

South Ayrshire Council

**Report by Chief Financial Officer
to Cabinet
of 18 June 2024**

**Subject: Budget Management – Revenue Budgetary Control
2023/24 – Out-turn Statement at 31 March 2024**

1. Purpose

- 1.1 The purpose of this report is to present Members with a financial overview of the General Services revenue account, Housing Revenue Account and Common Good Accounts for 2023/24 as at 31 March 2024.

2. Recommendation

2.1 It is recommended that the Council:

- 2.1.1 notes the out-turn position for each Directorate/ service for 2023/24 detailed in Appendix 1;
- 2.1.2 approves the revisions to previous earmarking and new earmarking of funds, to be carried forward for utilisation in 2024/25, as outlined in Appendix 2 and included in table 1 at 4.1.1;
- 2.1.3 notes the £5.289m HSCP 2023/24 in-year underspend and accumulated reserves position of £16.465m available to the Partnership for 2024/25, as outlined in 4.1.5 to 4.1.7;
- 2.1.4 notes the overall General Services in-year underspend of £1.026m at 4.1.1 (before earmarking) and the accumulated uncommitted reserves position of £4.444m, as outlined at 4.1.9;
- 2.1.5 notes the Common Good Fund's financial position outlined in 4.3; and
- 2.1.6 requests that, given the General Fund uncommitted reserve balance has fallen below the desired 2% of expenditure, the Chief Financial Officer brings forward a report to Cabinet in August 2024 that considers whether funds held in Committed Reserves can be released to augment the Uncommitted Reserves position.

3. Background

- 3.1 The budget management report contains overview information for General Service Revenue, Housing Revenue and the Common Good Funds. The associated

Directorate Appendices 1a to 1g show all financial variance analysis and other relevant financial information.

- 3.2 As detailed in the Budget Management – Revenue Budgetary Control 2023/24 – Position Statement at 31 December 2023, presented to the Cabinet of 12 March 2024, revisions to the 2023/24 revenue budget have been made in terms of corporate allocations and other transfers actioned in line with Financial Regulations rules on budget transfers.
- 3.3 Since March 2024, further notifications of additional general revenue grant funding due have been notified from the Scottish Government. Service expenditure plans have been reviewed in light of this and expenditure/income budgets have been revised in line with the additional allocated funding.
- 3.4 As part of the final 2023/24 pay negotiations agreement between Scottish Government, Cosla and the various Trade Unions, the Scottish Government provided additional funding to Councils via additional General Revenue Grant (GRG). This additional GRG was part of a package of funding, whereby Councils agreed to utilise underspends in Pupil Equity Funding (PEF) and further general reserves to meet the shortfall in funding for the final pay agreement on the proviso that the PEF would be reimbursed in future years. For South Ayrshire adjustments of £0.900m and £0.532m of PEF and general reserves (met from the inflation reserve) respectively, have been utilised to meet the final pay offer for 2023/24 and this has been included in directorate budgets.
- 3.5 In September 2024, the major fire incident that took place in Ayr at the building formerly known as the Station Hotel, resulted in an undue financial burden on the Council caused by the large-scale emergency. The Council contacted the Scottish Government and requested emergency financial assistance under the Bellwin scheme. This application was accepted and will result in the majority of emergency safety works costs incurred by the Council being defrayed by Scottish Government Bellwin Scheme funding. The scheme requires the Council to meet the first £0.635m of costs relating to the emergency. The required funding for this has been drawn from committed reserves held for Station Hotel encapsulation costs that is no longer required for that purpose. Service expenditure plans have been reviewed in light of this and expenditure budgets have been revised in line with the additional allocated funding.

4. Proposals

4.1 ***Overview of General Services Financial Position at 31 March 2024***

- 4.1.1 Detailed explanations for Directorate/ service variances are provided in the revenue out-turn reports (Appendix 1) to this report. Appendix 2 provides details of final earmarking requests for sums to be carried forward for use in 2024/25. The final Directorate/Service position is summarised in Table 1 below:

Table1/

Table 1

	<i>Out-turn Fav/ (Adv) £m</i>	<i>Earmarking previously approved £m</i>	<i>New Earmarking requested £m</i>	<i>Revised Year End Out-turn Fav/ (Adv) £m</i>
1) Service Expenditure				
Chief Executive's	2.093	(0.176)	(0.178)	1.739
Education	0.444	(1.652)	1.007	(0.201)
Housing, Operations & Development	(2.781)	(0.231)	(0.061)	(3.073)
Strategic Change & Communities	2.648	(0.943)	(0.382)	1.323
Miscellaneous Services	(0.986)	-	-	(0.986)
2) Funding				
Council tax income	(0.391)	-	-	(0.391)
Total underspend/(Overspend)	1.026	(3.002)	0.386	(1,590)

- 4.1.2 Table 1 above shows a net combined underspend of £1.026m for the year. Earmarking of £2.616m (Appendix 2) results in a net overall overspend of £1.590m for the year.
- 4.1.3 **Earmarking** - Appendix 2 provides detail of the movement on the previously approved earmarked funds and the newly requested earmarked funds included with the service analysis in Appendix 1. The most significant movement is within Education where the previously approved Pupil Equity Funding of £1.131m has reduced to £0.030m. As noted in 3.4 above, £0.900m of the previously projected PEF underspend has been utilised to assist in meeting the 2023/24 pay offer.
- 4.1.4 **Council Tax income** – Table 1 above indicates an under recovery of income of £0.391m recorded in 2023/24. As reported in previous Budget Management Reports to Cabinet, actual in year collections were slightly below target (0.58%) for the year which results in an overall net under recovery being shown for 2023/24.
- 4.1.5 **Health and Social Care Partnership** – details of the out-turn information can be found within the Financial Monitoring report presented to the Integration Joint Board (IJB) meeting of 12 June 2024. Appendix 1c summarises this information and indicates an in-year underspend of £5.289m.
- 4.1.6 The financial position can be attributed to a number of common themes which reflect both challenges in the recruitment of staff in the health and care sector, as well as the significant programme of transformation which takes time to fully implement. Some key examples include:
- (i) Staffing recruitment challenges both within both council services and private sector contractors which resulted in turnover savings. During the year many posts have been filled, particularly within services such as Care at Home and during 2024/25 services are likely to spend closer to the budget to the benefit of vulnerable people.

- (ii) There has been significant investment in transformation using an *Innovation and Improvement Fund* established by the IJB. Initiatives designed to improve service and deliver best value have been funded over the last year with much of the cost being reflected over the coming years.
- (iii) The transformation is focussed on early intervention and prevention. The use of these “bridging funds” is realising results, particularly in reduced spend in high-cost residential services for children for example.
- (iv) Another example of redesign has been the establishment of Beattie Close supported accommodation for people with a learning disability. This is part of our strategic intent to improve the lives of people with a learning disability. The service opened in 2023 when there were part year costs. In 2024/25 the service will utilise the full budget.
- (v) Of the £5.289m underspend, £3.829m has been earmarked for use in 2024/25 and beyond. The intention is to invest in service delivery and improvement to deliver both best value and improvements to what is provided to vulnerable people.

4.1.7 At the IJB meeting on 12 June 2024, the Board considered the End of Year position across both Council and NHS services. The IJB agreed to the Earmarking of £6.415m into 2024/25 and beyond. A further £5.813m was approved to be held as the Innovation and Improvement Fund. This results in an uncommitted reserve of £4.239m (2% of the 2024/25 IJB Budget of £211.795m) This is at the lower end of the IJB Reserves Strategy of which recommends an uncommitted reserve of between 2% and 4%.

4.1.8 **Bad Debt Provisions** – In order to take a prudent approach in light of the current financial environment, an increase in the Council's general bad debt provision and other provisions of £0.350m has been applied to ensure that it remains at an appropriate level and is contained within Miscellaneous Services.

4.1.9 **Overall Accumulated Reserve position:** Table 2 below highlights the £28.591m Council's overall General Services accumulated reserve position, outlining commitments of £24.147m and uncommitted funds at of £4.444m which represents approximately 1.8% of 2023/24 spend, excluding HSCP expenditure, as the partnership now holds its own reserves.

Table 2

	£m	£m
Accumulated General Reserves brought forward from 2022/23	47.744	
Draws from accumulated reserves to fund 2023/24 expenditure	(20.179)	
Service underspend for the year (per Table 1, para 4.1.1)	1.026	
Accumulated general reserves 2023/24		28.591

	£m	£m
Less commitments:		
Previously approved (per Cabinet or Council)	(19.817)	
Previously approved Service earmarking (Per Appendix 2)	(3.002)	
Updated and new earmarking requests (Per Appendix 2)	0.386	
Remaining Covid-19 Reserve	(1.714)	(24.147)
Uncommitted Reserves at 31 March 2024		4.444

4.1.10 Council policy is to aim to maintain an uncommitted reserve balance of at least 2% of expenditure. As stated in 4.1.8 above, uncommitted reserves are sitting slightly below this level. It is therefore prudent to undertake a review of the £24.147m of committed reserves to determine if all balances held require to be retained or if they can be released to augment the uncommitted reserve balance.

4.2 **Overview of Housing Revenue Account Financial Position at 31 March 2024**

4.2.1 The HRA shows a net draw from reserves of £0.759m, the reasons for which are outlined in Appendix 1f. The accumulated surplus on the HRA revenue account at 31 March 2024 is £2.519m, of which £2.000m is held as a minimum working balance and a further £0.213m has been earmarked to fund revenue expenditure in future years. This leaves an uncommitted balance of £0.306m.

4.2.2 The appropriate uncommitted balance will be considered as part of the annual Housing Business plan update and will form part of the HRA 2025/26 budget setting process.

4.3 **Overview of Common Good Financial Position at 31 March 2024**

4.3.1 The accumulated revenue surplus/deficit for each individual fund is outlined in Appendix 1g. At 31 March 2024, the Common good fund shows a combined accumulated revenue surplus of £0.553m together with a combined capital reserve of £0.746m.

