

15 January 2025

To:- **Councillors Dowey (Chair), Clark, Connolly, Davis, Grant, Hunter, Kilbride, Pollock and Shields.**

All other Members for INFORMATION ONLY

Dear Councillor

CABINET

You are requested to participate in a meeting of the Cabinet to be held **on Tuesday 21st January 2025 at 10.00 a.m.** for the purpose of considering the undernoted business.

This meeting will be held in the County Hall, County Buildings, Ayr on a hybrid basis for Elected Members, will be live-streamed and available to view at <https://south-ayrshire.public-i.tv/>

Yours sincerely

CATRIONA CAVES
Chief Governance Officer

B U S I N E S S

1. Declarations of Interest.
2. Minutes of previous meeting of 26 November 2024 (copy herewith).
3. Decision Log -
 - (a) Overdue Actions – *none*;
 - (b) Actions Listed with Revised Dates – for approval; and
 - (c) Recently Completed Actions.(copies herewith).

4(a)/

4. Buildings, Housing and Environment.

- (a) Lease Renewal at Maidens Bowling Club, Maidens - Submit report by the Director of Housing, Operations and Development (copy herewith).
- (b) Wallacetown Community Energy Project - Submit report by the Director of Housing, Operations and Development (copy herewith).

5. Economic Development.

- (a) Pavement Parking Enforcement - Update - Submit report by the Director of Housing, Operations and Development (copy herewith).
- (b) Update on Electric Vehicle Charging Tariff - Submit report by the Director of Housing, Operations and Development (copy herewith).
- (c) Update on Ayrshire Roads Alliance Electric Vehicle Infrastructure Strategy with North Ayrshire: Procurement Phase Progress - Submit report by the Director of Housing, Operations and Development (copy herewith).

6. Economic Development/Tourism, Culture and Rural Affairs.

- (a) Low Green, Ayr: Digital Connectivity – Common Good Consultation – Submit report by the Director of Communities and Transformation (copy herewith).
- (b) Motorhome Parking Scheme 2025 – Submit report by the Director of Housing, Operations and Development (copy herewith).
- (c) Consultation Response on National Park for Galloway - Submit report by the Director of Communities and Transformation (copy herewith).

7. Finance, HR and ICT.

- (a) 2024/25 National Fraud Initiative - Submit report by the Chief Internal Auditor (copy herewith).
- (b) Budget Management – Revenue Budgetary Control 2024/25 – Position at 30 November 2024 - Submit report by the Chief Financial Officer (copy herewith).

8. Buildings, Housing and Environment.

- (a) **Lease Renewal - Craigie Caravan Park - Submit report by the Director of Housing, Operations and Development (Members Only).**
- (b) **Non-Housing Revenue Account Residential Properties - Submit report by the Director of Housing, Operations and Development (Members Only).**

9. Buildings, Housing and Environment/Finance, HR and ICT.

- (a) **Property Maintenance – Multiskilling and Structure Implementation - Submit report by the Director of Housing, Operations and Development (Members Only).**

10. Economic Development.

- (a) **Ayrshire Growth Deal: ASTAC Proposal - Submit report by the Director of Communities and Transformation (Members Only).**

11. Economic Development/Tourism, Culture and Rural Affairs.

(a) **Visitor Levy Survey – Submit report by the Director of Communities and Transformation (Members Only).**

12. Consideration of Disclosure of the above confidential reports.

For more information on any of the items on this agenda, please telephone
Committee Services on at 01292 612724, at Wellington Square, Ayr or
e-mail: committee.services@south-ayrshire.gov.uk
www.south-ayrshire.gov.uk

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CABINET

Minutes of a hybrid webcast meeting on 26 November 2024 at 10.00 a.m.

**Present
in County**

Hall: Councillors Martin Dowey (Chair), Alec Clark, Brian Connolly, Ian Davis, William Grant, Hugh Hunter, Martin Kilbride, Bob Pollock and Bob Shields.

**Also Present
in County**

Hall: Councillor Julie Dettbarn (for item 2 only).

**Attending
in County**

Hall: M. Newall, Chief Executive; L. McRoberts, Depute Chief Executive and Director of Education; J. Bradley, Director of Communities and Transformation; T. Eltringham, Director of Health and Social Care; T. Baulk, Chief Financial Officer; C. Caves, Chief Governance Officer; K. Anderson, Assistant Director – Corporate Policy, Strategy and Performance; K. Dalrymple, Assistant Director – Housing and Operations; G. Hunter, Assistant Director – Communities; S. Mulholland, Assistant Director – Education; G. Hoey, Chief Social Work Officer; D. Alexander, Service Lead – Procurement; P. Bradley, Service Lead – Professional Design Services; C. Carroll, Service Lead - Housing Strategy and Regeneration; J. Tait, Service Lead – Thriving Communities; L. Jarvie, Co-ordinator – Sustainability and Fleet; R. Kingisepp, Co-ordinator – Capital Planning; K. Hancox, Committee Services Officer; and E. Moore, Committee Services Assistant.

**Also
Attending
In County**

Hall: L. Donnelly; N. Fullard; E. Harrigan; G. Hartley; A. Ingram; and G. Laird.

Attending
Remotely: A. Gupta, COSLA.

Apologies: D. Gemmell, I. Gall and H. McGuire.

Opening Remarks.

The Chair

- (1) took the sederunt, confirmed to Members the procedures to conduct this meeting and advised that the meeting was being broadcast live; and
- (2) welcomed Anil Gupta from COSLA who attended remotely to observe.

1. Declarations of Interest.

There were no declarations of interest by Members of the Cabinet in terms of Council Standing Order No. 17 and the Councillors' Code of Conduct.

Corporate and Strategic

2. Call-in for the Community Councils – Amendments to the Scheme for Establishment of Community Councils.

Having heard from the Chair of the Audit and Governance Panel and the Service Lead – Thriving Communities, the Cabinet

Decided: to agree the recommendations in the decision of the Audit and Governance Panel on 6 November 2024.

3. Minutes of previous meeting.

The minutes of 29 October 2024 ([issued](#)) were submitted and approved.

4. Decision Log.

The Cabinet

Decided:

- (1) to note that the overdue action would be presented to Cabinet in 2025;
- (2) to approve the actions listed with revised due dates; and
- (3) to note the recently completed actions.

Education

5. Update on Pupil Equity Fund and Scottish Attainment Challenge.

There was submitted a report ([issued](#)) of 18 November 2024 by the Depute Chief Executive and Director of Education requesting that Cabinet confirm that it was content with the current approach to the use of Pupil Equity Fund and Attainment Scotland Funding and to inform Cabinet of the progress made by schools during 2023-24 in improving equity in educational outcomes.

Following discussion on improved attendance, funding for secondary schools in deprived areas and the process for reaching individual attainment gaps, the Cabinet

Decided:

- (1) to confirm the current approach taken to the use of Pupil Equity Fund;
- (2) to confirm the current approach taken in the use of Strategic Equity Funding; and
- (3) to note the progress made in achieving equity in educational outcomes during session 2023-24 in relation to South Ayrshire's stretch aims and plans for the future.

The Education representatives left the meeting at this point.

Buildings, Housing and Environment.

6. South Ayrshire Council Public Bodies Climate Change Duties Annual Report 2023-24.

There was submitted a report ([issued](#)) of 20 November 2024 by the Depute Chief Executive and Director of Education presenting for approval the Council's statutorily required Public Bodies Climate Change Duties Annual Reporting for 2023-2024.

Following comments on energy efficient buildings and vehicles; and the pilot for the use of hydrotreated vegetable oil (HVO), the Cabinet

Decided:

- (1) to approve the annual report for national submission; and
- (2) to recognise as highlighted in the analysis of the report both the positive results and challenges the Council faces to increase the pace of change to fulfil the Council's duties and targets.

7. Strategic Housing Investment Plan (SHIP) – 2025/26 to 2029/30.

There was submitted a joint report ([issued](#)) of 18 November 2024 by the Depute Chief Executive and Director of Education and Director of Housing, Operations and Development seeking Cabinet approval for the content of the draft Strategic Housing Investment Plan (SHIP) for submission to the Scottish Government.

Following discussion on the importance of housing in rural areas, the Cabinet

Decided:

- (1) to approve the Strategic Housing Investment Plan (SHIP) as detailed in Appendices 1 and 2 for onward submission to the Scottish Government; and
- (2) to delegate authority to the Depute Chief Executive and Director of Education and Director of Housing, Operations and Development to amend and finalise the document based on feedback received from the Scottish Government.

Finance, HR and ICT/Economic Development.

8. Annual Procurement Report 2024.

There was submitted a report ([issued](#)) of 18 November 2024 by the Chief Financial Officer seeking approval for the publication of the Council's Annual Procurement Report 2024 which detailed the Council's procurement activity between 1 April 2023 and 31 March 2024.

The Cabinet

Decided:

- (1) to approve the Annual Procurement Report 2024 attached as Appendix 1; and

- (2) to request that officers forward the report to the Scottish Government prior to publishing on the Council's website.

Finance, HR and ICT.

9. Budget Management – Revenue Budgetary Control 2024/25.

There was submitted a report ([issued](#)) of 18 November 2024 by the Chief Financial Officer presenting Members with a financial overview of the General Services Revenue Account, Housing Revenue Account and Common Good Accounts for 2024/25 as at 30 September 2024.

Following discussion on the possible need for additional funds, the capital reserves contribution to restore fire-damaged properties and the International Financial Reporting Standards (IFRS), the Cabinet

Decided:

- (1) to note the revised Directorate budgets following the budget movements outlined in 3.3 of the report;
- (2) to approve the budget transfers and requested earmarking of resources to be carried forward to 2025/26 summarised in 4.1.6 and 4.1.7 of the report;
- (3) to note the likely financial impact of the transition to IFRS16 in relation to PFI/PPP arrangements from 2024/25 as outlined at 4.1.8 of the report;
- (4) to note the projected in year over-spend of £1.411m after earmarking and inclusion of the impact of the transition to IFRS16; and
- (5) to require Directors/Assistant Directors and Heads of Service to take steps to ensure that Directorates/Services were not overspent against budget by 31 March 2025 as per section 5.3 of the Financial Regulations.

10. General Services Capital Programme 2025/26: Monitoring Report as at 30 September 2024.

There was submitted a report ([issued](#)) of 18 November 2024 by the Director of Housing, Operations and Development updating Cabinet on the actual capital expenditure and income, together with progress made on the General Services Capital Programme projects as at 30 September 2024 (Period 6), and to agree the changes to budgets in 2024/25, 2025/26 and 2026/27.

Having heard a Member of the Cabinet highlight their concern regarding the final figures to be confirmed within the budget adjustments, it had been advised that once agreement had been reached the budget would be adjusted with regard to the capital profile.

Following discussion regarding budget allocations, the Cabinet

Decided:

- (1) to note the progress made on the delivery of the General Services Capital Programme to 30 September, resulted in spend of £20,506,928 or 29.88%, as detailed in Appendix 1;
- (2) to approve the adjustments contained in Appendix 2; and
- (3) to approve the revised budget for 2024/25 at £61.105m, 2025/26 at £114.935m and 2026/27 at £93.558m as highlighted in Appendix 2.

Finance, HR and ICT/Buildings, Housing and Environment

11. Housing Capital Programme 2024/25: Monitoring Report as at 30 September 2024.

There was submitted a report ([issued](#)) of 18 November 2024 by the Director of Housing, Operations and Development updating Cabinet on the actual capital expenditure and income, together with progress made on the Housing Capital Programme projects as at 30 September 2024 (Period 6), and to agree the changes to budgets in 2024/25 and 2025/26.

Following discussion on future-proofing properties, the demolition of Riverside Place and clarification surrounding the terminology of the wording “refurbish” meaning “demolition”, the Cabinet

Decided:

- (1) to note the progress made on the delivery of the Housing Capital Programme to 30 September 2024, resulting in spend of £24,045,463 or 28.53% as detailed in Appendix 1;
- (2) to approve the adjustments contained in Appendix 2; and
- (3) to approve the revised budget for 2024/25 at £58,274,895 and 2025/26 at £62,631,200 as highlighted in Appendix 2.

Health and Social Care.

12. Chief Social Work Officer Annual Report.

There was submitted a report ([issued](#)) of 18 November 2024 by the Chief Social Work Officer updating the Cabinet on the performance of statutory social work services for 2023-2024.

Adjournment

The time being 11.55 a.m., the Cabinet adjourned to peruse a missing appendix.

Resumption of Meeting

The meeting resumed at 12.15 p.m.

Following discussion, and confirmation that a Members' briefing would be arranged, the Cabinet

Decided: to consider and note the performance of statutory social work services set out in the Social Work report.

The meeting ended at 12.45 p.m.

DRAFT

Mtg	Mtg Date	Title of Report	Directorate	Managed by	Implementation	Complete	Current Due Date	Requested Revised Due Date	Notes (any date changes agreed with relevant PFH(s))	Date Revision agreed with PFH	Portfolio Holder
CAB	21/05/2024	15-17 Sandgate, Ayr - Common Good Consultation	["CEO"]	Caves, Catriona	Conclusion of sale - please advise when report can be released	No	30/11/2024	31/03/2025	Update 23.12.24 - Missives not yet concluded. There has been a delay due to queries raised by the purchasers regarding historical building warrants, which have been resolved. There is nothing outstanding at the Council's end. Legal are awaiting formal letter from the purchaser's to conclude missives- their solicitor is pressing for instructions and Estates are also contacting the purchasers direct. in the circumstances we have asked for an amendment to the due date.		Kilbride, Martin
SAC	21/06/2024	Affordable Housing Proposals, Riverside Place, Ayr	["HOD"]	Dalrymple, Kenneth	Report to a future Council confirming the outcome of the negotiations with the telecommunications company	No	12/12/2024	27/03/2025	This paper was removed from the agenda for the Council meeting of 12 December 2024 due to the amount of business on the agenda for that day. It is now proposed to submit the report to the Council in March 2025	14/01/2025	Kilbride, Martin
CAB	20/06/2023	Budget Management – Revenue Budgetary Control 2022/23 – Out-turn Statement at 31 March 2023	["HOD"]	Cox, Chris	Complete the review of Common Good Funds to address the deteriorating financial position.	No	12/12/2024	06/03/2025	Briefing held with Cabinet leading to some further changes being progressed to bring forward report to June Council. Report drafted however Financial detail being added to enable a report to go to Council March 2025	04/12/2023	Davis, Ian

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SAC	01/03/2023	LDP2 Supplementary Guidance Site Design Brief: South East Ayr	["HOD"]	Iles, Craig	Consultation on the draft document will be held from March 2023. The results of this and a finalised version of the Design Brief Supplementary Guidance will be taken back to Council in June 2023	No	12/12/2024	30/04/2025	As a result of the LDP2 A77 Transport Appraisal not being completed Transport Scotland have indicated in their consultation that adoption of the Supplementary Guidance(SG) at this point would be premature. Therefore to avoid the risk of legal challenge we are required to delay the consideration of the SG document until the Transport Appraisal is concluded. ARA are pursuing the Consultant and Transport Scotland to conclude the Transport Appraisal as soon as possible. At the Cabinet meeting on the 27th August 2024, it was agreed that the current due date of 28/06/2024 be amended to 12/12/2024.	16/12/2024	Pollock, Bob

Mtg	Mtg Date	Title of Report	Directorate	Managed by	Implementation	Complete	Current Due Date	Requested Revised Due Date	Notes (any date changes agreed with relevant PFH(s))	Date Revision agreed with PFH	Portfolio Holder
LP	15/09/2020	Indicative Ayrshire Regional Spatial Strategy	["HOD"]	Iles, Craig	Consider representations received and adopt RSS	No	13/12/2024	31/05/2025	<p>The RSS has not been able to progress as the relevant Regulations and Guidance documents have yet to be produced by the Scottish Government . They are expected in Spring 2024.</p> <p>At the Cabinet Meeting on 31 October 2023, it was agreed that the current due date of the 30/10/2023 be amended to 30/04/2024.</p> <p>At the Cabinet meeting on the 21 May 2024, it was agreed that the current due date of 30/04/2024 be amended to 13/12/2024.</p>	16/12/2024	

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LP	15/09/2020	Indicative Ayrshire Regional Spatial Strategy	["HOD"]	Iles, Craig	The RSS has not been able to progress as the relevant Regulations and Guidance documents have yet to be produced by the Scottish Government . They are expected in Spring 2024.	No	13/12/2024	31/05/2025	<p>The RSS has not been able to progress as the relevant Regulations and Guidance documents have yet to be produced by the Scottish Government . They are expected in Spring 2024.</p> <p>At the Cabinet Meeting on 31 October 2023, it was agreed that the current due date of 30/10/2023 be amended to 30/04/2024.</p> <p>At the Cabinet meeting on the 21 May 2024, it was agreed that the current due date of 30/04/2024 be amended to 13/12/2024.</p>	16/12/2024	

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LP	18/02/2020	Ayrshire Regional Spatial Strategy	["HOD"]	Iles, Craig	Publish draft Ayrshire RSS, submit to Scottish Ministers and undertake consultation	No	13/12/2024	31/05/2025	<p>The RSS has not been able to progress as the relevant Regulations and Guidance documents have yet to be produced by the Scottish Government . They are expected in Spring 2024.</p> <p>At the Cabinet Meeting on 31 October 2023, it was agreed that the current due date of 30/10/2023 be amended to 30/04/2024.</p> <p>At the Cabinet meeting on the 21 May 2024, it was agreed that the current due date of 30/04/2024 be amended to 13/12/2024.</p>	16/12/2024	

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LP	18/02/2020	Ayrshire Regional Spatial Strategy	["HOD"]	Iles, Craig	Consider representations received and adopt RSS	No	13/12/2024	31/05/2025	<p>The RSS has not been able to progress as the relevant Regulations and Guidance documents have yet to be produced by the Scottish Government . They are expected in Spring 2024.</p> <p>At the Cabinet meeting on 31 October 2023, it was agreed that the current due date of 30/10/2023 be amended to 30/04/2024.</p> <p>At the Cabinet meeting on the 21 May 2024, it was agreed that the current due date of 30/04/2024 be amended to 13/12/2024.</p>	16/12/2024	
CAB	25/09/2024	Proposals for HSCP Administration Services Restructure	["HSCP"]	Eltringham, Tim	Revised Administration Structure	No	31/12/2024	31/03/2025	Recruitment to the permanent post of Senior Manager Business Support has been concluded. The process to match current staff to the new structures is ongoing, supported by Human Resources.		Hunter, Hugh; Davis, Ian
CAB	23/04/2024	Redevelopment of the Former Hourstons Building and Former Arran Mall, Ayr	["HOD"]	Cox, Chris	Preparation of a Business Case to provide net costing to the Council arising from provision of a new facility within the former Hourstons building	No	31/12/2024	06/03/2025	Data complete and working into a Business Case with intention to submit to March Council		Kilbride, Martin

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CAB	14/02/2024	Potential Purchase of X PLEASE ADVISE THE COMMITTEE CLERK WHEN THIS REPORT CAN BE RELEASED	["H, O and D"]	Cox, Chris	Prepare a draft Masterplan and report for Property X to be presented to Council	No	31/12/2024	06/03/2025	Feasibility being taken forward by Assistant Director - Communities		Kilbride, Martin
CAB	28/11/2023	Girvan Bandstand, Stair Park, Henrietta Street, Girvan - Common Good Consultation	["CEO"]	Caves, Catriona	Conclusion of sale	No	31/12/2024	31/03/2025	Update 23.12.24 - Missives concluded suspensive on Purchaser obtaining Permissions and Consents for development and obtaining funding – Planning Permission has been granted – we are now awaiting details of progress of Purchaser’s funding applications (Estates are asking them for an update on this).Completion is out with Council control – PFH agreed new deadline date of 31.03.25.	06/01/2025	Kilbride, Martin;Clark, Alec

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CAB	12/03/2024	Civic Government (Scotland) Act 1982 - Licensing of Sexual Entertainment Venues	["CEO"]	Caves, Catriona	Report to Cabinet on consultation	No	21/01/2025	28/02/2025	<p>Consultation commenced on 30th August.</p> <p>At the Cabinet meeting on the 29th October 2024, it was agreed that the current due date of 26/11/2024 be amended to 21/01/2025.</p> <p>Update 23.12.24 - report and IIA being drafted for Cabinet and more time needed to cover all options. Discussed with PFH who agreed extension of due date.</p>	11/12/2024	Kilbride, Martin
CAB	16/01/2024	Pavement Parking Enforcement	["H, O and D"]	Corrie, Jane	Pavement parking enforcement	No	21/01/2025	21/01/2025	<p>Survey works ongoing to establish areas for exemptions, delays due to staff absences, anticipate report to cabinet in January 2025.</p>	21/11/2024	Pollock, Bob
CAB	23/04/2024	Ayrshire Shared British Sign Language (BSL) Local Plan 2024-2030	["EDUC"]	Anderson, Kevin	Present joint BSL action plan to Service and Partnerships Performance Panel	No	31/01/2025	31/03/2025	<p>At the Cabinet meeting on the 26th November 2024, it was agreed that the current due date of 31/10/2024 be amended to 31/01/2025.</p> <p>Further delay in collecting data from partners. Extended due date requested. Amendment agreed with PFH.</p>	12/11/2024	Hunter, Hugh

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CAB	12/03/2024	Business Relief Programme – 2024 Funding Proposals	["CT"]	Scott1, Margaret	Progress with the proposals and provide update to Service and Partnerships Performance Panel	No	31/03/2025	22/04/2025	Requested to defer the report from March SPPP to April SPPP – subject to PFH approval to provide time for the Service to ensure an informative report is provided.	14/01/2025	Pollock, Bob;Dowey, Martin

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CAB	12/03/2024	Revised Fleet, Travel and Transport Policy 2024	["HOD"]	Ross, Fiona	Continue to roll out the Fleet Travel and Transport Policy with the Council including the identification of a Fleet Liaison Officer within each Service	No	31/01/2025	31/03/2025	<p>This is an ongoing task</p> <p>We continue to reach out to the various services to seek their nominated Fleet Liaison Officer. Meetings have already started</p> <p>As per answers in two other Action Logs. (10/12/24)</p> <p>Continuing to roll out and have met with 8 different Services some who have multiple services (06/01/2025)</p>	15/01/2025	Kilbride, Martin
CAB	12/03/2024	Revised Fleet, Travel and Transport Policy 2024	["HOD"]	Ross, Fiona	Each Service will have identified their Fleet Liaison Officer	No	30/11/2024	30/06/2025	<p>At the Cabinet meeting on the 27th August 2024, it was agreed that the current due date of 11/06/2024 be amended to 30/11/2024.</p> <p>We are continuing to reach out to all services seeking their nomination for their Service Fleet Liaison Officer (21/10/2024)</p> <p>Unfortunately sill waiting for a few Services but will continue to reach out (10/12/24)</p> <p>No change from above (06/01/2025)</p>	15/01/2025	Kilbride, Martin

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CAB	26/11/2024	South Ayrshire Council Public Bodies Climate Change Duties Annual Report 2023-2024	["EDUC"]	McCardie, Susan	Completed reporting template nationally to be made publicly available alongside reports of all other public bodies	Yes	30/11/2024		The report has been submitted to the Scottish Sustainability Network - the report will be published nationally on their website alongside other public bodies reports once reviewed.		Kilbride, Martin
CAB	26/11/2024	Community Councils - Amendments to the Scheme for Establishment of Community Councils	["CT"]	Tait, Jamie	Update the Scheme for Establishment of Community Councils to reflect updates	Yes	30/11/2024				Dowey, Martin
SAC	19/08/2024	South Ayrshire Council Local Heat and Energy Efficiency Strategy (LHEES) 2024 - 2029	["HOD"]	Cox, Chris	Initial meeting of LHEES Coordination group	Yes	30/11/2024		Action complete		Kilbride, Martin

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CAB	12/03/2024	Revised Fleet, Travel and Transport Policy 2024	["HOD"]	Ross, Fiona	Fleet will commence meetings with FLO's	Yes	30/11/2024		<p>Meetings have already commenced, have met with Care at Home one of the largest fleet users, Facilities Management who have difficulty with logistics, Educational Support regarding their fleet and initial contact with ICT and with Neighbourhood Services - Waste, Grounds & Bereavement (21/10/2024)</p> <p>Further FLO meetings have taken place with ICT, PDS, Waste Management, Grounds & Bereavement, and Planning / Building Standards Meeting in the diary for Housing and Trading standards/ Env Health. Second meeting with Care at Home has taken place and 3rd meeting scheduled for January. (10/12/24)</p>		Kilbride, Martin
CAB	26/11/2024	Annual Procurement Report 2024	["CEO"]	Alexander, David	Publication of Annual Procurement Report 2024	Yes	01/12/2024				Davis, Ian; Pollock, Bob

