>Note - Pre-application enquires must be submitted via MyPKC on-line enquiry form.</i>						
Householder Enquiry	£41.67	£8.33	£50.00	£41.67	£8.33	£50.00
Local Enquiries	£208.33	£41.67	£250.00	£208.33	£41.67	£250.00
Major Enquiries	£416.67	£83.33	£500.00	£416.67	£83.33	£500.00
Where an enquiry relates to a householder development which would benefit from planning application fee exemption under Reg 7 (means of access, etc for disabled persons)	Fee waived in full			Fee waived in full		
Where an enquiry relates to a development which would benefit from planning application fee reduction under Schedule 1, art 7, (community councils)	Fee reduced by half			Fee reduced by half		
<b>PRE-VALIDATION SUBMISSION CHECKS</b>						
Where an application is checked before formal submission to identify any omissions. <i>Note - The scale of the development is as defined in the Hierarchy Regulations.</i>						
Householder Enquiry	£20.83	£4.17	£25.00	£20.83	£4.17	£25.00
Local Enquiries	£50.00	£10.00	£60.00	£50.00	£10.00	£60.00
Major Enquiries	£100.00	£20.00	£120.00	£100.00	£20.00	£120.00
Where an enquiry relates to a householder development which would benefit from planning application fee exemption under Reg 7 (means of access, etc for disabled persons)	Fee waived in full			Fee waived in full		
Where an enquiry relates to a development which would benefit from planning application fee reduction under Schedule 1, art 7, (community councils)	Fee reduced by half			Fee reduced by half		
<i>Note - there is no charge is respect of submissions relating to listed building consent or conservation area consent.</i>						



	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)
<b>TABLE 6</b>						
<b>Waived or reduced fees for planning applications (regulations 5)</b>						
Where the application relates to development which, in the opinion of the planning authority, has the primary purpose of contributing to a not-for-profit enterprise or a social enterprise, and where the application relates to development which, in the opinion of the planning authority, is likely to contribute to improving health of residents of the area to which the application relates.			Fee reduced by one quarter for planning applications, certificates of lawful use or development, certificates of proposed use or development, advertisement consents, applications made under section 41 and determinations as to whether the planning authority's prior approval is required.			Fee reduced by one quarter for planning applications, certificates of lawful use or development, certificates of proposed use or development, advertisement consents, applications made under section 41 and determinations as to whether the planning authority's prior approval is required.
<i>Note - "not for profit enterprise" and "social enterprise" have meanings in section 252(1F) of the Town and Country Planning (Scotland) Act 1997 (as amended)</i>			<i>Reduced and waived fees subject to agreement by Council</i>			<i>Reduced and waived fees subject to agreement by Council</i>
<b>TABLE 7</b>						
<b>Surcharges (applicable from 1 October 2022)</b>						
<b><u>APPLICATIONS MADE IN RETROSPECT</u></b>						
Where an application for planning permission is made after the whole development being applied for has been carried out in full			Fee calculated in accordance with tables above, plus one quarter			Fee calculated in accordance with tables above, plus one quarter
Where an application for planning permission is made when the development being applied for has been started but not completed, including revised design of a previously granted planning permission:-			Fee calculated in accordance with tables above, plus one quarter			Fee calculated in accordance with tables above, plus one quarter
<b>TABLE 8</b>						
<b>Modified Fees</b>						
<b><u>APPLICATIONS BY COMMUNITY COUNCILS</u></b>						
Applications by Community Councils			Fee calculated in accordance with tables above, reduced by 50%			Fee calculated in accordance with tables above, reduced by 50%
<b><u>APPLICATION IN CONSERVATION AREAS</u></b>						
a) Where the application relates solely to:- i) The carrying out of operations for the alteration of a dwellinghouse (but not including the extension of or the erection of a dwellinghouse); or ii) The operations within the curtilage of a dwellinghouse (but not including the extension of or the erection of a dwellinghouse) b) The dwellinghouse is in a conservation area c) The application relates solely to a development within one or more of the classes specified in schedule 1 of the General Permitted Development Order; and c) The only reason planning permission is not granted by article 3(1) of the General Permitted Development Order is that the development would be in a conservation area.			Fee calculated in accordance with tables above, reduced by 25%			Fee calculated in accordance with tables above, reduced by 25%

	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)
<b><u>APPLICATIONS FOR THE PROVISION OF FACILITIES FOR SPORT OR RECREATION</u></b>						
Where an application is made by or for a club, society, trust or other organisation which is not established or conducted for profit and whose objects or purposes, as the case may be, are the provision of facilities for sport or recreation, and:						
a) The application relates to:-						
i) The making of material change in the use of land to use the land as a playing field; or						
ii) The carrying out of operations other than the erection of a building containing floor space, for purposes ancillary to the use of the land as a playing field, and to no other development; and	£600.00	£0.00	£600.00	£600.00	£0.00	£600.00
b) That the planning authority is satisfied that the development is to be carried out on land which is, or is intended to be used wholly or mainly for the carrying out of objects or purposes, as the case may be, of the club, society, trust or organisation.						
<b><u>APPLICATIONS FOR THE APPROVAL, CONSENT OR AGREEMENT REQUIRED BY A CONDITION IMPOSED ON A GRANT OF PLANNING PERMISSION IN PRINCIPLE</u></b>						
Where:-						
a) An application is made for approval, consent or agreement in respect of one or more matters requiring such approval, consent or agreement in terms of a condition imposed on a grant of planning permission in principle ("the current application"), and						
b) The applicant has previously made one or more applications for approval, consent or agreement required by a condition imposed on the grant of that same planning permission in principle and paid the fee in relation to such application or applications.						
			Where the amount paid as mentioned in paragraph (b) is not less than the amount which would be payable if the applicant were by the current application seeking approval, consent or agreement in respect of all matters requiring such approval, consent or agreement in terms of conditions imposed on a grant of a planning permission in principle and in relation to the whole of the development authorised by the permission, the fee payable in respect of the current application is £500			Where the amount paid as mentioned in paragraph (b) is not less than the amount which would be payable if the applicant were by the current application seeking approval, consent or agreement in respect of all matters requiring such approval, consent or agreement in terms of conditions imposed on a grant of a planning permission in principle and in relation to the whole of the development authorised by the permission, the fee payable in respect of the current application is £500
			Where:-			Where:-
			a) A fee has been paid as mentioned in sub-paragraph (b) as a rate lower than that prevailing at the date of the current application, and			a) A fee has been paid as mentioned in sub-paragraph (b) as a rate lower than that prevailing at the date of the current application, and
			b) Sub-paragraph (2) would apply if that fee had been paid at the rate applying at that date.			b) Sub-paragraph (2) would apply if that fee had been paid at the rate applying at that date.
			The fee of in respect of the current application is £500			The fee of in respect of the current application is £500
<b><u>CROSS BOUNDARY APPLICATIONS - ALLOCATION OF FEE</u></b>						
Where the applications are made for:-						
a) Planning permission, or						
b) The approval, consent, or agreement required by a condition imposed on a grant of permission in principle, in respect of development of land lying in the areas of 2 or more planning authorities.						
			The total fee payable in respect of all the applications is the lesser of:			The total fee payable in respect of all the applications is the lesser of:
			a) One and a half times the amount of the fee which would have been payable for an application in respect of the same development but lying in the area of a single planning authority.			a) One and a half times the amount of the fee which would have been payable for an application in respect of the same development but lying in the area of a single planning authority.
			b) The sum of the amounts of the fees which would have been payable in respect of all the applications.			b) The sum of the amounts of the fees which would have been payable in respect of all the applications.
			The fee payable to a planning authority in respect of such an application is the proportion of the total fee payable equal to the proportion of the total site area of the development which falls within the area of that planning authority.			The fee payable to a planning authority in respect of such an application is the proportion of the total fee payable equal to the proportion of the total site area of the development which falls within the area of that planning authority.

	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)
<b>TABLE 9</b>						
<b>Other Fees</b>						
<b><u>ADVERTISEMENTS</u></b>						
All applications for express consent for the display of advertisements	£300.00	£0.00	£300.00	£300.00	£0.00	£300.00
<b><u>SECTION 42 APPLICATIONS</u></b>						
Applications for planning permission made under section 42 (applications to develop land without complying with previous conditions) of the 1997 Act	£300.00	£0.00	£300.00	£300.00	£0.00	£300.00
<b><u>HIGH HEDGE APPLICATIONS</u></b>						
High Hedge Application Fee	£310.00	£0.00	£310.00	£310.00	£0.00	£310.00
<b><u>HAZARDOUS SUBSTANCES APPLICATIONS</u></b>						
Where an application is made under regulation 6 (applications for hazardous substances consent) where the quantity specified in the application as the maximum quantity proposed to be present exceeds twice the controlled quantity	£1,200.00	£0.00	£1,200.00	£1,200.00	£0.00	£1,200.00
Where an application is made under:- i) Regulation 6 (other than an application referred to in sub-paragraph above); ii) Regulation 7 (applications for removal of conditions attached to hazardous substances consent); or iii) Regulation 8 (application for continuation of hazardous substances consent where there has been a change in the person in control of any part of the land).	£600.00	£0.00	£600.00	£600.00	£0.00	£600.00
See <i>Town and Country Planning (Hazardous Substances) (Scotland) Regulations 2015</i>						
<b><u>ADMINISTRATION CHARGES</u></b>						
Electronic planning history search	£83.33	£16.67	£100.00	£83.33	£16.67	£100.00
Copy of planning Decision Notice	£29.17	£5.83	£35.00	£29.17	£5.83	£35.00
Copy of plans and documents	Contact: developmentmanagement@pkc.gov.uk for price confirmation			Contact: developmentmanagement@pkc.gov.uk for price confirmation		
<i>Note - Charge is per case file request</i>	Electronic Copies Only			Electronic Copies Only		
Additional Fee for planning applications requiring advertisement in local press	£50.92	£10.18	£61.10	£50.92	£10.18	£61.10

	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)
<b>NOTES</b>						
1) All applications must be accompanied by the appropriate fee. As noted above, fees will be checked at the point of validation.						
2) The additional gross floor space created by the development must be clearly indicated in square metres on the submitted plan. For the purposes of the fee regulations, gross floor space includes all storeys, is measured externally including the thickness of internal and external walls and can include areas under canopies.						
3) The area of the site must be clearly stated in hectares on the application form and the submitted plan.						
4) There is no provision in the regulations for the refund of fees paid to Planning Authorities in respect of applications which have been validated. Invalid or incomplete applications will have fees returned if paid.						
5) This is not a comprehensive list of fees. If in doubt, please contact the Duty Planning Officer on 01738 475300 or email developmentmanagement@pkc.gov.uk. A copy of the Town and Country Planning (Fees for Applications) (Scotland) Regulations 2022 is available for inspection at Pullar House, 35 Kinnoull Street, Perth.						
6) Pre-application advice and pre-validation checks may be offered by external planning consultants but may not adhere to advice and validation checks provided/accepted by Perth & Kinross Council.						
<b>BUILDING STANDARDS</b>						
<b><u>BUILDING STANDARDS (FEE LIST FOR BUILDING WARRANT &amp; ASS. PROCEDURES)</u></b>						
Value of Works (£) -						
0 - 5,000	£150.00	£0.00	£150.00	£150.00	£0.00	£150.00
5,001 - 5,500	£169.00	£0.00	£169.00	£169.00	£0.00	£169.00
5,501 - 6,000	£188.00	£0.00	£188.00	£188.00	£0.00	£188.00
6,001 - 6,500	£207.00	£0.00	£207.00	£207.00	£0.00	£207.00
6,501 - 7,000	£226.00	£0.00	£226.00	£226.00	£0.00	£226.00
7,001 - 7,500	£245.00	£0.00	£245.00	£245.00	£0.00	£245.00
7,501 - 8,000	£264.00	£0.00	£264.00	£264.00	£0.00	£264.00
8,001 - 8,500	£283.00	£0.00	£283.00	£283.00	£0.00	£283.00
8,501 - 9,000	£302.00	£0.00	£302.00	£302.00	£0.00	£302.00
9,001 - 9,500	£321.00	£0.00	£321.00	£321.00	£0.00	£321.00
9,501 - 10,000	£340.00	£0.00	£340.00	£340.00	£0.00	£340.00
10,001 - 11,000	£359.00	£0.00	£359.00	£359.00	£0.00	£359.00
11,001 - 12,000	£378.00	£0.00	£378.00	£378.00	£0.00	£378.00
12,001 - 13,000	£397.00	£0.00	£397.00	£397.00	£0.00	£397.00
13,001 - 14,000	£416.00	£0.00	£416.00	£416.00	£0.00	£416.00
14,001 - 15,000	£435.00	£0.00	£435.00	£435.00	£0.00	£435.00
15,001 - 16,000	£454.00	£0.00	£454.00	£454.00	£0.00	£454.00
16,001 - 17,000	£473.00	£0.00	£473.00	£473.00	£0.00	£473.00
17,001 - 18,000	£492.00	£0.00	£492.00	£492.00	£0.00	£492.00
18,001 - 19,000	£511.00	£0.00	£511.00	£511.00	£0.00	£511.00
19,001 - 20,000	£530.00	£0.00	£530.00	£530.00	£0.00	£530.00
20,001 - 30,000	£593.00	£0.00	£593.00	£593.00	£0.00	£593.00
30,001 - 40,000	£656.00	£0.00	£656.00	£656.00	£0.00	£656.00
40,001 - 50,000	£719.00	£0.00	£719.00	£719.00	£0.00	£719.00

	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)
50,001 - 60,000	£782.00	£0.00	£782.00	£782.00	£0.00	£782.00
60,001 - 70,000	£845.00	£0.00	£845.00	£845.00	£0.00	£845.00
70,001 - 80,000	£908.00	£0.00	£908.00	£908.00	£0.00	£908.00
80,001 - 90,000	£971.00	£0.00	£971.00	£971.00	£0.00	£971.00
90,001 - 100,000	£1,034.00	£0.00	£1,034.00	£1,034.00	£0.00	£1,034.00
100,001 - 120,000	£1,137.00	£0.00	£1,137.00	£1,137.00	£0.00	£1,137.00
120,001 - 140,000	£1,240.00	£0.00	£1,240.00	£1,240.00	£0.00	£1,240.00
140,001 - 160,000	£1,343.00	£0.00	£1,343.00	£1,343.00	£0.00	£1,343.00
160,001 - 180,000	£1,446.00	£0.00	£1,446.00	£1,446.00	£0.00	£1,446.00
180,001 - 200,000	£1,549.00	£0.00	£1,549.00	£1,549.00	£0.00	£1,549.00
200,001 - 220,000	£1,652.00	£0.00	£1,652.00	£1,652.00	£0.00	£1,652.00
220,001 - 240,000	£1,755.00	£0.00	£1,755.00	£1,755.00	£0.00	£1,755.00
240,001 - 260,000	£1,858.00	£0.00	£1,858.00	£1,858.00	£0.00	£1,858.00
260,001 - 280,000	£1,961.00	£0.00	£1,961.00	£1,961.00	£0.00	£1,961.00
280,001 - 300,000	£2,064.00	£0.00	£2,064.00	£2,064.00	£0.00	£2,064.00
300,001 - 320,000	£2,167.00	£0.00	£2,167.00	£2,167.00	£0.00	£2,167.00
320,001 - 340,000	£2,270.00	£0.00	£2,270.00	£2,270.00	£0.00	£2,270.00
340,001 - 360,000	£2,373.00	£0.00	£2,373.00	£2,373.00	£0.00	£2,373.00
360,001 - 380,000	£2,476.00	£0.00	£2,476.00	£2,476.00	£0.00	£2,476.00
380,001 - 400,000	£2,579.00	£0.00	£2,579.00	£2,579.00	£0.00	£2,579.00
400,001 - 420,000	£2,682.00	£0.00	£2,682.00	£2,682.00	£0.00	£2,682.00
420,001 - 440,000	£2,785.00	£0.00	£2,785.00	£2,785.00	£0.00	£2,785.00
440,001 - 460,000	£2,888.00	£0.00	£2,888.00	£2,888.00	£0.00	£2,888.00
460,001 - 480,000	£2,991.00	£0.00	£2,991.00	£2,991.00	£0.00	£2,991.00
480,001 - 500,000	£3,094.00	£0.00	£3,094.00	£3,094.00	£0.00	£3,094.00
500,001 - 550,000	£3,272.00	£0.00	£3,272.00	£3,272.00	£0.00	£3,272.00
550,001 - 600,000	£3,450.00	£0.00	£3,450.00	£3,450.00	£0.00	£3,450.00
600,001 - 650,000	£3,628.00	£0.00	£3,628.00	£3,628.00	£0.00	£3,628.00
650,001 - 700,000	£3,806.00	£0.00	£3,806.00	£3,806.00	£0.00	£3,806.00
700,001 - 750,000	£3,984.00	£0.00	£3,984.00	£3,984.00	£0.00	£3,984.00
750,001 - 800,000	£4,162.00	£0.00	£4,162.00	£4,162.00	£0.00	£4,162.00
800,001 - 850,000	£4,340.00	£0.00	£4,340.00	£4,340.00	£0.00	£4,340.00
850,001 - 900,000	£4,518.00	£0.00	£4,518.00	£4,518.00	£0.00	£4,518.00
900,001 - 950,000	£4,696.00	£0.00	£4,696.00	£4,696.00	£0.00	£4,696.00
950,001 - 1,000,000	£4,874.00	£0.00	£4,874.00	£4,874.00	£0.00	£4,874.00
1,000,001 +	And for every £100,000 or part thereof over £1 million add £253			And for every £100,000 or part thereof over £1 million add £253		
Conversion only, without building work	£150.00	£0.00	£150.00	£150.00	£0.00	£150.00
Application for demolition only	£150.00	£0.00	£150.00	£150.00	£0.00	£150.00
Application for Amendment of Warrant (warrants received after 1 May 2005)						
Where estimated costs are less than original or is an increase of no more than £5,000	£100.00	£0.00	£100.00	£100.00	£0.00	£100.00
Where the new estimated costs increase by more than £5,000	Fee is the amount for a building warrant of the same value as the increase e.g. if increase is £20,000; fee will be £530			Fee is the amount for a building warrant of the same value as the increase e.g. if increase is £20,000; fee will be £530		

	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)
For demolition or conversion only	£100.00	£0.00	£100.00	£100.00	£0.00	£100.00
Application for extension of the duration of a Building Warrant (period 9 months)	£100.00	£0.00	£100.00	£100.00	£0.00	£100.00
<i>NB. Further extensions may be agreed at discretion of Verifier</i>						
Late Application (where work is already started):-						
Late application for a building warrant for the construction of a building or the provision of services, fittings and equipment in connection with a building.	Fee is 200% of the fee in table of fees above			Fee is 200% of the fee in table of fees above		
Late application for demolition only	£200.00	£0.00	£200.00	£200.00	£0.00	£200.00
Completion Certificate Submitted where no warrant is obtained:-						
For the construction of a building or the provision of services, fittings and equipment in connection with a building (whether or not combined with an application for demolition)	Fee is the same as for a late application for building warrant of the same value of works, that is 300% of the fee in the table of fees above			Fee is the same as for a late application for building warrant of the same value of works, that is 300% of the fee in the table of fees above		
For the demolition of a building only	£300.00	£0.00	£300.00	£300.00	£0.00	£300.00
For conversion of a building only	£300.00	£0.00	£300.00	£300.00	£0.00	£300.00
Section 89 Applications:-						
Raised Platform or Stage <30m square	£150.00	£0.00	£150.00	£150.00	£0.00	£150.00
Raised Platform or Stage <30m square with overhead gantry	£200.00	£0.00	£200.00	£200.00	£0.00	£200.00
Raised Platform or Stage >30m square	£300.00	£0.00	£300.00	£300.00	£0.00	£300.00
Raised Seating	£300.00	£0.00	£300.00	£300.00	£0.00	£300.00
Out of hours Inspections - additional fee	£100.00	£0.00	£100.00	£100.00	£0.00	£100.00
Late Applications - additional fee (within 14 days of event)	Application Fee + 50%			Application Fee + 50%		
Letter of Comfort where no Building Warrant obtained	£360.00	£0.00	£360.00	£360.00	£0.00	£360.00
Letter of Comfort with Building Warrant but no Certificate of Completion	£185.00	£0.00	£185.00	£185.00	£0.00	£185.00
Confirmation of Exemption	£82.00	£0.00	£82.00	£82.00	£0.00	£82.00
Confirmation of Compliance	£110.00	£0.00	£110.00	£110.00	£0.00	£110.00
<b>ADMINISTRATION CHARGES</b>						
Electronic Copy of Planning Approval/Refusal Document - Electronic Copy	£29.17	£5.83	£35.00	£29.17	£5.83	£35.00
Electronic Copy of Certificate of Completion	£29.17	£5.83	£35.00	£29.17	£5.83	£35.00
Electronic Copy of Building Warrant/Refusal Decision Letter	£29.17	£5.83	£35.00	£29.17	£5.83	£35.00
Paper Copy of Plans and Documents	By arrangement with Communities Service			By arrangement with Communities Service		
<i>Note - Charge is per case file request</i>						
Local Development Plan	£50.00	£0.00	£50.00	£50.00	£0.00	£50.00
Search Fee (Building Standards - 25 Years)	£83.33	£16.67	£100.00	£83.33	£16.67	£100.00
Property Enquiries	£83.33	£16.67	£100.00	£83.33	£16.67	£100.00
<b>NOTES</b>						
1) Section 89 Application - Fees may be waived for charitable events and fees will be reduced by one third (33%) for repeat applications.						

	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)
<b>16: STREET NAMING &amp; NUMBERING, ROAD CONSTRUCTION CONSENTS &amp; VEHICULAR ACCESS</b>						
<b><u>STREET NAMING &amp; PROPERTY NUMBERING/RENUMBERING</u></b>						
Naming a new street	£235.00	£0.00	£235.00	£245.00	£0.00	£245.00
Numbering / Renumbering Properties						
1 Property	£70.00	£0.00	£70.00	£75.00	£0.00	£75.00
2-5 Properties	£130.00	£0.00	£130.00	£135.00	£0.00	£135.00
6-10 Properties	£155.00	£0.00	£155.00	£165.00	£0.00	£165.00
11-25 Properties	£200.00	£0.00	£200.00	£210.00	£0.00	£210.00
26-50 Properties	£325.00	£0.00	£325.00	£340.00	£0.00	£340.00
51-100 Properties	£635.00	£0.00	£635.00	£665.00	£0.00	£665.00
101-150 Properties	£930.00	£0.00	£930.00	£975.00	£0.00	£975.00
151-200 Properties	£1,115.00	£0.00	£1,115.00	£1,170.00	£0.00	£1,170.00
201+ Properties	£1,235 + £5 per plot	£0.00	£1,235 + £5 per plot	£1,295 + £5 per plot	£0.00	£1,295 + £5 per plot
Numbering / Renumbering a New Development	As listed above less the street naming fees			As listed above less the street naming fees		
Registering an existing property or renaming a property	£67.00	£0.00	£67.00	£75.00	£0.00	£75.00
Additional Services						
Confirmation of an existing address - per address (solicitor or private enquires)	£41.00	£0.00	£41.00	£43.00	£0.00	£43.00
Status of Roads - Confirmation on status of sections of road (e.g. solicitors or agents) *	£41.00	£0.00	£41.00	£43.00	£0.00	£43.00
<b><i>*Larger or more complex requests may incur additional charges</i></b>						
Road Construction Consent/Road Adoption - Charge Per Officer Hour	£69.00	£0.00	£69.00	£72.00	£0.00	£72.00
Vehicular Access where Planning Permission is not required *	£202.00	£0.00	£202.00	£300.00	£0.00	£300.00
<b><i>*Fees are linked to Householder Planning Application Fee</i></b>						

	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)
<b>17: PERTH HARBOUR</b>						
Note - Perth Harbour fees and charges are administered and billed by CalMac. The charges listed below may not be comprehensive and do not detail requirements for discretionary authority of the Harbour Master, etc. For comprehensive information please refer to Perth Harbour Office.						
<b>Schedule A - Harbour Dues</b>						
All vessels to or from all destinations outwith the precincts of the River Tay	£0.39/tonne	£0.00	£0.39/tonne	£0.43/tonne	£0.00	£0.43/tonne
All vessels employed in the River Tay carrying goods and entering the precincts of the Port of Perth	£0.33/tonne	£0.00	£0.33/tonne	£0.36/tonne	£0.00	£0.36/tonne
All vessels employed in the River Tay only and carrying passengers (>12 passengers) and their luggage exclusively	£0.39/tonne	£0.00	£0.39/tonne	£0.43/tonne	£0.00	£0.43/tonne
<b>Schedule A - Conservancy Dues</b>						
Bouy dues on all vessels to or from any Port or beyond the River Tay	£0.39/tonne	£0.00	£0.39/tonne	£0.43/tonne	£0.00	£0.43/tonne
Bouy dues on all vessels to or from any Port or place within the River Tay	£0.33/tonne	£0.00	£0.33/tonne	£0.36/tonne	£0.00	£0.36/tonne
<b>Schedule B - Commodities (Imported or Exported)</b>						
All animal feed stuffs	£0.73/tonne	£0.00	£0.73/tonne	£0.80/tonne	£0.00	£0.80/tonne
Cement	£0.70/tonne	£0.00	£0.70/tonne	£0.76/tonne	£0.00	£0.76/tonne
Coal, coke and patent fuels	£0.71/tonne	£0.00	£0.71/tonne	£0.77/tonne	£0.00	£0.77/tonne
Corn and cereals	£0.75/tonne	£0.00	£0.75/tonne	£0.82/tonne	£0.00	£0.82/tonne
Chemicals	£0.76/tonne	£0.00	£0.76/tonne	£0.83/tonne	£0.00	£0.83/tonne
Fertilisers	£0.76/tonne	£0.00	£0.76/tonne	£0.83/tonne	£0.00	£0.83/tonne
General Cargo	£0.75/tonne	£0.00	£0.75/tonne	£0.82/tonne	£0.00	£0.82/tonne
Metals - iron and steel	£0.74/tonne	£0.00	£0.74/tonne	£0.81/tonne	£0.00	£0.81/tonne
Metals - scrap	£0.69/tonne	£0.00	£0.69/tonne	£0.75/tonne	£0.00	£0.75/tonne
Marble and granite chips	£0.64/tonne	£0.00	£0.64/tonne	£0.70/tonne	£0.00	£0.70/tonne
Ores, crude materials including barytes and road salt	£0.64/tonne	£0.00	£0.64/tonne	£0.70/tonne	£0.00	£0.70/tonne
Paper pulp and newsprint	£0.75/tonne	£0.00	£0.75/tonne	£0.82/tonne	£0.00	£0.82/tonne
Potatoes, onions and other vegetables	£0.62/tonne	£0.00	£0.62/tonne	£0.68/tonne	£0.00	£0.68/tonne
Timber and all Forest Products	£0.71/tonne	£0.00	£0.71/tonne	£0.77/tonne	£0.00	£0.77/tonne
Timber - Softwood for pulping	£0.67/tonne	£0.00	£0.67/tonne	£0.73/tonne	£0.00	£0.73/tonne
<b>Schedule C - Sundry Charges</b>						
Water Charge - Supply of fresh water to vessels (Minimum Charge £40.00)	£2.00 per cu. m.	£0.00	£2.00 per cu. m.	£2.00 per cu. m.	£0.00	£2.00 per cu. m.
Water Equipment - Miss use/Non-return	£50.00	£0.00	£50.00	£54.50	£0.00	£54.50
ISPS Charge - Implantation of ISPS (temporary restricted area)	£75.00	£0.00	£75.00	£81.75	£0.00	£81.75
ISPS Charge - Administration charge (all ISPS vessels)	£25.00	£0.00	£25.00	£27.75	£0.00	£27.75
Customs Charges	Full Cost Recovery + 10%			Full Cost Recovery + 10%		
Waste Charge - General Waste	£40.00 per vessel call	£0.00	£40.00 per vessel call	£43.60 per vessel call	£0.00	£43.60 per vessel call
Waste Charge - Special Waste (Oils, filters, paint)	Full Cost Recovery + 10%			Full Cost Recovery + 10%		
Waste Charge - Food Waste	Full Cost Recovery + 10%			Full Cost Recovery + 10%		



	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)
Harbour charge on the delivery of gas, oil or any other type of fuel for the propulsion of the vessel	£0.65 per cu. m.	£0.00	£0.65 per cu. m.	£0.71 per cu. m.	£0.00	£0.71 per cu. m.
Charge for berthage of any vessel in the Harbour remaining beyond a period of 24 hours after completing discharge	£1.50 per gross tonne per week or part thereof			£1.65 per gross tonne per week or part thereof		
Charge for berthage of vessels laid up within the Harbour precincts	£1.50 per gross tonne per week or part thereof			£1.65 per gross tonne per week or part thereof		
Charge for quay storage	Price on Application to Harbour Master			Price on Application to Harbour Master		
Washing of quays	£20.00 per hour + water rate + VAT			£22.00 per hour + water rate + VAT		
Passenger boarding/disembarking within the Perth Harbour jurisdiction	£0.50 per passenger	£0.00	£0.50 per passenger	£0.55 per passenger	£0.00	£0.55 per passenger
Passenger safety and security charge	Full Cost Recovery + 10% Administration Charge			Full Cost Recovery + 10% Administration Charge		
Boatman/mooring charge 0800 Monday to 1800 Friday (Two boatmen required)	£35.00 per boatman	£0.00	£35.00 per boatman	£38.00 per boatman	£0.00	£38.00 per boatman
Boatman/mooring charge 1800 Friday to 0800 Monday (Two boatmen required)	£45.00 per boatman	£0.00	£45.00 per boatman	£49.00 per boatman	£0.00	£49.00 per boatman
Tug Assistance for berthing	£950.00 per movement	£0.00	£950.00 per movement	£1,035.00 per movement	£0.00	£1,035.00 per movement
Tug Assistance - emergency call out	£2,000.00 per movement	£0.00	£2,000.00 per movement	£2,180.00 per movement	£0.00	£2,180.00 per movement
Overnight laydown of vehicles on site (Traffic Manangement)	Price on Application to Harbour Master			Price on Application to Harbour Master		
Staffing (Harbours) - includes consultation and projects						
Pier Hand	£28.07	£5.61	£33.68	£30.60	£6.12	£36.72
Supervisor	£38.50	£7.70	£46.20	£42.00	£8.40	£50.40
Manager	£52.30	£10.46	£62.76	£57.00	£11.40	£68.40
<b>Schedule D - Charges for registered passenger vessels carrying less than 12 passengers at the Port and Harbour of Perth:</b>						
Vessel Length 0m - 9.9m - Per Call	£15.93	£3.19	£19.12	£17.37	£3.47	£20.84
Vessel Length 0m - 9.9m - 1 month	£19.99	£4.00	£23.99	£21.79	£4.36	£26.15
Vessel Length 0m - 9.9m - 6 months	£86.63	£17.33	£103.96	£94.43	£18.89	£113.32
Vessel Length 0m - 9.9m - 12 months	£133.28	£26.66	£159.94	£145.28	£29.06	£174.34
Vessel Length 10m - 12.5m - Per Call	£18.63	£3.73	£22.36	£20.31	£4.06	£24.37
Vessel Length 10m - 12.5m - 1 month	£25.61	£5.12	£30.73	£27.91	£5.58	£33.49
Vessel Length 10m - 12.5m - 6 months	£110.99	£22.20	£133.19	£120.98	£24.20	£145.18
Vessel Length 10m - 12.5m - 12 months	£170.75	£34.15	£204.90	£186.12	£37.22	£223.34
<b>Schedule E</b>						
Charges for Pilotage Services engaged at the Port of Perth	£5.05 per metre	£0.00	£5.05 per metre	£5.50 per metre	£0.00	£5.50 per metre
Pilot Charge L.O.A. (Length Overall) (charged per act)	£50.00	£0.00	£50.00	£54.50	£0.00	£54.50
Transport charges (charged per act, to and from vessel)	50% of charge	£0.00	50% of charge	50% of charge	£0.00	50% of charge
Late cancellation within 3 hours	25% of charge	£0.00	25% of charge	25% of charge	£0.00	25% of charge
Late cancellation within 12 hours (arrival only)	£55.00	£0.00	£55.00	£59.95	£0.00	£59.95
Detention on board (per hour or part thereof)	50% of length chrg + expense			50% of length chrg + expense		
Berth Shift within Port	£55 per hour + expense	£0.00	£55 per hour + expense	£59.95 per hour + expense	£11.99 per hour	£71.94 per hour + expense
Pilot Consultation Fee (Project) (per day or part thereof)						

<b>PERTH &amp; KINROSS COUNCIL</b> <b>EDUCATION &amp; CHILDRENS SERVICES</b> <b>CHARGES EFFECTIVE 2023/24</b>						
	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)
<b>1: SCHOOL MEALS &amp; BREAKFAST CLUBS</b>						
Primary Pupils	£2.15	£0.00	£2.15	£2.20	£0.00	£2.20
Secondary Pupils	£2.30	£0.00	£2.30	£2.35	£0.00	£2.35
Adult Meals	£3.08	£0.62	£3.70	£3.17	£0.63	£3.80
Breakfast Clubs	£2.00	£0.00	£2.00	£2.05	£0.00	£2.05
<i>The above prices are effective from 17 April 2023.</i>						
<b>2: CHILDCARE STRATEGY SERVICES</b>						
<b>KIDS CLUBS:</b>						
Term Time:						
One Child	£9.70	£0.00	£9.70	£10.00	£0.00	£10.00
Additional Child	£9.20	£0.00	£9.20	£9.50	£0.00	£9.50
Holidays and In-Service Days:						
Up to 5 Hours	£19.00	£0.00	£19.00	£19.60	£0.00	£19.60
Up to 7 Hours	£21.25	£0.00	£21.25	£21.90	£0.00	£21.90
7 Hours+	£23.50	£0.00	£23.50	£24.20	£0.00	£24.20
<b>EARLY LEARNING AND CHILDCARE</b>						
Per Hour				£4.85	£0.00	£4.85
Meal and Snack Charge per day - included				£3.00	£0.00	£3.00
Per 6 Hour Session Including Meal and Snack				£32.10	£0.00	£32.10
<i>N.B. There will be no change to the Registration Fee for Kids Clubs at £13 for a single child and £20 for families.</i> <i>The above prices are effective from 1 July 2023 and 16 August 2023 for Early Learning &amp; Childcare</i>						

	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)
<b>3: SCHOOL / COMMUNITY CAMPUS / ASTRO PITCHES LETS</b>						
<b>SCHOOL &amp; COMMUNITY CAMPUS:</b>						
Standard						
Small (Class Size) - Rate Per Hour	£10.00	£0.00	£10.00	£10.30	£0.00	£10.30
Medium (Primary Hall / Specialist*) - Rate Per Hour	£15.00	£0.00	£15.00	£15.45	£0.00	£15.45
Large (Secondary Hall / Gym) - Rate Per Hour	£20.00	£0.00	£20.00	£20.60	£0.00	£20.60
Standard Junior: (Under 18)						
Small (Class Size) - Rate Per Hour	£6.00	£0.00	£6.00	£6.20	£0.00	£6.20
Medium (Primary Hall / Specialist*) - Rate Per Hour	£8.00	£0.00	£8.00	£8.25	£0.00	£8.25
Large (Secondary Hall / Gym) - Rate Per Hour	£12.00	£0.00	£12.00	£12.35	£0.00	£12.35
Concession:						
Small (Class Size) - Rate Per Hour	£8.00	£0.00	£8.00	£8.25	£0.00	£8.25
Medium (Primary Hall / Specialist*) - Rate Per Hour	£10.00	£0.00	£10.00	£10.30	£0.00	£10.30
Large (Secondary Hall / Gym) - Rate Per Hour	£16.00	£0.00	£16.00	£16.50	£0.00	£16.50
Concession Junior: (Under 18)						
Small (Class Size) - Rate Per Hour	£5.00	£0.00	£5.00	£5.15	£0.00	£5.15
Medium (Primary Hall / Specialist*) - Rate Per Hour	£6.00	£0.00	£6.00	£6.20	£0.00	£6.20
Large (Secondary Hall / Gym) - Rate Per Hour	£10.00	£0.00	£10.00	£10.30	£0.00	£10.30
Community Campus Meeting Packages:						
Bronze - Half Day (4 Hours)	£5.15	£0.00	£5.15	£5.30	£0.00	£5.30
Silver - Half Day (4 Hours)	£7.15	£0.00	£7.15	£7.35	£0.00	£7.35
Gold - Half Day (4 Hours)	£10.25	£0.00	£10.25	£10.55	£0.00	£10.55
Bronze - Full Day (8 Hours)	£8.20	£0.00	£8.20	£8.45	£0.00	£8.45
Silver - Full Day (8 Hours)	£14.35	£0.00	£14.35	£14.80	£0.00	£14.80
Gold - Full Day (8 Hours)	£18.45	£0.00	£18.45	£19.00	£0.00	£19.00
For performance bookings, or bookings where tickets are sold, a box office charge of 20% of sales may be considered as an alternative to the above charges.						
<b>ASTRO TURF:</b>						
Standard						
Junior - One Third Pitch (Per Hour)	£25.00	£5.00	£30.00	£25.75	£5.15	£30.90
Junior - Two Third Pitch (Per Hour)	£29.17	£5.83	£35.00	£30.04	£6.01	£36.05
Junior - Full Pitch (Per Hour)	£41.67	£8.33	£50.00	£42.92	£8.58	£51.50
Adult - One Third Pitch (Per Hour)	£29.17	£5.83	£35.00	£30.04	£6.01	£36.05
Adult - Two Third Pitch (Per Hour)	£37.50	£7.50	£45.00	£38.62	£7.72	£46.34
Adult - Full Pitch (Per Hour)	£50.00	£10.00	£60.00	£51.50	£10.30	£61.80

	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)
<b>PERTH HIGH COMMUNITY SPORTS HUB:</b>						
Standard						
Small (Meeting Room) - Rate Per Hour	£10.00	£0.00	£10.00	£10.30	£0.00	£10.30
Large (Hall) - Rate Per Hour	£20.00	£0.00	£20.00	£20.60	£0.00	£20.60
Standard Junior						
Small (Meeting Room) - Rate Per Hour	£6.00	£0.00	£6.00	£6.20	£0.00	£6.20
Large (Hall) - Rate Per Hour	£12.00	£0.00	£12.00	£12.40	£0.00	£12.40
Concession:						
Small (Meeting Room / Outdoor Usage) - Rate Per Hour	£8.00	£0.00	£8.00	£8.25	£0.00	£8.25
Large (Hall) - Rate Per Hour	£16.00	£0.00	£16.00	£16.50	£0.00	£16.50
Concession Junior: (Under 18)						
Small (Meeting Room / Outdoor Usage) - Rate Per Hour	£5.00	£0.00	£5.00	£5.15	£0.00	£5.15
Large (Hall) - Rate Per Hour	£10.00	£0.00	£10.00	£10.30	£0.00	£10.30
<b>GEORGE DUNCAN ATHLETICS ARENA</b>						
Pay and Play - Junior	£1.10	£0.00	£1.10	£1.15	£0.00	£1.15
Pay and Play - Adult	£2.30	£0.00	£2.30	£2.40	£0.00	£2.40
<p><b><u>Exempt:</u></b>  All Council Services  Parent Councils / Elections  Kids Club (Non Profit Making)</p> <p>*All Specialist rooms will have restricted access and require initial contact with the Campus Business Manager to confirm bookings.  *Please note that the above charges do not apply to Community Campus sports facilities managed by Live Active Leisure</p> <p><b><u>User Type:</u></b>  <b>Commercial</b> = Individuals or Commercial Groups/Organisations who are profit making - <b>Price on Request</b>  <b>Standard</b> = All groups that do not fall under the Concession criteria, groups where instructor retains income.  <b>Concession</b> = Non profit community benefit groups such as Adult Education Associations, MP/MSP/MEP, Religious Activities, Community Planning Partners, Local Voluntary &amp; Charitable Organisations. Youth groups where instructor /club leader does not retain income.  <b>Junior</b> = Under 18 Activities.</p> <p><b><u>Community Campuses:</u></b>  Blairgowrie, Breadalbane, Glenearn, Loch Leven, North Inch, Strathearn  The above prices are effective from 1 August 2023.</p>						

	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)
<b>4: INSTRUMENTAL MUSIC TUITION - CENTRAL GROUPS</b>						
Central Groups				£135.00	£0.00	£135.00
<b>5: CONSULTANCY AND STAFF DEVELOPMENT</b>						
Charges for Authority Staff	£673.00	£0.00	£673.00	£693.00	£0.00	£693.00
<b>6: WELLBANK HOUSE - RENT</b>						
Rent (Weekly)	£63.13	£0.00	£63.13	£64.52	£0.00	£64.52
Eligible Rent (Weekly)	£175.98	£0.00	£175.98	£179.85	£0.00	£179.85
Ineligible Amenity Charge (Weekly)	£17.88	£0.00	£17.88	£18.27	£0.00	£18.27
Total Rent Charge (Weekly)	£256.99	£0.00	£256.99	£262.64	£0.00	£262.64

**PERTH & KINROSS COUNCIL****CORPORATE & DEMOCRATIC SERVICES****CHARGES EFFECTIVE 1ST APRIL 2023 - VAT @ 20%**

	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)
<b>1: PERTH &amp; KINROSS LICENSING BOARD</b>						
<b><u>FEES UNDER THE LICENSING (SCOTLAND) ACT 2005</u></b>						
<i>The charges listed below were approved at the Licensing Board on 2 September 2010. There has been no further report as the majority of charges have been set at statutory maximum which has not changed since 2010.</i>						
<b><u>PREMISES LICENCE APPLICATION</u></b>						
Category 1	£200	£0	£200	£200	£0	£200
Category 2	£800	£0	£800	£800	£0	£800
Category 3	£1,100	£0	£1,100	£1,100	£0	£1,100
Category 4	£1,300	£0	£1,300	£1,300	£0	£1,300
Category 5	£1,700	£0	£1,700	£1,700	£0	£1,700
Category 6	£2,000	£0	£2,000	£2,000	£0	£2,000
<b><u>PREMISES LICENCE ANNUAL FEE</u></b>						
Category 1	£180	£0	£180	£180	£0	£180
Category 2	£220	£0	£220	£220	£0	£220
Category 3	£280	£0	£280	£280	£0	£280
Category 4	£500	£0	£500	£500	£0	£500
Category 5	£700	£0	£700	£700	£0	£700
Category 6	£900	£0	£900	£900	£0	£900
<b><u>PROVISIONAL PREMISES LICENCE APPLICATION</u></b>						
(All categories)	£200	£0	£200	£200	£0	£200
<b><u>CONFIRMATION OF A PROVISIONAL PREMISES LICENCE</u></b>						
Category 1	£0	£0	£0	£0	£0	£0
Category 2	£600	£0	£600	£600	£0	£600
Category 3	£900	£0	£900	£900	£0	£900
Category 4	£1,100	£0	£1,100	£1,100	£0	£1,100
Category 5	£1,500	£0	£1,500	£1,500	£0	£1,500
Category 6	£1,800	£0	£1,800	£1,800	£0	£1,800

	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)
<b>APPLICATION FOR TRANSFER UNDER SECTION 33</b>						
On its own	£50	£0	£50	£50	£0	£50
Including an application for minor variation under section 35(1)	£60	£0	£60	£60	£0	£60
<b>Including an application for variation (which is not a minor variation) under section 35(1)</b>						
Category 1	£75	£0	£75	£75	£0	£75
Category 2	£225	£0	£225	£225	£0	£225
Category 3	£300	£0	£300	£300	£0	£300
Category 4	£350	£0	£350	£350	£0	£350
Category 5	£450	£0	£450	£450	£0	£450
Category 6	£525	£0	£525	£525	£0	£525
<b>APPLICATION FOR TRANSFER UNDER SECTION 34</b>						
On its own	£50	£0	£50	£50	£0	£50
Including an application for minor variation under section 35(1)	£60	£0	£60	£60	£0	£60
<b>Including an application for variation (which is not a minor variation) under section 35(1)</b>						
Category 1	£75	£0	£75	£75	£0	£75
Category 2	£225	£0	£225	£225	£0	£225
Category 3	£300	£0	£300	£300	£0	£300
Category 4	£350	£0	£350	£350	£0	£350
Category 5	£450	£0	£450	£450	£0	£450
Category 6	£525	£0	£525	£525	£0	£525
<b>APPLICATION TO VARY UNDER SECTION 29</b>						
Minor variation	£20	£0	£20	£20	£0	£20
Variation under section 31(1) on its own or with a minor variation	£31	£0	£31	£31	£0	£31
<b>Other variations:</b>						
Category 1	£50	£0	£50	£50	£0	£50
Category 2	£200	£0	£200	£200	£0	£200
Category 3	£275	£0	£275	£275	£0	£275
Category 4	£325	£0	£325	£325	£0	£325
Category 5	£425	£0	£425	£425	£0	£425
Category 6	£500	£0	£500	£500	£0	£500

	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)
<b><u>FEES UNDER THE LICENSING (SCOTLAND) ACT 2005</u></b>						
Application For Temporary Premises Licence	£150	£0	£150	£150	£0	£150
Personal Licence	£50	£0	£50	£50	£0	£50
Issuing Replacement Personal Licence	£10	£0	£10	£10	£0	£10
Occasional Licence	£10	£0	£10	£10	£0	£10
Extended Hours Application	£10	£0	£10	£10	£0	£10
Certified Copy Premises Licence	£10	£0	£10	£10	£0	£10
<i>All fees under the Licensing (Scotland) Act 2005 have been placed at the statutory maximum with exception of Applications for Transfer under section 33 and 34, categories 1 to 6 and Application to Vary under section 29 categories 1 to 6.</i>						
<b><u>2: AMENDED FEES UNDER CIVIC GOVERNMENT (SCOTLAND) ACT 1982</u></b>						
<i>A report was approved by the Licensing Committee on 20 February 2020 (Report No 20/51 refers) to increase charges from 1 April 2020 as detailed below.</i>						
<b><u>LICENCE FEES</u></b>						
Taxi/Private Hire Car Driver's Licence (New):						
1 Year	£143	£0	£143	£143	£0	£143
3 Years	£199	£0	£199	£199	£0	£199
Taxi/Private Hire Car Driver's Licence (Renewal):						
1 Year	£117	£0	£117	£117	£0	£117
3 Years	£173	£0	£173	£173	£0	£173
Taxi Operator's Licence:						
WAV	£71	£0	£71	£71	£0	£71
ULH	£138	£0	£138	£138	£0	£138
Car	£286	£0	£286	£286	£0	£286
Private Hire Operator's Licence:						
WAV	£61	£0	£61	£61	£0	£61
ULH	£117	£0	£117	£117	£0	£117
Car	£240	£0	£240	£240	£0	£240
Taxi Booking Office:						
1 Year	£199	£0	£199	£199	£0	£199
3 Years	£265	£0	£265	£265	£0	£265



	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)
Test Fee:						
With Meter	£95.00	£0	£95.00	£95.00	£0	£95.00
Without Meter	£57.50	£0	£57.50	£57.50	£0	£57.50
Vehicle Substitution:						
With Meter	£95.00	£0	£95.00	£95.00	£0	£95.00
Without Meter	£57.50	£0	£57.50	£57.50	£0	£57.50
Meter Test Only	£37.50	£0	£37.50	£37.50	£0	£37.50
Change of Vehicle Registration	£46	£0	£46	£46	£0	£46
Taxi Plate & Mounting:						
With Mounting	£30	£0	£30	£30	£0	£30
Without Mounting	£15	£0	£15	£15	£0	£15
Private Hire Plate mounting & door stickers:						
With Mounting	£35	£0	£35	£35	£0	£35
Without Mounting	£20	£0	£20	£20	£0	£20
Advertisement	£71	£0	£71	£71	£0	£71
Replacement Badge/Licence	£10	£0	£10	£10	£0	£10
Replacement Plate mounting	£15	£0	£15	£15	£0	£15
Replacement door stickers	£10	£0	£10	£10	£0	£10
Window Cleaner:						
1 Year	£112	£0	£112	£112	£0	£112
3 Years	£168	£0	£168	£168	£0	£168
Street Trader:						
1 Year	£168	£0	£168	£168	£0	£168
3 Years	£240	£0	£240	£240	£0	£240
Street Trader (Variation) - 1 Year	£107	£0	£107	£107	£0	£107
Second Hand Motor Dealer:						
1 Year	£209	£0	£209	£209	£0	£209
3 Years	£311	£0	£311	£311	£0	£311

	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)
Second Hand Dealer:						
1 Year	£209	£0	£209	£209	£0	£209
3 Years	£311	£0	£311	£311	£0	£311
Stamp Fairs - 1 Year	£41	£0	£41	£41	£0	£41
Stall (Antiques Fair) - 1 Year	£66	£0	£66	£66	£0	£66
Cabinet:						
1 Year	£66	£0	£66	£66	£0	£66
3 Years	£158	£0	£158	£158	£0	£158
Market Operator:						
1 Year	£219	£0	£219	£219	£0	£219
3 Years	£291	£0	£291	£291	£0	£291
Market Operator licence when a public entertainment licence is already in place for the same premises:						
1 Year	£105	£0	£105	£105	£0	£105
3 Years	£185	£0	£185	£185	£0	£185
Late Hours Catering:						
1 Year	£362	£0	£362	£362	£0	£362
3 Years	£418	£0	£418	£418	£0	£418
Metal Dealer:						
1 Year	£219	£0	£219	£219	£0	£219
3 Years	£291	£0	£291	£291	£0	£291
Itinerant Metal Dealer:						
1 Year	£128	£0	£128	£128	£0	£128
3 Years	£194	£0	£194	£194	£0	£194
Indoor Sports Entertainment:						
1 Year	£199	£0	£199	£199	£0	£199
3 Years	£270	£0	£270	£270	£0	£270
Sex Shop Licence	£1,250	£0	£1,250	£1,250	£0	£1,250
Sexual Entertainment Licence	£1,535	£0	£1,535	£1,535	£0	£1,535

	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)
Skin Piercing and Tattooing Licence:						
1 Year	£260	£0	£260	£260	£0	£260
3 Years	£321	£0	£321	£321	£0	£321
Small Lotteries:						
Licence	£40	£0	£40	£40	£0	£40
Renewal	£20	£0	£20	£20	£0	£20
Material Change Civic	£71	£0	£71	£71	£0	£71
Knife Dealers:						
1 Year	£260	£0	£260	£260	£0	£260
3 Years	£311	£0	£311	£311	£0	£311
Knife Dealers (Fair)	£66	£0	£66	£66	£0	£66
<b>PUBLIC ENTERTAINMENT</b>						
Community/Village Halls:						
1 Year	£189	£0	£189	£189	£0	£189
3 Years	£250	£0	£250	£250	£0	£250
Capacity < 200:						
1 Year	£189	£0	£189	£189	£0	£189
3 Years	£250	£0	£250	£250	£0	£250
Capacity 201 – 1500:						
1 Year	£301	£0	£301	£301	£0	£301
3 Years	£367	£0	£367	£367	£0	£367
Capacity 1501 – 5000:						
1 Year	£729	£0	£729	£729	£0	£729
3 Years	£836	£0	£836	£836	£0	£836
Capacity 5001 – 20000:						
1 Year	£1,566	£0	£1,566	£1,566	£0	£1,566
3 Years	£2,086	£0	£2,086	£2,086	£0	£2,086
Capacity >20000:						
1 Year	£3,126	£0	£3,126	£3,126	£0	£3,126
3 Years	£4,167	£0	£4,167	£4,167	£0	£4,167

	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)
Funfair:						
1 Year	£311	£0	£311	£311	£0	£311
3 Years	£500	£0	£500	£500	£0	£500
Fun Fair/Inflatables with less than 5 kids rides at Community Event	£65	£0	£65	£65	£0	£65
<b>HOUSES IN MULTIPLE OCCUPATION - Housing (Scotland) Act 2006</b>						
Occupancy 3-5	£714	£0	£714	£714	£0	£714
Occupancy 6-20	£760	£0	£760	£760	£0	£760
Occupancy 21-75	£862	£0	£862	£862	£0	£862
Occupancy 76+	£954	£0	£954	£954	£0	£954
Variation to HMO	£71	£0	£71	£71	£0	£71
<i>The report "Review of Licence Fees" approved all amended fees under Civic Government (Scotland) Act 1982 (Report No. 12/173 refers).</i>						
<b>SHORT-TERM LET LICENCE FEES</b>						
<b>3-Year Licence New/Renewal</b>						
Secondary Letting Licence						
Occupancy 1-2 Guests				£350	£0	£350
Occupancy 3-6 Guests				£530	£0	£530
Occupancy 7-10 Guests				£900	£0	£900
Occupancy 11+ Guests				£1,600	£0	£1,600
Home Letting Licence:						
Occupancy 1-2 Guests				£175	£0	£175
Occupancy 3-6 Guests				£265	£0	£265
Occupancy 7-10 Guests				£450	£0	£450
Occupancy 11+ Guests				£800	£0	£800
Home Sharing Licence:						
Occupancy 1-2 Guests				£175	£0	£175
Occupancy 3-6 Guests				£265	£0	£265
Occupancy 7-10 Guests				£450	£0	£450
Occupancy 11+ Guests				£800	£0	£800
Home Letting and Home Sharing Licence:						
Occupancy 1-2 Guests				£175	£0	£175
Occupancy 3-6 Guests				£265	£0	£265
Occupancy 7-10 Guests				£450	£0	£450
Occupancy 11+ Guests				£800	£0	£800
<b>Temporary Licence (Maximum Period of 6 Weeks)</b>						
Secondary Letting Licence						
Occupancy 1-2 Guests				£175	£0	£175
Occupancy 3-6 Guests				£270	£0	£270
Occupancy 7-10 Guests				£450	£0	£450
Occupancy 11+ Guests				£800	£0	£800

	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)
Home Letting Licence:						
Occupancy 1-2 Guests				£90	£0	£90
Occupancy 3-6 Guests				£135	£0	£135
Occupancy 7-10 Guests				£225	£0	£225
Occupancy 11+ Guests				£400	£0	£400
Home Sharing Licence:						
Occupancy 1-2 Guests				£90	£0	£90
Occupancy 3-6 Guests				£135	£0	£135
Occupancy 7-10 Guests				£225	£0	£225
Occupancy 11+ Guests				£400	£0	£400
Home Letting and Home Sharing Licence:						
Occupancy 1-2 Guests				£90	£0	£90
Occupancy 3-6 Guests				£135	£0	£135
Occupancy 7-10 Guests				£225	£0	£225
Occupancy 11+ Guests				£400	£0	£400
<b>Temporary Exemption (Max. Period of 6 Weeks in any 12 Month Period)</b>						
Secondary Letting Licence						
Occupancy 1-2 Guests				£90	£0	£90
Occupancy 3-6 Guests				£135	£0	£135
Occupancy 7-10 Guests				£225	£0	£225
Occupancy 11+ Guests				£400	£0	£400
Home Letting Licence:						
Occupancy 1-2 Guests				£45	£0	£45
Occupancy 3-6 Guests				£70	£0	£70
Occupancy 7-10 Guests				£115	£0	£115
Occupancy 11+ Guests				£200	£0	£200
Home Sharing Licence:						
Occupancy 1-2 Guests				£45	£0	£45
Occupancy 3-6 Guests				£70	£0	£70
Occupancy 7-10 Guests				£115	£0	£115
Occupancy 11+ Guests				£200	£0	£200
Home Letting and Home Sharing Licence:						
Occupancy 1-2 Guests				£45	£0	£45
Occupancy 3-6 Guests				£70	£0	£70
Occupancy 7-10 Guests				£115	£0	£115
Occupancy 11+ Guests				£200	£0	£200
<b>Material Change of Circumstances - Premises</b>						
Secondary Letting Licence						
Occupancy 1-2 Guests				£175	£0	£175
Occupancy 3-6 Guests				£270	£0	£270
Occupancy 7-10 Guests				£450	£0	£450
Occupancy 11+ Guests				£800	£0	£800

	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)
Home Letting Licence:						
Occupancy 1-2 Guests				£90	£0	£90
Occupancy 3-6 Guests				£135	£0	£135
Occupancy 7-10 Guests				£225	£0	£225
Occupancy 11+ Guests				£400	£0	£400
Home Sharing Licence:						
Occupancy 1-2 Guests				£90	£0	£90
Occupancy 3-6 Guests				£135	£0	£135
Occupancy 7-10 Guests				£225	£0	£225
Occupancy 11+ Guests				£400	£0	£400
Home Letting and Home Sharing Licence:						
Occupancy 1-2 Guests				£90	£0	£90
Occupancy 3-6 Guests				£135	£0	£135
Occupancy 7-10 Guests				£225	£0	£225
Occupancy 11+ Guests				£400	£0	£400
Variation of Licence				£75	£0	£75
Material Change of Circumstance - Licence Holder				£75	£0	£75
Duplicate Licences				£20	£0	£20
Certified True Copy of any Entry on the Public Register				£20	£0	£20
<b>The fee to register as a private landlord is £68 + £16 per property. Late penalty fee is £137.</b>						
<b><u>PROFESSIONAL FEES</u></b> Fees are placed at a level which reflects the fact that the Council wants to attract business. The Council only recover fees where the transaction involves a third party (e.g. lease/servitude) and it is reasonable to recover them from the third party.						
<b><u>PROPERTY SALES</u></b> Any fee is agreed with Estates which is then deducted off the capital receipt.						
<b><u>SECTION 75</u></b> The Council charge £500 which is broadly in line with other Councils. This is notified to the other party at the start of the transaction and recovered at the end of the transaction before the planning consent is issued.						