5. **Legal and Procurement Implications**

5.1 There are no legal implications arising from this report.

5.2 There are no procurement implications arising from this report.

6. **Financial Implications**

6.1 At 31 March 2024, General Services shows an accumulated reserve of £28.591m. After adjustment for the factors outlined in this report, the Council has uncommitted funds of £4.444m as at 31 March 2024. which represents approximately 1.8% of 2023/24 final budgeted spend, excluding the HSCP, which now holds its own uncommitted reserves.

6.2 At 31 March 2024, the Housing Revenue Account shows an accumulated reserve of £2.519m. After adjustment for the factors outlined in this report, the Council has uncommitted funds of £2.306m as at 31 March 2024.

7. Human Resources Implications

7.1 There are no specific human resource implications arising directly from this report. Any indirect implications are being managed on an operational basis by the Service Directorates.

8. Risk

8.1 *Risk Implications of Adopting the Recommendations*

8.1.1 There are no risks associated with adopting the recommendations.

8.2 *Risk Implications of Rejecting the Recommendations*

8.2.1 There are no risks associated with rejecting the recommendations.

9. Equalities

9.1 The proposals in this report have been assessed through the Equality Impact Assessment Scoping process. There are no significant potential positive or negative equality impacts of agreeing the recommendations and therefore an Equalities Impact Assessment is not required. A copy of the Equalities Scoping Assessment is attached as Appendix 3.

10. Sustainable Development Implications

10.1 ***Considering Strategic Environmental Assessment (SEA)*** - This report does not propose or seek approval for a plan, policy, programme or strategy or document otherwise described which could be considered to constitute a plan, programme, policy or strategy.

11. Options Appraisal

11.1 An options appraisal has not been carried out in relation to the subject matter of this report.

12. Link to Council Plan

12.1 The matters referred to in this report contribute to Priority1 of the Council Plan: Efficient and effective enabling services.

13. Results of Consultation

13.1 There has been no public consultation on the contents of this report.

13.2 Consultation has taken place with Councillor Ian Davis, Portfolio Holder for Finance, HR and ICT, and the contents of this report reflect any feedback provided.

14/

14. Next Steps for Decision Tracking Purposes

- 14.1 If the recommendations above are approved by Members, the Chief Financial Officer will ensure that all necessary steps are taken to ensure full implementation of the decision within the following timescales, with the completion status reported to the Cabinet in the 'Council and Cabinet Decision Log' at each of its meetings until such time as the decision is fully implemented:

<i>Implementation</i>	<i>Due date</i>	<i>Managed by</i>
Incorporate financial information in the unaudited 2023/24 Annual Accounts to be submitted to external audit	30 June 2024	Chief Financial Officer

Background Papers **Report to Cabinet of 12 March 2024– [Budget Management – Revenue Budgetary Control 2023/24 – Position Statement as at 31 December 2023](#)**

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Date: 13 June 2024

Budget Management Report to 31 March 2024 (Period 12)

Appendix 1

Ref.	Directorate/ Account	Pages
1a	Chief Executive's Strategic Office	1 to 5
1b	Health & Social Care	6
1c	Education	7 to 9
1d	Housing, Operations and Development	10 to 14
1e	Strategic Change and Communities	15 to 19
1f	Miscellaneous Services Account	20 to 22
1g	Housing Revenue Account	23 to 24
1h	Common Good Funds	25 to 26

This appendix outlines the **key financial issues** for each directorate or account (Tables 1 to 3), together with **other financial information** (Tables 4 to 8).

Chief Executive's

Table 1 - Objective Analysis

Period 9 Projected Variance Fav / (Adv) £'000	Service	Full Year Budget 2023/24 £'000	Actual expenditure to 31 March £'000	Year End Variance favourable /(adverse) £'000
(1)	Chief Executive & Support	448	431	16
	Finance and ICT Services:			
420	Head of Finance & ICT Services	635	259	376
(19)	Corporate Finance and Accounting	2,019	1,965	53
35	Revenues and Benefits	6,771	6,506	264
494	Information and Communication Technology	9,998	9,153	845
64	Procurement	795	717	78
994	Total Finance and ICT Services	20,217	18,601	1,616
	Regulatory Services			
459	Head of Regulatory Services	579	157	422
20	Civil Contingencies & Business Continuity	8	50	(42)
103	Democratic Governance Services	2,483	2,460	22
(0)	Insurance, Risk & Safety Management	451	454	(3)
70	Legal & Licensing Services	833	780	53
(4)	Trading Standards & Environmental Health	1,777	1,759	18
648	Total Regulatory Services	6,131	5,661	470
(68)	Human Resources	2,162	2,176	(13)
6	Internal Audit	332	327	5
1,579	Total Chief Executive's Office	29,289	27,196	2,093

Table 2 - Subjective Analysis

Period 9 Projected Variance Fav / (Adv) £'000	Account	Full Year Budget 2023/24 £'000	Actual expenditure to 31 March £'000	Year End Variance favourable /(adverse) £'000
882	Employee costs	20,148	19,113	1,035
64	Property costs	246	179	66
404	Supplies and services costs	2,272	1,843	430
30	Transport costs	111	70	41
50	Administrative costs	662	604	58
170	Third party payments	1,566	1,392	174
0	Transfer payments	25,207	25,983	(776)
(6)	Financing costs	4,874	4,876	(2)
1,594	Gross expenditure	55,086	54,060	1,025
(15)	Gross income	(25,797)	(26,865)	1,068
1,579	Net expenditure	29,289	27,196	2,093

Table 3 - Analysis of Significant Variances

Year End Variance Fav / (Adv) £'000	Chief Executive & Support
16	Chief Executive & Support - underspend in employee costs of £0.023m mainly due to over recovery of payroll management offset by overspends in relation to consultancy costs and various smaller overspends elsewhere.
16	Total variance

Year End Variance Fav / (Adv) £'000	Finance and ICT Services
376	Head of Finance, ICT & Procurement -over recovery of payroll turnover of £0.373m combined with some smaller underspends spread across a number of lines.
53	Corporate Finance - The underspend is due to a combination of £0.020m underspends in training costs and over recovery of income of £0.024m relating to recharging of staff costs to capital projects. The remaining balance relates to a number of other small underspends across a various lines.
264	Revenue & Benefits - Full year over recovery of income of £0.037m arising from the Scottish Water agency contract arrangement combined with underspends in Community Care and Crisis grants of £0.064m. Members are requested to earmark the Community Care and Crisis grant underspends to augment the available funding in 2024/25 (refer to Table 5 below). The HSCP has provided up front funding to meet additional staffing cost within the Social Care support team to assist in dealing with backlogs. Of the funding provided £0.087m remains unspent at the year end and Members are requested to earmark the underspend to meet the ongoing costs of the posts in 2024/25 (refer to Table 5 below).The balance of the underspend predominantly relates to underspends within non-domestic rates discretionary relief budgets of £0.080m. There is also an overspend in relation to Housing Benefit Payments of £0.857m which is fully offset by over recoveries on Housing Benefit subsidy income from the DWP.
845	ICT - The underspend is due to a combination of underspends in employee costs of £0.109m relating to vacant posts plus underspends on software and hardware maintenance and leased lines contracts of £0.368m, underspends of £0.135m on other agency payments for the Oracle Fusion call off support contract and over recoveries in income in relation to recharging of staff costs to capital projects of £0.242m. It is not anticipated that these underspends will continue in to future years.
78	Procurement - As part of the 2023-24 budget setting process a £0.030m saving was agreed relating to the introduction of an early invoice repayment discount system. The introduction of this system was been delayed due to staff resourcing issues that meant that the saving was not achieved in 2023-24 (see Table 6 below). This shortfall is compensated by an over achievement of general contract rebate income received via national frameworks (£0.020m), over recoveries in relation to recharging of employee costs to capital projects (£0.050m), underspends in Printing and training costs (£0.015m) and underspends in employee costs relating to vacant posts of £0.019m.
1,616	Total variance

Year End Variance Fav / (Adv) £'000	Regulatory Services
422	Head of Regulatory Services - Over recovery of Payroll Turnover £0.418m across Regulatory Services combined with some smaller underspends spread across a number of lines.
(42)	Civil contingencies - The overspend relates to a shortfall in income from recharges to third parties of £0.047m offset by small underspends spread across a number of lines.
22	Democratic Governance Services - Under recovery of income of £0.125m mainly in Marriage and birth registration fees. This under recovery in income is offset by underspend in Administrative Costs at £0.041m (including £0.010m on Training Courses), various other Supplies & Services underspends amounting to £0.026m, transport costs of £0.018m and £0.063m underspend in property costs. In addition there are further small projected service underspends across a number of other lines. Members previously approved earmarking of £0.055m underspend in property costs to be utilised during 2024/25 (refer to Table 5 below) to meet dilapidation costs at the Watson Peat building and to earmark a further £0.010m for Members Scrutiny Training Courses due to be undertaken in 2024/25.
(3)	Insurance, Risk and Safety Management - full-year overspend of £0.003m mainly attributable to under recovered income in relation to commission work for third parties.
53	Legal Services - Underspend in employee costs of £0.049m in relation to Historic Child abuse cases and £0.062m of remaining Covid-19 staffing funding. These underspends in employee costs, together with small underspends across a number of other lines, are offset to some extent by projected under recovery of licensing income of £0.056m and other smaller overspends across a number of lines. Members previously approved the earmarking of the underspends in Historic child abuse cases and Covid-19 staffing funding to be utilised during 2024/25 (refer to Table 5 below).
18	Trading Standards & Environmental Health - No material variances. The full year underspends relates to various underspends across a number of lines.
470	Total variance