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CAB	26/11/2024	Strategic Housing Investment Plan (SHIP) – 2025/26 to 2029/30	["EDUC"]	Carroll, Chris	Submission of the Strategic Housing Investment Plan (SHIP) in draft format (subject to final clearance) to the Scottish Government	Yes	02/12/2024				Kilbride, Martin
CAB	26/11/2024	General Services Capital Programme 2024/25: Monitoring Report as at 30 September 2024	["HOD"]	Bradley, Pauline	Process adjustments to the General Services Capital Programme	Yes	10/12/2024				Davis, Ian
CAB	26/11/2024	Housing Capital Programme 2024/25: Monitoring Report as at 30 September 2024	["HOD"]	Bradley, Pauline	Process adjustments to the Housing Capital Programme	Yes	11/12/2024				Davis, Ian; Kilbride, Martin
SAC	12/12/2024	Proposed Ward Capital Projects – Update 2023 to 2025 and Approval of New Capital Projects 2024 to 2026	["HOD"]	Dalrymple, Kenneth; Cox, Chris	Commencement of new Ward Capital projects	Yes	12/12/2024		Completed at Council on 12/12/24		Dowey, Martin; Clark, Alec
SAC	12/12/2024	Proposed Ward Capital Projects – Update 2023 to 2025 and Approval of New Capital Projects 2024 to 2026	["HOD"]	Cox, Chris	Report to Council – Burns Statue Square Public Realm and Traffic Improvements	Yes	12/12/2024		Completed at Council on 12/12/24		Dowey, Martin; Clark, Alec

Mtg	Mtg Date	Title of Report	Directorate	Managed by	Implementation	Complete	Current Due Date	Requested Revised Due Date	Notes (any date changes agreed with relevant PFH(s))	Date Revision agreed with PFH	Portfolio Holder
SAC	12/12/2024	Corton	["HOD"]	Braidwood, Kevin	Corton Applicant be advised of the decision of Council	Yes	12/12/2024				Pollock, Bob
SAC	19/08/2024	Proposed Ward Capital Projects – Update 2023 to 2025 and Approval of New Capital Projects 2024 to 2026	["HOD"]	Dalrymple, Kenneth;Cox, Chris	Report to Council – Burns Statue Square Public Realm and Traffic Improvements	Yes	12/12/2024		Completed at Council on 12/12/2	11/10/2024	Dowey, Martin;Clark, Alec
CAB	23/04/2024	Review of Governance Arrangements Regarding Ward Capital/ Place Plans/ Promenade and Shorefront Projects/ Regeneration Projects and Proposed Arrangement to Develop Regeneration Projects	["HOD"]	Cox, Chris		Yes	12/12/2024		Action complete		Pollock, Bob;Dowey, Martin;Davis, Ian

Mtg	Mtg Date	Title of Report	Directorate	Managed by	Implementation	Complete	Current Due Date	Requested Revised Due Date	Notes (any date changes agreed with relevant PFH(s))	Date Revision agreed with PFH	Portfolio Holder
CAB	14/02/2024	Galloway Nomination For New National Park Status	["SC and C"]	Hunter, George	Further Cabinet paper detailing any statutory, regulatory and financial implications.	Yes	12/12/2024		At the Cabinet meeting on the 27th August 2024, it was agreed that the current due date of 30/06/2024 be amended to 01/11/2024. This is now the subject of a council paper in December At the Cabinet meeting on the 26th November 2024, it was agreed that the current due date of 01/11/2024 be amended to 12/12/2024. A paper is going to Jan Cabinet 2025	12/11/2024	Clark, Alec
CAB	26/09/2023	Proposed Ward Capital Projects – Update 2023 to 2025	["HOD"]	Dalrymple, Kenneth; Cox, Chris	Commencement of Green status Capital projects	Yes	12/12/2024		Action complete at Council 12/12/24	16/04/2024	Dowey, Martin; Davis, Ian; Kilbride, Martin
CAB	26/09/2023	Proposed Ward Capital Projects – Update 2023 to 2025	["HOD"]	Dalrymple, Kenneth; Cox, Chris	Submission of full programme of Capital improvement projects for Cabinet approval	Yes	12/12/2024		Council meeting of 10/10/24 agreed to continue to meeting of 12/12/24	16/04/2024	Dowey, Martin; Davis, Ian; Kilbride, Martin

Mtg	Mtg Date	Title of Report	Directorate	Managed by	Implementation	Complete	Current Due Date	Requested Revised Due Date	Notes (any date changes agreed with relevant PFH(s))	Date Revision agreed with PFH	Portfolio Holder
CAB	25/09/2024	Civic Government (Scotland) Act 1982 - Taxi and Private Hire Vehicles	["CEO"]	Briggs, Karen	Policy updated if any increases implemented	Yes	13/12/2024		At the Cabinet meeting on the 29th October 2024, it was agreed that the current due date of 30/09/2024 be amended to 13/12/2024. Policy updated and website updated on 12/11/24 to reflect this. All relevant parties also updated, including the taxi trade, ARA and Education Service.	16/10/2024	Kilbride, Martin
CAB	26/11/2024	Budget Management – Revenue Budgetary Control 2024/25 – Position at 30 September 2024	["CEO"]	Baulk, Tim	Action the budget transfers in the financial ledger as outlined in the Directorate financial performance reports at Appendix 1 and summarised in 4.1.6	Yes	14/12/2024				Davis, Ian
SAC	10/10/2024	Local Development Plan 3 Governance Arrangements and Planning Liaison Group	["HOD"]	Hall, James	Arrange an initial meeting of the MOWG	Yes	19/12/2024		Initial meeting of the MOWG has been arranged for 11/02/2025. Meeting invites were sent out on 06/12/2024.		Pollock, Bob;Dowey, Martin
SAC	12/12/2024	Review of Governance Arrangements Regarding Ward Capital Fund and Shorefront/ Promenade Capital Projects	["CEO"]	Caves, Catriona	Updated Scheme of Delegation to be published and notified to employees	Yes	20/12/2024				Dowey, Martin;Davis, Ian;Pollock, Bob

Mtg	Mtg Date	Title of Report	Directorate	Managed by	Implementation	Complete	Current Due Date	Requested Revised Due Date	Notes (any date changes agreed with relevant PFH(s))	Date Revision agreed with PFH	Portfolio Holder
SAC	12/12/2024	Scheme of Delegation	["CEO"]	Caves, Catriona	Updated Scheme of Delegation to be published and notified to employees	Yes	20/12/2024		Updated Scheme published on 13 December and Comms will include messaging in weekly update w/c 16 December		Dowey, Martin
SAC	12/12/2024	Appointments to Panels	["CEO"]	Carlaw, Wynne	Publish details of membership of Panels	Yes	20/12/2024				Dowey, Martin
SAC	12/12/2024	Representation on Outside Bodies	["CEO"]	Carlaw, Wynne	Publish updated details of representation on Outside Bodies	Yes	20/12/2024				Dowey, Martin
SAC	12/12/2024	Representation on Outside Bodies	["CEO"]	Carlaw, Wynne	Notification of appointments to all relevant external groups and officers	Yes	20/12/2024				Dowey, Martin
SAC	12/12/2024	Representation on Working Groups	["CEO"]	Carlaw, Wynne	Publish updated details of representation on Working Groups	Yes	20/12/2024				Dowey, Martin
SAC	12/12/2024	Appointments to Convention of Scottish Local Authorities Policy Boards	["CEO"]	Carlaw, Wynne	Notify COSLA of the change of representation on Policy Boards	Yes	20/12/2024				Dowey, Martin
SAC	12/12/2024	Medium Term Financial Plan 2025-26 to 2029-30	["CEO"]	Baulk, Tim	Publish on the Council's website	Yes	20/12/2024				Davis, Ian
SAC	12/12/2024	South Ayrshire Council Annual Performance Report 2023/2024	["EDUC"]	Anderson, Kevin	Publish the report on the Council's website	Yes	20/12/2024				Dowey, Martin

Mtg	Mtg Date	Title of Report	Directorate	Managed by	Implementation	Complete	Current Due Date	Requested Revised Due Date	Notes (any date changes agreed with relevant PFH(s))	Date Revision agreed with PFH	Portfolio Holder
CAB	29/11/2022	ICT Data Centre – Hosting and Delivery Model	["CT"]	Mullen, Kevin	Phase 2 implementation	Yes	20/12/2024		Over 60% of servers are live and migrated to Microsoft Azure. With the remainder dependent on either applications retirement (some of which are long term) or product replacement (such as Skype in Oct 2025). As such, subsequent recurring updates will have limited change and phase 2 is marked as complete.		Davis, Ian
SAC	12/12/2024	Asset Management Plan (Land and Buildings) 2024	["HOD"]	Burns, Tom	Asset Management Plan approved by South Ayrshire Council on 12th December 2024 and is published on the Council website	Yes	31/12/2024				Kilbride, Martin
SAC	10/10/2024	Local Development Plan 3 Governance Arrangements and Planning Liaison Group	["HOD"]	Iles, Craig	Arrange 6-monthly meetings of the PLG	Yes	31/12/2024				Pollock, Bob;Dowey, Martin
CAB	25/09/2024	Integrated Impact Assessment	["EDUC"]	Anderson, Kevin	Roll out training to staff	Yes	31/12/2024				Dowey, Martin

Mtg	Mtg Date	Title of Report	Directorate	Managed by	Implementation	Complete	Current Due Date	Requested Revised Due Date	Notes (any date changes agreed with relevant PFH(s))	Date Revision agreed with PFH	Portfolio Holder
CAB	18/06/2024	Council Plan Actions: 2024/2025	["EDUC"]	Anderson, Kevin	Quarter 2 performance reported to Service and Partnerships Performance Panel	Yes	31/12/2024				Dowey, Martin
CAB	26/09/2023	Integrated Impact Assessment	["EDUC"]	Anderson, Kevin	Rollout new IIA to wider Council	Yes	31/12/2024				Dowey, Martin; Hunter, Hugh
CAB	28/11/2023	The International Ayr Show – Festival of Flight 2023	["SC and C"]	Kerr4, Laura	The International Ayr Show – Festival of Flight event update is reported to the Service and Partnerships Performance Panel	Yes	14/01/2025		Deferred from November 2024 per SPPP work programme		Clark, Alec; Connolly, Brian
CAB	29/10/2024	Destination South Ayrshire – Event Space Digital Connectivity	["CT"]	Hunter, George	Further report to Cabinet detailing the representations received from the public consultation	Yes	21/01/2025		Paper complete for Jan 25 Cabinet		Pollock, Bob; Dowey, Martin

Mtg	Mtg Date	Title of Report	Directorate	Managed by	Implementation	Complete	Current Due Date	Requested Revised Due Date	Notes (any date changes agreed with relevant PFH(s))	Date Revision agreed with PFH	Portfolio Holder
CAB	27/08/2024	Aerospace and Space Technology Application Centre (ASTAC) Project	["CT"]	Hunter, George	ASTAC verbal progress report (Portfolio Holder/ ELT/ Cabinet) Also AEPB update	Yes	21/01/2025		Not progressed until Cabinet approval for Astac at 21/01/2025 - revised due date amended. PFH notified. At the Cabinet meeting on the 26th November 2024, it was agreed that the current due date of 30/11/2024 be amended to 21/01/2025. Paper going to Jan Cab and updated to administration on 14 Jan	13/11/2024	Pollock, Bob
CAB	27/08/2024	Aerospace and Space Technology Application Centre (ASTAC) Project	["CT"]	Hunter, George	Project Plan •Change Management •Risk Register Update •Risk Transfer	Yes	31/01/2025		A paper with the Astac OBC is anticipated in Jan 25		Pollock, Bob
CAB	27/08/2024	Aerospace and Space Technology Application Centre (ASTAC) Project	["CT"]	Hunter, George	ASTAC Draft OBC to Cabinet	Yes	31/01/2025		Paper going to 21/01/2024 Cabinet. At the Cabinet meeting on the 26th November 2024, it was agreed that the current due date of 31/12/2024 be amended to 30/01/2025.	14/11/2024	Pollock, Bob
SAC	12/12/2024	Medium Term Financial Plan 2025-26 to 2029-30	["CEO"]	Baulk, Tim	Budget strategy to be implemented as part of the 2025-26 budget setting process	Yes	31/03/2025				Davis, Ian

Mtg	Mtg Date	Title of Report	Directorate	Managed by	Implementation	Complete	Current Due Date	Requested Revised Due Date	Notes (any date changes agreed with relevant PFH(s))	Date Revision agreed with PFH	Portfolio Holder
CAB	23/04/2024	Former Toilets/ Shelter, Esplanade, Ayr - Common Good Consultation	["CEO"]	Caves, Catriona	Conclusion of lease - PLEASE ADVISE WHEN THE ADDENDUM CAN BE RELEASED	Yes	31/03/2025		Work on lease cannot begin until court authority obtained. Petition lodged in court in August, hearing fixed for 26th September. Update 16.10.24 - common good petition granted by Sheriff on 26.9.24. Work now to proceed re lease. Offer and draft lease issued to tenant's solicitor on 4.10.24, response awaited. Update 23.12.24 - a 25 year lease is now in place, with the date of entry 1st November 2024.		Kilbride, Martin
LP	26/10/2021	Long-Term Financial Outlook and Medium-Term Financial Plan	["CEO"]	Baulk, Tim	Develop a workforce plan that is clearly aligned to the prioritised service provision	Yes	31/03/2025		Council Workforce Plan 2022-2025 approved by Cabinet in Nov 2022. Due for renewal in 2025.		
CAB	26/11/2024	Update on Pupil Equity Fund and Attainment Scotland Fund	["EDUC"]	McRoberts, Lyndsay	Annual update on progress to Cabinet	Yes	30/11/2025				Grant, William

South Ayrshire Council

Report by Director of Housing, Operations and Development
to Cabinet
of 21 January 2025

Subject: Lease Renewal at Maidens Bowling Club, Maidens

1. Purpose

- 1.1 The purpose of this report is to obtain Cabinet approval for the proposed lease renewal of the Pavilion and Bowling green at Maidens Bowling Club, 31 Harbour Road, Maidens for a period of 30yrs on the Councils' standard Full Repairing and Insuring Lease along with the grant of Landlords consent for proposed alterations and extension to be built by the members of Maidens Bowling club. The site is shown in [Appendix 1](#).

2. Recommendation

2.1 It is recommended that the Cabinet:

- 2.1.1 agrees to grant a new 30yr lease to the members of Maidens Bowling club on the terms and conditions detailed within this report;**
- 2.1.2 authorises the granting of Landlords consent for members of Maidens Bowling club to alter and construct the proposed extension to the current pavilion in accordance with planning consent obtained ref 24/00068 decision notice issued 4 March 2024 by the Council's Planning and Building Standards Service;**
- 2.1.3 grants authority to the Council's Chief Governance Officer to conclude the lease renewal and grant of Landlords consent subject to the agreed terms and conditions detailed in Section 4 below; and**
- 2.1.4 notes that the Cabinet may be asked at a future date to consider the granting of a lease extension to incorporate additional land, as indicated on [Appendix 2](#), once more detailed plans have been received from Maidens Bowling Club.**

3. Background

- 3.1 Maidens Bowling Club, 31 Harbour Road, Maidens is subject to a lease with South Ayrshire Council from 2005, which is currently on a yearly basis, as it is running by tacit relocation at an annual rent of £300.

3.2/

3.2 The membership of the club has ambitions to improve the pavilion and facilities for its' members and visitors to the club and have sought and obtained planning consent for alterations and an extension to the pavilion 24/00068/pp. However, the current yearly leasing arrangement does not offer the club the security of tenure they and any grant funding bodies would require, as they seek support for the proposed extension.

3.3 In addition to the above proposal, the club have also enquired about the possibility of extending the lease area, to include additional ground, which is indicated on [Appendix 2](#). They have suggested they would build up the ground, so it is at the same level as their current leased area and incorporate the ground into the leased area and utilise the same for additional seating around the bowling green. Legal Services has confirmed that there is no title restriction which would prohibit the Council from leasing the additional area of land. However, these discussions are at an early stage, and any proposal would require the club to make an appropriate planning application for a change of use, from open space. Upon receipt of detailed plans, the Cabinet will be asked to consider this proposal.

3.4 ***Provisional Agreement***

1. South Ayrshire Council will lease to Maidens Bowling Club the Bowling Green, Pavilion and Buildings contained within the existing 0.24ha site indicated outlined in red on the current lease plan [Appendix 1](#).
2. The lease shall be for a period of 30years on the Council's standard Full Repairing and Insuring lease.
3. Date of entry for the new lease shall be the 28 November 2024 or such other date as agreed between the parties.
4. The initial rent shall be £2,500(Two Thousand five hundred pounds sterling) per annum payable quarterly in advance.
5. The rent shall be subject to review at 5yr intervals and will be based upon the average turnover taken from the 5yrs preceding the date of review. Maidens Bowling Club will be required to submit to South Ayrshire Council copies of the accounts to facilitate the rent calculation. As the rent is based on an average Turnover basis it is recognised by both parties that the rent can go down as well as up.
6. The premises will be used as a Bowling club, Community use and as a Licensed premises.
7. The Council will continue to maintain insurance for the pavilion as part of its' block policy, with the Maidens Bowling club meeting its' proportionate share of the premium.
8. It will be for Maidens Bowling club to procure appropriate public liability insurance for members and visitors to the premises and their own contents insurance.
9. In relation to the granting of the new lease, each party will bear their own respective professional and Legal expenses in concluding the lease, but Maidens Bowling Club will be responsible for meeting the cost of any Lease Registration and Land Transaction dues in respect of the registering of the new lease.
10. In respect of the granting of Landlords consent for the proposed extension to the pavilion as indicated in the decision letter of 4 March 2024, and plans submitted in relation to the application 24/00068, I can

advise that Landlords consent will be incorporated with the conclusion of the new lease. [Appendix 1](#).

11. Landlords consent will be granted subject to the club building in accordance with the approved plans 24/00068 and obtaining all necessary statutory consents, including an appropriate completion certificate, a copy of which should be provided by Maidens Bowling Club to the Council as Landlords for its' files.
12. Landlords consent will also be subject to Maidens Bowling Club meeting the cost of any increased block insurance premium resulting from the extension.
13. At the end of the lease, Maidens Bowling club shall return to the Council the premises in a good condition and in accordance with the terms of the Full Repairing and Insuring lease.
14. As regards the additional area requested, the Council will consider this request once the club is able to provide more detailed plans of its' proposals for the additional land. As indicated on [Appendix 2](#).
15. The request for the additional land will be subject to the Club obtaining any necessary statutory consents for its' proposed use of the Land in question, and subject to South Ayrshire Council's Legal Services confirming there is no Legal impediment which would prevent the Council from granting a lease or incorporating this additional land with the lease of Maidens Bowling club.

4. Proposals

- 4.1 It is proposed that the Cabinet authorises the lease renewal and grant of landlords' consent for the proposed alteration and extension to the pavilion on the terms outlined in section 3.4 of this report.

5. Legal and Procurement Implications

- 5.1 The recommendations in this report are consistent with legal requirements. Legal Services will be required to conclude the lease renewal and grant of landlords' consent.
- 5.2 There are no procurement implications arising from this report.

6. Financial Implications

- 6.1 The general services account will receive an increased rent for the pavilion and bowling green as outlined.

7. Human Resources Implications

- 7.1 Not applicable.

8. Risk

8.1 *Risk Implications of Adopting the Recommendations*

- 8.1.1 Maidens Club fail to secure the appropriate funding needed to undertake the proposed alterations and extension to the premises, such that the pavilion is not extended.

8.2 Risk Implications of Rejecting the Recommendations

- 8.2.1 By rejecting the recommendations the Council risks losing the additional revenue, from the increased rent for the property and the conclusion of a more secure lease with Maidens Bowling club. In addition, the club would not be able to improve the club as envisaged for its' members and any visitors.
- 8.2.2 The Council would continue to lease the premises in terms of an outdated lease.

9. Equalities

- 9.1 The proposals in this report have been assessed through the Equalities Impact Assessment Scoping process, and there are no significant positive or negative, equality impacts of agreeing the recommendations, therefore an Equalities Impact Assessment is not required. The proposal is in relation to day to day, operational and maintenance of existing assets and therefore a IIA does not need to be carried out.

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 Priority 2 of the Council Plan: Live, Work, Learn/ Work, and economy (Outcome 2).

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 Martin Kilbride, Portfolio Holder for Buildings, Housing and Environment, and the contents of this report reflect any feedback provided.

14. Next Steps for Decision Tracking Purposes

- 14.1 If the recommendations above are approved by the Cabinet, the Director of Housing, Operations and Development 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 Council's Cabinet and Cabinet Decision Log' at each of its meetings until such time as the decision is fully implemented:

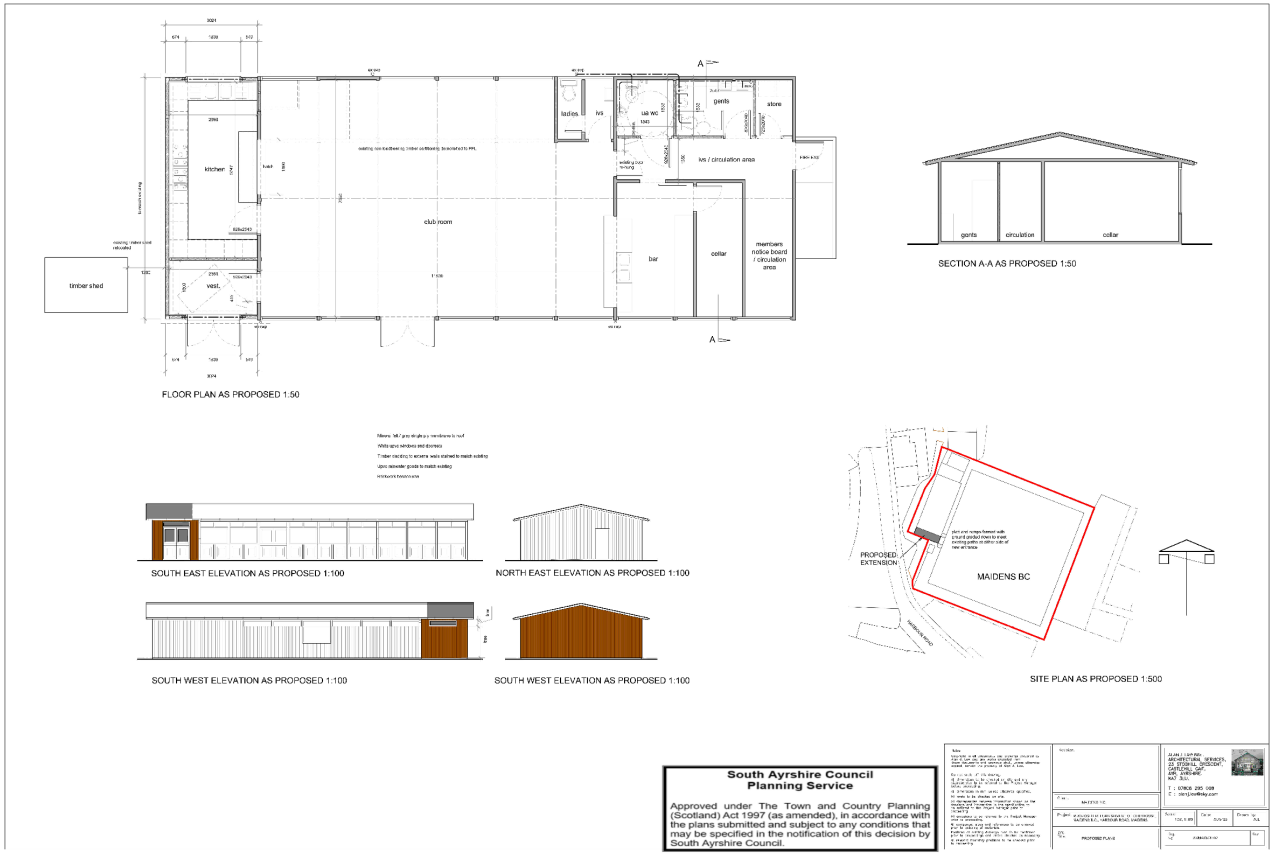
Implementation	Due date	Managed by
Lease concluded by Legal Services	28 February 2025	Service Lead – Asset Management and Community Asset Transfer

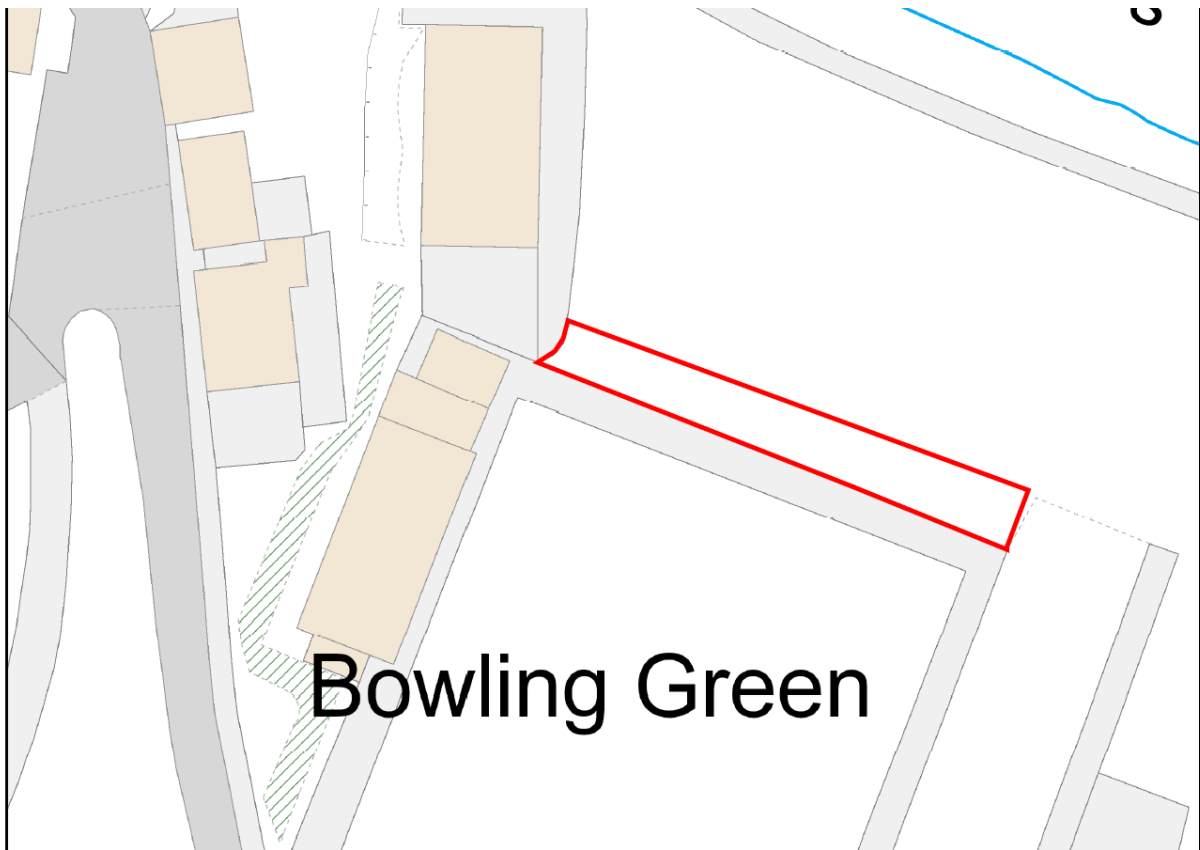
Background Papers None

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Date: 10 January 2025





South Ayrshire Council

Report by Director of Housing, Operations and Development
to Cabinet
of 21 January 2025

Subject: Wallacetown Community Energy Project

1. Purpose

- 1.1 The purpose of this report is to present the Cabinet with an overview of the Wallacetown Community Energy Project and the associated Project Agreement, and to seek approval to provide: a Licence for Fort, Seafield and Wallacetown Community Association to utilise the roofs of three Council owned buildings for project purposes.