	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)
<b>3: DEMOCRATIC SERVICES CHARGES</b>						
<b>REGISTRATION FEES</b>						
Full or Abbreviated Extract:						
Purchased within one month of registration	£10	£0	£10	£10	£0	£10
Where the Registrar is given sight of a full or abbreviated extract	£10	£0	£10	£10	£0	£10
Purchased more than one month after the date of registration	£15	£0	£15	£15	£0	£15
Submission of marriage notice (per notice form)	£30	£0	£30	£40	£0	£40
For solemnisation of civil marriage/ civil partnership	£55	£0	£55	£55	£0	£55
Extra fee payable for more than 8 people in the Tay Suite / Provost Lounge (during office hours)	£65	£0	£65	£65	£0	£65
Extra fee payable for use of the Old Council Chambers / Civic Hall (during office hours)	£140	£0	£140	£140	£0	£140
Extra fee payable for weekday ceremonies (outwith normal office hours)	£185	£0	£185	£185	£0	£185
Extra fee payable for weekend ceremonies	£210	£0	£210	£210	£0	£210
Naming Ceremony	£225	£0	£225	£225	£0	£225
Renewal of Vows	£225	£0	£225	£225	£0	£225
Particular Search	£5	£0	£5	£5	£0	£5
General Search	£15	£0	£15	£15	£0	£15
Individual Citizenship Ceremony	£80	£0	£80	£80	£0	£80
<i>Should the Register General decide to increase the statutory charges during 2023/24 a further report will be presented to the Finance &amp; Resources Committee.</i>						

	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)
<b>4: HUMAN RESOURCES CHARGES</b>						
Trade Union Commission - Subject to requirements of the Trade Union Bill	2.5% of gross deduction			2.5% of gross deduction		
Arrestment Income: Legislation allows the right on all employers to deduct a £1.00 administration fee from employees with salary arresments	£1 Per Employee			£1 Per Employee		
Payroll Service charge - This is inflated by RPI annually	£1.52 per item on payslip per employee			£1.73 per item on payslip per employee		
Insurance Personal Accident	21.12% of total payment to insurer			21.12% of total payment to insurer		
Insurance Illness	10% of total payment per insurer			10% of total payment per insurer		
Consultancy: This is dependent on requirements and the level of the work involved	£100 per hour (Dependant on requirements)			£100 per hour (Dependant on requirements)		
<b>5: PROPERTY FEES</b>						
<b><u>ELECTRIC VEHICLE CHARGING</u></b>						
AC Charging (7-22kW)						
Charging Cost - Minimum Fee £1.00	£0.25/kWh	£0.05/kWh	£0.30/kWh	£0.25/kWh	£0.05/kWh	£0.30/kWh
Overstay Fee	£8.33 after 4 hours	£1.67 after 4 hours	£10.00 after 4 hours	£8.33 after 4 hours	£1.67 after 4 hours	£10.00 after 4 hours
Rapid Charging (43kW+)						
Charging Cost - Minimum Fee £1.00	£0.29/kWh	£0.06/kWh	£0.35/kWh	£0.29/kWh	£0.06/kWh	£0.35/kWh
Overstay Fee	£8.33 after 1 hour	£1.67 after 1 hour	£10.00 after 1 hour	£8.33 after 1 hour	£1.67 after 1 hour	£10.00 after 1 hour
Climate Change and Sustainability Committee approved the "Introduction of Charging for Electric Vehicles" (Report No. 22/191) on 24 August 2022. The recommendation approved was "the Executive Director (Communities) keep tariff rates under review during the year, with delegation to amend the tariff to ensure that future costs continue to be recovered, alongside an annual review to be undertaken as part of the budget process.						



<b>PERTH &amp; KINROSS COUNCIL</b> <b>CHIEF EXECUTIVE SERVICE CHARGES</b> <b>CHARGES EFFECTIVE 1ST APRIL 2023 - VAT @ 20%</b>					
	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)	Charge 23/24	Total Charge 23/24 (Inc VAT)
<b>1: DESIGN WORKS</b>					
Designer - Charge per Hour	£50.00	£10.00	£60.00	£50.00	£60.00
Design Assistant - Charge per Hour	£35.00	£7.00	£42.00	£35.00	£42.00
Benchmarking was undertaken through Creative Exchange which is a group for all Scottish Local Authority Graphic Design Teams in 2013 and these charges reflect the rates applied at this time.					

<b>PERTH &amp; KINROSS COUNCIL</b> <b>COMMUNITY CARE CHARGES</b> <b>CHARGES EFFECTIVE 1ST APRIL 2023 - VAT @ 20%</b>					
	Charge 2022/23	VAT	Total Charge 22/23 (Inc VAT)	Charge 2023/24	Total Charge 23/24 (Inc VAT)
<b>CARE AND SUPPORT SERVICES</b>					
<b>CARE AND SUPPORT SERVICES</b>					
Local Authority Residential Care (Per Week)			£1,009.66		£1,009.66
<b>OCCUPATIONAL THERAPY EQUIPMENT (NOT MEANS TESTED)</b>					
Delivery of Equipment (Per Episode of Care)			£21.92		£0.00
Fitting of Equipment (Per Episode of Care)			£32.88		£0.00
OT Maintenance - Stairlift (Annual Charge)			£159.00		£159.00
OT Maintenance - Through Floor Lift (Annual Charge)			£279.00		£279.00
OT Maintenance - Step Lift (Annual Charge)			£159.00		£159.00
OT Maintenance - Overhead Tracking Hoist (Annual Charge)			£178.00		£178.00
OT Maintenance - Closomat (Annual Charge)			£55.00		£55.00
OT Maintenance - Platform Lift (Annual Charge)			£159.00		£159.00
OT Maintenance - Stair Climber (Annual Charge)			£179.00		£179.00
<b>STAFF MEALS (PER MEAL)</b>					
Breakfast			£1.63		£1.68
Lunch			£3.27		£3.36
Tea/Supper			£1.32		£1.36
Snack			£0.90		£0.92



## **Budget Consultation Briefing – February 2023**

### **1. Introduction**

This briefing gives a full overview of the extensive public consultation and engagement activity undertaken to inform the budget process for 2023/24.

During October – December 2022, our consultation and engagement activity combined both the budget and Corporate Plan for 2022-27 as there are many synergies between our corporate outcomes and priorities and where we focus our resources. Activity included in person focus groups, online meetings and social media engagement with all of our communities on these important priorities.

While the Corporate Plan element of the survey closed on 28 November 2022 to allow us to report to Council in December 2022, the budget questions remained fully open until 29 January 2023. This has allowed us to continue gathering responses and increase engagement.

We will continue to engage with our communities and people on an iterative basis and working in partnership on priorities and issues that affect and matter to them. We will also continue to raise awareness of the Perth & Kinross Offer and how this is changing how we work with our communities.

### **2. Budget Consultation responses**

Like all local authorities, Perth & Kinross Council is preparing for very significant financial challenges ahead as well as some difficult budget decisions. Between 18 October 2022 and 29 January 2023, we carried out a consultation exercise to gauge residents' views on budget issues and priorities.

Although the Corporate Plan element of the survey closed on 28 November 2022 to allow us to report to Council in December 2022, the budget questions remained open on our Perth & Kinross Council consultation Hub until 29 January 2023 to allow us to continue gathering feedback in this area.

Content remained broadly similar to the previous year with a few improvements made following suggestions from respondents and as a result of engagement with Elected Members. As in previous years, introductory information was presented to improve our residents understanding of the challenges we currently face, where the Council gets its money from and restrictions on the areas where we can make savings.

Respondents were asked for feedback around what issues concern them personally, preference for Council Tax setting for 2023/24, opinions regarding possibilities on how we deliver services, priorities for investment for our capital budget and feedback on how we work with our communities.

A social media campaign was launched across Facebook, Twitter, Instagram and LinkedIn with the aim to engage and inform the public and promote the consultation. Six in-person engagement sessions were also held throughout Perth & Kinross as well as 2 online sessions. In addition, the consultation was promoted to media outlets and promoted in the footer of every subscription email issued by the Council during the consultation period.

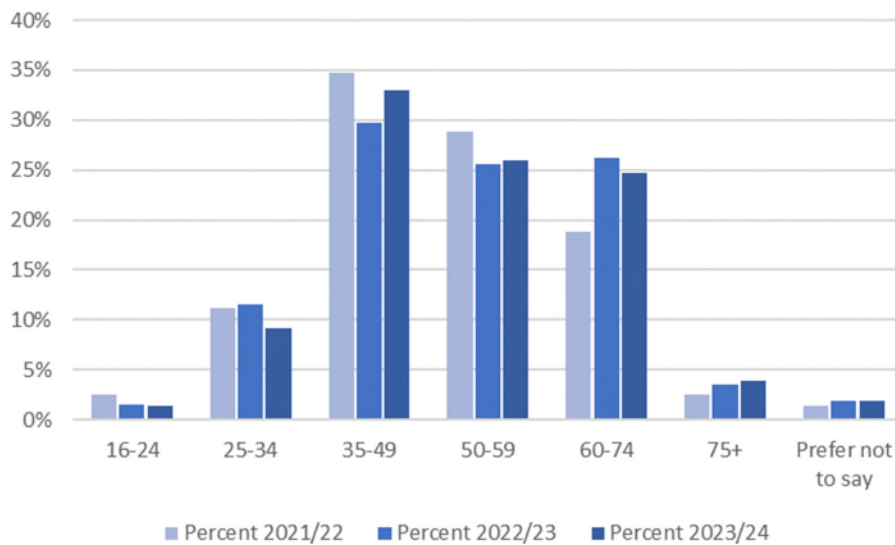
Overall, there were **1092** responses submitted to the on-line survey as a whole and **1084** of these visited the budget sections of the survey, a considerable increase on the previous 2 years (**739** in 2022/23, **642** in 2021/22, **484** in 2020/21). This report will provide details on the 1084 responses to the budget sections of the survey.

As with an opt-in exercise of this type, results cannot be considered fully representative of all PKC residents but are indicative and influenced by the demographic of participants. **95% of respondents live in Perth and Kinross** (99% in 2022-23; 95% in 2021-22), and 31% of respondents study or work locally (19% in 2022-23; 36% in 2021-22).

25% of responses stated that they are current employees of Perth & Kinross Council (17% in 2022-23), 4% said they had been employed by the Council in the last 3 years (2% in 2022-23). As in 2022-23, 2% said they would rather not submit this information.

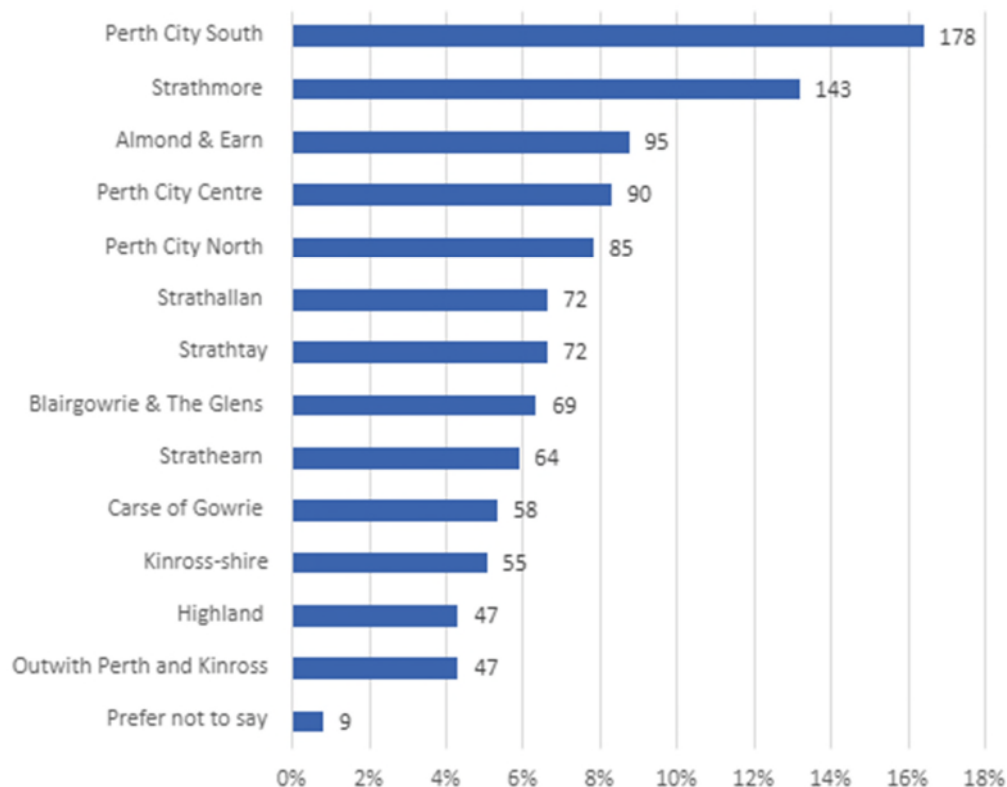
Encouragingly the age distribution of respondents is more balanced when compared to all-inclusive consultations such as this (see Figure 1). The profile of respondents is broadly similar to 2022-23 although a slight decrease (-2%) in responses from those aged under 35 years and a 3% increase from those aged 35-49 years are of note.

### Figure 1: Breakdown of respondents by age



Respondents were asked to provide their Electoral Ward (done by describing common settlements within these). As shown in Figure 2, most responses were received from Perth City South and Strathmore wards, but all areas of Perth and Kinross are represented within the responses. Some care will be required with any geographic breakdown of results due to the small numbers from some wards, **however this can be made available if required.**

**Figure 2: Breakdown of respondents by Ward**

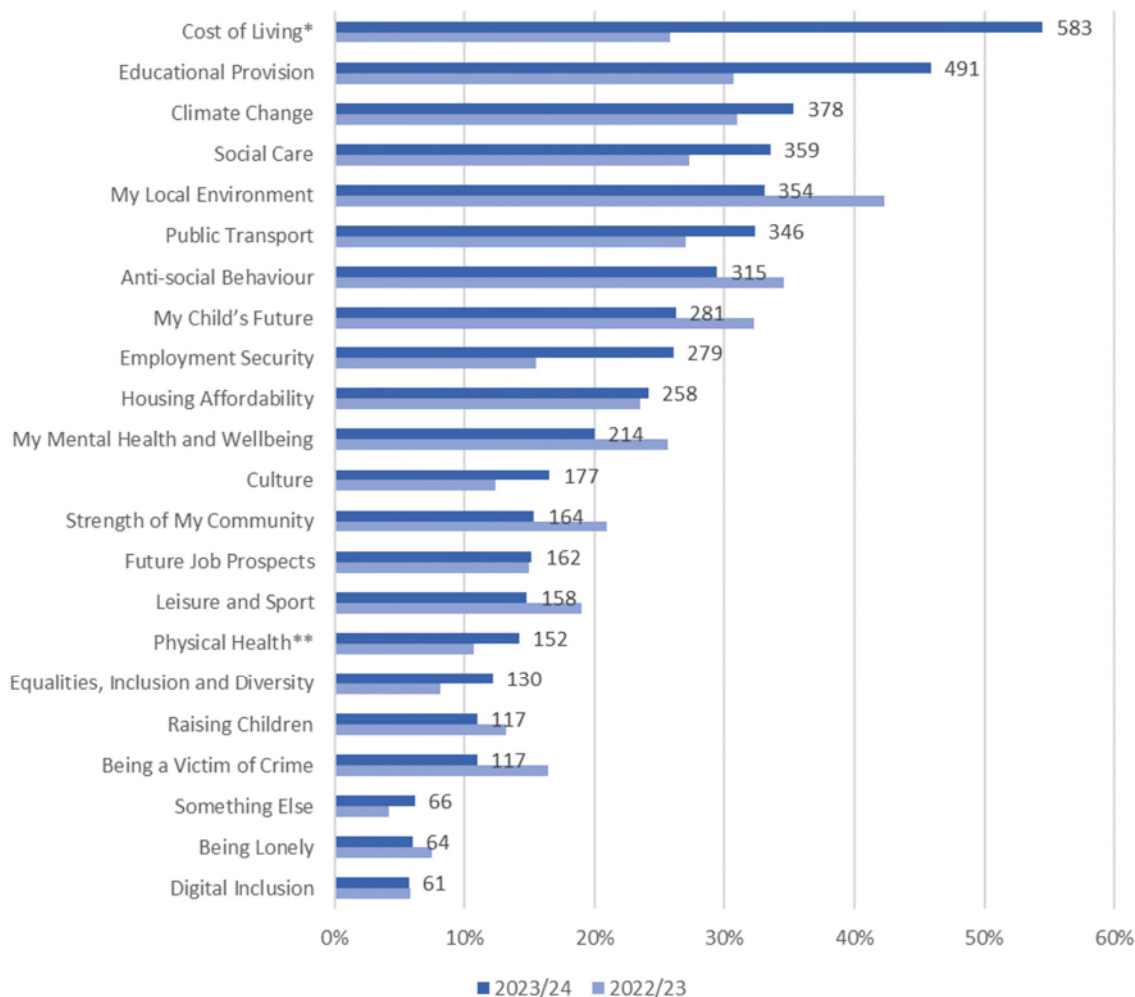


## Results

### *2.1 Setting the Council Budget – Issues of Most Importance for Individuals*

This question asked respondents to select the 5 most important issues facing individual respondents personally. These issues did not need to be ranked in order of importance. This question was asked in the previous 2 year's budget consultations. It should be noted that "*Cost-of-Living*" has been introduced as an issue this year to replace "*Paying Bills*" listed in 2022/23 as this is the term commonly used in the media. The issue "Physical Health in relation to Covid" has now been removed to reflect the progress made in relation to the Covid-19 pandemic.

**Figure 3. Percentage of respondents indicating an issue as of most importance personally (1068 responses)**

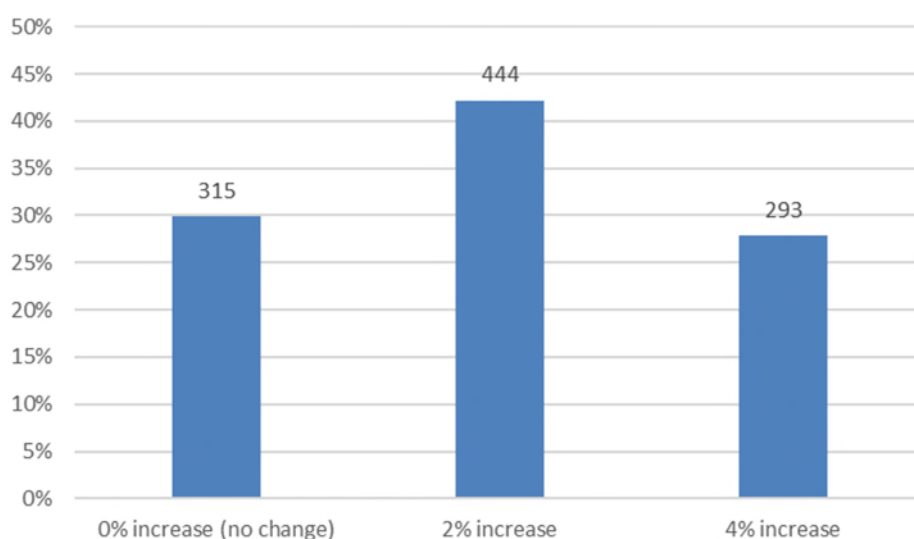


**Cost of Living** (most selected issue) and **Educational Provision** are the most commonly selected issues this year by some considerable margin. **Climate Change** and **Social Care** have consistently been popular issues and remain for 2023/24. These 4 issues now surpass **My Local Environment** which has been the top issue in the previous 2 years. Public Transport remains a top priority. Local **Anti-social behaviour** and **My Child's Future** were the second and third most selected issues last year but rank at seventh and eighth this year. **Employment Security** has emerged as a more common priority this year. **Housing Affordability** and **My Mental Health and Wellbeing** remain a concern for a considerable proportion of respondents. Amongst other issues, a notable increased proportion of respondents selected **Culture**, **Physical Health** and **Equality Inclusion and Diversity** compared to last year.

## 2.2 Change in Council Tax

Respondents were asked what **percentage change in Council Tax** was preferable (options of no change and 2% or 4%) – the survey highlighted that a 2% change in Band D Council Tax is equivalent to around 7p per day per household and a 4% change is around 15p per day per household. Respondents were unable to state a preference to reduce Council Tax.

**Figure 4: Breakdown of preference on change in Council Tax (1052 respondents)**



Overall, 70% of respondents opted for an increase in Council Tax of some kind rather than no change. Most respondents who would prefer an increase, opted for a 2% increase (42%). In the 2022/23 Budget Consultation, 56% opted for an increase of some kind.

## 2.3 Changes in how services are delivered

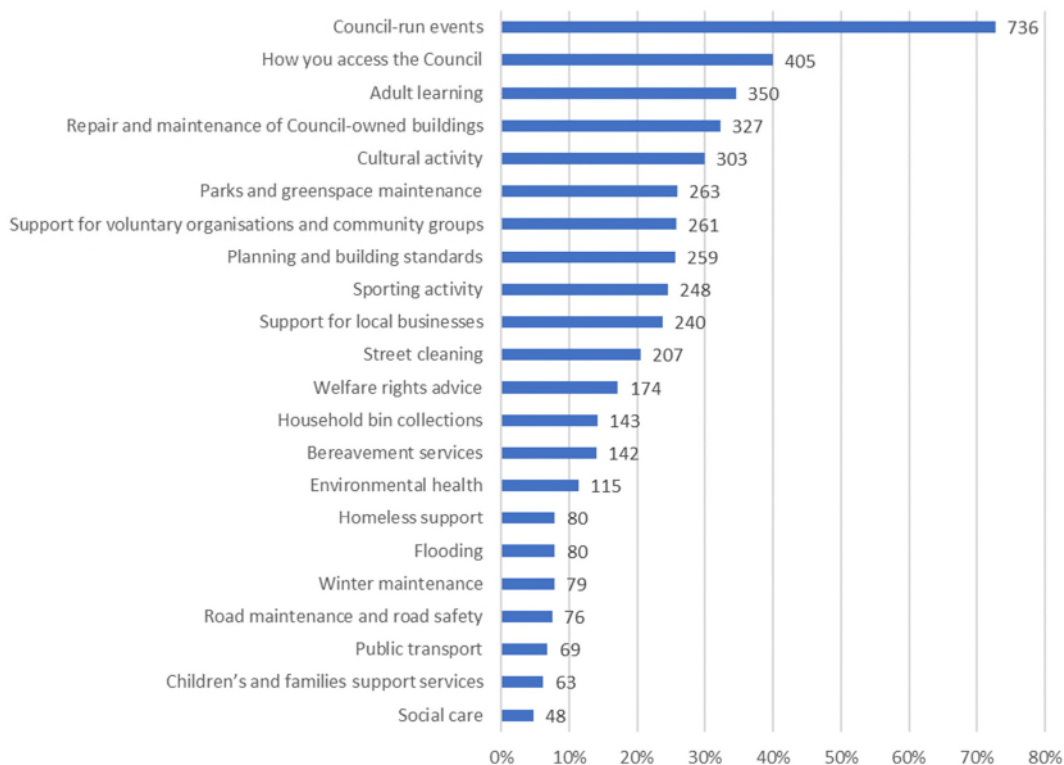
In a new approach this year, respondents were asked which services the Council should consider reducing standards of delivery, reduce or stop delivery, introduce or increase charging, maintain current standards/investments and maintain current standards/investments. It should be noted that the list of services presented under each of the following statements is restricted to those services for which this is a realistic possibility.

As would be expected, those services for which most respondents specified for a reduction in standard or frequency (Figure 5) were mirrored by those selected for reduction or even stop delivering (Figure 6). These were **Council-run events, How you access the Council, Adult learning, Repair and maintenance of Council-owned buildings** and **Cultural activity**. In turn, these were the least popular areas for service maintenance (Figure 7) or improvement (Figure 8).

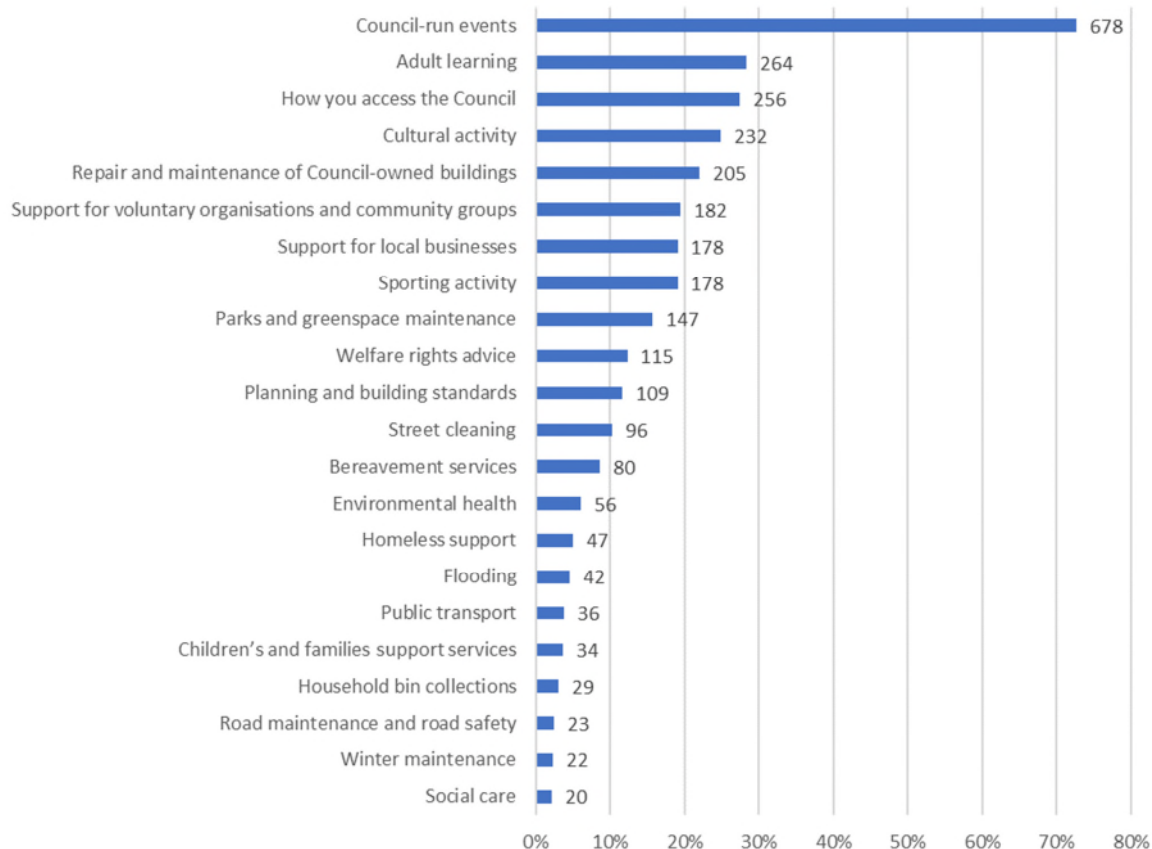


**Council-run events** were by far the most popular choice for service reduction and selected by more than 70% of respondents. Almost 70% of respondents think we should charge for the events (Figure 9). Those wards in closer proximity to Perth generally were more supportive of events, remoter areas less favourable. The younger age groups, those who are probably more likely to be parents of younger children, are more supportive of events than the older age groups.

**Figure 5. The Council reduces standard of service delivery, including frequency or time taken to carry it out**



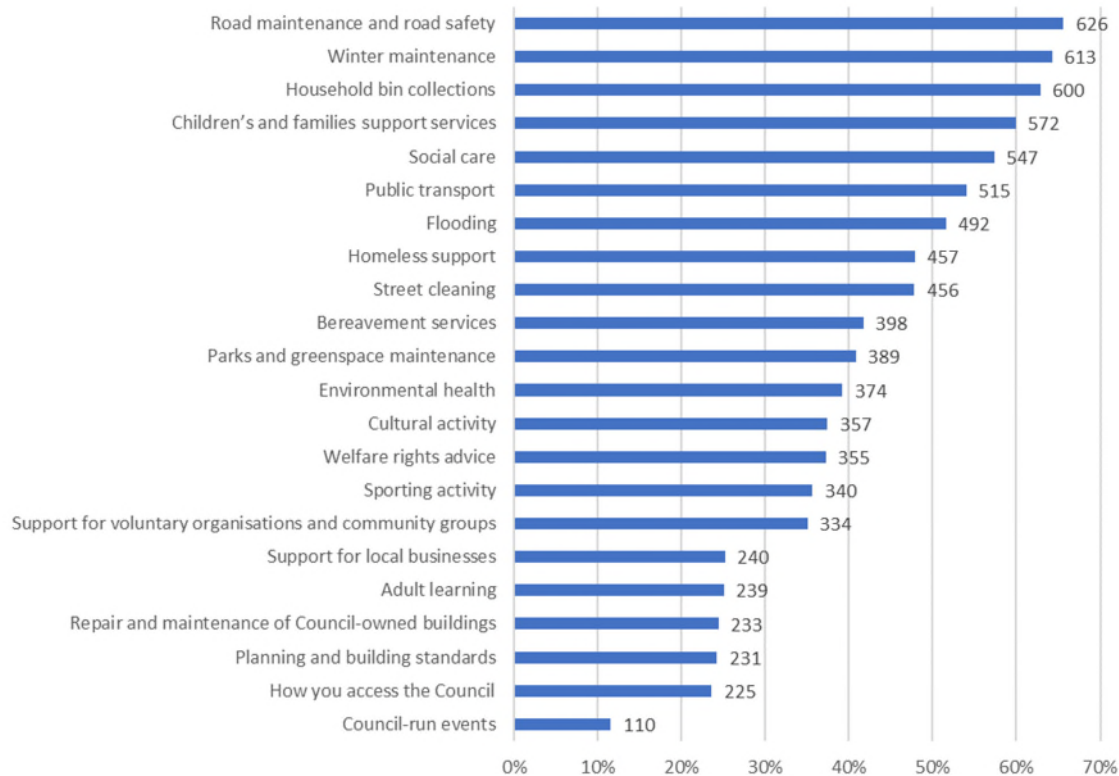
**Figure 6. The Council reduces or even stops delivering this service to protect other services**



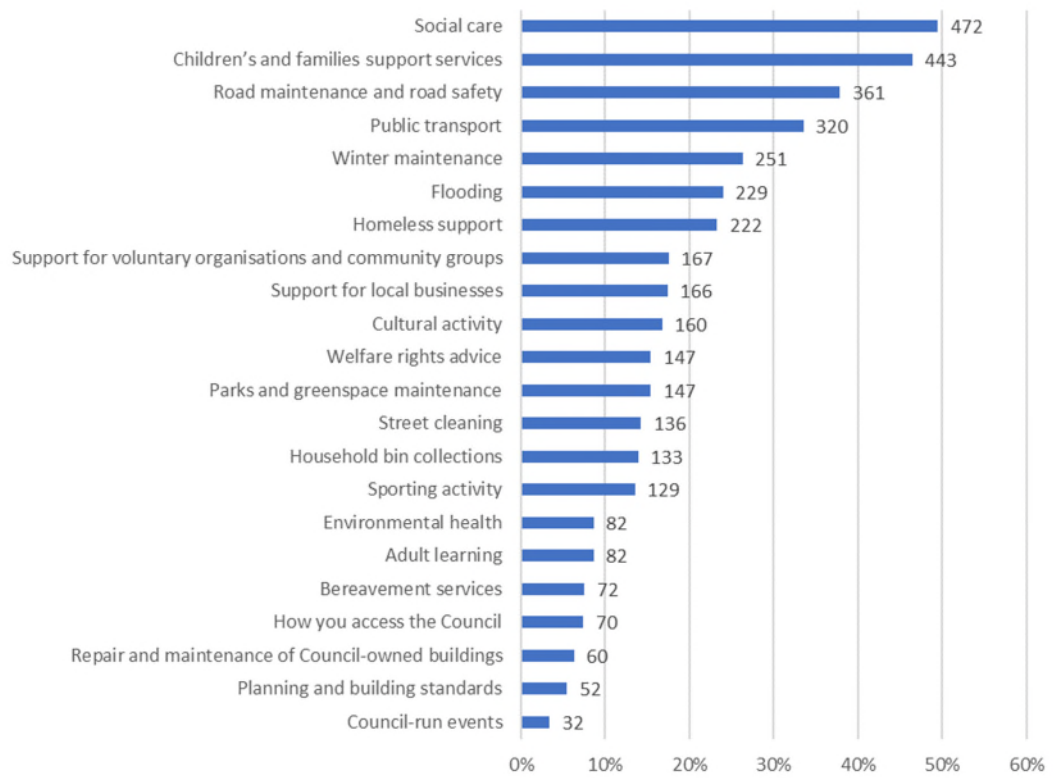
**Household bin collections, Winter maintenance and Road maintenance and Road safety** were the most frequently selected areas for service maintenance, all being selected by more than 60% of respondents (Figure 7). **Children's and Families support services, Social care, Public transport and Flooding** were also popular choices for service maintenance and selected by over half of respondents.

The most favoured areas for improvement in service standards/investment broadly reflected those selected for maintenance (Figure 8) except for **Household Bin Collection** which was less favoured. People-focused services of **Social Care and Children's Family and Support** were most popular and selected by over 40% of respondents, more than **Public Transport, Roads and Winter maintenance and Flooding**.

**Figure 7. The Council maintains current standards/ investment for this service**

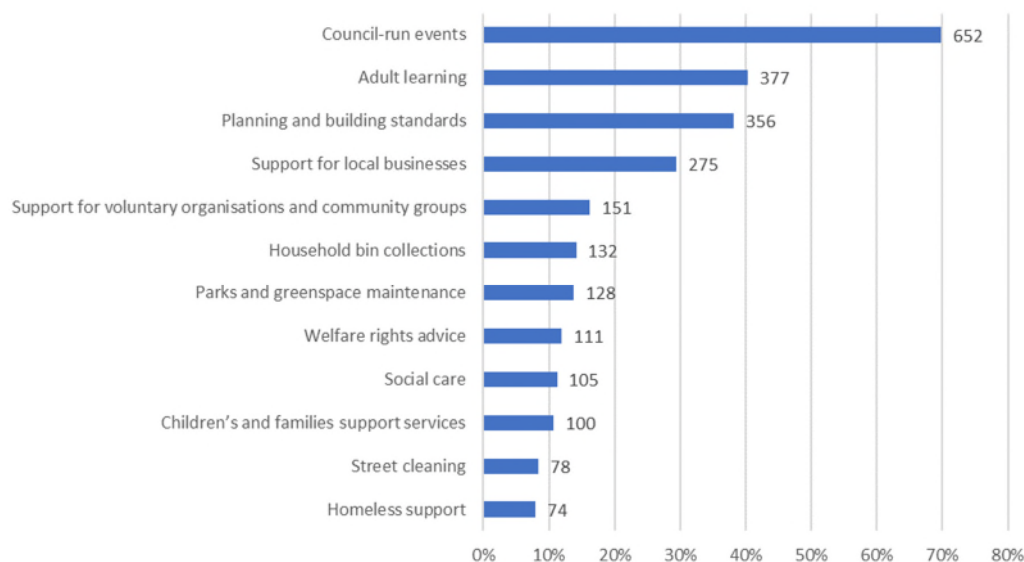


**Figure 8. The Council improves current standards/ investment for this service**



Council-run events were the most favoured area for introduction of charges. Over a third of respondents thought the Council should consider charging for **Adult Learning** and **Planning and Building Standards**. Over a quarter thought it would be reasonable to charge for **Support for local businesses**.

**Figure 9. The Council introduces or increase charging for all or part of this service**

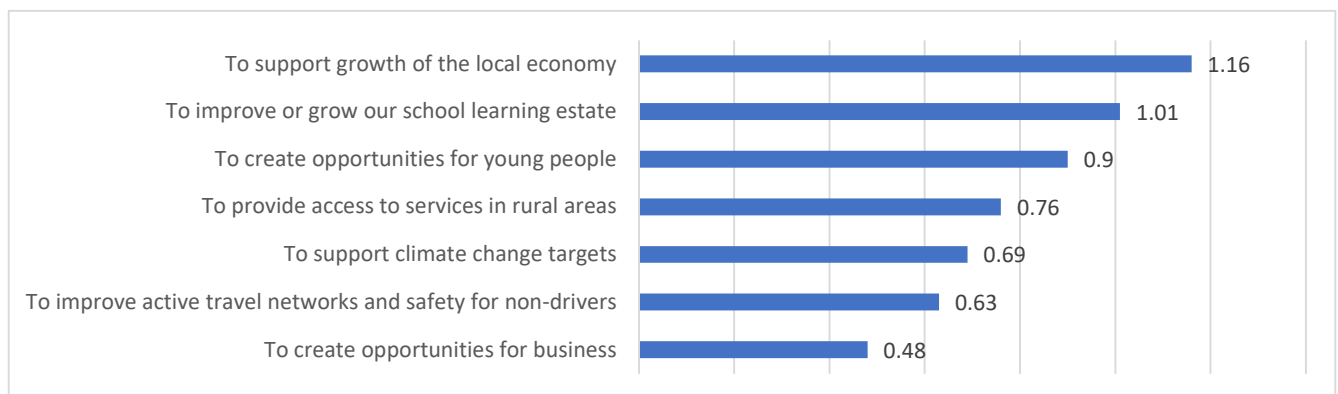


## 2.4 How Our Capital Budget is Spent

We asked what kind of projects we should invest our capital budget in. Respondents were asked to select their three priorities for investment. These priorities did not need to be ranked in order of importance. This was a new approach for 2023/24. Growth the local economy, followed by the learning estate and opportunities for young people were given the highest priority overall.

**Figure 10. When considering the kinds of projects to invest in, please choose three of the following as your priorities for investment**

1

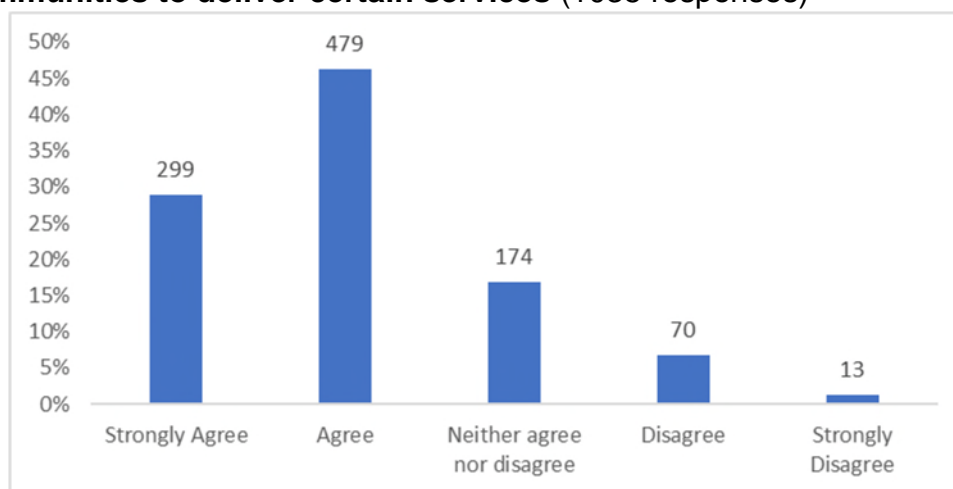


<sup>1</sup> Scoring generated by survey system based on all responses received

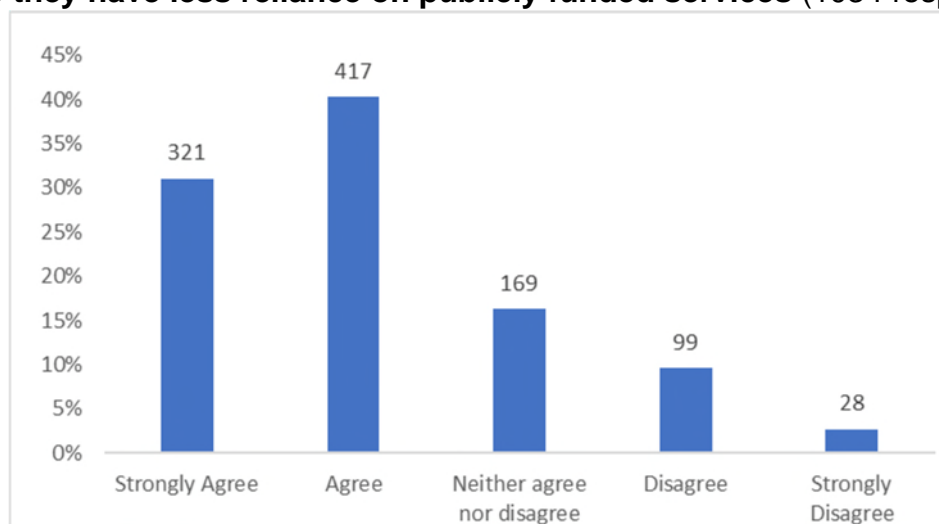
## 2.5 How We Work With Communities

We asked about to what extent our respondents agree/disagree that individuals and communities can develop and delivery local solutions to local needs without relying on the Council to provide services as may have been the case in the past. There was **good agreement (>70%)** that the Council should encourage / support communities to deliver certain services and also help people to help themselves to reduce reliance on public services.

**Figure 10. Perth & Kinross Council should encourage and support local people and communities to deliver certain services (1035 responses)**



**Figure 11. Perth & Kinross Council should help people to help themselves more so they have less reliance on publicly funded services (1034 responses)**



### 3. Additional Comments

When asked to share ideas that could help the Council save money or generate additional revenue **571** (52%) people chose to leave a comment (compared with 44% in 2022/23 Budget Consultation and 41% in previous year). Many respondents offered multiple suggestions and comments cover a wide variety of themes. These are summarised below and will be analysed and detailed in a further report.

Number	Theme - Topic	Number	Theme - Topic
85	Service Delivery - New/Alternative Approach	22	Service Delivery - Invest
70	Workforce - Staff and Elected Member Nos	20	Assets- Lease / Rent
64	Service Delivery - Cut / Stop	18	Assets - Lookafter / Use what we have / Avoid New
57	Service Delivery - Community / 3rd Sector	18	Service Delivery - Service Standards
53	Local Economy - Organised Events/Attractions	18	Local Economy - Ambition
51	Assets - Sell / Get Rid of/Downsize/Consolidate	17	Charges - New Income Generation
46	Local Economy - Local Business	16	Service Delivery - Consolidate/Efficiency
40	Service Delivery - Focus on Priorities / Outcomes / Prevention	15	Workforce - Human Capital
33	Charges- Fees / Payments / Rent	13	Business Processes - Procurement / Wastage
33	Local Economy - Parking	9	Charges - Fines
31	Workforce - Ways of Working	8	Business Processes - Use Technology
28	Business Processes - Bureaucracy / Efficiency	8	Service Delivery - Outsourcing/Private
27	Charges - Council Tax	8	Service Delivery - Partnership Working (other LAs)
27	Workforce-Pay / Benefits / Expenses	5	Local Economy - Partnership Working
26	Local Economy - Flagship/Vanity Projects	4	Assets - Efficiency through Technology
23	Local Economy - Public Transport/Active Travel	29	Other
22	Assets - Energy Efficiency		



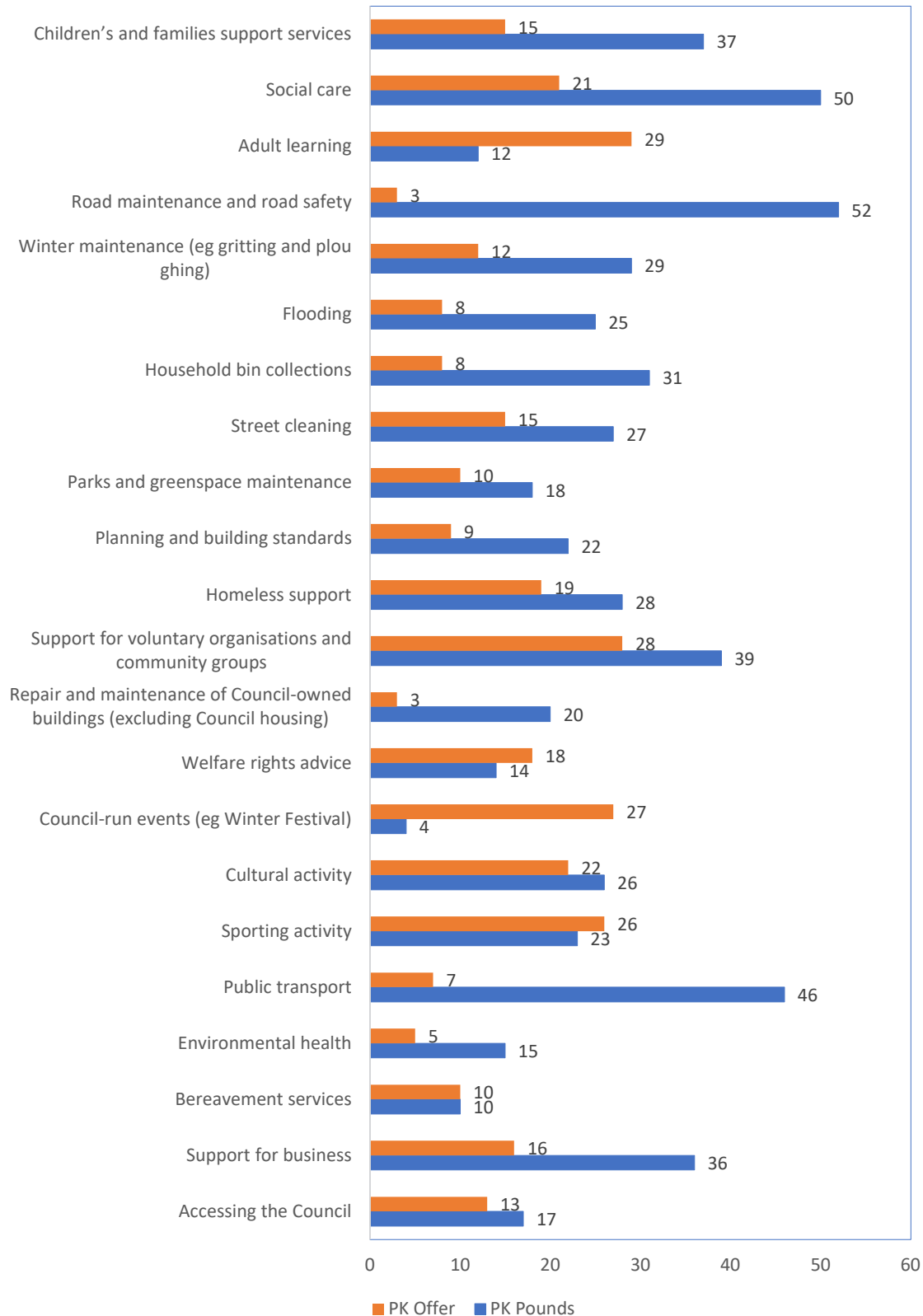
## 4. In person sessions

At our in person sessions, attendees were asked to take part in an interactive activity where they used stickers, or “PK pounds” to indicate where they would invest a money across 22 different service areas. They were advised to put one sticker on any service they thought should receive a basic level of investment, two stickers on any service that they thought should be invested to a good or average standard, and three stickers if this was a particularly important service that they thought should be a priority. Attendees were also given “Perth and Kinross Offer” stickers to add to services where they thought community groups, businesses or residents could get involved and supplement or replace Council investment.

Figure 12 shows the total number of PK Pounds (Council investment) and PK Offer (community/other delivery) stickers for each service. For reference 36 people took part in the sticker exercises in total across all of the in-person events.

The top three areas that were identified as a priority were road maintenance and road safety, social care and children’s and families support services. However, it must be noted that priorities varies from area to area. Given the small number of participants at these events we have not provided a breakdown by area.

Figure 12: In person sticker exercise





## 5. Social media

Information was shared across all of the Council's social media channels using a combination of post types to prompt discussion and consideration of the difficult budget decisions ahead. Replies to public comment about Council budget spend during this period also highlighted the survey and the in person events during the period those were live.

While a number of people chose to make comments about priority areas for spend in reply to the social media posts as far as possible they were encouraged to complete the full online survey so that they could provide views on priorities within that wider context rather than the one or two services highlighted in that post.

Data below relates to content which appeared on the main corporate pages.

	Facebook		Twitter		Instagram		LinkedIn	
	21/22	22/23	21/22	22/23	21/22	22/23	21/22	22/23
No. of posts	10	49	6	41	-	41	-	3
Comments	48	146	5	22	-	2	-	0
Reactions	284	229	23	27	-	330	-	33
Shares	45	151	11	60	-	0	-	22
Link clicks	2,444	849	0	477	-	33	-	63

## 5. Conclusion

Our budget consultation for 2023/24 has provided us with feedback on priorities and themes that are important to people in Perth & Kinross. It has also provided further suggestions which can be used to inform our budget process as well as in wider engagement exercises. This approach supports our Perth & Kinross Offer which details our commitment to working together with the communities we serve.

Continuous engagement and discussion are key to its success, and we are looking forward to continuing building trust and productive relationships. We will continue to build on our methods to involve communities who are seldom heard, benchmarking with our Community Planning Partners and local community groups to ensure that we understand the issues important to them.

The budget consultation 2023/24 and wider engagement feedback gives a picture of the themes and issues that are important to the communities and citizens, who have responded to our wide ranging consultation activities.

**Summary of Council Cash Backed Reserves 31 March 2022 and projected 31 March 2023**

The 2021/22 Annual Accounts which were presented to the Audit Committee on 27 September 2022 (Report No. 22/237 refers), give an overview of the Reserves position as at 31 March 2022 which is summarised in the table below. A projection of balances to be held 31 March 2023 is also shown.

<b><u>Summary of Council Reserves as at 31 March 2022 and March 2023</u></b>		
	<b>2022/23</b>	<b>2021/22</b>
	<b>£'000</b>	<b>£'000</b>
General Fund	53,676	85,900
Housing Revenue Account	2,000	3,282
Capital Fund	26,433	24,817
Insurance Fund	1,542	1,366
Capital Statutory Funds	2,274	2,556
Capital Grants Unapplied	0	87
	<hr/>	<hr/>
	85,925	118,008
	<hr/>	

The above summary excludes the

- Revaluation Reserve;
- Capital Adjustments Account;
- Financial Instruments Adjustment Account;
- Pensions Reserve, and
- Employee Statutory Adjustment Account.

These Reserves reflect proper accounting practice, but are not resource-backed and are, therefore, of limited relevance in determining the Council's Reserves and budget strategies.