Year End Variance Fav / (Adv) £'000	Human Resources
(13)	Human Resources & Employee Services - No material variances. The full year variance relates to various small overspends across a number of lines. The HSCP has provided up front funding to meet additional staffing cost within the staff recruitment team to help assist with backlogs. Of the funding provided £0.027m remains unspent at the year end and Members are requested to earmark the underspend to meet the ongoing costs of the post in 2024/25 (refer to Table 5 below).
(13)	Total variance

Year End Variance Fav / (Adv) £'000	Internal Audit
5	Internal Audit - no material variances.
5	Total variance

Table 4 - Budget Transfer Requests

Budget Transfer Requests:		DR £'000	CR £'000
Total		0	0

Table 5 - Earmarking Requests

	Description	Amount £'000
Previously approved:		
Democratic Governance	Watson Peat dilapidation costs	55
Democratic Governance	Members Scrutiny training courses	10
Legal & Licensing	Historic child abuse costs	49
Legal & Licensing	Covid recovery funding	62
		176
New request:		
Revenues & Benefits	Community Care and Crisis Grants	64
Revenues & Benefits	HSCP funding for staff costs	87
Human Resources	HSCP funding for staff costs	27
		178
Total		354
Comments:		

Table 6 - Efficiency Savings

Efficiency savings:	Targeted £'000	Shortfall £'000
Reduction in property costs following move of Archive Service to new build facility	49	0
Removal of vacant Archive post	11	0
Removal of vacant Information Governance post	26	0
Removal of vacant Print room post	3	0
Removal of vacant Messenger post	12	0
Review Members support team	28	0
Reduction in Registration overtime budget	7	0
Reduction in Council Officer overtime budget	5	0
Reduction in various Members Support Administration budgets	2	0
Reduction in Civic catering budget	3	0
Reduction in various Committee Support Admin budgets	3	0
Introduction of an Employee Benefit Framework Scheme	70	0
Review Applications Support team structure	28	0
Review Assets & Compliance team structure	13	0
Removal of vacant System Assistant post	34	0
Removal of various ICT hardware/software contract costs	48	0
Cease meeting medical referee costs - taxi/private hire	2	0
Reduce transport cost budget	3	0
Removal of vacant Authorised Officer post	43	0
Realign income budget based on current recovery rates and maximise various income recovery through advertising	14	0
Increase pest control fees to – Fumigations £120, Rats/Mice/Insects (domestic £81/commercial £140), Wasps: £52,	2	0
Reduce various Admin and Supplies and Services budgets	15	0
Realign income budget based on current recovery rates	6	0
Removal of vacant Procurement Information Assistant post	30	0
Introduce Early payment discount scheme via third-party supplier	30	30
Removal of vacant Web and Social Media Analyst post	28	0
Total	515	30
Comments:		

Table 7 - Payroll Management

Payroll Management:	Targeted £'000	Achieved £'000
Payroll Management - Corporate target	610	610
Total	610	610
Comments:		

Table 8 - Grant Income

New Grants Received:		
Amount £'000	Grant name/ body	Grant purpose
0		

Social Care

Table 1 - Objective Analysis

Period 9 Projected Variance Fav/(Adv) £'000	Service	Full Year Budget 2023/24 £'000	Full Year Actual to 31 March 2024 £'000	Full Year Variance Fav/(Adv) £'000
	Community Care Services :			
(135)	Older People	53,513	53,362	151
(39)	Physical Disabilities	4,545	3,862	683
(174)	Total Community Care Services	58,058	57,224	834
1,655	Children's Services	23,354	21,274	2,080
(45)	Justice Services	23	(9)	32
1,610	Total Children and Justice Services	23,377	21,265	2,112
293	Learning Disabilities	25,334	24,582	752
51	Mental Health	4,508	4,485	23
0	Addiction	2,895	2,065	830
344	Total Mental Health Services	32,737	31,132	1,605
68	Directorate Services	5,654	5,311	343
(111)	Other Services	1,163	1,272	(109)
66	Vacancy management	426	0	426
23	Total Support Services	7,243	6,583	660
(11)	Integrated Care Fund/Delayed Discharges	528	450	78
0	Interagency payments with Health	(19,951)	(19,951)	0
0	Covid-19 Costs	0	0	0
1,792	HSCP Sub-total	102,112	96,823	5,289
0	Scheme of Assistance/Aids and Adaptations etc	640	654	(14)
1,792	Final HSCP total	102,752	97,477	5,275

HSCP Reserves	£'000
Balance brought forward	10,161
In-year underspend: SAC	5,289
In-year underspend: NHS	1,015
Balance carried forward	16,465
Commitments	(12,226)
Uncommitted Reserves	4,239

Health & Social Care Partnership: the above table provides an overview statement of the budget and out-turn position for the Council's element of the Integration Joint Board (IJB) for 2023/24 as at 31 March 2024, which records an in-year underspend of £5.289m for the Council element. When combined with the balance of reserves brought forward from 2022/23 of £10.161m plus the NHS element in-year underspend of £1.015m, a closing reserve balance of £16.465m is held by the Partnership. Of this balance, £12.228m is committed leaving an uncommitted balance of £4.237m

Education Directorate

Table 1 - Objective Analysis

Period 9 Projected Variance Fav/(Adv) £'000	Service	Full Year Budget 2023/24 £'000	Actual Expenditure to 31 March £'000	Year end Variance Fav/(Adv) £'000
0	Directorate	380	527	(147)
0	Education - Early Years	9,581	9,365	216
600	Education - Learning and Teaching Primary	46,607	46,391	216
218	Education - Learning and Teaching Secondary	49,038	49,159	(121)
409	Education - Learning and Teaching Additional Support	16,599	16,180	419
(107)	Education Support Services	(486)	(346)	(140)
1,120	Total Education Directorate	121,719	121,276	443

Table 2 - Subjective Analysis

Period 9 Projected Variance Fav/(Adv) £'000	Account	Full Year Budget 2023/24 £'000	Actual Expenditure to 31 March £'000	Year end Variance Fav/(Adv) £'000
1,057	Employee costs	111,149	110,148	1,001
(107)	Property costs	13,938	14,158	(220)
0	Supplies and services costs	2,444	2,490	(46)
(308)	Transport costs	4,719	5,040	(321)
17	Administrative costs	1,945	2,077	(132)
(400)	Third party payments	5,569	5,526	43
0	Transfer payments	405	398	7
0	Financing costs	3,483	3,483	0
259	Gross expenditure	143,652	143,320	332
861	Gross income	(21,933)	(22,044)	111
1,120	Net expenditure	121,719	121,276	443

Table 3 - Analysis of Significant Variances

Year end Variance Fav /(Adv) £'000	Education
443	<p>Payroll Management Target - under-recovered by £0.147m due to long-term sickness cover and unbudgeted additional annual leave day as part of the 2022 pay award deal being paid to term-time staff, due to the complexities of managing an additional days leave during term-time.</p> <p>Pupil Equity Funding - underspent by £0.930m. PEF is provided on a financial year basis but used across an academic year by schools (August 2023 - August 2024) and has permissible carry forward. SG have now reviewed funding in order to utilise £0.900m of the carry forward funding to manage pay pressures in 2023-24 on a one off basis and have then committed that in return, the PEF allocation for 2024-25 will increase to rebalance this, thus ensuring that funding continues to be available at currently planned levels going forward with no detriment to schools. Members are therefore requested to reduce previously approved earmarking to £0.030m, which will be utilised in 2024/25 (refer to Table 5 below).</p> <p>Secondary Schools Family First Project (COVID Recovery Projects) - This project is £0.027m underspent. Members are requested to approve to earmark this underspend to fund the temporary posts currently in place (refer to Table 5 below).</p> <p>Devolved School Management Budgets - underspent by £0.070m, primarily within schools short-term sickness budgets, as a result of additional teaching being allocated to schools to maintain teacher numbers which can be utilised to cover any short-term sickness.</p> <p>Support for School Staff Training - underspent by £0.017m in relation to notification from SG of £0.017m to support training of support staff in schools in light of the findings of the Behaviour in Scottish Schools Research 2023. This funding was received as a redetermination paid in March, with permissible carried forward to 2024-25. Due to the late notification of these funds, Members have already earmarked these funds to be utilised during 2024/25 (refer to Table 5 below).</p> <p>Pupil Transport - overspent by £0.221m, primarily within ASN framework contracts.</p> <p>Other local authority income (ASN) - over-recovered by £0.106m inter-authority recharges, due to an increase in the number of pupils accessing ASN in South Ayrshire from other authorities.</p> <p>Early Years - underspent by £0.100m, primarily within payments to agencies.</p> <p>Whole Family Wellbeing Fund (WFWF) - underspent by £0.571m in relation to WFWF to support the development of holistic whole family support services. This is primarily due to a delay in filling posts. Members are requested to approved to earmark these funds to be utilised during 2024/25 for the duration of these posts (refer to Table 5 below).</p> <p>Access to Sanitary Products (Schools) - underspent by £0.033m in relation to the implementation of access to free sanitary products to students in schools, colleges and universities. This underspend is primarily due to the delay in the recruitment of a Development Worker post a period of 23 months, who will co-ordinate activity in relation to free access to sanitary products and wider work to mitigate poverty.</p>
	<p>PPP - overspent by £0.137m. This is due to the net impact of:</p> <ul style="list-style-type: none"> - the actual February 2023 being higher than budgeted - the utilities reconciliation for 22/23 being higher than anticipated - malicious damage costs, and - insurance risk share 2020-2022 credit received.
443	Total variance

Table 4 - Budget Transfer Requests

Budget Transfer Requests:	DR £'000	CR £'000
None at Period 12		
Total	0	0

Table 5 - Earmarking Requests

	Previously Approved £'000	New Requests £'000	Total Earmarking £'000
Pupil Equity Fund	1,131	(1,101)	30
Secondary Schools Family First	0	27	27
Support for School Staff Training	17	0	17
Whole Family Wellbeing Fund	504	67	571
Total	1,652	(1,007)	645
Comments: Detail included above.			