2. Recommendation

2.1 It is recommended that the Cabinet:

- 2.1.1 approves the Chief Governance Officer negotiating and concluding a Project Agreement (see draft terms at Appendix 1) between the Council and Fort, Seafield and Wallacetown Community Association (the Association) which includes granting, to the Association, a 25 year licence to occupy the roofs of three school buildings for the purpose of generating electricity through solar panels;**
- 2.1.2 agrees that the Council will purchase the renewable electricity generated from these solar panels for use in the three school buildings in accordance with the provisions of the Project Agreement concluded with the Association; and**
- 2.1.3 notes the net-zero, financial, educational and capacity building benefits that the project offers.**

3. Background

- 3.1 The Wallacetown Community Energy Project (WCEP) seeks to install community-owned solar PV panels onto the roofs of three Council buildings in or around the Wallacetown area – Newton Primary School, St Johns Primary School and Wallacetown Early Years Centre. The Fort, Seafield and Wallacetown Community Association (the Association) has secured grant funding to cover the costs of buying and installing the PV panels and supporting infrastructure. The power generated by the cells will be sold by the Association to SAC for use in the three host buildings, with the surplus sold into the Grid via a Power Purchase Agreement.
- 3.2 The income earned from selling the power, after running costs, will be used by the Association to establish a Community Benefit Fund for the Wallacetown community.

- 3.3 The project is led by the Association, a registered Scottish Charitable Incorporated Organisation (SCIO) with membership open to any adult living in the FSW area. The PV cells will be owned and operated by the Association. A Management Contractor will undertake day-to-day running and report to the Association's Board. The Association will be responsible for all maintenance, repair, management and insurance costs associated with the cells and the project. These management and other running costs will be met from income earned through selling the power generated.
- 3.4 Use of the roofs for the 25 year duration of the project will be licenced by SAC to the Association. Respective responsibilities and liabilities for planned and reactive maintenance/repairs to the buildings and panels are defined in the draft Project Agreement.
- 3.5 A Feasibility Study has been completed by external consultants (Ricardo Energy and Environment) which includes projections for power generated carbon savings and income. Structural Roof Surveys have confirmed the three roofs are capable of supporting the equipment. The Distribution Network Operator has confirmed that connection to the grid is achievable.
- 3.5 The Association has secured grant funding of £550,000 (five hundred and fifty thousand pounds sterling) to cover all project installation and set up costs.
- 3.6 The project is forecast to deliver the following benefits over its 25 year duration:
- 3.6.1 Reduced Carbon footprint – a total lifetime carbon saving of 306 tCO₂, contributing to the Council's target for reducing greenhouse gas emissions by 75% by 2030 (and achieving net zero by 2045);
 - 3.6.2 Financial saving to the Council - power purchased by the Council for use in the three schools will be at a rate tracking 10% below the 'market rate' available to the Council, reviewed and agreed annually;
 - 3.6.3 A new Community Benefit Fund will be created for Wallacetown. The Feasibility Report estimates total income of £1.2m over 25 years after Operation and Maintenance costs;
 - 3.6.4 Additional partnership activity will provide new education and training opportunities. The project has developed links to Dumfries House/King's Foundation, Fraser of Allander Institute, University of Strathclyde and Working for Wallacetown.
 - 3.6.5 'Mimic Boards' will be installed in the three schools, at the project's expense, providing staff and pupils with live performance data for the systems on their respective roofs. It is hoped this will inform STEM learning.

4. Proposals

- 4.1 The project will install a total of 755 solar PV cells with associated inverters, cabling and meters across the three school buildings.
- 4.2 The Association will undertake procurement of contractors and equipment between now and March 2025.

- 4.3 Installation works would be undertaken during the 2025 summer holiday period, minimising any disruption to the running of the buildings.
- 4.4 Day-to-day monitoring and running of the systems, negotiation of PPA rates and administration of the Community Benefit Funds will be undertaken by contractors reporting to the Association's Board.
- 4.5 At the end of the 25 years, the panels will be removed at the expense of the Association, or, at the Council's discretion, the panels can be left in place with ownership transferring to the Council.

5. Legal and Procurement Implications

- 5.1 The Council will be required to sign and observe the terms of a Project Agreement (if approved). Final terms will be agreed in discussion between the parties and a draft is attached at Appendix 1 for Cabinet consideration.
- 5.2 There are no procurement implications for the Council arising from this report. All project procurement will be undertaken by the Association.

6. Financial Implications

- 6.1 The Council will achieve a financial saving on the cost of electricity used in the three host buildings. The Council will purchase power from the project at 10% below the 'Market Rate' available to the Council. Market Rate will be the best rate available to the Council through the National Framework, as advised by Scottish Procurement. Currently, National Framework rates are negotiated collectively by Scottish Procurement on behalf of SAC and other Scottish public bodies. Councils are advised of negotiated rates for the year ahead in March or April each year.
- 6.2 All project installation and running costs will be met by the Association.

7. Human Resources Implications

- 7.1 Not applicable.

8. Risk

8.1 Risk Implications of Adopting the Recommendations

- 8.1.1 A Risk Register has been established for the project – see Appendix 2. A number of potential risks have been identified alongside an estimation of their likelihood, impact and mitigation.

8.2 Risk Implications of Rejecting the Recommendations

- 8.2.1 The range of benefits outlined above at 3.6 will not be realised.

9. Integrated Impact Assessment

- 9.1 The proposals in this report have been assessed through the Integrated Impact Assessment process. There are potential positive impacts of agreeing the recommendations. The IIA Summary Report is attached as Appendix 3. No significant negative impacts have been identified.

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 Priority 3: Civic and Community Pride, of the Council Plan 2023-28, by strengthening civic pride in the Fort, Seafield and Wallacetown area and growing community capacity.

13. Results of Consultation

- 13.1 Consultation has taken place with Councillor Martin Kilbride, Portfolio Holder for Buildings, Housing and Environment, and the contents of this report reflect any feedback provided.

- 13.2 The Council's Education Support Service has also been consulted.

14. Next Steps for Decision Tracking Purposes

- 14.1 If the recommendations above are approved by Members, the Director of Housing, Operations and Development 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>
Conclude and signing of Project Agreement	31 March 2025	Service Lead – Asset Management and Community Asset Transfer

Background Papers None

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Date: 10 January 2025

AGREEMENT

Between

SOUTH AYRSHIRE COUNCIL

And

FORT, SEAFIELD & WALLACETOWN COMMUNITY ASSOCIATION

relating to

the installation of solar photovoltaic systems on the roofs of public buildings in South Ayrshire to generate electricity.

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AGREEMENT

Between

SOUTH AYRSHIRE COUNCIL, a local authority constituted in terms of the Local Government etc (Scotland) Act 1994 having its headquarters at County Buildings, Wellington Square, Ayr (“**the Council**”); and

FORT, SEAFIELD & WALLACETOWN COMMUNITY ASSOCIATION, a Scottish charitable incorporated organisation with registration number SC051189 and having its registered office at 6 Carwinshoch View Ayr. KA7 4AY (“**FSWCA**”).

- (A) FSWCA and the Council have agreed that FSWCA will install solar photovoltaic panels on the roofs of public buildings in South Ayrshire as detailed in Part 2 of the Schedule (Relevant Buildings), and then undertake the business of generating electricity from those panels which it will supply to those buildings at an agreed price and will export to the electricity transmission network.
- (B) FSWCA's income will come from the Power Purchase Agreement (PPA) Payments, or their equivalent, paid for renewably generated electricity and from the sale of electricity to the buildings.
- (C) FSWCA seeks to contribute to supporting the local community; contribute to the activities of the public buildings on which the panels are installed educationally and in the achievement of their sustainability agendas; generate renewable energy; improve the efficient use of energy; engage the community and schools in issues relating to climate change, energy and practical local solutions; and engage in community development, cohesion and self-help. These activities will be guided by 'Community Advancement and Development Principles' as per the objectives of FSWCA.

1. DURATION

This Agreement shall commence on the last date of its signing and, subject to earlier termination in accordance with its terms, continue for a period of twenty-five (25) years in respect of individual Relevant Buildings only subject to their continued ownership by the council. There is an option to extend the period of this Agreement by mutual agreement between the parties involved.

2. CONDITION PRECEDENT

- 2.1 This Agreement is subject to, and conditional in all respects on:
- (a) the Distribution Network Operator applicable to the Relevant Buildings consenting to the installation of the Solar PV System and its connection to the Electricity Network.
 - (b) the price of the Solar PV System not having increased beyond the grant funding available at the time of installation on the Relevant Buildings; and
 - (c) the PPAs and projected income having not degressed to the point where FSWCA considers acting reasonably, that the Project is no longer financially viable.
- 2.2 If any of the foregoing conditions are not fulfilled to the satisfaction of FSWCA, FSWCA shall inform the Council and this Agreement shall be deemed terminated by FSWCA and neither of the parties shall have any rights or obligations under this Agreement.

3. CONSENTS

- 3.1 FSWCA shall ensure that all Necessary Consents are in place to install the Solar PV System and the Council shall not incur any costs associated with obtaining, maintaining or complying with the same.
- 3.2 FSWCA confirms to the best of its knowledge that there are no restrictions of any kind which in any way affects its capacity to contract.
- 3.3 The Council's written approval of the Specification is required before the installation of the Solar PV System or prior to any changes to the Solar PV System being carried out, such approval not to be unreasonably withheld or delayed.

4. INSTALLATION

- 4.1 FSWCA shall install the Solar PV System and the Educational Package on the following terms: the Solar PV System shall be installed in accordance with the Specification.
- 4.2 FSWCA shall satisfy itself in consultation with the Council, the Installer and the District Network Operator that the state of the roofs of the Relevant Buildings and their power supply is appropriate and sufficient to support the installation and initial operation of the Solar PV System.

4.3 FSWCA shall seek to procure that the Council has the same rights against its suppliers, contractors and their sub-contractors relating to the Solar PV System as FSWCA has in the event that FSWCA ceases to operate the Solar PV System.

4.4 Any timetable given by FSWCA for completing installation works is an estimate only. Whilst FSWCA will use its reasonable endeavours to complete installation works within the estimated timescale, FSWCA reserves the right to provide the Council with a revised timetable to complete the installation works. For the avoidance of doubt, any revision to the timetable shall not impact on the Term.

4.5 The Solar PV System shall belong to FSWCA if and until ownership is transferred to the Council pursuant to this Agreement.

5. ADDITIONAL POWER GENERATION INSTALLATIONS

5.1 Subject to giving FSWCA reasonable prior written notification and the other terms of this clause 5, the Council retains the right to install equipment including equipment that will deliver additional electricity generation capabilities to specific buildings as it see fit.

5.2 Where the proposed installation of equipment, including additional electricity generation equipment, would impact on the operation of, or the revenue generated by, the Solar PV System or otherwise the terms of this Agreement then the Council will promptly discuss matters with FSWCA and mitigate against any negative impacts as far as is practicable.

5.3 Notwithstanding the foregoing, the Council shall not do anything which would impact upon the financial revenue of FSWCA. The Council will also bear all costs associated with any grid upgrades required arising out of the installation of any additional electricity generation equipment that is not part of the Solar PV System, on Relevant Buildings.

6. SERVICE LEVELS

- 6.1 FSWCA shall provide electricity to the Council for the Term in accordance with the Service Levels and the terms, conditions and provisions of this Agreement.

7. STANDARDS FOR SERVICES

- 7.1 FSWCA shall provide the Services:

- (a) in accordance with the terms of this Agreement;
- (b) with reasonable skill and care and in accordance with Good Industry Practice;
- (c) using its reasonable endeavours in accordance with the times agreed with the Council and in accordance with any project plan agreed with the Council; and
- (d) in accordance with all Applicable Laws.

- 7.2 FSWCA shall (and shall procure that FSWCA's Personnel shall):

- (a) at all times comply with the provisions of the Human Rights Act 1998 in the performance of this Agreement and FSWCA shall also undertake, or refrain from undertaking, such acts as the Council reasonably requests so as to enable the Council to comply with its obligations under the Human Rights Act 1998;
- (b) not unlawfully discriminate within the meaning and scope of any Applicable Law relating to discrimination in employment; and
- (c) comply with the Equality Act 2010.

- 7.3 The Council shall:

- (a) co-operate with FSWCA in all matters relating to the Project and the provision of the Services;
- (b) provide in a timely manner such access to the Council's premises and data, and such other facilities, as is reasonably requested by FSWCA;
- (c) provide in a timely manner such information as FSWCA may request, and ensure that such information is accurate in all material respects; and
- (d) provide reasonable cooperation and assistance to FSWCA's appointed Sub-Contractors.

- 7.4 If FSWCA's performance of its obligations under this Agreement is prevented or delayed by any act or omission of the Council or the Council's agents, sub-

contractors or employees, the Council shall in all circumstances be liable to pay to FSWCA on demand all reasonable costs, charges or losses sustained or incurred by it, subject to FSWCA advising the Council that such act or omission is preventing or delaying FSWCA's performance of its obligations and confirming such costs, charges and losses to the Council in writing.

- 7.5 The Relevant Buildings are not required to use the Educational Package. However, FSWCA hopes that they will do so and that the operators of the Relevant Buildings will seek to promote the Project to its staff, users and local community and encourage them to be more aware of energy and climate change and that the Council will encourage press and other coverage of the Project. Subject to clause 38 (Publicity) the Council agrees that FSWCA may include its name in documents it produces to promote the Project. FSWCA and the Council will work together to help the Council contribute in this manner.

8. HEALTH AND SAFETY

- 8.1 FSWCA shall promptly notify the Council of any health and safety hazards of which it is aware which may arise in connection with the performance of this Agreement. The Council shall promptly notify FSWCA of any health and safety hazards that may exist or arise at a Relevant Building and that may affect FSWCA in the performance of this Agreement.
- 8.2 While on a Relevant Building, FSWCA shall comply with any health and safety measures implemented by the Council in respect of staff and other persons working on the Relevant Building and notified to FSWCA and any directions made by the Council in respect of health and safety issues.
- 8.3 FSWCA shall notify the Council immediately in the event of any incident occurring in the performance of this Agreement on a Relevant Building where that incident causes any personal injury or damage to property that could give rise to personal injury.
- 8.4 FSWCA shall comply with the requirements of the Health and Safety at Work etc. Act 1974 and any other acts, orders, regulations and codes of practice relating to health and safety, which may apply to staff and other persons working on a Relevant Building in the performance of this Agreement.
- 8.5 Each party (or their appointed contractors as appropriate) shall ensure that its health and safety policy statement (as required by the Health and Safety at Work etc Act 1974) is made available to the other party on request.

9. LICENCE

9.1 The Council grants to FSWCA a Licence in the terms set out in Part 8 of the Schedule.

10. PPA

10.1 FSWCA and the Council shall enter into an agreement for the purchase of power generated by the systems to be supplied and used in each of the Relevant Buildings and both parties shall be bound by the terms set therein.

10.2 FSWCA will enter into separate PPA (or equivalent) arrangements to export surplus power, not used by the Relevant Buildings, into the electricity transmission network.

11. PAYMENT

11.1 The financial provisions set out in Part 7 of the Schedule (Financial Provisions) shall apply to this Agreement.

12. PERSONNEL USED TO PROVIDE THE SERVICES

12.1 At all times, FSWCA shall ensure that:

- (a) each of FSWCA's Personnel (including any Sub-Contractor) is suitably qualified, adequately trained and capable of providing the applicable Services in respect of which they are engaged;
- (b) only those people who are authorised by FSWCA (under the authorisation procedure which is as follows: FSWCA and its Sub-Contractor(s) shall have no right of access to any Relevant Building(s) without the prior written consent of the Council which consent shall not be unreasonably withheld or delayed. The Council may grant consent subject to the FSWCA's Personnel being escorted by an employee of the Council. Access shall take place at such time or times as may be convenient to the Council. Any work to be carried out to the Solar PV System must be undertaken by an approved specialist contractor. Upon request, the Council will issue a list of approved contractors, any one of them may be employed by FSWCA. Any contractor not on the Council's approved list will not be allowed

access to the Relevant Building(s), such approval not to be unreasonably withheld or delayed. For the avoidance of doubt the removal of any redundant equipment requires the approval of the Council and

- (c) all of FSWCA's Personnel shall comply with all of the Council's policies (as notified in advance and in writing to FSWCA) including those that apply to persons who are allowed access to the applicable Council's Premises.

12.2 The Council may refuse to grant access to, and remove, any of FSWCA's Personnel who do not comply with any of the policies referred to in clause 12.1, or if they otherwise present a security threat provided, they promptly inform FSWCA of the reasons for refusing access or removing FSWCA Personnel.

13. STAFF VETTING

13.1 The parties acknowledge that FSWCA is the organisation with ultimate responsibility for the management and control of the Regulated Work provided under this Agreement and for the purposes of the Safeguarding Vulnerable Groups (Scotland) Act 2007.

13.2 FSWCA shall ensure that all individuals engaged in the provision of the Services are:

- (a) subject to a valid enhanced disclosure check undertaken through Disclosure Scotland including a check against the children's barred list; and
- (b) FSWCA shall monitor the level and validity of the checks under this clause 13.2 for each of its Personnel.

13.3 FSWCA warrants that at all times for the purposes of this Agreement it has no reason to believe that any person who is or will be employed or engaged by FSWCA in the provision of the Services is barred from the activity in accordance with the provisions of the Safeguarding Vulnerable Groups (Scotland) Act 2007 and any regulations made thereunder, as amended from time to time.

13.4 In so far as it is not restricted or otherwise prevented from doing so by Applicable Law, FSWCA shall immediately notify the Council of any information that it reasonably requests to enable it to be satisfied that the obligations of this clause 13 have been met.

13.5 FSWCA shall refer information about any person carrying out the Services to Disclosure Scotland where it removes permission for such person to carry out

the Services (or would have, if such person had not otherwise ceased to carry out the Services) because, in its opinion, such person has harmed or poses a risk of harm to any service users, children or vulnerable adults.

13.6 FSWCA shall not knowingly employ or use the services of any person who is barred from, or whose previous conduct of which FSWCA is aware or records to which FSWCA has access indicate that they would not be suitable to carry out Regulated Work or who may otherwise to the knowledge of FSWCA present a risk to service users.

13.7 This clause is only applicable to those FSWCA Personnel who have regular contact with any children at a Relevant Building (for example FSWCA Board members/volunteers undertaking educational activities with any children) and does not apply to any FSWCA Personnel/Sub-Contractor installing, maintaining and removing the Solar PV System who would not have regular contact with any children at a Relevant Building.

14. TUPE

The parties agree that the provisions of Part 4 of the Schedule (TUPE) shall apply to any Relevant Transfer of staff under this Agreement.

15. REPORTING AND MEETINGS

15.1 FSWCA shall provide the Management Reports in the form and at the intervals set out in Part 3 of the Schedule (Contract Management).

15.2 The Authorised Representatives and relevant Personnel shall meet in accordance with the details set out in Part 3 of the Schedule (Contract Management) and FSWCA shall, at each meeting, present its previously circulated Management Reports in the format set out in that Part of the Schedule.

16. MONITORING

16.1 The Council may monitor the performance of the Services by FSWCA provided that such monitoring does not unreasonably interfere with or disrupt FSWCA or otherwise delay the provision of the Services by FSWCA or the performance of the Project.

16.2 FSWCA shall provide reasonable co-operation and shall procure that its Sub-Contractors provide reasonable co-operation, with the Council in carrying out the monitoring referred to in clause 16.1 at no additional charge to the Council.

17. VARIATION

17.1 No variation of this Agreement shall be effective unless it is in writing and signed by both parties.

18. TERM AND TRANSFER OF OWNERSHIP OF THE SOLAR PV SYSTEM

18.1 On termination of this Agreement in respect of a Relevant Building, at any time prior to the end of year 25 from the date of signing of this Agreement the Council shall have the option of asking FSWCA either:

- (a) to remove the Solar PV System from the Relevant Building; or
- (b) to leave the Solar PV System on the Relevant Building and transfer ownership of the Solar PV System to the Council.

18.2 FSWCA will undertake a review of the condition and performance of the Solar PV Systems on Relevant Buildings twelve (12) months prior to the end of year 20 from the date of signing of this Agreement to allow the Council to determine whether or not the Council wishes FSWCA to remove the Solar PV System on termination. FSWCA will provide to the Council information on the anticipated lifespan and any existing warranties of the Solar PV System. The Council will respond in writing to FSWCA's review within three (3) months and inform FSWCA whether or not it will be required to remove the Solar PV System on termination.

18.3 If FSWCA have not provided the Council with a review by the end of year 22 from the date of signing of this Agreement and the Council has not notified FSWCA in writing of its failure to provide the review, then it will be assumed that the Council will be retaining the Solar PV System.

18.4 If FSWCA has completed the review, and the Council has not responded in writing within the timescale stated in clause 18.2, FSWCA will issue a final reminder for a response which must be answered by the Council within one month of receipt. If the Council fails to meet this timescale it will be assumed that the Council will be retaining the Solar PV System.

18.5 FSWCA shall have the option to extend the Term upon written notice to the Council prior to the end of year 22 from the date of signing and for a period of extension to be agreed by both parties.

18.6 The parties shall co-operate generally in relation to the transfer of ownership or removal of the Solar PV System and shall take final meter readings to enable FSWCA to receive any PPA Payments and Export Payments due to it.