# APPENDIX F

## Projected General Fund Balance at 31 March 2023 (excl HRA)

£'000      £'000

### Balance on General Fund at 1 April 2022(Appendix 1)

85,900

### Budgeted Contributions to/(from) Balances (Approved March 2022)

Budget motion	(355)	
National Trauma Training	50	
Devolved School Management	(776)	
Non recurring pressures	(5,242)	
Revenue Grants	(600)	
Bertha Park High School	(180)	
P&K offer	(351)	
Perth High School	(450)	
REACH	(450)	
Grounds Maintenance	(75)	
North Inch Golf	(155)	
Financial Assistance	20	
Elections	(212)	
Council Tax Second Home Discounts / Long Term Empty Property	(722)	
COVID-19	(9,556)	
		(19,054)

### Approved Contributions to/(from) Balances since March 2022

Revenue grants	(12,120)	
Council Tax Second Home Discounts / Long Term Empty Property	(28)	
Devolved School Management	(415)	
Financial Assistance	(216)	
Transformation	(326)	
Culture	261	
Reach	(100)	
Works maintenance	(100)	
P&K Offer	66	
COVID-19	(2,221)	
Ventilation measures	(437)	
Financial Insecurity	(638)	
Insurance	(1,000)	
Non recurring pressures 2324	1,667	
Teachers pay	863	
Elections	(85)	
Single status Pay	(900)	
Industrial action contribution	245	
		(15,484)

### Projected overspends

Service	(58)	
Corporate	(1,500)	
		(1,558)

**Projected General Fund Balance at 31 March 2023 (excl HRA)**

	£'000	£'000
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**Year End Adjustments:**

Devolved School Management: Projected Under spend	777	
Revenue Grants - PEF Funding	300	
Developer Contributions: Commuted Sums Net Income	583	
Car Park Trading account	(50)	
Council Tax Second Home Discounts / Long Term Empty Property	746	
ECS underspend	782	
Communities underspend	140	
Financial security underspend	650	
Property maintenance - Cemetery walls	(77)	
SALIX	21	
		3,872

**Projected Balance on General Fund at 31 March 2023**

	<u>53,676</u>
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### **Summary of Earmarked Reserves at 31 March 2023**

#### **Transformation and Workforce management - £7.800 million**

The Council has resources earmarked to enable the Transformation & Change Strategy as discussed in section 5 of this report. This includes resources previously earmarked for Covid-19,

#### **Revenue Grants - £7.041 million**

These grants are being carried forward in Reserves in accordance with proper accounting practice as the grant conditions have been met but the relevant expenditure has not yet been fully incurred. It is possible that further grants will be received in advance of the financial year end, which will augment the projected earmarked Reserve.

#### **Developer Contributions: Commuted Sums & Infrastructure and Affordable Housing - £5.549 million**

The Enterprise & Infrastructure Committee approved supplementary guidance on 3 September 2014 for developer contributions covering community greenspace, primary education, Auchterarder A9 junction improvements, affordable housing and transport infrastructure (Report No. 14/370 refers).

Developer Contributions are held in the Council's earmarked Reserves until they are applied to relevant schemes. It is projected that approximately £1.5 million of unapplied resources in relation to affordable housing will be held by the Council at 31 March 2023 and it is proposed to earmark the unapplied amount within General Fund Balances.

Additionally, it is proposed to earmark accumulated balances of £2.185 million for the provision of education infrastructure and £622,000 for transport infrastructure. Contributions are also provided by developers towards the cost of maintaining areas of ground. These contributions are used to fund relevant expenditure over a ten-year period.

It is projected that approximately £1.242 million of unapplied resources for tree planting, play areas, community allotments and sports grounds will be held by the Council at 31 March 2023.

In summary it is proposed to earmark the unapplied amount of developer contributions and commuted sums within General Fund Balances as follows:

	£m
Affordable Housing	1.500
Education Infrastructure	2.185
Transport Infrastructure	0.622
Environmental Infrastructure	1.242
<b>TOTAL</b>	<b>5.549</b>

**Affordable Housing (Resources accrued from reduced Council Tax Discounts)  
- £4.277 million**

It is anticipated that by the end of the current financial year, there will be a balance of approximately £3.531 million in earmarked Reserves which has been generated as a result of the Council's policy of varying the level of Council Tax charged for long term empty properties and second homes. There are projected commitments against this reserve of £200,000 in 2023/24.

**Children and Young People's Residential Care - £2.025 million**

As discussed in section 8.9 of this report these resources have been earmarked to be utilised in the provision of children's social work services over the next 2 financial years in managing the impact of Covid-19 on higher levels of needs and reduce the number of residential placements.

**Non-Recurring Revenue Budget Proposals - £1.627 million**

The 2023/24 Provisional Revenue Budget includes non-recurring expenditure proposals of £1.627million which are funded by the Council's earmarked reserves and have been approved during the year at the Finance & Resources Committee.

**Car Parking - £1.529 million**

The Car Parking balance is estimated to be a similar level at 31 March 2023 as the previous year which was compensated through the loss of income funding from the Scottish Government. This surplus is restricted in its application under the Road Traffic Regulation Act 1984 and any proposals to utilise these resources will require to be approved by the Strategic Policy & Resources Committee.

**COVID-19 - £1.504 million**

The Council approved the creation of a COVID-19 Reserve on 27 January 2021 (Report 21/8 refers) to assist with addressing the ongoing impact of Covid-19 in future years. The balance at the start of 2022-23 was £18.343 million.



The following table sets out the adjustments during this financial year to date, and beyond, from the Covid Reserve:

	£m
Balance at 31 March 2022	18.343
2022/23 Revenue Budget Strategy	(9.556)
SP&R approved proposals (2022/23)	(2.221)
Services for Children and Young People	(1.050)
Re-designated to Transformation and workforce	(4.012)
<b>Balance at 31 March 2023</b>	<b>1.504</b>
2023/24 Revenue Budget previously approved	(0.500)
<b>Projected balance at 31 March 2024</b>	<b>1.004</b>

### **Culture - £1.195 million**

There is £1.195 million earmarked for developing the cultural offer originally approved from an under spend in the 2018/19 Revenue Budget and transferred to a Cultural Reserve as part of 2018/19 Revenue Monitoring Report 2 to the Strategic Policy & Resources Committee on 28 November 2018 (Report No. 18/384 refers). This has been increased in future years by further underspends from the culture budget.

### **Perth High School - £1.105 million**

This is the remaining balance of £2.116 million originally earmarked as part of 2016/17 Revenue Monitoring Report 1 to the Strategic Policy and Resources Committee (Report No. 16/400 refers) for future maintenance works at Perth High School. This is for works identified over and above those funded each year from the property maintenance budgets in future financial years.

### **Devolved School Management (DSM) - £777,000**

The earmarked amount shown above is an estimate of the accumulated sum available to be carried forward at 31 March 2023 under the approved scheme for managing these budgets. The purposes for which the earmarked amount can be used and the procedures for its management and control are detailed in the Council's approved DSM scheme (Report No. 15/507 refers).

### **Decant Schools - £700,000**

Revenue Budget Report 2021/22 No 4 to the Strategic Policy & Resources Committee on 2 February 2022 approved the earmarking of resources of £300,000 in respect of expenditure on temporary decant expenditure in terms of progressing the Education & Children's Services capital programme. This was further increased at the end of the 2021-22 financial year.

**School Counsellors - £681,000**

Revenue Budget 2020-21 Update No 2 to the Strategic Policy & Resources Committee on 25 November 2020 (Report No. 20/225 refers) approved the earmarking of resources received from the Scottish Government in respect of counselling in schools which were not anticipated to be spent in 2020/21 due to school closure during the lockdown period. These resources will be applied in 2023/24 due to a three year contract being awarded.

**Financial Insecurity - £650,000**

The Council has underspent on funding received during 2022-23 for financial insecurity and proposes to earmark these resources to be utilised in 2023-24 and future years.

**Modern Apprentices / Graduate Trainees - £434,000**

The Strategic Policy and Resources Committee originally approved the transfer of £150,000 during 2014/15 to fund future expenditure on modern apprentices and graduate trainees. The projected balance remaining at 31 March 2023 is £434,000 which includes current and previous year underspends from an annual recurring budget of £450,000.

**Bertha Park High School - £274,000**

There is £274,000 of resources remaining from the £1.799 million originally earmarked to equip the new school at Bertha Park which opened in August 2019. (Report Nos 15/395 and 18/41 refer).

These resources will be utilised in future years as the pupil intake increases to equip further classrooms.

**Primary School at Bertha Park - £270,000**

Revenue Budget Report 2021/22 No 4 to the Strategic Policy & Resources Committee on 2 February 2022 approved the earmarking of resources of £270,000 in respect of the non recurring set up costs of the new Primary school at Bertha Park. It is anticipated that Education and Children's Services will contribute further underspends in future years.

**Property Maintenance - £228,000**

Revenue Budget Report 2021/22 No 3 to the Strategic Policy & Resources Committee on 24 November 2021 approved the earmarking of resources of £250,000 in respect of property maintenance to be utilised in future years. This was increased by a further £55,000 in 2021-22

**PH20 (Perth Leisure Vision) - £212,000**

The Strategic Policy and Resources Committee approved the transfer of £350,000 from a budget of £500,000 as part of 2019/20 Revenue Monitoring Report 3 to the Strategic Policy & Resources Committee to fund the future design and business

operating model of the PH2O project (Report No 20/22 refers). The remaining balance of £212,000 will be utilised in future years on this project.

#### **Works Maintenance - £200,000**

It is proposed that the Council continues to earmark the balance of £200,000 for future works maintenance which remains from the £1.25 million approved as part of the 2018/19 – 2020/21 Revenue Budget.

#### **Perth & Kinross Offer - £192,000**

The Strategic Policy and Resources Committee in November 2020 approved the transfer of £262,000 from a budget of £350,000 as part of Revenue Budget 2020-21 Update No 2 to fund future expenditure on the Perth & Kinross Offer (Report No 20/22 refers). This was augmented by further resources in 2019/20. These resources will support the delivery of the Perth & Kinross Offer.

#### **World Cycling Championships - £180,000**

The Finance & Resources Committee in November 2022 (Report No 22/294) approved the earmarking of £180,000 of reserves for the UCI Cycling World Championships in August 2023. These resources will be utilised in 2023-24.

#### **Salix - £113,000**

Salix Finance Ltd is a Government owned non-departmental public body which provides interest free loan funding for energy efficiency works. The loan is re-paid to the fund over a number of years and re-invested in future energy efficiency works.

It is projected that the balance on the Fund at 31 March 2023 will be approximately £113,000 and this amount is shown as being earmarked within General Fund Reserves.

#### **Local Action Partnerships - £107,000**

The amount shown is earmarked for Local Action Partnerships and is the balance of resources which were approved in 2017/18 Revenue Monitoring Report 3 by the Strategic Policy & Resources Committee (Report No.18/41 refers). These resources are approved for payment to groups via application to one of the seven local action partnerships.

#### **Grounds Maintenance - £60,000**

The Strategic Policy and Resources Committee approved the transfer of £225,000 as part of 2018/19 Revenue Monitoring Report 4 to fund road safety measures around the A9/A85 project. (Report No 19/110 refers). The balance of £60,000 will be utilised in 2023-24.

### **Community Investment Fund - £38,000**

It is proposed that the Council continues to earmark the remaining balance of £38,000 of the Community Investment Fund approved as part of the 2018/19 – 2020/21 Revenue Budget.

## APPENDIX H

### Summary of the Projected Use of General Fund Revenue Balances 2023/24 ,2024/25 and 2025/26

The following table only takes account of the use of Reserves where there are known commitments over the next three years. Where the timing of expenditure is unknown budgets will be updated as appropriate.

Summary of the Projected Use of General Fund Balances 2023/24 - 2025/26 (Based on 2023/24 Provisional Revenue Budget)

	£'000	£'000
<b>Projected General Fund Balance at 1 April 2023</b>		<b>53,676</b>
<b><u>Financial Year 2023/24</u></b>		
Additions to Balances during year	2,724	
Use of Balances	<u>(9,326)</u>	<u>(6,602)</u>
<b>Projected General Fund Balance at 31 March 2024</b>		<b><u>47,074</u></b>
<b><u>Financial Year 2024/25</u></b>		
Additions to Balances during year	2,724	
Use of Balances	<u>(1,597)</u>	<u>1,127</u>
<b>Projected General Fund Balance at 31 March 2025</b>		<b><u>48,201</u></b>
<b><u>Financial Year 2025/26</u></b>		
Additions to Balances during year	2,724	
Use of Balances	<u>(1,285)</u>	<u>1,439</u>
<b>Projected General Fund Balance at 31 March 2026</b>		<b><u>49,640</u></b>



# PERTH & KINROSS COUNCIL

1 March 2023

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

**Report by the Chief Executive & Head of Finance**  
(Report No 23/73)

### 1. PURPOSE

- 1.1 The purpose of this report is to provide Council with an overview of the strategic context for the Council's Capital investment and, where appropriate, managed disinvestment. The report also sets 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.
- 1.2 The report provides an update on the Composite (General Fund) Capital Budget and the affordability of the current programme. It updates Council on the implications of the 2023/24 local government settlement for Capital expenditure; recommends that Council set a 5 Year Capital Delivery Plan for the period 2023/24 – 2027/28 pending further work on asset management planning and sets out officer recommendations on specific projects.

### 2. RECOMMENDATIONS

- 2.1 The Council is requested to:
  - (a) note the contents of the report:
  - (b) approve the development of the new Corporate Asset Management Plan for submission to Council in December 2023.
  - (c) approve the development of a long-term Investment Plan, based on plans to manage all our assets, and revised Capital funding strategy
  - (d) beyond 2027/28 for consideration in setting the Capital Budget in February / March next year.
  - (e) 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.
  - (f) approve pausing the delivery of the new Blairgowrie Recreation Centre on the grounds of overall capital programme affordability, pending further review of the investment needs of the Blairgowrie community. The

existing budget provision for the project of £26.7 million will be retained pending the outcome of the review.

- (g) approve pausing the development and delivery of the PH2O project, on the grounds of overall capital programme affordability. The existing budget provision for the project of £90 million will be retained pending the outcome of the review.
- (h) approve funding of £10 million towards the cost of delivering enabling works for Phase 1 of the Perth Eco Innovation Park to be met from the balance of investment capacity as set out in paragraph 5.5 of the report and remit officers with reflecting the remaining cost of the enabling works as part of the development of an updated Capital funding strategy for consideration in 2024.
- (i) approve funding of £4.4 million for the repair of the Garry Viaduct for inclusion as part of the Council's Structures programme, to be met from the balance of investment capacity as set out in paragraph 5.5 of the report.
- (j) approve additional funding of £442,000 in 2023/24 for the MOSAIC system, to be met from the balance of investment capacity as set out in paragraph 5.5 of the report.
- (k) approve additional funding of £698,000 to meet annual SEEMIS licensing costs up to 2027/28 to be met from the balance of investment capacity as set out in paragraph 5.5 of the report

### **3. STRUCTURE OF THE REPORT**

The structure of this report is set out as follows:

- **4 – Strategic Context: Strategic Investment Planning and Asset Management**
- **5 – Budget Update and Affordability**
- **6 – General Fund Capital Resources & Updated Capital Delivery Plan 2023/24 to 2027/28**
- **7 – Blairgowrie Recreation Centre**
- **8 – PH2O**
- **9 – Perth Eco Innovation Park**
- **10 – Further Recommendations**
- **11 – Summary**



#### 4. STRATEGIC CONTEXT: STRATEGIC INVESTMENT PLANNING AND ASSET MANAGEMENT

4.1 The new Corporate Plan 2022 – 27, (Report 22/311 refers), approved by Council in December 2022, sets our vision for **“a Perth and Kinross where everyone can live life well, free from poverty and inequality”**. It sets out our priorities, corporate outcomes which are aligned with the Council’s values and designed to address or mitigate the impact of the many challenges the Council and the communities across Perth and Kinross are facing now and in the coming years.

4.2 The 7 key priorities set out within the plan are aimed to address, or mitigate the challenges, focus the Council’s work and resources where it is needed most, and support the delivery of the Council’s vision through:

- Tackling poverty
- Tackling climate change and supporting sustainable places
- Developing a resilient, stronger, and greener 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

4.3 The Council’s Capital investment enables service delivery. The investment decisions the Council makes on its property; roads and infrastructure; greenspace; fleet and digital assets must be aligned with and support the delivery of the Council’s key priorities.

4.4 In October 2021, the Council approved a Strategic Capital Investment Planning Framework (Report 21/180 refers) aimed at facilitating a cohesive and flexible approach to investment planning and resourcing based upon:

- Investment Blueprint
- 30 Year Investment Plan
- Medium Term Financial Plan
- 6 Year Funded Capital Delivery Programme

The Medium-Term Financial Plan 2023-2029, which outlines the broad direction of travel for the Council’s financial management, was approved by Council on 28 September 2022 (Report 22/249 refers) and the current 6

Year Funded Capital Delivery Programme 2022/23-2027/28 was approved by Council on 23 February 2022 (Report 22/36 refers).

- 4.5 The Investment Blueprint aims to set out the strategic rationale; key risks; challenges and fundamental principles underlying the Council's Capital investment in the long term. The five principles previously agreed by Council are that investment decisions must:

- mitigate against the impact of climate change
- promote inclusive economic growth and a vibrant economy
- promote equality and fairness
- support the delivery of sustainable public services through effective management of our assets
- promote and enhance digital inclusion

Although these principles were approved prior to the adoption of the new Corporate Plan, they remain aligned with the Council's strategic priorities.

- 4.6 The Council has also previously approved the adoption of the HM Treasury 5 case business model (Green book) for the development of all business cases supporting capital investment and the subsequent gateway review of projects as they progress to completion.

- 4.7 The 5 case model places a strong emphasis on evidence based and driven decision making. This includes assessing the ongoing strategic or business need for investment; an economic assessment of the options for meeting this need; the commercial options around procurement; the financial implications and the proposed governance and management arrangements for the delivery of the required investment.

- 4.8 The Council is progressing its commitment to engage with the communities and citizens it serves in shaping future service delivery. This engagement will help inform and support the evidence base for future Capital investment. Examples include:

- The current "Big Conversation" with communities around place
- The work of the Perth & Kinross Climate Commission
- The work of the Anti-Poverty Taskforce
- Previous and current engagement on the Perth & Kinross Offer

- 4.9 Also supporting the evidence base for Capital expenditure is the investment required to deliver the outcomes set out within key Council strategies and plans, notably:

- Transformation and Change Strategy 2022/23 -2027/28 (Report 22/142 refers)
- Economic Wellbeing Plan (Report 21/37 refers)

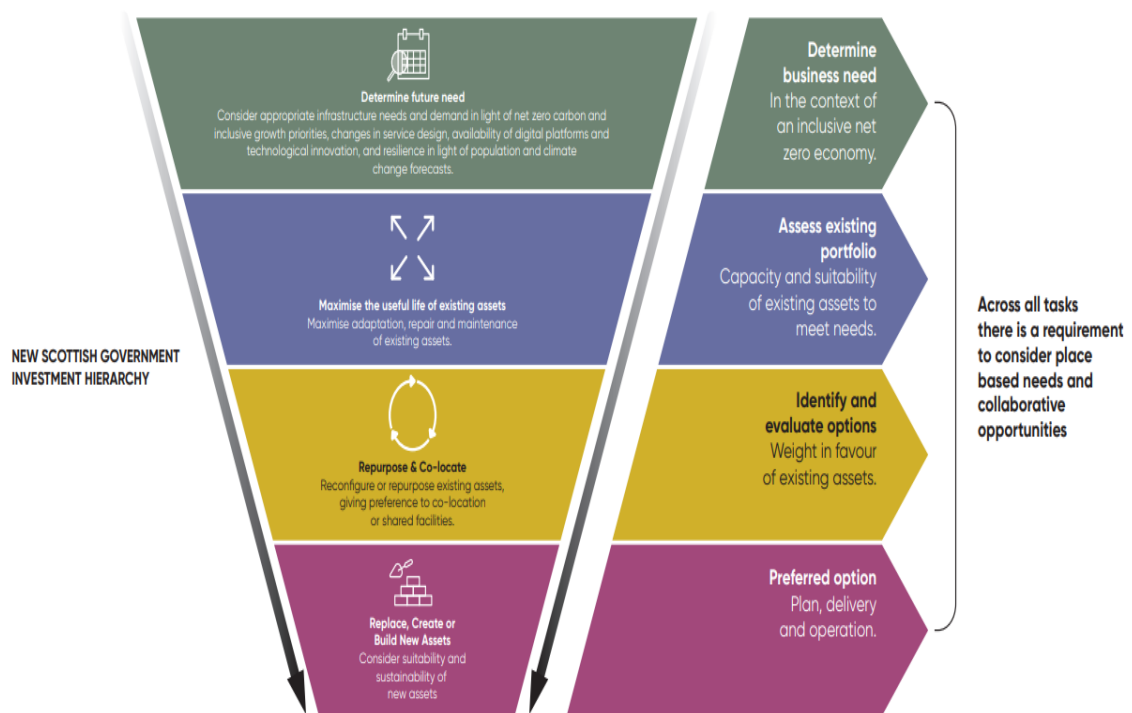
- Climate Change Strategy & Action Plan (Report 21/245 refers)
- Draft Strategic Priorities for Culture and Physical Activity / Sport 2023-2028 (Report 22/309 refers)
- Digital Perth and Kinross - Digital Strategy 2023-27 (Report 23/34 refers)

The three key themes of building sustainable places; enabling the transition to net zero and driving inclusive economic growth underpin the vision for Scotland's infrastructure set out in the Scottish Government's Infrastructure Investment Plan for Scotland:

Figure 1:  
Three infrastructure themes



- 4.10 Key to establishing an evidence base to inform future Capital investment is the current condition of the Council's existing assets and infrastructure. The Council uses a range of measures to assess asset condition including national survey work on the roads network commissioned through the Society of Chief Officers of Transportation (SCOTS); assessment by Scottish Government agencies such as the Housing condition survey and our own internal assessment and inspection of assets including our property estate; greenspace; bridges & structures; fleet and digital infrastructure.
- 4.11 The importance of reinvestment in and maximising the useful life of existing assets is recognised in the Scottish Government Investment Hierarchy set out below, with the replacement or creation of new assets identified as the last option to be considered.

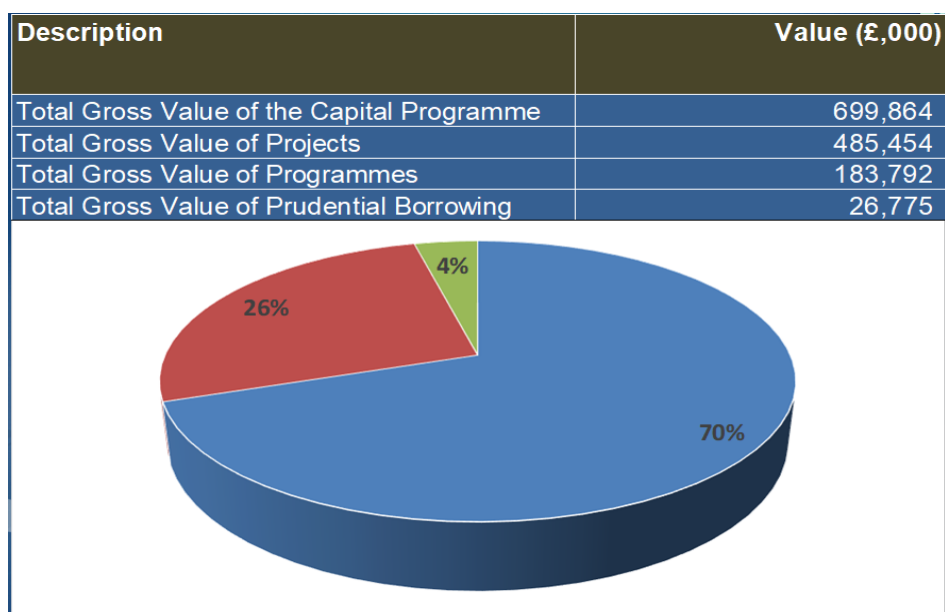


4.12 The Council's investment in maintaining and enhancing its existing assets and infrastructure is reflected in expenditure on the programmes of works; including the bridges & structural maintenance; property improvement; school estate; greenspace and IT programmes.

Based upon the Capital monitoring report to the Finance & Resources Committee on 1 February, the near £700 million of gross budgeted expenditure on the Council's Capital programme over the period 2022/23 – 2027/28 is currently heavily weighted towards investment in new projects (70%) as set out in the chart below.

Budgeted expenditure on projects reflects the scale and complexity of the Council's major investment in:

- Cross Tay Link Road (£150.5 million gross, £110.5m net) which is currently under construction
- Perth Museum (£27.2 million) which is scheduled to open in 2024.
- Perth High School Replacement (£80.2 million) which is now in progress on site
- PH2O (£90 million) allocation for the replacement of Perth Leisure Pool and Dewars Rinks.
- Blairgowrie Recreation Centre (£26.7 million) – see Section 7 and Appendix 2 to the report.



Expenditure on Prudential Borrowing largely relates to investment in the Council's vehicle fleet and street light column replacement.

- 4.13 The current assessed condition of the Council's existing assets is summarised, at a high level, in the following table. This assessment has previously been presented to political Budget Review Groups:

Asset Category	Condition Trend
Community Greenspace	Steady but tending towards declining
Vehicle Fleet	Steady
Information, Communications & Technology	Steady
Property	Declining
Traffic and Road Safety	Declining
Roads	Steady but tending towards declining
Structures (Bridges, viaducts etc)	Declining
Street Lighting	Steady
Flood Protection Infrastructure	Steady

- 4.14 Assessments are also undertaken of the use of individual assets and their suitability or fit with intended purpose. This can change over time as standards and expectations alter and is of relevance in relation to the Council's property assets.

- 4.15 The assessed condition of the Council's existing assets indicates a significant requirement for future investment if these assets are to be retained and the higher cost of replacement avoided.
- 4.16 In line with statutory requirements; the Council's strategic commitment to tackle Climate Change and the approved investment principles set out in paragraph 4.5 above - the future fitness for purpose of the Council's assets, particularly its fleet and property assets - will require to reviewed.
- 4.17 As the Council transitions towards reducing its carbon footprint and ultimately to net zero, in line with government targets, investment in assets such as electric and hydrogen powered vehicles and energy conservation; conversion to low carbon heating and other mitigating measures in respect of the Council's property estate will all place an increasing emphasis on investment in the Council's existing assets.
- 4.18 In a period of significant financial pressure on Council expenditure, there requires to be a focus on retaining only those assets which are both best placed to serve the needs of our communities, and which are cost effective to operate. This is particularly the case in respect of the Council's property estate, including its school estate.
- 4.19 The Financial Strategy (Report 22/141 refers) approved by Council in June 2022, includes as a key principle, the commitment to "collaborate with our public partners to reduce the overall public estate and dispose of assets which no longer best support the delivery of our strategic objectives." Given the substantial costs of both operating and investing in the property estate, the Council will require to consider a further programme of property rationalisation and managed disinvestment in the property estate.
- 4.20 In November, the Learning & Families Committee remitted the Executive Director (Education & Children's Services) to plan a review of the school estate in line with the principles of the approved Investment Blueprint and Financial Strategy; and bring an update on that work back to the Committee in August 2023 (Report 22/263 refers). It is now proposed that this review is incorporated into the work on developing the Council's Corporate Asset Management Plan as set out in paragraph 4.21 below.
- 4.21 Council officers will bring forward a Corporate Asset Management Plan for consideration by Council in December 2023. The Corporate Asset Management Plan will include the asset management plans and investment need across all of the Council's individual asset streams (property; community greenspace; roads & structures; fleet vehicles and digital).
- 4.22 The Corporate Asset Management Plan will provide an evidenced based approach for informing future investment and managed disinvestment decisions. This will then be used to help formulate both a delivery plan for addressing this need and the underpinning strategy for funding the Council's

General Fund Capital investment within the resources available and overall levels of affordability

- 4.23 The resultant 30 Year Investment Plan will be subject to discussion with elected members in late 2023 / early 2024 in advance of the Council setting the Capital budget and the funded delivery plan.

## **RECOMMENDATION**

### **4.24 it is recommended that Council**

- (b) Approve the development of the new Corporate Asset Management Plan for submission to Council in December 2023.**

## **5. BUDGET UPDATE AND AFFORDABILITY**

- 5.1 On 23 February 2022, Council approved a 6 Year Composite (General Fnd) Capital Delivery Plan for the period 2022/23 -2027/28 (Report 22/36 refers).
- 5.2 In approving the 6 Year Delivery Plan, the Council approved a long-term Capital funding strategy based upon incremental growth of £450,000 per annum in the Council's budget for borrowing costs (loan charges) combined with the managed use, over time, of the Council's Capital Fund. Council approved addressing the £450,000 additional annual Revenue implications of this strategy through the ring-fencing of growth in the Council Tax base.
- 5.3 The long-term Capital funding strategy provided the Council with approximately £190 million of investment capacity. In setting the 6 Year Capital Delivery Programme, the Council allocated £118.7 million of this capacity as follows:

**Capital Expenditure approved in February 2022**      £ million    £ million

**Inflation on Existing Projects / Programmes**

Perth High School	10.4	
Blairstown Recreation Centre	2.7	
New Primary School at Bertha Park	9.6	
Schools Audio Visual Programme	0.5	
Flood Protection Schemes	<u>0.2</u>	23.4

**New Projects approved February 2022**

PH2O		90.0
Technology Enabled Care		6.0
Funding from unallocated Capital Grant		-0.7

**Net Capital Expenditure Approved February 2022**      118.7

5.4 Progress with the approved Composite Capital Delivery Plan and the Housing Investment Programme has been reported to each meeting of the Finance & Resources Committee during the current financial year and to Council on 21 December 2022 (Report 22/310 refers).

5.5 Since setting the Capital budget in February 2022, additional expenditure of £45.7 million has been approved at the meetings noted below, to be met from the Capital funding strategy as set out below, leaving a balance of £25.6 million.

	£ million	£ million
<b>Investment capacity per approved Capital Funding Strategy</b>		190.0
LESS:		
Approved by Council on 23 February 2022 (Report 22/36)		(118.7)
<i>Approved by Finance &amp; Resources 7 September 2022 (Report 22/209)</i>		
Cross Tay Link Road - additional funding	(32.5)	
Perth Museum - additional funding	(0.7)	
<i>Approved by Finance &amp; Resources 30 November 2022 (Report 22/298)</i>		
Harris Academy Extension - additional funding	(1.0)	
<i>Approved by Council 21 December 2022 (Report 22/312)</i>		
Perth High School replacement - additional funding	<u>(11.5)</u>	(45.7)
<b>Balance of investment capacity under funding strategy</b>		<u><u>25.6</u></u>



## Impact of Construction Inflation

- 5.6 In common with all public and private sector organisations, the Council has experienced a significant increase in the cost of Capital investment. Over the period October 2021 to December 2022, the Council has approved circa. £200 million of additional Capital expenditure.

Including the £45.7 million of additional expenditure approved since February 2022, inflation and contingencies on the cost of delivering approved projects accounts for £89.9 million (45%) of this total.

## Affordability

- 5.7 As reported to the Finance & Resources Committee in November and Council in December 2022, the current 6 Year Composite Capital Budget, as it is currently specified is **no longer affordable in its entirety** due to the forecast impact of construction inflation.

As summarised below, the forecast impact of inflation on major Capital projects together with the programmes of works exceeds the capacity remaining within the approved Capital funding strategy to deliver them. The estimated funding shortfall of c. £34 million is likely understated as inflation projections have only been included for major projects subject to consideration within the report.

	£ million	£ million
<b>Balance of investment capacity under funding strategy</b>		25.6
<b>Forecast inflation on major projects</b>		
Blairgowrie Recreation Centre (revised forecast £36m)	(9.3)	
PH20 (revised forecast £110m+)	(20.0)	
<b>Forecast inflation on Capital programmes</b>		
10% compound inflation on programmes of works	<u>(30.0)</u>	(59.3)
<b>Potential funding shortfall (minimum)</b>		<u><b>(33.7)</b></u>
<b>Recurring Capital Budget from 2028/29 onwards (per annum)</b>		<u>24.0</u>

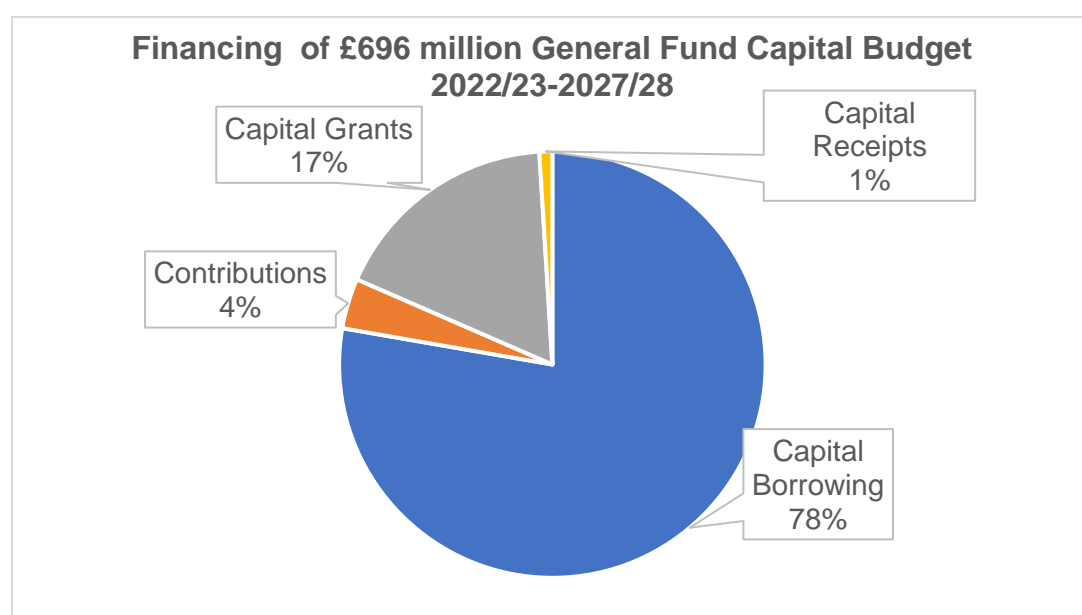
- 5.8 There is inherent uncertainty around forecasts of future inflation. The revised estimate for Blairgowrie Recreation Centre of £36 million is, however, current and is reflected in the Final Business Case attached to this report. The

updated forecast for PH2O is more uncertain but reflects current cost trends and the complexity of the proposed project – section 7 of this report.

- 5.9 Given there is likely to be inflationary pressures on other Capital projects and programmes not reflected in the table, the potential funding shortfall over the current Capital Delivery programme should reasonably be viewed as a minimum.
- 5.10 The Council's long term Capital funding is based upon an assumed £12 million of Scottish Government Capital Grant funding each year matched by £12 million of additional Council borrowing, giving a recurring Capital budget from 2028/29 onwards of £24 million each year.
- 5.11 Given the condition of the Council's various asset portfolios; the financial implications of addressing net zero requirements in developing projects; the expected demands on the Council's future Capital budget and the impact of inflation, the Council's future Capital budget is now significantly underfunded, even with a focus on investing in existing assets.

### Impact of Increased Borrowing Costs

- 5.12 The level of capital investment which can be met from the current funding strategy is also determined by the cost of borrowing. The Council's Capital expenditure is predominantly financed through long-term borrowing from the Public Works Loans Board (PWLb) as illustrated below:



Source: Appendix I, Capital Monitoring Report No 3 (Report 23/31 refers)

- 5.13 At the time the Capital Budget was last set in February 2022, the interest rates on PWLB borrowing were forecast to be in the range of 2%-3% over the medium to longer term. As Council will be aware, the impact of inflation and uncertainty in the financial markets has led to a marked increase in borrowing costs and this applies equally to Council borrowing. This is particularly significant for the delivery of the Capital Budget given that much of the Council's borrowing requirement will be over the next few years when rates are expected to be most volatile.
- 5.14 In December 2022, the Council approved adopting an updated scenario for long-term borrowing costs. This assumes that the average or consolidated interest rate on Council borrowing (including both historic and future borrowing) will be in excess of 3% over the longer term (Report 22/310 refers).
- 5.15 As the Council's Capital financing is supported by the managed use of the Capital Fund, increased borrowing costs will also accelerate the period over which the Capital Fund is run down. The funding strategy approved in February 2022 projected that the Capital Fund would be fully applied by 2045/46, at which point the Council would require to address a recurring deficit in its borrowing costs.
- 5.16 Dependent upon assumptions on the Council's future consolidated interest rate, the Council's Capital Fund may potentially be fully applied somewhere between the early 2030s and early 2040s. Small movements in the modelling assumptions can have a significant impact on the sustainability of the Capital Fund. Forecasts on the Capital Fund will be reviewed in developing an updated Capital funding strategy for consideration by Council.
- 5.17 In the separate Revenue Budget & Change Plan 2023/24 -2025/26 report to this meeting of the Council, it is proposed to increase the Council's Loans Charges Budget by £600,000 per annum from 2023/24 onwards. This adjustment is intended to provide some resilience against the impact of forecast higher borrowing costs over the medium term, rather than increasing the Council's immediate investment capacity.
- 5.18 As set out in section 4 above, work on corporate asset management planning and the development of the initial 30 Year Investment Plan will be undertaken over the calendar year. This work is intended to provide a strong evidence base for future Capital investment and dis-investment based on addressing need.

5.19 It would normally be the case that the Council would roll forward the Capital Delivery Plan by one year to 2028/29. As set out above in Sections 4 and 5 of the report, it is not proposed to do this at this time as:

- Further work requires to be undertaken on the Council's asset management planning to review and prioritise the Council's investment need over the medium and longer term, with an anticipated focus on investment in existing assets.
- The existing approved Capital funding strategy is now insufficient to support the delivery of the entire Capital programme as currently specified due to the impact of construction inflation.
- Recent increases in borrowing costs, which are anticipated to remain higher than previously forecast, at least in the medium term, will further increase the Revenue cost of Capital investment.
- Core funding assumptions beyond 2027/28 are insufficient to meet the cost of the current Capital programmes of works
- The Council, therefore, requires to review its Capital funding strategy to support its identified investment need over the next 12 months.

## **RECOMMENDATION**

5.20 It is, therefore, proposed that Council approves updating the current Capital Delivery Plan for the five-year period 2023/24- 2027/28 in advance of a new long-term Investment Plan; Capital Delivery Plan and Capital funding strategy, linked to a new Corporate Asset Management Plan, being approved in February / March 2024.

**5.21 It is recommended that Council:**

- (c) Approve the development of a long-term Investment Plan and revised Capital funding strategy beyond 2027/28 for consideration in setting the Capital Budget in February / March next year.**

## 6. GENERAL FUND CAPITAL RESOURCES AND UPDATED CAPITAL DELIVERY PLAN FOR 2023/24 -2027/28

### Local Government Finance Circular 11/2022

- 6.1 Local Government Finance Circular 11/2022 details provisional Scottish Government Revenue and Capital grant funding allocations for each local authority. No funding information is provided beyond financial year 2023/24.
- 6.2 Scottish Government Capital grant funding in 2023/24 is £826.641 million comprising £687.537 million of General Capital Grant and £139.104 million of Specific Capital Grants. Included within the General Capital Grant allocation is £33.6 million for flood protection schemes.
- 6.3 Perth & Kinross Council's provisional Scottish Government Capital Grant funding in 2023/24 is £24.041 million. After adjusting for Capital Grant funding for 2023/24 received in the current year and resources reflected in the Revenue Budget, the total amount of Scottish Government Capital Grant funding for 2023/24 shown in Appendix 1 to the report is £22.832 million, comprising £22.160m of General Grant and £672,000 of Specific Grant.

### 2023/24 Scottish Government Capital Grant Funding

	General Grant £'000	Specific Grant £'000	Total £'000
General Capital Grant (exc Flood Schemes)	19,103		19,103
General Capital Grant allocation for Flood Schemes			
Comrie	1,776		1,776
Milnathort	1,272		1,272
South Kinross	1,076		1,076
Scone	142		142
Specific Capital Grant: Cycling, Walking & Safer Streets		672	672
<b>Grant Funding per Circular 11/2022</b>	<b>23,369</b>	<b>672</b>	<b>24,041</b>
<i>Grant Funding for 2023/24 received in 2022/23</i>			
Play Parks	291		291
Coastal Change Adaptation	100		100
<i>LESS: Resources reflected in the Revenue Budget</i>	<i>-1,600</i>		<i>-1,600</i>
<b>Scottish Capital Grant Funding in 2023/24 (Appendix 1)</b>	<b>22,160</b>	<b>672</b>	<b>22,832</b>

- 6.4 Finance Circular 11/2022 also includes updates to Capital Grant funding in the current financial year with the Council receiving £913,000 of the £30 million national allocation for implementing Free School Meals: £176,000 for the Nature Restoration Fund and £100,00 for Flood Schemes.

- 6.5 Including all adjustments, the Council's estimated General Fund, **Gross Capital Resources for the 5-year period 2023/24 -2027/28** total **£565.131million**. Individual budget lines in Appendix 1 are shown net of Specific Capital Grants; ring-fenced receipts; Tay Cities Deal and Transport Scotland funding and third party contributions. This position will be updated at the end of the financial year for resources carried forward from 2022/23.
- 6.6 **Appendix 1** to the report details the 5 Year Composite (General Fund) Capital Delivery Plan 2023/24 – 2027/28 based upon estimated Gross resources over the period. The position has been updated since the Finance & Resources Committee on 1 February 2023 for a net £2.907 million increase in resources.
- 6.7 **Appendix 1 does not include any proposed allocation of the £25.6 million remaining investment capacity under the approved Capital funding strategy detailed in paragraph 5.5.**

## **RECOMMENDATION**

- 6.8 **It is recommended that Council:**
- (d) **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.**

## **7 BLAIRGOWRIE RECREATION CENTRE**

- 7.1 The Final Business Case for the Blairgowrie Recreation Centre is attached at **Appendix 2** to the report for consideration by Council.
- 7.2 The current Blairgowrie Recreation Centre is the main indoor sports facility serving the Blairgowrie and surrounding Eastern Perthshire community and Blairgowrie High PE department. Although there have been no major upgrades to Blairgowrie Recreation Centre since it was built in 1982, it continues to meet the needs of curriculum delivery.
- 7.3 Both Blairgowrie High School and the existing Blairgowrie Recreation Centre are currently rates as B “Satisfactory” for condition and C “Poor” for suitability.
- 7.4 In June 2016, the Council approved a Capital budget allocation of £17.2 million to provide for the replacement of Blairgowrie Recreation Centre (Report 16/277 refers). This represented the estimated cost, at that time, of replacing the centre on a like for like basis in accordance with prevailing building standards.

- 7.5 Engagement with the Blairgowrie community was undertaken through a user reference group facilitated by Council officers and the scope for the project was developed through a consultation process undertaken by PMR sports and Sports & Leisure Consultants.
- 7.6 The Council's commitment to tackling climate change and the legislative responsibilities now placed upon Scottish local authorities to achieve net-zero have led to the Council adopting Passivhaus low carbon building standards as the optimum model. The Perth Riverside Primary School and the replacement Perth High School are both designed to Passivhaus standards. The Blairgowrie Recreation Centre has similarly been designed to Passivhaus standards which represent the current highest standards in sustainable construction and low energy design.
- 7.7 The proposed scope of the new Blairgowrie Recreation Centre has also changed significantly since the original proposal of a direct replacement for the existing facility. The new Blairgowrie Recreation Centre has now been designed to comprise:
- a 6 lane 25m pool
  - a 4-court hall
  - a 2-court hall/ gymnasium
  - dance studio and fitness suite
  - accessible changing facilities
  - all weather pitch
- 7.8 The Gross Internal Floor Area (GIFA) of the redesigned Blairgowrie Recreation Centre will be approximately 78% greater than the existing facility. The revised footprint for the facility has, however, been designed so as not to impact upon the operation of Blairgowrie High School.
- 7.9 Both the significant increase in scope of the project and the adoption of Passivhaus design and build standards has led to a series of revised cost estimates for the proposed project. In October 2020 the cost estimate for the project was increased to £24m (Report 20/175 refers), which was updated in setting the budget in February 2022 to £26.7 million (Report 22/36 refers).
- 7.10 The current cost estimate for Blairgowrie Recreation Centre is £36 million. The movement in estimated costs reflects completion of detailed design work and the tendering of works packages in a climate of significant inflation in construction costs. Officers are currently evaluating the offer from Hubco and the appointed contractor BAM in terms of compliance with the Council's specification.
- 7.11 The opening date of the new facility is still to be confirmed but, subject to a final decision of Council, is anticipated to be in 2025. This would be impacted by the proposal to pause and review this project.

- 7.12 The annual current and indicative net revenue operating costs (energy; cleaning; lifecycle maintenance and LAL contract fee) for both the existing and the proposed new facility are set out section 4.4 of the Full Business Case and summarised in the table below:

Current and Indicative Net Revenue Operating Costs for Blairgowrie Recreation Centre (per Full Business Case, Appendix 2)	2022/23 <i>Existing</i> Blairgowrie Recreation Centre £'000	2024/25 <i>Existing</i> Blairgowrie Recreation Centre £'000	2024/25 <b>New</b> Blairgowrie Recreation Centre £'000
Current net operating costs	336		
Indicative net operating costs**		496	595
Additional revenue pressure in comparison to 2022/23**		160	259

*\*\*Indicative only and potential issues are referenced in paragraph 7.13 below*

The costing above largely reflects the assumed impact of future energy inflation on the cost of operating the current facility. In comparison, while a new facility built to Passivhaus standards will have far greater energy efficiency, this is forecast to be offset by additional operating costs in relation to the increased size (78%); complexity and broader range of facilities provided.

- 7.13 Operating costs for the proposed new facility must be considered indicative at this time as assumptions have required to be made on energy; maintenance; usage and income. In addition, the following issues will require to be confirmed:

Blairgowrie Recreation Centre is currently occupied and operated on behalf of the Council by Live Active Leisure and attracts 100% charitable Non-Domestic Rates (NDR) relief through this contractual arrangement. It is assumed in the Full Business Case that this will continue and that a new Blairgowrie Recreation Centre will also be exempt from paying rates. The total amount of NDR relief the Council can award is, however, a “fixed pot” limited to the total level of NDR relief in November 2017 uprated for annual changes in rate poundage and periodic revaluations. Any future change in non-domestic rates relief due to the limits of this “fixed pot” would create a significant additional cost pressure, particularly given the increased size and rateable value of the proposed new Blairgowrie Recreation Centre.

Further work requires to be undertaken in developing an operating model for the proposed new facility and the indicative LAL contract fee included within the Final Business Case makes no provision for increased opening hours and / or for the provision of an expanded range of activities.



The indicative costing assumes a 15% increase in use and income in the first year of operation with further growth thereafter. In addition, there are also assumptions on a review of fees from 2024/25 onwards. The extent to which actual demand and / or pricing varies from these assumptions will impact on the net cost of operation.

- 7.14 The proposed new Blairgowrie Recreation Centre would represent a significant investment in expanding the sport and recreation offer to the Blairgowrie and surrounding Eastern Perthshire community based upon a building designed and constructed to the highest current standards in terms of sustainability and energy efficiency.
- 7.15 The revised cost of delivering the new facility is, however, significant and has increased by £9.3 million or approximately 34% from the estimated cost reflected within the Capital Budget in February 2022.
- 7.16 Revenue cost pressures from operating the new facility will depend upon the operating model adopted; opening hours; the leisure offer as well as demand and pricing. These factors can be modelled but actual experience may vary. Based upon indicative costing and modelling, the additional revenue cost of operating the facility as shown within the attached Final Business Case is approximately £259,000 per annum more (at assumed 2024/25 prices) than the current operating costs for the existing facility.

This excludes any costs (operating contract; energy etc) from an extension to the existing opening hours to promote increased community access or any risk around future non - domestic rates relief. No provision is currently included within the Provisional Revenue Budget for additional costs in respect of the operation of a new Blairgowrie Recreation Centre so this would represent a Revenue pressure which would require to be addressed.

- 7.17 The Council is currently undertaking an extensive consultation exercise with local communities around the issue of Place through the “Big Conversation”. It is anticipated that the need for further investment in other Council owned assets in Blairgowrie will be identified through this consultation. In this context, the assessed suitability rating of Poor for the adjacent Blairgowrie High School is expected to feature in community feedback. The completion of this consultation exercise over the coming months will provide a stronger evidence base for future investment in Blairgowrie and other communities.

## **RECOMMENDATION**

- 7.18 Given the significant financial pressures on the Council’s Revenue and Capital Budgets, the officer recommendation is to pause the delivery of the new Blairgowrie Recreation Centre on the grounds of the affordability of the overall capital programme. The project could then be considered in the context of the feedback from the Big Conversation on place as part of a wider consideration of the Capital investment needs of the Blairgowrie community.

7.19 To date, the Council has incurred £1.9 million in developing the project with total costs up to the time of Financial Close estimated at approximately £3.03 million. Should the project be significantly reviewed or even cancelled at a later stage, these costs would require to be met from the provision for the facility within the Capital Budget.

**7.20 It is recommended that Council:**

- (e) Approve pausing the delivery of the new Blairgowrie Recreation Centre on the grounds of overall capital programme affordability, pending further review of the investment needs of the Blairgowrie community. The existing budget provision for the project of £26.7 million will be retained pending the outcome of the review.**

**8. PH2O**

8.1 In February 2023, the Council approved funding of £90 million for the creation of a combined leisure facility on the current site of the Dewars Centre and Perth Leisure Pool. In outline, the proposed facility includes:

- Large leisure water
- 25m traditional pool with movable floor
- 12.5 x 8.5m teaching pool with movable floor
- Gym/group fitness facilities (3 studios)
- Bowling – 6 lanes
- Ice – 8 lanes
- Health spa; family play area; flexible conference facilities and a café.

8.2 The “PH2O” project is envisaged as an ambitious and significant investment in sport and leisure in Perth city based upon a Passivhaus design to ensure a building meeting the highest standards in sustainable construction and energy efficiency. A project Board has been established, supported by Council officers, comprising elected members and board members of Live Active Leisure (LAL), to oversee the development of the project.

8.3 Whilst due diligence was undertaken in arriving at an original cost estimate for the PH2O project, the inflation impacting upon the Council’s overall Capital programme has resulted in a revised cost estimate for the PH2O project of £110 million. This reflects both the scale and complexity of the proposed facility.

8.4 The operating model for the proposed PH2O facility is also impacted by the global rise in energy and maintenance costs. Although the vision is to deliver a highly energy efficient building, the inherent nature of the facility – which requires both maintaining large volumes of leisure water at an acceptable temperature and maintaining ice in an appropriate condition, will inevitably mean that the facility will be a high energy user. A number of both public and

private swimming facilities have recently been temporarily closed in light of substantial increases in operating costs.

## RECOMMENDATION

- 8.5 As elected members will be aware, the Council's ALEOs operate sports; arts and cultural facilities owned by the Council both in Perth City and across Perth and Kinross. Many of these facilities require investment, as do the facilities owned and operated by LAL. Given the significant financial pressures on the Council's budget, it is important to reconsider how best to target the Council's investment in its overall sports; arts and leisure offer for the benefit of the wider community.
- 8.6 To date, the Council has incurred approximately £273,000 in developing the PH2O project. Pending the outcome of the wider review, these costs may require to be met from within the existing Capital budget
- 8.7 The current policy requirement to meet net zero levels in development projects is resulting in significant additional costs being introduced to projects such as PH2O. At a time when there are challenges in balancing the financial and sustainability requirements placed upon the Council, it will be necessary to consider how we maintain both of these Council commitments within the development of this project and the Council's wider Corporate Asset Management Plan.
- 8.8 **It is recommended that Council**
- (f) **Approve pausing the development and delivery of the PH2O project, on the grounds of overall capital programme affordability. The existing budget provision for the project of £90 million will be retained pending the outcome of the review.**

## 9. PERTH ECO INNOVATION PARK

- 9.1 The project which is the subject of 'Perth Eco-Innovation Park' Outline Business Case (attached at **Appendix 3** to the report) concerns phase 1 of a larger project and will provide the critical enabling infrastructure and site preparation works to unlock the full 240-hectare site at Perth West. The unlocking of Perth West will drive the ambition of the Council and stakeholders for Perth City to become one of Europe's most sustainable small cities through its focus on a net zero, high value and innovation driven economy. The Eco-Innovation Park will contribute to the diversification of Perth's economy, which is over-reliant on generally lower skilled hospitality, retail and tourism jobs; as well as improving the city's productivity and competitiveness and supporting a Just Transition to net zero.
- 9.2 The Perth Eco Innovation Park forms part of the Economic Wellbeing Plan approved by Council in March 2021 (Report 21/37 refers) and is included within the current Capital Delivery Plan. The project objectives are:

- By 2026, to deliver the enabling infrastructure to unlock 11 hectares development-ready employment land, establishing the first phase of the planned 25+ hectare Eco-Innovation Park, alongside residential development, community facilities, mobility hubs and amenity features.
  - By 2035, to attract new and grow existing businesses, capture sustainable mobility and smart energy opportunities to create high value jobs in the clean growth sector (1,000 jobs).
  - To be a catalyst to drive business and place innovation establishing Perth as a city-scale 'living lab' and support the transition to a data and technology driven, net-zero economy. The Project will integrate with the Perth Innovation Highway Tay Cities Deal funded project, a 5-mile innovation corridor, which will connect Perth Eco-Innovation Park to the city centre in a sustainable way with physical and intelligent digital, energy and transport infrastructure.
- 9.3 Phase 1 of the project relates to the enabling infrastructure (A9 underpass and local road improvement works) to allow vehicular access to the site. The estimated cost for Phase 1 is currently £32.8 million, based upon a projected £25.2 million cost for works and a 30% contingency in line with HM Treasury Green Book methodology to provide for delivery uncertainties. Details of the cost estimates are set out in section 4.1 of the Outline Business Case attached at Appendix 3. It is acknowledged that completing the enabling works by 2026 represents a challenging timescale for delivery.
- 9.4 Over the long-term, it is forecast that the enabling works will be financed through developer contributions on housing of £20 million; from the sale of serviced employment land estimated at £5.1 million and from £5 million of funding from the Tay Cities Deal for the Innovation Highway which forms part of the overall project. Members will be aware that the Council's recent application for £10 million of Levelling Up grant support towards the cost of enabling works was unsuccessful and the Council is awaiting feedback on its application.
- 9.5 Members will recognise that the Council operates in a competitive market in presenting economic development opportunities to potential investors. The Head of Planning & Development has advised that there is no realistic prospect of investors meeting infrastructure costs nor, indeed, of any commitment to investment in advance of a confirmed project. Given the importance of the overall long-term project to the Perth and Kinross economy and local employability, the delivery of the Phase 1 enabling work is considered a strategic priority.
- 9.6 The Council is, therefore, requested to approve allocating £10 million from the balance of investment capacity set out in paragraph 5.5 as a statement of the Council's commitment to the project and to enable planning, design and preliminary works to begin. Officers will bring forward proposals to fund

the remaining cost of the enabling works as part of the development of an updated Capital funding strategy for consideration in 2024.