Table 6 - Efficiency Savings

Efficiency savings:	Target £'000	Shortfall £'000
Remove Scholar subscription resource	21	0
Remove subjects Networks Principal Teachers allocated funding	25	0
Reduce central Newly Qualified Teachers budget	42	0
10% reduction in Devolved School Management budget	110	0
Removal of Home Link Team	195	0
10% reduction in Continuing Professional Development budget	12	0
Expand use of technology to allow the removal of the transport consortia budget	20	0
Reduce clothing grant eligibility criteria to Scottish Government level	170	0
Total	595	0
Comments: No shortfalls.		

Table 7 - Payroll Management

Payroll Management:	Targeted £'000	Shortfall £'000
Payroll Management - Corporate target	3,023	(147)
Total	3,023	(147)
Comments: After taking into consideration the September school census, SG probationer allocations received from SG and the implications of the 2023 Best & Final Local Government pay award offer, the department are under-recovered by £0.147m.		

Table 8 - Grant Income

New Grants Received:		
Amount £'000	Grant name/ body	Grant purpose
83	Dumfries & Galloway Council	SWEIC
113	Creative Scotland	Youth Music Initiative
3	Scottish Government	STEM
115	CORRA Foundation	Promise Partnership - Keep the Promise
2	Groundwork UK	Sensory Garden
1	SSREC	Science Resources
41	Ayrshire Chamber of Commerce	Developing Young Workforce
2,616	Scottish Government	Pupil Equity Funding
25	Scottish Government	Education Maintenance Allowance Admin
435	Scottish Government	SA Reads
132	Scottish Government	Care Experienced Children & Young People
711	Scottish Government	Teachers Pay
591	Scottish Government	Carrick Maybole Learning Estate Inv Programme
2,093	Scottish Government	Unitary Charge QMA & Ayr Academy
6,961		
Comments: Additional amounts notified during the financial year, not included in original budget.		

Housing Operations & Development

Table 1 - Objective Analysis

Projected Variance P9 favourable / (adverse) £'000	Service	Full Year Budget 2023/24 £'000	Actual to 31 March £'000	Variance favourable / (adverse) £'000
(1,342)	Directorate	11,184	12,220	(1,036)
(347)	Directorate	357	705	(348)
(995)	Ayrshire Roads Alliance/SPT	10,827	11,515	(688)
(320)	Planning & Development	9,671	10,741	(1,070)
(184)	Asset Management and Community Asset Transfer	8,297	8,863	(566)
(79)	Planning and Building Standards	2,011	2,409	(398)
(57)	Professional Design Services	(635)	(532)	(103)
0	Special Property Projects	(2)	1	(3)
(641)	Housing & Operations	43,126	43,801	(675)
(587)	Facilities Management	11,659	12,541	(882)
(90)	Housing Services	3,222	3,170	52
36	Neighbourhood Services	28,080	27,925	155
0	Property Maintenance	165	165	0
(2,303)	Total Housing Operations & Development	63,981	66,762	(2,781)

Projected Variance P9 favourable / (adverse) £'000	Account	Full Year Budget 2023/24 £'000	Actual to 31 March £'000	Variance favourable / (adverse) £'000
45	Employee costs	37,231	37,498	(267)
(451)	Property costs	7,368	8,754	(1,386)
(757)	Supplies and services costs	22,109	22,946	(837)
(590)	Transport costs	5,215	5,977	(762)
(67)	Administrative costs	871	1,230	(359)
(150)	Third party payments	20,513	19,944	569
0	Transfer payments	586	586	0
80	Financing costs	13,233	13,143	90
(1,890)	Gross expenditure	107,126	110,078	(2,952)
(413)	Gross income	(43,145)	(43,316)	171
(2,303)	Net expenditure	63,981	66,762	(2,781)

Table 3 - Analysis of Significant Variances

Projected Variance favourable / (adverse) £'000	Directorate
(348)	Directorate - overspend of £0.348m as a result of; Income - Under-recovery of £0.348m as a result of the emergency costs incurred at Gorse Park, Kincaidston after the gas explosion in October 2021. The final review of costs related to the incident have now been determined as unrecoverable via insurance claims and requires to be met from Council funds.
(348)	Total variance

Projected Variance favourable / (adverse) £'000	Ayrshire Roads Alliance/SPT
(688)	Ayrshire Roads Alliance/SPT - overspend of £0.688m mainly as a result of increased electricity costs for street lighting and electric vehicles (£0.645m) and under-recovery of car parking income (£0.455m) as a result of the continuation of the Xmas 2 hour free parking initiative. This was partly offset by underspends in employee cost (£0.277m) and insurance costs (£0.093m) and other small budget lines (£0.062m)
(688)	Total variance

Projected Variance favourable /(adverse) £'000	Asset Management & Community Asset Transfer
(566)	<p>Asset Management & CAT - overspend of £0.566m as a result of;</p> <p>Employee costs - underspend of £0.112m as a result of current vacancies</p> <p>Property costs - overspend of £0.535m. This relates to an overspend of £0.555m within the Central Repairs Account (CRA) and other Repairs and Maintenance costs based on the level of repairs currently required to Council buildings. The approved savings for 2023/24 of £0.300m proved extremely challenging to achieve however Management are currently reviewing current processes with a view to minimising future costs. This is partly offset with an underspend of £0.020m within Health & Social Care properties.</p> <p>Supplies & Services costs - overspend of £0.094m. This is mainly due to costs for the upgrade of lighting for the Kings Coronation (£0.058m) and consultancy costs incurred in relation to property and asset valuations and surveys (£0.036m).</p> <p>Transport costs - overspend of £0.009m due to the increased cost of leased vehicles.</p> <p>Administrative costs - underspend of £0.029m due to lower than expected CCTV line rental costs.</p> <p>Third Party Payments - overspend of £0.004m across various small budget lines</p> <p>Income - under-achievement of £0.065m in relation to property rents based on current levels of income received.</p>
(566)	Total variance

Projected Variance favourable /(adverse) £'000	Planning & Building Standards
(398)	<p>Planning & Building Standards - overspend of £0.398m as a result of ;</p> <p>Employee costs - underspend of £0.027m as a result of vacancies</p> <p>Supplies & Services - overspend of £0.056m due to increased software costs for which a resource pressure has been approved for 2024/25</p> <p>Third Party Payments - overspend of £0.034m due to agency staff payments for Building Standards as a result of vacancies noted above</p> <p>Income - under-recovery of £0.335m in both Planning Applications (£0.304m) and Building Warrant Fees (£0.031m) which can be attributed to both a slow down in the economy and a rise in borrowing interest rates. The planning process is often considered a barometer of the construction industry's confidence in the economy, with many development projects being held in abeyance until the financial conditions become more favourable. Therefore it is anticipated that as the economy picks up that the planning application fee income will return to budgeted levels</p>
(398)	Total variance

Projected Variance favourable /(adverse) £'000	Professional Design Services
(103)	<p>Professional Design Services - overspend of £0.103m as a result of;</p> <p>Employee costs - underspend of £0.034m as a result of current vacancies.</p> <p>Administrative costs - underspend of £0.011m in membership fees & subscriptions.</p> <p>Income - under-recovery of £0.148m in fees rechargeable to the capital programme mainly as a result of the number of larger capital projects delivered through Hub South West</p>
(103)	Total variance

Projected Variance favourable /(adverse) £'000	Special Property Projects
(3)	No material variance to report.
(3)	Total variance

Projected Variance favourable /(adverse) £'000	Facilities Management
(882)	<p>Facilities Management - overspend of £0.882m as a result of;</p> <p>Employee costs - overspend of £0.582m as a result of the delay in implementing fully the approved savings from the introduction of zonal cleaning in schools (£0.056m) and reduced office cleaning (£0.043m) along with the cost of staff cover due to increased levels of absence (£0.353m).Overspends in relation to catering services within Health & Social Care premises (£0.060m) and increased overtime costs (£0.070m) in relation to covering hall lets agreed through Thriving Communities which requires agreement to be reached between the services on how these costs are to be met going forward</p> <p>Property costs - overspend of £0.150m mainly as a result of the increased cost of cleaning and domestic supplies across all Council properties</p> <p>Income - under-recovery of £0.150m due to price increases on staff meals purchases leading to much lower levels of uptake and unachieved increased uptake in secondary school meals</p>
(882)	Total variance