19. DISPUTE RESOLUTION

- 19.1 If any dispute arises in relation to this Agreement the parties' Authorised Representatives shall endeavour to resolve it to the parties' mutual satisfaction.
- 19.2 If the parties' Authorised Representatives cannot resolve any dispute within ten (10) Working Days of the dispute arising, then the parties shall attempt in good faith to negotiate a settlement to any dispute and such efforts shall involve the escalation of the dispute to a senior officer of the Council and to Chair of the governing board of FSWCA.
- 19.3 In the event that the parties are unable to negotiate a settlement, then they may, with the agreement of both parties, first seek to refer the dispute for mediation, arbitration or other alternative dispute resolution but neither party shall be obliged to agree to do so before recourse to litigation.
- 19.4 In the event that the parties are unable to reach a settlement the issue in dispute shall be referred to an independent arbiter as appointed by the Law Society of Scotland whose decision shall be binding on each party.
- 19.5 Nothing in this dispute resolution procedure shall prevent the parties from seeking from any court of competent jurisdiction an interim order restraining the other party from doing any act or compelling the other party to do any act.

20. SUB-CONTRACTING AND ASSIGNATION

- 20.1 Subject to clause 20.3,
- (a) neither party shall be entitled to assign, novate or otherwise dispose of any or all of its rights and obligations under this Agreement without the prior written consent of the other party; and
 - (b) neither party may sub-contract the whole or any part of its obligations under this Agreement except with the express prior written consent of the Council; provided that FSWCA shall be free to sub-contract the administration and management of the Services and the installation, operation, development and maintenance of the Solar PV System without the consent of the Council.
- Any written consent required pursuant to this clause 20.1 should not be unreasonably withheld or delayed.
- 20.2 In the event that FSWCA enters into any Sub-Contract in connection with this Agreement it shall:
- (a) remain responsible to the Council for the performance of its obligations under this Agreement notwithstanding the appointment of any Sub-Contractor and be responsible for the acts, omissions and neglects of its Sub-Contractors;

- (b) impose obligations on its Sub-Contractor in the same terms as those imposed on it pursuant to this Agreement and shall procure that the Sub-Contractor complies with such terms; and
- (c) provide a copy, at no charge to the Council, of any such Sub-Contract on receipt of a request for such by the Council's Authorised Representative. All such copy Sub-Contracts shall constitute "Confidential Information" for the purposes of this Agreement.

20.3 Notwithstanding clause 20.1 the Council shall be entitled to assign or novate this Agreement to any other body which substantially performs any of the functions that previously had been performed by the Council.

20.4 Each party shall do or procure all such further acts and shall execute or shall procure the execution of such documents as may be necessary for the other party to enjoy the full benefit of this clause 20.

WARRANTIES AND LIABILITY

21. WARRANTIES

21.1 Each party warrants, represents and undertakes that:-

- (a) it has full capacity and authority to enter into and to perform this Agreement;
- (b) this Agreement is executed by a duly authorised representative of that party;
- (c) there are no actions, suits or proceedings or regulatory investigations pending or, to that party's knowledge, threatened against or affecting that party before any court or administrative body or arbitration tribunal that might affect the ability of that party to meet and carry out its obligations under this Agreement;
- (d) all Necessary Consents will be obtained for the performance of the Licence (including from any insurer of the Relevant Buildings and any landowner); and
- (e) once duly executed, this Agreement will constitute its legal, valid and binding obligations.

22. LIMITATION AND EXCLUSIONS

22.1 The following provisions set out the entire financial liability of FSWCA (including any liability for the acts or omissions of its Personnel and Sub-contractors) to the Council in respect of:

- (a) any breach of this Agreement;
- (b) any use made by the Council of the Services, the Solar PV System, the Project or any part of them; and
- (c) any representation, statement or delictual act or omission (including negligence) arising under or in connection with this Agreement.

22.2 All warranties, conditions and other terms implied by statute or common law are, to the fullest extent permitted by law, excluded from this Agreement.

22.3 Nothing in this Agreement excludes or otherwise limits the liability of FSWCA for:-

- (a) death or personal injury caused by FSWCA's negligence or the negligence of its Personnel; or
- (b) fraud or fraudulent misrepresentation; or
- (c) breach of any obligation as to title implied by statute; or
- (d) any other liability that cannot be excluded or limited by applicable law.

22.4 Subject to Clauses 22.2 and 22.3, FSWCA shall not be liable whether in contract, delict (including negligence), breach of statutory duty, or otherwise for:

- (a) any loss of profits, anticipated savings, turnover, loss of business, contracts, depletion of goodwill or similar losses, loss or corruption of data or information or pure economic loss, all of which are indirect in nature; or
- (b) any punitive, special, indirect or consequential loss costs, damages, charges or expenses

in each case however arising.

22.5 Subject to clauses 22.2, 22.3 and 22.4, FSWCA's total liability in contract, delict (including negligence), breach of statutory duty, misrepresentation or otherwise, arising under or in connection with the performance or contemplated performance of this Agreement shall be limited to the amount that FSWCA recovers pursuant to the policies of insurance giving effect to the Required Insurances as defined in clause 24.1 (Insurance).

23. INDEMNITIES

- 23.1 FSWCA shall indemnify and keep indemnified the Council against all actions, proceedings, costs, claims, demands, liabilities, losses and expenses whatsoever whether arising in delict (including negligence), default or breach of this Agreement, to the extent that any such loss or claim is due to the breach of contract, negligence, willful default or fraud of itself or of its Personnel save to the extent that the same is directly caused by or directly arises from the negligence, breach of this Agreement or Applicable Law by the Council or its representatives.
- 23.2 The Council shall indemnify and keep indemnified FSWCA against all actions, proceedings, costs, claims, demands, liabilities, losses and expenses whatsoever whether arising in delict (including negligence), default or breach of this Agreement, to the extent that any such loss or claim is due to the breach of contract, negligence, willful default or fraud of itself or of its personnel save to the extent that the same is directly caused by or directly arises from the negligence, breach of this Agreement or Applicable Law by FSWCA or its representatives.
- 23.3 If any third party makes a claim against, or notifies an intention to make a claim against the party to be indemnified (the "**Indemnified Party**") which may reasonably be considered as likely to give rise to a liability under this indemnity ("**a relevant claim**"), the Indemnified Party shall:
- (a) as soon as reasonably practicable give written notice of that matter to the indemnifying party (the "**Indemnifying Party**"), specifying in reasonable detail the nature of the relevant claim;
 - (b) use all reasonable endeavours to mitigate any loss arising out of the relevant claim;
 - (c) not make any admission of liability, agreement or compromise in relation to the relevant claim without the prior written consent of the Indemnifying Party;
 - (d) give the Indemnifying Party and its professional advisers reasonable access to the premises and personnel of the Indemnified Party and to any relevant assets, accounts, documents and records within the power or control of the Indemnified Party so as to enable the Indemnifying Party and its professional advisers to examine such premises, assets, accounts, documents and records, and to take copies at their own expense for the purpose of assessing the merits of the relevant claim; and

- (e) subject to the Indemnifying Party indemnifying the Indemnified Party to the Indemnified Party's reasonable satisfaction against any liability, costs, damages or expenses which may be incurred, take such action as the Indemnifying Party may reasonably request to avoid, dispute, resist, compromise or defend the relevant claim.

24. INSURANCE

- 24.1 FSWCA shall at its own cost effect and maintain with a reputable insurance company a policy or policies of insurance providing as a minimum the levels of cover set out in Part 5 of the Schedule (the **Required Insurances**) in respect of all risks which may be incurred by FSWCA, arising out of FSWCA's performance of this Agreement, including death or personal injury, loss of or damage to property or any other loss.
- 24.2 FSWCA shall give the Council, on request, copies of all insurance policies referred to in this clause or a broker's verification of insurance to demonstrate that the Required Insurances are in place, together with receipts or other evidence of payment of the latest premiums due under those policies.
- 24.3 If, for whatever reason, FSWCA fails to give effect to and maintain the Required Insurances, the Council may make alternative arrangements to protect its interests and may recover the costs of such arrangements from FSWCA.
- 24.4 The terms of any insurance or the amount of cover shall not relieve FSWCA of any liabilities under this Agreement.
- 24.5 FSWCA shall hold and maintain the Required Insurances for a minimum of five (5) years following the expiration or earlier termination of this Agreement.

25. FREEDOM OF INFORMATION

- 25.1 FSWCA acknowledges that the Council is subject to the requirements of the FOISA and the Environmental Information (Scotland) Regulations and shall provide such assistance and co-operation to the Council as the Council may reasonably require in respect of this Agreement (at FSWCA's expense) to enable the Council to comply with these information disclosure requirements.
- 25.2 FSWCA shall and shall procure that its Sub-Contractors shall:
 - (a) transfer any Request for Information received by FSWCA or its Sub-Contractors in respect of this Agreement to the Council as soon as practicable after receipt and in any event within two (2) Working Days of receiving a Request for Information;

- (b) provide the Council with a copy of all Information held on behalf of the Council in its possession or power in the form that the Council requires within five (5) Working Days (or such other period as the Council may specify) of the Council requesting that Information; and
 - (c) provide all necessary assistance as reasonably requested by the Council to enable the Council to respond to a Request for Information within the time for compliance set out in section 10 of the FOISA or regulation 5 of the Environmental Information (Scotland) Regulations.
- 25.3 The Council shall be responsible for determining at its absolute discretion whether the Commercially Sensitive Information and/or any other Information:
 - (a) is exempt from disclosure in accordance with the provisions of the FOISA or the Environmental Information (Scotland) Regulations; and/or
 - (b) is to be disclosed in response to a Request for Information.
- 25.4 In no event shall FSWCA respond directly to a Request for Information unless expressly authorised to do so by the Council.
- 25.5 FSWCA acknowledges that the Council may, acting in accordance with the Code, be obliged under the FOISA or the Environmental Information (Scotland) Regulations to disclose Information:
 - (a) without consulting with FSWCA; or
 - (b) following consultation with FSWCA and having taken its views into account,

provided always that where clause 25.5(b) applies the Council shall, in accordance with any recommendations of the Code, take reasonable steps, where appropriate, to give FSWCA advanced notice, or failing that, to draw the disclosure to FSWCA's attention after any such disclosure.
- 25.6 FSWCA shall ensure that all Information produced in the course of this Agreement or relating to this Agreement and held on behalf of the Council is retained during the Term for disclosure and shall permit the Council to inspect such records as requested from time to time.
- 25.7 FSWCA acknowledges that any lists or schedules provided by it outlining Confidential Information and/or Commercially Sensitive Information are of indicative value only and that the Council may nevertheless be obliged to disclose Confidential Information in accordance with clause 25.5.

26. DATA PROTECTION

- 26.1 FSWCA shall (and shall procure that any of its Personnel involved in the performance of this Agreement shall) comply with any notification requirements under the DPA and both parties shall duly observe all their obligations under the DPA, which arise in connection with this Agreement.
- 26.2 Notwithstanding the general obligation in clause 26.1, where FSWCA is processing Personal Data as a Data Processor for the Council, FSWCA shall ensure that it has in place appropriate technical and contractual measures to ensure the security of the Personal Data (and to guard against unauthorised or unlawful processing of the Personal Data and against accidental loss or destruction of, or damage to, the Personal Data), as required under the Seventh Data Protection Principle in Schedule 1 to the DPA; and
- (a) shall act only on instructions from the Council in relation to its processing of the Personal Data;
 - (b) shall process the Personal Data exclusively for the purposes of providing the Services to the Council and shall not share the Personal Data with third parties other than its Sub-Contractors;
 - (c) shall not transfer Personal Data to countries outside the European Economic Area;
 - (d) shall assist (as soon as reasonably practicable) with any reasonable request by the Council to provide such information as is necessary to enable the Council to comply with any data subject access request received by the Council, and FSWCA shall use its reasonable endeavours, in any event, to provide the Council with such information within five (5) Working Days of the date of the Council's request;
 - (e) agrees that, on termination of this Agreement, howsoever arising, all Personal Data in the possession or control of FSWCA shall, at the request of the Council be returned to the Council or destroyed by FSWCA and at the request of the Council, FSWCA will provide written confirmation that this has been done;
 - (f) provide the Council with such information as the Council may reasonably require to satisfy itself that FSWCA is complying with its obligations as data processor under this clause 26.2;
 - (g) promptly notify the Council of any breach of the security measures required to be put in place pursuant to clause 26.2; and
 - (h) ensure it does not knowingly or negligently do or omit to do anything which places the Council in breach of the Council's obligations under the DPA.

27. CONFIDENTIALITY

- 27.1 Subject to clause 27.2 and Clause 25 (Freedom of Information), the parties shall keep confidential all Confidential Information of the other party and shall use all reasonable endeavours to prevent their representatives from making any disclosure to any person of any of the other party's Confidential Information.
- 27.2 Without prejudice to the foregoing generality, the Council shall:
- (a) Use FSWCA's Confidential Information solely for the purposes of fulfilling its obligations under this Agreement.
 - (b) Keep FSWCA's Confidential Information secure and take no lesser security measures and degree of care to protect FSWCA's Confidential Information that the Council applies to its own confidential or proprietary information; and
 - (c) not disclose FSWCA's Confidential Information to any third party except with the prior written consent of FSWCA or in accordance with this clause 27.
- 27.3 Notwithstanding the foregoing, the Council may disclose FSWCA's Confidential Information to its directors and employees and any sub-contractor, delegate or professional adviser who is directly involved in and needs to know such Confidential Information for the purposes of, the provision or receipt of the Services under this Agreement.
- 27.4 The Council shall ensure that its directors, employees, sub-contractors, delegates and professional advisers are aware of the confidential nature of the information and shall impose upon them, and procure compliance with, confidentiality obligations which are substantially the same as those which are set out in this Agreement.
- 27.5 Clause 27.1 shall not apply to any disclosure of information:
- (a) required by Regulatory Body or any Applicable Law, provided that clause 25.1 (Freedom of Information) shall apply to any disclosures required under the FOISA or the Environment Information (Scotland) Regulations.
 - (b) that is reasonably required by persons engaged by a party in the performance of such party's obligations under this Agreement; including, in the case of FSWCA, its Sub-Contractors.
 - (c) where a party can demonstrate that such information is already generally available and in the public domain otherwise than as a result of a breach of clause 27.1.

- (d) by either party of any document to which it is a party and which the parties to this Agreement have agreed contains no commercially sensitive information;
- (e) to enable a determination to be made under clause 19.3 (Dispute Resolution).
- (f) which is already lawfully in the possession of the receiving party, prior to its disclosure by the disclosing party.
- (g) by the Council to any other department, office or agency of the Government provided that the Council shall ensure other department, office or agency of the Government are aware of the confidential nature of the information and shall impose upon them, and procure compliance with, confidentiality obligations which are substantially the same as those which are set out in this Agreement; or
- (h) by either party relating to this Agreement and in respect of which the other party has given its prior written consent to disclosure.

27.6 On or before the termination of this Agreement FSWCA shall ensure that all documents and/or computer records in its possession, custody or control which relate to personal information of the Council's employees, rate-payers or service users, are delivered up to the Council or securely destroyed.

28. AUDIT

28.1 During the Term, the Council may conduct or be subject to an audit for the following purposes:

- (a) to verify the accuracy of the Project (and proposed or actual variations to it in accordance with this Agreement).
- (b) to review the integrity, confidentiality and security of any data relating to the Council.
- (c) to review FSWCA's compliance with clause 26 (Data Protection) and clause 25 (Freedom of Information) and any other legislation applicable to the Services.
- (d) to review any records created during and related to the provision of the Services.
- (e) to review any books of account kept by FSWCA in connection with the provision of the Services.
- (f) to carry out the audit and certification of the Council's accounts.
- (g) to carry out an examination of the economy, efficiency and effectiveness with which the Council has used its resources.

- (h) to verify the accuracy and completeness of the Management Reports delivered or required by this Agreement.
- 28.2 Except where an audit is imposed on the Council by a Regulatory Body, or where the Council, acting reasonably, believes that FSWCA is in default or breach of this Agreement, the Council may not conduct an audit under this clause 28 more than twice in any calendar year.
- 28.3 The Council shall use its reasonable endeavours to ensure that the conduct of each audit does not unreasonably disrupt FSWCA or delay the provision of the Services.
- 28.4 Subject to the Council's obligations of confidentiality, FSWCA shall on demand provide the Council and any Regulatory Body (and/or their agents or representatives) with all reasonable co-operation and assistance in relation to each audit, including:
- (a) all information requested by the above persons within the permitted scope of the audit.
 - (b) reasonable access to any sites controlled by FSWCA and to any equipment used (whether exclusively or non-exclusively) in the performance of the Services; and
 - (c) access to FSWCA's Personnel.
- 28.5 The Council shall endeavour to (but is not obliged to) provide at least fifteen (15) days' notice of its or, where possible, a Regulatory Body's, intention to conduct an audit.
- 28.6 The parties agree that the Council shall bear any significant costs and expenses incurred in respect of compliance with the FSWCA's obligations under this clause unless the audit identifies a material failure to perform its obligations under this Agreement in any material manner by FSWCA in which case FSWCA shall reimburse the Council for all the Council's reasonable costs incurred in the course of the audit.
- 28.7 If an audit identifies that FSWCA has failed to perform its obligations under this Agreement in any material manner, the parties shall agree and implement a remedial plan. If FSWCA's failure relates to a failure to provide any information to the Council about the Project or FSWCA's costs, then the remedial plan shall include a requirement for the provision of all such information.

29. INTELLECTUAL PROPERTY

- 29.1 The Council acknowledges and agrees that all Intellectual Property in and relating to the Solar PV System shall, as between the parties, vest in FSWCA.

- 29.2 All Intellectual Property jointly created by the parties in the course of performing the Services shall vest equally in both parties.
- 29.3 All Intellectual Property created individually by either party during Term shall vest with the party creating the Intellectual Property.
- 29.4 FSWCA hereby grants to the Council a perpetual, non-transferable, sub-licensable, royalty free licence to all Intellectual Property owned by or licensed to FSWCA to the extent necessary for the receipt by the Council of the Services and the use of the Solar PV System in relation to the Relevant Buildings in accordance with this Agreement.
- 29.5 The Council hereby grants to FSWCA and its Sub-Contractors a perpetual, non-transferable, sub-licensable, royalty free licence to all Intellectual Property owned by or licensed to the Council to the extent necessary for the provision by FSWCA of the Services and the installation, support, maintenance and removal of the Solar PV System in relation to the Relevant Buildings in accordance with this Agreement.
- 29.6 FSWCA shall indemnify the Council against all claims, demands, actions, costs, expenses (including legal costs and disbursements on a solicitor and client basis), losses and damages arising from or incurred by reason of any infringement or alleged infringement (including the defence of such alleged infringement) of any Intellectual Property Right by the use, supply or availability of the Services, or by the use of the Intellectual Property referred to in clause 29.4 except to the extent that they have been caused by or contributed to by the Council's acts or omissions.
- 29.7 The Council shall indemnify FSWCA against all claims, demands, actions, costs, expenses (including legal costs and disbursements on a solicitor and client basis), losses and damages arising from or incurred by reason of any infringement or alleged infringement (including the defence of such alleged infringement) of any Intellectual Property Right by the unauthorised use, supply or availability of the Services, or by the use of the Intellectual Property referred to in clause 29.4, except to the extent that they have been caused by or contributed to by FSWCA's acts or omissions.
- 29.8 Each party shall do all such acts as the other party requires to give it the benefit of this clause 29.

TERMINATION

30. TERMINATION FOR BREACH

- 30.1 The Council may terminate this Agreement in whole or part with immediate effect by the service of written notice on FSWCA in the following circumstances:

- (a) if FSWCA is in breach of any material obligation under this Agreement provided that if the breach is capable of remedy, the Council may only terminate this Agreement under this clause 30.1 if FSWCA has failed to remedy such breach within 28 days of receipt of notice from the Council (a **Remediation Notice**) to do so; or
- (b) if the Council demolish any Relevant Building or fail to obtain the consent of any new owner of any Relevant Building to the installation of the Solar PV System or cannot identify a suitable alternative building; or
- (c) if, in the opinion of the Council, acting reasonably, the Community Benefit Fund is poorly administered (for example in a manner contrary to the objectives of FSWCA); or
- (d) if, FSWCA is not generating and supplying the Relevant Building(s) with electricity within two years of the signing of this Agreement. Declaring for the avoidance of doubt that termination will only apply to the Relevant Building(s) which is/are not generating or supplying electricity and the Relevant Building(s) shall no longer form part of the Agreement; or
- (e) where FSWCA is an individual, if a petition is presented for FSWCA's bankruptcy or the sequestration of FSWCA's estate or a criminal bankruptcy order is made against FSWCA, or FSWCA is apparently insolvent, or makes any composition or arrangement with or for the benefit of creditors, or makes any conveyance or assignment for the benefit of creditors, or if an administrator or trustee is appointed to manage FSWCA's affairs; or
- (f) where FSWCA is not an individual but is a firm, or a number of persons acting together in any capacity, if any event in (g) or h) of this clause occurs in respect of the firm or any partner in the firm or any of those persons or a petition is presented for FSWCA to be wound up as an unregistered company; or
- (g) where FSWCA is a company, if the company passes a resolution for winding up or dissolution (otherwise than for the purposes of and followed by an amalgamation or reconstruction) or the court makes an administration order or a winding up order, or the company makes a composition or arrangement with its creditors, or an administrator, administrative receiver, receiver or manager is appointed by a creditor or by the court, or possession is taken of any of its property under the terms of a floating charge.

30.2 FSWCA may terminate this Agreement in whole or part with immediate effect by the service of written notice on the Council in the following circumstances:

- (a) if the Council is in breach of any material obligation under this Agreement provided that if the breach is capable of remedy, FSWCA

may only terminate this Agreement under this clause 30.2(a) if the Council has failed to remedy such breach within 28 days of receipt of notice from FSWCA (a **Remediation Notice**) to do so; or

- (b) if, in the opinion of FSWCA, acting reasonably, the Project ceases to be financially viable (financially viable meaning that FSWCA fails or will fail to make its projected return on its investments to the benefit of the community) for FSWCA, including, without limitation because the number of Relevant Buildings forming an active part of the Project falls below a level acceptable to FSWCA.

30.3 Either party may also terminate this Agreement in accordance with the provisions of clause 31 (Force Majeure).

30.4 The Council may also terminate this Agreement in accordance with the provisions of clause 32 (Prevention of Corruption).

31. FORCE MAJEURE

31.1 Subject to the remaining provisions of this clause 31, neither party shall be liable to the other for any delay or non-performance of its obligations under this Agreement to the extent that such non-performance is due to a Force Majeure Event.

31.2 If either party is delayed or prevented from performing its obligations under this Agreement by a Force Majeure Event, such party shall:

- (a) give notice in writing of such delay or prevention to the other party as soon as reasonably possible, stating the commencement date and extent of such delay or prevention, the cause thereof and its estimated duration.
- (b) use all reasonable endeavours to mitigate the effects of such delay or prevention on the performance of its obligations under this Agreement; and
- (c) resume performance of its obligations as soon as reasonably possible after the removal of the cause of the delay or prevention.

31.3 A party cannot claim relief if the Force Majeure Event is attributable to that party's willful act, neglect, or failure to take reasonable precautions against the relevant Force Majeure Event.

31.4 As soon as practicable following the affected party's notification, the parties shall consult with each other in good faith and use all reasonable endeavours to agree appropriate terms to mitigate the effects of the Force Majeure Event and to facilitate the continued performance of this Agreement. Where FSWCA is the affected party, it shall take and/or procure the taking of all steps to

overcome or minimise the consequences of the Force Majeure Event in accordance with Good Industry Practice.

- 31.5 The affected party shall notify the other party as soon as practicable after the Force Majeure Event ceases or no longer causes the affected party to be unable to comply with its obligations under this Agreement. Following such notification, this Agreement shall continue to be performed on the terms existing immediately before the occurrence of the Force Majeure Event unless agreed otherwise in writing by the parties.
- 31.6 The party not affected by the Force Majeure Event may, during the continuance of any Force Majeure Event, terminate this Agreement by written notice to the other party if a Force Majeure Event occurs that affects all or a substantial part of the Project and which continues for more than fifty (50) Working Days.

32. PREVENTION OF CORRUPTION

- 32.1 FSWCA:
- (a) shall not and shall procure that all of its Personnel shall not, in connection with this Agreement commit a Prohibited Act.
 - (b) warrants, represents, and undertakes that it is not aware of any financial or other advantage being given to any person working for or engaged by the Council, or that an agreement has been reached to that effect, in connection with the execution of this Agreement, excluding any arrangement of which full details have been disclosed in writing to the Council before execution of this Agreement.
- 32.2 FSWCA shall if requested, provide the Council with any reasonable assistance, at the Council's reasonable cost, to enable the Council to perform any activity required by any relevant government or agency in connection with this Agreement for the purpose of compliance with the Bribery Act.
- 32.3 If FSWCA notifies the Council that it suspects or knows that there may be a breach of clause 32.1, FSWCA must respond promptly to the Council's enquiries, co-operate with any investigation, and allow the Council to audit books, records and any other relevant documentation in accordance with clause 28 (Audit).
- 32.4 The Council may terminate this Agreement by written notice with immediate effect if FSWCA, or its Personnel (in all cases whether or not acting with FSWCA's knowledge) breaches clause 32.1. In determining whether to exercise the right of termination under this clause 32.4 the Council shall give all due consideration, where appropriate, to action other than termination of

this Agreement unless the prohibited act is committed by FSWCA or a senior officer of FSWCA or by an employee, Sub-Contractor or supplier not acting independently of FSWCA. The expression "not acting independently of" (when used in relation to FSWCA or a Sub-Contractor) means and shall be construed as acting:

- (a) with the Council; or,
- (b) with the actual knowledge;

of any one or more of the directors of FSWCA or the Sub-Contractor (as the case may be); or

- (c) in circumstances where any one or more of the directors of FSWCA ought reasonably to have had knowledge.