**9.7 It is recommended that Council:**

- (g) Approve funding of £10 million towards the cost of delivering enabling works for Phase 1 of the Perth Eco Innovation Park to be met from the balance of investment capacity as set out in paragraph 5.5 of the report and remit officers with reflecting the remaining cost of the enabling works as part of the development of an updated Capital funding strategy for consideration in 2024.**

**10 FURTHER RECOMMENDATIONS**

- 10.1 The Executive Leadership Team has undertaken an early assessment of asset conditions and priorities across the Council's current asset portfolios which has highlighted several immediate investment requirements. From this assessment, the following projects have been identified as priorities and are recommended for inclusion within the 5 Year Composite (General Fund) Capital Delivery Plan 2023/24 – 2027/28.

**GARRY VIADUCT**

- 10.2 The Garry Viaduct is a three-span structure supporting the B8019 over the Garry River and Highland Railway line in the Killiecrankie Gorge. The structure was constructed in 1969 and the original bearings supporting the deck (road) are still in place and are now suffering from significant corrosion.
- 10.3 The B8019 provides road access from Pitlochry to Loch Tummel and serves both local communities and the tourism economy in the Pitlochry area. As the viaduct carries the road over a main railway line, any failure of the structure and subsequent unplanned closure would likely result in both significant disruption to local road traffic and, potentially, network rail operations.
- 10.4 The Strategic Business Case for investment is attached at **Appendix 4** to the report with the cost for the repair works currently estimated at £4.4 million phased for design and delivery over the next five years
- 10.5 It is recommended that Council**
- (h) Approve funding of £4.4 million for the repair of the Garry Viaduct for inclusion as part of the Council's Structures programme, to be met from the balance of investment capacity as set out in paragraph 5.5 of the report.**

## **MOSAIC**

10.6 MOSAIC is the Council's replacement adult care software system which is integral to supporting client care: client record management and the efficient charging for residential services. The Council's investment in MOSAIC includes the cost of project support staff implementing the system. Due to delays in procurement, there is a requirement to extend the contracts of the project team to ensure that this key system can be appropriately supported during its implementation phase. The cost of the contract extensions is £442,000.

### **10.7 It is recommended that Council:**

- (i) Approve additional funding of £442,000 in 2023/24 for the MOSAIC system, to be met from the balance of investment capacity as set out in paragraph 5.5 of the report.**

## **SEEMIS**

10.8 SEEMIS is the Council's school management information system and is integral to the operation of the Council's schools. The Council has previously agreed that annual licensing costs for SEEMIS will be transferred from the Revenue to the Capital budget in line with the treatment of costs for other corporate systems. Provision is required in the Capital Delivery Plan of £698,000 to meet SEEMIS licensing costs over the 5-year period 2023/24-2027/28 (£98,000 for part year costs in 2023/24, £150,000 per annum thereafter).

### **10.9 It is recommended that Council:**

- (j) Approve additional funding of £698,000 to meet annual SEEMIS licensing costs up to 2027/28 to be met from the balance of investment capacity as set out in paragraph 5.5 of the report**

## **11. SUMMARY**

11.1 This report seeks to provide Council with an update on work being progressed to inform and provide a robust evidence base for future Capital investment; on the affordability of the current Capital programme and on the Capital grant funding provided within the 2023/24 local government settlement.

11.2 The report confirms that the Capital Budget approved by Council in February 2022, is now unaffordable in its entirety, due to the impact of construction inflation combined with the emerging issue of higher than anticipated borrowing costs.

11.3 In response, it is recommended that the Council updates the Composite (General Fund) Capital Delivery Plan for the 5 Year period 2023/24 – 2027/28

at this meeting of the Council and looks to set a future budget for 2027/28 and beyond on a more sustainable basis in February / March next year.

- 11.4 In light of pressures on the Council's budget and issues of affordability, the report makes recommendations to Council on specific projects. These recommendations also reflect proposed additional investment where this is considered strategic or urgent and important.
- 11.5 Under the existing Capital funding strategy approved by Council in February 2022, there is a forecast balance of investment capacity of £25.6 million. The recommendations contained within this report, if approved in their entirety, would allocate £15.6 million of this balance as follows:

	<i>Para</i>	£ million	£ million
Balance of Investment Capacity	5.5		25.6
<b>Recommendations in report</b>			
Contribution toward enabling works for Perth Eco Innovation Park	9.7	(10.0)	
Garry Viaduct repairs	10.5	(4.4)	
Funding for implementation of MOSAIC system	10.7	(0.4)	
Funding for SEEMIS licensing	10.9	(0.7)	(15.5)
Investment Capacity (updated)			10.1

- 11.6 Subject to approval of the recommendations on the Blairgowrie Recreation Centre and PH2O projects, there is no proposed reallocation of the budgets for these projects pending completion of the proposed review work.

#### Author(s)

Name	Designation	Contact Details
<b>Stewart MacKenzie</b>	Head of Finance	<a href="mailto:CHXFinance@pkc.gov.uk">CHXFinance@pkc.gov.uk</a>
<b>Business Case Leads</b>		
<b>Blairgowrie Recreation Centre</b> <b>Greg Boland</b>	Head of ECS Business and Resources	
<b>Perth Eco Innovation Park</b> <b>David Littlejohn</b>	Head of Planning & Development	
<b>Garry Viaduct</b> <b>Barbara Renton</b>	Executive Director (Communities)	

**Approved**

<b>Name</b>	<b>Designation</b>	<b>Date</b>
<b>Stewart MacKenzie</b>	Head of Finance	22 February 2022
<b>Karen Donaldson</b>	Chief Operating Officer	22 February 2022
<b>Thomas Glen</b>	Chief Executive	22 February 2022



## 1. IMPLICATIONS, ASSESSMENTS, CONSULTATION AND COMMUNICATION

*The undernoted table should be completed for all reports. Where the answer is 'yes', the relevant section(s) should also be completed*

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

### 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 objectives.

## **2. Resource Implications**

### Financial

- 1.1 There are no direct financial 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 2008, the Council has a general duty to demonstrate its commitment to sustainability and the community, and the environmental and economic impact 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 has been consulted in the preparation of this report.

## **2. BACKGROUND PAPERS**

- 5.1 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 – Composite (General Fund) 5 Year Capital Delivery Plan 2023/24-2027/28

Appendix 2 – Final Business Case: Blairgowrie Recreation Centre

Appendix 3 – Outline Business Case: Perth Eco Innovation Park

Appendix 4 – Strategic Business Case: Garry Viaduct



**PERTH AND KINROSS COUNCIL**  
**COMPOSITE CAPITAL BUDGET 2020/21 TO 2028/29**  
**ESTIMATED RESOURCES**

**APPENDIX I A**

	Capital Resources 2023/24 (£'000) Proposed Budget	Capital Resources 2024/25 (£'000) Proposed Budget	Capital Resources 2025/26 (£'000) Proposed Budget	Capital Resources 2026/27 (£'000) Proposed Budget	Capital Resources 2027/28 (£'000) Proposed Budget	Total Capital Resources (£'000) Proposed Budget
<b><u>Capital Grants</u></b>						
General Capital Grant	22,160	13,847	12,639	12,150	12,150	72,946
Cycling, Walking & Safer Streets	672	200	200	200	200	1,472
Town Centre Fund	0	0	0	0	0	0
Regeneration Fund	0	0	0	0	0	0
Recycling Improvement Fund	2,081	0	0	0	0	2,081
Perth Transport Futures - CTLR	15,000	0	0	0	0	15,000
Total Capital Grants	39,913	14,047	12,839	12,350	12,350	91,499
<b><u>General Capital Receipts</u></b>						
General Fund - Capital Receipts/Disposal	934	250	250	250	250	1,934
Ring Fenced Receipts - Vehicle Disposals	200	377	377	927	897	2,778
Total Capital Receipts	1,134	627	627	1,177	1,147	4,712
<b><u>Commercial Property Capital Receipts</u></b>						
Capital Receipts b/f	2,274	2,082	2,707	3,015	3,015	2,274
Commercial Property Capital Receipts	953	625	308	0	0	1,886
Capital Receipts c/f	(2,082)	(2,707)	(3,015)	(3,015)	(3,015)	(3,015)
Total Commercial Capital Receipts Applied	1,145	0	0	0	0	1,145
<b><u>Contributions</u></b>						
Tay Cities Deal	81	990	1,899	550	505	4,025
Third Party Contributions	568	0	2,500	1,000	1,000	5,068
Developer Contributions	2,100	2,300	2,367	2,600	2,600	11,967
Revenue Budget Contributions	99	0	0	0	0	99
Total Contributions	2,848	3,290	6,766	4,150	4,105	21,159
<b><u>Capital Borrowing Requirement</u></b>						
Corporate Borrowing Requirement	145,399	137,574	77,413	43,722	22,607	426,715
Prudential Net Borrowing Requirement	2,749	4,362	4,353	4,367	4,070	19,901
Total Capital Borrowing Requirement	148,148	141,936	81,766	48,089	26,677	446,616
<b>TOTAL CAPITAL RESOURCES/ GROSS BUDGET EXPENDITURE</b>	<b>193,188</b>	<b>159,900</b>	<b>101,998</b>	<b>65,766</b>	<b>44,279</b>	<b>565,131</b>

## PROPOSED COMPOSITE CAPITAL BUDGET 2023/24 to 2027/28

SUMMARY OF NET EXPENDITURE

SERVICE	Revised Budget  2022/23 (£'000)	Proposed Budget  2023/24 (£'000)	Proposed Budget  2024/25 (£'000)	Proposed Budget  2025/26 (£'000)	Proposed Budget  2026/27 (£'000)	Proposed Budget  2027/28 (£'000)	Proposed Total Budget 2023/24- 2027/28 (£'000)
EDUCATION & CHILDREN'S SERVICES	20,503	58,640	56,449	45,568	17,504	6,823	184,984
HOUSING & ENVIRONMENT	75,268	105,103	91,413	42,419	37,370	27,321	303,626
HEALTH & SOCIAL CARE	1,332	1,532	1,303	1,303	1,303	1,319	6,760
CORPORATE & DEMOCRATIC SERVICES	10,795	9,212	9,168	7,732	6,912	6,214	39,238
<b>TOTAL NET BUDGET</b>	<b>107,898</b>	<b>174,487</b>	<b>158,333</b>	<b>97,022</b>	<b>63,089</b>	<b>41,677</b>	<b>534,608</b>

<b><u>EDUCATION &amp; CHILDREN'S SERVICES</u></b>	<b>Revised Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Total Budget 2023/24- 2027/28 (£'000)</b>
<b>PROJECT/NATURE OF EXPENDITURE</b>	<b>2022/23 (£'000)</b>	<b>2023/24 (£'000)</b>	<b>2024/25 (£'000)</b>	<b>2025/26 (£'000)</b>	<b>2026/27 (£'000)</b>	<b>2027/28 (£'000)</b>	
MIS - Procurement & Integration	55	49	0	0	0	0	49
Blairgowrie Recreation Centre - Replacement	200	8,435	6,600	9,668	0	0	24,703
<u>School Modernisation Programme</u>							
Investment in the Learning Estate	975	4,904	11,013	6,650	6,650	6,823	36,040
Free School Mean Expansion Programme	913	2,435	0	0	0	0	2,435
Methven Primary School Refurbishment	311	0	250	0	0	0	250
Kirkmichael Primary School Upgrade	98	0	0	0	0	0	0
Capital Receipt (ring-fenced)	(100)	0	0	0	0	0	0
Early Learning & Childcare	38	0	0	0	0	0	0
- Letham Primary School Upgrade Project	19	0	0	0	0	0	0
- Rattray Primary School Upgrade Project	1,345	470	0	0	0	0	470
North/West Perth - New Primary School	100	1,000	7,500	15,000	400	0	23,900
Riverside Primary School	12,018	2,635	0	0	0	0	2,635
Technology Upgrades	45	800	586	0	0	0	1,386
Perth Academy - Refurbishments	1,368	1,812	2,500	2,150	2,150	0	8,612
Perth Grammar School - Upgrade Programme (Phase 3)	361	1,700	1,500	1,500	504	0	5,204
Perth High School Internal Services & Refurbishment	21	0	0	0	0	0	0
Perth High School - New School Investment	1,636	30,300	26,500	10,600	7,800	0	75,200
Harris Academy/Invergowrie - Extension	1,100	4,100	0	0	0	0	4,100
<b>TOTAL</b>	<b>20,503</b>	<b>58,640</b>	<b>56,449</b>	<b>45,568</b>	<b>17,504</b>	<b>6,823</b>	<b>184,984</b>

<b><u>COMMUNITIES</u></b>	<b>Revised Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Total Budget 2023/24- 2027/28 (£'000)</b>
<b>PROJECT/NATURE OF EXPENDITURE</b>	<b>2022/23 (£'000)</b>	<b>2023/24 (£'000)</b>	<b>2024/25 (£'000)</b>	<b>2025/26 (£'000)</b>	<b>2026/27 (£'000)</b>	<b>2027/28 (£'000)</b>	
<u>Traffic &amp; Road Safety</u>							
Road Safety Initiatives (20mph zones etc.)	0	512	335	200	200	200	1,447
Additional Road Safety - Pedestrian Crossings	0	175	175	175	0	0	525
Schools Road Safety Measures	440	106	0	0	0	0	106
20mph Signage Programme - Schools	111	89	0	0	0	0	89
20mph Signage Programme	0	76	0	0	0	0	76
Cycling Walking & Safer Streets	1,078	672	200	200	200	200	1,472
Scottish Government Grant - Cycling Walking Safer Streets	(973)	(672)	(200)	(200)	(200)	(200)	(1,472)
Third Party Contribution (TACTRAN)	(105)	0	0	0	0	0	0
Car Parking Investment	45	277	0	0	0	0	277
Car Parking Investment - Pitlochry	0	150	0	0	0	0	150
Strathmore Cycle Network	0	84	0	0	0	0	84
<u>Asset Management - Roads &amp; Lighting</u>							
Structural Maintenance	13,770	9,541	9,593	9,593	9,800	7,500	46,027
Third Party Contribution (Forrestry Commission)	(1,316)	0	0	0	0	0	0
Traffic Signals - Renewals/Upgrading	199	0	0	0	0	0	0
Third Party Contribution	(3)	0	0	0	0	0	0
Footways	524	435	435	435	435	435	2,175
Investment in Local Footpaths	0	100	100	0	0	0	200
Road Safety Barriers	10	23	0	0	0	0	23
<b>TOTAL CARRIED FORWARD</b>	<b>13,780</b>	<b>11,568</b>	<b>10,638</b>	<b>10,403</b>	<b>10,435</b>	<b>8,135</b>	<b>51,179</b>



<b><u>COMMUNITIES</u></b>	<b>Revised Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Total Budget 2023/24- 2027/28 (£'000)</b>
<b>PROJECT/NATURE OF EXPENDITURE</b>	<b>2022/23 (£'000)</b>	<b>2023/24 (£'000)</b>	<b>2024/25 (£'000)</b>	<b>2025/26 (£'000)</b>	<b>2026/27 (£'000)</b>	<b>2027/28 (£'000)</b>	
<b>TOTAL BROUGHT FORWARD</b>	<b>13,780</b>	<b>11,568</b>	<b>10,638</b>	<b>10,403</b>	<b>10,435</b>	<b>8,135</b>	<b>51,179</b>
<u>Asset Management - Bridges</u>							
Bridge Refurbishment Programme	688	2,312	1,471	1,341	1,746	1,406	8,276
Dalhenzean Culvert	43	264	0	0	0	0	264
Dunkeld Golf Course	27	0	219	0	0	0	219
Vehicular Bridge Parapets Programme - Assess & Upgrade	0	29	0	0	0	0	29
Old Perth Bridge - Strengthening	10	180	10	2,369	0	0	2,559
Perth Queens Bridge - Strengthening	0	385	10	70	2,153	0	2,618
Culteuchar Culvert	42	357	0	0	0	0	357
Glendevon Bridge	235	0	0	0	0	0	0
Tulleyfergus Bridge	0	134	0	0	0	0	134
<u>Improvement Schemes</u>							
A9/A85 Road Junction Improvements	359	0	0	0	0	0	0
Cross Tay Link Road (CTLR)	51,802	57,543	24,358	0	0	0	81,901
Government Grant (Transport Scotland)	(20,000)	(15,000)	0	0	0	0	(15,000)
A977 Upgrades	20	170	0	0	0	0	170
Broich Road, Crieff - Road Realignment & Safety Measures	0	31	0	0	0	0	31
<u>Rural Flood Mitigation Schemes</u>							
Almondbank Flood Protection Scheme	39	0	0	0	0	0	0
Perth Flood Protection Scheme - Pump Replacement	25	136	0	0	0	0	136
<b>TOTAL CARRIED FORWARD</b>	<b>47,070</b>	<b>58,109</b>	<b>36,706</b>	<b>14,183</b>	<b>14,334</b>	<b>9,541</b>	<b>132,873</b>

<b><u>COMMUNITIES</u></b>	<b>Revised Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Total Budget 2023/24- 2027/28 (£'000)</b>
<b>PROJECT/NATURE OF EXPENDITURE</b>	<b>2022/23 (£'000)</b>	<b>2023/24 (£'000)</b>	<b>2024/25 (£'000)</b>	<b>2025/26 (£'000)</b>	<b>2026/27 (£'000)</b>	<b>2027/28 (£'000)</b>	
<b>TOTAL BROUGHT FORWARD</b>	<b>47,070</b>	<b>58,109</b>	<b>36,706</b>	<b>14,183</b>	<b>14,334</b>	<b>9,541</b>	<b>132,873</b>
Comrie Flood Prevention Scheme	<b>2,096</b>	<b>7,198</b>	<b>16,789</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23,987</b>
Milnathort Flood Prevention Scheme	<b>112</b>	<b>52</b>	<b>1,590</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,642</b>
South Kinross Flood Prevention Scheme	<b>146</b>	<b>309</b>	<b>1,118</b>	<b>1,737</b>	<b>0</b>	<b>0</b>	<b>3,164</b>
Scone Flood Prevention Scheme	<b>51</b>	<b>257</b>	<b>416</b>	<b>48</b>	<b>0</b>	<b>0</b>	<b>721</b>
Coastal Change Adaptation	<b>0</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100</b>
<u>Perth &amp; Kinross Place-making</u>							
Mill Street Environmental Improvements	<b>127</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Perth, Place, People	<b>0</b>	<b>3,629</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,629</b>
City Greening	<b>31</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Perth & Kinross Lighting Action Plan	<b>1,075</b>	<b>1,047</b>	<b>630</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,677</b>
<u>Other Planning Projects</u>							
Creative Exchange (former St. John's Primary School)	<b>53</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Town Centre - Regeneration & Economic Improvements	<b>26</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Scottish Government Grant	<b>(26)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Local Full Fibre Network	<b>198</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Third Party Contribution - Tay Cities Deal	<b>(198)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Low Carbon Transport & Active Travel Hub - Broxden EV Chargers	<b>864</b>	<b>130</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>130</b>
Third Party Contribution - ERDF	<b>(327)</b>	<b>(49)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(49)</b>
Third Party Contribution - Tay Cities Deal	<b>(536)</b>	<b>(81)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(81)</b>
<b>TOTAL CARRIED FORWARD</b>	<b>50,762</b>	<b>70,701</b>	<b>57,249</b>	<b>15,968</b>	<b>14,334</b>	<b>9,541</b>	<b>167,793</b>

<b><u>COMMUNITIES</u></b>	<b>Revised Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Total Budget 2023/24- 2027/28 (£'000)</b>
<b>PROJECT/NATURE OF EXPENDITURE</b>	<b>2022/23 (£'000)</b>	<b>2023/24 (£'000)</b>	<b>2024/25 (£'000)</b>	<b>2025/26 (£'000)</b>	<b>2026/27 (£'000)</b>	<b>2027/28 (£'000)</b>	
<b>TOTAL BROUGHT FORWARD</b>	<b>50,762</b>	<b>70,701</b>	<b>57,249</b>	<b>15,968</b>	<b>14,334</b>	<b>9,541</b>	<b>167,793</b>
Perth Eco Innovation Park	<b>6,889</b>	<b>10,661</b>	<b>3,536</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,197</b>
Third Party Contributions - Tay Cities Deal	<b>0</b>	<b>0</b>	<b>(990)</b>	<b>(1,899)</b>	<b>(550)</b>	<b>(505)</b>	<b>(3,944)</b>
Other Third Party Contributions	<b>0</b>	<b>0</b>	<b>0</b>	<b>(2,500)</b>	<b>(1,000)</b>	<b>(1,000)</b>	<b>(4,500)</b>
Capital Receipts - Ring Fenced Land Disposals	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(550)</b>	<b>(550)</b>	<b>(1,100)</b>
Nature Restoration	<b>206</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<u>City Centre Developments - Cultural Attractions</u>							
Perth Museum	<b>9,229</b>	<b>3,781</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,781</b>
Perth Art Gallery	<b>112</b>	<b>3,204</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,204</b>
Collections Centre	<b>24</b>	<b>6,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,400</b>
PH2O	<b>500</b>	<b>3,500</b>	<b>26,000</b>	<b>25,000</b>	<b>20,000</b>	<b>15,000</b>	<b>89,500</b>
<u>Community Planning</u>							
Letham Wellbeing Hub	<b>2,552</b>	<b>1,317</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,317</b>
Scottish Government Grant (Regeneration Fund)	<b>(524)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Third Party Contribution (Letham4All)	<b>0</b>	<b>(519)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(519)</b>
Revenue Contribution (Place Based Development Grant)	<b>(735)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<u>Community Greenspace</u>							
Play Areas - Improvements Implementation Strategy	<b>92</b>	<b>897</b>	<b>587</b>	<b>878</b>	<b>150</b>	<b>150</b>	<b>2,662</b>
Third Party Contribution	<b>(47)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Revenue Contribution (Developer Contribution Reserve)	<b>(2)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
3G Pitch, Blairgowrie	<b>38</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100</b>
Settlement/Neighbourhood Parks	<b>25</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Countryside Sites	<b>23</b>	<b>139</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>139</b>
Community Greenspace Sites	<b>0</b>	<b>552</b>	<b>532</b>	<b>532</b>	<b>532</b>	<b>528</b>	<b>2,676</b>
<b>TOTAL CARRIED FORWARD</b>	<b>69,144</b>	<b>100,733</b>	<b>86,914</b>	<b>37,979</b>	<b>32,916</b>	<b>23,164</b>	<b>281,706</b>

<b><u>COMMUNITIES</u></b>	<b>Revised Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Total Budget 2023/24- 2027/28 (£'000)</b>
<b>PROJECT/NATURE OF EXPENDITURE</b>	<b>2022/23 (£'000)</b>	<b>2023/24 (£'000)</b>	<b>2024/25 (£'000)</b>	<b>2025/26 (£'000)</b>	<b>2026/27 (£'000)</b>	<b>2027/28 (£'000)</b>	
<b>TOTAL BROUGHT FORWARD</b>	<b>69,144</b>	<b>100,733</b>	<b>86,914</b>	<b>37,979</b>	<b>32,916</b>	<b>23,164</b>	<b>281,706</b>
Community Greenspace Bridges	33	31	0	0	0	0	31
Core Path Implementation	48	0	0	0	0	0	0
Third Party Contribution	(60)	0	0	0	0	0	0
Alyth Environmental Improvements	0	0	0	0	0	0	0
Premier Parks	39	14	0	0	0	0	14
Auchterarder Public Park	263	0	0	0	0	0	0
Third Party Contribution	(140)	0	0	0	0	0	0
The Knock	24	0	0	0	0	0	0
Kinnoull Hill	41	0	0	0	0	0	0
Cemetery Extensions	25	444	150	100	100	100	894
<u>Waste Strategy</u>							
Recycling Improvement Fund	281	2,081	0	0	0	0	2,081
Scottish Government Grant	(281)	(2,081)	0	0	0	0	(2,081)
<u>Support Services</u>							
PC Replacement & IT Upgrades - Hardware	10	17	17	17	17	17	85
PC Replacement & IT Upgrades - Licenses	35	120	120	120	120	120	600
<u>Commercial Property Investment Programme</u>							
North Muirton Industrial Estate - Site Servicing & Provision of Units	105	0	0	0	0	0	0
Western Edge, Kinross - Site Servicing	10	0	0	0	0	0	0
Additional Infrastructure Investment - Broxden	46	0	0	0	0	0	0
<b>TOTAL CARRIED FORWARD</b>	<b>69,623</b>	<b>101,359</b>	<b>87,201</b>	<b>38,216</b>	<b>33,153</b>	<b>23,401</b>	<b>283,330</b>

<b><u>COMMUNITIES</u></b>	<b>Revised Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Total Budget 2023/24- 2027/28 (£'000)</b>
<b>PROJECT/NATURE OF EXPENDITURE</b>	<b>2022/23 (£'000)</b>	<b>2023/24 (£'000)</b>	<b>2024/25 (£'000)</b>	<b>2025/26 (£'000)</b>	<b>2026/27 (£'000)</b>	<b>2027/28 (£'000)</b>	
<b>TOTAL BROUGHT FORWARD</b>	<b>69,623</b>	<b>101,359</b>	<b>87,201</b>	<b>38,216</b>	<b>33,153</b>	<b>23,401</b>	<b>283,330</b>
Broxden Drainage Mitigation Works	<b>308</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Third Party Contribution (Scottish Water)	<b>(239)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Ruthvenfield Business Centre	<b>510</b>	<b>1,145</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,145</b>
Third Party Contribution	<b>(115)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
North Muirton Industrial Estate Expansion - Land Servicing	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<u>Prudential Borrowing</u>							
Wheeled Bin Replacement Programme - Domestic Bins	<b>265</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>1,000</b>
Wheeled Bin Replacement Programme - Commercial Bins	<b>39</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>100</b>
Recycling Containers, Oil & Battery Banks - Replacement Programme	<b>111</b>	<b>65</b>	<b>65</b>	<b>65</b>	<b>65</b>	<b>65</b>	<b>325</b>
Capital Receipts - Disposal	<b>(4)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Litter Bins	<b>25</b>	<b>25</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>225</b>
Smart Cities - Smart Waste	<b>305</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Third Party Contribution (ERDF)	<b>(118)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Vehicle Replacement Programme	<b>1,454</b>	<b>1,545</b>	<b>3,300</b>	<b>3,300</b>	<b>3,300</b>	<b>3,000</b>	<b>14,445</b>
Capital Receipts - Vehicle Disposals	<b>(190)</b>	<b>(200)</b>	<b>(377)</b>	<b>(377)</b>	<b>(377)</b>	<b>(347)</b>	<b>(1,678)</b>
Crematorium - Abatement Works	<b>9</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Street Lighting Renewal - LED & Column Replacement	<b>770</b>	<b>944</b>	<b>954</b>	<b>945</b>	<b>959</b>	<b>932</b>	<b>4,734</b>
LED Traffic Signal Replacement Programme	<b>146</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Almondbank Flood Mitigation	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Land Purchase & Development	<b>1,900</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL CARRIED FORWARD</b>	<b>74,803</b>	<b>105,103</b>	<b>91,413</b>	<b>42,419</b>	<b>37,370</b>	<b>27,321</b>	<b>303,626</b>

<b><u>COMMUNITIES</u></b>	<b>Revised Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Total Budget 2023/24- 2027/28 (£'000)</b>
<b>PROJECT/NATURE OF EXPENDITURE</b>	<b>2022/23 (£'000)</b>	<b>2023/24 (£'000)</b>	<b>2024/25 (£'000)</b>	<b>2025/26 (£'000)</b>	<b>2026/27 (£'000)</b>	<b>2027/28 (£'000)</b>	
<b>TOTAL BROUGHT FORWARD</b>	<b>74,803</b>	<b>105,103</b>	<b>91,413</b>	<b>42,419</b>	<b>37,370</b>	<b>27,321</b>	<b>303,626</b>
Technology & Innovation Incubator Units	0	0	0	0	0	0	0
<u>Housing Projects</u>							
Gypsy Travellers Site Improvement Works	207	0	0	0	0	0	0
Additional Gypsy Traveller Site Improvement Works	225	0	0	0	0	0	0
Gypsy Traveller Site Community Improvement Works	33	0	0	0	0	0	0
<b>TOTAL</b>	<b>75,268</b>	<b>105,103</b>	<b>91,413</b>	<b>42,419</b>	<b>37,370</b>	<b>27,321</b>	<b>303,626</b>

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<b><u>CORPORATE &amp; DEMOCRATIC SERVICES</u></b>	<b>Revised Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Total Budget 2023/24- 2027/28 (£'000)</b>
<b>PROJECT/NATURE OF EXPENDITURE</b>	<b>2022/23 (£'000)</b>	<b>2023/24 (£'000)</b>	<b>2024/25 (£'000)</b>	<b>2025/26 (£'000)</b>	<b>2026/27 (£'000)</b>	<b>2027/28 (£'000)</b>	
<u>Property Division</u>							
DDA Adaptation & Alteration Works Programme	174	400	200	200	200	200	1,200
Property Compliance Works Programme	1,626	429	650	650	650	650	3,029
Capital Improvement Projects Programme	1,987	1,800	1,800	1,800	1,800	894	8,094
Pitlochry High School - Upgrade Programme	635	90	0	0	0	0	90
Community School of Auchterarder - Structural Improvements	736	0	0	0	0	0	0
CO2 Monitors for Schools Programme	81	0	0	0	0	0	0
Energy Efficiency Works - Various Properties	0	99	0	0	0	0	99
Revenue Contribution (Salix Reserve)	0	(99)	0	0	0	0	(99)
Energy Conservation & Carbon Reduction Programme (PB)	168	150	150	150	150	150	750
<u>Information Systems and Technology</u>							
ICT Infrastructure & Replacement & Upgrade Programme	2,417	2,304	4,928	3,498	2,633	2,793	16,156
Data & Analytics	415	875	675	646	668	691	3,555
Supporting Digital	700	1,306	714	737	760	785	4,302
Software Licences (Revenues & Benefits)	52	50	51	51	51	51	254
School Audio-Visual (AV) Equipment Replacement Programme	1,400	526	0	0	0	0	526
Swift Social Work System Replacement	404	1,282	0	0	0	0	1,282
<b>TOTAL</b>	<b>10,795</b>	<b>9,212</b>	<b>9,168</b>	<b>7,732</b>	<b>6,912</b>	<b>6,214</b>	<b>39,238</b>





## Full Business Case

### BLAIRGOWRIE RECREATION CENTRE - REPLACEMENT

<b>Title:</b>	Blairgowrie Recreation Centre - Replacement		
<b>Executive Sponsor:</b>	Sheena Devlin	<b>Version:</b>	1.0
<b>Author:</b>	Greg Boland and Stephen Crawford	<b>Updated:</b>	<b>15/02/2023</b>

# Executive Summary

## 1. Strategic Case

### 1.1. Project Objectives

Perth and Kinross Council's [Learning Estate Strategy](#) outlines the strategy to consider the development and management of the Learning Estate in the context of meeting national and local outcomes, planning ahead and providing best value and benefits to our communities. The Learning Estate Strategy aligns with and complements the Council's recently approved Investment Blueprint and 30-year Investment Plan.

The [Learning Estate Management Plan \(2021-2024\)](#) which implements the Learning Estate Strategy was approved by Lifelong Learning Committee in November 2021 and includes the project to replace Blairgowrie Recreation Centre with a new, modern and carbon efficient facility for the delivery of Community Facilities and the Physical Education (PE) curriculum for the school.

Live Active Leisure (LAL) is a key strategic partner of the Council in delivering its Sport and Activity Strategy and is responsible for the management of the Blairgowrie Recreation Centre. The replacement facility will align with the strategic objective of the Council in *Supporting people to lead independent, healthy and active lives*, ensuring that Blairgowrie Recreation Centre continues as the central hub for Blairgowrie/ Coupar Angus communities.

The project to replace the Blairgowrie Recreation Centre contributes to the delivery of the new [Physical Activity & Sports Strategy](#).

### 1.2. Existing Arrangements

The current Blairgowrie Recreation Centre is the main indoor sports facility serving the Blairgowrie/Coupar Angus community and Blairgowrie High PE department. Although the existing Blairgowrie Recreation Centre has not been upgraded since it was built in 1982 it continues to meet the needs of curriculum delivery.

In 2015, the Council commissioned Nifes (through Hub East Central Scotland) to undertake a condition survey in order to determine the most appropriate capital investment strategy to improve the condition of the building. Thereafter, Property Services prepared a technical summary based on the outcomes of the Nifes summary as well as site specific information known by the technical team in Property Services. This identified the need for financial investment, mainly to the existing mechanical and electrical systems.

Over the last 5-year there has been investment to complete essential works, totalling £220k, to the building fabric and to improve existing mechanical and electrical services to ensure the building remains operational.

Further investment will be required in Blairgowrie Recreation Centre in future years. In accordance with the Scottish Government Core Facts, a building condition survey has been commissioned to highlight all building elements requiring improvement to ensure the building remains in a satisfactory condition.

#### **Condition Summary**

Blairgowrie High School and Recreation Centre are currently rated 'B' – Satisfactory for Condition. Condition 'Satisfactory' is defined as performing well but with minor problems.

#### **Suitability Summary**

Blairgowrie High School and Recreation Centre are currently rated 'C' – Poor for Suitability. Suitability 'Poor' is defined as showing major problems and/or not operating optimally.

### **1.3. Business Needs**

There is a need for the Blairgowrie Recreation Centre to provide the facilities to deliver the PE curriculum for Blairgowrie High School pupils and access to leisure facilities for the Community.

In addition, responding to climate change is a major priority for Perth and Kinross Council and the carbon impact of the Council's current and future estate is required as a part of the Council's Investment Blueprint. Perth and Kinross Council has confirmed its commitment to meeting climate targets by giving approval to proceed with Passivhaus construction methods to achieve energy efficiency and quality with the Blairgowrie Recreation Centre Replacement project.

### **1.4. Scope**

The scope was established through a consultation process undertaken by PMR Sports & Leisure Consultants.

The project scope is to provide a replacement Blairgowrie Recreation Centre on existing school playing fields providing a 6-lane swimming pool, 4 court hall, 2 court hall/ gym, dance studio, fitness suite, village changing, accessible changing, a teaching class for physical education and an all-weather pitch. This project will be at the cutting edge of building sustainably using the Passivhaus methodology.

Demolition of the existing Blairgowrie Recreation Centre and completion of the external works including the carpark will be undertaken once the new Blairgowrie Recreation Centre has been delivered.

In September 2020, as a result of direction in the Interim Climate Change Strategy, options were presented across all major school projects for developing as low carbon projects, Council approved the Investment Blueprint & Capital Budget 20/21– 28/29 including approval to proceed on the basis of a Passivhaus design at Blairgowrie Recreation Centre. Council committed to the Passivhaus design which will ensure the energy efficiency of the building and comply with actions set out in the [Interim Climate Emergency Report](#) and [Action Plan](#).

## 1.5. Strategic Risks

The strategic risks of undertaking this project are:

- The cost of the Council's overall capital programme has risen considerably, and it is now unaffordable to deliver all the approved capital projects within the existing funding available.
- There is still a risk of escalating costs given the volatility of the market, high rate of inflation, increased cost of borrowing
- Insufficient revenue funding to operate the centre to the existing opening hours due to increased costs being exacerbated by the proposed new larger centre. This could mean the new facility operating reduced opening hours which may not meet the Community demand
- Projected increased use from the Community does not materialise
- Cost escalation and potential contractor/ manufacturer insolvency due to construction market conditions and possible predicted recession
- The Design Team do not satisfy the terms of the prestart Planning Conditions which prevent the project being taken forward within the required timescale

The strategic risks of not undertaking this project are:

- Existing facility potentially not meeting the demand for Community use
- Reputational damage
- Poor existing building fabric resulting in continued reliance on fossil fuels and a high energy consumption – particularly relevant for the swimming pool
- Reliance on ageing mechanical and electrical systems
- Not reducing the Council's carbon impact

## 1.6. Constraints

### Financial Constraints

The latest cost received from hub requires a further financial commitment of £9.3m to build the new Blairgowrie Recreation Centre. Increased cost of borrowing and rising running costs means the actual cost to the Council both in terms of capital and revenue expenditure is now significantly higher than originally forecast.

### Operational Constraints

It is a necessity that Blairgowrie Recreation Centre and PE facilities are available to the community and school throughout the life of the project. This necessitates a tandem build approach with the replacement Blairgowrie Recreation Centre built on part of the school playing fields.

Due to the current financial climate and anticipated increased costs, LAL cannot currently commit to increasing the opening hours or improving the offer in terms of programme of classes due to the financial pressures they are facing.

### Commercial Constraints

The market must be able to build modern fit for purpose leisure and PE facilities to the required Passivhaus standard.

The predicted recession in 2023 may impact the availability of resource and materials due to contractor/ manufacturer insolvency. However, hubco have been appointed as development partner and with Perth and Kinross Council they have appointed through their supply chain a Tier 1 contractor (BAM) and key subcontractors to deliver the contract through a design and build contract. hubco / BAM continually monitor the financial health of their supply chain to mitigate /manage the risk of supply side failure due to contractor insolvency.

## 1.7. Dependencies

Internal		External	
Area	Description of dependency	Area	Description of dependency
Planning legislation	Planning permission conditions	Scottish Water	Increased surface water drainage requirement
Live Active Leisure	Community access		

Blairgowrie High School Operations	School operations		

### 1.8. Impact on the Community and Community Co-production

It is anticipated that the completed project will have a positive impact on the community with improved facilities including a 6 lane 25m pool and all-weather pitch – for use by the community, sports clubs and the school. Due to the current financial climate LAL cannot currently commit to increasing the opening hours or improving the offer to the Community. This will potentially restrict the positive impact the new facilities could have for the Community.

During construction, measurable community benefits may be provided through construction suppliers – the most likely direct benefit will be in encouraging trade apprenticeships and providing skills training to Blairgowrie High School. In addition, the agreed procurement route for project via Hub East Central Scotland (hubco) provides a genuine opportunity to obtain community benefits and to recycle capital spend directly back into the local economy by using local suppliers and labour where possible.

### 1.9. Sustainability

The building will be designed and constructed to meet the Passivhaus standard. By adopting this standard for new builds and refurbishments this sets a high specification for a sustainable building with a low carbon footprint and a properly ventilated environment conducive to end user wellbeing and learning. By adopting this approach, Perth and Kinross Council will be able to comply with actions set out in its own [Interim Climate Emergency Report](#) and [Action Plan](#) and to work towards Scottish Government targets of a 75% reduction in CO2 by 2030 and Net Zero by 2045.

### 1.10. Inclusion and Equality

The improved facilities will offer access to all members of the Community. The new Blairgowrie Recreation Centre will have a lift making the PE classroom, Fitness Suite and Dance Studio accessible to all, in addition to accessible changing and showering provision on the ground and first floors, there will also be a Changing Place on both floors.

### 1.11. Resource efficiency

The use of an energy efficient design and plant, reduction of waste to landfill, reduction of vehicle miles by sourcing locally, use of local labour where possible, consideration of habitat protection during construction can all contribute to an environmentally aware build.

## 2. Economic Case

### 2.1 Critical Success Factors

- Ensuring that the provision of recreational facilities in Blairgowrie meet the needs of the joint community and educational leisure usage promoting physical activity
- Improve the energy efficiency of the Blairgowrie Recreation Centre
- Maintaining the financial viability of the Blairgowrie Recreation Centre
- Maintaining the operation of the existing Recreation Centre whilst the construction works are ongoing

### 2.2 2016 Options Appraisal

The options considered at the time of the Outline Business Case in 2016 were:

	Option	Accepted/ Rejected	Outcome
(a)	Do nothing	Rejected	Did not meet objectives, did not address strategic risk.
(b)	Address condition in line with updated Business Condition report and provide an all-weather pitch	Rejected	This would address the condition of the whole building however limited the option to enhance the provision.
(c)	Refurbish and extend the existing facilities including a 25m pool.	Rejected	There were restrictions with this option in terms of meeting current building standards in a cost-effective manner. This was not considered good value for money.

(d)	New build recreation centre including a 25m pool and all-weather pitch.	Accepted	This would address condition and provide the opportunity to enhance the facilities.
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## 2.3 Recommendation

The option approved by Council in 2016 was to take forward option (d).

Recent years have seen dramatic changes to the financial landscape and peoples' behaviours and lifestyle choices. These changes have been caused by the Covid-19 Pandemic, Brexit and more recently the war in Ukraine and have necessitated a re-assessment of the Council's Corporate Priorities.

While the replacement of the Blairgowrie Recreation Centre meets the following Corporate Plan Priorities:

- Tackling climate change and supporting sustainable places
- Enabling our children and young people to achieve their full potential
- Supporting and promoting physical and mental wellbeing
- Placing communities at the heart of how we work

The main benefits being are for our children and young people to achieve their full potential and supporting and promoting physical and mental wellbeing.

It has minimal impact on addressing the remaining Corporate Plan Priorities of:

- Tackling poverty
- Growing a sustainable and inclusive local economy
- Protecting and caring for our most vulnerable people

The current financial situation where the Council has insufficient capital funding to deliver all the approved capital projects, combined with the additional revenue pressure estimated at £258,535 which the new Blairgowrie Recreation Centre will attract (with the existing opening hours and offer) has led to the re-evaluation of the viability and value for money of the current project.

The LAL funding information (section 4.4) is based on the existing opening hours and the current offer, engagement with the User Reference Group throughout the design development has identified a perception and need for the Centre to increase the opening hours and the offer to the Community. LAL are unable currently to commit to increased opening hours or improving the offer to the Community.

It is also appropriate to review the project against the Critical Success Factors:



- Ensuring that the provision of recreational facilities in Blairgowrie meet the needs of the joint educational and Community leisure usage promoting physical activity.

The school are delivering the PE curriculum in the existing Blairgowrie Recreation Centre. However, the new centre will enhance the offer to the pupils. Analysis is required to establish whether LAL can offer these additional facilities to the community or whether due to the financial climate and revenue constraints the Community leisure usage will remain as it is or in fact be reduced from the offer and opening hours of the current centre. On the information available it isn't currently possible to determine whether this Critical Success Factor can be achieved.

- Increasing the energy efficiency of the Blairgowrie Recreation Centre.

The passivhaus construction will ensure the building is more energy efficient than the current building, therefore meeting the terms of this Critical Success Factor.

- Maintaining the financial viability of the Blairgowrie Recreation Centre.

The increase in costs requires an additional £9.3m to be added to the budget in order to deliver the project. However, the cost of the Council's overall capital programme has risen considerably and is it now unaffordable to deliver all the approved capital projects within the existing funding available. Additionally, the revenue pressure to operate the new building with the existing opening hours and programme offer is in the region of £258,535 per annum. The combination of the capital and revenue implications mean the project to replace the Blairgowrie Recreation Centre is an affordability challenge for the Council.

With all the information available the preferred option from 2016 to replace the Blairgowrie Recreation Centre is no longer the preferred option. The Council Officer recommendation is to pause the project and to re-evaluate the options as part of the Capital Blueprint.

## 2.4 Mandate for Investment

The project to replace the Blairgowrie Recreation Centre has been a priority for Perth and Kinross Council as reflected in the mandate for investment based on the recommendation above originally put forward in the Outline Business Case.

Addressing climate change is one of the agreed Council corporate priorities. This large investment contributes to this by being designed to Passivhaus standards.

The following table reflects the budget approvals at Council:

Date	Link to Papers	Decision/ Narrative	Approved Budget
22 June 2016	<a href="#">Report No. 16/277 Appendix</a>	Approval of Composite Capital Budget 2016-2023 including OBC cost for newbuild	£17.7m
20 June 2018	<a href="#">Report No. 18/212</a>	Approval of Composite Capital Budget 2018- 2028 including rescope to reduce recurring revenue costs (reduction of £3M)	£14.7m
20 February 2019	<a href="#">Report No. 19/47 Appendix II</a> <a href="#">Minute Council Mtg 20 Feb 2019</a>	Approval of Composite Capital Budget 2019-2029 including rescope to increase size of gym and add an extra lane in the pool.	£15.1m
30 September 2020	<a href="#">Report No. 20/175 Appendix 5</a>	Approval of Investment Blueprint & Capital Budget 20/21 – 28/29 including approval to proceed on the basis of a Passivhaus design with the budget subsequently uplifted.	£24m
23 February 2022	<a href="#">Report No. 22/36 Appendix 1</a>	Approval of Capital Budget 2022/23 - 2027/28 including increased project budget as a consequence of inflation within the construction sector as well as supply chain issues and increased demand for commodities.	£26.7m

The following table reflects the budget increase required to meet the current project cost:

Date	Link to Papers	Decision/ Narrative	Estimated Total Cost
1 March 2023	TBC	Additional funding required to meet current project cost £9.3m.	£36m

### 3. Commercial Case

#### 3.1 Procurement Strategy

The strategy is for full replacement as a tandem build through the hubco Design & Build delivery model. The New Project Request was submitted to hubco and Tier 1 and Tier 2 contractors were appointed.

The established contract strategy with use of hubco is fully compliant with national procurement strategies and is promoted by the Scottish Government and the Scottish Futures Trust (SFT) as the first-choice delivery vehicle for this type of capital project. Perth and Kinross Council and hubco are parties to the Territory Partnering Agreement which establishes a long-term strategic partnership.

#### 3.2 Service Requirements

The Project Agreement between Perth and Kinross Council and hubco is administered by an Authority Representative (AR) from Property Services. Project Management resource is committed and technical support (M&E, architectural, Energy Team etc) is being provided. Project specific Authority Construction Requirements (ACRs) have been developed.

#### 3.3 Charging Mechanism

The Project Agreement is administered utilising the SFT's standard form Design & Build Development Agreement (DBDA) including standard construction payment mechanisms such as interim valuations, applications for payment, interim certificates, deduction of retentions and payment. Payment is made direct to hubco for works properly executed and, as relevant, the value of any goods and materials delivered to site.

### 3.3 Risk Transfer

It is proposed the contract sum agreed at Financial Close (FC) shall be a lump sum fixed price to be paid to hubco for carrying out the full obligations agreed within the Project Agreement namely the design and construction of the replacement Blairgowrie Recreation Centre.

### 3.4 Key Contractual Arrangements

Key contractual arrangements as found within standard forms of building contract such as provisions for quality assurance, change control, transfer of intellectual property rights, delay events, making good defects, liquidated damages and dispute resolution are contained within the Project Agreement.

### 3.5 Personnel Implications

The current school PE staff working in the existing Blairgowrie Recreation Centre will transfer to the new facility.

An increase of 2 fulltime Pool Attendants will be employed by LAL in the new facility. This is due to regulations in relation to the increased size of pool. These additional staff requirements are based on the current programme and opening hours remaining in place for the new centre. Longer opening hours and an increased offer will result in higher staff costs.

### 3.6 Accountancy Treatment

The completed Blairgowrie Recreation Centre will be a fixed asset sitting within the Council's balance sheet.

Recognition expenditure on the acquisition, creation or enhancement of Property, Plant and Equipment is capitalised on an accruals basis, provided that it is probable that the future economic benefits or service potential associated with the item will flow to the Council and the cost of the item can be measured reliably.

## 4. Financial Case

### 4.1 Capital and Revenue Requirements

The current capital spend on Stage 1 and Stage 2 project development so far has been £1.9m.

The estimated total project cost is currently projected to be £36m. It should be noted that this is the current estimated capital cost prior to Financial Close and, given current volatility with the construction sector, this value should be treated as tentative.

A financial model has been prepared forecasting revenue implications (see item 4.4). The table highlights expected increases in participation and income based on the current opening hours and programme offer, tempered with increased running costs, due to the larger building, increased staff/staffing costs and increased energy costs. An increased net shortfall in revenue funding of £258,535 has been identified which will need to be included as an additional expenditure pressure through the revenue budget process.

The additional £9.3m required to meet the latest costs has been included in the unallocated borrowing capacity.

However, it should be noted that if using unallocated borrowing capacity to fund the shortfall is rejected, the additional cost of borrowing associated with £9.3m over 40 years is estimated at £435k per annum equating to £17.5m over the term. The total additional revenue pressure to operate the new building with the existing opening hours and programme offer could therefore be in the region of £693,535k per annum.

Should the project be paused and following review subsequently cancelled, the abortive costs incurred to Financial Close would be £3.03m.

## **4.2 Net Effect on Prices**

LAL forecast an annual price increase to Community users of 5% will be charged each year following the new facility opening.

## **4.3 Impact on Balance Sheet**

The balance sheet value will be in accordance with the value of the new asset once completed.

#### 4.4 Impact on Revenue Budget

Estimated revenue implications of proposed new Blairgowrie Recreation Centre:

Service Responsible for the Pressure	2022/23 Actual/Projected Spend	2024/25 Estimated Budget - Existing building	2024/25 Estimated Budget - New Building	New Budget Pressure 2024/25 - Existing Building	New Budget Pressure 2024/25 - New Building
<b>CDS</b>					
Energy	£141,569	£266,404	**£166,910	£124,835	£25,341
Repairs & Maintenance	£39,364	***£49,733	****£147,987	£10,369	£108,623
	£180,933	£316,137	£314,897	£135,204	£133,964
<b>ECS</b>					
Cleaning	£44,766	£57,914	£84,766	£13,148	£40,000
	£44,766	£57,914	£84,766	£13,148	£40,000
<b>Communities</b>					
LAL – Expenditure*	£449,170	£457,840	£544,646	£8,680	£95,476
LAL – Income*	-£338,672	-£335,640	-£349,577	£3,032	-£10,905
LAL Contract Cost	£110,498	£122,200	£195,069	£11,702	£84,571
<b>Total Cost to PKC</b>	<b>£336,197</b>	<b>£496,251</b>	<b>£594,732</b>	<b>£160,054</b>	<b>£258,535</b>

\* These figures are based on the current programme and opening hours. Increased opening hours and an improved offer will result in increased expenditure and income.

\*\* The energy cost for the new building has been calculated using estimated consumption data provided by the Passivhaus Designer combined with estimated energy prices projected by the Property Services Team.

\*\*\* This figure has been estimated using current spend figures. Should the building not be replaced the maintenance spend on the existing building may increase in future years.

\*\*\*\* This figure has been calculated using a square meter rate provided by the Project Design Team to estimate Life Cycle Costs for the level of spend

required to ensure the building remains in good condition. This cost is averaged out over a 25-year period.

### **LAL projected figures**

The proposed new Blairgowrie Recreation Centre if opened in 2024/25 will incur an increased revenue cost to Live Active Leisure of £84,571 from £110,498 to £195,069. The following explains the rationale and assumptions used to determine the projected figures. These figures were developed by Live Active Leisure supported by external consultancy in the Live Active Leisure Blairgowrie Centre Financial & Demand Model November 2022 report, these are forecast figures based on industry standards, the current offer and historic data and are subject to change. Usage numbers are the number of times a user attends an activity. If someone attends the gym that is counted as 1 usage, if they attend the gym and swim that will be 2, 1 for each activity area. Usage numbers can be the same or different people e.g., 10,000 gym usages that could be 50 people using it 200 times each or 10,000 people each attending once.

### **LAL Demand**

It is expected that the usage based on 2022/23 of 79,359 will increase by 23,752 to 103,111 in 2024/25.

### **LAL Demand Assumptions**

- Sport Go Play activities is forecast to return to 92.5% of pre-Covid-19 levels by 2023/24. Following opening, the increase in Sport Go Play of 10% is due to an increase in casual swimming.
- Membership and Fitness demand is forecast to return to 80% of post-Covid-19 levels by the end of 2023/24. The new facility is forecast to increase demand by 15% in the first year and return usage to pre-Covid-19 levels during 2024/25, with a further increase in demand of 15% for 2025/26 due to the improved service offering.
- Fun Coached activities is expected to increase by 10% with the opening of the new facility due to the additional pool space and increased capacity for Swimming Lessons.

### **LAL Income**

If the facility was to open in 2024/25 it is projected that income will increase by £10,905 from £338,672 to £349,577. This is based on recovery rates following COVID.

### **LAL Income Assumptions**

- Sport Go Play activities is forecast to return to 92.5% of pre-Covid-19 levels by 2023/24. The additional pool space within the new venue is expected to enable growth of 10% in Sport Go Play activity income and demand. The

forecast also includes an annual price increase of 5% for the years following the new facility opening.

- Membership and Fitness income is forecast to return to 80% of pre-Covid-19 levels by the end of 2023/24. The new facility is forecast to increase demand and income by 15% in the first year which would return income and usage to pre-covid levels during 2024/25. Further growth is forecast in 2025/26. In addition to forecasted growth, the model assumes a 2.5% price increases from 2024/25 onwards.
- Fun Coached income activities is forecast to increase by 10% with the opening of the new facility due to the additional pool space. An annual price increase of 5% has also been included in the income forecasts for the new facility.

### **LAL Expenditure**

If the facility was to open in 2024/25 it is projected that expenditure will increase by £95,476 from £449,170 to £544,646.