Projected Variance favourable /(adverse) £'000	Housing Services
92	<p>Housing Services - underspend of £0.092m as a result of;</p> <p>Employee Costs - underspend of £0.099m due to current vacancies.</p> <p>Property Costs - underspend of £0.032m. This relates to underspends in repairs costs (£0.038m) and Unlets (£0.016) where budget had previously been increased to fund projected costs which have not materialised. This is offset with overspends in cleaning & other supplies (£0.022m),</p> <p>Supplies & Services Costs - overspend of £0.060m. This relates mainly to increased furniture costs (£0.046m) and removal and storage costs (£0.008m) as a result of the increased demand for temporary homeless accommodation.</p> <p>Transport Costs - underspend of £0.002m due to less use of vehicles.</p> <p>Administrative Costs - There is an overspend of £0.065m in bad debts based on the current level of arrears of homeless accommodation rental income.</p> <p>Third Party Payments - underspend of £0.023m. This relates to overspends in payments for Bed & Breakfast accommodation and Supporting People payments (£0.059m) as a result of the increased demand for temporary homeless accommodation. This is offset with an underspend of £0.082m in homeless prevention funding provided by Scottish Government.</p> <p>Income - over recovery of £0.061m. This relates to an increased number of temporary accommodation units being utilised from the HRA stock which has been necessary to meet increased demand for homeless accommodation.</p>
(40)	<p>Housing Policy & Strategy - overspend of £0.040m as a result of;</p> <p>Employee Costs - underspend of £0.024m due to vacancies during the year.</p> <p>Property Costs - underspend of £0.030m. This relates to a delay in issuing Scheme of Assistance grants (there is sufficient provision set aside to fund these costs once they materialise during 2024/25).</p> <p>Supplies & Services Costs - underspend of £0.030m. This relates to reduced furniture costs within private sector leased accommodation as a reduced number of properties are now being used, and this underspends offsets with the reduced rental income being received for these properties mentioned below.</p> <p>Transport Costs - overspend of £0.002m due to increased use of private hire vehicles.</p> <p>Administrative Costs - There is an underspend of £0.042m in bad debts based on the current level of arrears of rental income.</p> <p>Third Party Payments - overspend of £0.035m. There is an underspend of £0.132m in payments for private sector lease accommodation as a reduced number of properties are now being used, and this underspend offsets with the reduced rental income being received for these properties mentioned below. This underspend is offset with an overspend of £0.167m in housing support contracts, due to budget savings being taken from this area while at the same time the contract provides increased prices.</p> <p>Income - under recovery of £0.129m. This relates to reduced rental income being received for private sector lease accommodation as a reduced number of properties are now being used, this under-recovery is offset with reduced costs mentioned above.</p>
52	Total variance

Projected Variance favourable /(adverse) £'000	Neighbourhood Services
155	<p>Neighbourhood Services - underspend of £0.155m as a result of;</p> <p>Employee costs - underspend of £0.069m due to vacancies</p> <p>Property costs - overspend of £0.026m across various small budget lines</p> <p>Supplies & Services costs - overspend of £0.430m due to overspends for site security at Heathfield Waste Recycling Centre (£0.114m) due to licensing conditions, equipment purchases/maintenance/repairs (£0.376m), increased costs of horticultural supplies (£0.119m), increased cost to deliver street cleaning and weed spraying services (£0.185m), increased costs of protective clothing (£0.030m) and an increased cost of domestic bin purchases (£0.287m). These are partially offset by an underspend for the Covid funded promenade and shorefront improvement scheme (£0.389m) and Ash Dieback (£0.292m). Members are requested to approve earmarking of the ash dieback underspend for carry forward to continue the project in 2024/25 (Table 5 below)</p> <p>Transport costs - overspend of £0.540m mainly due to increased costs of vehicle repairs and maintenance (£0.460m) and fuel prices (£0.080m)</p> <p>Administrative costs - overspend of £0.032m across various small budget lines</p> <p>Third Party payments - underspend of £1.175m mainly within waste recycling (£0.971m) due to a reduction in waste disposal costs following the introduction of a booking system at the civic amenity sites along with the benefits from the negotiation of new favourable contracts now being realised and reduced grounds maintenance charges (£0.204m)</p> <p>Financing costs - underspend of £0.089m due to the lease for the cremators equipment ending</p> <p>Income - under-recovery of £0.150m mainly due to reduced levels of bereavement services income from Interments (£0.090m) and Cremation fees (£0.060m)</p>
155	Total variance
Projected Variance favourable /(adverse) £'000	Property Maintenance
0	<p>Property Maintenance Service - online;</p> <p>Employee Costs - overspend of £0.041m. This is due to previous budget transfers which moved budget from employee costs to other headings to cover related overspends.</p> <p>Supplies & Services - overspend of £0.224m. This is due to increased cost of materials and an increased use of sub contractors, which is mainly related to the high level of current vacancies and the current level of jobs.</p> <p>Transport Costs - overspend of £0.179m. This is due to replacement of the vehicle fleet where costs have increased.</p> <p>Administrative Costs - overspend of £0.009m. This is due to increased cost and use of conferences and training courses.</p> <p>Third Party Payments - underspend of £0.012m. There has been increased spend on Agency payments, which is related to the high level of current vacancies. A previous budget transfer increased this budget in order to fund these costs.</p> <p>Income - over-recovery of £0.441m due to the increased cost of jobs being carried out mainly for Housing tenants</p> <p>The service is having difficulty with recruiting to vacant posts due to a shortage of skilled tradesmen and with other Councils paying higher wages. As a result the service requires to use a higher level of sub-contractors to meet the demand for repairs. This is compounded by the increased cost of materials and labour costs due to inflation that sub-contractors are charging.</p> <p>Management are reviewing this position on a monthly basis to ensure that only essential and approved work is carried out to minimise the impact of higher costs on Council housing tenants.</p>
0	Total variance

Table 4 - Budget Transfer Requests

	DR £'000	CR £'000
Total	0	0

Table 5 - Earmarking Requests

	Objective/ Subjective	Amount £'000
Previously approved:		
Ash Dieback - approved Cabinet January 2024	Neighbourhood Services/Supplies & Services Costs	231
Total		231
New requests :		
Ash Dieback - underspend higher than anticipated	Neighbourhood Services/Supplies & Services Costs	61
Total		61
Total		292

Table 6 - Efficiency Savings

	Targeted £'000	Shortfall £'000
Transforming the Estate Review - rationalise council assets and remove various property costs	200	0
Reduce the Central Repairs Account budget	300	300
Removal of free school meals for supervising of pupils	30	0
Increase school meal price for Teaching staff by £1 plus VAT	37	37
Reduce costs resulting from the transfer of Straiton CC to the Comm Association	18	0
Closure of County Buildings canteen on a permanent basis and replace with vending operation	16	0
Reduced office cleaning from 5 days to 3 days except for toilet and kitchen areas	71	43
Reduction in the cleaning service applied to schools to a zoned cleaning operation	249	56
Increase school meal prices by 20p to £2.35 and £2.45 in Primary and Secondary respectively	70	0
Increase paid meal uptake in academies by 4% through marketing and pupil survey	102	102
Realign Planning & Building Warrant income budget based on current recovery rates	40	0
Reduce various Planning and Building Standards admin budgets	6	0
Removal of various General Services transport budgets	3	0
Reduction in budget for overtime - anti social behaviour	1	0
Increase income target from homeless rents based on current recovery levels	85	0
HWRC Heathfield - generate an income from commercial and industrial customers.	38	0
Commercial Waste – 5% Price Increase	60	0
Bereavement – 5% Price Increases	107	0
Redesign of Winter Service through route optimisation	100	0
Digitalisation of Traffic Regulation Order and Temporary Traffic Regulation Order process	5	0
Implementation of Karbon tech gully monitoring	50	0
ARA Service redesign and transformation	200	0
Move all permit processing onto a digital platform	5	0
10% increase on ARA permit charges	10	0
10% increase on ARA Road Construction Consent inspection fees	10	0
5% increase on ARA harbour dues (visiting boats, landing charges, fishing boats and moorings)	10	0
Fees & Charges	86	86
	1,909	624
Comments:		

Table 7 - Payroll Management

	Targeted £'000	Achieved £'000	Over/(Under) achieved £'000
Payroll Management - Corporate target	1,203	1,035	(168)
Total	1,203	1,035	(168)
As a result of increased levels of absence mainly within Facilities Management, the Directorate has a shortfall in payroll turnover for 2023/24 of £0.168m. As a front-line service staff absence cover is required therefore this has led to additional spend on overtime and additional duty payments in excess of the payroll turnover target			

Table 8 - Grant Income

Amount £'000	Grant name/ body	Grant purpose
209	Zero Waste Scotland	Waste bin replenishment
1,079	HEEPS	Energy efficiency initiatives in private homes
1,288		
Comments:		
The above grants which have been received during the financial year were not part of the approved Directorate budget.		

Strategic Change and Communities Directorate

Table 1 - Objective Analysis

Period 9 Projected Variance Fav/(Adv) £'000	Service	Full Year Budget 2023/24 £'000	Actual Expenditure to 31 March £'000	Year end Variance Fav/(Adv) £'000
490	Directorate	1,065	332	733
	Communities			
100	Thriving Communities	7,177	6,897	280
489	Economy and Regeneration	2,253	1,463	790
53	Destination South Ayrshire	11,080	10,894	186
642	Total Communities	20,510	19,254	1,256
	Strategic Change			
(200)	Perf. Policy and Community Planning	1,532	1,515	17
332	Organisational Development & Customer Services	3,272	2,630	642
132	Total Strategic Change	4,804	4,145	659
1,264	Total Strategic Change & Communities Directorate	26,379	23,731	2,648

Table 2 - Subjective Analysis

Period 9 Projected Variance Fav/(Adv) £'000	Account	Full Year Budget 2023/24 £'000	Actual Expenditure to 31 March £'000	Year end Variance Fav/(Adv) £'000
1,124	Employee costs	23,285	21,302	1,983
0	Property costs	3,658	3,697	(39)
(234)	Supplies and services costs	3,882	4,203	(321)
150	Transport costs	661	576	85
(50)	Administrative costs	800	862	(62)
26	Third party payments	4,183	3,216	967
0	Transfer payments	10	7	3
0	Financing costs	2,586	2,586	0
1,016	Gross expenditure	39,065	36,449	2,616
248	Gross income	(12,686)	(12,718)	32
1,264	Net expenditure	26,379	23,731	2,648

Table 3 - Analysis of Significant Variances

Year end Variance Fav /(Adv) £'000	Directorate
733	Payroll Management - over-recovery in payroll management target of £0.628m, due to delays in filling vacancies.
	Access to Sanitary Products (non-schools) - underspent by £0.101m in relation to the funding allocation from Scottish Government. This underspend is primarily due to the delay in the recruitment of a Development Worker post a period of 23 months, who will co-ordinate activity in relation to free access to sanitary products and wider work to mitigate poverty.
733	Total variance