32.5 Any notice of termination under clause 32.4 must specify:

- (a) the nature of the prohibited act;
- (b) the identity of the party whom the Council believes has committed the prohibited act; and
- (c) the date on which this Agreement will terminate.

32.6 Despite clause 19 (Dispute resolution), any dispute relating to:

- (a) the interpretation of this clause 32; or
- (b) the amount or value of any gift, consideration, or commission,

shall be determined by the Council and its decision shall be final and conclusive.

32.7 Any termination under clause 32.4 will be without prejudice to any right or remedy which has already accrued or subsequently accrues to the Council.

33. CONSEQUENCES OF TERMINATION

33.1 On termination of this Agreement FSWCA shall procure that all data and other material belonging to the Council (and all media of any nature containing information and data belonging to the Council or relating to the Project), shall be delivered to the Council forthwith; provided always that FSWCA shall be entitled to retain one copy for record keeping purposes and copies previously backed up for disaster recovery purposes.

33.2 On termination of this Agreement, in accordance with clause 18 (Term and Transfer of Ownership of the Solar PV System) the Council will have the option of asking FSWCA to either (1) remove the Solar PV System and all

relevant infrastructure at its own expense or (2) transfer ownership of the Solar PV System and all relevant infrastructure to the Council.

- 33.3 In the event this Agreement is terminated (whether in whole or in part) in accordance with clause 30.2 (a) (Termination for Breach), FSWCA shall be entitled to Compensation from the Council.
- 33.4 Expiry or termination of this Agreement, however arising, shall not affect or prejudice the accrued rights of the parties as at expiry or termination or the continuation of any provision expressly stated to survive, or implicitly surviving, expiry or termination.
- 33.5 Without prejudice to the foregoing generality, clauses 18 (Term and Transfer of Ownership of the Solar PV System), 19 (Dispute Resolution), 21 (Warranties), 22 (Limitations and Exclusions), 23 (Indemnities), 27 (Confidentiality), 28 (Audit), 33 (Consequences of Termination), 34 (Waiver), 35 (Cumulation of Remedies), 39 (Notices) and 41.1 (Governing Law and Jurisdiction) and Part 1 of the Schedule (Definitions and Interpretation), shall survive termination or expiry of this Agreement and continue in full force and effect.

GENERAL PROVISIONS

34. WAIVER

No failure or delay by either party in enforcing its respective rights will prejudice or restrict the rights of that party, and no waiver of any such rights or of any breach of any contractual terms will be deemed to be a waiver of any other right or of any later breach. In particular, but without limitation to the generality of the foregoing, any prior acceptance or approval communicated by the Council to FSWCA in respect of the Project or any omission on the part of the Council to communicate such prior acceptance or approval shall not relieve FSWCA of its obligations to deliver the Project in accordance with the provisions of this Agreement.

35. CUMULATION OF REMEDIES

Subject to the specific limitations set out in this Agreement, no remedy conferred by any provision of this Agreement is intended to be exclusive of any other remedy except as expressly provided for in this Agreement and each and every remedy shall be cumulative and shall be in addition to every other remedy provided for in this Agreement or existing in law.

36. SEVERABILITY

If any provision of this Agreement is held invalid, illegal or unenforceable for any reason by any court of competent jurisdiction, such provision shall be severed without effect to the remaining provisions. If a provision of this Agreement that is fundamental to the accomplishment of the purpose of this Agreement is held to any extent to be invalid, the Council and FSWCA shall immediately commence good faith negotiations to remedy that invalidity.

37. PARTNERSHIP OR AGENCY

Nothing in this Agreement shall be construed as constituting a partnership between the parties or as constituting either party as the agent of the other for any purpose whatsoever except as specified by the terms of this Agreement.

38. PUBLICITY

FSWCA shall not:

- (a) make any press announcements or publicise this Agreement or its contents in any way; or
- (b) use the Council's name or brand in any promotion or marketing or announcement of orders,

without the prior written consent of the Council, such consent not to be unreasonably withheld or delayed.

39. NOTICES

39.1 Any notice, demand or communication in connection with this Agreement shall be in writing, marked for the attention of the Service Lead, Asset Management & Community Asset Transfer (in the case of the Council) or Secretary (in the case of FSWCA) and delivered personally or sent by pre-paid first class post to the recipient's address as set out at the beginning of this Agreement or to any other address which the recipient has notified in writing to the sender prior to dispatch.

39.2 The notice, demand or communication is deemed given:

- (a) if delivered personally, at the time of delivery to the address provided for in this Agreement; or
- (b) if sent by pre-paid first-class post, on the second Working Day after posting it;

provided that, if it is delivered personally on a day which is not a Working Day or after 4pm on any Working Day, it shall instead be deemed to have been given or made on the next Working Day.

40. ENTIRE AGREEMENT

- 40.1 This Agreement and any documents referred to in this Agreement contain the whole agreement between the parties relating to the subject matter hereof and supersede all prior agreements, arrangements and understandings between the parties relating to that subject matter.
- 40.2 Each of the parties acknowledges and agrees that in entering into this Agreement, and the documents referred to in it, it does not rely on, and shall have no remedy in respect of, any statement, representation, warranty or understanding (whether negligently or innocently made) of any person (whether party to this Agreement or not) other than as expressly set out in this Agreement as a warranty. The only remedy available to it for breach of the warranties shall be for breach of contract under the terms of this Agreement. Nothing in this sub-clause shall, however, operate to limit or exclude any liability for fraud.
- 40.3 No variation of this Agreement or of any of the documents referred to in it shall be valid unless it is in writing and signed by or on behalf of each of the parties.
- 40.4 In the event of and only to the extent of any conflict between the terms and conditions of this Agreement (including the Schedule) and other documents referred to in this Agreement, the conflict shall be resolved in accordance with the following order of preference:
- (1) the main body of this Agreement.
 - (2) Part 1 of the Schedule (Definitions and Interpretation).
 - (3) Part 8 of the Schedule (The Licence).
 - (4) any other Part of the Schedule; and
 - (5) any other document referred to in this Agreement.

41. RIGHTS OF THIRD PARTIES

- 41.1 No term of this Agreement shall be enforceable by a third party (being any person other than the parties and their permitted successors and assignees).

42. GOVERNING LAW AND JURISDICTION

42.1 This Agreement and any dispute or claim arising out of or in connection with it or its subject matter shall be governed by and construed in accordance with Scots Law and, subject to clause 19 (Dispute Resolution) subject to the exclusive jurisdiction of the Scottish Courts.

IN WITNESS WHEREOF this Agreement comprising of this page and the 30 preceding pages together with the Schedule in 9 Parts annexed hereto has been executed in counterparts and in duplicate as follows:-

**FOR AND ON BEHALF OF
SOUTH AYRSHIRE COUNCIL**

..... Witness

at Full Name

on January 2025 Address

by

..... Proper Officer
/ Authorised Signatory

..... Full Name

before the witness set out opposite:-

**FOR AND ON BEHALF OF
FORT, SEAFIELD & WALLACETOWN COMMUNITY ASSOCIATION**

.....Witness

on January 2025 by Full Name

..... Director Address

..... Full Name

..... Director

..... Full Name

before the witness set out opposite:-

This is Part 1 of the Schedule referred to in the foregoing Agreement

1. DEFINITIONS AND INTERPRETATION

- 1.1 The definitions and rules of interpretation in this Part 1 of the Schedule apply in this Agreement.

Agreement: this Agreement together with the Schedule (as may be amended or updated from time to time).

Applicable Laws: any applicable law, statute, bye-law, regulation, order, regulatory policy, guidance or industry code, rule of court or directives or requirements of any Regulatory Body, delegated or subordinate legislation or notice of any Regulatory Body.

Authorised Representatives: The persons respectively designated as such by the Council and FSWCA, the first such persons being set out in Part 3 of the Schedule (Contract Management).

Bribery Act: The Bribery Act 2010 and any subordinate legislation made under that Act from time to time together with any guidance or codes of practice issued by the relevant government department concerning the legislation.

Code: The Scottish Ministers' Code of Practice on the Discharge of the Functions of Public Authorities under the Freedom of Information (Scotland) Act 2002 and the Environmental Information (Scotland) Regulations 2004.

Commercially Sensitive Information: the information of a commercially sensitive nature relating to FSWCA, its intellectual property rights or its business or which FSWCA has indicated to the Council that, if disclosed by the Council, would cause FSWCA significant commercial disadvantage or material financial loss including, without limitation, the information set out in Part 8 of the Schedule.

Community Benefit Fund: the fund generated out of profit from the sale of electricity to the Council and export to the grid less the operational costs of FSWCA.

Compensation: the amount, to be agreed by the parties, paid by the Council to FSWCA in the event of termination under clause 30.2 (a) of this Agreement.

Confidential Information: all confidential information (however recorded, preserved or disclosed) disclosed by a party to the other whether before or after the date of this Agreement, which is designated orally or in writing as confidential or which ought reasonably to be considered as confidential and which relates to a party's business including the business, affairs, customers, clients, suppliers, processes, plans or intentions, developments, trade secrets, personnel of the disclosing party and all information derived from any of the above.

Council's Premises: the buildings (including all required access for install and maintenance of solar panels and equipment) identified in the Licence and which are to be made available for use by FSWCA for the provision of the Project on the terms set out in this Agreement.

Data Processor: shall have the same meaning as set out in the Data Protection Act 1998.

Data Protection Legislation: the Data Protection Act 2018 (DPA), the EU Data Protection Directive 95/46/EC, the Regulation of Investigatory Powers Act 2000, the Telecommunications (Lawful Business Practice) (Interception of Communications) Regulations 2000, the Electronic Communications Data Protection Directive 2002/58/EC, the Privacy and Electronic Communications (EC Directive) Regulations 2003 (as amended), the Employment Regulations 1999 Act (Blacklists) Regulations 2010 and all applicable laws and regulations relating to processing of personal data and privacy, including where applicable the guidance and codes of practice issued by the Information Commissioner.

Depreciated Value: the depreciated value of the Solar PV System as shown in the books of FSWCA after applying the depreciation policies of FSWCA which starts in the year after the year the solar panels are installed and are straight line depreciation over the remaining years of the 25-year period of the Licence.

Dispute Resolution Procedure: the procedure set out in clause 19.

Distribution Network Operator: the organisation responsible for connections to the low voltage electricity distribution network which will take the power from the solar panels on the Solar PV System.

FSWCA Works: means all works carried out by FSWCA (and their contractors) including the Solar PV Attachment Works and the Solar PV Ancillary Works.

Educational Package: the educational package likely to include 'mimic board' monitors, other educational materials and activities in the location specified by the manager of the Relevant Building.

Electricity Network: an electricity distribution system or transmission system regulated by OFGEM or their statutory successor.

Emergency: any occasion or circumstance where at any Relevant Building there is or can reasonably be expected to be an immediate danger or risk to the health and safety of members of the public and/or to the health and safety

of occupiers of the Relevant Building and / or to the Solar PV System or any part or parts of it and / or an immediate danger or risk of material damage occurring to the Relevant Building or to any nearby building or structure.

Environmental Information (Scotland) Regulations: The Environmental Information (Scotland) Regulations 2004 (SI 2004/520) together with any guidance and/or codes of practice issued by the Scottish Information Commissioner or relevant government department in relation to such regulations.

Equipment: those parts of the Solar PV System other than the solar panels, including wiring, inverters, meters, connections and other associated equipment installed as part of this project to a Relevant Building's electricity supply as described in the Specification.

Export Meter: the meter and equipment for measuring electricity exported to the Electricity Network by the Solar PV System.

Export Payments: payments made for electricity generated by the Solar PV System which is exported or deemed to be exported to the Electricity Network.

Financial Year: the financial year of FSWCA ending on 31 August in each year.

FOISA: the Freedom of Information (Scotland) Act 2002, and any subordinate legislation made under the Act from time to time, together with any guidance and/or codes of practice issued by the Scottish Information Commissioner or relevant government department in relation to such legislation.

Force Majeure Event: any cause affecting the performance by a party of its obligations under this Agreement arising from acts, events, omissions or non-events beyond its reasonable control, including acts of God, riots, war, acts of terrorism, fire, flood, storm or earthquake and any disaster, but excluding any industrial dispute relating to FSWCA, FSWCA's Personnel or any other failure in FSWCA's supply chain except where such cause is itself beyond the reasonable control of FSWCA's supplier or sub-contractor.

Generation Meter: installed device to record electricity generated by the Solar PV systems which data will be used to calculate payments due from the Council and PPA

Good Industry Practice: the exercise of that degree of skill, care, prudence, efficiency, foresight and timeliness as would be expected from a company following commonly accepted practices within the relevant industry or business sector.

Grant: the grant of the rights as set out in the Licence

Grant Funding: a sum of money awarded from or paid to either party to the agreement.

Information: has the meaning given under section 73 of FOISA.

Installer: the contractor which will design and install solar panels on the Relevant Buildings on behalf of FSWCA.

Intellectual Property: any and all intellectual property rights of any nature anywhere in the world whether registered, registerable or otherwise, patents, utility models, trademarks, registered designs and domain names, applications for any of the foregoing, trade or business names, goodwill, copyright and rights in the nature of copyright, design rights, rights in databases, moral rights, know-how and any other intellectual property rights which subsist in computer software, computer programs, websites, documents, information, techniques, business methods, drawings, logos, instruction manuals, lists and procedures and particulars of customers, marketing methods and procedures and advertising literature, including the "look and feel" of any websites.

Licence: the rights and obligations relating to the affixing, maintenance, upgrading and repair of a Solar PV System together with all necessary rights of access in respect of the Project between the Council and FSWCA as set out in Part 8 of the Schedule.

Management Reports: the reports to be prepared and presented by FSWCA in accordance with clause 15 (Reporting and Meetings).

Necessary Consents: all approvals, certificates, authorisations, permissions, licences, permits, regulations and consents necessary from time to time for the performance of the Services.

OFGEM: the Office of Gas and Electricity Markets, the organisation which regulates the gas and electricity markets in Great Britain.

Personal Data: shall have the same meaning as set out in the Data Protection Act 2018.

Personnel: FSWCA, its employees, staff, other workers, agents, consultants, Contractors, Sub-Contractors and volunteers who are engaged in delivering the Project.

Power Quality: variations in voltage magnitude, transient voltages and currents and harmonic content in the waveforms of AC power.

PPA: A power purchase agreement between the Council and FSWCA or FSWCA and an electricity supply company, for the generation and purchase of electricity.

PPA Payments: the payments due under the PPA(s) from generation of electricity by the Solar PV System.

Profit: the surplus cash generated by FSWCA after operating costs paid to the Community Benefit Fund which benefits the local community in accordance with Part 7 of the Schedule (Financial Provisions).

Prohibited Act: committing any offence under the Bribery Act and under legislation creating offences concerning fraudulent acts.

Project: the installation, operation, maintenance and monitoring of the Solar PV System by FSWCA at the Relevant Buildings.

Regulated Work: in relation to children shall have the same meaning as set out in Part 1 of Schedule 2 to the Safeguarding Vulnerable Groups (Scotland) Act 2007.

Regulatory Body: those government departments and regulatory, statutory and other entities, committees and bodies which, whether under statute, rules, regulations, codes of practice or otherwise, are entitled to regulate, investigate, or influence the matters dealt with in this Agreement or any other affairs of the Council and "Regulatory Body" shall be construed accordingly.

Relevant Building: means any or each of the properties identified in Part 2 of the Schedule (Relevant Buildings) or such of them as are found suitable pursuant to paragraph 2.1.1 of the Licence, or any building or buildings substituted therefor during the Term in terms of this Agreement.

Relevant Transfer: a relevant transfer for the purposes of TUPE.

Remediation Notice: a notice served by either party in accordance with clause 30 (Termination for Breach).

Repairs Notice: a written notice from the Council to FSWCA specifying:

- (a) the anticipated commencement date for Repair Works;
- (b) the anticipated completion date for Repair Works;
- (c) the nature and extent of Repair Works; and
- (d) those parts of the Solar PV System which, in the reasonable opinion of the Council, are required to be temporarily removed, to enable Repair Works to be effected.

Repair Works: any works of inspection, maintenance, installation, construction, re-routing, replacement, repair or redecoration intended to be carried out to the Relevant Building by the Council which reasonably requires the temporary removal of the Solar PV System to enable such works to be carried out.

Redevelopment Notice: a written notice specifying:

- (a) the anticipated commencement date for the Redevelopment Works provided always that this shall be not less than three (3) months after the date on which the notice is served; and
- (b) the nature and extent of Redevelopment Works.

Redevelopment Works: works by the Council to reconstruct, demolish or undertake major works which reasonably require the removal of the Solar PV System from the Relevant Building.

Replacement Services: any services that are identical or substantially similar to any of the Services and which the Council receives in substitution for any of the Services following the termination or expiry of this Agreement, whether those services are provided by the Council internally or by any Replacement Service Provider.

Replacement Service Provider: any third-party supplier of Replacement Services appointed by the Council from time to time.

Request for Information: a request for information under the FOISA or the Environmental Information (Scotland) Regulations.

Schedule: the schedule annexed to and forming part of this Agreement.

Services: the services to be delivered by or on behalf of FSWCA under this Agreement, as more particularly described in the Service Levels.

Service Levels: the service levels as set out in Part 6 of the Schedule (Service Levels).

Solar PV System: the solar photovoltaic electricity generating system constructed or to be constructed by FSWCA and to be installed on the Relevant Buildings by FSWCA in accordance with the Specification and of such type, size and construction as complies with all Necessary Consents obtained by FSWCA, including all its component parts (such as bases and associated inverters, modules, transformers, control and metering equipment, switches and fuses) and which may comprise several independent systems capable of generating and exporting electricity independently located on different buildings; and if an independent system is installed, being part only of the system described in the Specification, then "Solar PV System" means that independent system installed.

Specification: the technical specification as prepared by FSWCA for the Project including all technical aspects of the Solar PV System Works (such as detailed drawings or structural surveys for roof space for each Relevant Building) (as the same may be updated by FSWCA from time to time), a copy of which shall be made available to the Council.

Solar PV System Ancillary Works: all works necessary to inspect, use, maintain, repair, alter, protect, enlarge, renew, reinstate, replace, remove or dismantle the Solar PV System from time to time.

Solar PV System Attachment Works: all works necessary for the attachment of the Solar PV System to the Relevant Building.

Sub-Contract: any contract between FSWCA and a third party pursuant to which FSWCA agrees to source the provision/installation of any of the Services from that third party.

Sub-Contractor: the contractors that enter into a Sub-Contract with FSWCA.

Term: a period of 25 years from the date of signing of this Agreement.

TUPE: the Transfer of Undertakings (Protection of Employment) Regulations 2006 (SI 2006/246) as amended by The Collective Redundancies and Transfer

of Undertakings (Protection of Employment) (Amendment) Regulations 2014 (CRATUPEAR) and as amended or replaced or any other Regulations implementing the Council Directive 77/187/EEC on the approximation of the laws of the Member States relating to the safeguarding of employees' rights in the event of transfers of undertakings, businesses or parts of undertakings or businesses.

Working Day: any day other than a Saturday or Sunday on which the Scottish clearing banks are open for business.

VAT: value added tax.

- 1.2 Clause, schedule and paragraph headings shall not affect the interpretation of this Agreement.
- 1.3 A **person** includes a natural person, corporate or unincorporated body (whether or not having separate legal personality) and that person's legal and personal representatives, successors and permitted assignee.
- 1.4 The schedule forms part of this Agreement and shall have effect as if set out in full in the body of this Agreement and any reference to this Agreement includes the schedule.
- 1.5 A reference to a company shall include any company, corporation or other body corporate, wherever and however incorporated or established.
- 1.6 Words in the singular shall include the plural and vice versa.
- 1.7 A reference to a statute or statutory provision is a reference to it as it is in force for the time being, taking account of any amendment, extension, or re-enactment and includes any subordinate legislation for the time being in force made under it.
- 1.8 Any obligation in this Agreement on a person not to do something includes an obligation not to agree or allow that thing to be done.
- 1.9 A reference to a document is a reference to that document as varied, assigned or novated (in each case, other than in breach of the provisions of this Agreement) at any time.
- 1.10 References to clauses, parts and the schedule are to the clauses, schedule parts and the schedule of this Agreement; references to paragraphs are to paragraphs of the schedule.
- 1.11 The words **include** or **including** are to be construed as meaning without limitation.

Part 2

Relevant Buildings

This is Part 2 of the Schedule referred to in the foregoing Agreement

1. Newton Primary School. Russell Drive, Ayr, KA8 8JL (Grid Ref: NS341225).
2. St John's Primary School. Whitletts Road, Wallacetown, KA8 OJB (Grid Ref: NS344222).
3. Wallacetown Early Years Centre, Queen Street, Ayr, KA8 ODW (Grid Ref: NS343222)

The foregoing list does not necessarily represent the final list of buildings to be included in the Project. If, on further investigation, any named property is not deemed appropriate for inclusion in the Project by either party or if another property entirely is so deemed, then each party shall work together to identify a suitable substitute or agree on the Council property for inclusion.

This is the Part 3 of the Schedule referred to in the foregoing Agreement

1. AUTHORISED REPRESENTATIVES

1.1 The Council's initial Authorised Representative: Colin Love (colin.love@south-ayrshire.gov.uk)

1.2 FSWCA's initial Authorised Representative:

Alan Roseweir (jojam118@aol.com)

John Allan (jmabusinessconsultants@gmail.com)

2. KEY PERSONNEL

2.1 Alan Roseweir. Chairman, FSWCA

2.2 John Allan. Vice Chairman, FSWCA

3. MEETINGS

3.1 Type FSWCA Board of Trustee Meetings

3.2 Quorum The quorum necessary for the transaction of business at a meeting of the Board of Trustees shall be 50% of the Trustees or 4 Trustees, whichever is the greater and shall include those Trustees not present in person, providing always that Trustees elected by and from the Association Members are in the majority. If at any time the total number of Trustees in office is less than the quorum required, the Trustees are unable to take any decisions other than to appoint further Trustees or to call a general meeting so as to enable the Members to appoint further Trustees.

3.3 Frequency Bi-monthly or in line with the constitution of the FSWCA at the relevant time

3.4 Agenda To be advised ahead of each meeting

4. REPORTS

4.1 Type (including financial) / Contents

(a) Monthly output report – stating the total output per site

(b) Quarterly Management Accounts – including the profit & loss

(c) Year End Financial Accounts – Full accounts

4.2 Frequency See above.

4.3 Circulation list Reports will be sent to FSWCA Board members.

This is Part 4 of the Schedule referred to in the foregoing Agreement**1. DEFINITIONS**

The definitions in this paragraph apply in this schedule:

Effective Date: the date or dates on which the Services (or any part of the Services) transfer from the Council or any Third Party Employer to FSWCA or Sub-contractor, and a reference to Effective Date shall be deemed to be the date on which the employees in question transferred or will transfer to FSWCA or Sub-contractor.

Employee Liability Information: the information that a transferor is obliged to notify to a transferee under Regulation 11(2) of TUPE:

- (a) the identity and age of the employee; and
- (b) the employee's written statement of employment particulars (as required under section 1 of the Employment Rights Act 1996); and
- (c) information about any disciplinary action taken against the employee and any grievances raised by the employee, where the Employment Act 2002 (Dispute Resolution) Regulations 2004 (SI 2004/752) and/or a Code of Practice issued under Part IV of the Trade Union and Labour Relations (Consolidation) Act 1992 relating exclusively or primarily to the resolution of disputes applied, within the previous two years; and
- (d) information about any court or tribunal case, claim or action either brought by the employee against the transferor within the previous two years or where the transferor has reasonable grounds to believe that such action may be brought against FSWCA arising out of the employee's employment with the transferor; and
- (e) information about any collective agreement that will have effect after the Effective Date or the Service Transfer Date, as the case may be, in relation to the employee under regulation 5(a) of TUPE.