### **LAL Expenditure Assumptions**

- Cost of Sales have reduced and reflects the new vending contract that is in place. Royalties paid as part of this vending contract have been added to the vending income line. The costs associated with merchandising have had a further 3% inflation added to the baseline to account for inflationary pressures.
- Staff Costs The new venue will require additional staff in addition to inflationary pressures and therefore costs will increase significantly when compared to the old facility. This is as a result of:
  - Additional staff
    - An increase of 2 fulltime Leisure Attendants required for larger pool (2 lifeguards are required compared to 1 in the current facility)
  - Salary
    - 4.5% increase for year 2022/23
    - 7% annual increase for year 2023/24
    - 3% annual increase for years 2024/25 onwards
- Supplies and Services has risen significantly when compared to the baseline forecast, although costs remain low. The new and larger venue will have increased equipment costs and fitness class delivery costs as a result of increased demand and larger spaces. Additional annual inflationary increases of 5% in 2023/24, and 3% in the following years will lead to an increase of £5,000 by 2028/29.
- Property Costs are low due to the utility costs being met by Perth and Kinross Council. However, an additional 40% increase has been applied to the baseline forecast for pool Chemicals in 2022/23, and an additional 5% to cleaning chemicals and repairs in 2023/24, and 3% in the following years.



An increase in pool chemicals and cleaning chemicals of 50% is assumed due to the larger water volume of the new pool and the increased floor space of the new facility. In addition, an annual increase of 3% has been applied to the final 2 years of the model.

It should be noted:

1. These figures will be required to be reviewed on a regular basis to ensure the LAL demand and income assumptions remain current.
2. These figures do not take into account potential impact of LAL savings targets identified in the budget process for 2023/2024 to 2025/2026.

### **Energy Cost Assumptions**

The energy cost for the new building has been calculated using estimated consumption data provided by the Passivhaus Designer combined with estimated energy prices projected by the Property Services Team.

### **Cost of Capital Borrowing**

The cost to the revenue budget of the borrowing the additional £9.3m Capital required, should the decision to use unallocated borrowing provision to fund the shortfall not be approved, is £17.5m over 40 years which equates to £435k per annum.

Any future revenue implications beyond this that are identified above would be included as an expenditure pressure through the revenue budget process.

## **4.5 Funding Mechanisms and Affordability**

The project will be funded as part of Perth and Kinross Council's approved Capital Budget.

## **5. Management Case**

### **5.1 Programme and Project Management Methodology**

The project has full governance and is resourced in accordance with the PKC project management toolkit.

#### **Project Structure/ Roles & Responsibilities:**

Senior  
Responsible  
Officer:

Greg Boland – Head of ECS Business & Resources

Senior Supplier:	Stephen Crawford – Head of Property Services - CDS
Executive Sponsor:	Sheena Devlin – Executive Director Education & Children's Services
Project Manager:	Mairi Milne – ECS Team Leader Resource Management (Project Support)
Authority Representative:	Robert Meiklejohn - Project Manager – CDS – (Projects & Operational Support)
Project Board:	<p>Greg Boland – Head of ECS Business &amp; Resources</p> <p>Brian Reid – ECS Service Manager – Resource Management</p> <p>Jim Cockburn – ECS Finance &amp; Governance Manager</p> <p>Stephen Crawford – Head of Property Services - CDS</p> <p>Alison O'Brien – Manager CDS – Accountancy</p> <p>Gary Watson – Director of Operational Services – LAL</p> <p>Norman Ballantine – Capital Programme Manager – Communities</p> <p>Stewart MacKenzie – Head of Finance – CDS</p> <p>Alan Fraser – Education and Business Change Officer (Learning Estate)</p> <p>David Macluskey – Service Manager (Secondary) Education ECS</p>

## 5.2 Programme and Project Management Plans

In line with approved processes.

## 5.3 Use of Specialist Advisers

Legal specialists have been outsourced; all other consultants are procured through hubco.

## 5.4 Change and Contract Management Arrangements

Robust change control processes are instigated and maintained by the Project Board and hubco to ensure that change management is in line with approved processes.

## 5.5 Benefits Realisation

Benefit	Measurement	Timescale
Expansion of facilities identified through consultation and scoping exercise.	Design that satisfies all scope requirements including enlarged pool, dance studio, increased fitness suite and all-weather pitch.	Proposals reviewed throughout Stage 1 and 2 project development to ensure delivery of identified scope.
Building to be high quality, air-tight, well insulated, properly ventilated, and efficiently serviced.	Suitable design and construction methodology used to ensure delivery of required building standards and performance as specified in the Authority's Construction Requirements.	Passivhaus designers/ assessors used throughout design and construction phases and relevant certification on completion.
Reduction in Perth and Kinross Council's carbon footprint.	Annual CO2 reduction of 281 tonnes.	Modelling carried out to demonstrate design delivers required reduction and Year 1 in use analysis to be carried out.

## 5.6 Risk Management

The risk profile is managed through reporting which has been developed into a contract risk register with regular risk meetings and risk mitigation procedures and reported to the Project Board.

Early strategic services provided by hubco during Stage 1 involved extensive site investigations which aim to reduce risks to the project.

## 5.7 Post Implementation Evaluation Arrangements

Post project evaluation at 6 months, 12 months and internal lesson learned meetings updating Authority Construction Requirements will be undertaken.

## 5.8 Contingency Arrangements

Contingency arrangements are imbedded in the hubco delivery process and managed through the Project Manager and Project Board.

### **Financial Contingency**

As required by all capital projects within Perth and Kinross Council (PKC) a financial contingency will be held by the client. Within the current total project cost there is a 5% contingency held for any unforeseen issues not included in the construction contract, for example dark ground under the existing Recreation Centre. Contingency will also be utilised for any changes requested by PKC during construction.

### **Operation Contingency**

Should the new building not be completed on programme the existing Recreation Centre will remain active with the appropriate ongoing maintenance being undertaken.



### Outline Business Case

*FOR PROPOSED CAPITAL FUNDED PROJECT*

<b>Title:</b>	Perth Eco-Innovation Park at Perth West		
<b>Executive Sponsor:</b>	<i>Barbara Renton</i> Executive Director (Communities)	<b>Version:</b>	V1.2
<b>Author:</b>	Serge Merone	<b>Date:</b>	14/02/2023

# 1. Strategic Case

## 1.1. Project Objectives

The development of the Perth West strategic site represents a once-in-a-generation, sustainable development opportunity for Perth. The project which is the subject of this OBC concerns phase 1 of a larger project and will provide the critical enabling infrastructure and site preparation works to unlock the full 240-hectare site. Perth West is integral to the delivery of the Local Development Plan and recognised as strategically important by its inclusion in the Department for International Trade “Invest in Great Britain” portfolio. The unlocking of Perth West will drive the ambition of the Council and stakeholders to become one of Europe’s most sustainable small cities through its focus on clean growth technology and net zero carbon development.

This OBC relates to Phase 1, the Perth Eco-Innovation Park (the project). This project will deliver 11 hectares of development-ready employment land, establishing the first phase of the planned 25+ hectare Eco-Innovation Park, alongside residential development, community facilities, mobility hubs and amenity features. The Eco-Innovation Park will contribute to the diversification of Perth’s economy, which is over-reliant on generally lower skilled hospitality, retail and tourism jobs; as well as improving the city’s productivity and competitiveness and supporting a Just Transition to net zero.

The total cost for Phase 1 is estimated at £25.2 million however, adding 30% contingency in line with HM Treasury Green book methodology to account for inflationary increases on the current cost and delivery uncertainties, gives a total estimated expenditure of £32.8 million for Perth West Phase 1. Funding mechanisms are detailed in section 4 ‘Financial Case’.

The project objectives are:

- By 2026, to deliver the enabling infrastructure to unlock 11 hectares of commercial development (overall commercial site 25ha) as a national exemplar of net-zero carbon development
- To attract new and grow existing businesses, capture sustainable mobility and smart energy opportunities to create high value jobs in the clean growth sector (1,000 jobs).
- To be a catalyst to drive business and place innovation establishing Perth as a city-scale ‘living lab’ and support the transition to a data and technology driven, net-zero economy. The Project will integrate with the Perth Innovation Highway Tay Cities Deal funded project, a 5-mile innovation corridor, which will connect Perth West to the city centre in a sustainable way with physical and intelligent digital, energy and transport infrastructure.

The project aligns with the principles and strategic outcomes agreed by the Council in its Investment Blueprint and with the high-level priorities identified in its 30-year Investment Plan. The project will aim to have a net zero carbon impact by encouraging and facilitating sustainable transport and active travel (EV charging,

hydrogen refuelling, active travel & public transport infrastructure) and by decarbonising commercial assets. It will support the delivery of our Economic Wellbeing Plan. It will promote inclusive economic growth by maximising community wealth building (local employment, larger and more diverse business base) and a vibrant economy by creating new business infrastructure; and realising tangible benefits from smart technology (deployment of sensors through innovation highway, integrate mobility, energy and digital data). It will also support effective asset management by working with communities and businesses and partners to share assets and integrate services (Perth West as a 20-minute neighbourhood).

Moreover, the project is strategically aligned with Council policies and objectives as set out in Table 1.

Table 1: Local Policy and Objectives Alignment

Policy Driver	Policy Vision / Strategy / Outcome	Project Objectives
Economic		
Perth and Kinross Local Development Plan 2 (adopted 2019)	The Local Development Plan (LDP) is the Council's statutory corporate document that guides all future development and use of land by setting out planning policies and land allocations to promote the sustainable economic growth of the area to the year 2029.	The investment will unlock the Perth West site, which is allocated in the LDP (reference MU70) and has planning permission in principle for a mixed-use development to include 2,210-3,453 homes and 25+ hectares of employment land. Once in place, the enabling infrastructure and site works for the Eco-Innovation Park will help to drive market investment and support the requirements of Policy 7: <i>Employment and Mixed-Use Areas</i> , which states that there should be good walking, cycling and public transport links to new employment generating areas.
Perth and Kinross Economic Wellbeing Plan (March 2021)	Emphasises the need to build a more resilient economy and to make a swifter transition to a digital economy, to plan for clean growth and to support businesses to become more future-focused. Investing in clean growth and building on Tay Cities Deal funded projects, such as the Perth Eco-	The Phase 1 investment will provide vehicular and pedestrian access to the Perth West Site, where the 'Perth Eco-Innovation Park' will be located. The Park aims to drive business and place innovation across Perth as a city-scale living lab for digital technology, sustainable mobility and smart energy, to create a more diverse and higher productivity economy that is more resilient for the future.

	Innovation Park and Innovation Highway.	
Tay Cities Region (Tay Cities Regional Economic Strategy (2019 - 2039))	Sets the vision for an inclusive, vibrant, and net-zero carbon economy by 2045. The ambition is to increase the number of businesses and to create better-paid jobs. The Tay Cities region comprises several industrial sub-sectors which have been identified as offering significant growth potential within the region to create high value economic outputs and processes including engineering, advanced manufacturing, energy and clean technologies.	Phase 1 investment will unlock the Perth West Site where the 'Perth Eco-Innovation Park' will be located. The Park will host clean growth manufacturing and environmental service businesses seeking enhanced environmental and economic performance through collaboration in managing environmental and resource issues including energy, water, and materials. The Park will attract businesses developing products or services relating to digital technology and sustainable mobility and smart energy.
Climate Change		
Perth City Development Plan (2020-2040)	Sets goals and make Perth a carbon-neutral city by 2040.	Perth West is uniquely placed to drive forward this inclusive, green growth agenda due to its scale, location, framework and collaborative delivery approach. Within a regional context, the development provides a pathway for research and manufacturing to deploy, at scale, innovative solutions to achieving net zero targets in a city environment.
Perth and Kinross Climate Change Strategy and Action Plan (2021)	Outlining the initial route map to a net zero carbon and climate resilient Perth and Kinross by 2045.	Perth West is uniquely placed to drive forward inclusive and green growth due to its scale, location, development framework and collaborative delivery approach. Within a regional context, the development provides a pathway for research and manufacturing to deploy, at scale, innovative solutions to achieving net zero targets in a city environment.

Perth West is also aligned with wider regional and national policy objectives.



The strategic outcomes of the project are outlined in the Theory of Change logic model produced for the LUF bid submission. As shown in Figures 1 and 2, this sets out the high-level outputs, outcomes and impact of the project.

Figure 1: Theory of Change - Logic Model (part 1)

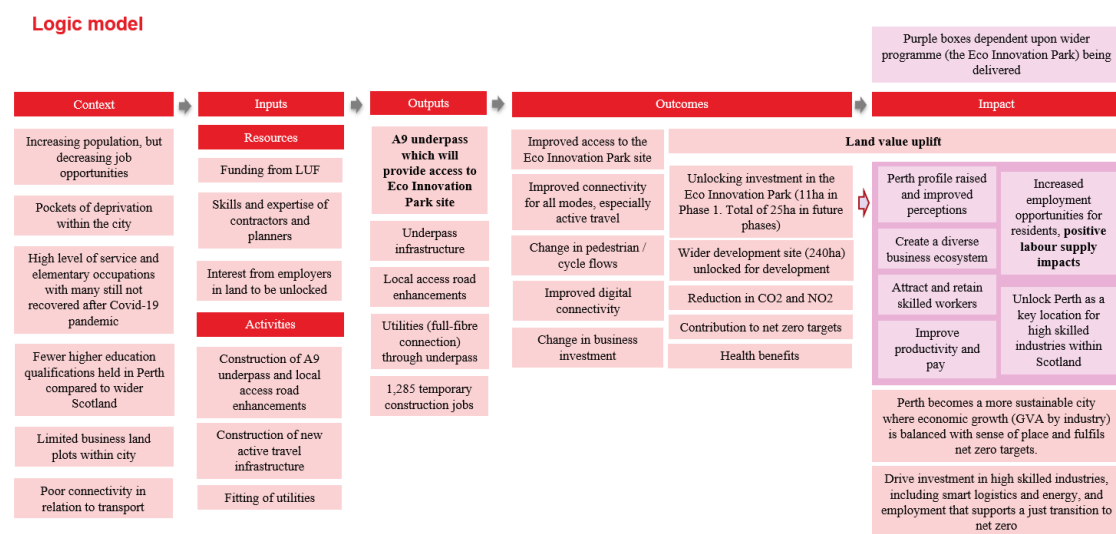
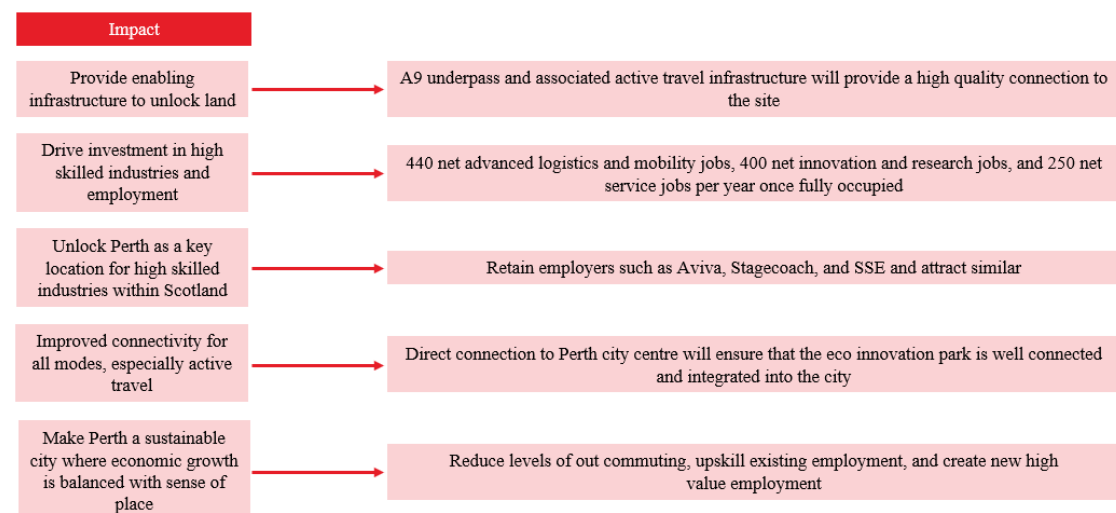


Figure 2: Theory of Change - Logic Model (part 2)



Planning Permission in Principle has been granted for Phase 1 of Perth West (reference 20/00667/IPM). The project is expected to generate the following outcomes and benefits:

- **Attract innovative businesses in new clean growth sectors:** Perth West is expected to support 2,300 gross jobs, 1,080 of which are net additional to the Perth & Kinross area, including 440 in advanced logistics and mobility sectors, 400 in research and development, and a further 250 in the services sector.
- **Generate net zero energy and support decarbonisation:** to decarbonise electricity, heat and transport energy demand for Perth through advanced

logistics, smart energy systems, based on the principles of a 'Living Lab' (Testing Innovation in the Real World, Nesta, 2019).

- **Increase productivity (by increasing employment in high productivity sectors):** employment in high productivity sectors will directly generate an estimated annual uplift of £137.4 million Gross Value Added (GVA); 5.4% of total Perth and Kinross GVA. By 2045, it will generate an estimated £669 million net additional GVA.
- **Diversify Perth's economy to increase job opportunities and raise skills levels and average earnings:** Perth is over reliant on lower paid, lower skilled tourism and hospitality jobs, with the workforce impacted negatively and disproportionality by the COVID-19 pandemic. The project will attract new sectors and raise skills and wage levels.
- **Catalyse further development and private sector investment:** employment development at Perth West is designed to stimulate supply chain growth and related development across the city. Investment in physical infrastructure will also accelerate development of the wider area, bringing forward a further 2,000 homes (current Planning Permission in Principle residential development is limited to 1,500 dwellings).
- **Generate additional tax revenue through new commercial and housing development:** Once fully occupied, housing and commercial development is anticipated to generate £1.7 million and £2.1 million in annual Council Tax and Business Rates revenue respectively; a cumulative £30 million by 2045.
- **Deliver social value and community benefits through construction and supply chain procurement:** Perth West's delivery will support an estimated 3,000 gross temporary construction jobs. 1,285 of these would be net additional, generating a one-off boost of £119 million GVA to the Council area economy.
- **Integrate with the Innovation Highway project to create a truly transformational investment in Perth:** £5 million commitment in the Tay Cities Deal – to create a smart digital and mobility corridor between Perth West and the city centre which will support the roll-out of gigabit capable full fibre broadband and 5G.
- **Support investment in sustainable transport infrastructure:** Perth and Kinross Council area, and surrounding local authorities, would benefit from reduced emissions from HGVs, vans, buses and coaches through a National Green Transport Hub for EV recharging, hydrogen and other low carbon fuels at the Perth West site. This will bring positive environmental impacts, such as supporting Scotland's move towards net zero emissions, and positive economic impacts such as improving productivity, business operations and logistics which will ultimately enhance economic competitiveness.

## 1.2. Existing Arrangements

The case for change and the local challenges and barriers to growth under existing arrangements are set below. A comprehensive socio-economic baseline assessment was prepared supporting the case for investment. The existing situation can be summarised as follows:

- Economic sectors / labour market: weaknesses in Perth's economy were exposed by the COVID-19 pandemic, with the area hit harder and taking longer to recover than most other areas across Scotland (even though the Perth and Kinross area has historically been seen as a strong economic region). Currently, there is an over-reliance on traditionally low productivity sectors such as retail and tourism. There is a need to diversify the economy and attract investment into high productivity sectors, particularly in the strongly growing green, creative and digital economy.
- Ageing population: Almost two thirds of the population in Perth is of working age (16-64), slightly above the regional rate but below the national level. A fifth of the population in Perth is aged 65 or over, which is a smaller proportion than across the Council area and comparable to the average across Scotland. Perth's population has continued to see a gradual increase over time, broadly in line with Scotland-wide trends. However, the growth is being driven by older age groups.
- High economic activity but an overreliance on low productivity and vulnerable sectors: Generally, the economic activity rate throughout the Perth and Kinross local authority is greater than the national level. The employment rate in Perth reflects relatively high levels of economic activity. Although a higher proportion of the population in Perth is in employment, they are mostly with in lower skilled occupations. Lower skilled occupations are more vulnerable to automation and the more jobs that require high-skilled workers in an area, the lower the risk of automation overall. During recession tourism and retail jobs are particularly susceptible with an economic downturn predicted throughout 2023. There is a need for greater access to high-quality and high paid economic opportunities, linked to highly skilled occupations.
- Low productivity reflected in lower pay: There is a higher concentration of low-skilled and typically lower paid employment (SOC2010 Group 7-9) in the Perth and Kinross Council area, with median gross weekly pay of full-time workers 8% lower than the national average (in 2021). Meanwhile, the COVID-19 pandemic has impacted employment opportunities within lower paid and lower skilled sectors, meaning the Perth and Kinross area was more exposed to the effects of the pandemic than most other areas in Scotland including those that are more deprived. Perth and Kinross experienced one of the highest increases in the number of claimants in March 2022 and still has ground to cover in terms of recovery from the pandemic.
- Competitiveness as an innovative business location: Between 2016 and 2021, there was also an 8% decrease in enterprises within the high value information and communication industry. Similarly, a 3% decline was experienced in professional, scientific and technical industries. In 2021, several local businesses and national chains announced significant job losses and closures, some impacting on the local economy. The COVID-19 pandemic has emphasised the need for Perth and Kinross to make a swifter transition to a more resilient and modern economy, embracing digital, clean growth and supporting businesses to become more innovative, productive and future-focused. There is a need for Perth to increase competitiveness and become more economically resilient, moving towards higher skilled, higher productivity jobs to grow and diversity the city's economy.

- Research and Development Investment Challenges: Perth and Kinross council area is under-performing in attracting research and development investment, well below the Scotland average in both spend per head and spend in business research and development as a percentage of GDP. Perth West will contribute to addressing the over-reliance on lower paid sector employment, and the poor representation of other growth sectors such as financial or business services and life sciences, which limits R&D investment and innovation.
- Qualifications and Skills: Perth has a relatively high qualifications profile which are above the regional and national averages in terms of GCSE grades A-C and GCE A level or equivalent qualifications. However, in 2021, only 28% of people aged 16-64 in Perth were educated to degree level or higher, considerably below the average across the wider local authority (34%) and Scotland (36%). This project will help develop a demand for higher level skills in the area.
- Deprivation and living environment: The Scottish Index of Multiple Deprivation (SIMD) is a relative measure of disadvantage across data zones in Scotland. There are 9 data zones in Perth categorised within the 20% most deprived areas in Scotland. Data zones Hillyland, Tulloch and Inveralmond 1 and Muirton 1 fall within the 10% most deprived data zones nationally. Equally, Letham 1, 4 and 5, Hillyland, Tulloch and Inveralmond 6 and Central and South Inch 2, 3 and 6 are within the 20% most deprived. These data zones are close to Perth West project area.
- CO2 Emissions: CO2 emissions in Perth and Kinross fell by 37% between 2005 and 2019, from 1,501kt to 953.1kt. In 2019, transport was the largest single emitter, both in Perth and Kinross (59% of total) and nationally (33%). Transport CO2 emissions are particularly high across Perth and Kinross highlighting a need for the decarbonisation of transport. There is an opportunity for investment to drive the decarbonisation of Scotland's logistics supply chain and tourism industry due to the project's strategic site location at a key point in Scotland's transport network. There is an opportunity for growth in the green economy for the benefit of improving local air quality and health outcomes and contributing to the success of progress towards meeting local and national sustainability and net zero targets.
- Perth West Development: The principles outlined in the Theory of Change Logic Model (Figures 1 & 2) are aligned to addressing the local challenges set out in this section. Phase 1 will ultimately unlock 240 hectares of development land in Perth West, including 25 hectares in the Perth Eco Innovation Park (11 hectares as part of Phase 1).  
Perth West represents the only viable option for sustainable development at a scale that can deliver real transformation towards achieving the vision for Perth as the most sustainable, small city in Europe. The Perth West development will help to address many of the issues highlighted, including the creation of space for new businesses and higher skilled employment opportunities (e.g. smart logistics, advanced mobility, and energy) to lessen the city's reliance on low paid service sectors such as tourism and hospitality. Strong integration of the site into the rest of Perth, will contribute to a transformational impact with the ability to change the perception of the city economically - from one that is seen

principally as a 'nice place to visit' to one which has a thriving and dynamic modern local economy.

### 1.3. Business Needs

Linked to section 1.2, the key challenges and needs can be summarised as follows:

- Perth's growth is physically constrained by its geography – bounded by the River Tay to the east and the A9/M90 to the west.
- There are limited sites available, of the scale required, for transformational development to realise a step-change in city-level economic productivity.
- The city has experienced an increase in population and housing demand but is not seeing the employment growth to match – this risks an unsustainable pattern of growth if the population is not able to access local, high quality and well-paid long-term employment opportunities.
- There is a need to remain economically competitive, retain anchor employers such as SSE, Aviva or Stagecoach and stem further job losses, which may be a consequence of more attractive and innovative opportunities presented elsewhere.
- There is a need to create a more dynamic and innovative business economy in new growth sectors and an environment which stimulates further private investment, particularly in research and development activity and promotes an environment in which new high growth business start-ups thrive.
- The Perth and Kinross Economic Wellbeing Plan (March 2021) emphasises the need for more digital businesses, better connectivity, re-skill and up-skill of individuals, and clean growth.
- There is a need to build resilience in and transform the local economy to adapt to the impact of a data and technology driven economy. Existing jobs in Perth and Kinross are particularly sensitive to such impact and could be adversely affected. For instance, there is a high proportion of jobs in services which will be negatively affected by automation.
- There is need for investment in high skilled industries which can support the transition to net zero.

Public sector investment is required to overcome market failures which are constraining and limiting the economic potential of the city.

In the last three years, businesses in the city have grown and there is increasingly high demand for office space. However, the existing office supply has not experienced a corresponding increase. Currently, the planning system cannot compel private housebuilders to provide serviced commercial or industrial plots before clear demand, whereas very often employment land provision is linked with house completion rates instead of the needs of local businesses or inward investors. The situation has been constraining the number of businesses seeking to expand. Meanwhile, development land of the scale required to satisfy business needs and transformational change is limited in Perth due to its geographical constraints.

An assessment of alternative sites to service demand and deliver on the LDP is provided in the Site Assessment Report (Bidwells, 2022) and concludes that only Perth West, out of sites available over both the short and longer term, meets the key criteria in being of strategic scale and capable of facilitating an area that would bring inward investment and allow for the future long term sustainable growth of the city.

There is a market failure in that the employment area (Perth West) cannot be accessed without significant investment, from which many parties will benefit (given it will provide access to and from the site for all users). Public funding is required to provide this access through construction of the new underpass, local road improvements and site preparation works (such as platforming and utilities).

Private investment in public infrastructure will be underprovided by the market. This leads to a coordination failure in terms of accessing the Perth West site. Public funding is therefore needed to provide this infrastructure and site preparation works in order to unlock the Perth West employment land. Without this investment, the site will either remain as is, limiting the sustainable growth ambitions of the city, or take significantly longer to come forward.

The first phase of the Perth West site, the Eco-Innovation Park, is forecast to deliver 1,080 net new jobs and a GVA of £65m per annum for the city once completed.

#### 1.4. Potential Scope

The current scope for Perth West, as set out in the planning permission is as follows:

- residential development of a maximum of 1,500 dwellings;
- commercial development of 25 hectares comprising: business (class 4), general industry (class 5), storage and distribution (class 6), shops (class 1), financial; professional and other services (class 2), food and drink (class 3), hotels (class 7), non-residential institutions (class 10); and
- Infrastructure development comprising bus depot; car parking; Perth Innovation Highway; hydrogen fuelling/charging centre; formation of road junction; underpass and road network; road alterations; footways; cycleways; greenspace; landscaping; and associated works.

The existing planning permission in principle for Phase 1 has been granted subject to conditions (details refer to PKC Report of Handling - report no.21/71). No works in connection with the development approved will take place until full details of the siting, design, external appearance and landscaping of the development and the means of access serving the development have been submitted to and approved in writing by the Planning Authority.

Cost items for Phase 1 are set out in Table 4 within the Financial Case, section 4.1, and cover the following project scope / outputs:

- Tweed Place Improvements
- New road underpass from Tweed Place (under the A9) to access the Perth West site



- Other local road improvements
- Drainage and utilities
- Phase 1 site platforming

## 1.5. Strategic Risks

The principal strategic risk is that there are currently limited opportunities of scale to attract (and retain / grow) high productivity businesses within Perth. There is a highly constrained supply of serviced sites around Perth, as evidenced in the Perth Site Assessment Report (Bidwells, June 2022).

Without intervention, the Local Development Plan (LDP) ambition for new employment development is unlikely to be met. The LDP identifies a significant amount of land for employment use, particularly as a condition of receiving planning consent for housebuilding.

There are several businesses seeking to expand which cannot due the nature of their operations, the size of site they need, and the affordability of what is currently on offer. Failure to unlock the site at Perth West would therefore represent an allocation inefficiency given existing demand and the fact that development land of this scale and significance is limited in Perth.

Strategic risks as a result of a no intervention (Do Nothing) scenario include:

- Loss of competitiveness
- Lack of innovation and lower business productivity as a result
- Lower employment opportunities
- Less resilient economy
- Less sustainable economy

These risks are high if Phase 1 investment does not come forward as there are limited alternative development options capable of catalysing the step-change in productivity and sustainable development required.

There are also strategic risks associated with undertaking the project; these are picked up in the Management Case and accompanying Risk Register. These include the scale of capital funding required to bring the site forward for development and the potential risk of a funding gap if insufficient funding – both public and private sector – is secured. Private sector funding will be influenced by external factors such as the macroeconomic situation, market demand, land and property values and inflation which will all impact on development viability but are outside of the Council's control.

## 1.6. Constraints

The limitations of the project are identified as:

- Political: the project's timely delivery is dependent on securing PKC funding
- Financial: the project has a high, upfront capital cost which is likely to require borrowing. This is covered further in the Financial Case.

- Commercial: currently there is no private sector investment secured for the project and this is subject to market conditions and investor confidence.
- Social: community engagement has been undertaken as part of the planning application, but further engagement will be required to maximise community benefits and social value.
- Environmental: environmental constraints were assessed in the planning application with environmental conditions to be satisfied
- Legal: land is not under PKC ownership.

## 1.7. Consultation

A significant amount of stakeholder engagement has been undertaken, from initial allocation of the Perth West site in the Local Development Plan through to the planning application for Phase 1 of Perth West.

### **PKC Local Development Plan**

The Perth West development site was allocated in LDP1, for which consultation was undertaken on transport and the Main Issues Report (MIR) from October 2010 to February 2011. Following on from a Design Charrette in Spring 2015, the expanded site for Perth West proposed in the MIR of LDP2 went through consultation from December 2017 to February 2018; no changes were made to the Proposed Plan prior to submission for Examination.

### **Perth West Planning Application (20/00667/IPM)**

Consultation responses were gathered from key stakeholders during the planning process leading to Planning Permission in Principle (PPP) being granted. The Perth and Kinross Council Planning & Development Management Committee Meeting held on 1 June 2021 states that consultation responses from the public were collated during the planning application process. A public exhibition was held on 6 February 2020, with attendance from 61 members of the public. A presentation was also made to Methven Community Council on 20 February 2020.

### **Key Agencies Group (KAG) Online Workshop**

An online workshop was held on 15 December 2020 on behalf of the KAG (which comprises NatureScot, SEPA, Scottish Water, Historic Environment Scotland and others), with organisations involved in the Perth West development to explore how 'theme leads' could better work together, in line with the Scottish Government's Place Principle. Points were made that without connecting transport infrastructure, there is a risk that the site could become an isolated 'suburban' place separated from the city, which counteracts moves towards an inclusive local economy.

### **Key Engagement Forums**

The Perth City Leadership Forum has been engaged throughout the Perth West expansion proposal and have an ambition for Perth to be the most sustainable, small city in Europe. It is a key engagement forum which gives wide representation covering the Council, business leaders from across sectors and a wide representation from the third sector, from youth groups to environmental charities.



### Letters of Support

The development received letters of support including SSE, Aviva, Stagecoach, Perthshire Chamber of Commerce, Perth City leadership Forum, John Dewar Lamberkin Trust, Muir Group, Stewart Milne Homes and TACTRAN.

Engagement lessons have been learnt from recent infrastructure projects and this project will seek to follow best practice. The future engagement plan for Perth West will focus on engaging people using an inclusive approach and getting information about the project to local communities as early as possible

### Perth People Place

To capture views from a wider audience, the Commonplace digital engagement tool was adopted with over 1,300 comments, over 4,000 contributions and 500 subscribers for news updates. A key approach to the engagement strategy, which will be adopted for Perth West, is to work with those whose voices are often seldom heard, particularly children and young adults as well as other harder to reach groups.

### Perth Transport Futures

Engagement and consultation events have been held in community venues since 2017. These have primarily been late afternoon/ early evening to ensure working people can attend. These events have been supplemented by posters in community venues and leaflets being sent to local residents.

## 1.8. Dependencies

Internal		External	
Area	Description of dependency	Area	Description of dependency
Planning (Application for Approval of Matters Specified in Conditions – Planning (Scotland) Act 1997	Development of the new road through the underpass must be approved under an application for AMSC	Transport Scotland	Transport Scotland is responsible for the A9 due to this being a trunk road. TS is a key stakeholder with high interest. TS has been engaged through the planning process and has no objection in terms of the impact to the trunk road (A9), although 17 conditions have been outlined
Planning	Road construction consent is required from the local roads	Tay Cities Deal project – Innovation Highway	This project needs to integrate closely with the Innovation

(Road Construction Consent – Roads (Scotland) Act 1984	authority (PKC) for a new road or an extension of an existing road		Highway project to ensure a coordinated approach and efficiencies
Roads	A temporary traffic regulation order (TRO) allows the local roads authority or Transport Scotland (in the case of a trunk road) to ensure the safe movement of traffic while construction works take place. TRO(s) for Tweed Place and/or the A9 may be required during construction works	Environment (SEPA & NatureScot)	High interest stakeholders with conditions on development; the project should be seen as an opportunity to be an exemplar for positive environmental outcomes including supporting climate resilience, mitigation (carbon sequestration) biodiversity and nature recovery
Political	Project requires continued political support	Planning / legal: Major landowners	Statutory planning engagement required
Finance	Project requires continued public financial support	UK and Scottish Government	Subject to success of grant funding applications

## 1.9. Impact on the Community and Community Co-production

The development of land at Perth West has been the subject of extensive consultation over the past 5-7 years, commencing with the charrette framework in 2015 and the publication of the subsequent strategic development framework of 2016. The findings of that exercise have been taken forward through the public consultation that has shaped the planning application. Centred on a public exhibition and presentation / question & answer session with Methven & District Council, the consultation process identified the following key themes:

- The early delivery of infrastructure to support zero carbon energy, integrated with a digital network and active travel
- The early delivery of employment land
- Broadening the range and tenure of new housing to include retirement, affordable housing and custom & self-build

- Support for the delivery of land at Broxden to counterbalance development to the north of Perth and,
- Managing and mitigating congestion on the local road network.

These considerations have been accounted for in the refinement of the masterplan for the proposed development which, consistent with the provisions of the LDP2 for Perth West, are set within the context of a comprehensive masterplan which has evolved through engagement with key landowners and local community. As the project progresses to the next stage, further and effective public engagement will ensure that there is a strong degree of community co-production throughout the design and masterplan.

### 1.10. Sustainability

*Sustainable development recognises that the three pillars – the economy, society, and the environment – are interconnected. The Perth West development will respect all the guiding principles for sustainable development:*

- Living within environmental limits: through its design, the project will seek opportunities to limit climate change, support biodiversity net gain and nature recovery. The project will be integrated into future Nature Network plans.
- Ensuring a strong, healthy and just society: the development will help to diversify Perth's economy, providing new employment and housing opportunities.
- Achieving a sustainable economy: Perth West will contribute to increased prosperity and opportunities for all, particularly in the green economy
- Using sound science responsibly: the ambition is that the Eco-Innovation Park will drive business productivity and place innovation by connecting mobility and energy, establishing Perth as a city-scale living lab to support the transition to a data and technology driven, net-zero economy.
- Promoting good governance: the project will ensure active participative systems of governance across all levels of society, engaging people's creativity, energy and diversity.

Scottish Government has set a target to reduce greenhouse gas emissions through a Just Transition to a net zero economy and society, ensuring the shift is fair and creates a better future for everyone. The development will support the Just Transition to this target, to achieve net zero emissions of all greenhouse gases by 2045.

### 1.11. Inclusion and Equality

It is recognised that the project will only promote good community relations where there is adequate, effective and inclusive engagement with local stakeholders, including residents, landowners, businesses and other organisations such as community groups / charities. By providing the opportunity for the local community to contribute throughout the development of the project, the investment will better

address the existing challenges and disparities, strengthening integration across the local community through empowering the community to shape the proposal.

The overall aim has been to ensure that the evolution of the Perth West project is shaped through collaboration and engagement consistent with planning legislation and guidance. Future engagement will continue to reach out to as many local stakeholders as possible, particularly harder to reach groups, aligning with and learning lessons from other projects such as the engagement action plans for the Perth People Place and Perth Transport Futures Programmes. This would include maximising access to training and job opportunities for groups facing multiple barriers to employment as well as engaging with groups facing specific challenges in relation to physical access to infrastructure and services.

The project will ensure equal access to new employment opportunities across the community with a focus also on delivering inclusivity to the local community including residents of the most deprived data zones surrounding the site and training and skills development to help residents access employment opportunities.

### 1.12. Resource efficiency

The Procurement Strategy covers resource efficiency in terms of environmental and sustainability performance. This will include adoption of circular economy principles as well as implementation of sustainability standards such as PAS 2080:2016 for carbon management in infrastructure. Perth Eco-Innovation Park will be designed and developed as an exemplar of Net-Zero development. Working side-by-side with like-minded companies will engender opportunities for cross-selling, joint working and ideas generation. In addition, companies will be well-positioned to minimise their collective environmental impact work together on energy consumption, waste solutions and the active travel promotion.

## 2. Economic Case

### 2.1 Critical Success Factors *(the crucial attributes essential to the successful delivery of the project against which the available options are assessed):*

An options assessment was undertaken to consider different site options (Perth Site Assessment Report, June 2022). This considered six potential site options (described below) across Perth against the Critical Success Factors outlined below.

Critical Success Factors		
Critical Success Factor	Option Appraisal Scoring Weighting (W) (cumulative 100)	Reason for Weighting
CSF1 – Strategic Fit / Scale of Development: Captures the strategic fit in terms of the	25	Equal weighting assumed




scale of development that could be delivered at the site.		
CSF2 – Strategic Fit / Deliverability: Local Development Plan (LDP) status & planning / land ownership	25	Equal weighting assumed
CSF3 – Economic / Deliverability: Site opportunities versus constraints (infrastructure requirements)	25	Equal weighting assumed
CSF4 – Economic / financial Commercial appeal (market view)	25	Equal weighting assumed

*\* Perth Site Assessment Report (June 2022)*

## Appraisal of Options against Critical Success Factors

The scoring of options against the CSFs involved a high level assessment (Bidwells, June 2022).

### Scoring

Score	RAG Rating	Description
3	N/A	Exceeds the strategic objectives (not used as a score in the Site Assessment Report, June 2022)
2		Fully meets the strategic objectives
1		Partially meets the strategic objectives
0		Fails to meet the strategic objectives

## 2.2 Impact Analysis

The case for change was made in the Levelling Up Fund (Round 2) application to UK Government (August 2022). This explored the rationale for government intervention and the potential consequences of a 'do nothing' scenario which showed that there would be a high risk of Perth not being able to attract inward investment if the site were not developed.

### Impact Analysis of 'do nothing' option

Risk	Organisational and/or Service Impact	Probability (High/Medium/Low)
Risk1	Ability to attract inward investment significantly reduced	High
Risk2	Economy is / remains over-reliant on traditional low productivity sectors with little innovation and loss of competitiveness	Medium
Risk3	Employment opportunities, particularly in highly-skilled jobs and new markets, supporting transition to net zero, are limited	Medium
Risk4	Sustainable development limited to small-scale opportunity rather than transformational impact	High

### Financial implications of 'do nothing' option

Recurring Annual Capital Requirements (net increase/decrease from current commitment)	Not quantified. Net decrease from current commitment. No large capital investment required under Do Nothing option.
Recurring Annual Revenue Requirements (net increase/decrease from current commitment)	Not quantified. Net decrease from current commitment, however, in the longer term a 'do nothing' option would potentially increase revenue requirements with greater need to support the local economy to overcome worsening structural challenges.

## 2.3 Options Appraisal (including a minimum of do minimum, preferred option and transformational)

The risks and impacts of the 'do nothing' option are provided in the sections 1.2, 1.5 and 2.2. If no suitable site/area is identified, there would be a high risk of not attracting investment, continue to rely on low productivity and low wage sectors with little capacity to innovate and transform the economy. Given the stated strategic objective to sustainably grow Perth an assessment of potential locations was undertaken with six sites/areas identified:

- Perth Harbour industrial and business area
- Inveralmond West
- North Muirton Industrial Estate
- Oudenarde, Bridge of Earn
- West Kinfauns
- Perth West

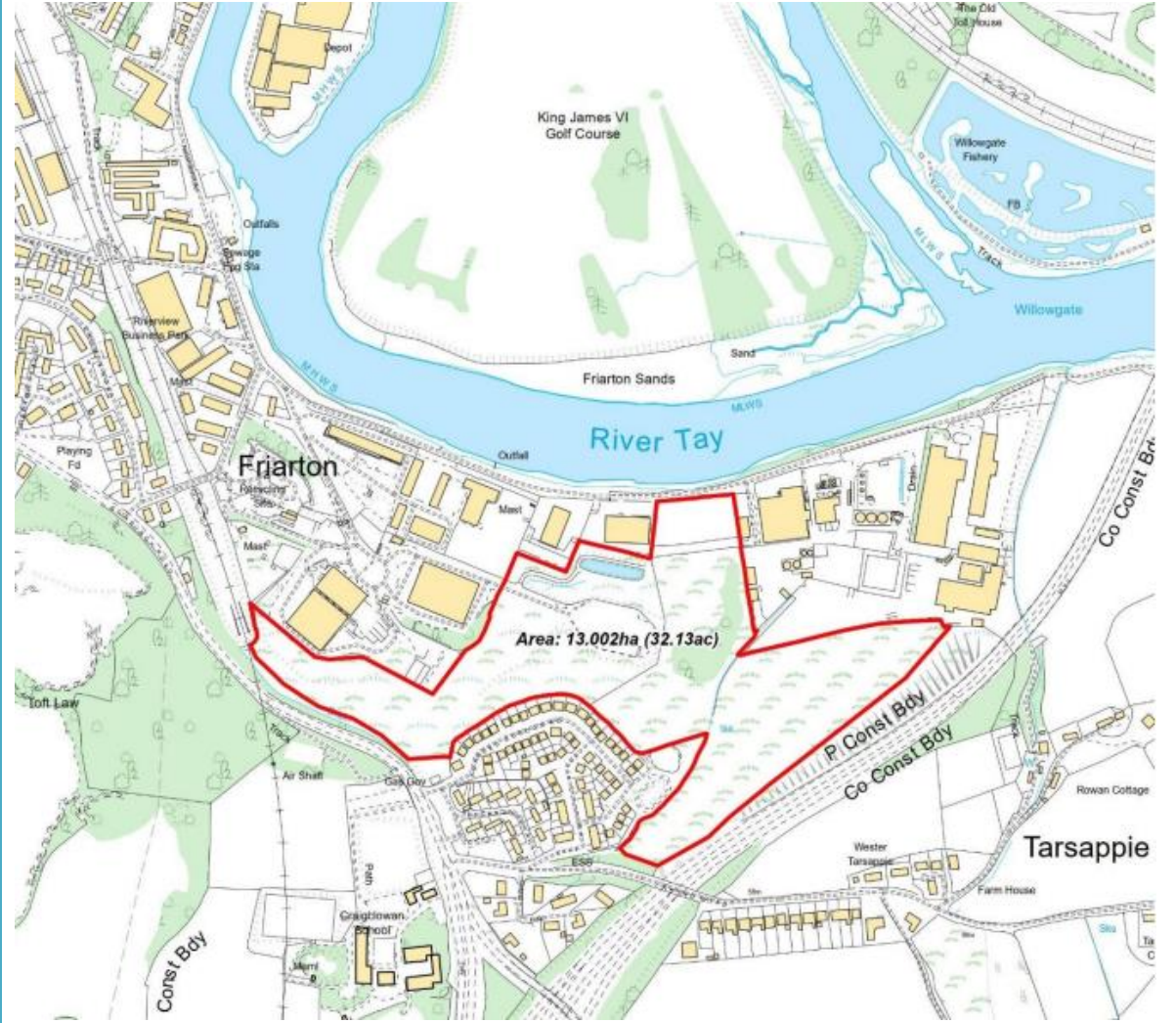
These are summarised in the options tables below.

Rather than undertake a detailed financial resource analysis, the assessment reviewed key criteria and parameters such as site ownership, site access, known constraints and potential



opportunities, as well as the perceived view of the property market of each site’s development potential (Bidwells, June 2022).

Option 1

Summary of Option	
<p><b>Site Name: Perth Harbour industrial and business area – Southeast of Friarton Bridge</b></p> <p>Site area: 13.002 hectares</p> <p>Site Description: This developed area abuts the River Tay and is an extension of the existing harbour development to the south east of Friarton Bridge. The zone provides a mixture of business park office space and industrial uses other than a small fringe of land along the edge of the Tay.</p> <p>Figure 3: Site Plan - Perth Harbour</p>	
	
Key Parameters	
Planning status	The site is allocated within the Perth and Kinross LDP for employment, general opportunity and waste management uses.

Ownership	Multiple owners but dominated by two private owners.
Access	There is access from Edinburgh Road and via Shore Road to Perth. The Shore Road junction to Edinburgh Road is constrained due to slope and junction geometry and not ideal for HGV access. The road is also constrained by a railway bridge.
Site Levels	Site levels and slope are a major constraint for this whole area and restrict the scale and layout of any future expansion and development.
Constraints	The majority of the site is partly used for waste management and for business use and only some parts not currently developed. Future investment would potentially require the relocation of existing uses. The site is also partially constrained by topography.
Opportunities	There are few opportunities and no obvious opportunities of any scale for redevelopment or investment in this industrial area.
Market assessment	The site is predominantly used for lower value uses although there are a number of occupiers who have developed haulage and distributions. The site is now focussing on raw material for the food industry and other industrial uses. The harbour is predominantly used for agricultural and construction material distribution.

Critical Success Factor	Qualitative Assessment	Score (S) 0 - 3	Weighted Score (A) = (S x W)
CSF1 Strategic Fit / Scale of Development	Limited scale future development; only suited to modest future development/redevelopment	0	0
CSF2 Strategic Fit/Deliverability	Identified in the Local Development Plan for waste management and as an opportunity site for Business and Industrial	0	0
CSF3 Economic / Deliverability	The site is heavily constrained in terms of access and contours. Any development will require significant engineering	0	0
CSF4 Economic / Financial	Little appeal in the market other than for lower value industrial users or a modest expansion of the existing business park.	0	0
CSF Weighted Score for Option 1			0

*\* Insert/delete as required*

Risks associated specifically with option



Likelihood Scoring

5	Highly Likely
4	Likely
3	May or not occur
2	Unlikely
1	Highly Unlikely

Impact Scoring

5	Major impact to project delivery
4	Significant impact to project delivery
3	Manageable impacts to project delivery
2	Minor impact to project delivery
1	No impact to project delivery

Description of Risk	Likelihood of Risk (L)	Impact of Risk (I)	Score (B) = (L x I)
Risk1 - Investment does not represent value for money (project outcomes and impact not achieved)	4	4	16
Risk2 - Higher than anticipated development constraints	3	4	12
Risk3 - Limited market appeal reduces funding opportunities and inward investment	4	4	16
Total Risk Score for Option 1			44

## Option 2

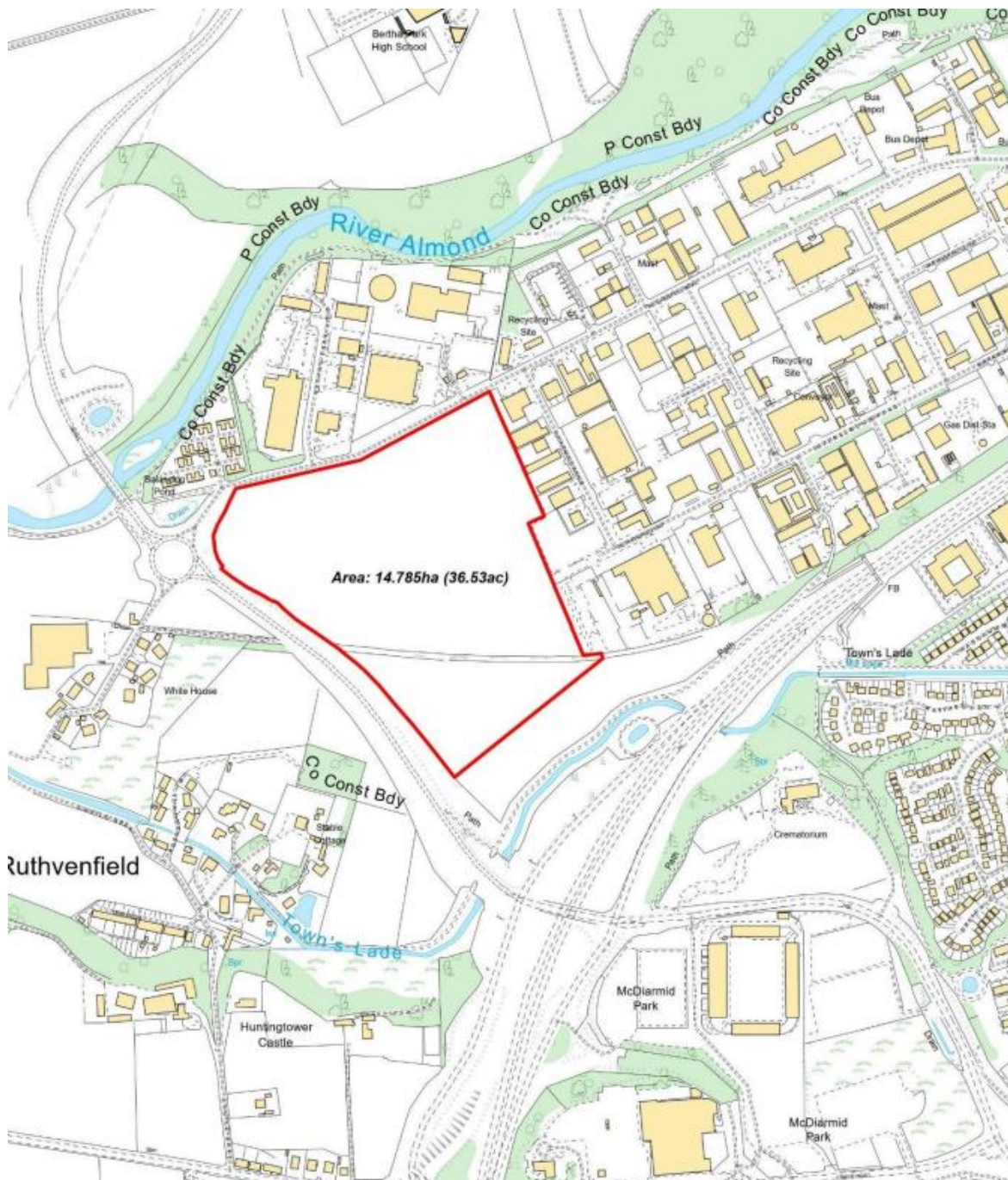
### Summary of Option

#### Site Name: Inveralmond West, Ruthvenfield Road

Site area: 14.785 hectares

Site Description: The site lies to the south of Ruthvenfield Road and the western edge of the existing Inveralmond Industrial Estate. The western boundary has the new Cross Tay Link Road. The first section leads to the Bertha Park housing development. The site is gently sloping to the north and generally has a northerly aspect.

Figure 4: Site Plan - Inveralmond West, Ruthvenfield Road



Key Parameters	
Planning status	The site is allocated in the current Perth & Kinross Local Development Plan.
Ownership	The site ownership is split between two landowners. Other than Perth West, the site represents the only substantial allocated area currently available for development. It is anticipated this area will be developed out in the near future and that part of the site will be used by one of the landowners for their own purpose.
Access	The site has good access both from Inveralmond Roundabout via Ruthvenfield Road and through the existing Inveralmond Industrial Estate and also has access to the A9 trunk road over the short distance of the Cross Tay Link Road and the newly formed junction on the A9. This area does suffer from traffic congestion at peak periods.
Site Levels	The majority of the site is sloping to the north and would need platforming to provide areas for industrial scale buildings.
Constraints	The site requires provision of internal infrastructure and road network, T-junctions etc. It is not clear how the surface water drainage would be dealt with and it is anticipated that this will be required to drain into the River Almond over third party lands. The site is split two-thirds/one-third by the route of the historic railway line which is bounded by a high voltage overhead line. Due to ownerships, it is unlikely to be marketed as a large single site, which limits its potential.
Opportunities	The site has good linkage to the existing road infrastructure, is unlikely to have significant ground condition issues other than platforming and could easily be integrated into the existing industrial estate to service the local and regional market.
Market assessment	It is envisaged that the northern part of the site will be partially developed by one of the landowners for their own use with the remainder earmarked for future development. It is unlikely to be available as a whole for major inward investment and therefore likely to serve the local market demand for the next 5- 10 years at which point Perth would have no sites of any scale to offer businesses or employers looking to relocate to Perth or invest in this area of the Tayside economy. We anticipate this site will be developed out in part as a phase in advance of the delivery of Perth West.

### Appraisal of Options against Critical Success Factors

The scoring of options against the CSFs involved a high level assessment (Bidwells, June 2022).