Year end Variance Fav /(Adv) £'000	Communities
280	<p>Thriving Communities - Modern Apprentices - underspent by £0.067m. The COVID pandemic and restrictions had an impact on Modern Apprentices completing their apprenticeship and qualifications within the 12 months. To ensure they were given the same opportunities as previous MAs, contracts were extended to allow them to gain the relevant experience and complete their qualification. Members are requested to earmark £0.057m of this underspend to fund the ongoing MA's during 2024/25 (refer to Table 5 below).</p> <p>North Ayr/River Ayr Outdoor Sports Facilities (COVID Recovery Project) - underspent by £0.077m and with no further charges anticipated.</p> <p>Improving outcomes at Girvan Glendoune (COVID Recovery Project) - underspent by £0.027m. Members are requested to earmark these funds, to continue to fund the post during 2024/25 (refer to Table 5 below).</p>
790	<p>Economy & Regeneration - Training and Skills LACER project - underspend by £0.600m. This funding is to support the training and skills development of local residents to enable them to secure employment, progress in employment or secure redeployment. Members have already approved to earmark £0.461m (see Table 5 below).</p> <p>Economic Support Officer LACER project - underspent by £0.023m. This post is to target and engage with harder to reach local businesses across South Ayrshire who have suffered losses because of the pandemic, to connect them with recovery and business support. Members are requested to earmark this underspend to continue to fund this post during 2024/25 (refer Table 5 below).</p>
186	<p>Destination South Ayrshire - Golf - net underspend of £0.182m, due to:-</p> <ul style="list-style-type: none"> - over-recovery in income of £0.228m, primarily within golf memberships - £0.179m underspent in transport costs, mainly within leasing costs, due to equipment unlikely to be received in this financial year. - Overspend in employee costs £0.100m, mainly within cafes. - £0.135m overspend in supplies and services, including kitchen equipment, bar & food purchases, winter works & horticultural supplies and equipment. <p>Members have already approved the earmarking of £0.150m of this over-recovery to utilise within 2024/25 to offset the increase in transport lease costs (refer Table 5 below).</p> <p>Sport & Leisure - £0.097m shortfall in income, primarily due to approved increases to income targets (refer to Table 6 below). This shortfall was offset by employee cost underspends, as a result of vacancies.</p> <p>International Ayr Show - Festival of Flight 2023 - over-spent by £0.186m. This is offset by various underspends across culture, libraries and other events.</p>
1,256	Total variance

Year end Variance Fav /(Adv) £'000	Strategic Change
659	<p>Strategic Change - overspent by £0.200m due to short term unachievable savings targets (refer to Table 6 below).</p> <p>COVID Recovery Projects for Wallacetown - underspent by £0.109m. This is due to recruitment delays and a delay in Riverside Community Trust 'You Decide Team' contract, which runs from 1 February 2023 to 31 January 2025. Members are requested to earmark £0.055m of these funds to fulfil these contracts during 2024/25 (refer to Table 5 below).</p> <p>Trauma-Informed Practice Officer - underspent by £0.117m, as a result of additional funds of £0.050m received from SG to further progress the implementation of national trauma training programme and trauma-informed approaches, alongside the 2022/23 earmarking of COVID recovery project funding. Members are requested to earmark £0.022m of this underspend to fund commitments including training and reflective practice pilot during 2024/25.</p> <p>IAAH (COVID Recovery Project) - underspent by £0.182m, which is primarily due to the challenge in filling short term contracts (12 month). ELT have previously approved to utilise this underspend to extend 1fte temp level 8 Senior Advisor Post for 23 months from March 2024 and 1fte 23 month level 5 advisor post with immediate effect. Members have already approved the earmarking of this underspend to extend contracts until 2025/26 (refer to Table 5 below).</p> <p>Employee Engagement - underspent by £0.219m. 55% of the Council's workforce is aged 40-59. By 2028, it is projected that 40% of the council's workforce will be aged over 55. This has significant implications for workforce and succession planning and is particularly pronounced in some council services. This has been identified in the corporate workforce plan which stresses the risk of not having talent pipelines in place to plan for the future. The workforce plan requires every service to identify career pathways to support the development of future pipeline of employees. Feedback from services which are trying to tackle future workforce needs and to succession plan by 'growing their own' is that they do not have the budget to do so, especially where roles require particular externally delivered qualifications. This situation, if not addressed, could become critical and a risk to future service delivery in some areas. It is therefore proposed that any underspend in the OD Employee Engagement budget for 2023/24 be earmarked for the purpose of creating a corporate workforce and succession planning fund. Services would be able to 'bid' for money from this fund to pay for essential courses/development to develop a future talent pipeline of employees. A panel would determine which bids would be supported based on agreed criteria. Members have already approved to earmark £0.150m of this underspend for the purpose of succession planning during 2024/25 (refer to Table 5 below).</p>
	Graduate Interns - underspent by £0.103m, due to recruitment delays. Members are requested to earmark £0.086m of this underspend to continue with the graduate intern programme during 2024/25 (refer to Table 5 below).
	Organisational Development - underspent by £0.082m. Members, at Cabinet 28 Nov 2023, have approved the conversion of 2 temporary Communications Assistant posts to permanent posts to support the delivery of this strategy and to ensure the continued delivery of the service. These posts are to be funded from an OD vacant post and then included within the payroll budget exercise thereafter. Members are therefore requested to approve the £0.082m underspend to fund these 2 posts during 2024/25 (refer to Table 5 below).
	Public Affairs - underspent by £0.032. This is primarily due to supplier delays in branding/signage.
659	Total variance

Table 4 - Budget Transfer Requests

Budget Transfer Requests:		DR £'000	CR £'000
	None at Period 12		
Total		0	0

Table 5 - Earmarking Requests

	Previously Approved £'000	New Requests £'000	Total Earmarking £'000
Employability - Modern Apprentices	0	57	57
COVID Recovery - Improving Outcomes at Girvan Glendoune	0	27	27
LACER - Training & Skills	461	0	461
LACER - Economic Support Officer	0	23	23
Regional Economic Strategy (RES)	0	30	30
Golf transport costs	150	0	150
COVID Recovery Projects - Wallacetown	0	55	55
Trauma-Informed Practice Officer	0	22	22
IAAH - COVID Recovery	182	0	182
Employee Engagement - Succession Planning	150	0	150
Graduate Interns	0	86	86
Organisational Development Posts per Cabinet 28/11/23	0	82	82
Total	943	382	1,325
Comments:			
Detail included above.			

Table 6 - Efficiency Savings

	£'000	£'000
Review of current Access to Leisure Scheme and consideration of future reintroduction	100	0
Partial Year 1 reduction in Quay Zone Access to Leisure financial support following	20	0
Removal of core budget for Marr Educational Resource Centre	28	0
Removal of Ayr Bids legacy budget	20	0
Increase in income target for gymnastics programme	15	0
Remove Customer Services administration and supplies and services budgets (2023/24)	5	0
Close building formerly used for Customer Services following co-locating in Thriving	13	0
Remove various Admin and Supplies & Services budgets in Economy and	15	0
Economy and Regeneration team service review	200	0
Reduction in grant funding to businesses	32	0
Organisational Development and Strategic Change teams service review	100	0
Introduce a Strategic Change team savings target	200	200
Increase recharge of staffing costs to capital and Ayrshire Growth Deal projects based	120	0
Reduce various admin, supplies and services, property cost budgets across Thriving	14	0
Thriving Communities service review	300	0
Removal of the budget for participatory budgeting	14	0
Reduction in the budget for Performing Rights Society	3	0
Reduction in the budget for sessional staffing for CLD	6	0
Increase in fees for Dolphin House	20	0
Removal of budget for Positive Attitudes to Alcohol	3	0
Reduce Modern Apprenticeship budget	50	50
Removal of post that supports Social Enterprises	55	0
Reduce budget for Duke of Edinburgh	5	0
Removal of supplies and services legacy budget in Community Services and Facilities	3	0
Reduction in the budget for grants to voluntary organisations	7	0
Reduction in third party payments to other agencies	10	0
Community Halls review - net cost reduction	27	0
Increase all applicable fees and charges by 5%	183	183
Total	1,568	433
Comments:		
All shortfalls in approved efficiencies have been included in the outturns above.		

Table 7 - Payroll Management

Payroll Management:	Targeted £'000	Shortfall/ (Surplus) £'000
Payroll Management - Corporate target	503	(628)
Total	503	(628)

Comments:

£0.628m over-recovered.

Table 8 - Grant Income**New Grants Received:**

Amount £'000	Grant name/ body	Grant purpose
10	Ayr College	ESOL Funding
15	Creative Scotland	Arts & Culture VACAP

Miscellaneous Services

Table 1 - Objective Analysis

Period 9 Projected Variance Fav/(Adv) £'000	Service	Full Year Budget 2023/24 £'000	Full Year Actual to 31 March 2024 £'000	Full Year Variance Fav/(Adv) £'000
314	Miscellaneous Services	1,960	2,946	(986)
314	Total Miscellaneous Services	1,960	2,946	(986)

Table 2 - Subjective Analysis

Period 9 Projected Variance Fav/(Adv) £'000	Account	Full Year Budget 2023/24 £'000	Full Year Actual to 31 March 2024 £'000	Full Year Variance Fav/(Adv) £'000
(1,921)	Debt management charges	16,274	17,753	(1,479)
2,128	Investment income	(1,712)	(1,569)	(144)
0	Recharges to other services	(1,688)	(1,812)	124
0	Requisitions and other initiatives	859	859	(0)
0	Contributions to/ from Funds	(3,920)	(3,920)	0
35	Employee provision	958	881	77
0	Fees and subscriptions	452	480	(28)
72	Other payments	2,204	2,727	(523)
0	Covid-19 Costs	0	25	(25)
	<u>Year-end accounting adjustments:</u>			0
0	Depreciation/ impairment reversal	(23,337)	(23,337)	0
0	Short-term employee benefit adjustment	695	695	(0)
0	Finance lease adjustment	200	200	0
0	Capital grant/ expenditure written out	1,606	1,606	0
0	PPP unitary charge	11,869	11,869	0
0	PPP flexibility adjustment	(2,077)	(2,077)	0
0	Pension Fund contribution - net revenue charge	(392)	(392)	0
314	Gross expenditure	1,991	3,988	(1,997)
0	Gross income	(31)	(1,042)	1,011
314	Net expenditure	1,960	2,946	(986)