Employment Liabilities: all claims, including claims for unpaid salary, redundancy payments, unlawful deduction of wages, unfair, wrongful or constructive dismissal compensation, compensation for sex, race, disability, age, religion or belief, gender reassignment, marriage or civil partnership, pregnancy or maternity, or sexual orientation discrimination, claims for equal pay, claims in respect of pension rights, compensation for less favourable treatment of part-time workers, and any claims (whether in tort, contract, statute or otherwise), demands, actions, proceedings and any award, compensation, damages, tribunal awards, fine, loss, order, penalty, disbursement, payment made by way of settlement and costs and expenses reasonably incurred in connection with a claim or investigation (including any

investigation by the Equality and Human Rights Commission or other enforcement, regulatory or supervisory body), and of implementing any requirements which may arise from such investigation, and reasonable legal costs and expenses.

Relevant Employees: those employees whose contracts of employment transfer with effect from the Service Transfer Date to the Council or a Replacement Service Provider by virtue of the application of TUPE.

Service Provider's Final Staff List: the list of all FSWCA's and Sub-Contractors' Personnel employed or engaged in, or wholly or mainly assigned to, the provision of the Services or any part of the Services at the Service Transfer Date.

Service Provider's Provisional Staff List: the list prepared and updated by FSWCA of all FSWCA's and Sub-Contractors' Personnel employed or engaged in, or wholly or mainly assigned to, the provision of the Services or any part of the Services at the date of the preparation of the list.

Service Transfer Date: the date on which the Services (or any part of the Services), transfer from FSWCA or Sub-contractor to the Council or any Replacement Service Provider.

Staffing Information: in relation to all persons detailed on FSWCA's Provisional Staff List, in an anonymised format, such information as the Council may reasonably request including the Employee Liability Information and details of whether the Personnel are employees, workers, self-employed, contractors or consultants, agency workers or otherwise, and the amount of time spent on the provision of the Services.

Third Party Employee: employees of Third Party Employers whose contract of employment transfer with effect from the Effective Date to FSWCA or Sub-contractor by virtue of the application of TUPE.

Third Party Employer: a service provider engaged by the Council to provide any of the Services to the Council and whose employees will transfer to FSWCA on the Effective Date.

Transferring Employees: employees of the Council or any of their sub-contractors whose contracts of employment transfer with effect from the Effective Date to FSWCA or Sub-Contractor by virtue of the application of TUPE.

2. COMMENCEMENT OF SERVICES

- 2.1 The Council and FSWCA agree that TUPE is unlikely to apply upon commencement of the provision of the Services under this Agreement. In the event that TUPE does apply:

- (a) The Council shall be responsible for all remuneration, benefits, entitlements and outgoings payable in respect of the Transferring Employees, including without limitation, all wages, holiday pay, bonuses, commissions, payments of PAYE, national insurance contributions, pension contributions and otherwise, up to the Effective Date;
- (b) the Council shall indemnify FSWCA or Sub-Contractor in full or against all Employment Liabilities or anything done or omitted to be done in respect of the Transferring Employees prior to the Effective Date;
- c) If any person who is not a Transferring Employee claims or alleges that their employment has transferred to FSWCA or Sub-Contractor under or would have so transferred had they not resigned, then FSWCA or Sub-Contractor shall be entitled to terminate such actual or alleged employment and, provided that such termination takes effect within 2 months of such allegation, the Council shall indemnify FSWCA or Sub-Contractor (as appropriate) in respect of all Employment Liabilities relating to such person's employment, engagement and/or its termination;
- (d) The Council will provide such reasonable assistance, information and documentation in relation to any Transferring Employee or any person who claims that their employment should have transferred to FSWCA or Sub-Contractor as required by FSWCA or Sub-Contractor.

Provided that the above indemnities shall not cover any act or omission of FSWCA or Sub-Contractor.

3. EMPLOYMENT EXIT PROVISIONS

- 3.1 This Agreement envisages that subsequent to its commencement, the identity of the provider of the Services (or any part of the Services) may change (whether as a result of termination of this Agreement, or part or otherwise) and this may result in a transfer of the Services in whole or in part (**Subsequent Transfer**). If a Subsequent Transfer is a Relevant Transfer then the Council or Replacement Service Provider will inherit liabilities in respect of the Relevant Employees with effect from the relevant Service Transfer Date.
- 3.2 FSWCA or Sub-Contractor shall be responsible for all remuneration, benefits, entitlements and outgoings payable in respect of the employees engaged in providing the Services from the Effective Date to the date of any Subsequent Transfer, including without limitation, all wages, holiday pay, bonuses, commissions, payments of PAYE, national insurance contributions, pension contributions and otherwise.
- 3.3 FSWCA shall and shall procure that any Sub-Contractor shall on receiving notice of termination of this Agreement Lease or otherwise, on request from the Council and at such times as required by TUPE, provide in respect of any person engaged or employed by FSWCA or any Sub-Contractor in the provision of the Services, FSWCA's Provisional Staff List and the Staffing Information together with any additional information requested, including information as to the application of TUPE to the employees. FSWCA shall notify the Council of any material changes to this information as and when they occur. FSWCA agrees that, in preparing its Provisional Staff List it will consult with and take into account any information provided by the Council in respect of the designation of such staff.
- 3.4 From the earliest of (i) the date on which notice of early termination of this Agreement (or part of the Services under this Agreement) has been given; and (ii) the date which is 12 months prior to the end of the Term, FSWCA will not (and will procure that its Sub-Contractors will not), without the prior written consent of the Council:
- (a) assign any person to the provision of the Services (or the relevant part) which is the subject of a Subsequent Transfer who is not listed in FSWCA's Provisional Staff List;
 - (b) increase the total number of employees on FSWCA's Provisional Staff List, save for fulfilling assignments and projects previously scheduled and agreed;
 - (c) replace or dismiss or give notice to dismiss any person listed on FSWCA's Provisional Staff List or deploy any other person to perform the Services (or the relevant part), save for fulfilling assignments and

projects previously scheduled and agreed and/or replacing voluntary resignations or staff terminated by due disciplinary process to satisfy previously agreed work streams, provided that any replacement is employed or engaged on the same terms and conditions as the person he/she replaces;

- (d) make, propose or permit any material changes to terms and conditions of those listed on FSWCA's Provisional Staff List or introduce any new contractual or customary practices concerning lump sum or termination payments to any such person or group of persons;
- (e) increase the proportion of working time spent on the Services (or the relevant part) by any person listed on FSWCA's Provisional Staff List.

3.5 At least 28 days prior to the Service Transfer Date, FSWCA shall and shall procure that any Sub-Contractor shall prepare and provide to the Council and/or, at the direction of the Council, to the Replacement Service Provider, FSWCA's Final Staff List, which shall be complete and accurate in all material respects. FSWCA's Final Staff List shall identify which of FSWCA's and Sub-Contractor's Personnel named are Relevant Employees.

3.6 FSWCA warrants to the Council and the Replacement Service Provider that FSWCA's Provisional Staff List, FSWCA's Final Staff List and the Staffing Information (**TUPE Information**) will be true and accurate in all material respects and that no persons are employed or engaged in the provision of the Services other than those included on FSWCA's Final Staff List.

3.7 FSWCA shall and shall procure that any Sub-Contractor shall ensure at all times that it has the right to provide the TUPE Information under Data Protection Legislation.

3.8 Any change to the TUPE Information which would increase the total employment costs of the staff in the six months prior to full or partial expiry or termination of this Agreement shall not (so far as reasonably practicable) take place without the Council's prior written consent, unless such changes are required by law. FSWCA shall and shall procure that any Sub-Contractor shall supply to the Council full particulars of such proposed changes and the Council shall be afforded reasonable time to consider them.

3.9 Within seven Working Days after a Subsequent Transfer, FSWCA will provide to the Council, or relevant Replacement Service Provider, in respect of each person on FSWCA's Final Staff List (and/or any other person whose employment transfers or is alleged to transfer to the Council or Replacement Service Provider: the most recent month's copy payslip data, details of cumulative pay for tax and pension purposes, details of cumulative tax paid,

tax code, details of any voluntary deductions from pay, and bank/building society account details for payroll purposes.

- 3.10 FSWCA shall indemnify and keep indemnified in full the Council and at the Council's request each and every Replacement Service Provider against all Employment Liabilities relating to any claim by or on behalf of any person listed on FSWCA's Final List and/or any other person whose employment or engagement transfers or is claimed to transfer to the Council and/or a Replacement Service Provider (or whose employment is claimed would have so transferred had he not resigned) arising from or connected with
- (a) the actual or claimed employment or engagement of such person or the actual or claimed termination of such employment or engagement prior to the Service Transfer Date
 - (b) any failure by FSWCA and/or any Sub-Contractor to comply with any legal obligation under TUPE, whether under regulation 13 or 14 of TUPE or any award of compensation under regulation 15 of TUPE, under the Acquired Rights Directive or otherwise and, whether any such claim arises or has its origin before or after the Service Transfer Date.
- 3.11 If any person not referred to in FSWCA's Final Staff List claims or alleges that their employment has transferred to the Council or any Replacement Service Provider under TUPE or otherwise as a result of a Subsequent Transfer, or would have so transferred had he not resigned, then the Council or Replacement Service Provider shall be entitled to terminate such actual or alleged employment and, provided that such termination takes effect within 2 months of such allegation, FSWCA shall indemnify the Council and/or the Replacement Service Provider (as appropriate) in respect of all Employment Liabilities relating to such person's employment, engagement and/or its termination.
- 3.12 FSWCA shall, if so requested by the Council, enter into an appropriate deed of indemnity with any Replacement Service Provider on the same terms as appear in paragraphs 3.9 and 3.11 and shall indemnify the Council in respect of any liabilities arising from a failure to do so, including as a result of any liabilities which arise under any back-to-back indemnity provided by the Council to any Replacement Service Provider.
- 3.13 The parties shall co-operate to ensure that any requirement to inform and consult with the employees and or employee representatives in relation to any Relevant Transfer as a consequence of a Subsequent Transfer will be fulfilled.

3.14 It is expressly agreed that the parties may by agreement rescind or vary any terms of this Agreement without the consent of any other person who has the right to enforce its terms or the term in question despite that such rescission or variation may extinguish or alter that person's entitlement under that right.

4. PENSIONS

4.1 FSWCA shall and shall procure that any relevant Sub-Contractor shall offer any employees engaged in the provision of the Services and who are not Transferring Employees with access to a defined contribution Registered Pension Scheme (having the meaning given to that term by Section 150(2) of the Finance Act 2004) in respect of which the employer must match employee contributions up to at least 6% of remuneration.

DRAFT

Part 5

Insurance

This is Part 5 of the Schedule referred to in the foregoing Agreement

The following levels of cover:

- (a) public liability insurance with a limit of indemnity of not less than £5,000,000 in relation to any one claim or series of claims; and
- (b) employer's liability insurance with a limit of indemnity of not less than £10,000,000 or such higher amount as may be in accordance with any legal requirement for the time being in force in relation to any one claim or series of claims.

DRAFT

This is Part 6 of the Schedule referred to in the foregoing Agreement

Service Levels

1. Introduction
2. The Services to be provided
3. Intended Community Benefits
4. FSWCA's obligations
5. Monitoring
6. Payment

1. Introduction

- 1.1. The purpose of the Service Levels is to document the intended service and community benefits to be provided by FSWCA to the residents of South Ayrshire and the Council.
- 1.2. The Service Levels will be reviewed annually.

2. The Services to be provided

- 2.1. FSWCA will:
 - 2.1.1. supply the Council/Relevant Buildings with electricity generated by the Solar PV System which will be located on the roof of each Relevant Building; and
 - 2.1.2. provide and maintain display screens detailing current and total solar PV panel output, in a main circulation area of each Relevant Building.

3. Intended Community Benefits

- 3.1. FSWCA shall create and administer a Community Benefit Fund from the Profits received in selling generated/exported electricity from the Relevant Buildings in line with the PPA.
- 3.2. The surplus profit generated and apportioned to the Community Benefit Fund will be available to FSWCA and any qualifying community organization, operating within Wallacetown, which applies successfully with a project that meets the objectives of FSWCA.
- 3.3. In parallel with the establishment of the Community Benefit Fund, FWSCA will allocate a proportion of surplus profits to establish a Repairs & Contingencies Fund to meet unforeseen expenses related to the running of the project, maintenance of the installed systems and any damage to the Relevant Buildings caused by the project's operation.

- 3.4. The allocation of monies from the Community Benefit Fund shall be determined by FSWCA who will, in principle, favour applications which will have the greatest carbon savings and beneficial impact amongst residents of Wallacetown including to: alleviate fuel poverty, encourage behaviour change relating to carbon reduction, STEM learning opportunities or other relevant community benefit that meets the objectives of FSWCA, and which can show high levels of community support for their application.
- 3.5. FSWCA will continue to work with each Relevant Building for the duration of this Agreement subject to, and in accordance with, FSWCA's principle of allocation. Applications for qualifying activity delivered in the Relevant Buildings will be assessed on the same basis as any other qualifying application.
- 3.6. The Community Benefit Fund will be managed effectively by the FSWCA Board. Where appropriate, the Board may delegate the evaluation of grant applications to a Community Benefit Panel of representatives from the community, Council and other relevant agencies. This Panel would meet periodically throughout each calendar year and make recommendations to FSWCA's Board on which applications should be funded. During each FSWCA Board meeting, any applications received since the last meeting will be reviewed and a decision made on which projects will receive money from the Community Benefit Fund. The FSWCA Board will promote the Community Benefit Fund across key 3rd sector networks to ensure that eligible organisations know of its existence.
- 3.7. The Community Benefit Fund will endeavour to provide educational opportunities on energy issues, fuel poverty and wider sustainability issues to Relevant Buildings and associated communities according to the objectives of FSWCA.
- 3.8. FSWCA will endeavour to provide support and guidance to other community led energy reduction projects and will work with other delivery agencies as necessary.
- 3.9. FSWCA will endeavour carry out activities that contribute towards the reduction of fuel poverty in South Ayrshire.

4. FSWCA's obligations

- 4.1. FSWCA shall align its Rules so that the Council shall be entitled to appoint up to three Representatives onto the Community Benefit Panel (as described at 3.5 above).
- 4.2. FSWCA will work towards having a gender balanced Board of Trustees as the existing Board members step down and seats come up for election at each FSWCA AGM.

- 4.3. All FSWCA personnel/volunteers undertaking educational activities at any of the Relevant Buildings will require to comply with the staff vetting procedures detailed in Clause 9 (Staff vetting) of this Contract.
- 4.4. FSWCA will maintain sufficient process and procedures to ensure that all applications and decisions relating to the Community Benefit Fund are dealt with equitably and transparently and in line with the agreed funding criteria.
- 4.5. FSWCA will work with neighbourhood partnerships and other stakeholders within the Council to help meet agreed energy, sustainability and fuel poverty objectives.
- 4.6. FSWCA will maintain inverters in the PV Solar System installed at Relevant Buildings in good working order (and, in doing so will, where necessary, replace inverters) for the Term with an anticipated lifespan beyond the Term.
- 4.7. FSWCA shall use its reasonable endeavours to ensure that the maximum output of the Solar PV System is maintained throughout this Contract including the timeous replacement of any failed components.
- 4.8. FSWCA will enter into discussions with the Council if, on commencement of works to install the PV systems, the roof of any Relevant Building is found to require significant repairs, with a view to agreeing a contribution from the project towards the cost of those repairs. That contribution may be through a direct payment(s) towards the cost or through an improved reduction in the rate paid by the Council for electricity consumed in the Relevant Buildings. These contributions, where necessary could be spread over several years. This clause 4.8 only applies to unforeseen repairs which only become apparent at the installation phase.

5. Monitoring

- 5.1. FSWCA shall monitor and report on energy production and onsite use in respect of the Relevant Buildings on an annual/6month/3month cycle at the same time that it issues invoices to the Council for electricity consumed or deemed to be consumed in accordance with Part 7 of the Schedule (Financial Provisions)
- 5.2. FSWCA shall monitor and report on Community Benefit Fund applications and awards by written report that will also be made available to FSWCA members at its AGM.
- 5.3. FSWCA shall provide half hourly generation figures for each solar panel installation and details on the amount of electricity exported from the Solar PV System. Half hourly generation figures will be provided on regular basis via an appropriate file transfer protocol or other such arrangement to be agreed.
- 5.4. Monitoring will be carried out in accordance with Clause 12 (Monitoring) of this Contract.

This is Part 7 of the Schedule referred to in the foregoing Agreement.

1. METER READINGS

- 1.1. Meters will be read as required by the PPA and not less than quarterly and at the end of each Financial Year.
- 1.2. At any reasonable time with prior written agreement with the Council, the Council shall permit FSWCA and any other appropriate party with a reasonable interest in inspecting them (including representatives of the Electricity Network and persons to whom FSWCA has sold, or is selling, or is proposing to sell electricity), to have access to the Meters for the purpose of reading and checking them and to have access to the Solar PV System.
- 1.3. The Council shall ensure that the Generation Meter and the Export Meter are accessible at reasonable written notice.

2. SALE OF ELECTRICITY

- 2.1. The Council will provide the roof space of the Relevant Buildings to FSWCA rent free.
- 2.2. In consideration of, and subject to, the Council providing the roof space to the Relevant Buildings to FSWCA rent free, FSWCA shall charge for electricity delivered to the Relevant Buildings included in the scheme at Market Rate available to the Council minus 10% with the rate to be agreed annually between the parties unless a change to this has been agreed by the Council as the result of a Compensation event. At time of signing, Market Rate is that available to the Council through the National Framework negotiated collectively by Scottish Procurement on behalf of Scottish Public Bodies.
- 2.3. FSWCA shall sell any electricity generated by the Solar PV System which is exported, or which is deemed by FSWCA to be exported to an electricity distribution or transmission system regulated by OFGEM. Where the electricity generated by the Solar PV System cannot be satisfactorily metered, both parties shall cooperate and agree on a metering solution even if this is not a supplier installed meter. FSWCA shall be entitled to the Export Payment.
- 2.4. The Relevant Buildings shall be deemed to consume any electricity generated by the Solar PV System which is not exported. The amount consumed is agreed by the parties to be the difference between the electricity shown to be generated by the Generation Meter and the electricity shown to be exported by the Export Meter.

2.5. In any Financial Year the Council shall pay FSWCA for all the electricity metered by the Solar PV System that is consumed (or deemed to be consumed) by the Relevant Buildings at electricity prices as per this Part of the Schedule and fixed for the Term.

2.6. All payments under the PPA shall be for the sole benefit of FSWCA. Payments under the PPA shall be due to FSWCA and not to Council / the Relevant Buildings. The Council will not claim PPA Payments, Export Payments or Renewable Obligation Certificates in relation to electricity generated by the Solar PV System.

2.7. FSWCA shall invoice the Council quarterly for electricity consumed or deemed to be consumed by it in that period and the Council shall pay FSWCA for such electricity within eight (8) weeks of being invoiced for it.

3. RATES

3.1. FSWCA shall be responsible for, and shall pay when due any business rates or increased business rates or similar in respect of or as a result of the installation of the Solar PV System.

4. COMPENSATION

4.1 FSWCA shall be entitled to Compensation in accordance with Clause 30.2(a) (Termination for breach);

4.1. Compensation shall be paid to FSWCA within 30 days of the compensation rate and method being agreed between the parties.

5. SURPLUS PROFIT

5.1. If in any Financial Year commencing after the Financial Year in which the Solar PV System was commissioned, FSWCA makes a net profit after allocation to the Repairs & Contingencies Fund that surplus shall be distributed to the Community Benefit Fund. The Community Benefit Fund will be available to any qualifying community organisation operating within Wallacetown, who applies to FSWCA with a project that meets the objectives of FSWCA. The allocation shall be determined by FSWCA who will in principle favour applications which have the biggest carbon savings impact or help alleviate fuel poverty for residents in Wallacetown or other relevant community benefit that meets the objectives of FSWCA.

5.2. FSWCA shall promptly prepare its accounts for the Financial Year in which any payment is due to the Community Benefit Fund and shall seek to pay the Community Benefit Fund the Profit Share not materially later than the payment of any interest to its members in respect of that Financial Year

(anticipated to be by the latest in the seventh month of the year following the end of the Financial Year).

- 5.3. If the Profit Share attracts VAT then that shall be paid in addition.
- 5.4. It is agreed that it may be necessary for FSWCA, particularly in its first few Financial Years, to retain Profit for working capital, which may defer the distribution of funds to the Community Benefit Fund.

6. LATE PAYMENT

- 6.1. If the Council fails to make any payment due to FSWCA under this Agreement by the due date for payment, then the Council shall pay interest on the overdue amount at the rate of four per cent (4%) per annum above the Bank of England base rate from time to time. Such interest shall accrue on a daily basis from the due date until actual payment of the overdue amount, whether before or after judgment. The Council shall pay the interest together with the overdue amount.

PPA PAYMENTS AND USE OF ELECTRICITY GENERATED

1. All income received from the sale of electricity generated by the Solar PV System on the Relevant Building and exported to the grid shall belong exclusively to FSWCA.
2. The Council will consume electricity generated by the Solar PV System for the benefit of the Relevant Building at a rate to be agreed following the formula described at 2.2 above. For illustrative purposes, rates at time of signing are shown in the table below:

Illustration of Rates for Council's Electricity Consumption		
Building	SAC Market Rate 2024/25	Project Rate (based on agreed formula)
Newton PS	30.4p/kWh	27.5p/kWh
St John's PS	30.4p/kWh	27.5p/kWh
Wallacetown EYC	24.6p/kWh (daytime)	22p/kWh (daytime)

This is Part 8 of the Schedule referred to in the foregoing Contract.

1. THE GRANT

The Council:

1.1. grants to FSWCA, its agents, contractors, workmen and others employed or authorised by FSWCA the right to enter in and onto the Relevant Building (together with any necessary equipment including scaffolding) in order to:

1.1.1. survey the Relevant Building and ascertain its suitability for the installation and operation of a Solar PV System including suitability for the carrying out of Solar PV System Attachment Works and Solar PV System Ancillary Works and (as ancillary thereto) the right to examine all available drawings and information relating to the structure and condition of the Relevant Building which are in the possession or control of the Council; PROVIDED that if any Relevant Building is found by FSWCA to be unsuitable, FSWCA shall so advise the Council in writing. If the Council, acting reasonably, agrees that that Relevant Building is unsuitable, it shall thereupon cease to be a Relevant Building and shall be excluded from this Agreement; and the Council shall use its reasonable endeavours to obtain substitute Relevant Building(s) in accordance with Part 2 of the Schedule (Relevant Buildings); and.

1.1.2. in or upon each Relevant Building carry out and complete the Solar PV System Attachment Works.

1.2. grants to FSWCA the right to carry out and complete the Solar PV System Ancillary Works at all reasonable times and (subject to paragraph 1.4) upon not less than 14 days' notice and by appointment with the head (or equivalent) of the Relevant Building.

1.3. grants to FSWCA the right to use and exclusively occupy that part of the roof of the Relevant Building and airspace above the same as is required for the placing and operation of any panel or panels or other roof-mounted parts of the Solar PV System; and

1.4. grants to FSWCA the right, notwithstanding the terms of paragraph 1.2 to enter the Relevant Building at any time without giving notice but

only in the case of Emergency in order to carry out any works to the Solar PV System.

1.5. The Council reserves its right to enter any Relevant Building at any time and at its discretion to inspect, repair, maintain, install, construct, re-route or replace:

1.5.1. the roof and any structural parts of the Relevant Building.

1.5.2. any Service Media.

but not so as to restrict the benefit to FSWCA of the Grant and taking all precautions reasonably practicable to avoid damage to the Solar PV System. The Council will pay to FSWCA on demand all costs reasonably incurred by FSWCA in making good any such damage to the Solar PV System.

2. THE OBLIGATIONS OF FSWCA

2.1. In the exercise of the rights granted by paragraph 1 above, FSWCA shall at all times:

2.1.1. comply with the terms of all Necessary Consents for the Solar PV System Attachment Works and shall further comply with the provisions of all legislation and all other applicable legislation governing the exercise of such rights;

2.1.2. as part of the surveys referred to in paragraph 1.1.1, FSWCA shall make a record of the condition of the roof of the Relevant Building, for the approval of the Council (acting reasonably) The Council will advise FSWCA in writing on any specific requirements for installation on a property by property basis following the production to it of those records.

2.1.3. carry out the Solar PV System Attachment Works to the Relevant Building in a good and workmanlike manner and at its own expense. FSWCA shall procure that, after completion of the Solar PV System Attachment Works the roof of the Relevant Building is in no worse condition than that recorded in the survey referred to in paragraph 2.1.2 and in particular shall procure that if the roof is recorded as being weather tight it shall be weather tight after completion of the Solar PV System Attachment Works. There shall be excluded from this obligation minor or cosmetic damage, damage resulting from general deterioration of or wear and tear to the Relevant Building in the period from the date of

the survey to the date of completion of the Solar PV Attachment Works and damage which is not solely attributable to the Solar PV Attachment Works.