#### Scoring

Critical Success Factor	Qualitative Assessment	Score (S) 0 - 3	Weighted Score
-------------------------	------------------------	--------------------	----------------

			(A) = (S x W)
CSF1 Strategic Fit / Scale of Development	The scale of the area is limited in the medium and long term and unlikely to be available as a whole.	1	25
CSF2 Strategic Fit/Deliverability	This site is allocated in the Local Development Plan for employment and industrial uses. The site has split ownership with two landowners.	1	25
CSF3 Economic / Deliverability	The site has good access and connectivity but no internal infrastructure and is sloping and will need considerable earthworks to provide platforms for larger buildings.	2	50
CSF4 Economic / Financial	The site is well connected to the existing industrial estate and is well suited for expansion of this primarily for local business. The area next to the Cross Tay Link Road would appeal to office and business uses whereas the area to the East is more suited to Industrial.	2	50
CSF Weighted Score for Option 2			150

\* Insert/delete as required

#### Risks associated specifically with option

##### Likelihood Scoring

5	Highly Likely
4	Likely
3	May or not occur
2	Unlikely
1	Highly Unlikely

##### Impact Scoring

5	Major impact to project delivery
4	Significant impact to project delivery
3	Manageable impact on project delivery
2	Minor impact to project delivery
1	No impact to project delivery

Description of Risk	Likelihood of Risk (L)	Impact of Risk (I)	Score (B) = (L x I)
Risk1 - Investment does not represent value for money (project outcomes and impact not achieved)	2	3	6
Risk2 - Higher than anticipated	2	3	6

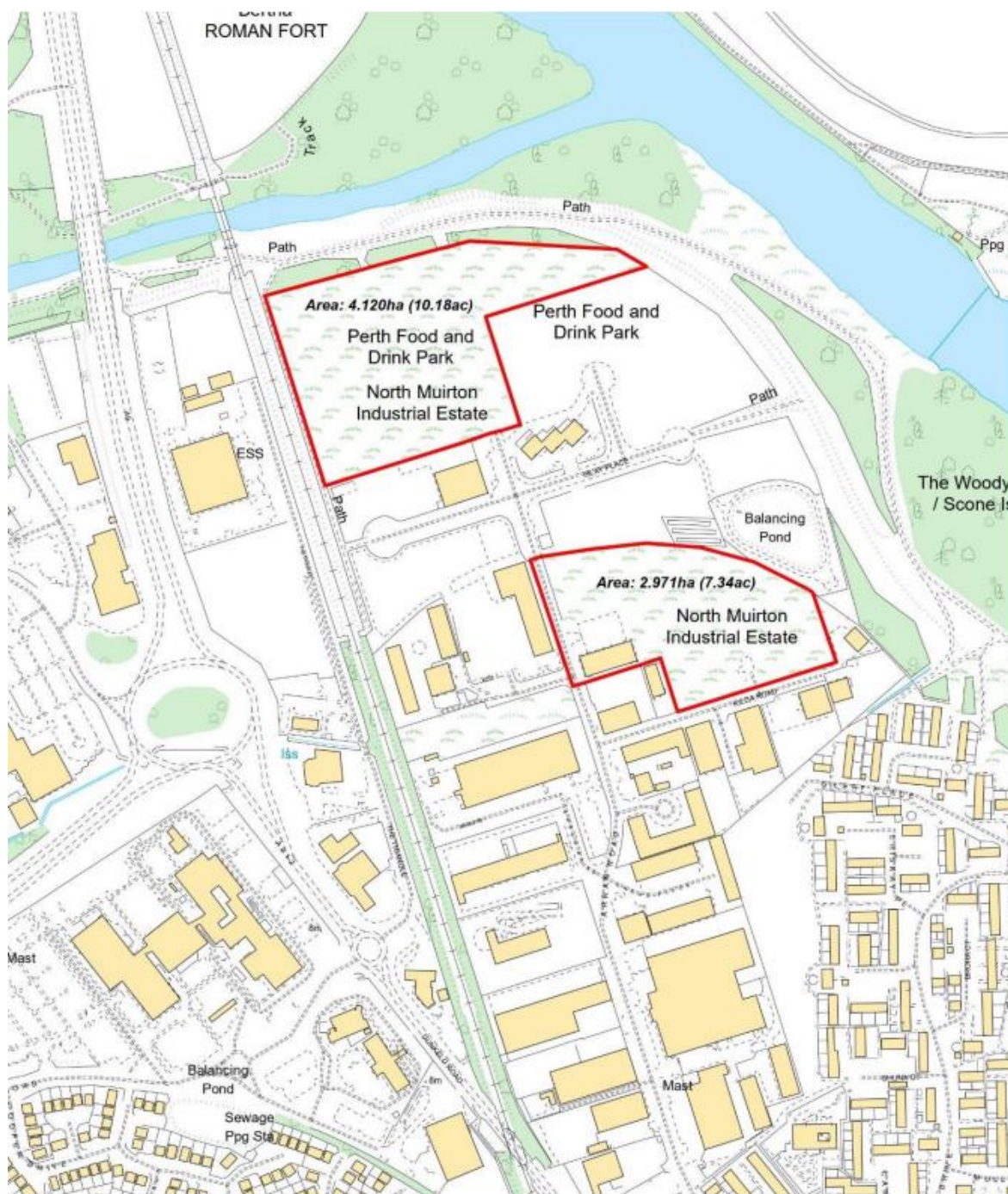
development constraints			
Risk3 - Limited market appeal reduces funding opportunities and inward investment	2	3	6
Total Risk Score for Option 2			18

### Option 3

Summary of Option
<p><b>Site Name: North Muirton Industrial Estate, Arran Road</b></p> <p>Site area: 7.091 hectares</p> <p>Site Description: The site lies at the north end of the North Muirton Industrial Estate and includes the partly developed areas of the existing North Muirton Industrial Estate and Perth Food &amp; Drink Park.</p>



Figure 5: Site Plan - North Muirton Food Park And North Muirton Arran Road



### Key Parameters

Planning status	These areas are allocated in the Perth & Kinross Local Development Plan for Business Industrial Use.
Ownership	These areas are owned by multiple owners and partly owned by Perth & Kinross Council.
Access	Both sites have good access through the existing industrial estate. The access from the trunk road network is adequate, however, it is a fairly lengthy sub-road through the existing industrial estate to reach these

	sites. Whilst they are suitable for HGV, it would not be possible to access these sites with abnormal loads and the site is considered as back land and is poor in terms visibility and access compared to other available land despite being partly serviced.
Site Levels	These sites are both level with no constraints in terms of platforming or earthworks.
Constraints	The scale of the sites are constrained to a major developer or investor and the relatively long cul-de-sac access will be viewed by some as less than optimal.
Opportunities	These smaller areas are suited for secondary business and industrial use. The length of the access is somewhat inconvenient and makes them less attractive to industrial and business use due to inconvenience of delivery and particularly unattractive to commercial/retail and trades counter type uses.
Market assessment	North Muirton Industrial Estate has been less successful than anticipated as it is locationally challenged with no visibility from the road network. The remaining sites are suitable for haulage, minor distribution and manufacturing and will provide additional capacity to local rather than strategic market.

### Appraisal of Options against Critical Success Factors

The scoring of options against the CSFs involved a high level assessment (Bidwells, June 2022).

#### Scoring

Critical Success Factor	Qualitative Assessment	Score (S) 0 - 3	Weighted Score (A) = (S x W)
CSF1 Strategic Fit / Scale of Development	Limited scope for future development of any scale and likely to be utilised as expansion and or relocation of existing local businesses.	0	0
CSF2 Strategic Fit/Deliverability	Benefits from planning status in the Local Development Plan and a large proportion of this area is owned by Perth and Kinross Council.	1	25
CSF3 Economic / Deliverability	The site benefits from existing installed infrastructure over much of the area but has a less than optimal access and approach.	2	50
CSF4 Economic / Financial	The area has been available for many years and is viewed as	0	0

	back land in the market with no visibility and likely to attract local industrial, haulage yard uses.		
CSF Weighted Score for Option 3			75

\* Insert/delete as required

Risks associated specifically with option

Likelihood Scoring

5	Highly Likely
4	Likely
3	May or not occur
2	Unlikely
1	Highly Unlikely

Impact Scoring

5	Major impact to project delivery
4	Significant impact to project delivery
3	Manageable impact on project delivery
2	Minor impact to project delivery
1	No impact to project delivery

Description of Risk	Likelihood of Risk (L)	Impact of Risk (I)	Score (B) = (L x I)
Risk1 - Investment does not represent value for money (project outcomes and impact not achieved)	4	4	16
Risk2 - Higher than anticipated development constraints	2	3	6
Risk3 - Limited market appeal reduces funding opportunities and inward investment	4	4	16
Total Risk Score for Option 3			38

**Option 4**

Summary of Option
<p><b>Site Name: Oudendarde, Bridge of Earn</b></p> <p>Site area: 34.829 hectares</p> <p>Site Description: The business allocation within the Oudendarde Masterplan is formed in two plots, the latter of which is 15.2 hectares on the north side of the A912 lying just to the east of the M90 at Bridge of Earn.</p>



Figure 6: Site Plan - Oudenarde, Bridge Of Earn



## Key Parameters

Planning status	These sites are allocated for business use in the Adopted Perth & Kinross Local Development Plan.
Ownership	Single ownership.
Access	The site has good access for vehicles from the M90 and A912 with new roundabout junctions to be formed to facilitate the development.
Site Levels	The sites are extremely level and will require little or no platforming but are sufficiently flat that surface water drainage may be a constraint. These

	sites will be delivered as part of the wider Oudenarde housing development and the infrastructure for them will rely upon the housing being delivered as part of their development.
Constraints	Due to technical and cost constraints the Oudenarde development, allocated many years ago, has failed to be built out whilst many other housing development areas round Perth have been delivered during the time of its allocation.
Opportunities	The key advantage of this site is the proximity and easy access to the M90. Bridge of Earn currently does not have a railway station although a halt is envisaged, and the site would benefit from a reasonable bus service and being within easy commuting distance of Perth and Dundee.
Market assessment	Whilst the site has planning consent, the delivery is dependent on the neighbouring housing being developed out and the resolution of the various and significant constraints to that, in particular, a railway crossing. As a single site, it is attractive to inward investment as at 15.2 hectares it could accommodate a substantial strategic investment or a number of large business units. However, the site is not particularly sustainable in terms of access for employees or transport. The market would view this site as somewhat rural despite its good access and it may be unattractive to some due to its remoteness from the core of Perth City.

### Appraisal of Options against Critical Success Factors

The scoring of options against the CSFs involved a high level assessment (Bidwells, June 2022).

#### Scoring

Critical Success Factor	Qualitative Assessment	Score (S) 0 - 3	Weighted Score (A) = (S x W)
CSF1 Strategic Fit / Scale of Development	Captures the strategic fit in terms of the scale of development that could be delivered at the site.	2	50
CSF2 Strategic Fit/Deliverability	The site is allocated in the LDP and is in one ownership.	2	50
CSF3 Economic / Deliverability	The site currently has no internal infrastructure other than one access of a roundabout and a second roundabout will be required to develop the site. The site is very flat and subject to surface water ponding and on clay so ground conditions are likely to require significant	1	25

	additional works in terms of foundations or piling.		
CSF4 Economic / Financial	This site is outlying and rural from Perth and has no good connectivity to the wider population. It has limited bus services but benefits from a connection to the M90. It is suited to industrial and distribution and perhaps some small-scale units for local services and is unlikely to be developed as a key area of inward investment for the wider city. Its development will be reliant on the delivery of the neighbouring housing which has remained undeveloped for many years.	0	0
CSF Weighted Score for Option 4			125

\* Insert/delete as required

Risks associated specifically with option

Likelihood Scoring

5	Highly Likely
4	Likely
3	May or not occur
2	Unlikely
1	Highly Unlikely

Impact Scoring

5	Major impact to project delivery
4	Significant impact to project delivery
3	Manageable impact on project delivery
2	Minor impact to project delivery
1	No impact to project delivery

Description of Risk	Likelihood of Risk (L)	Impact of Risk (I)	Score (B) = (L x I)
Risk1 - Investment does not represent value for money (project outcomes and impact not achieved)	3	4	12
Risk2 - Higher than anticipated development constraints	3	3	9
Risk3 - Limited market appeal reduces funding opportunities and inward investment	3	4	12
Total Risk Score for Option 4			33

## Option 5

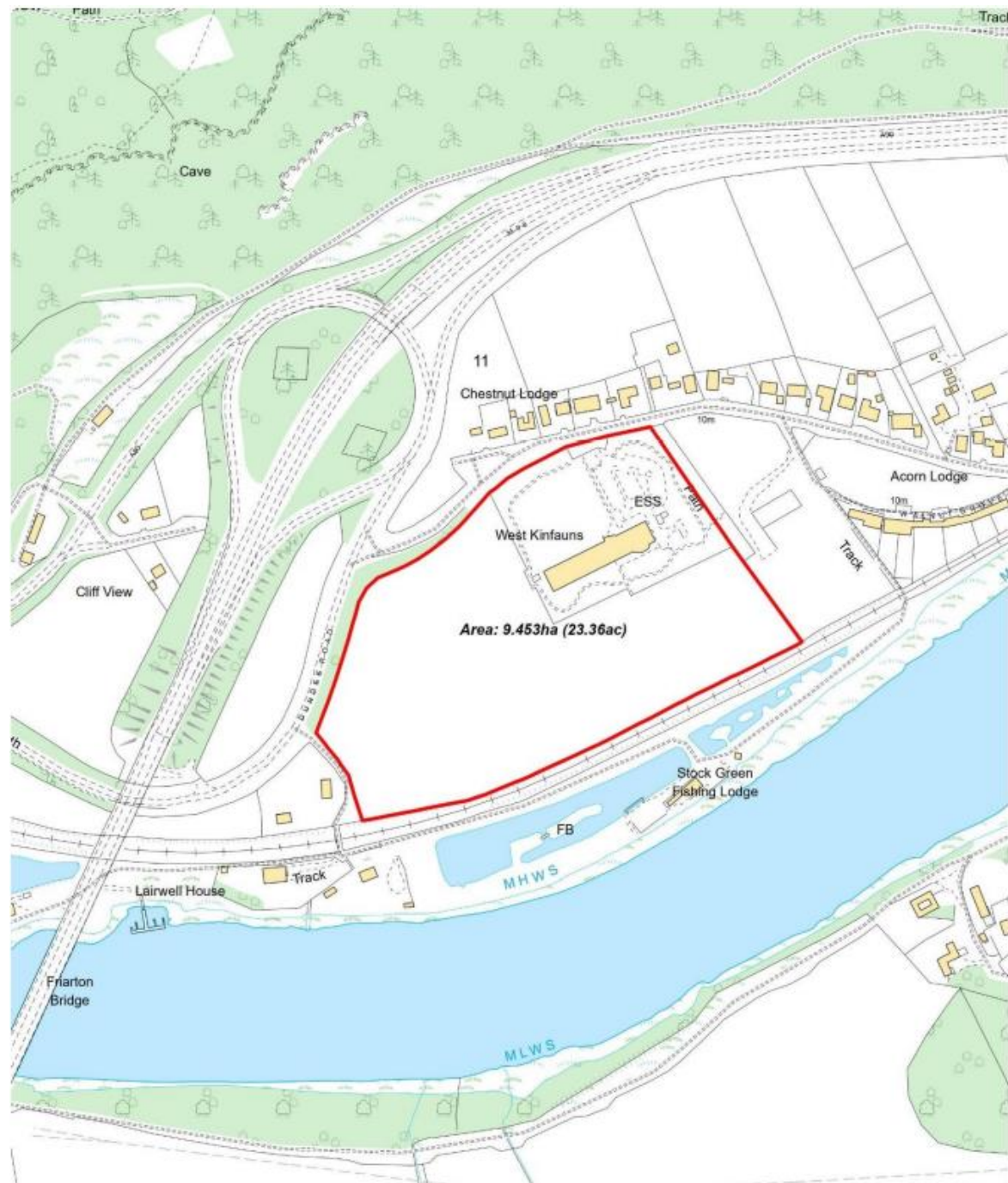
### Summary of Option

#### Site Name: West Kinfauns

Site area: 9.453 hectares

Site Description: This site lies to the north of the River Tay and the south of the A90. The site is predominantly level and has a southerly aspect and is partly developed with one office building.

Figure 7: Site Plan - West Kinfauns





Key Parameters	
Planning status	This site is partly allocated for business use. In August 2022, a planning application in principle was granted for a mixed-use development comprising a museum, hotel and lodges, other leisure activities, open space and park and choose.
Ownership	The site is in one ownership.
Access	Access is via a minor junction from the A85 directly off the junction from the M90 and provides excellent access to the M90.
Site Levels	The site is generally level with a southerly aspect.
Constraints	There is one existing building on the site currently used for office use. It is well connected to the road network, and it is not linked to any other business use area or the wider community and has poor pedestrian links to Perth. The site is also low lying and may be prone to flooding in the future. The site is only moderately landscaped and is highly visible from sensitive locations like Kinnoull Hill and the M90 and any industrial development of any scale would have a constraint in terms of visual amenity.
Opportunities	This site would provide a good opportunity for large scale industrial investment or business park use, noting the extant planning consent for leisure related uses. Its location out of town is not ideal from a sustainable transport perspective and the overall site is limited in scale for larger scale investments and future expansion.
Market assessment	The existing building, Caledonian House, was sold when Edrington Distillers left Perth. The site has good road links to Perth and Dundee and the Central Belt.

### Appraisal of Options against Critical Success Factors

The scoring of options against the CSFs involved a high-level assessment (Bidwells, June 2022).

#### Scoring

Critical Success Factor	Qualitative Assessment	Score (S) 0 - 3	Weighted Score (A) = (S x W)
CSF1 Strategic Fit / Scale of Development	This site lacks scale to meet the longer-term strategic fit. While it is partly developed it is effectively a rural site unconnected to the wider urban population other than by road.	1	25
CSF2 Strategic Fit/Deliverability	The site is allocated for employment development and is	1	25

	in a single ownership, however some of the site is allocated as open space and a park and choose. The park and choose would assist in overcoming connectivity issues but limits the available site for business uses.		
CSF3 Economic / Deliverability	The site has a developed access and service connections and is a level and easily developed area.	2	50
CSF4 Economic / Financial	An outlying site and while it has good motorway access has little else to commend it to the market.	0	0
CSF Weighted Score for Option 5			100

*\* Insert/delete as required*

Risks associated specifically with option

#### Likelihood Scoring

5	Highly Likely
4	Likely
3	May or not occur
2	Unlikely
1	Highly Unlikely

#### Impact Scoring

5	Major impact to project delivery
4	Significant impact to project delivery
3	Manageable impact on project delivery
2	Minor impact to project delivery
1	No impact to project delivery

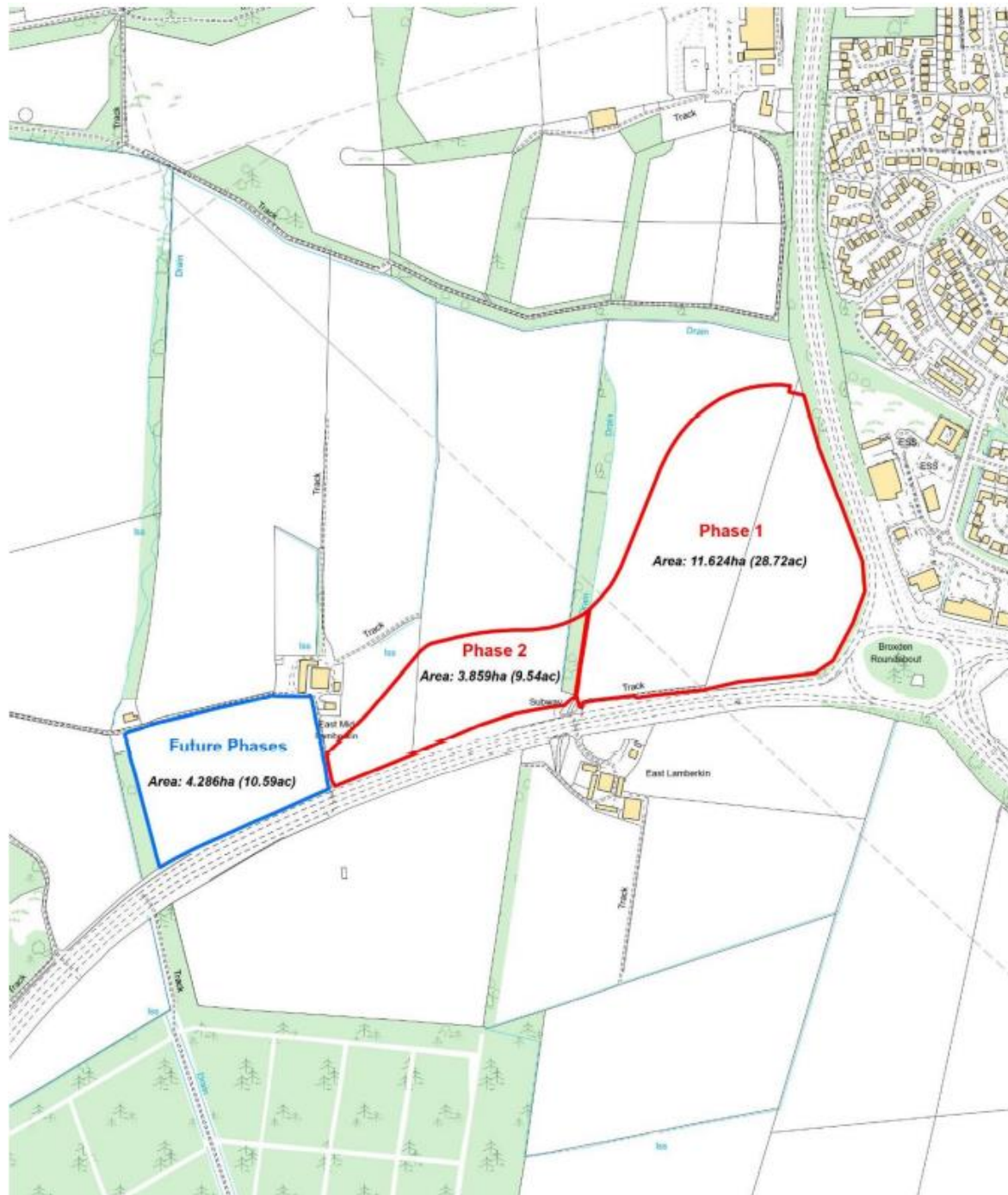
Description of Risk	Likelihood of Risk (L)	Impact of Risk (I)	Score (B) = (L x I)
Risk1 - Investment does not represent value for money (project outcomes and impact not achieved)	3	4	12
Risk2 - Higher than anticipated development constraints	3	3	9
Risk3 - Limited market appeal reduces funding opportunities and inward investment	4	4	16
Total Risk Score for Option 5			37

#### Option 6

<b>Summary of Option</b>
<b>Site Name: Perth West</b>

Site area: 11.625 hectares (Initial phase 1 area) Potential for substantial future expansion.  
 Site Description: The site lies adjacent to the southwest of Perth at the Broxden roundabout, where the M90 and A9 meet. The site is currently farmland. The employment land shown below is part of a wider mixed used development that will create a new community including a new village centre.

Figure 8: Site Plan - Perth West



## Key Parameters

Planning status	The Phase 1 and 2 sites are allocated for business use in the adopted Perth & Kinross Local Development Plan November 2019. These sites are part of a much larger allocation for housing and mixed-use development extending northwards to the Crieff Road.
Ownership	The employment land allocation is in single ownership.
Access	The subject of this OBC is a proposed new access into the site under the A9 via Tweed Place. The road pattern within the site can be set out to accommodate the specific requirements of any investor/user.
Site Levels	The site slopes from the A9 to the south into a dip before rising to the north. These changes in levels will allow any buildings to be fitted into the landscape to reduce their impact. The slope will also help the drainage solution.
Constraints	In addition to the provision of a new access, the site has HV cables crossing the south west corner of the site, although these don't have any major impact on the layout.
Opportunities	The site has excellent outlook to the north and has the ability to create a new modern sustainable environment for people to work in. The quality of the site environment and its location means that it can effectively compete with other similar sites in other locations for more mobile new opportunities.
Market assessment	While the area is untested in the market as it is a completely new expansion. It would offer good access to transport links. Good access to areas of housing for sustainable housing and minimal commuting. It would be accessed via an area that is recognised as the best quality business space in Perth with recent investment by a number of companies and is likely to be viewed as an extension to this quality business park area with the underpass providing good visibility to the A9 and M90.

## Appraisal of Options against Critical Success Factors

The scoring of options against the CSFs involved a high level assessment (Bidwells, June 2022).

### Scoring

### Funded

Critical Success Factor	Qualitative Assessment	Score (S) 0 - 3	Weighted Score (A) = (S x W)
CSF1 Strategic Fit / Scale of Development	Captures the strategic fit in terms of the scale of development that could be delivered at the site providing significant capacity	2	50



	beyond that which is available in the short to medium term of the city		
CSF2 Strategic Fit/Deliverability	The site has approved Local Development Plan status and is being actively promoted by the single landowner.	2	50
CSF3 Economic / Deliverability	The site is of a scale that will provide a strategic expansion to Perth providing a meaningful opportunity for large scale inward investment and the creation of a new economic growth area. It is fully deliverable other than the economic issues relating to the access via the required underpass. The land value and scale will deliver economic development but will not support the significant off-site abnormal cost of the retrofitted underpass. The assessment assumes outside LUF funding and without this the assessment would be less favourable or undeliverable.	2	50
CSF4 Economic / Financial	The site has excellent road connections to both Edinburgh and Glasgow and the rest of the central belt. Its location on the edge of town, provides an opportunity to compete with other locations for a high-quality office and business space in a high quality environment. Economic returns will be in line with the neighbouring development and likely to attract medium to large scale investment.	2	50
CSF Weighted Score for Option 6 (Funded)			200

*\* Insert/delete as required*

#### Unfunded

Critical Success Factor	Qualitative Assessment	Score (S) 0 - 3	Weighted Score (A) = (S x W)
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CSF1 Strategic Fit / Scale of Development	Captures the strategic fit in terms of the scale of development that could be delivered at the site providing significant capacity beyond that is available in the short to medium term of the city	2	50
CSF2 Strategic Fit/Deliverability	The site has approved Local Development Plan status it is being actively promoted by the single landowner.	2	50
CSF3 Economic / Deliverability	The site is of a scale that will provide a strategic expansion to Perth providing a meaningful opportunity for large scale inward investment and the creation of a new economic growth area. Future land values will allow Perth West to be built out however if the Eco-Innovation Park is to be delivered in the short to medium term the cost of the retrofitted underpass will require to be met upfront. Housebuilders will not be able to finance the provision of employment land as this is not usually provided in advance of house completions. Therefore, without public sector intervention to bring forward this site it will remain undeveloped in the medium-term. Ultimately, developers would need to provide the necessary infrastructure (or walk away) however in the intervening years the economic development opportunity for Perth will be lost.	0	0
CSF4 Economic / Financial	The site has excellent road connections to both Edinburgh and Glasgow and the rest of the central belt. Its location on the edge of town, provides an opportunity to compete with other locations for a high-quality office and business space in a high quality environment. Economic returns will be in line with the neighbouring development and	2	50

	likely to attract medium to large scale investment.		
CSF Weighted Score for Option 6 (Unfunded)			150

*\* Insert/delete as required*

Risks associated specifically with option

Likelihood Scoring

5	Highly Likely
4	Likely
3	May or not occur
2	Unlikely
1	Highly Unlikely

Impact Scoring

5	Major impact to project delivery
4	Significant impact to project delivery
3	Manageable impact on project delivery
2	Minor impact to project delivery
1	No impact to project delivery

Funded

Description of Risk	Likelihood of Risk (L)	Impact of Risk (I)	Score (B) = (L x I)
Risk1 - Investment does not represent value for money (project outcomes and impact not achieved)	1	1	1
Risk2 - Higher than anticipated development constraints	1	1	1
Risk3 - Limited market appeal reduces funding opportunities and inward investment	1	1	1
Total Risk Score for Option 6 (Funded)			3

Unfunded

Description of Risk	Likelihood of Risk (L)	Impact of Risk (I)	Score (B) = (L x I)
Risk1 - Investment does not represent value for money (project outcomes and impact not achieved)	1	1	1
Risk2 - Higher than anticipated development constraints	2	4	8

Risk3 - Limited market appeal reduces funding opportunities and inward investment	1	1	1
Total Risk Score for Option 6 (Unfunded)			10

## Benefit and Risk Summary

CSF Weighted Score (A)							Total Risk Score (B)						
Options							Options						
1	2	3	4	5	6 (F)	6 (U)	1	2	3	4	5	6 (F)	6 (U)
0	150	75	125	100	200	150	44	18	38	33	37	3	10

\* F = funded; U = unfunded.

Total Scoring (A-B)						
Options						
1	2	3	4	5	6 (F)	6 (U)
-44	132	37	92	63	197	140

\* F = funded; U = unfunded.

### Option appraisal scores summary

	Total Score
Option 1	-44
Option 2	132
Option 3	37
Option 4	92
Option 5	63
Option 6 (Funded)	197
Option 6 (Unfunded)	140

Preferred Option = Option 6 (Funded)

### Preferred Option Economic Appraisal

An economic appraisal was undertaken to demonstrate the value for money of the enabling infrastructure (the A9 Underpass and local road improvements). The methodology adopted a land value uplift approach, consistent with government appraisal guidance. Due to lower land values in Perth (and Scotland in general) the economic appraisal resulted in a relatively low Net Present Public Value and Benefit Cost Ratio (BCR). With a BCR of just over 1, this represents acceptable value for money. With higher costs for the full Phase 1 project,

including additional cost items relating to site platforming, drainage and utilities, and other local road improvements, the BCR would be reduced below 1. However, there are a number of significant non-monetised impacts, as outlined in Table 2 and a strong strategic case for the project.

Table 2: Economic Appraisal Summary - Option 6 (Economic Appraisal)

Ref	Item	Value
A	Present Value Benefits (£m)	£32.8m
B	Present Value Cost (£m)	£31.9m
C	Present Value of other quantified impacts (£m)	-
D	Net Present Public Value (£) [A-B]	£0.9m
E	'Initial' Benefit Cost Ratio [ A / B ]	1.02
F	'Adjusted' Benefit Cost Ratio [ (A + C) / B ]	-
G	Significant Non-monetised impacts	<ul style="list-style-type: none"> <li>• Contribute to unlocking the remainder of Perth West beyond Phase 1</li> <li>• Increase private investment</li> <li>• Reduce overreliance on low productivity sectors</li> <li>• Improve active travel connectivity for residents</li> <li>• Improve perceptions and retention of major existing anchor companies</li> </ul>
H	Value for Money (VfM) Category	Acceptable
I	Switching Values & rationale for VfM category	BCR just above 1 = acceptable With higher Phase 1 costs, BCR is reduced to lower value for money.
J	Risks	
K	Other issues	Over 1,200 construction jobs supported through the construction of the project

\*Note: economic costs are not the same as financial costs. Costs presented in the above table are discounted to Present Values.

### 3. Commercial Case (for preferred option - to be completed in conjunction with Corporate Procurement)

#### 3.1 Procurement Strategy

The Commercial Case is set out in full in the Delivery Plan. This includes detail on the outline procurement strategy, including options assessment and rationale for current preferred way forward.

The outline Procurement Strategy has been developed following official guidance for public sector contracting authorities on the procurement of construction works, including The Construction Playbook (UK Government), Construction Procurement Handbook (Scottish Government) and Procurement Journey. The Public Contracts (Scotland) Regulations 2015 shall apply.

The Procurement Strategy (and route to be selected) and Contract Strategy (allocation of risk and reward) have not yet been formally approved. This section sets out the preferred way forward at this point in time (February 2023).

The initial Procurement Strategy has been developed considering market engagement, market conditions and lessons learnt from the first two phases of PKC's Perth Transport Futures Project (PTFP): Phase 1 - A9/A85 Junction Improvement and Link Road to Bertha Park (completed in 2019), and Phase 2, the Cross Tay Link Road (CTLR) (live project).

Phase 1 involved the construction of a new A9 grade separated junction, a new 2.6km single-carriageway link road and a new crossing over the River Almond. The project won numerous awards, including NEC Contract of the Year 2019, Scottish Green Champion Award (2019), and a Social Value Award 2018 (CECA). The Council undertook the detailed design for this scheme, with construction undertaken through the SCAPE Scotland Framework.

The CTLR involves the detailed design and construction of a new A9 grade separated junction, a 3-span bridge over the River Tay and railway, and a six kilometre stretch of new carriageway. The main objectives of the scheme are to reduce traffic congestion and related pollution in Perth city centre and enable the sustainable development of Perth. It is the biggest infrastructure project ever undertaken by Perth and Kinross Council.

After a robust procurement process, Stage 1 of the contract (Early Contractor Involvement) was awarded in August 2021, with Stage 2 (Construction) due to commence in September 2022. Completion is anticipated for Spring 2025. This contract was procured through competitive procedure with negotiation.

Although both of these projects (A9/A85 Junction Improvement & CTLR) are of a much higher value, the lessons learnt from these high-profile schemes will be applied in the development of the Procurement and Contract Strategies for the Perth West Phase 1 project.

A procurement options appraisal has informed the initial Procurement and Contract strategy and will be subject to ongoing review to ensure best value for money in terms of time, cost and quality requirements alongside economic, environmental and social value outcomes

Similar to the CTLR project, it is expected that the project for the Perth West Underpass and Associated Works will be delivered in two phases:

1. Infrastructure Planning and Concept Design Works
2. Detailed Design and Construction

#### Phase 1: Infrastructure Planning and Concept Design Works

There is a requirement to progress rapidly to concept design to meet the LUF and project requirements. Therefore, the likely procurement route is to utilise an established construction contract procurement Framework which will allow for contract award within financial year 2022/23, while at the same time ensuring that time savings are not at the detriment of quality, value for money or wider innovation and scheme benefits.

The likely procurement route is to run a Mini-Competition through the SCAPE Scotland Consultancy (Infrastructure) Framework. The rationale for discounting other

options is mainly time-based, with open competition likely to require longer timeframes for contract award.

SCAPE is a public sector organisation which helps to deliver essential projects to the highest possible standard, with a focus on community benefits and value for money. SCAPE's direct award construction, consultancy and civil engineering frameworks are fully compliant with Scottish procurement legislation (The Public Contracts (Scotland) Regulation 2015). SCAPE has delivered more than 260 projects across Scotland and created more than £400 million of community benefits across the country.

"As local government representatives, we define success in the same way as you. For us, compliance, taxpayer value, sustainable delivery, community cohesion and local economic impact are just as important as time, cost and quality" [SCAPE, 2022](#)

SCAPE's vision and values align fully with Perth and Kinross Council's procurement strategy.

PKC are using SCAPE frameworks effectively on other projects, such as the Dunkeld Road (through the SCAPE Consultancy Framework – Place Shaping), which involves design development of a multi-modal corridor as a first phase of reimagining travel in Perth (as part of the wider Perth People Place project). Phase 1 of the PTFP was also constructed using the SCAPE Framework.

#### Phase 2: Detailed Design and Construction Works

For Phase 2, three procurement options have been considered as follows:

Option 1: Civil Engineering Framework

Option 2: Competitive Dialogue

Option 3: Competitive Procedure with Negotiation

Option 1 considered the use of frameworks including (a) Crown Commercial Service – Construction Works and Associated Services (RM6088) and (b) SCAPE Scotland Civil Engineering Framework.

Due to limited experience in using (a), this was not taken further in the procurement options appraisal, although could be reconsidered with more information. Although (b), the SCAPE Scotland Civil Engineering Framework, offers quick access to the market, which negates the need to undertake a procurement exercise, competition is limited. In the interests of promoting fair competition, it is unlikely that this option is considered.

Options 2 and 3 offer a competitive procurement route and are similar with the exception of the dialogue during the selection process. The competitive dialogue procedure would mean the Council has to engage with all bidders over the duration of the selection process. The level of interest at previous market engagement events has been high and the Council's project team is relatively small and so this option would be onerous, as well as being time-consuming for bidders (Contractors at previous market engagement events have stated that this cost would likely be reflected in bids). This route would also elongate the selection process.

During the Phase 1 Contract, the design will be developed to Design Manual for Roads and Bridges (DMRB) Stage 2 and will be developed to DMRB Stage 3 as part of the Phase 2 Contract. The design will need to be sufficiently developed to inform the Phase 2 Scope of Services, to allow the Council's project team to define the contractual requirements and formulate the questions for the quality submission.

Taking account of the above, a Competitive Procedure with Negotiation (Option 3) is deemed the most suitable for the procurement of construction works and will allow for quicker competition. The award criteria (Price/Quality ratio) will be established as part of the Contract Strategy but will be based on meeting the objectives of the contract in terms of quality, innovation and productivity, skills (key persons within the contract data), environmental (including carbon management) and social outcomes and collaboration.

It is highlighted, however, that due to the current status of the construction industry regarding inflation and material supply and costs, the Phase 2 contract procurement option will remain under close review to ensure that the Council opts for the route which will achieve cost certainty and best value.

Market engagement for the Perth West project will also be undertaken to determine specific interest and market conditions closer to construction. Financial risk will continue to be monitored throughout, with continual review and update of the Risk Register and briefing to the Programme Board and Finances & Resources Committee if there are significant budget implications or financial risks to report.

#### Procurement Plan

The procurement plan and key milestones are set out in Table 3: Procurement Plan: Key Milestones. These represent outline estimates and will be refined with a more detailed procurement activity schedule as the project progresses. The Procurement and Contract strategy will be reviewed over the next 6-9 months as the Delivery Plan is refined.

Table 3: Procurement Plan: Key Milestones

Key Milestone	Anticipated Start Date	Anticipated Completion Date
Update Business Case, including outline procurement strategy for approval	Aug 22	Jan 23
Prepare Specification of Requirements (Phase 1 contract)	Jan 23	Mar 23
Phase 1 contract: SCAPE Consultancy Framework Appointment		Apr 23
Phase 1: Infrastructure Planning and Concept Design Works (DMRB Stage 2)	Apr 23	May 23
Outline Business Case (OBC) developed and Phase 2 Procurement Strategy Agreed (Gateway approval required)		June 2023
Prepare Phase 2 procurement documents	May 23	Aug 23
Issue Phase 2 ITT (Detailed design and Construction specification of requirements)		Sept 23
Tender return and evaluation	Sept 23	Dec 23



Tender report submitted for approval	Jan 24	Feb 24
Full Business Case (FBC) prepared for contract award (Gateway approval required)		Feb 24
Notification of outcome and standstill period	Feb 24	Mar 24
Phase 2 Contract Award: Detailed Design and Construction (Stage 1 ECI)	Mar 24	Apr 24
ECI Period including design development and advance works	May 24	Nov 24
Full Business Case (FBC) updated for Gateway approval to proceed to main construction (Gateway approval required)		Dec 24
Main construction	March 25	Dec 26

### 3.2 Service Requirements

The procurement and contract management of Phase 1 (Infrastructure Planning and Concept/Outline Design Works) will be led by PKC's Transport Planning Team. This team led the feasibility and outline design works for Phase 1 and 2 of the PTFP. Both projects were procured through a Public Contracts Scotland Framework.

This team undertook the options appraisal, feasibility and outline designs following the Design Manual for Roads and Bridges and developed both projects to Stage 2 DMRB. These projects were then passed to the Council's Road Infrastructure Team. This would also be the plan for the Perth West Project.

The same team is currently managing the Perth People Place, Dunkeld Road project through the SCAPE Framework (Consultancy – Place Shaping).

The procurement and contract management of Phase 2 (Construction phase) will be led by the Roads Infrastructure Team. This team includes a Roads Infrastructure Manager, 1x Senior Engineer, 2x project officers, and 1x technician. This team delivered the detailed design (DMRB Stage 3) and construction of Phase 1 of the PTFP and is currently responsible for the delivery of the CTRL.

For the CTRL, this included a £3.5 million contract (through the Scotland Excel Framework). This contract was awarded to Sweco in July 2017 and included the development of the Specimen Design, site investigations, drainage and flood assessments, public utility liaison and design, environmental impact, archaeological and ecological studies and preparation of the planning application.

The team also procured the Detailed Design and Construction Contract for the CTRL following Route 3 Procurement Journey utilising PCS-T. The contract for Stage 1 was awarded in August 2021 to BAM Nuttall Ltd with Stage 2 to be awarded following the successful completion of Stage 1.

The Road Infrastructure Team has been engaged in the process to ensure that there will be sufficient capacity to deliver the project, particularly given the resourcing demands of the CTRL. The PKC Client Project Team on CTRL (Stage 1 – ECI) is supported by additional resources and expertise. This includes NEC project manager and additional project management support, plus technical client support (Sweco). Support would also be available for the Perth West Project.

### 3.3 Charging Mechanism

The Contract Strategy will set out the commercial structure and risk allocation. The Form of Contract is likely to be NEC4 Engineering and Construction Contract, but the Main Option will be selected as part of the market engagement process taking account of market conditions.

Through market engagement for the CTLR, project Contractors expressed a strong desire for Early Contractor Involvement (ECI) so it is likely this will form part of the Stage 2 Contract for the Perth West LUF Project.

The Contract Strategy may therefore follow a two-stage approach as follows:

- Stage 1: ECI with contractor working with PKC to develop the detailed design and undertake advance works. Under this arrangement, the appointed Contractor has time to optimise, innovate and de-risk the design and construction. Construction can be de-risked by doing advance works to ensure licenses and permits are obtained well before construction operations. All this should contribute to better Value for Money for Stage 2 when compared with immediately signing a contract for detailed design and construction.
- Stage 2: Construction.

Experience from other projects has been taken on board in considering the Contract Strategy. As mentioned above, the Form of Contract is likely to be the NEC4 Engineering and Construction Contract. The third edition (NEC3) of this industry standard conditions of contract was successfully used on the A9/A85 project (Option A Priced Contract with Activity Schedule was adopted).

The CTLR was procured as NEC4 Option C Target Contract with Activity Schedule and included a pain/gain share mechanism and Early Contractor Involvement Clauses.

The NEC Form of Contract promotes good project management and collaboration between the parties which were evidenced on previous contracts and are currently being implemented on the CTLR.

### 3.4 Risk Transfer

Phase 1 will be assured by the SCAPE Scotland Consultancy Framework, with due diligence checks having been undertaken on the main consultancy partners. Contract management and payment structures will be governed by the framework call-off contract terms. SCAPE provides guidance in relation to compliant contract structures, sub-contracting and assignment within the scope of the SCAPE framework agreement.

For Phase 2, Detailed Design and Construction, due diligence will be undertaken as part of the competitive procedure and negotiation. The form of contract will also ensure effective contract management and appropriate payment structures which incentivise high performance, with KPIs to drive quality.

## **Lessons Learned – measures to be put in place to manage contractor / supplier risks**

The PKC project teams that will be involved with the Perth West project gained considerable knowledge and valuable experience working on the Perth Transport Futures Project (A9/A85 Junction Improvement and Link Road to Bertha Park). This was procured through the SCAPE Procure Framework and consisted of three stages: Feasibility, Pre-construction and Construction. At the end of the project a review was undertaken including an extensive, lessons learnt, exercise.

Key lessons to apply to this project (currently also applied to the CTRLR project) are as follows\*:

\*NOTE: as mentioned in previous sections, the Procurement and Contract Strategies (form of contract, ECI, etc) are still to be formally agreed for the Perth West project.

### Lesson 1

The NEC workshop (involving the Contractor and Client) held at the start of the construction stage did not clearly define roles and responsibilities and did not address the Contractor's lack of knowledge of the NEC form of contract. This proved particularly relevant when it was realised the Contractor's systems were not NEC-based, operating on a traditional design and construct basis, leading to the Contractor seemingly wanting to change the design unnecessarily.

- Perth West: Ensure the key project team members are involved in all workshops and that roles and responsibilities are clearly defined. PKC will ensure that all systems, including quality assurance, are in place.

### Lesson 2

The collaborative approach adopted by the project team was essential to timely problem solving and minimising the impact (including cost impact) of issues encountered on site.

- Perth West: Build upon the NEC collaborative approach but ensure that it is adopted at contract award i.e., ensure that the Contractor's delivery team is involved in the commencement of the contract and fully integrated into the Early Contractor Involvement and detailed design stages.

### Lesson 3

The Contractor received a final warning from SEPA and a Planning Enforcement Notice; there was also a significant health issue relating to dust involving NHS Tayside. The Contractor did not appreciate the reputational issues associated with these and the need to embed the environmental elements of the scheme into the construction.

- Perth West: Contract to include specific clauses regarding meeting compliance of the environmental elements of the work to be included in the contract. This will include requirements for monitoring and contingency planning.

### Lesson 4

The contractor did not make use of modern technologies regarding administration, quality control and site activities.

- Perth West: The contract will include specific requirements, but it is proposed to develop these with the Contractor and their designer during the early stages of the contract.

#### Lesson 5

The poor quality of materials and workmanship was evident throughout the contract (in some areas) particularly with regard to surfacing and kerbing. In the latter stages of the contract sufficient and appropriate resources were not provided to ensure timely completion and quality finish.

Perth West: The contract will include specific clauses and requirements with regards to sub-contracts and performance. Particular focus will also be placed upon the Key Persons named within the contract and compliance with this.

### **3.5 Key Contractual Arrangements**

Key contractual arrangements will be set out in the Full Business Case. At this stage the procurement and contract strategies are at an outline stage, drawing on lessons learnt from other capital projects. The procurements and contract strategy will need to be refined and agreed through gateway approvals.

### **3.6 Personnel Implications (to be completed in conjunction with HR)**

There are no personnel implications.

### **3.7 Accountancy Treatment (to be completed in conjunction with Finance)**

Expenditure and income on the project will be charged to Capital in accordance with accounting standards. It will therefore be reflected accordingly in the Council's balance sheet and categorised as Investment property. The net capital expenditure (borrowing) will also be charged to the Loans Fund and will therefore be subject to annual loan charges. The Loans Fund repayment method applicable will be the income matching method, whereby all subsequent income from grants, contributions and land disposals will be applied to reduce the debt. Loans Fund Interest and expenses will be charged on the outstanding debt of the project each year at the prevailing CF rate, until such time as the debt has been fully repaid.

## **4 Financial Case (for preferred option)**

### **4.1. Capital and Revenue Requirements**

A full review of the cost information available for the project has been undertaken. This included a review of a number of cost estimates provided by several suppliers at an earlier stage of project development (2019):

- Gardiner & Theobald (an independent construction and property consultancy working across the built environment)
- Morgan Sindall (construction and regeneration group)
- Systra (consulting and engineering firm)

It should be noted that all the above provided outline cost estimates were not for reliance. Arup reviewed all the cost information and produced a technical note which sets out the context, costings date, assumptions and limitations.

This above cost information was then consolidated and updated to reflect current prices given the recent inflationary environment for construction price escalation.

Table 4: Cost Summary Table

Ref	Description	Cost (current prices, 2022)	Cost (current prices + 30% contingency)
A	Tweed Place Improvements	£1,053,500	£1,369,600
B	Underpass	£9,365,500	£12,175,700
C	Innovation Highway East	£1,215,700	£1,580,600
D	Balance of Innovation Highway to Power Lines	£1,847,900	£2,402,500
E	M/M Link Road	£1,281,600	£1,666,300
F	Other items	£944,600	£1,228,200
G	Drainage	£1,365,000	£1,774,800
H	Utilities	£406,000	£528,200
I	Haul Road	£131,200	£170,600
J	Platforming	£4,135,000	£5,375,600
K	Sensor Allowance	£152,900	£198,800
Sub-total		£21,898,900	£28,470,900
	Land Cost	-	-
	Monitoring and Evaluation	£60,000	£78,000
	Design Phase & Management (5%)	£1,094,900	£1,423,500
	Contractors Fee (10%)	£2,189,900	£2,846,900
Total		£25,243,800	£32,817,000

The total cost for Phase 1 is estimated at £25.2 million; adding on 30% contingency, to account for inflationary increases on the current cost and delivery uncertainties, gives a total estimate of £32.8 million for Perth West Phase 1. This includes the costs for Perth Innovation Highway.

Capital Costs for Phase 1 would be phased from 2023/24 to 2025/26 as follows:

2023/24	2024/25	2025/26	Total
3.000m	20.800m	9.017m	32.817m

## 4.2. Net Effect on Prices

There will be no net effect on prices.

#### 4.3. Impact on Balance Sheet

The project will require PKC borrowing to fund the upfront investment. The amount required will depend on outturn costs, which will be influenced by inflation and other financial risks. Given the outline stage of costs, a relatively high contingency has been applied of 30%. Based on the current funding strategy would result in a capital cost for PKC to fund for Phase 1 of £2.7m.

In addition to capital costs, there would be revenue costs in relation to loan charges as the Council would have to pay upfront borrowing in advance of grants, capital receipts or contributions being paid. The funding strategy is for the loan charges to be calculated for “interest only”. The overall impact of both Perth Eco-Innovation Park and Innovation Highway on the Council’s revenue budget would have to be calculated.

#### 4.4. Impact on Revenue Budget

The Impact on the Council’s revenue budget would have to be calculated.

Once fully occupied, housing and commercial development is anticipated to generate £1.7 million and £2.1 million in annual Council Tax and Business Rates revenue respectively (a cumulative total of £30 million by 2045) from 2028/29 (2 years after construction completion).

#### 4.5. Funding Mechanisms and Affordability *(including partnership and leverage)*

The OBC aims to achieve a close to cost neutral position for the Council and the sources of funding to support the capital costs are identified below:

- Commercial Land receipts: £5.130m - Sale of 27 acres (11ha) of commercial land at market value of £190,000/acre. This would be available from 2026/27. Ownership transfer of agricultural land from current owner (John Dewar Lamberkin Trust-JDLT) to PKC to develop commercial land would be covered by a contract to be agreed.
- Tay Cities Deal (TCD) Perth Innovation Highway: £5m - The UK Government has allocated £5m towards the development of Perth Innovation Highway. JDLT has agreed to transfer the TCD project leadership role to PKC which has now been agreed by TCD PMO. An OBC and FBC would have to be approved by TCD Joint Committee. TCD funding would be paid between 23/24 and 29/30. Costs for Phase 1 include sensor allowance which would also be deployed along Glasgow Road linking Perth Eco-Innovation Park to City Centre.
- Developer Contributions: £20m - Existing landowners (JDLT, Muir and Stewart Milne) would benefit from the project as it would provide access to the development sites for housing. Negotiations are currently taking place to secure appropriate, proportionate contributions towards the access infrastructure through

the Section 75 Planning Obligation. Developer contributions would be paid from 2026/27 onwards over at least 10 years and are linked to house completions and therefore the wider economic state.

The funding and delivery strategy would be developed further in progressing to Full Business Case, including other public sector funds and partnership opportunities. OBC will have to be reviewed when the outcome of Developer contributions' negotiations are known. However, there is a need to progress activities now to meet challenging timescales focusing on Contract Strategy and infrastructure planning and concept design works (DMRB stage 2).

## **5 Management Case** (for preferred option)

### **5.1 Programme and Project Management Methodology**

The project will be managed through a PRINCE2-structured framework, in line with the Council's Project Management Toolkit guidance. The project management methodology was developed with a comprehensive Delivery Plan to demonstrate that the necessary governance, plans and resource will be in place to ensure successful delivery.

The Core Project Team (CPT) will be responsible for setting up for successful delivery. The CPT is outlined in Figure 9; this is a combination of the successful teams currently delivering the Perth People Place (PPP) project and Perth Transport Futures Project (PTFP).



Figure 9: Perth West Phase 1 Core Project Team



The roles and responsibilities are outlined below:

**Executive Sponsor:** the most senior sponsor for the project, sitting on the Executive Leadership Team (ELT) for the Council. Barbara Renton is the most experienced member of the ELT, with extensive experience in strategic environmental and planning matters, including major infrastructure projects.

**Project Board** - this is the Smart Perth and Kinross Programme Board that will steer the project from inception to completion comprising representatives of services contributing to the project and chaired by the Head of Service, David Littlejohn, who is an experienced Town Planner overseeing strategic planning and development projects.

**Project Manager** – the person responsible for the delivery of the project who will have responsibility for management of suppliers, the budget and the project plan, escalating any issues to the Board and Executive Sponsor/ELT where necessary. Jillian Fergusson is the Roads Infrastructure Manager, who has overseen: the recently completed A9/A85 improvements; the Council's contribution to A9 dualling; and, is overseeing the build of the Cross Tay Link Road (CTLR).

**Project team** - the team comprising representatives of the various services and any external advisors, working under the guidance of the Project Manager that will help

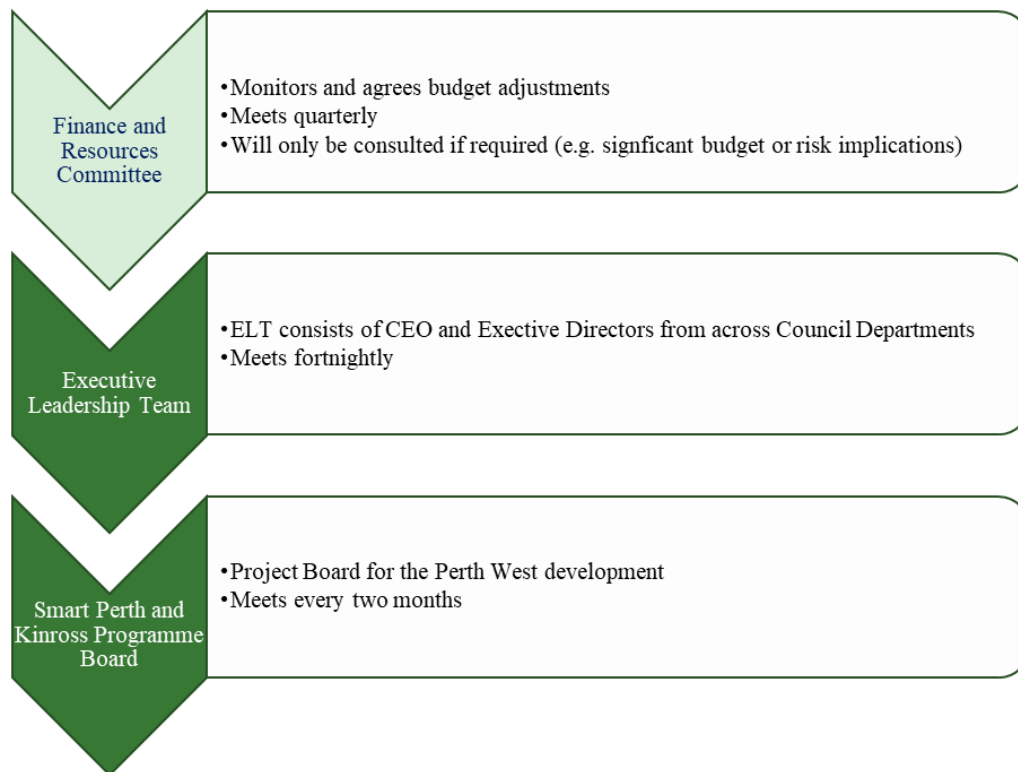


deliver the project from inception to completion. Representatives are all senior officers from their respective services with experience on similar scale projects.