Table 3 - Analysis of Significant Variances

Full Year Variance Fav/(Adv) £'000	Miscellaneous Services
(1,479)	Debt management charges: this budget comprises £6.271m for loan principal repayments, £9.819m for interest charges and £0.184m for loans fund expenses, all based on significant levels of planned capital expenditure during the financial year. The full-year overspend was due to the sustained high level of the Bank of England base rate and its consequential impact on external borrowing rates available to the Council.
(144)	Investment income: The under recovery was due to lack of available excess funds the Council had available to invest. Any available excess was predominantly retained in overnight funds for liquidity. The liquidity accounts do not yield as high an interest as other investments thus the interest earned on these investments was lower than expected.
124	Recharges to other services: this budget is held corporately and represents central support costs recoverable from services outwith the General Fund, e.g. HRA, Capital, AVJB, Common Good Funds, etc. The over-recovery reflects a higher than budgeted charge due to the impact of recent pay awards and other cost increases.
77	Employee provision: the underspend reflects budget provisions of £0.142m held to fund any payroll shortfalls arising from continuing pay negotiations throughout 2023/24, partly offset by an overspend of £0.066m in respect of apprenticeship levy payments.
(28)	Fees and subscriptions: the overspend comprised payments in excess of budget to CoSLA (£0.015m), Audit Scotland (£0.010m) and the central purchasing consortium (£0.003m).
(523)	Other payments: the net overspend comprised the following significant elements: - £0.381m in relation to unachievable efficiency targets reported in Miscellaneous but allocated to service budgets where appropriate - refer to Table 6 (Efficiency Savings) below; - £0.396m for non-domestic rates charges in respect of Council properties (budgets are allocated to services with the cumulative overspend reported in Miscellaneous Services; - £0.127m in relation to the Council's bad debt provision, with a prudent approach adopted to ensure the provision remains at an appropriate level; and - £0.118m in relation to premature retirement compensation payments. These overspends were partly reduced by the following underspends: - £0.184m in relation to Pension Increase Act payments; - £0.236m for General Services energy costs across all Council services but reported corporately within Miscellaneous Services, following the release of £1.169m of additional funding set aside to combat inflationary pressures; and - £0.094m in relation to insurance costs net of third party claims.
(25)	Covid-19 costs: the overspend related to costs associated with the hangar at Prestwick Airport.
1,011	Income: Income of £1.013m was released to revenue following confirmation of amounts owed to/ from Scottish Government in respect of prior year Covid-19 grant funding agreements. These balances had previously been held pending final agreement.
(986)	Total Full Year Variance

Table 4 - Budget Transfer Requests

Description	DR £'000	CR £'000
N/a		
Total	0	0

Table 5 - Earmarking Requests

Description	Objective/ Subjective	Amount £'000
	Service/ Account	
Total		0
Comments: No earmarking requests identified for Miscellaneous Services.		

Table 6 - Efficiency Savings

Efficiency savings:	Targeted £'000	Shortfall £'000
Procurement (prior year saving)	177	177
Purchase of additional leave: target to be allocated across services	200	29
Additional AVCs: on-cost savings	48	0
Future Operating Model: target to be allocated across services	175	175
Total	600	381
Comments: Work remains ongoing to identify relevant permanent procurement efficiencies. Fewer employees now purchase additional leave due to greater flexibility regarding home-working arrangements. Continuing pressures on service budgets has made it challenging to allocate Future Operating Model savings across directorates, as underspends arising from new ways of working have been utilised to offset overspends due to inflationary pressures and contractual increases. Existing savings targets will be considered as part of the wider Transformation work across the Council, in order to identify opportunities to permanently allocate these targets.		

Table 7 - Payroll Management

Payroll Management:	Targeted £'000	Achieved £'000
	0	0
Total	0	0
Comments: No payroll management target allocated to Miscellaneous Services.		

Table 8 - Grant Income

New Grants Received:		
Amount £'000	Grant Name/ Body	Grant Purpose
0		
Comments: No new grant income received within Miscellaneous Services.		

Housing Revenue Account

Table 1 - Objective Analysis

Projected Variance P9 favourable /(adverse) £'000	Service	Full Year Budget 2023/24 £'000	Actual to 31 March £'000	Variance favourable /(adverse) £'000
1,065	Housing Revenue Account	0	759	(759)
1,065		0	759	(759)

Projected Variance P9 favourable /(adverse) £'000	Service	Full Year Budget 2023/24 £'000	Actual to 31 March £'000	Variance favourable /(adverse) £'000
250	Employee costs	5,331	5,109	222
(2,911)	Property costs	12,823	15,235	(2,412)
61	Supplies and services costs	328	229	99
0	Transport costs	70	63	7
256	Administrative costs	1,339	967	372
40	Support services costs	1,801	1,673	128
12	Third party payments	532	523	9
0	Transfer payments	131	124	7
148	Financing costs	14,252	14,528	(276)
0	CFCR	7,510	7,510	0
(2,144)	Gross expenditure	44,117	45,961	(1,844)
1,079	Income	(44,117)	(45,202)	1,085
(1,065)	Net expenditure	0	759	(759)

Table 3 - Financial Variance Analysis

Projected Variance favourable /(adverse) £'000	Housing Revenue Account
222	Employee costs - underspend of £0.222m due to current vacancies.
(2,412)	Property Costs - overspend of £2.412m. This is mainly due to; Repairs costs are overspent by £2.102m due to current economic conditions where labour, materials and sub-contractor costs have all increased significantly. Additionally there has been an increased level of Unlet costs due to a higher than anticipated turnover of properties of £0.207m. There is also an overspend of £0.157m in utilities costs due to price increases. There has been an underspend of £0.054m in the cost to decant properties. It should be noted that £1.000m of the accumulated surplus from 2022/23 was approved to be used to fund this anticipated increased cost in 2023/24 (see Table 4 below)
99	Supplies & Services - underspend of £0.099m. This is due to underspends in consultancy costs (£0.021m), legal fees (£0.037m), ICT costs (£0.034m) and other small underspends totalling £0.007m.
7	Transport Costs - underspend of £0.007m due to less use of vehicles and mileage costs.
372	Administrative costs - underspend of £0.372m. There are underspends on Telecomms charges (£0.040m), photocopying stationery and printing (£0.034m), Postage costs (£0.020m), subscriptions (£0.035m), training (£0.034m) as well as less Feasibility & Design Costs for capital projects being charged to revenue (£0.093m). There is also an underspend of £0.187m in bad debts based on the current level of arrears of council house rental income. These underspends are offset by an overspend of £0.071m in Insurance costs due to premium increases.
128	Support service costs - underspend of £0.128m, due to less staff overheads being charged from other services.
16	Third Party Payments and Transfer Payments - underspend of £0.016m. This relates to an underspend of £0.009m in charges received from other Council services, and an underspend of

(276)	Financing costs - net overspend of £0.276m comprising: - Principal, Interest payments and expenses - overspend of £0.593m on principal, interest and expenses, which relates to the timing of loan payments and an increase in interest rates of temporary loan debt. - Interest income on revenue balances - £0.317m over recovery as a result of the Loans Fund exceeding the originally estimated rate of interest on investments.
0	CFCR - online
1,085	Income - over recovery of £1.085m in rental income. A review of the HRA Business Plan rental units and new build profile will be carried out to determine if the budget requires to be realigned and a corresponding increase made to CFCR which will lead to reduced borrowing costs.
(759)	Total projected variance
Comments:	

Table 4 - Accumulated Surplus

Accumulated Surplus	£'000	Amount £'000
HRA accumulated surplus as at 1 April 2023	3,278	
Current year projected surplus	(759)	
Minimum working balance	(2,000)	
Projected surplus for the year ended 31 March 2024		519
Current commitments:		
Revenue:		
Transformation within Housing - support costs		(44)
Costs associated with Home Loss Payments at Riverside High Flats and provision for Disturbance Allowance approved by Leadership Panel 26 November 2019		(169)
2020/21 CFCR underspend to be used for repairs costs in 23/24 (£1m used 2023/24)		0
Total current commitments		(213)
Uncommitted surplus as at 31 March 2024		306
Comments:		
Uncommitted Surplus - Tenant Priorities - South Ayrshire Council (Special) of 20 January 2021 approved that tenant priorities for investment of any identified uncommitted reserves within the HRA be incorporated in future reports to Cabinet.		

Table 5 - Rent Arrears

Rent Arrears	As at 31 March 2023	As at 31 March 2024	Movement
Current Tenants – Mainstream	782	779	0%
Current Tenants – Homeless	34	38	12%
Former Tenants – Mainstream	601	593	-1%
Former Tenants – Homeless	332	344	4%
Total	1,749	1,754	0%
Comments: Historically, the Council has performed well in the areas of rent arrears management and the collection of rental income. From the 2022/23 benchmarking information, the Council was the best performing local authority in terms of overall arrears at 4.32% of the rent due for the 2022/23 reporting year. Rent arrears is an area of focused activity with a dedicated team managing rent accounts and progressing necessary recovery actions, while supporting tenants in arrears. Officers are continuing to make contact and engage with tenants to provide ongoing advice and support to those households who are experiencing hardship. As an alternative to using legal action for recovery, every effort is being made to secure repayment arrangements and actively apply for Alternative Payment Arrangements (APA's) for housing costs to be paid direct to the Council from the Department of Works and Pensions for households in receipt of Universal Credit. The current increase in rent arrears has been factored into the Bad Debt Provision out-turn figure noted above in Table 3.			