2.1.4. carry out all Solar PV System Attachment Works in such a way as to use reasonable endeavours to keep to the minimum reasonably practicable interference and inconvenience to the Council and occupants of the Relevant Building; and

2.1.5. resolve any material Power Quality issues within the Relevant Building that arise as a direct result of the Solar PV System.

2.2. FSWCA shall not remove the Solar PV System from a Relevant Building without the consent of the Council (who shall act reasonably in giving or withholding such consent), except that if the Relevant Building users act in such a way that would constitute a serious and material or persistent breach of this Agreement FSWCA has the right to uninstall the Solar PV System or any part of it; but (other than in Emergency, when removal may proceed immediately) before doing so FSWCA will give the Council thirty (30) days written warning of its intent and shall give the Council a reasonable opportunity to comply with this Agreement.

2.3. As soon as is reasonably practicable after commencement of the Term, FSWCA will provide a communications plan and a project programme for review and approval by the Council, such approval not to be unreasonably withheld or delayed.

2.4. FSWCA shall ensure that:

2.4.1. it will comply and cooperate with the Council's reasonable directions (or those of any authorised representative of the Council) regarding the security of the Relevant Buildings; and

2.4.2. only those of FSWCA's personnel that are duly authorised to enter upon the Relevant Buildings for the purposes of providing the Services, do so.

2.5. FSWCA shall notify the Council immediately on becoming aware of any damage caused by FSWCA, its agents, employees or Sub-Contractors to any property of the Council or to any Relevant Building during the Term.

2.6. In the exercise of the rights granted by paragraph 1. above, FSWCA shall at all times:

- 2.6.1. keep and maintain the Solar PV System in good and safe working order including routine inspection in line with Good Industry Practice and comply with all relevant health and safety legislation.
- 2.6.2. carry out all Solar PV System Ancillary Works in such a manner as to use reasonable endeavours to keep to the minimum reasonably practicable interference and inconvenience to the Council;
- 2.6.3. ensure that there will be no material disruption to everyday activities of schools and their pursuits during installation of the Solar PV System.
- 2.6.4. make good any damage caused to the Relevant Building in the course of carrying out the Solar PV System Ancillary Works including any decorative works, so far as reasonably practicable provided always that FSWCA shall not be required to make good any damage which is caused by or results from general deterioration or wear and tear to the Relevant Building or which is not solely attributable to the Solar PV System Ancillary Works;
- 2.6.5. undertake other than to the extent permitted in terms of this Agreement in respect of an Emergency never to take access to the Relevant Building without the prior written approval and by appointment with the Council and the Head (or equivalent) of the Relevant Building.
- 2.6.6. pay all costs in relation to any upgrades or works required as part of the FSWCA works to the existing supply of electricity and associated metering to the Relevant Building.
- 2.6.7. comply with all laws and with any recommendations of the relevant suppliers relating to the supply of electricity to or from the Relevant Building;
- 2.6.8. invite building users, the Council and its representatives to attend a demonstration/handover/commissioning of the Solar PV System.
- 2.6.9. include in its instructions to its installation contractors, suitable provisions for documentation on the Solar PV System that can be stored within the Relevant Building or held by relevant Council officers; and

- 2.6.10. include in the said instructions provision for appropriate labelling of equipment including any specific operational instructions.
- 2.7. Within twelve months following the date of signing of this Agreement FSWCA shall provide to the Council all such information as the Council may reasonably require to allow the Council from time to time to calculate Compensation. To the extent that any such information is not available to FSWCA within the said period of twelve months, using reasonable endeavours, it will be supplied to the Council as soon as it is reasonably practicable if and when it becomes available. All such information shall be deemed Confidential Information.
- 2.8. FSWCA will enter into discussions with the Council if, on commencement of works to install the PV systems, the roof of any Relevant Building is found to require significant repairs, with a view to agreeing a contribution from the project towards the cost of those repairs. That contribution may be through a direct payment(s) towards the cost or through an improved reduction in the rate paid by the Council for electricity consumed in the Relevant Buildings. These contributions, where necessary could be spread over several years. This clause 2.8 only applies to unforeseen repairs which only become apparent at the installation phase.

3. THE COUNCIL'S OBLIGATIONS

- 3.1. The Council shall not authorise, cause, enable (by act or omission) or invite third parties to touch or interfere with the Solar PV System whilst the same remain attached to any Relevant Building except in so far as the same is permitted under this Agreement or in cases of emergency. The Council shall use its reasonable endeavours to prevent unauthorised access to the Relevant Building or to the site of the Solar PV System.
- 3.2. Following the completion of the Solar PV Attachment Works the Council shall repair as soon as is reasonably practicable any fault that develops in the Relevant Building's electrical system and shall indemnify FSWCA in accordance with the Agreement in respect of any such fault save where such fault is caused by FSWCA's equipment or installation works.
- 3.3. The Council shall use its best endeavours to procure that the Solar PV System is not affected by shading to any greater extent than as at the date of completion of the Solar PV System Installation Works, and shall prevent shading so far as it is within the Council's power, using reasonable endeavours, to do so.

3.4. In respect of the Relevant Buildings which are schools, if the Solar PV System is installed during term time or at any time when third parties may have access to the installation works, the Council shall ensure that the school shall undertake such necessary additional safety measures at FSWCA's cost, following consultation with and agreement of FSWCA and its contractors, to prevent access to the installation works and to ensure public safety

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- 3.5. The Council shall use all reasonable endeavours to maintain the electricity supply to the Solar PV System in all Relevant Buildings so that a continuous and safe connection is maintained.
- 3.6. Without prejudice to paragraph 4 (Repair Works) no notification to FSWCA will be required if there is disconnection of supply for a short period (not to exceed 24 hours) to allow the Council to carry out minor works or installation, but in that event the Council will use its reasonable endeavours to provide sufficient information on any outages or answer support queries from FSWCA.
- 3.7. The Council shall take all reasonable care of the Solar PV System and, except in the case of Emergency, shall not change or interfere with it or permit it to be interfered with without the express consent of FSWCA.
- 3.8. If the Council wishes to change the location of the Solar PV System or any part of it, the Council shall obtain the prior consent of FSWCA, which consent shall not be unreasonably withheld or delayed provided such change is carried out at the cost and expense of the Council and the change does not materially affect the electrical generation from the Solar PV System or FSWCA's entitlement to PPA Payments.

4. REPAIR WORKS

- 4.1. In the event that the Council intends to carry out Repair Works to the roof of the Relevant Building or other parts of the Relevant Building which may impact on the operation of the Solar PV System:
 - 4.1.1. the Council shall serve a Repairs Notice on FSWCA;
 - 4.1.2. the Council will carry out the Repair Works as expeditiously as possible, and so as to minimise loss of PPA Payments and / or Export Payments to FSWCA.
 - 4.1.3. if necessary and as stated in the Repairs Notice, FSWCA shall, prior to the expiry of the notice period specified in the Repairs Notice (which, for the avoidance of doubt, will not be less than six weeks), remove at the expense of the Council such parts of the Solar PV System as are specified in the Repairs Notice and any other parts which FSWCA acting reasonably considers require to be removed in the circumstances;

4.1.4. the Council shall immediately upon completion of the Repair Works in respect of which the Repairs Notice was served notify FSWCA and shall afford FSWCA such rights as required to reinstate the Solar PV System removed under this paragraph 4 at the expense of the Council; and

4.1.5. service of a Repairs Notice shall amount to a temporary modification of the provisions of this Agreement only and shall not terminate or prejudice the continuing effect of this Agreement. If as a consequence of undertaking such repairs the Solar PV System is disconnected for a significant period, the Council entirely at its own discretion may consider paying compensation to FSWCA for loss of revenue until the Solar PV System is reconnected.

5. REDEVELOPMENT WORKS

5.1. If the Council intends to carry out Redevelopment Works the Council shall serve a Redevelopment Notice upon FSWCA.

5.2. Following service of a Redevelopment Notice, the Council and FSWCA shall discuss and negotiate in good faith to determine whether the Solar PV System can be relocated in accordance with the PPA terms and in such a location to deliver similar electrical output.

5.3. If either the Solar PV System cannot be relocated in accordance with the PPA terms or failing agreement pursuant to paragraph 5.2 within two months following service of the Redevelopment Notice, the Relevant Building shall be excluded from this Agreement.

6. THE COUNCIL WARRANTY OF OWNERSHIP

6.1. The Council hereby warrants that it is the heritable proprietor of the Relevant Building (or its part of the Relevant Building) and that it has obtained all necessary consents relating to the Relevant Building (or its part of the Relevant Building) (or relevant part thereof) at the date of the Council's execution of this Agreement.

6.2. The Council does not warrant that the Relevant Building is suitable for the purposes for which the Grant is made, or exercise of the rights granted to FSWCA.

6.3. For the avoidance of doubt, nothing herein contained or implied or done in terms of this Agreement shall prejudice or affect the powers,

rights, duties and obligations of South Ayrshire Council or its statutory successors as local authority, Planning Authority, Building Control Authority, Roads Authority or similar such authority under or by virtue of any public or local Act, order, statutory instrument, regulation or byelaw or relieve FSWCA of the necessity of obtaining from the Council in said capacity all consents, permissions, warrants or approvals as may be requisite under or by virtue of any such public or local Act or others.

7. EXCLUSION OF BUILDINGS FROM THE AGREEMENT

If:

- 7.1. the Relevant Building is destroyed, by any cause, or is damaged to the extent that the continued location on the Relevant Building of the Solar PV System is in the reasonable opinion of FSWCA impracticable or commercially undesirable save where such destruction or damage is caused by the negligence of FSWCA; or
- 7.2. FSWCA finds, when carrying out the Solar PV System Attachment Works, that the Relevant Building contains any substance generally recognised as hazardous or as dangerous to human health (for example, asbestos), and FSWCA and the Council, each acting reasonably are unable to agree a means by which the risk of the presence of such material can be mitigated or removed to allow the completion of the Solar PV Attachment Works; or
- 7.3. (without prejudice to the Council's obligations in terms of paragraph 3.3) in consequence of any change in the built environment in the vicinity of the Relevant Building the operation of the Solar PV System is adversely affected by shadowing or like cause, and FSWCA and the Council, each acting reasonably, are unable to agree a re-location on the Relevant Building of the Solar PV System such as to resolve the issue

then, in any such case that Relevant Building shall be excluded from this Agreement with effect from, as the case may be, (i) the date of the destruction or damage, (ii) the date from which the parties are unable to agree a means by which the risk of the presence of such material can be mitigated or removed to allow the completion of the Solar PV Attachment Works or (iii) the date from which the parties are unable to agree a re-location on the Relevant Building of the Solar PV System such as to resolve shadowing or like cause and another Relevant Building(s) shall be substituted in place of an excluded Relevant Building(s).

8. ALIENATION BY THE COUNCIL

In the event of the Council disposing of its interest in any Relevant Building, in whole or in part that building shall cease to be a Relevant Building for the purposes of this Agreement as at the date of the disposal if the Council fails to obtain the consent of any new owner of any Relevant Building to the installation of the Solar PV System. The Council shall work with FSWCA and using its best endeavours, attempt to identify a suitable, alternative Relevant Building.

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Part 9

Commercially Sensitive Information

This is Part 9 of the Schedule referred to in the foregoing Contract

Information	Part 7 of the Schedule (Financial Provisions) including the price at which FSWCA sells electricity to the Council.
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Appendix 2 – Risk Register, Wallacetown Community Energy Project

Risk	Likelihood	Impact	Mitigation
Failure to identify suitably experienced and qualified contractors.	Low	High	Procurement undertaken by FSW Association with support from PDS. Contracts advertised via PCS and networks. Robust tender evaluation process.
Failure to gain grid connection	Low	Medium	Distribution Network Operator has confirmed grid connection. Alternative options include local battery storage and EV charging points. Would not impact use of electricity by host schools.
Failure of PV systems once installed	Medium	Medium	Robust procurement process to identify appropriately qualified contractors and suppliers. Components installed to industry standards supported by guarantees. Regular inspection and maintenance throughout project lifespan in collaboration with SAC's Property Maintenance team.
Roofs and/or panels require repair	High	Medium	Regular maintenance of PV systems will be programmed and undertaken by the project's management contractor. Project will collaborate with SACs Education and Property Maintenance Teams to facilitate required works and minimise impact on school operations. Panels will be removed and reinstated to allow roof repairs in-line with Project Agreement. Annual allocation by project to cover planned maintenance and ad-hoc repair costs.
SAC decide to close or otherwise dispose of the buildings	Medium	Medium	At this time, no disposals or change of use are planned. SAC will engage with FSW Association on any future change and work collaboratively to identify alternative host buildings if possible. Detailed in Project Agreement.
Changes to legislation negatively impacting the project	Low	Medium	Broad political support for Net Zero principle. Anticipate opportunity to participate in consultation ahead of any significant change.
Changes in energy market	High	Medium	It is likely the market and applicable rates will fluctuate. Over 25 years impact is likely to be low but

			projections can be adjusted as required.
Wider Political Factors	Medium	Low	Changes are expected. Projections can be adjusted as required.
Changes to weather patterns	Medium	Medium	Projections taken from Feasibility Study will be adjusted as required based on actual performance.
Removal of panels after 25 year period	High	Low	As per Project Agreement, panels will be removed after 25 years, at the expense of FSW Association or transferred to SAC ownership.

Integrated Impact Assessment Summary Report

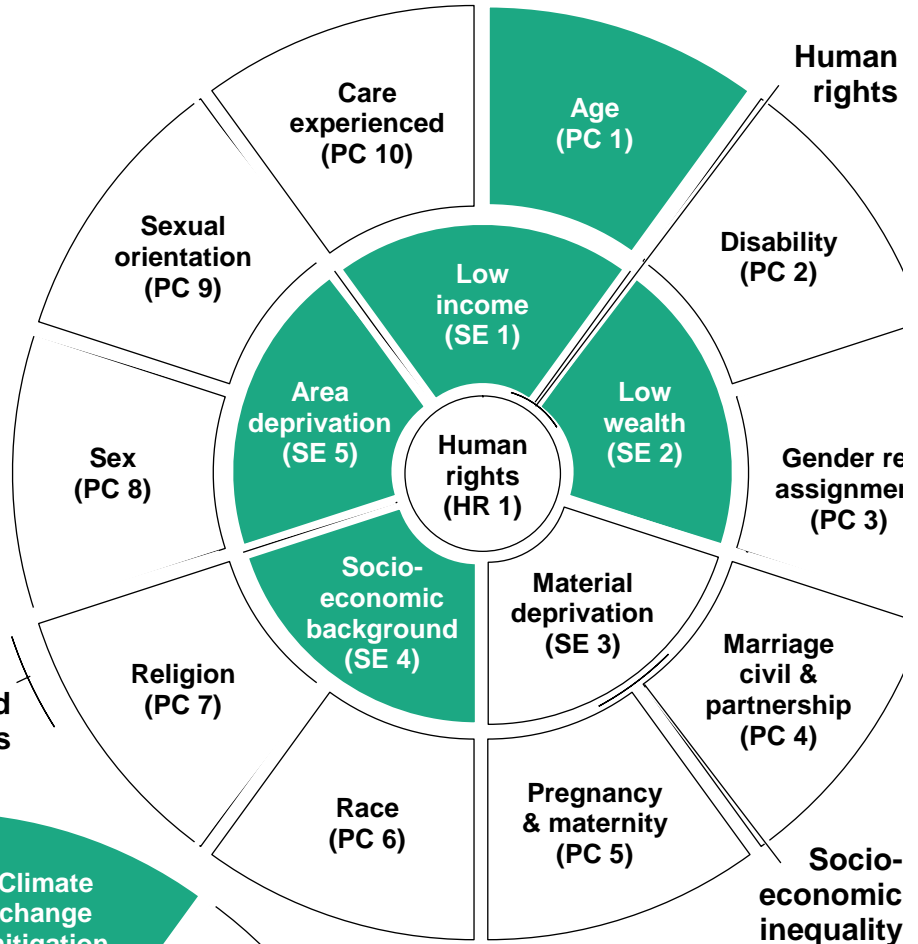
Wallacetown Community Energy Project



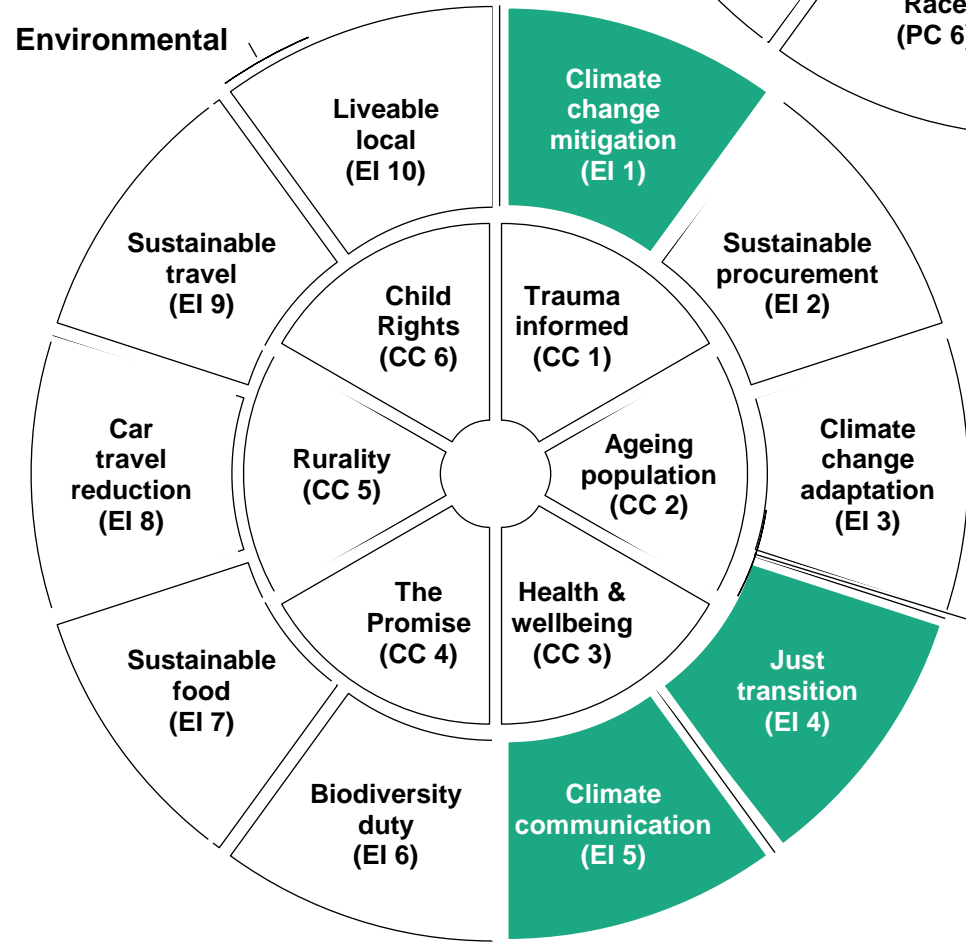
Completed by:

Colin Love,
Team Leader Community Asset Transfer,
Asset Management & Community Asset Transfer

Date started: 09/10/24



Protected characteristics



Environmental

Cross-Cutting

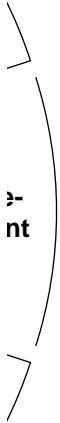
negative impact	uncertain / not clear
positive impact	no impact / not applicable

To be implemented

01/1

Review

Oversight Panel



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South Ayrshire Council

**Report by Director of Housing, Operations and Development
to Cabinet
of 21 January 2025**

Subject: Pavement Parking Enforcement - Update

1. Purpose

- 1.1 The purpose of this report is to provide an update to Cabinet on the road assessments that have been undertaken relating to new pavement parking prohibitions underpinned by the Transport (Scotland) Act 2019; to provide an update on the work undertaken to progress the implementation plan; and to seek approval for the preparation and promotion of an Exemption Order which would apply an exemption to one street which has met the relevant criteria.

2. Recommendations

2.1 It is recommended that the Cabinet:

- 2.1.1 agrees to the exemption proposed for Stonefield Park, Ayr and, subject to Regulatory Panel approval, and notes the Head of Roads' intention to commence the process to prepare and promote an Exemption Order under the Transport (Scotland) Act 2019;**
- 2.1.2 notes the progress made in preparation of the uptake of pavement parking enforcement powers; and**
- 2.1.3 otherwise, notes the contents of the report.**

3. Background

- 3.1 At its meeting held on 16 January 2024, Cabinet agreed to approve the proposal to commence work towards implementing pavement parking enforcement and to note the intention to present to Cabinet a future report relating to the results of street assessments and a proposed future Exemption Order.
- 3.2 Exemptions which allow pavement parking apply to emergency services and medical practitioners responding to emergencies, accidents or in the normal course of their duties. Further exemptions apply to postal service providers in the course of the collection or delivery of goods which cannot be achieved without the vehicle being parked on a pavement. There are also exemptions for vehicles used in connection with roadworks and the removal of obstructions.
- 3.3 The Act further allows for the promotion of Exemption Orders to specific locations applying strict criteria. Consideration can be given to exempt a street or parts of a street if:

- The pavement is of sufficient width to allow 1.5m to remain unobstructed when any part of a vehicle is parked on it; and
- The width of the carriageway associated with the pavement is such that any vehicle parked on it would obstruct an emergency vehicle.

3.4 [The Pavement Parking Prohibition \(Exemption Orders Procedure\) \(Scotland\) Regulations 2022 \(legislation.gov.uk\)](#) is the Statutory Instrument which sets out the regulations relating to the promotion of Exemption Orders and prior to making an order, Local Authorities are obliged to publish its proposals and consider any resultant representations.

4. Proposals

Exemptions

4.1 A desk top exercise which applied the RAG methodology helped identify streets which required day / night inspections to establish if exemptions should be considered. Feedback gathered through a dedicated email account, social media accounts and through information received via Elected Members has also been considered.

4.2 The exemption criteria has been applied consistently and the majority of locations visited were quickly ruled out from any further consideration. At these locations where pavement parking was observed, the conclusion was that in shifting vehicles onto the carriageway, streets would still be passable with care.

4.3 In many cases, residents will be required to compromise or take cognisance of the fact that they may not be able to park immediately to the front of their properties.

4.4 However, Members are asked to note that the effects of the enforcement of pavement parking legislation on parking behaviour shall be monitored and further action may be taken as necessary to ensure compliance with the Act and the continued promotion of road safety.

4.5 A map showing the proposed exemption is listed in [Appendix 1](#) for Member's reference.

Implementation Plan

4.6 Whilst there has been significant progress made the original target implementation date of 28 October 2024 has not been met. The work to prepare the back office systems for the implementation of enforcement procedures continues. The parking database is being reconfigured to accommodate Penalty Charge Notices issued under the new contravention codes and new templates have been prepared for the associated legal notices. Appropriate training shall be rolled out in due course.

4.7 As things stand, it is anticipated that the Exemption Order will be prepared and ready for consultation and advertising by 28 February 2025. Thereafter, allowing for any maintained objections which would require further committee consideration, and subsequent line and sign installations, full implementation of the Exemption Order is not expected to be achieved until 30 September 2025.

- 4.8 However, it should be noted that commencement of pavement parking enforcement is not dependent upon the aforementioned Exemption Order process. Provided the database reconfiguration is completed and fully tested, it is proposed to commence a phased approach to pavement parking enforcement from 31 March 2025. Parking Attendants will be tasked with issuing warning notices for an initial 4 week period supported by a range of dedicated media communications prior to the commencement of official enforcement on the week commencing 28 April 2025.

Enforcement Protocol

- 4.9 An enforcement protocol which sets out the Parking Service's approach to enforcement and how the service will react to complaints received directly or through Members shall also be developed and embedded prior to the commencement of formal enforcement activity. This will be based on local needs and will also recognise the experience and knowledge gained by other authorities which have already commenced pavement parking enforcement.

5. Legal and Procurement Implications

- 5.1 This report seeks approval for the promotion of an Exemption Order under the powers conferred by the Transport (Scotland) Act 2019 and following the statutory procedure set out in the Pavement Parking Prohibition (Exemption Orders Procedure) (Scotland) Regulations 2022. Therefore, in terms of the Council's Scheme of Delegation, Traffic Order Regulation approval shall be sought through the Regulatory Panel.
- 5.2 There are no procurement implications that result from these proposals.

6. Financial Implications

- 6.1 Scottish Government has distributed funding to each Local Authority to support the assessment/implementation process and South Ayrshire Council are in receipt of £34,600.
- 6.2 Any additional income generated from the new powers will contribute towards the operational costs of the service or reinvested in roads related projects

7. Human Resources Implications

- 7.1 At present there are seven Full Time Equivalent Parking Attendants who undertake parking enforcement across the Council area. A review is underway to ensure the Council can deliver a proportionate level of enforcement to implement the requirements of Part 6 of the Transport (Scotland) Act 2019 discussed in this paper.