**Project Support** - this will comprise the administrative and technical support to enable the delivery of the project, also supporting the governance structure.

The governance and reporting structure is set out in the Delivery Plan covering the Gateway Review Process and assurance arrangements. An overview of the governance structure for the project is provided in Figure 10.

Figure 10: Perth West Phase 1 Governance



- The Finance and Resources Committee will agree any project budget adjustments. The Committee meets on a quarterly basis and consists of fifteen members of the Council and the Convenor of the Council.
- The Executive Leadership Team (ELT) will oversee key decision points in the Gateway Review Process (GRP). The ELT meets weekly and consists of the Chief Executive, Executive Director – Education and Children Services, Executive Director – Communities, Chief Operating Officer, and Chief Finance Officer, Health and Social Care Partnership.
- The Smart Perth and Kinross Programme Board (Smart PK Board) will provide the strategic direction, meeting every two months and monitoring progress against the project plan, including critical Gateways and key milestones.

## 5.2 Programme and Project Management Plans

A Short project Plan is provided below and supported by a Delivery Plan. The project is split into eight milestones as follows:

- Milestone 1: Phase 1 Infrastructure planning and concept design (current – June 2023)
- Milestones 2, 3 and 4 relate to critical supporting activity
  - Milestone 2: Governance (Gateway approval points aligned with business case stages and marked in red in the project plan – Gateway Review Process ongoing throughout project)
  - Milestone 3: Finance & Funding (linking with other projects e.g. Innovation Highway, Tay Cities Deal – May 2023)
  - Milestone 4: Legal input (land assembly and title investigations (Sept 2022 – May 2023)
- Milestone 5: Planning application and stakeholder engagement (main activity between Apr 2023 – Aug 2023)
- Milestone 6: Phase 2 contractor procurement, including scoping requirements, market engagement, preparing tender documents, evaluating returns and contract award, including standstill period (Apr 2023 – Mar 2024)
- Milestone 7: Detailed design and construction works (April 2024- Mar 2026)
- Milestone 8: Monitoring and evaluation (April 2026 – March 2027)

### **5.3 Use of Specialist Advisers**

The use of specialist advisers will be covered in the Full Business Case. This OBC has been informed by the Levelling Up Fund (Round 2) submission prepared by Arup with input from Bidwells property consultants. The submission also received input from Ristol Consulting (Mark Richardson) who worked on the planning application for Perth West and Stantec advisers who worked on economic appraisal.

### **5.4 Change and Contract Management Arrangements**

Detailed change and contract management arrangements will be set out in the Full Business Case.

### **5.5 Benefits Realisation**

It is important that benefits are managed as robustly as costs. Therefore, a benefits realisation plan will be prepared to set out the plan to monitor activities and outputs against the planned programme and logic model.

There is a close relationship between benefits realisation and monitoring and evaluation tasks. Specific owners will be identified to oversee the tracking of benefits and ensure they are realised – this will be specified in the Benefits Realisation Plan (BRP) and Monitoring and Evaluation Plan (MEP) once finalised as part of the Full Business Case development. If benefits are not being realised as expected, potential

remedial action can then be taken to try to bring the benefits back in line with expectations.

The project benefits – the outputs, outcomes and impacts – are set out in the project Theory of Change logic model.

## 5.6 Risk Management

Risk management should be considered at every stage of the project and business case.

A risk management strategy for the project has been developed and reflects:

- A continuous approach to risk management
- A thorough approach to identification of risks
- Active risk avoidance and mitigation
- Effective communication of risks throughout the delivery team to ensure issues can be managed with an appropriate level of authority
- Delivery of the project objectives to cost, quality and time

A Risk Register has been developed which will be updated monthly and is owned by the Project Manager (table 5).

As the project progresses to delivery, with the FBC setting out the final procurement, contract and management arrangements, the Risk Register will be transferred to those responsible for risk on a day-to-day basis, with PKC officers maintaining ownership of the overarching, high-level register.

The Risk Register is the main tool for identifying and managing risk and will be incorporated into PKC's risk management methodology, supported by the Project Management Toolkit. Within the register, risks are categorised as political, regulatory, financial, professional and construction as well as internal / external. The Risk Register includes a current assessment (August 2022) of risk, accounting for potential impact and likely probability, Control or mitigation measures are identified along with an assessment of residual risk.

Risk management and transfer is also considered in the Procurement Strategy and will be detailed further as the strategy is developed and agreed through gateway approvals; an outline strategy is included in the Delivery Plan and covers potential Early Contractor Involvement to mitigate design and delivery risks.

The top remaining risks are listed below:

- Rank 1<sup>st</sup>
  - Grant or contributions funding lower than anticipated
  - Increasing costs reducing Value for Money
  - Cost escalation due to inflation
- Rank 2<sup>nd</sup>
  - Loss of national, regional or political support for the project
  - Changes in the design requirements enforced by Transport Scotland delay and thus add cost to the programme
  - Insufficient market demand to deliver the desired levels of economic activity and GVA forecast

Table 5 - Risk Register:

Reference	Type	Number	Internal / External	Description	Inherent impact	Inherent probability	Inherent risk score	Rank	Control actions	Residual impact	Residual probability	Residual risk score	Rank
<b>Pol_1</b>	Political	1	External	Loss of national, regional or political support for the project	5	1	5	4	Continued dialogue with key government representatives	5	1	5	2
<b>Reg_1</b>	Regulatory	1	Internal/ External	Failure to get planning permission for underpass	4	1	4	5	Engagement with planning professionals at the Council	4	1	4	3
<b>Reg_2</b>	Regulatory	2	External	Regulatory approval for the underpass; provision of underpass design; possessions for construction of the underpass delayed by TS	4	2	8	3	Continued dialogue with TS and other key agencies	3	1	3	4
<b>Con_1</b>	Construction	1	External	Drainage issues delaying construction	2	1	2	7	Investigation of controlling actions following water assessment	1	1	1	5
<b>Con_2</b>	Construction	2	External	Ecological constraints preventing the start of construction	4	2	8	3	Set up Key Agencies group to shape mitigation	1	1	1	5
<b>Con_3</b>	Construction	3	External	Ground conditions delaying the construction programme	4	1	4	5	Further survey work	3	1	3	4
<b>Con_4</b>	Construction	4	External	Ground conditions impacting on costs	4	1	4	5	Addressing the issues as identified	4	1	4	3

<b>Con_5</b>	Construction	5	External	Unforeseen services delaying the construction programme	4	1	4	5	Addressing the issues as identified	4	1	4	3
<b>Con_6</b>	Construction	6	External	Archaeological constraints delay the construction programme	4	2	8	3	Archaeological survey ahead of construction to mitigate risk of delay. Set up a Key Agencies group	4	1	4	3
<b>Reg_3</b>	Regulatory	3	External	Changes in the design requirements enforced by TS delay and thus add cost to the programme	5	2	10	2	Keeping up to date on design standard changes	5	1	5	2
<b>Con_7</b>	Construction	7	Internal	Stopping up orders	2	4	8	3	Early discussions with TS	1	1	1	5
<b>Con_8</b>	Construction	8	Internal	Ecological constraints preventing the start of construction	4	2	8	3	Set up Key Agencies group to shape mitigation	1	1	1	5
<b>Pro_1</b>	Professional	1	External	Insufficient market demand to deliver the desired levels of economic activity and GVA forecast	5	2	10	2	Continued engagement with key stakeholders including private investors and developers	5	1	5	2
<b>Pro_2</b>	Professional	2	External	Availability of construction labour to complete the project given regional activity	4	1	4	5	Engagement with local, regional and national contractors before procurement	4	1	4	3
<b>Pro_3</b>	Professional	3	Internal	Delays in tender process for construction works	4	2	8	3	Engagement with local, regional and national contractors before procurement	3	1	3	4
<b>Pro_4</b>	Professional	4	Internal	Inappropriate governance procedures in place	3	1	3	6	Governance procedures in place	1	1	1	5
<b>Pro_5</b>	Professional	5	External	Increasing costs reducing Value for Money	4	3	12	1	Considering possible scenarios and impact from the outset; increasing optimism bias	3	3	9	1
<b>Pro_6</b>	Professional	6	External	Unable to find suitable contractors	5	2	10	2	Engagement with contractors to gauge availability, creating back up plans for any issues identified	4	1	4	3

<b>Fin_1</b>	Financial	1	External	Cost escalation due to inflation	4	3	12	1	Build in significant inflation and contingency into base cost estimate	2	3	6	1
<b>Fin_2</b>	Financial	2	External	Grant or contributions funding lower than anticipated	3	4	12	1	PKC will consider feasibility of additional borrowing to meet the shortfall	3	4	12	1
<b>Fin_3</b>	Financial	3	Internal	Design work proposes overly expensive design on contractor	3	2	6	2	clearly defined and managed ECI stage so the contractor is involved in detailed design work	2	1	2	3

## 5.7 Post Implementation Evaluation Arrangements

During the project, outputs will be regularly monitored against planned targets. Project outputs will be reported on a quarterly and 6 monthly-basis.

Once the project is complete, an evaluation will be carried out to assess the outcomes and impacts that have occurred. Given the nature of the project, the planned outcomes will materialise once the construction work is complete.

The table below provides an overview of the key indicators that will be assessed during the monitoring and evaluation of the scheme.

Table 5: Monitoring and Evaluation Indicators

Indicator	Output/ outcome/ impact	Data Source	Freq. of Data Collection	Reporting responsibility
A9 underpass linking to the Eco Innovation Park site	Output	Construction progress to be reported on in quarterly and 6 monthly monitoring reports	Quarterly and six monthly	Project manager
Local access road enhancement	Output			
Utilities (e.g. full-fibre connection) through underpass	Output			
Approximately 1,300 temporary construction jobs	Output	To be reported on in quarterly and 6 monthly monitoring reports		
Improved access to the Eco-Innovation Park site	Outcome (1st layer)		One year post opening evaluation	Transport Planning
Time savings	Outcome (1st layer)	On site traffic monitoring	One year post opening evaluation	Transport Planning
Increase in non-motorised users (NMUs)	Outcome (1st layer)	On site NMU traffic monitoring	One year post opening evaluation	Transport Planning
Improved digital connectivity	Outcome (1st layer)	Calculated based on digital infrastructure connected (links to Innovation Highway MEP)	End of construction period	Project manager
Unlocking investment in Eco Innovation Park	Outcome (2nd layer)	Local authority monitoring of investment and wider programme	One year post opening evaluation	Project Manager / Economic Development
Wider development site unlocked	Outcome (2nd layer)	Local authority monitoring of investment and wider programme	One year post opening evaluation	Project Manager / Economic Development
Reduction in CO2 and NO2	Outcome (2nd layer)	Onsite air quality monitoring	One year and 5 year post opening evaluation	Project Manager / Transport Planning

Health benefits	Outcome (2nd layer)	Calculated based on NMU activity	One year and 5 year post opening evaluation	Project Manager / Transport Planning
Investment in high skilled industries	Impact	Local authority monitoring of investment	One year and 5 year post opening evaluation	Project Manager / Economic Development
GVA by industry	Impact	Publicly available data	One year and 5 year post opening evaluation. Also data to be included in the 3 monthly and 6 monthly project monitoring reports.	Project Manager / Economic Development
Land value uplift	Impact	Publicly available data	One year and 5 year post opening evaluation. Also data to be included in the 3 monthly and 6 monthly project monitoring reports.	Project Manager / Economic Development
Perception of local area	Impact	Local resident and business survey	One year and 5 year post opening evaluation.	Project Manager / Economic Development
Progress against net zero targets	Impact	Emissions – tracked against local net zero targets	One year and 5 year post opening evaluation.	Project Manager / Economic Development

Conducting an evaluation of the scheme is essential to understand the impacts that have materialised in relation to the original objectives and Theory of Change, and to understand what has worked well, challenges and lessons learnt.

It is proposed that PKC will commission an external consultant to carry out an impact and process evaluation of the project. A budget allocation has been reserved to cover the costs of delivering the monitoring and evaluation work.

An impact evaluation will assess the extent to which the planned outcomes and impacts identified have been achieved against those set out in the Theory of Change/ logic model. It will also explore who is benefiting from the project.

The monitoring of data for each of the indicators will be used to inform the evaluation. The objectives of the impact evaluation are:

- To quantify the outcomes and impacts that have been achieved as a result of the project;
- Where it is not possible to quantify the impacts, these will be explored in a qualitative way; and
- To demonstrate the extent to which the objectives of the project and Theory of Change have been achieved.



A theory-based approach will be used to explain the causality between the project and the changes that have occurred on the ground in terms of outcomes and impacts. Where possible, a Value for Money (VfM) assessment will be carried out.

In addition to exploring the impacts of the project, the process evaluation will also be used to identify how the project progressed against the plan and whether the intended outputs have been delivered. This will help to understand what worked well in delivering the project; for example, the relationships between planning, resourcing, budgeting and risk management, barriers and challenges, and how these have been overcome and the lessons learnt.

The objectives of the process evaluation are:

- Understand whether the project has been delivered according to plan and whether the anticipated outputs have been delivered (and if not, why);
- To understand locally to what extent the process has built leadership, partnerships and/or capability and reduced silo working; and
- To understand what worked well, challenges and lessons learnt.

## 5.8 Contingency Arrangements

There are no alternative sites proposed as contingency. In terms of costs and contingency, the following have been assumed:

- Design phase and management costs are assumed at 5% (of capital cost) and the contractor fee is assumed at 10%. These are based on professional judgement and benchmarks from other projects.
- A relatively high contingency (30%) has been applied to the cost estimates. The rationale for this contingency is that the costs represent an outline budget only. The level of detail at the stage of costing was insufficient to ascertain quantities with no detailed specification available but rather indicative drawings.





# Strategic Business Case

*FOR PROPOSED CAPITAL FUNDED PROJECT*

<b>Name of Proposed Project:</b>		Garry Viaduct Repairs	
<b>Author:</b>	Derek Davidson	<b>Date:</b>	30/01/2023

# 1. Nature of the Project

To undertake repairs to the Garry Viaduct

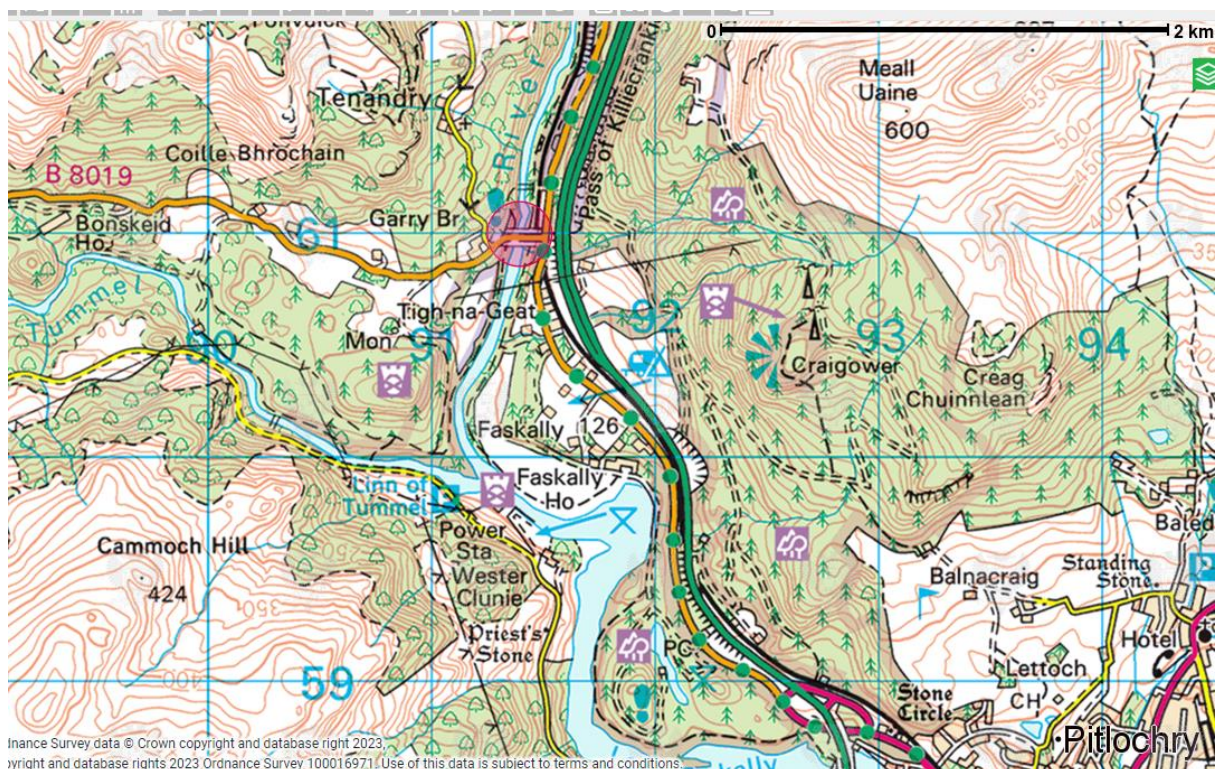
## 2. Strategic Case

### 2.1 Rationale for the Project

The B8019 Gary Viaduct is a three-span box beam structure built in 1969 with a central span exceeding 76m and end spans of 35m supporting the B8019 over the Garry River and Highland Rail Line in the Killiecrankie Gorge. The bridge serves to support local business Highland Fling bungee jumping.

The original bridge bearings supporting the deck remain in place from 1969 and are suffering from significant corrosion. It should also be noted that bridge bearings of this type are typically designed with a design life of only 50 years, therefore the design life of the bearings has now potentially been exceeded.

In addition, the existing parapets date from 1969, and since then design requirements for parapets to safeguard vehicles from impact have increased significantly.



### 2.2 The Case for Change – Business Need

The risks associated with not replacing the bearings are that the corrosion will continue to the extent that a progressive collapse, resulting in risk to the public and unplanned long-term closure, could occur. A timescale cannot be put on this event due to the unpredictable nature of the extent of corrosion within the sealed bearings themselves.

Due to the complexity of the design and works required to allow for road re-opening even on a restricted basis, any unplanned closure is likely to last for a protracted period - several months at best, potentially years at worst.

The result of such an event would have a detrimental impact on the community: the additional vehicle journey time following the recommend diversionary route through Aberfeldy would be in the order of 1 hour.

In addition, any unplanned closure would have a direct economic impact on the Highland Fling company who currently provide bungee jumping experiences from the bridge.

In summary, any unplanned long-term closure due to bearing collapse would result in significant economic and social impact to the communities in this part of Highland Perthshire.

### 3. Economic Case

#### 3.1 The Preferred Way Forward (what to expect when developed into options appraisal)

##### **Bearings**

In order to replace the bearings, it is considered that the deck will need to be strengthened and raised using hydraulic jacks temporarily mounted on the pier and abutment bearing shelves. Prior to this, the bridge will need to be assessed and strengthened to ensure that the structure as a whole can withstand this complex operation. It is likely that these strengthening works will include below deck steel end bracing repair / strengthening as well as structural alterations to the abutments and piers bearing shelves. In addition, water ingress to the West Abutment area and replacement of deck expansion joints will be investigated and repairs carried out as part of these works.

##### **Parapets**

In order to determine the risk to the public, the existing deck edge, plinth upstand and parapet will need to be assessed and options considered to mitigate risk. Currently it is considered that the installation of permanent crash barriers to mitigate risk would reduce the footway and/or carriageway cross section and would not fully meet current requirements for vehicle restraint allowing for the height of drop and hazard below. The installation of temporary crash barriers would be considered as a potential interim mitigation after assessment. Taking account of current standards for parapet and plinth upstands, it is currently considered most probable that the deck edge will need to be strengthened, and concrete plinths and parapets replaced to meet current vehicle restraint standards.

#### 3.2 Indicative Cost and Phasing

It should be noted that at this stage costs and timescales have been estimated and that, due to the unpredictable and complex nature of the design and construction associated with this proposed project, these will be subject to significant degrees of change.

Currently, the proposed project cost is estimated at £4.4Million and will be phased for design and delivery over the next five years.

### 4. Commercial Case

#### 4.1 Procurement Strategy (preferred)

It is anticipated that any design and construction work will be procured through our normal tendering processes.

## 5. Financial Case

### 5.1 Indicative Financial Implications of the Proposed Investment (feasibility)

The proposed investment is currently estimated at £4.4Million this will cover all investigation, design and construction works.

## 6. Commercial Case

### 6.1 Link to Corporate Strategy/Asset Management Plans/Local Development Plans/BMIP etc.)

The proposed investment will contribute to all the Councils strategic objectives through maintaining effective communication links across Perth and Kinross. The proposal also delivers on the Council's approach to Roads and Associated Infrastructure asset management planning.



# SCHEME OF ADMINISTRATION

Arrangements for the discharge of the functions of the Council in  
terms of Section 56 of the Local Government (Scotland) Act 1973

Council Building  
2 High Street  
Perth PH1 5PH

Effective from **1 October 2022**

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## SCHEME OF ADMINISTRATION

### Arrangements for the Discharge of the Functions of the Council in terms of Section 56 of the Local Government (Scotland) Act 1973

#### GENERAL

#### 1. Purpose and Extent

- 1.1 The purpose of the Scheme is to set out the specific duties, powers and responsibilities which the Council has delegated to committees, sub-committees and officers.
- 1.2 Functions relating to adult social care are delegated by virtue of the Public Bodies (Joint Working) (Scotland) Act 2014 to the Perth and Kinross Integration Joint Board, which is a statutory body constituted in terms of The Public Bodies (Scotland) (Integration Joint Board Establishment) (Scotland) Order 2015.
- 1.3 The remit, membership and operation of the Local Negotiating Committee for Teachers will be as previously determined by Council and as stated within its Constitution.
- 1.4 This Scheme sets out:
  - the functions, duties and powers which are reserved to Council and therefore not delegated;
  - the standing committees and sub-committees of the Council together with their respective constitution and terms of reference;
  - the functions, duties and powers which are delegated to officers.
- 1.5 The Scheme must be read alongside our Standing Orders, Contract Standing Orders and Financial Regulations, together which form the core of the Council's wider governance framework.
- 1.6 The exercise of powers under the Scheme must be in line with the achievement of our agreed priorities and objectives and the relevant key strategies and policies in place at the time.
- 1.7 Notwithstanding the provisions of this Scheme and subject to any statutory requirements, Council can direct that a particular item of business should be determined by a different Committee.
- 1.8 Subject to the provisions of the 1973 Act and any other relevant legislation, the Council shall be entitled to amend, vary or revoke this Scheme from time to time.
- 1.9 The Head of Legal & Governance shall have the power to alter the Scheme to correct any textual or minor errors, or to make any consequential amendments required as a result of a decision of the Council.
- 1.10 The Scheme shall apply with effect from 1 October 2022.

## 2. Interpretation

- 2.1 The Interpretation Act 1978 shall apply to the interpretation of the Scheme as it would apply to the interpretation of an Act of Parliament.

## 3. Definitions

- 3.1 **"the 1973 Act"** means the Local Government (Scotland) Act 1973, as amended.  
**"the 1989 Act"** means the Local Government and Housing Act 1989.  
**"the 1994 Act"** means the Local Government etc. (Scotland) Act 1994 as amended.  
**"Council"** means the Perth and Kinross Council incorporated under the 1994 Act.  
**"Chief Executive"** means the Chief Executive appointed by the Council.  
**"Executive Director"** means any Executive Director appointed by the Council.  
**"Head of Paid Service"** is the Chief Executive as the designated officer under Section 4 of the 1989 Act.  
**"Monitoring Officer"** is the Head of Legal & Governance as the designated officer under Section 5 of the 1989 Act.  
**"Provost"** means the civic head appointed by the Council.

## MATTERS RESERVED TO COUNCIL

There are some decisions which, by law, can only be taken by full Council ("statutory reservations", indicated below by the statutory references) and there are others which Council itself chooses not to delegate. The following is a list of those matters which shall only be dealt with by Full Council.

### 4. General

- 4.1 To undertake any function not otherwise delegated to any Committee, Sub-Committee or Officer or which, notwithstanding this Scheme, can no longer be delegated by law.
- 4.2 To consider any Petition which does not fall to be considered by a Committee or Sub-Committee in accordance with this scheme.

### 5. Strategic Direction

- 5.1 To determine the strategic objectives and priorities of the Council.
- 5.2 Unless otherwise specified within this Scheme, to approve key policies in relation to matters which apply across more than one functional area.
- 5.3 To determine the Council's policies to fulfil its statutory role in relation to Community Planning and community empowerment.
- 5.4 To promote and oppose private legislation. **(1973 Act - Section 82).**
- 5.5 To make, amend, suspend, review and repeal bye-laws. **(1973 Act- Sections 201 & 202).**

### 6. Democratic Governance

- 6.1 To appoint the Convener and Depute Convener of the Council and to decide on their titles (currently known as Provost and Depute Provost). **(1994 Act - Section 4).**
- 6.2 To determine and keep under review a Scheme of Members' Allowances and to determine all matters relevant to the level of Councillors' allowances.
- 6.3 To change the name of the Council. **(1973 Act - Section 23).**
- 6.4 To approve reasons for the non-attendance of Councillors at meetings **(1973 Act - Section 35).**
- 6.5 To fix and amend a programme of Council, Committee and Sub-Committee meetings, subject to the provisions of the Council's [Standing Orders](#) for the regulation of proceedings and business.
- 6.6 To agree Standing Orders regulating the proceedings and business of Council, Committees and Sub-Committee meetings.

- 6.7 To decide whether or not to divide the Council's area into licensing divisions and to appoint Members to the Licensing Board. **(Licensing (Scotland) Act 2005 - Section 5).**
- 6.8 To determine the constitution, convenership, membership, functions and powers of Committees and Special Committees **(1973 Act – Section 57).**
- 6.9 Unless otherwise specified within this Scheme, to determine the constitution, convenership, membership, functions and powers of Sub-Committees.
- 6.10 To select and deselect, members to serve on and/or to represent the Council on other bodies where such power is not expressly delegated to a Committee.
- 6.11 To consider reports by the Head of Paid Service **(1989 Act - Section 4).**
- 6.12 To consider reports by the Monitoring Officer **(1989 Act - Section 5).**
- 6.13 To consider any findings by the Standards Commission in relation to the Councillors Code of Conduct.

## **7. Partnership & Collaboration**

- 7.1 To delegate a power or duty of the Council to, or to accept a delegated power from, any other local authority. **(1973 Act -Section 56).**
- 7.2 To make arrangement to discharge their functions jointly with other local authorities (1973 Act -Section 56).
- 7.3 To appoint and remove members to serve on Joint Committees, Joint Boards and external organisations.
- 7.4 To agree the Integration Scheme under the Public Bodies (Joint Working) (Scotland) Act 2014.
- 7.5 To develop co-operation between the Council and the third sector and to assist and promote the work undertaken by the Sector.

## **8. Equalities & Diversity**

- 8.1 To determine and oversee the Council's policies in relation to the advancement of equality of opportunity, in relation to both the functions of the Council and the wider community in Perth and Kinross, to eliminate unlawful discrimination, harassment and victimisation and foster good relations as required by the Equality Act (2010).

## **9. Finance**

- 9.1 To set Council Tax. **(1973 Act -Section 56(6)).**
- 9.2 To determine the Council's annual revenue budget and capital programme, other than the specific delegation to the Housing and Social Wellbeing Committee regarding the Housing Revenue Account.

- 9.3 To incur revenue or capital expenditure which is not contained within the overall budgetary provision of the Council and which requires supplementary estimates.
- 9.4 To determine the Council's Annual Treasury Strategy including setting the Council's Annual Authorised Borrowing Limit and approving loans to third parties (outwith the Treasury Management Policy).
- 9.5 To make and amend Financial Regulations.

## **10. Public Protection**

- 10.1 To oversee the work of the Child Protection Committee in relation to relevant legislation.
- 10.2 To oversee the work of the Adult Protection Committee in relation to the Adult Support and Protection (Scotland) Act 2007 and all related subordinate legislation.

## **11. Planning and Land Use**

- 11.1 To determine planning applications which are (a) national developments or (b) major developments which are significantly contrary to the Development Plan, such applications having first been the subject of consideration by a Pre-Determination Hearing (**Town & Country Planning (Scotland) Act 1997**).
- 11.2 To exercise the functions of the Council as a Joint Strategic Development Planning Authority which are subject to the provisions of the Minute of Agreement among Angus, Dundee City, Perth and Kinross and Fife Councils in relation to the Dundee, Perth, Angus and North Fife Strategic Development Plan Authority.
- 11.3 To exercise the residual statutory functions of the TAYplan Strategic Development Planning Authority until such time as these functions are removed following the approval by Scottish Ministers of the statutory National Planning Framework.
- 11.4 The preparation, review, amendment and adoption of the Local Development Plan.

## **12. Elections**

- 12.1 To consider matters relating to the fixing or amendment of the Council's geographic boundaries, its electoral boundaries and wards or matters relating to the fixing or amendment of the boundaries of the Scottish and Westminster Parliamentary Constituencies lying wholly or partly within the Perth & Kinross Council area.
- 12.2 Determining all matters relating to elections which are not the responsibility of the Returning Officer (the person appointed to administer elections in accordance with the Representation of the People Act 1983).

### **13. Health & Safety**

- 13.1 To exercise the strategic and policy functions of the Council in terms of the legislation relating health and safety.

### **14. Community Councils**

- 14.1 The preparation, review, amendment and adoption of the Scheme of Establishment for Community Councils.

### **15. Office of the Chief Executive**

- 15.1 To determine the process for selection, appointment, disciplinary action or dismissal of the Chief Executive.

### **16. Common Seal/Coat of Arms**

- 16.1 To authorise the use of the Council's Common Seal and Coat of Arms.

### **17. COUNCIL: SUB-COMMITTEE(S)**

#### **17.1 *Provost's Sub-Committee***

Comprising Provost, Depute Provost and Bailies

#### Terms of Reference

- to determine in relation to civic heritage and ceremony / hospitality.
- to make recommendations to Council on Twinning arrangements.
- to consider matters relating to civic heritage and ceremony and hospitality.

## DELEGATION TO COMMITTEES AND SUB-COMMITTEES

### 18. General

- 18.1 Unless specified otherwise and subject to the provisions of the 1973 Act or any other relevant statute, where any function of the Council is delegated to a Committee, the Committee will have the power to exercise the function as the Council would have exercised it had there been no delegation.
- 18.2 The Committees and Sub-Committees of the Council will have the terms of reference and the delegated authority specified within this Scheme.
- 18.3 Council may at any time amend the scope of delegation, membership or terms of reference in respect of any Committee or Sub-Committee.
- 18.4 Notwithstanding the provisions of this Scheme and subject to any statutory requirements, Council can direct that a particular item of business should be determined by a different Committee or by some other body.
- 18.5 Where an proposed item of business could be considered relevant to two or more Committees, the Chief Executive or nominee in consultation with the Leader of the Council (or nominee) will decide where the matter shall be determined.
- 18.6 A Committee or Sub-Committee, (with the exception of an appointment committee referred to in **Standing Order 28 of the Council's [Standing Orders](#)**), may defer any item of business to full Council for determination, with or without a recommendation.
- 18.7 Only those reports which require a decision to be taken by a Committee or Sub-Committee of the Council, or are necessary to enable the Committee or Sub-Committee to discharge its business, will normally be included on the agenda of any Committee or Sub-Committee. It shall be delegated to the Chief Executive or nominee, in consultation with the Leader of the Council (or nominee) to make the final determination on whether an item of business should be included on an agenda. Any reports which are for information only will normally be circulated to all members of the Council by the Head of Legal and Governance Services.
- 18.8 Any Committee or Sub-Committee shall consider any petition submitted to Council relevant to their specific Terms of Reference, in accordance with the Council's approved [Petitions Procedure](#).

### 19. Appointments to Committees

- 19.1 Subject to Standing Order 6.1, Council shall determine the membership of any Committee and can make changes to membership at any time.
- 19.2 The quorum for any Committee or sub-committee shall be 33% of the voting membership plus 1, unless otherwise specified.
- 19.3 The Committees referred to in Paragraph 20.1 below shall be appointed at the first meeting of the Council following the ordinary election of Councillors in an election year.

- 19.4 Subject to 19.1 above, a member shall continue to be a member of that Committee until the day of the next ordinary election of Councillors or until they cease to be a member of the Council.
- 19.5 Any member of the Council has the right to resign from any Committee.
- 19.6 Casual vacancies occurring in any Committee shall be filled at the earliest practicable meeting of the Council after the vacancy occurs or in the case of a Sub-Committee at the earliest practicable meeting of the relevant Committee.

## 20. Committees/Sub-Committees

- 20.1 Subject to the provisions of the 1973 Act or any other relevant legislation, the Council will appoint and maintain the following Committees:

COMMITTEE	MEMBERSHIP	QUORUM
Finance and Resources	15 (plus Convener of Council in ex-officio capacity)	6
Audit and Risk	7	3
Scrutiny and Performance	11 <i>conveners of the Environment, Infrastructure and Economic Development Committee, Housing and Social Well-being Committee, Learning and Families Committee and the Finance and Resources Committee cannot be members</i>	5
Environment, Infrastructure and Economic Development	15	6
Housing and Social Well-being	15 <i>when considering housing matters there shall be 2 additional non-voting members comprising representatives from tenants' and residents' associations in the Perth &amp; Kinross area</i>	6 voting members
Learning and Families	15 (plus 9 non-voting members as specified below when dealing with educational matters)	6 voting members
Climate Change and Sustainability	11 (plus 4 non-voting members)	5 voting members
Licensing	13	5
Planning and Placemaking	13	5
Pre-determination Committee	40	17
Local Review Body	3	3
Pilot Kinross-shire Local Committee	4 Kinross-shire ward Councillors (plus one representative from each of the Community Councils in the ward area, in a non-voting capacity)	3 voting members

- 20.2 In addition there shall be the following Common Good Fund Committees each comprising the Convener and Vice-Convener of the Finance Resources Committee together with the ward councillors for the relevant common good area:



- Aberfeldy Common Good Fund Committee
- Abernethy Common Good Fund Committee
- Alyth Common Good Fund Committee
- Auchterarder Common Good Fund Committee
- Blairgowrie Common Good Fund Committee
- Coupar Angus Common Good Fund Committee
- Crieff Common Good Fund Committee
- Perth Common Good Fund Committee
- Pitlochry Common Good Fund Committee
- Kinross Common Good Fund Committee (currently in abeyance due to pilot Kinross-shire Local Committee)

20.3 Each Common Good Committee may invite a member of the local community council(s) from within the common good area to attend meetings in an advisory/non-voting capacity.

## **21. Executive Sub-Committees**

21.1 The following Committees shall appoint an Executive Sub-Committee with delegated powers to decide any matter which would normally be determined by the Committee but which, by reason of urgency, requires a decision prior to the next scheduled meeting of the Committee:

- Finance and Resources Committee
- Environment, Infrastructure and Economic Development
- Housing and Social Well-being
- Learning and Families

21.2 Each Executive Sub-Committee shall comprise 7 voting members.

21.3 In addition to urgent business, the Finance and Resources Executive Sub-Committee shall determine requests from Chief Officers for flexible retirement, voluntary early retirement on grounds of efficiency of the Service or redundancy.

21.4 Where the urgent business is an educational matter, the Executive Sub-Committee of the Learning and Families Committee shall also include 3 non-voting members from the Committee.

21.4 Subject to Standing Order 28 (Senior Officer Appointments) and the provisions of this Scheme below, membership of any Sub-Committee shall be determined by and comprise members of the relevant Committee.

21.5 Notwithstanding these provisions, any of the Committees specified in 21.1 above may choose to delegate specific items of business to be considered by their respective Executive Sub-Committee.

## **22. Appointment of Members of Working Groups**

22.1 Working Groups may be set up by the Council, Committees or Sub-Committees to allow members to work with relevant officers and other agencies and individuals to draft policy, or to monitor a particular activity, or for another reason.

- 22.2 The Council, Committee or Sub-Committee shall determine the membership of the Working Group.
- 22.3 The Council, Committee or Sub-Committee shall determine and may adjust, the remit of the Working Group, including its expected life span.
- 22.4 Any matter may be referred by the Council, Committee or Sub-Committee to a Working Group, but no Working Group may take a decision on behalf of the Council, Committee or Sub-Committee.
- 22.5 If a Working Group identifies or considers a matter which requires a decision, a report shall be submitted to the Council, Committee or Sub-Committee by the lead officer.
- 22.6 The Convener of a Working Group shall regulate the conduct of business at meetings and shall ensure that all members receive a fair hearing. The Council's [Standing Orders](#) shall not apply to Working Groups.
- 22.7 A member of a Working Group who is unable to attend a meeting may appoint substitute member to attend in their place.
- 22.8 A member who has not been appointed to a Working Group but who wishes to attend a meeting of the Working Group either as an observer or with a view to contributing to the discussion at the meeting, shall be entitled to attend and contribute in a manner agreed by the Convener in advance.

## TERMS OF REFERENCE

### 23. FINANCE AND RESOURCES COMMITTEE

23.1 The following functions are delegated to the Committee:

#### **Policy**

23.2 To determine the Council's policies and strategies in relation to:

- financial planning, management and investment
- workforce planning, management and development
- procurement and commissioning
- property and digital asset planning and management
- information governance and security
- risk management
- performance management and continuous improvement
- best value and following the public pound
- equality and fairness
- communications
- Customer Service Standards
- archives function

#### **Finance**

- 23.3 To oversee the management of the Council's financial resources, specifically relating to the Revenue and Capital Budgets.
- 23.4 To approve adjustments to management budgets which require a contribution to or from Reserves or would constitute a change to approved Council policy.
- 23.5 To oversee the arrangements for the collection of the Council Tax and other monies due to the Council.
- 23.6 To oversee the arrangements for all insurances.
- 23.7 To receive retrospective operational quarterly reports on treasury activity and compliance and an annual report.
- 23.8 To make amendments to Treasury Management Policy.

#### **Financial Assistance**

- 23.9 To consider recommendations for requests for financial assistance above £50,000 and to oversee the implementation of the Code of Guidance on External Bodies and Following the Public Pound.

#### **Civil Contingencies and Business Continuity**

- 23.10 To exercise the strategic and policy functions of the Council in relation to all matters of civil contingencies and business continuity.

## FINANCE AND RESOURCES : SUB-COMMITTEES

### 23.11 *Appeals Sub-Committee*

Comprising 3 members of ~~the Council Committee~~\*

\*When considering appeals by teaching staff, 3 members shall be drawn from the Learning and Families Committee.

#### Terms of Reference

- to hear, consider and determine appeals by employees.

### 23.12 *Appointments Sub-Committee*

Comprising 4 members reflective of the political balance where practicable, together with the Leader of the Council and the Chief Executive.

#### Terms of Reference

- To consider applications for and make appointments to posts of Chief Executive, Executive Director and Chief Operating Officer.

### 23.13 *Property Sub-Committee*

Comprising 7 members of the Committee.

#### Terms of Reference

- To consider the acquisition and disposal of the Council's property and information systems and technology assets.

## 24. SCRUTINY AND PERFORMANCE COMMITTEE

24.1 The following functions are delegated to the Committee:

### **Performance**

24.2 To review and monitor the performance of the Council in delivering its strategic objectives.

24.3 To review and monitor the effectiveness of council policies in:

- improving local outcomes for our communities
- providing better and sustainable public services
- achieving best value

24.4 To review and monitor the performance of our Arm's Length External Organisations in terms of effectiveness in achieving the defined strategic outcomes, efficiency and best value.

24.5 To review and monitor the performance of Tayside Contracts in terms of effectiveness in achieving the defined strategic outcomes, efficiency and best value.

24.6 To review and monitor the quality and standards of the Council service provision commissioned by the Integration Joint Board.

24.7 To consider any reports from external agencies in terms of the quality and standards of any aspect of service provision

24.8 To consider any material findings in respect of whistleblowing relevant to the performance of Council services.

### **Scrutiny Reviews**

24.9 To commission focussed reviews (based on evidence), and carry out reviews recommended from Council or committees, to enable more in-depth scrutiny of policy, practices, and performance where the challenge and scrutiny function adds value and can make an impact in terms of:

- improving local outcomes for our communities
- providing better and sustainable public services
- achieving best value

24.10 In discharging this responsibility, the Committee may:

- Commission and receive reports
- Call an officer or appropriate Convener/Vice Convener, expert witness or other individual to provide information or answer questions
- Make recommendations to Council or relevant Committee

**Corporate Governance**

Subject to legislation and the provisions of this Scheme:

- 24.11 To review and oversee the adequacy of the arrangements and procedures, policies and practices in operation in relation to corporate governance and Best Value.
- 24.12 To consider the Council's draft Annual Governance Statement prior to inclusion with the draft Annual Accounts.

**Complaints**

- 24.13 To review and monitor performance in relation to the Council's handling of complaints.
- 24.14 To consider any report by the Scottish Public Services Ombudsman in respect of any finding of maladministration against the Council.
- 24.15 To consider the annual reports of the Scottish Public Services Ombudsman.

**Registration of Births, Deaths, Marriages, Civil Partnerships and Other Life Events**

- 24.16 To scrutinise the performance of the Council as local Registration Authority for the purposes of the Registration of Births, Deaths and Marriages (Scotland) Act 1965, Marriage (Scotland) Act 1977, Civil Partnership Act 2004 and the Local Electoral Administration and Registration Services (Scotland) Act 2006, and all related subordinate legislation.

## **25. AUDIT AND RISK COMMITTEE**

25.1 The following functions are delegated to the committee:

- To oversee the Council's internal audit arrangement.
- To oversee the Council's external audit arrangement.
- To oversee, monitor and review arrangements for the assessment and management of risk and the Council's system of internal control.
- To consider the draft version of the Council's accounts.
- To consider any material findings in respect of whistleblowing relevant to the Council's system of internal control.

### **Annual Accounts**

25.2 To approve the Draft Unaudited and Audited Annual Accounts

### **Internal Audit**

25.3 to approve the risk-based Internal Audit Plan and any significant interim changes to the Plan

25.4 to consider reports from the Council's Chief Internal Auditor in relation to internal audit activity and performance during the year. These will include:

- updates on the work of Internal Audit, including key findings, issues of concern and action in hand as a result of Internal Audit work;
- regular Internal Audit Progress Reports (including summaries of substantive Internal Audit reports, as requested);
- the Internal Audit Annual Report

### **External Audit**

25.5 To consider and approve reports (including the Annual Audit Strategy, Draft Annual Audit Report and) annual management letter) by the Council's External Auditors across the full range of Council activities, other than the report accompanying the Audited Statement of Accounts.

### **Risk Management & the system of internal control**

25.6 To monitor and review the adequacy of the arrangements and procedures in place for the assessment and management of risk.

25.7 To monitor and review the adequacy and effectiveness of the Council's system of internal control.

25.8 To consider and provide comment on any draft Council policy in relation to:

- Internal audit
- financial management
- risk management
- anti-fraud and corruption
- whistleblowing.

## **26. ENVIRONMENT, INFRASTRUCTURE AND ECONOMIC DEVELOPMENT COMMITTEE**

26.1 The following functions are delegated to the Committee:

26.2 To determine the Council's policies and strategies in relation to:

- the built environment (structures, roads, bridges, transportation networks, parks, recreation spaces and distribution networks for water and energy
- fleet assets
- the protection of public health
- urban and rural regeneration
- economic well-being

26.3 To determine and oversee the implementation of the Council's policies and strategies to improve the economy of Perth and Kinross and provide a strategic lead for physical, economic and community regeneration within the area.

26.4 To promote and encourage public and private investment in businesses, services and infrastructure across Perth and Kinross.

26.5 To determine and oversee implementation of the Council's policies and strategies to drive the physical and economic regeneration of the area.

26.6 To promote regeneration and inclusion for rural communities.

26.7 To consider the acquisition and disposal of the Council's roads and greenspace assets.

### **Environmental Protection**

26.8 To exercise the strategic and policy functions of the Council in terms of the Environmental Protection Act 1990 and all related subordinate legislation.

26.9 To determine and oversee the implementation of the Council's obligations in relation environmental assessments required under the Environmental Assessment (Scotland) Act 2005 and all related subordinate legislation.

26.10 To exercise the strategic and policy functions of the Council in terms of the legislation relating to:

- Petroleum and Explosives
- Public Health
- Water Supplies

### **Waste Management**

26.11 To determine the Council's strategies and policies in relation to refuse collection, waste disposal, waste reduction, re-use and recycling.



### **Reservoirs**

- 26.12 To exercise the strategic and policy functions of the Council in terms of the Reservoirs Act 1975 and all related subordinate legislation.

### **Harbours etc.**

- 26.13 To exercise the strategic and policy functions of the Council in relation to harbours, piers, boatslips and jetties Council in terms of Section 154 of the Local Government (Scotland) Act 1973 and all relevant subordinate legislation, including the section of the River Tay over which the Council is Navigation Authority.

### **Roads and Traffic**

- 26.14 To exercise the strategic and policy functions of the Council acting as (i) Roads Authority under any local statutory provisions, insofar as applicable and (ii) as local Roads and Traffic Authority under the following Acts and all related subordinate legislation:

- Roads (Scotland) Act 1984;
- Road Traffic Regulation Act 1984;
- Road Traffic Acts 1988 and 1991; and
- New Roads and Street Works Act 1991

- 26.15 To exercise the strategic and policy functions of the Council in relation to the naming and numbering of streets in terms of the Civic Government (Scotland) Act 1982.

- 26.16 To exercise the strategic and policy functions of the Council in relation to the lighting of roads and streets.

- 26.17 To exercise the strategic and policy functions of the Council in relation to transportation, and to advise and represent the Council in relation to wider strategic transportation matters.

### **Road Safety**

- 26.18 To determine the Council's policies and strategies, in partnership with other agencies as required, on matters of road safety.

### **Building Standards**

- 26.19 To exercise the strategic and policy functions of the Council in terms of the Building (Scotland) Act 2003 and all related subordinate legislation.

### **Land Use Planning**

- 26.20 To exercise the strategic and policy functions of the Council, in partnership with other agencies as required, in relation to land use planning including reclamation, environmental improvement, conservation and archaeological matters.

- 26.21 To exercise the strategic and policy functions of the Council in relation to Development Plans, including functions described in Part II of the Town and Country Planning (Scotland) Act 1997 and all related subordinate legislation; with the exception of those functions conferred on the Council as a Joint Strategic Development Planning Authority which are subject to the provisions of the Minute of Agreement among Angus, Dundee City, Perth and Kinross, and Fife Councils in relation to the Dundee, Perth, Angus and North Fife Strategic Development Plan Authority.

#### **Public Transport**

- 26.22 To exercise the strategic and policy functions of the Council with regard to public transport and concessionary travel under the Transport Act 1985 and the Transport (Scotland) Act 2001, the Concessionary Travel for Handicapped Persons (Scotland) Act 1980 and the Public Passenger Vehicles Act 1981 and all related subordinate legislation.

#### **Bereavement Services**

- 26.23 To exercise the strategic and policy functions of the Council in terms of legislation relating to burials and cremations.

#### **Economic Development**

- 26.24 To exercise the strategic and policy functions of the Council in relation to economic development, including the functions provided for in Sections 90, 171A, 171B, 171C of the Local Government (Scotland) Act 1973.
- 26.25 To develop key strategic measures and initiatives to support and promote economic activity, trade development and inward investment.
- 26.26 To determine the Council's policy and strategy in relation to Perth Harbour.
- 26.27 To work in partnership with VisitScotland and other agencies to develop and promote tourism and events in Perth & Kinross.
- 26.28 To consider proposals in relation to potential international economic links and provide comment and recommendations to Council.

## 27. HOUSING AND SOCIAL WELLBEING COMMITTEE

27.1 The following functions are delegated to the Committee:

### Housing

27.2 To exercise the strategic and policy functions of the Council in terms of the following Acts and all related subordinate legislation:

- Anti-Social Behaviour etc Act 2003
- Council Tax (General) Regulations 1992
- Housing Act 1988
- Housing Benefit (General) Regulations 1987
- Housing (Scotland) Acts 1987, 1988, 2001, 2006 (except Part 5 Houses in Multiple Occupation) and 2010
- Housing (Scotland) Act 2014
- Land Compensation (Scotland) Act 1973
- Leasehold Reform Housing and Urban Development Act 1993 including:
  - (i) assessment of housing need and the approval of the Local Housing Strategy to address the needs identified
  - (ii) Scheme of Allocation of Council houses
  - (iii) addressing the needs of the homeless
  - (iv) management and maintenance of the Council's housing stock
  - (v) establishing Sub-Committees/review boards to consider housing benefit appeals, Council Tax Benefit appeals and housing grant appeals
  - (vi) determining the rent levels of the Council's housing stock and associated properties

27.3 To exercise the strategic and policy functions of the Council in relation to Housing Standards.

27.4 To approve plans for the future use of the Council Tax Fund for Affordable Housing, subject to the approval of the Finance and Resources Committee to access the Fund in the Council's Reserves.

27.5 To ensure that the Council meets the standards and outcomes required by all social landlords as described in the Scottish Social Housing Charter.

### Health

27.6 To exercise the strategic and policy functions of the Council in terms Part 1 of the Smoking Health and Social Care (Scotland) Act 2005 and all related subordinate legislation.

27.7 To exercise the strategic and policy functions of the Council in terms of the Tobacco and Primary Medical Services (Scotland) Act 2010 and all related subordinate legislation.

### Health and Social Care

27.8 To consider and determine the Council's position as a partner on matters related to the operation of the Perth and Kinross Integrated Joint Board and which are

required to be agreed between the Council and NHS Tayside in terms of the Public Bodies (Joint Working) (Scotland) Act 2014 and the [Perth and Kinross Integration Scheme](#), being an agreement between Perth and Kinross Council and Tayside NHS Board approved by Scottish Ministers.

27.9 To promote and develop relationships with local health and social care agencies and to work in partnership to ensure the provision of health services for people living in Perth and Kinross.

27.10 To monitor and respond to the activities and policies of NHS Tayside and other agencies as they affect health services for people living in Perth and Kinross.

#### **Community Planning and Community Empowerment**

27.11 To oversee implementation of the Council's policies to fulfil its statutory role in relation to Community Planning and community empowerment.

#### **Culture and the arts**

27.12 To exercise the strategic and policy functions of the Council in relation to culture and the arts.

#### **Sport and Leisure**

27.13 To exercise the strategic and policy functions of the Council in relation to sport & leisure services and library and archive services on behalf of the Council.

#### **Libraries**

27.14 To exercise the strategic and policy functions of the Council in relation to libraries

#### **Community Safety**

27.15 In partnership with other agencies, to determine and oversee the implementation of the Council's policy for the enhancement of community safety.

#### **Criminal Justice**

27.16 To monitor the Criminal Justice Services provided by the Council.

27.17 To establish and sustain effective liaison with the Perth & Kinross Community Justice Partnership.

#### **Trading Standards and Environmental Health**

27.18 To exercise the strategic and policy functions of the Council in terms of the legislation relating to:

- Animal Health and Welfare
- Consumer Protection
- Dog Fouling
- Fair Trading

- Food Safety
- Weights and Measures

**Police and Fire Liaison**

In terms of the Police and Fire Reform (Scotland) Act 2012:

- 27.19 To be involved in the development and approval of the local Police and Fire Rescue Plans.
- 27.20 To monitor and provide feedback on the operation and performance of local Police and Fire and Rescue Services in Perth and Kinross.

## **28. LEARNING AND FAMILIES COMMITTEE**

### **Membership**

28.1 The Learning and Families Committee shall consist of fifteen members of the Council, and in addition, nine persons who are not members of the Council, being:

- \*1. Three persons representative of church interests, appointed in terms of Section 124 of the 1973 Act.
- \*2. Two teachers employed in educational establishments under the management of the Council, both in a non-voting capacity, nominated in such manner as may be determined by the Council.
- \*3. One parent representative from Secondary Parent Councils and one parent representative from Primary Parent Councils, both in a non-voting capacity, nominated in such manner as may be determined by the Council.
- \*4. Two representatives of children and young people from the Perth and Kinross Youth Forum, both in a non-voting capacity, nominated in such manner as may be determined by the Council.

\* The non-Council members being entitled to participate in a non-voting capacity on business being considered by the Committee which is deemed to be:

- (i) advising the authority on any matter relating to the discharge of their functions as education authority; or
- (ii) discharging any of those functions of the authority on their behalf.