Common Good Funds

Table 1 - Objective Analysis

Period 9 Projected Variance Fav/(Adv) £'000	Common Good Fund	Full Year Budget 2023/24 £'000	Full Year Actual to 31 March 2024 £'000	Full Year Variance Fav/(Adv) £'000
(89)	Ayr Common Good Fund	0	(325)	325
2	Prestwick Common Good Fund	0	(10)	10
0	Troon Common Good Fund	(0)	(2)	2
0	Maybole Common Good Fund	(0)	(0)	0
0	Girvan Common Good Fund	0	0	0
(87)		(0)	(337)	337

Table 2 - Financial Variance Analysis

Full Year Variance favourable /(adverse) £'000	Common Good Fund
325	<p><u>Ayr Common Good Fund:</u> A number of budget variances combined to result in a net favourable variance of £0.325m: Property costs: a full-year overspend of £0.212m, comprising repairs and maintenance (£0.167m, including £0.024m in respect of fire damage repairs at Ayr High Street (refer below) and £0.054m in respect of asbestos removal at Ayr Town Buildings), energy costs (£0.019m) and water and rates charges (£0.028m). Property cost budgets remain under pressure due to recent significant increases in the cost of repairs and maintenance. Administrative costs: a full-year overspend of £0.012m due to an increase in the cost of premiums. Income: a full-year over-recovery of £0.547m, comprising a full and final insurance settlement of £0.511m in relation to fire damage reinstatement at Ayr High Street (refer above). The reinstatement contract will begin during 2024/25, funded by contributions from the Council's capital programme (£0.800m) and from Ayr Common Good Fund's capital reserves (£0.500m - refer below). Over-recoveries of other income (£0.032m due to recharges of expenditure funded by David Elder Edwards Fund) and interest income (£0.016m as a result of sustained higher interest rates during the year) were partly offset by an under-recovery of £0.012m in property rental income.</p>
10	<p><u>Prestwick Common Good Fund:</u> A favourable variance of £0.010m was due to interest income as a result of sustained higher interest rates during the year.</p>
2	<p><u>Troon Common Good Fund:</u> A favourable variance of £0.002m was due to interest income as a result of sustained higher interest rates during the year.</p>
337	Total variance

Table 3 - Accumulated Revenue Reserves

Common Good Fund	Reserves as at 31 March 2023 £'000	Reserves as at 31 March 2024 £'000
Ayr Common Good Fund	(65)	260
Prestwick Common Good Fund	234	245
Troon Common Good Fund	36	38
Maybole Common Good Fund	2	2
Girvan Common Good Fund	9	9
Total	216	553
Comments:		
Ayr Common Good Fund: The revenue reserve has returned to a positive balance following receipt of the final insurance settlement in respect of Ayr High Street properties. However, recent significant increases in the cost of property repairs and maintenance, coupled with comparably static rental and other income will continue to put pressure on Ayr Common Good Fund budgets and reserves in future. A review of Common Good properties and an assessment of income generation opportunities will be brought before Members in due course, outlining options.		

Table 4 - Accumulated Capital Reserves

Common Good Fund	Reserves as at 31 March 2023 £'000	Reserves as at 31 March 2024 £'000
Ayr Common Good Fund	701	711
Prestwick Common Good Fund	35	35
Total	736	746
Comments:		
Ayr Common Good Fund: The increase in capital reserves is due to a recurring annual contribution from Housing. A contribution of approximately £0.500m towards the restoration cost of fire-damaged properties at Ayr High Street is anticipated during 2024/25 (refer above).		

South Ayrshire Council
Requests for Carry Forward of Resources to 2024/25

	<i>Previously Approved £m</i>	<i>New request £m</i>	<i>Total £m</i>
Chief Executive			
Democratic Governance - Members training	0.010	-	
Democratic Governance – Watson Peat dilapidation costs	0.055	-	
Legal and Licencing - Covid recovery funding	0.062	-	
Legal and Licensing - Work on historic child abuse cases	0.049	-	
Revenues & Benefits – Community Care and Crisis grants	-	0.064	
Revenues & Benefits – HSCP funding for staff costs	-	0.087	
Human Resources – HSCP funding for staff costs	-	0.027	
	0.176	0.178	0.354
Education			
Pupil Equity Funds	1.131	(1.101)	
Whole Family Wellbeing Fund	0.504	0.067	
Support for school staff training	0.017	-	
Family First project	-	0.027	
	1.652	(1.007)	0.645
Housing, Operations and Development			
Neighbourhood Services – Ash Tree Dieback	0.231	0.061	
	0.231	0.061	0.292
Strategic Change and Communities			
Destination South Ayrshire – Golf transport costs	0.150	-	
Thriving Communities – IAAH Covid recovery project	0.182	-	
Economy and Regeneration – LACER projects	0.461	-	
OD and Customer Services – Training costs	0.150	-	
Employability – Modern Apprentices	-	0.057	
COVID Recovery - Improving Outcomes at Girvan Glendoune	-	0.027	
LACER - Economic Support Officer	-	0.023	
Regional Economic Strategy	-	0.030	

	<i>Previously Approved £m</i>	<i>New request £m</i>	<i>Total £m</i>
COVID Recovery Projects - Wallacetown	-	0.055	
Trauma-Informed Practice Officer	-	0.022	
Graduate Interns	-	0.086	
Organisational Development Posts per November 2023 Cabinet paper	-	0.082	
	0.943	0.382	1.325
<i>Total Carry-Forward</i>	3.002	(0.386)	2.616

**South Ayrshire Council
Equality Impact Assessment
Scoping Template**

Equality Impact Assessment is a legal requirement under the Public Sector Duty to promote equality of the Equality Act 2010. Separate guidance has been developed on Equality Impact Assessment's which will guide you through the process and is available to view here: <https://www.south-ayrshire.gov.uk/equalities/impact-assessment.aspx>

Further guidance is available here: <https://www.equalityhumanrights.com/en/publication-download/assessing-impact-and-public-sector-equality-duty-guide-public-authorities/>

The Fairer Scotland Duty ('the Duty'), Part 1 of the Equality Act 2010, came into force in Scotland from 1 April 2018. It places a legal responsibility on Councils to actively consider ('pay due regard to') how we can reduce inequalities of outcome caused by socio-economic disadvantage, when making strategic decisions. FSD Guidance for Public Bodies in respect of the Duty, was published by the Scottish Government in March 2018 and revised in October 2021. See information here: <https://www.gov.scot/publications/fairer-scotland-duty-guidance-public-bodies/>

1. Policy details

Policy Title	Budget Management – Revenue Budgetary Control 2023/24 – Out-turn Statement at 31 March 2024
Lead Officer (Name/Position/Email)	Tim Baulk, Chief Financial Officer – tim.baulk@south-ayrshire.gov.uk

2. Which communities, groups of people, employees or thematic groups do you think will be, or potentially could be, impacted upon by the implementation of this policy? Please indicate whether these would be positive or negative impacts

Community or Groups of People	Negative Impacts	Positive impacts
Age – men and women, girls & boys	-	-
Disability	-	-
Gender Reassignment (Trans/Transgender Identity)	-	-
Marriage or Civil Partnership	-	-
Pregnancy and Maternity	-	-
Race – people from different racial groups, (BME) ethnic minorities and Gypsy/Travellers	-	-

Community or Groups of People	Negative Impacts	Positive impacts
Religion or Belief (including lack of belief)	-	-
Sex – (issues specific to women & men or girls & boys)	-	-
Sexual Orientation – person's sexual orientation i.e. LGBT+, lesbian, gay, bi-sexual, heterosexual/straight	-	-
Thematic Groups: Health, Human Rights & Children's Rights	-	-

3. What likely impact will this policy have on people experiencing different kinds of social disadvantage i.e. The Fairer Scotland Duty (This section to be completed for any Strategic Decisions). Consideration must be given particularly to children and families.

Socio-Economic Disadvantage	Negative Impacts	Positive impacts
Low Income/Income Poverty – cannot afford to maintain regular payments such as bills, food, clothing	-	-
Low and/or no wealth – enough money to meet Basic living costs and pay bills but have no savings to deal with any unexpected spends and no provision for the future	-	-
Material Deprivation – being unable to access basic goods and services i.e. financial products like life insurance, repair/replace broken electrical goods, warm home, leisure/hobbies	-	-
Area Deprivation – where you live (rural areas), where you work (accessibility of transport)	-	-
Socio-economic Background – social class i.e. parent's education, employment and income	-	-

4. Do you have evidence or reason to believe that the policy will support the Council to:

General Duty and other Equality Themes Consider the 'Three Key Needs' of the Equality Duty	Level of Negative and/or Positive Impact (High, Medium or Low)
Eliminate unlawful discrimination, harassment and victimisation	Low
Advance equality of opportunity between people who share a protected characteristic and those who do not	Low

General Duty and other Equality Themes Consider the 'Three Key Needs' of the Equality Duty	Level of Negative and/or Positive Impact (High, Medium or Low)
Foster good relations between people who share a protected characteristic and those who do not. (Does it tackle prejudice and promote a better understanding of equality issues?)	Low
Increase participation of particular communities or groups in public life	Low
Improve the health and wellbeing of particular communities or groups	Low
Promote the human rights of particular communities or groups	Low
Tackle deprivation faced by particular communities or groups	Low

5. Summary Assessment

Is a full Equality Impact Assessment required? (A full Equality Impact Assessment must be carried out if impacts identified as Medium and/or High)	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
Rationale for decision: This report presents Members with a financial overview of the General Services revenue account, Housing Revenue Account and Common Good Accounts for 2023/24 as at 31 March 2024. Their decision on this has no specific equality implications	
Signed : Tim Baulk Date: 11 June 2024	Chief Financial Officer