28.2 The following functions are delegated to the Committee:

### **Schools Education**

28.3 To exercise the strategic and policy functions of the Council as Education Authority in terms of the following Acts and all related subordinate legislation:

- Children and Young Persons (Scotland) Act 1937
- Children (Scotland) Act 1995
- Education (Additional Support for Learning) (Scotland) Act 2004
- Education (Scotland) Act 1980
- Education (Scotland) Act 2016
- Equality Act 2010
- Road Traffic Regulation Act 1984
- Scottish Schools (Parental Involvement) Act 2006
- Standards in Scotland's Schools etc. Act 2000

### **Early Years Services**

28.4 To exercise the strategic and policy functions of the Council in relation to Early Years' service provision.

28.5 To agree partnership arrangements on behalf of the Council to ensure the provision of quality Early Years Services.

### **Children's Services**

28.6 To exercise the strategic and policy functions of the Council as Social Work Authority in relation to childcare in terms of the following Acts and all related subordinate legislation:

- Adoption and Children (Scotland) Act 2007
- Adoption (Intercountry Aspects) Act 1999
- Adults with Incapacity (Scotland) Act 2000
- Anti-Social Behaviour etc. (Scotland) Act 2004
- Carers (Recognition and Services) Act 1995
- Children (Scotland) Act 1995
- Carers (Scotland) Act 2016
- Children Act 1975
- Children and Young People (Scotland) Act 2014
- Children and Young Persons (Scotland) Act 1937
- Children's Hearings (Scotland) Act 2011
- Chronically Sick and Disabled Persons Act 1970
- Chronically Sick and Disabled Persons Act 1972
- Community Care (Direct Payments) Act 1996
- Disabled Persons (Services, Consultation and Representation) Act 1986
- Education (Additional Support for Learning) (Scotland) Act 2004
- Equality Act 2010
- Foster Children (Scotland) Act 1984
- Immigration and Asylum Act 1999
- Mental Health (Care and Treatment) (Scotland) Act 2003
- Nationality, Immigration and Asylum Act 2002
- Protection of Children (Scotland) Act 2003
- Protection of Vulnerable Groups (Scotland) Act 2007
- Public Services Reform (Scotland) Act 2010
- Self Directed Support (Scotland) Act 2013
- Social Work (Scotland) Act 1968

### **Community Learning and Development**

28.7 To exercise the strategic and policy functions of the Council in relation to Community Learning and Development.

### **Learning & Families Sub-Committees**

28.8 The Committee shall appoint the following Sub-Committees:

#### **28.9 *Attendance Sub-Committee***

Comprising three members of the Council, not being the Convener or a Vice-Convener of the Committee, and one non-Council member.

#### Terms of Reference

- to discharge the functions of the Council under Sections 34-43 of the Education (Scotland) Act 1980 (except the appointment of a person to institute proceedings in terms of Section 43(2)), being the consideration and

determination of requests for exemption from school attendance and cases of school attendance default, as referred to the Sub-Committee by the Executive Director (Education and Children's Services).

#### 28.10 **Review Sub-Committee**

Comprising three members of the Council, not being the Convener or a Vice-Convener of the Committee, and two non-Council members.

##### Terms of Reference

To consider and decide upon:

- Requests for review of decisions made in terms of Regulation 4(1) or Regulation 10(1) of the School Pupil Records (Scotland) Regulations 1990.
- Applications for bursaries, allowances and other financial aid to assist persons to take advantage of educational facilities.
- Appeals on safety grounds against the refusal or the withdrawal of education transport.
- Appeals against decisions of the Executive Director (Education and Children's Services) in respect of the early admission of children to primary school education.

#### 28.11 **Appointment Panels**

(Constituted in terms of The Parental Involvement in Headteacher and Deputy Headteacher Appointments (Scotland) Regulations 2007)

##### Terms of Reference

- to interview and appoint persons for the posts of headteacher or deputy headteacher of a school subject to the appropriate Parent Council, where one has been established, to have the opportunity to be involved in the letting process, and to be represented on the Panel.

#### 28.12 **Education Appeal Committee**

In terms of Section 28D of the Education (Scotland) Act 1980 and in accordance with Schedule A1 to that Act, the Council shall appoint an Education Appeal Committee.

Comprising: elected members who are members of the Learning and Families Committee, parents of children currently of school age nominated by either Parent Councils or Parent Forums, and persons from the Perth and Kinross area who have experience in education or are acquainted with the educational conditions in the area.

##### **Quorum**

3 persons, no more than 2 of whom may be elected members. An elected member shall not be Convener.



### Terms of Reference

- to consider, in terms of the Education (Scotland) Act 1980 as amended, appeals against decisions of the Education Authority:
  - to refuse requests for places in schools;
  - to exclude a pupil from school; and
- to consider, in terms of the Education (Additional Support for Learning) (Scotland) Act 2004 as amended, appeals against decisions of the Education Authority to refuse requests for pupils with additional support needs to attend mainstream schools.

The Committee may either confirm or refuse to confirm the decision of the Education Authority. If the Committee refuses to confirm a decision, the Education Authority must give effect to the Committee's decision.

### **28.13 *Perth and Kinross Educational Trust Committee***

Comprising in accordance with the terms of The Perth and Kinross Educational Trust Scheme 1964:

11 members of the Learning and Families Committee;  
 1 person from the Church of Scotland Presbytery of Dunkeld;  
 1 person from the Church of Scotland Presbytery of Perth;  
 1 person from the Church of Scotland Presbytery of Auchterarder;  
 2 persons from the Perth and Kinross local association of the Educational Institute of Scotland;  
 1 person from the Governors of the McLaren Educational Trust from their own number as a life member, to be succeeded by one person to be nominated by the Church of Scotland Presbytery of Stirling and Dunblane, who shall be the Minister of St Kessog's Church, Callander or the Minister of St Bride's Church, Callander; and  
 1 person from the Senatus Academicus of the University of St Andrews.

### Terms of Reference

- to undertake the functions of the Council under The Perth and Kinross Educational Trust Scheme 1964.

## **29. CLIMATE CHANGE AND SUSTAINABILITY COMMITTEE**

29.1 The following functions are delegated to the Committee:

29.2 To determine the Council's policies and strategies in relation to:

- climate change
- sustainability of the natural environment
- biodiversity
- environmental well-being

29.3 To consider the Council's performance in relation to the above areas, including any feedback from internal or external scrutiny and audit activity, and where appropriate to provide comment and recommendations as to improvement actions, to Council, the relevant Committee or Service. Additionally the Committee may request that a detailed Climate Change Impact Assessment be carried out on any matter where it determines that the original proposal lacked detail in that regard.

29.4 To consider key corporate policies, strategies and programmes to ensure alignment and compliance with the Council's legal duties and strategic responsibilities in relation to climate change, sustainability of the natural environment, biodiversity and environmental well-being and where appropriate, provide comment and recommendations to Council or the relevant determining Committee.

29.5 To determine policies and strategies which relate to the natural environment, in partnership with other agencies as required, to ensure compliance with obligations under Scottish, UK or international law.

29.6 To monitor and oversee progress in respect of the following actions within the Council's Climate Change Action Plan:

- provision of advice and support to residents and businesses in relation to climate change mitigation measures from home energy efficiency to sustainable transport.
- promotion and support of community initiatives to tackle the climate and biodiversity crisis.
- prioritisation for the use and distribution of the new Scottish Government Nature Restoration Fund.
- performance of businesses and key employers against their agreed key indicators in relation to climate change mitigation measures.
- provision of support to private landlords to work towards the required housing energy standards, where there are issues with the co-ordination of multi owners.

29.7 To consider any recommendations from the Climate Commission, relevant to the functions of the Council.

### **Environmental Protection and Enhancement**

29.8 To exercise the strategic and policy functions of the Council in relation to enhancement, protection and sustainability of the natural environment under the following Acts and all related subordinate legislation:

- Clean Air Act 1993
- Air Quality Standards (Scotland) Regs 2010 as amended
- Environment Act 1995
- Nature Conservation (Scotland) Act 2004
- Water Environment and Water Services (Scotland) Act 2003

29.9 To consider and provide comment on any environmental assessment carried out in relation to a qualifying plan or programme as required under the Environmental Assessment (Scotland) Act 2005;

#### **Countryside Management**

29.10 To exercise the strategic and policy functions of the Council, in partnership with other agencies, in relation to access to the countryside, including functions under the Countryside (Scotland) Act 1967, the Wildlife and Countryside Act 1981, the Land Reform (Scotland) Act 2003 and all related subordinate legislation.

#### **Parks and Open Spaces**

29.11 To exercise the strategic and policy functions of the Council in relation to parks and open spaces (urban, rural and countryside) under Section 14 of the Local Government and Planning (Scotland) Act 1982 and all related subordinate legislation.

29.12 To exercise the Council's power of appropriation and disposal of land consisting of or forming part of an open space and to consider any objections which may be made to the proposed appropriation or disposal all in terms of the Town and Country Planning (Scotland) Act 1959 and all related legislation.

#### **Trees and Woodlands**

29.13 To exercise the strategic and policy functions of the Council in relation to trees and woodlands in terms of the Town and Country Planning (Scotland) Act 1997, the Local Government and Planning (Scotland) Act 1982; and the Roads (Scotland) Act 1984. and all related subordinate legislation.

#### **Flood Prevention**

29.14 To exercise the strategic and policy functions of the Council in terms of the following Acts and all related subordinate legislation:

- Flood Prevention (Scotland) Act 1961
- Flood Risk Management (Scotland) Act 2009

#### **Waste Management**

29.15 To consider and provide comment and recommendations to the relevant determining Committee or Service, in respect of policies, strategies and new initiatives in relation to refuse collection, waste disposal, waste reduction, re-use and recycling.

### 30. LICENSING COMMITTEE

30.1 The following functions are delegated to the Committee:

- To exercise the strategic and policy functions of the Council under the Civic Government (Scotland) Act 1982
- To determine applications for licences, permits and registrations in terms of the following Acts and all related subordinate legislation and to exercise discretion in terms of any condition attached to such licences, permits or registrations where the approval of the Council as Licensing Authority is required:
  - Animal Boarding Establishments Act 1963;
  - Breeding of Dogs Act 1973
  - Breeding and Sale of Dogs (Welfare) Act 1999;
  - Caravan Site and Control of Development Act 1960;
  - Cinemas Act 1985;
  - Civic Government (Scotland) Act 1982;
  - Dangerous Wild Animals Act 1976;
  - Deer (Scotland) Act 1996;
  - Explosives Act 1875;
  - Fireworks Act 2003;
  - Gambling Act 2005;
  - Game Licences Act 1860
  - Game Acts 1831 and 1980;
  - Housing (Scotland) Act 2006 Part 5
  - Hypnotism Act 1952;
  - Marriage (Scotland) Act 2002;
  - Pet Animals Act 1951;
  - Petroleum Regulation Act 1928 and 1936;
  - Petroleum (Consolidation) Act 1928;
  - Poisons Act 1972;
  - Police, Public Order and Criminal Justice (Scotland) Act 2006
  - Riding Establishments Act 1964 and 1970;
  - Zoo Licensing Act 1981;
- To set fees and charges for those licences, registrations and permits referred to above.
- To grant, refuse, suspend and revoke licences, registrations or approvals where legally appropriate and set conditions in terms of the following and including all associated legislation:
  - Approval of Premises
  - Animal Health Act 1981
  - Animal Health & Welfare (Scotland) Act 2006
  - Dairy Products (Hygiene) (Scotland) Regulations 1995
  - Egg Products Regulations 1993
  - Food Safety (Fishery Products and Live Shellfish) (Hygiene) Regulations 1998
  - Meat Products (Hygiene) Regulations 1994
  - Minced Meat and Meat Preparations (Hygiene) Regulations 1995
  - Slaughter of Animals (Scotland) Act 1980

- Food Safety
  - General Food Hygiene (Butcher's Shops) Amendment (Scotland) Regulations 2000
  - Natural Mineral Water Recognitions
  - Natural Mineral Water, Spring Water and Bottled Drinking Water Regulations 1999
  - Public Health (Scotland) Act 1897
  - Registration of Premises
  - Ice Cream (Scotland) Regulations 1948
  - Safety Certificates
  - Safety of Sports Grounds Act 1975
- To exercise the strategic and policy functions of the Council under Part 8 of the Anti-Social Behaviour etc. (Scotland) Act 2004

**Byelaws and Management Rules**

- 30.2 To consider the promotion of Byelaws for recommendation to the Council.
- 30.3 To consider the creation of Management Rules for recommendation to the Council.

### 31. PLANNING AND PLACEMAKING COMMITTEE

31.1 The following functions are delegated to the Committee:

31.2 In accordance with the [Scheme of Delegation](#) approved by Scottish Ministers in January 2020 (or as may subsequently be approved), to exercise the development management functions of the Council as Planning Authority under the terms of the Town and Country Planning (Scotland) Act 1997 and all related legislation, in relation to:

- (i) applications for both planning permission for major developments and approval of matters specified in conditions associated to major developments which are not significantly contrary to the development plan, unless the Executive Director (Communities) intends to refuse solely on the ground of inadequate information to enable determination; and
- (ii) applications for planning permission for local developments, for listed building consent, conservation area consent, hazardous substances consent and advertisement consent where:
  - (a) the applicant is a member or chief officer of the Council; or
  - (b) the recommendation by the Executive Director (Communities) is for approval, but the proposal is significantly contrary to the development plan; or
  - (c) the recommendation by the Executive Director (Communities) is for approval, but the proposal has attracted a \*valid planning objection from a Community Council, six or more valid objections from a household, business address or interest group (with multiple letters from the same household, organisation or property counting as one letter of objection) or where all of the local elected ward members request that the matter be considered by the Committee; or
  - (d) a similar application at the same site had previously been determined by the Committee and the recommendation is contrary to the previous committee decision.

Note: For the purposes of the above, the Executive Director (Communities) includes any person appointed in writing by them to exercise delegated powers under the Local Government Act (Scotland) 1973.

\* *Valid planning objections* means only those submitted within the time in which representations must be made.

31.3 Whether to object to an application for consent under the Electricity Act 1989, Section 36 or 37.

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31.43 To deal with applications for certificates for appropriate alternative development under the provisions of the Land Compensation (Scotland) Act 1963 and all related subordinate legislation.

31.54 To exercise the functions of the Council as Building Standards Authority under the terms of the Building (Scotland) Act 2003 and all related subordinate legislation.

**Planning and Placemaking Sub-Committees**

31.~~65~~ The Committee shall appoint the following Sub-Committee:

31.~~76~~ ***Building Standards Appeals Sub-Committee***

Comprising three members of the Committee, being the Convener and Vice-Convener and one other member of the Committee

Terms of Reference

- It shall be delegated to the Sub-Committee to hear and determine appeals against the refusal by the Executive Director (Communities) to grant relaxations of the specified Building Standards.

**32. COMMON GOOD FUND COMMITTEE(S)**

32.1 The Common Good Fund Committee(s) shall have the following functions:

- To determine all matters involving the disbursement of Common Good Fund monies including setting the annual budget and approving the Audited Annual Accounts, and
- To determine all matters relating to property or land or other assets held by the Common Good Funds.



**33. LOCAL REVIEW BODY****Membership**

- 33.1 The Local Review Body will consist of three elected members drawn from a panel of elected members of the Planning and Placemaking Committee; and one substitute member from that panel for each meeting.

**Quorum**

- 33.2 Three members of the Local Review Body will constitute a quorum.

**Terms of Reference**

- 33.3 To consider and determine applications for review of decisions made by officers under delegated powers in respect of planning applications for local developments in accordance with Section 43(a)(8) of the Town and Country Planning (Scotland) Act 1997 and the Town and Country Planning (Schemes of Delegation and Local Review Procedure) (Scotland) Regulations 2013 and the Town and Country Planning (Development Management Procedure) (Scotland) Regulations 2013.

**34. PRE-DETERMINATION COMMITTEE**

**Membership**

- 34.1 The Pre-Determination Committee shall consist of all elected members of the Council.

**Quorum**

- 34.2 Ten members of the Council will constitute a quorum.

**Terms of Reference**

- 34.3 To hold pre-determination hearings prior to determination of the application by full Council in terms of Section 38A of the Town and Country Planning (Scotland) Act 1997 and the Town and Country Planning (Development Management Procedure) (Scotland) Regulations 2013.

### 35. PERTH AND KINROSS INTEGRATION JOINT BOARD (for information)

#### **Constitution**

- 35.1 Perth and Kinross Integration Joint Board is a statutory body constituted in terms of The Public Bodies (Scotland) (Integration Joint Board Establishment) (Scotland) Order 2015.
- 35.2 The functions delegated by the Council to the Board, as well as its membership, chairperson, quorum, and powers are more specifically set out in the [Perth and Kinross Integration Scheme](#), being an agreement between Perth and Kinross Council and Tayside NHS Board approved by Scottish Ministers.

#### **Membership**

- 35.3 Voting membership comprises four persons nominated by the Council and four persons appointed by the NHS Board, each of whom may have a proxy.

#### **Chair**

- 35.4 The Chair shall rotate every two years between a Chair nominated by the Council and one nominated by the NHS Board. The Vice Chair is nominated from whichever of the Council or NHS nominees who is not then the Chair.

#### **Quorum**

- 35.5 At least four voting members of the Board with both Council and NHS Board members present.

#### **Delegated Powers**

- 35.6 Perth & Kinross Integration Joint Board has fully delegated powers to implement its functions.

#### Functions referred to the Integrated Joint Board as set out in the Integration Scheme

- Social work services for adults and older people
- Services and support for adults with physical disabilities
- Assessment services
- Intake services
- Services and support for adults with learning disabilities
- Mental health services
- Drug and alcohol services
- Adult protection and domestic abuse
- Carers support services
- Support services
- Health improvement services
- Housing support services

Functions delegated to the Integrated Joint Board as set out in the Integration Scheme

- National Assistance Act 1948
- The Disabled Persons (Employment) Act 1958
- The Social Work (Scotland) Act 1968
- The Local Government and Planning (Scotland) Act 1982
- Disabled Persons (Services, Consultation and Representation) Act 1986
- The Adults with Incapacity (Scotland) Act 2000
- The Housing (Scotland) Act 2001
- The Community Care and Health (Scotland) Act 2002
- The Mental Health (Care and Treatment) (Scotland) Act 2003
- The Housing (Scotland) Act 2006
- The Adult Support and Protection (Scotland) Act 2007
- Social Care (Self-directed Support) (Scotland) Act 2013

**36. KINROSS-SHIRE LOCAL COMMITTEE****Constitution**

- 36.1 As agreed by Council on 6 October 2021, a separate [Scheme of Administration](#) was agreed for a pilot Kinross-shire Local Committee.

**Membership**

- 36.2 The pilot Committee to comprise of the four ward Councillors for Kinross-shire who shall have voting rights and one representative from each of the six community councils with most or all of their area in the Kinross-shire ward (Cleish & Blairadam, Fossoway & District, Glenfarg, Kinross, Milnathort and Portmoak) who shall be non-voting.

**Convener**

- 36.3 Council will determine the Convener and Vice-Convener.

**Quorum**

- 36.4 A meeting of the Committee shall be quorate if three ward councillors are present.

## DELEGATION TO OFFICIALS

### (AS REQUIRED BY SECTION 50G (2) OF THE LOCAL GOVERNMENT (SCOTLAND) ACT 1973)

#### 37. GENERAL PROVISIONS

- 37.1 Where statutory powers are delegated to the Chief Executive, Executive Directors, Chief Operating Officer or any other officer, those powers are to be exercised (i) subject to the Council or the relevant Committee retaining overall control of general policy matters and (ii) subject to the power contained in Section 56(4) of the Local Government (Scotland) Act 1973 allowing the Council or the relevant Committee to exercise those statutory powers.
- 37.2 The Chief Executive, Executive Directors, Chief Operating Officer or any other officer possessing delegated powers in terms of this Scheme may, unless otherwise stated, authorise any other officer to exercise that delegated power. A record should be kept of such further delegation.
- 37.3 The Chief Executive, any Executive Director or the Chief Operating Officer are authorised to take, or make arrangements for, any action required to implement any decision of the Council, its Committees or any decision taken in the exercise of delegated powers.
- 37.4 The Chief Executive, any Executive Director or the Chief Operating Officer are authorised to take all necessary actions in order to affect the delivery of their services and the management of their staff.
- 37.5 The Chief Executive, any Executive Director or the Chief Operating Officer are authorised to take such measures as may be required in emergency situations, subject to reporting to Council or the relevant Committee as soon as possible on any matters for which approval would normally be necessary.
- 37.6 In exercising the authority delegated to them, officers must act in accordance with the policies and procedures of the Council, its Committees and Sub-Committees.
- 37.7 The Chief Executive, any Executive Director or the Chief Operating Officer are authorised to enter into contracts on behalf of the Council in accordance with the Council's Contract Rules and Contract & Procurement Guidance.
- 37.8 The Chief Executive, any Executive Director or the Chief Operating Officer, in consultation with the Head of Finance may determine ex-gratia payments in respect of claims against the Council of up to £25,000.
- 37.9 The Chief Executive, any Executive Director or any Depute Director, and the Chief Operating Officer may in accordance with Council's recruitment policies and procedures, appoint Heads of Service or equivalent and all employees below the level of Head of Service or equivalent.
- 37.10 The Chief Executive, any Executive Director or the Chief Operating Officer may amend the establishment of their Service in respect of the number and grading

of posts, provided the Head of Finance and the Corporate Human Resources Manager have been consulted.

- 37.11 The Chief Executive, any Executive Director or the Chief Operating Officer may attend or may authorise any employee in their Service to attend conferences, meetings (including appropriate professional associations) or undertake visits, both within and outwith the United Kingdom relating to the duties of that employee.
- 37.12 The Chief Executive may, in consultation with the Head of Finance and the Corporate Human Resources Manager, approve applications to leave the employment of the Council on grounds of redundancy and/or early retirement by any employee in their Service (with the exception of Chief Officers), where a saving will be generated.
- 37.13 The Chief Executive, any Executive Director or the Chief Operating Officer may approve requests to work under flexible retirement provisions where there is no cost to the pension fund.
- 37.14 The Chief Executive, any Executive Director or the Chief Operating Officer may declare any property held by their Service surplus to operational requirements.

### **38. CHIEF EXECUTIVE**

38.1 The Chief Executive is authorised:

- To give a direction in special circumstances that any official shall not exercise a delegated function, or to exercise that delegated function, always subject to reporting to the next meeting of the Council or the relevant Committee.
- To act as Returning Officer / Counting Officer for all elections / referenda. The Chief Accountant is the Depute Returning Officer.
- To suspend the Chief Operating Officer or any Executive Director from duty, subject to any appropriate statutory provisions and to reporting the suspension to the Finance and Resources Committee as soon as practicable.
- In consultation with the Provost, to grant civic hospitality up to a maximum cost of £5,000.

### **39. ROLE OF DEPUTE CHIEF EXECUTIVE**

- 39.1 The Executive Director (Communities) and the Executive Director (Education and Children's Services) will deputise for the Chief Executive as may be required from time to time in their absence. When doing so, they may use the title of Depute Chief Executive.
- 39.2 Should at any point there be extended absence or unavailability of the substantive Chief Executive, the Executive Director (Communities) will become the Interim Chief Executive.



**40. CHIEF OPERATING OFFICER**

40.1 The Chief Operating Officer is authorised:

**Procurement**

- To exercise the functions on behalf of the Council in relation to procurement functions, including tender award report.

**Pensions**

- In relation to the Local Government Pension Scheme (Benefit, Membership and Contributions) (Scotland) Regulations 2008, to determine pension discretions other than those contained in [Report 15/400](#).

**Property**

- To act as the Council's agent in all property matters.
- To dispose of any property or right in property valued at £100,000 or less either by negotiation or advertisement and subject to section 74 of the Local Government (Scotland) Act 1974 (the duty to obtain best reasonable consideration), as amended by Section 11 of the Local Government in Scotland Act 2003 and the Disposal of Land by Local Authorities (Scotland) Regulations 2010.
- To acquire any property or right in property in respect of which there is a relevant project or programme and budget provision and instructions have been received from the relevant Executive Director.

## 41. HEAD OF LEGAL AND GOVERNANCE SERVICES

41.1 The Head of Legal and Governance Services is authorised:

### General

- To make orders for the prohibition, restriction etc. of traffic in terms of the Road Traffic Regulation Act 1984 and the Roads (Scotland) Act 1984 or any amending or superseding legislation.
- To make orders for the temporary prohibition or restriction of traffic in terms of Section 14(1) of the Road Traffic Regulation Act 1984 and Section 62 of the Roads (Scotland) Act 1984 or any amending or superseding legislation.
- To institute, defend or appear in any legal proceedings or any inquiry held by or on behalf of any minister or public body under any enactment (including, for the avoidance of doubt, proceedings before any statutory tribunal, board or authority).
- To execute, publish or serve on any person or body, any notice, direction, order, licence, summons, writ or other document which the Council is required or authorised to execute, publish or serve under any Act or any regulation or order made thereunder.
- To receive notifications of public processions and to either approve or make orders imposing conditions on the holding of such processions under Section 63(1) of the Civic Government (Scotland) Act 1982.
- To exercise the functions of the Council in terms of the following Acts and all relevant subordinate legislation:
  - Regulation of Investigatory Powers Act 2000
  - Regulation of Investigatory Powers (Scotland) Act 2000

### Licensing Under the Civic Government (Scotland) Act 1982 and Housing (Scotland) Act 2006

- To exercise the functions of the Council under the above Acts except:
  - (i) The approval of an application for a licence or variation of the terms of a licence where an objection or unfavourable representation has been received in relation to the application, and
  - (ii) The suspension of a licence under paragraph 11 of Schedule 1 of the 1982 Act.
  - (iii) The revocation of a house in Multiple-Occupation license under Section 139 of the 2006 Act.

### Permits under the Gambling Act 2005

- To approve applications for permits in terms of the Gambling Act 2005.

**Byelaws and Management Rules**

- To maintain (a) the Register of Byelaws and (b) the Register of Management Rules.
- To initiate reviews of current Byelaws and Management Rules.

**Anti-Social Behaviour etc. (Scotland) Act 2004 – Private Landlord Registration**

- To register landlords where there are no adverse reports and to issue rent penalty notices under Section 94 and notice of relocation under Section 95.

**Children's Hearings Scotland**

- To exercise the functions of the Council in respect of the arrangements for the appointment of legal representatives to children under the Children's Hearings (Legal Representation) (Scotland) Rules 2002 and Children's Hearings (Scotland) Act 2011.
- To exercise the functions of the Council in respect of the relevant area of the Tayside Area Support Team and the Panel or Panels appointed under the Children's Hearings (Scotland) Act 2011, including arrangements for training of relevant members of said Area Support Team and Panel or Panels.

**Registration of Births, Deaths, Marriages, Civil Partnerships and Other Life Events**

- To exercise the functions of the Council as local Registration Authority for the purposes of the Registration of Births, Deaths and Marriages (Scotland) Act 1965, Marriage (Scotland) Act 1977, Civil Partnership Act 2004 and the Local Electoral Administration and Registration Services (Scotland) Act 2006, and all related subordinate legislation.

41.2 In the absence of the Head of Legal and Governance Services, Legal Managers shall be authorised to do anything delegated to the Head of Legal and Governance Services.

**Information Risk**

- To be designated as the Senior Information Risk Officer

**42. HEAD OF FINANCE**

42.1 The Head of Finance is authorised:

**Finance**

- To make the necessary arrangements in accordance with the CIPFA Code of Practice on Treasury Management for duly authorised borrowing and lending in terms of Schedule 3 to the Local Government (Scotland) Act 1975.
- To make adjustments to management budgets (Revenue) that:
  - Do not result in any increase or reduction in the Net Expenditure of the Council
  - Do not adjust Council policy

#### 43. EXECUTIVE DIRECTOR (EDUCATION AND CHILDREN'S SERVICES)

43.1 The Executive Director (Education and Children's Services) is authorised:

##### **Children's Services**

- To manage and deliver the operational services to enable the Council to fulfil its duties in relation to childcare in terms of the following Acts and all related subordinate legislation:
  - Adoption (Intercountry Aspects) Act 1999
  - Adoption and Children (Scotland) Act 2007
  - Adults with Incapacity (Scotland) Act 2000
  - Anti-Social Behaviour etc. (Scotland) Act 2004
  - Carers (Recognition and Services) Act 1995
  - Children (Scotland) Act 1995
  - Children Act 1975
  - Children and Young People (Scotland) Act 2014
  - Children and Young Persons (Scotland) Act 1937
  - Children's Hearings (Scotland) Act 2011
  - Chronically Sick and Disabled Persons Act 1970
  - Chronically Sick and Disabled Persons Act 1972
  - Community Care (Direct Payments) Act 1996
  - Immigration and Asylum Act 1999
  - Disabled Persons (Services, Consultation and Representation) Act 1986
  - Foster Children (Scotland) Act 1984
  - Mental Health (Care and Treatment) (Scotland) Act 2003
  - Nationality, Immigration and Asylum Act 2002
  - Social Work (Scotland) Act 1968
  - Education (Additional Support for Learning) (Scotland) Act 2004
  - Protection of Children (Scotland) Act 2003
  - Protection of Vulnerable Groups (Scotland) Act 2007
  - Public Services Reform (Scotland) Act 2010
- To appoint a suitably qualified Agency Decision Maker in connection with the approval, amendment or rejection of recommendations made by the Fostering and Permanence Panel.
- Support Assistance for Young People Leaving Care (Scotland) Regulations 2003:
  - (i) To provide the minimum level of Financial Support to young people leaving care at age 16.
  - (ii) Approve individual payments in consultation with Convener and Vice-Conveners.

##### **Schools Education**

- To carry out the functions of the Council as Education Authority in terms of the Acts set out at paragraph (i) below and all related subordinate legislation, subject to the qualification in paragraph (ii) below and under the

exception of the specific provisions of the Education (Scotland) Act 1980 set out in paragraph (iii):

- (i) Children and Young Persons (Scotland) Act 1937  
Children (Scotland) Act 1995  
Education (Additional Support for Learning) (Scotland) Act 2004  
Education (Scotland) Act 1980  
Education (Scotland) Act 2016  
Road Traffic Regulation Act 1984  
Scottish Schools (Parental Involvement) Act 2006  
Self-Governing Schools etc. (Scotland) Act 1989  
Standards in Scotland's Schools etc. Act 2000
  - (ii) In respect of exclusions of pupils, the power to exclude may be exercised by the Head Teacher and in the absence of the Head Teacher by a Depute Head Teacher. Where neither Head Teacher nor the Depute Head Teacher is available to consider a possible exclusion, a Head of Education or a Service Manager, School Improvement Services, may exercise the power to exclude.  
  
In respect of a referral that a pupil be removed from the school register, only a Head of Education may make such a decision.
  - (iii) Section 20 - Acquisition of land and execution of works  
Section 22 - Discontinuance and moves of educational establishments  
Section 22A - Any proposals requiring consultation under this Section  
Section 79 - Receiving and administering bequests  
Section 105 - Schemes for management of endowments
- To determine requests for lets, including free lets or lets at reduced charge of educational facilities.
  - To determine applications for the employment of children in terms of the Perth and Kinross Council Bye-laws on the Employment of Children 1999.
  - To determine applications for licences in respect of children taking part in public performances in terms of the Children (Performances) Regulations 1968.
  - To approve requests from teachers who meet the criteria set by SPPA wind down and to take phased retirement, where there are no costs to the Council.

### **Criminal Justice**

- To carry out the functions of the Council in relation to criminal justice services in terms of the following Acts and all related subordinate legislation:
  - Community Justice (Scotland) Act 2016
  - Crime and Disorder Act 1998
  - Criminal Justice (Scotland) Act 2003
  - Criminal Procedure (Scotland) Act 1995

- Management of Offenders (Scotland) Act 2005
  - Mental Health (Care and Treatment) (Scotland) Act 2003
  - Prisons (Scotland) Act 1993
  - Prisoners and Criminal Proceedings (Scotland) Act 1993
  - Protection of Children and Prevention of Sexual Offences (Scotland) Act 2005
  - Sexual Offences Act 2003
  - Sexual Offences (Scotland) Act 2009
  - Social Work (Scotland) Act 1968
- To accept or reject material offered as donations, loans, sponsorship or bequests in respect of Education and Children's Services.

#### 44. EXECUTIVE DIRECTOR (COMMUNITIES)

44.1 The Executive Director (Communities) is authorised:

##### Housing

- To exercise the functions of the Council in terms of the following Acts and all related subordinate legislation:
  - Anti-Social Behaviour etc. (Scotland) Act 2004
  - Council Tax (General) Regulations 1992
  - Crime & Disorder Act (Chapter ii), and Anti-Social Behaviour etc. (Scotland) Act 2004
  - Housing Act 1988
  - Housing Benefit (General) Regulations 1987
  - Housing (Scotland) Acts 1987, 1988, 2001, 2006 (with the exception of Part 5 Houses in Multiple Occupation) and 2010
  - Housing (Scotland) Act 2014
  - Land Compensation (Scotland) Act 1973
  - Leasehold Reform Housing and Urban Development Act 1993
  - Local Government (Scotland) Act 1975
  - Local Government Finance Act 1992,
  - Local Government etc. (Scotland) Act 1994
  - Regulation of Investigatory Powers Act 2000
- To implement, determine and vary conditions of let for Council house tenants, including, eviction, where appropriate.
- To allocate Council houses in accordance with the scheme approved by the Council.
- To approve future payments from the Council Tax Income on Second Homes Earmarked Reserve, in accordance with the policy for the use of the fund detailed in Report 08/131 (and previously approved by Housing and Health Committee on 23 February 2005) (Art. 135) (Report No. 05/108), up to a limit of £100,000.
- To award Rates relief in accordance with legislation and the Council's agreed discretionary policies.
- To act as the responsible person in terms of the Property Factors (Scotland) 2011 as approved by the Housing and Health Committee on 31 October 2012 (Art. 518) ([Report 12/481](#)).

##### Community Safety

- To exercise the functions of the Council in relation to the Local Licensing Forum in terms of the Licensing (Scotland) Act 2005 and all related subordinate legislation.



### **Arts and Cultural Services / Sport and Leisure Services / Library and Archive Services**

- To exercise the functions of the Council in terms of the following Acts and all related subordinate legislation:
  - Public Libraries Consolidation (Scotland) Act 1887
  - Local Government (Scotland) Act 1973
  - Local Government and Planning (Scotland) Act 1982

### **Environment**

- To exercise the Council's functions as contained in the following Acts and all related subordinate legislation:
  - Agriculture Act 1970;
  - Animal Boarding Establishments Act 1963;
  - Animal Health Act 1981;
  - Animal Health and Welfare (Scotland) Act 2006;
  - Anti-social Behaviour Act 2004 (ASP 8);
  - Breeding of Dogs Act 1973 and the Breeding and Sale of Dogs (Welfare) Act 1999;
  - Burial Grounds (Scotland) Act 1855 and Amendment Acts 1881 and 1886;
  - Caravan Site and Control of Development Act 1960;
  - Carbon Reduction Commitment Energy Efficiency Scheme Order 2010;
  - Cinemas Act 1985;
  - Civic Government (Scotland) Act 1982 (Section 45);
  - Climate Change Scotland Act 2009;
  - Consumer Credit Act 1974;
  - Consumer, Estate Agents and Redress Act 2007;
  - Consumer Protection Act 1987;
  - Control of Pollution Act 1974;
  - Cremation Act 1902;
  - Dangerous Wild Animals Act 1976;
  - Deer (Scotland) Act 1996;
  - Dog Fouling (Scotland) Act 2003;
  - Environment Act 1995;
  - Environmental Assessment (Scotland) Act 2005;
  - Environmental Protection Act 1990;
  - European Union (Withdrawal) Act 2018 – all retained and current EU derived domestic legislation;
  - Explosive Act 1875;
  - Fair Trading Act 1973;
  - Food Safety Act 1990;
  - Game Licenses Act 1860 and the Games Acts 1831 and 1980);
  - Health and Safety at Work Etc. Act 1974;
  - High Hedges (Scotland) Act 2013;
  - Housing Acts 1969 – 2001;
  - Housing (Scotland) Act 2006 Part 3 and Associated Prescribed Documents Regulations;
  - Local Government (Scotland) Acts 1929-1981;

- Local Government in Scotland Act 2003;
  - Local Government and Planning (Scotland) Act 1982;
  - National Assistance Act 1948 (Burials and Cremation Only);
  - Nature Conservation (Scotland) Act 2004;
  - Performing Animals (Regulation) Act 1925;
  - Pet Animals Act 1951;
  - Petroleum Regulation Act 1928 and 1936;
  - Petroleum (Consolidation) Act 1928;
  - Poisons Act 1972;
  - Public Health (Scotland) Act 1897;
  - Refuse Disposal Amenities Act 1978;
  - Riding Establishments Act 1964 and 1970;
  - Sewerage (Scotland) Act 1968;
  - Theatres Act 1968;
  - The Tobacco and Primary Medical Services (Scotland) Act 2010;
  - Town and Country Planning (Scotland) Act 1997 (as amended), including all other powers and duties, not hereby specified, arising in terms of the 1997 act, except as provided for in section 43A Scheme of Delegation as set out below;
  - Trade Descriptions Act 1968;
  - Water Environment and Water Services Act 2003;
  - Water (Scotland) Act 1980;
  - Weights and Measures Act 1985;
  - Zoo Licensing Act 1981.
- To grant conditionally or otherwise, refuse or suspend where legally appropriate, and to designate officers to grant conditionally or otherwise, refuse or suspend where legally appropriate, licences, registrations, recognitions or approvals in terms of the legislation referred to above.
  - To administer the Council's Housing Grant Scheme in terms of the Housing (Scotland) Act 1987 and the Civic Government (Scotland) Act 1982.
  - To exercise the functions of the Council in terms Part 1 of the Smoking Health and Social Care (Scotland) Act 2005 and all related subordinate legislation:
    - (i) The consideration of representations and the hearing of appeals relative to Part 1 of the Smoking, Health and Social Care (Scotland) Act 2005 be delegated to the Executive Director (Communities) and the Head of Environmental and Consumer Services.
    - (ii) Arrangements for administration of Fixed Penalties be delegated to the Executive Director (Communities).
  - To negotiate with potential partners to provide toilet facilities for the public in connection with the Perth and Kinross Comfort Scheme and enter into Minutes of Agreement therefore.
  - To set the charges for the range of recycling and composting skip hire services to be offered.
  - To appoint competent persons in terms of Part 1 of the Public Health (Scotland) Act 2008, and to maintain a list of such competent persons.

### Countryside

- To exercise the functions of the Council in terms of the Countryside (Scotland) Act 1967 and all related subordinate legislation, but with the following exceptions:
  - Section 24 - Acquisition of land for public access
  - Section 31 - Creation of public paths by compulsion
  - Sections 34 -38 - Closure and diversion of public paths
  - Section 54 - Byelaws
- To exercise functions of the Council in terms of the Land Reform (Scotland) Act 2003 and all related subordinate legislation, but with the following exceptions:
  - Section 11 - Power to exempt land from the right of access for 6 days or longer
  - Section 12 – Making Byelaws
  - Section 16 - Acquisition of land to enable or facilitate access rights
  - Section 18 - Core paths plan: further procedure - giving notice of the plan, formal consultation, adopting it etc.
  - Section 22 - Path orders
  - Section 25 - Appointments to local access forum
- To agree terms and conditions for access agreements to the countryside provided that any consideration, exclusive of fees and costs, does not exceed £5,000.

### Roads and Traffic

- To exercise the functions of the Council as roads authority in terms of the Roads (Scotland) Act 1984 and all related subordinate legislation, but with the following exceptions:
  - (i) Part III where the applicant objects to proposed conditions in respect of consents
  - (ii) Section 97 - Permitting trading on A class roads.
- The Executive Director shall have the power to promote and propose and where no objections are raised, confirm roads orders in terms of the Road Traffic Regulation Act 1984 and any subsequent legislation regulating the use of the Perth and Kinross Council roads network.
- To exercise the functions of the Council in terms of the Road Traffic Acts 1988 and 1991 and all related subordinate legislation.
- To exercise the functions of the Council in terms of the New Roads and Street Works Act 1991 and all related subordinate legislation.
- To exercise the functions under the Transport (Scotland) Act 2005.

- To carry out the naming and numbering of streets in terms of the Civic Government (Scotland) Act 1982.

#### **Public Transport**

- To exercise the functions of the Council in terms of the Transport Act 1985 and the Transport (Scotland) Act 2001, and all related subordinate legislation.
- To carry out the management and administration of the day to day operation of school and special education transport on behalf of the Executive Director (Education and Children's Services), and client transport on behalf of the Chief Officer of the Health and Social Care Partnership, including the specification, tendering and award of conveyance contracts.

#### **Flood Prevention**

- To exercise the functions of the Council in terms of the following and all related subordinate legislation:
  - Flood Prevention (Scotland) Act 1961
  - Flood Risk Management (Scotland) Act 2009

#### **Reservoirs**

- To exercise the functions of the Council in terms of the Reservoirs Act 1975, and all related subordinate legislation.

#### **Public Order**

- To make Orders under Section 14A of the Public Order Act 1986.

#### **Affordable Housing Developer Contributions**

- To determine the tenure of affordable housing required in accordance with the decision of the Enterprise and Infrastructure Committee on 17 January 2007.
- In consultation with the Convener of the Environment, Infrastructure and Economic Development Committee, to approve grants of up to a maximum of £200,000 per site to meet the need for affordable housing as agreed by the Enterprise and Infrastructure Committee on 17 January 2007.
- In consultation with relevant local members and the Conveners of the Environment, Infrastructure and Economic Development Committee and the Housing and Social Wellbeing Committee:
  - (i) to agree to proposals from developers to build up affordable housing credits on particular sites;
  - (ii) to agree to the use of accrued affordable credits to offset the affordable requirements on other sites within the same housing market area; and

- (iii) to extend the period for which credits can be held, up to a maximum period of 10 years.

### **Financial Assistance**

- To determine requests between £2,001 and £50,000 under the Financial Assistance to the Voluntary Sector Revenue Budget and the Community Environment Challenge Fund.
- To determine requests for funding from the Auchterarder Community Challenge Fund up to a maximum of £50,000.

### **Land Use Planning**

- In accordance with the [Scheme of Delegation](#) approved by Scottish Ministers in January 2020 (or may subsequently be approved) to exercise the functions of the Council as Planning Authority in terms of the Town and Country Planning (Scotland) Act 1997 as amended by the Planning (Scotland) Act 2019, the Planning (Listed Buildings and Conservation Areas) (Scotland) Act 1997 (as amended) and all related subordinate legislation.
- Nothing in the above clauses shall prohibit the Depute Chief Executive from approving householder /local applications in accordance with the provisions of this Scheme.

### **Building Standards**

- To exercise functions of the Council in terms of the Building (Scotland) Act 2003 and all related subordinate legislation.
- To determine applications for licences in terms of the following and all related subordinate legislation:
  - Raised Platforms (Civic Government (Scotland) Act 1982)
  - Safety Certificates (Safety of Sports Grounds Act 1975)
- To issue prohibition notices in terms of Section 10 of the Safety of Sports Grounds Act 1975 as amended by Section 23 of the Fire Safety and Safety of Places of Sport Act 1987 restricting the admission of spectators to a sport ground, or any part of it, if that admission would involve a serious risk to spectators.

### **Economic Development**

- To exercise the functions of the Council in terms of Section 154 of the Local Government (Scotland) Act 1973 and all relevant subordinate legislation in relation to Perth Harbour.
- To approve:
  - (i) event funding applications up to £10,000
  - (ii) employability initiatives and business grant applications up to £20,000
  - (iii) business loan applications up to £50,000

**Property**

- To manage the Council's leasehold portfolio including, without prejudice to the generality, agreeing tenancies, rentals, rent reviews, assignments, sub-tenancies, terminations and renewals.

**Community Councils**

- To exercise the functions of the Council in relation to Community Councils in terms of the Local Government (Scotland) Act 1973 and all related subordinate legislation.

**45. CHIEF OFFICER / DIRECTOR – INTEGRATED HEALTH AND SOCIAL CARE**

- 45.1 The Perth and Kinross Integration Joint Board is obliged to appoint a Chief Officer / Director – Integrated Health and Social Care in accordance with Section 10 of the Public Bodies (Joint Working) (Scotland) Act 2014.
- 45.2 The specific provisions relating to the role are as set out in Section 7 of the Perth and Kinross Integration Scheme.

#### 46. STATUTORY APPOINTMENTS OF OFFICERS

- 46.1 In terms of various statutes, the Council is required to appoint Officers for a variety of particular purposes. Officers so appointed are empowered to take such action as is implicit in their role. The statutory appointments agreed by the Council are as follows:

<b><u>STATUTORY PROVISION</u></b>	<b><u>PURPOSE / ROLE</u></b>	<b><u>OFFICER</u></b>
<b>Social Work (Scotland) Act 1968</b>		
s.3	Chief Officer of Social Work	Chief Officer / Director – Integrated Health and Social Care
<b>Local Government (Scotland) Act 1973</b>		
s.33A	Proper Officer for various purposes in connection with Councillors' declaration of acceptance of office	Chief Executive Head of Legal & Governance Services
s.34	Proper Officer for receipt of Councillors' resignations	Chief Executive Head of Legal and Governance Services
s.43 and Sch.7	Proper Officer for various purposes in connection with meetings and proceedings of the Council, Committees and Sub-Committees	Head of Legal & Governance Services
ss.50A-50K	Proper Officer for various purposes in connection with access to meetings and documents of the Council, Committees and Sub-Committees	Head of Legal & Governance Services
s.92	Proper Officer for dealing with the transfer of securities	Head of Finance
s.95	Proper Officer for the administration of the Council's financial affairs	Head of Finance
s.190	Proper Officer for service of legal proceedings, notices, etc on the Council	Chief Executive Head of Legal & Governance Services Legal Managers



<b><u>STATUTORY PROVISION</u></b>	<b><u>PURPOSE / ROLE</u></b>	<b><u>OFFICER</u></b>
s.191	Proper Officer in respect of claims on behalf of the Council in sequestrations and liquidations	Head of Legal & Governance Services Legal Managers
s.192	Proper Officer for services of notices etc by Local Authority	Head of Legal and Governance Services Legal Managers
s.192-193	Proper Officer for the purpose of the execution of Notices of Proceedings under the Housing (Scotland) Act 2001	Executive Director (Communities)
s.192-193	Proper Officer for the purpose of signing tenancy agreements under the Housing (Scotland) Act 2001	Executive Director (Communities) Head of Housing Area Housing Managers
s.193-194	Proper Officer in respect of authentication of documents and certifying deeds	Head of Legal & Governance Services Legal Managers
s.197	Proper Officers in respect of arrangements for the inspection and depositing of documents	Chief Executive Head of Legal & Governance Services Democratic Services Manager
ss.202-204	Proper Officer for various purposes in connection with byelaws	Head of Legal & Governance Services
s.206	Proper Officer in respect of the keeping of a register of persons admitted as freemen of the Council's area	Chief Executive
<b>Licensing (Scotland) Act 2005</b>		
Section 22	Competent Objector / Representations to the Licensing Board	Chief Executive and/or Executive Director (Education and Children's Services) and/or Executive Director (Communities)

<b><u>STATUTORY PROVISION</u></b>	<b><u>PURPOSE / ROLE</u></b>	<b><u>OFFICER</u></b>
Section 36	Applying for a Review of a Premises Licence to the Licensing Board	Chief Executive and/or Executive Director (Education and Children's Services) and/or Executive Director (Communities)
Para 8, Schedule 1	Clerk to the Licensing Board	Head of Legal & Governance Services
<b>Civic Government (Scotland) Act 1982</b> s.113	Proper Officer in respect of evidence of management rules	Head of Legal & Governance Services Legal Managers
<b>Representation of the People Act 1983</b> s.25 and s.41	Returning Officer	Chief Executive
<b>Local Government and Housing Act 1989</b> s.2	Proper Officer in respect of lists of politically restricted posts	Corporate Human Resources Manager
s.4	Head of Paid Service	Chief Executive
s.5 and 5A	Monitoring Officer	Head of Legal & Governance Services
<b>Requirements of Writing (Scotland) Act 1995</b> Para 4, Schedule 2	Proper Officer in respect of execution of Deeds and use of the Council's seal	Chief Executive Head of Legal & Governance Services Legal Managers
<b>Local Government (Contracts) Act 1997</b> Section 3	Certification of contracts	Head of Legal and Governance Services Legal Managers

<b><u>STATUTORY PROVISION</u></b>	<b><u>PURPOSE / ROLE</u></b>	<b><u>OFFICER</u></b>
<b>Town and Country Planning (Scotland) Act 1997</b>	All other powers and duties, not hereby specified, arising in terms of the 1997 act are hereby delegated to:	Executive Director (Communities); Head of Planning and Development; Service Manager: Development Management and Building Standards, Planning and Housing Strategy; Development Management Team Leaders; and Development Plans Team Leader.
<b>Ethical Standards in Public Life etc. (Scotland) Act 2000 s.7 and The Ethical Standards in Public Life etc. (Scotland) Act 2000 (Register of Interests) Regulations 2003</b>	Proper Officer for all purposes in connection with registration of Members' interests and other related purposes under the Councillors' Code of Conduct	Head of Legal & Governance Services
<b>Article 37 of REGULATION (EU) 2016/679 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL Section 69 of the Data Protection Act 2018</b>	Data Protection Officer	

## **47. DUTIES OF STATUTORY OFFICERS**

### **HEAD OF PAID SERVICE**

- 47.1 The Head of Paid Service is a statutory appointment by virtue of Section 4 of the Local Government and Housing Act 1989. The Council has resolved that the Head of Paid Service is the Chief Executive.
- 47.2 Although a statutory appointment, the law does not require the Head of Paid Service to hold any specific qualifications. However, the post holder is expected to have appropriate leadership, communication and interpersonal skills and qualities of integrity and impartiality in order to deliver the statutory objectives of the post.
- 47.3 By virtue of section 2(1)(a) of the 1989 Act, the post of Head of Paid Service is designated as a politically restricted post, and accordingly is included in the list of such posts required to be maintained by the Council.

### **MONITORING OFFICER**

- 47.4 The Monitoring Officer is a statutory appointment by the Council by virtue of Section 5 of the Local Government and Housing Act. The Council has resolved that the Monitoring Officer is the Head of Legal and Governance Services.
- 47.5 By virtue of Section 5(7) of the 1989 Act, the duties of the Monitoring Officer must be carried out personally by them or, where they are unable to act owing to absence or illness, personally by such member of their staff nominated by them as their deputy.
- 47.6 By virtue of Section 2(1)(e) of the 1989 Act, the post of Monitoring Officer is designated as a politically restricted post, and accordingly is included in the list of such posts required to be maintained by the Council.
- 47.7 Although a statutory appointment, the law does not require the Monitoring Officer to hold any specific qualification, and in particular, they do not require to be a solicitor or advocate. However, the recommendation of Audit Scotland is that the post holder should be in a position of sufficient seniority within the Council to enable them to carry out their statutory responsibilities effectively. This means that, irrespective of the substantive post which the Monitoring Officer holds in the Council, they will either be a member of the Council's Executive Officer Team, or have direct access to the Council's Chief Executive, Executive Directors, Chief Operating Officer and Heads of Service as they see fit.

### **PROPER OFFICER for FINANCIAL ARRANGEMENTS (Chief Financial or Section 95 Officer)**

- 47.8 The Proper Officer for Finance Arrangements is a statutory appointment by virtue of Section 95 of the Local Government (Scotland) Act 1973 which requires local authorities to make arrangements for the proper administration of their financial affairs and appoint a Chief Financial Officer (CFO) to have responsibility for those arrangements. The Council has resolved that the Proper Officer is the Head of Finance.

47.9 By virtue of section 2(1)(b) and (6)(d) of the Local Government and Housing Act 1989, the post of CFO is designated as a politically restricted post, and accordingly is included in the list of such posts required to be maintained by the Council.

47.10 In Scotland, there is no statutory requirement for the CFO to be a member of a specified accountancy body.

#### **CHIEF SOCIAL WORK OFFICER**

47.11 The Chief Social Work Officer is a statutory appointment by virtue of Section 3 of the Social Work (Scotland) Act 1968. The Chief Social Work Officer is appointed for the purposes of the Council's functions under the 1968 Act and under those other enactments listed in Section 5(1B) of that Act. In broad terms, those functions cover all social work and social care services whether provided directly by the Council, in partnership with other agencies, or procured by the Council and provided by others on its behalf.

47.12 The qualifications required for the post are set out in the Qualifications of Chief Social Work Officers (Scotland) Regulations 1996 (S.I.1996/515 (1996/49)).

47.13 The Chief Social Work Officer is required by section 5(1) of the 1968 Act to carry out the duties of the post under the general guidance of the Scottish Ministers. The Scottish Ministers issued revised and finalised guidance in May 2016.  
<http://www.gov.scot/Publications/2016/07/3269/0>.

47.14 The Chief Social Work Officer is a "proper officer" of the Council in relation to its social work functions.

47.15 The Council has resolved that the Chief Officer / Director – Integrated Health and Social Care is the Chief Social Work Officer.

47.16 By virtue of Sections 2(1)(b) and (6)(c) of the Local Government and Housing Act 1989, the post is designated as a politically restricted post, and accordingly it is included in the list of such posts required to be maintained by the Council.

#### **DATA PROTECTION OFFICER**

47.17 The Data Protection Officer (DPO) is a statutory appointment by virtue of Section 69 of the Data Protection Act 2018 and Article 37 of the UK General Data Protection Regulation ("UK GDPR"). The Council has a designated post of Data Protection Officer.

47.18 Whilst legislation does not explicitly prescribe qualifications of the DPO, the DPO must have an expert knowledge of data protection law and practice and a thorough understanding of how to build, implement and manage data protection programmes.

47.19 The DPO is an independent role within the Council and as such cannot be directed in the performance of their statutory tasks.

47.20 The DPO must have direct access to the Council's Chief Executive, Executive Directors, Chief Operating Officer and Heads of Service as they see fit.

47.21 By virtue of Section 71 of the Act and provisions of the UK GDPR, the duties of the DPO must include the following:

- (a) to inform and advise the controller or the processor and the employees who carry out processing of their obligations pursuant to this Regulation;
- (b) to monitor compliance with the UK GDPR and the Data Protection Act 2018 and with the policies of the controller or processor in relation to the protection of personal data, including the assignment of responsibilities, awareness-raising and training of staff involved in processing operations, and the related audits;
- (c) to provide advice where requested as regards the data protection impact assessment under Section 64 and to monitor compliance
- (d) to cooperate with the supervisory authority; and
- (e) to act as the contact point for the supervisory authority on issues relating to processing, including the prior consultation referred to in Section 65 of the Data Protection Act, and to consult, where appropriate, with regard to any other matter.