8. Risk

Risk Implications of Adopting the Recommendations

- 8.1.1 There are no risks associated with adopting the recommendations.

Risk Implications of Rejecting the Recommendations

- 8.2.1 Rejecting the recommendations may impact on the reputation of the Council.

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 2](#).

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 undertaken.

12. Link to Council Plan

12.1 The matters referred to in this report contribute to Commitment 6 of the Council Plan: A Better Place to Live / Enhanced Environment through social, cultural and economic activities.

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 Bob Pollock, Portfolio Holder for Economic Development, and the contents of this report reflect any feedback provided.

14. Next Steps for Decision Tracking Purposes

14.1 If the recommendations above are approved by Members, the Director of Housing, Operations and Development 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 Leadership Panel in the 'Council and Leadership Panel 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>
Commence pavement parking enforcement	31 March 2025	Head of Roads
Implement Exemption Order	30 September 2025	Head of Roads

Background Papers **Report to Cabinet of 16 January 2024 - [Pavement Parking Enforcement](#)**

Person to Contact **Jane Corrie, Head of Roads**
County Building, Wellington Square, Ayr, KA7 1DR
Phone: 01563 503164
E-mail: jane.corrie@ayrshireroadsalliance.org

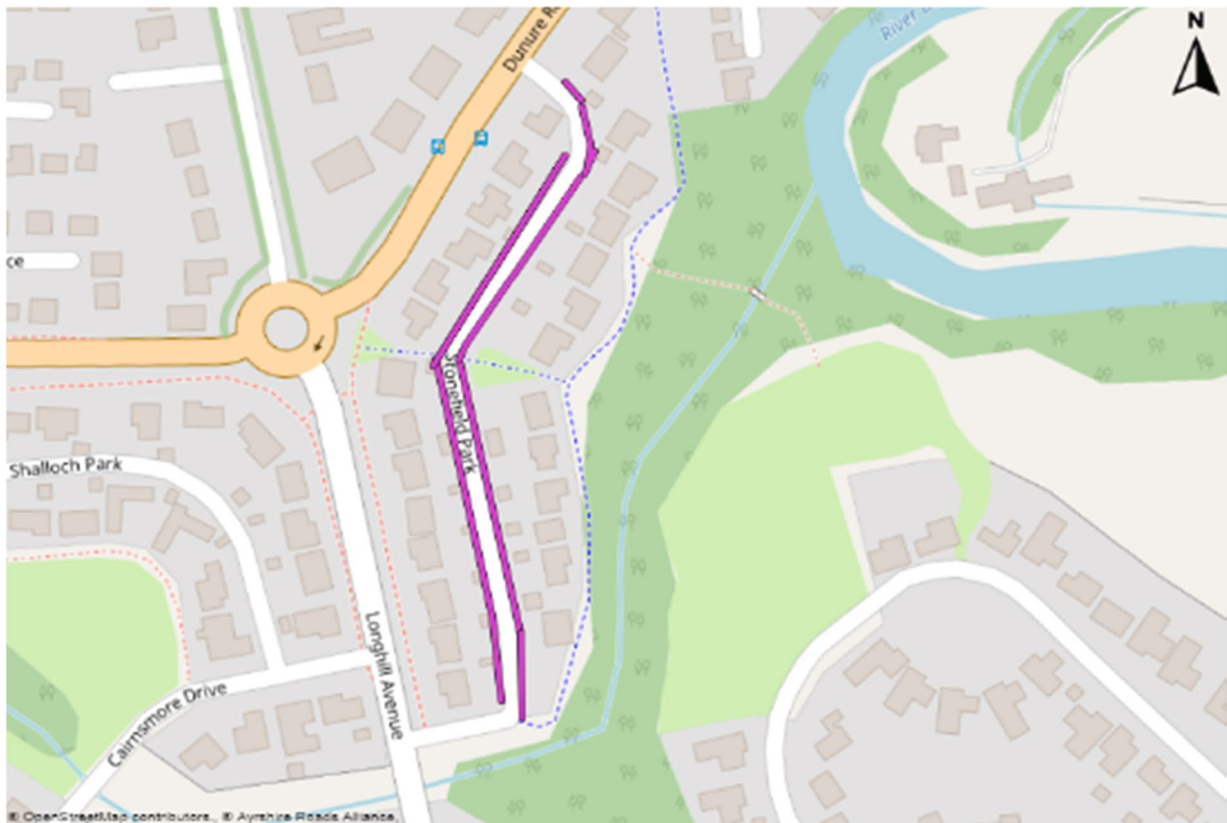
Date: 20 December 2024

Appendix 1
Stonefield Park, Ayr
Exemption Map

SAC Notice No.



South Ayrshire Council
Stonefield Park Ayr (Pavement Parking)



Legend:  Footway parking is exempt at this location



Enquiries to: Jane Corrie
Head of Roads - Ayrshire Roads Alliance
Opera House,
8, John Finnie Street,
Kilmarnock KA1 1DD
Tel: 01563 503160



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: [Equality Impact Assessment including Fairer Scotland Duty](#)

Further guidance is available here: [Assessing impact and the Public Sector Equality Duty: a guide for public authorities \(Scotland\)](#)

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. See information here: [Interim Guidance for Public Bodies](#) in respect of the Duty, was published by the Scottish Government in March 2018.

1. Policy details

Policy Title	Pavement Parking - Exemptions
Lead Officer (Name/Position/Email)	Jane Corrie, Head of Roads Jane.Corrie@ayrshireroadsalliance.org

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	No	Yes
Disability	No	Yes
Gender Reassignment (Trans/Transgender Identity)	No	Yes
Marriage or Civil Partnership	No	Yes
Pregnancy and Maternity	No	Yes
Race – people from different racial groups, (BME) ethnic minorities and Gypsy/Travellers	No	Yes
Religion or Belief (including lack of belief)	No	Yes
Sex – gender identity (issues specific to women & men or girls & boys)	No	Yes
Sexual Orientation – person's sexual orientation i.e. LGBT+, lesbian, gay, bi-sexual, heterosexual/straight	No	Yes
Thematic Groups: Health, Human Rights & Children's Rights	No	Yes

3. What likely impact will this policy have on people experiencing different kinds of social disadvantage? (Fairer Scotland Duty). 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	No adverse impact identified. Low
Advance equality of opportunity between people who share a protected characteristic and those who do not	No adverse impact identified. 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?)	No adverse impact identified. Low
Increase participation of particular communities or groups in public life	No adverse impact identified. Low
Improve the health and wellbeing of particular communities or groups	High positive impact. SAC shall be seen to offer facilities which encourage tourists and positive impacts on the local economy.
Promote the human rights of particular communities or groups	No adverse impact identified. Low
Tackle deprivation faced by particular communities or groups	No adverse impact identified. 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)	<p style="text-align: center;">— YES</p> <p style="text-align: center;">NO</p>
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Rationale for decision:
The rationale for this decision is based on the fact that the paper brings forward proposals for the promotion of pavement parking exemptions in certain streets but only where strict criteria which ensures the provision of minimum footway widths can be preserved. This

criteria has been set by Transport Scotland specifically with wheelchair users, parents with prams and other vulnerable road users in mind.

There are no negative implications associated with these proposals which are designed to deal with known issues around unregulated parking. All objectives shall be applied to ensure equality in approach and inclusion

Signed : Jane Corrie

Head of Roads

Date: 06 December 2024

South Ayrshire Council

**Report by Director of Housing, Operations and Development
to Cabinet
of 21 January 2025**

Subject: Update on Electric Vehicle Charging Tariff

1. Purpose

1.1 The purpose of this report is to provide and update to on the implementation of South Ayrshire Councils electric vehicle (EV) charge point tariff

2. Recommendation

2.1 It is recommended that the Cabinet:

2.1.1 notes minimum fee for Destination and Journey Chargers to remain at £5;

2.1.2 approves Overstay Fee for Journey 50kW chargers to be always applied with NO overnight exemption;

2.1.3 notes the increase tariff in January 2025 and July 2025; and

2.1.4 otherwise notes the contents of this report.

3. Background

3.1 On 23 February 2023, the Cabinet agreed that South Ayrshire Council will partner with North and East Ayrshire Council through Ayrshire Roads Alliance on the Electric Vehicle Infrastructure Fund Pathfinder Project. It was also agreed that all three Ayrshire Councils will align their tariffs.

3.2 On 14 February 2024, the new EV tariff was approved by the Cabinet at South Ayrshire Council which delegates authority to the Head of Roads to periodically review and modify charging tariffs to address fluctuating energy prices and ensure the council remains at a cost neutral position.

3.3 These tariffs were introduced on the 1 April 2024 and the rates are as follows:

- Destination AC 7kW: £0.31 per kWh;
- Destination AC 22kW: £0.31 per kWh; and
- Journey 50kW: £0.37 per kWh.

3.4 The overstay charges are currently as follows:

- Destination AC (7kW- 22kW): £30 after the first 5 hours plus 10 minutes grace between 8am and 10pm;
- Journey 50kW: £30 after the first hour plus 10 minutes grace between 8am and 10pm.

4. Proposals

Feedback from Drivers

- 4.1 Plug-in hybrids have smaller batteries and cannot charge quickly. The smallest battery is roughly 8-10 kWh; thus they will only require £2.48 to £3.10 in electricity based on the current tariff. This would increase to £4 to £5 in electricity based on the July 2025 tariff.
- 4.2 Dropped connections can shorten charging sessions. Drivers may be charged repeated £5 fees for re-connecting attempts. They claim that the disconnection is due to a network issue or a malfunctioning charger and have requested refunds.
- 4.3 Complaints about units not producing power at advertised charging speeds, such as 7kW, 22kW, or 50kW. There are numerous elements that influence the quantity of kWhs drawn over a certain time period, such as the size of the battery and on-board charger, the number of vehicles using the charger, and on DC charging, once the vehicle has reached 80%-90% charge, it will charge at a slower rate

Overstay Fees

- 4.4 Charge Place Scotland switched to a new payment source in April 2024, as a result, they lost the ability to charge timed overstay penalties. The new CPS back office system does not allow the Council to charge a timed overstay fee with exemptions between 10pm. and 8am, and there is no indication of when this functionality will be implemented. As a result, we have been unable to apply the overstay charge as agreed by Members at Cabinet on 14 February, resulting in a loss of revenue for the Council.
- 4.5 An analysis of the tariff on 29 local authorities has been carried out and the findings are as follows:
- The three Ayrshire Councils are the only councils to apply an overnight exemption on Journey 50kW chargers;
 - 26 Councils have overstay fees on the Journey 50kW chargers which are applied at ALL times (no overnight exemption); and
 - Only 3 Councils have no Overstay fees on the Journey 50kW chargers.
- 4.6 The three Ayrshire Councils will be aligned with the other 26 Councils if we remove the exemptions and apply the overstay fee 24/7.
- 4.7 Journey 50kW chargers, typically available on main routes and on-the-go places, can recharge a battery to 80% in 20 minutes to an hour. The exemption between 10pm. and 8am permits drivers to leave their vehicles overnight, rendering the chargers unavailable for use by other drivers who may require a charge on long-distance trips. If a driver wants to charge overnight, it is better to utilise a destination AC charger. An overstay fee that is active 24 hours a day, seven days a week will ensure charger availability and could boost the Council's tariff revenue.

Increase to Current Tariff

- 4.8 The Council aims to have a concession contract in place in 25/26. This new charge point operating company will take over our existing network of EV chargers and will be in control of all warranty, maintenance, and back-office operations, because they bear the risks and ongoing costs, they will receive all of the revenue. The council will ensure through provisions within the contract that there will be a maximum cap on the tariffs, however, should the charge point operator wish to reduce the tariff, they can do so at any point during the contract.
- 4.9 Based on the Zapmap Price Index, the weighted average price to charge an EV on the public charging network in September 2024 was 56p/kWh on slow/fast chargers and 80p/kWh for rapid/ultra-rapid chargers.
- 4.10 Based on the RAC Charge Watch, the average cost was £0.66 / kWh for 7-22kW chargers and £0.78 / kWh for 23-90kW chargers.
- 4.11 The three Ayrshire Council's EV tariffs are 31p/kWh and 37p/kWh this is significantly lower than market rate indicated by both Zapmap and RAC Charge Watch. Table 1 notes the comparison of other local authorities, the current tariff is also lower than the Scottish local authority average.

Local Authority	AC rate	DC Rate
Aberdeen City	£0.47	£0.47
Aberdeenshire	£0.47	£0.47
Angus	£0.55	£0.55
Argyll and Bute	£0.45	£0.45
City of Edinburgh	£0.53	£0.58
Clackmannanshire	£0.50	£0.75
Dumfries and Galloway	£0.55	£0.55
Dundee City	£0.50	£0.55
East Ayrshire	£0.31	£0.37
East Dumbartonshire	£0.40	£0.70
East Lothian (peak)	£0.75	£0.80
East Renfrewshire	£0.40	£0.70
Falkirk	£0.48	£0.69
Fife	£0.40	£0.60
Glasgow City	£0.40	£0.70
Highland	£0.35	£0.70
Inverclyde	£0.50	£0.75

Local Authority	AC rate	DC Rate
Mid Lothian	£0.42	£0.60
Moray	£0.43	£0.56
Na h-Eileanan Siar	£0.45	£0.59
North Ayrshire	£0.31	£0.37
North Lanarkshire	£0.40	£0.70
Orkney Islands	£0.30	£0.38
Perth and Kinross	£0.45	£0.50
Renfrewshire	£0.45	£0.75
Scottish borders	£0.30	£0.60
Shetland Islands	£0.49	£0.59
South Ayrshire	£0.31	£0.37
South Lanarkshire	£0.40	£0.70
Stirling	£0.45	£0.59
West Dumbartonshire	£0.40	£0.50
West Lothian	£0.40	£0.50
Average Cost across 29 local Authorities	£0.45	£0.61

Table 1 – Comparison of EV Tariff across Scottish local authorities – October 2024

- 4.12. There is scope to increase the EV tariff so that we can create a level playing field and attract private sector investment in EV charging infrastructure within Ayrshire.
- 4.13 Recommendation would be to increase tariffs on January 1st, 2025, and again on the 1st July 2025 as per table 2.

From 1 January 2025			
Charger Type	Tariff (p/kWh)	Minimum Fee	Overstay Fee
AC 7kW and 22kW	£0.47	£5.00	£30.00 is applied after 5 hours between 8am – 10pm
Rapid – DC	£0.62	£5.00	£30.00 is applied after 1 hour – always applied with no exemptions

From 1 July 2025			
Charger Type	Tariff (p/kWh)	Minimum Fee	Overstay Fee
AC 7kW and 22kW	£0.50	£5.00	£30.00 is applied after 5 hours between 8am – 10pm
Rapid – DC	£0.70	£5.00	£30.00 is applied after 1 hour – always applied with no exemptions

Table 2 – Tariff Increase figures

4.14 The above tariff in January 2025 is in line with the assumed pricing used in the financial model that supported the funding application for £2.8 million from Transport Scotland. It is only slightly higher than the Scottish local authority average which is £0.45 kWh and £0.61kWh across the other 29 local authorities. With the increase in July bringing the tariff closer to the market rate of £0.56 kWh and £0.80 kWh based on the price index of September 2024.

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 The increase in the EV charging tariff will allow a more cost neutral provision of EV charging across the Council area and provide may provide some additional income to allow repairs and maintenance to be carried out.

7. Human Resources Implications

7.1 There are no Human Resource issues the service will be managed within existing resources.

8. Risk

8.1 *Risk Implications of Adopting the Recommendations*

8.1.1 These risks are outwith the control of the Council and will continue to be monitored.

8.2 *Risk Implications of Rejecting the Recommendations*

8.2.1 The main risk is the level of uncertainty surrounding future energy prices and the maintenance and replacement costs associated with aging EV charge points with the EAC network by not increasing the tariff the council is at risk

for not being able to cover the operational and maintenance costs of these charge points.

8.2.2 This Tariff increase will position the council to be more cost competitive to encourage more private sector involvement as part of the Pan Ayrshire Electric Vehicle Infrastructure project with an update on this also being presented to cabinet..

9. Equalities

9.1 There is an adverse impact. This adverse impact would be against those who are of low income or unemployed this is offset by the individual's responsibility to live within their means. The results of the EQIA will be available on request and a summary published on the website. A copy of the Equalities Scoping Assessment is attached as [Appendix 1](#).

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 Priority 1 of the Council Plan: Spaces and Places/ Moving around and the environment (Outcome 1).

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 Bob Pollock, Portfolio Holder for Economic Development, and the contents of this report reflect any feedback provided.

14. Next Steps for Decision Tracking Purposes

14.1 If the recommendations above are approved by Members, the Director of Housing, Operations and Development 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>
Introduction of fees/ tariffs	1 April 2025	Head of Roads

Background Papers **None**

Person to Contact **Jane Corrie , Head of Roads – Ayrshire Roads Alliance
Opera House, 8 John Finnie Street, Kilmarnock, KA1 1DD; or
County Buildings, Wellington Square, Ayr, KA1 1DR
Phone 01563 503164
E-mail Jane.Corrie@ayrshireroadsalliance.org**

Date: **20 December 2024**

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	Electric Vehicle Charging Tariff
Lead Officer (Name/Position/Email)	Kevin Braidwood, Head of Roads - Kevin.Braidwood@ayrshireroadsalliance.org

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	No	Yes
Disability	No	Yes
Gender Reassignment (Trans/Transgender Identity)	No	Yes
Marriage or Civil Partnership	No	Yes
Pregnancy and Maternity	No	Yes
Race – people from different racial groups, (BME) ethnic minorities and Gypsy/Travellers	No	Yes
Religion or Belief (including lack of belief)	No	Yes
Sex – (issues specific to women & men or girls & boys)	No	Yes
Sexual Orientation – person's sexual orientation i.e. LGBT+, lesbian, gay, bi-sexual, heterosexual/straight	No	Yes

Community or Groups of People	Negative Impacts	Positive impacts
Thematic Groups: Health, Human Rights & Children's Rights	No	Yes

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	No	Yes
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	No	Yes
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	No	Yes
Area Deprivation – where you live (rural areas), where you work (accessibility of transport)	No	Yes
Socio-economic Background – social class i.e. parent's education, employment and income	No	Yes

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
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 type="checkbox"/> YES <input checked="" type="checkbox"/> NO
Rationale for decision:	

There are no negative implications associated with this paper – this paper is provided for the purposes of scrutiny. All objectives shall be applied to ensure equality in approach and inclusion.

Signed : Jane Corrie

Head of Ayrshire Roads Alliance

Date: 13 December 2025

South Ayrshire Council

**Report by Director of Housing, Operations and Development
to Cabinet
of 21 January 2025**

Subject: Update on Ayrshire Roads Alliance Electric Vehicle Infrastructure Strategy with North Ayrshire : Procurement Phase Progress

1. Purpose

1.1 The purpose of this report is to

1.1.1 provide an update on the progress of Ayrshire Roads Alliance collaboration with North Ayrshire Council regarding the Electric Vehicle Infrastructure strategy, specifically focusing on the procurement phase; and

1.1.2 outline the progress made to date, the challenges encountered and provides recommendations for moving forward to ensure the successful deployment of EV infrastructure across the Ayrshire region.

2. Recommendations

2.1 It is recommended that the Cabinet:

2.1.1 notes the progress made by Ayrshire Roads Alliance in the procurement phase of the Ayrshire EV infrastructure strategy in collaboration with North Ayrshire Council; and

2.1.2 notes the continuation of the joint procurement process, with a view to completing the bid evaluation and awarding the contract by August 2025

3. Background

3.1 In response to the Scottish Government's target of phasing out the need for new petrol and diesel cars and vans by 2030, East/ South Ayrshire Councils in partnership with North Ayrshire Council embarked on a regional electric vehicle infrastructure strategy. This strategy seeks to ensure a coordinated approach to expanding EV charging facilities across Ayrshire to support the anticipated increase in electric vehicle adoption

3.2 Mott MacDonald Limited were appointed to develop the business case, which was completed in December 2022. The business case sets out how North, East and South Ayrshire Councils could work together to expand the EV charging

infrastructure network to meet projected EV demand over the next three to four years.

- 3.3 The Cabinet previously approved the PAN Ayrshire EV Strategy on 22nd March 2023 (Electric Vehicle Charging Infrastructure Investment in Ayrshire Paper) which set out a roadmap for the installation of EV charging points in key locations, focusing on urban centres, rural communities, and strategic travel corridors. The procurement phase was identified as a critical stage in securing the necessary infrastructure, funding and operational frameworks to meet the region's future needs.
- 3.4 Within the report of March 2022, the Cabinet approved Model B where all capital investment requirements (besides the element which would be grant funded), future revenues, management, maintenance, repairs running costs and the main capital and revenue risks would all be the responsibility of the commercial sector for the duration of the contract, and therefore there is no further financial burden on the Council.
- 3.5 As part of the same report, it was noted that the concession contract is expected to be for a duration of 20 years. In years 11,12 &13, the EVCI assets will undergo a replacement programme which the operator will be responsible for financing and implementing. Once the concession contract ends, it is expected that we would procure for another concession contract and within that there will be a requirement to replace the existing EVCI's and the end of their useful life.

4. Proposals

Progress to date

- 4.1 Since the launch of the Ayrshire wide strategy the three councils have worked collaboratively to align objectives and pool resources with assistance from Scottish Futures Trust. The joint working group established to oversee the procurement process has made significant progress in identifying potential suppliers, funding opportunities and best practice models for infrastructure deployment.
- 4.2 The Procurement process officially started in July 2023 and is led by East Ayrshire Council. Following the approval of all three councils, the initial process was structured in two stages.

Stage 1 – Market Engagement and Supplier Identification

- 4.3 The Pan Ayrshire Councils collaboratively conducted market engagement exercise with the publication of a Prior Information Notice (PIN) on 11th August 2023. This phase helped to identify key suppliers with the capability to deliver a comprehensive EV charging infrastructure across the region. The PIN was published on Public Contracts Scotland Portal and attracted 79 Notes of Interest from various Suppliers. The PIN Questionnaire contained 43 questions designed to provide valuable market insight and inform the technical specification and tendering procedure. The Council received full responses from 20 Suppliers.
- 4.4 The engagement of consultant Mott MacDonald Limited on 17th September 2024 was agreed to support the 2nd phase of procurement. Mott MacDonald Limited were engaged via the Scotland Excel Engineering and Consultancy Framework. The consultant drafted the initial business case and are already familiar with the project. This engagement will assist with the tender preparation.

Stage 2 – Tender Preparation and Issue

- 4.5 The joint working group in collaboration with Mott MacDonald Limited will develop a detailed tender document, outlining the technical specifications, geographical distribution of charging points and operational requirements. The tender is planned to be issued early January 2025 and the deadline for submission of bids will be Mid May 2025.

Funding and Partnerships

- 4.6 A critical element of the procurement strategy was securing funding from multiple sources to support the large-scale deployment of EV infrastructure. The three councils have successfully applied for and received partial funding from the Scottish government EVIF fund which is designated to support the development of EV charging networks across the area.
- 4.7 Additionally, discussions with private sector partners including charge place Scotland and national utility providers are ongoing. These partnerships aim to make the transition to a private sector company to ensure long term sustainability and maintenance of the infrastructure
- 4.8 As part of the preparation for procurement, desk-based site assessments have been conducted across the three Ayrshires to determine the optimal locations for EV charging points. Locations have been identified based on factors such as high traffic volumes, proximity to the public amenities and accessibility to rural communities. Consultation with the public will also take place to ensure residents have an input into location of chargers.
- 4.9 Despite the progress being made, several challenges have been encountered during the procurement phase:
- 4.10 Rural Coverage: Whilst significant progress has been made in identifying urban and suburban charging locations, challenges remain in ensuring equitable access to EV charging infrastructure in more remote rural areas.
- 4.11 Cost management: with the rising costs of raw materials and components, there is a risk that the final procurement costs may exceed the initial budget estimates. Contingency planning will be essential to mitigate financial risks.
- 4.12 The appointment of a project officer has been successful, and this post will manage the project across the three Ayrshire councils

Next Steps

- 4.13 The procurement phase is expected to proceed to the issue of the tender early January 2025. The Procurement procedure will be a Two-Stage Restricted Procedure whereby the initial Stage 1 Tender is open to all bidders, upon evaluation a restricted number of bidders will be taken forward to Stage 2 Invitation to Tender. The Restricted Procedure duration is around 7 months with Contract Award indicative in July 2025, with contract commencement in August 2025.
- 4.14 The evaluation process will involve scoring supplier based on criteria such as cost effectiveness, technical specifications, and the ability to meet sustainability and carbon reduction targets. The evaluation panel will consist of technical officers from

the three Councils. Once the preferred supplier is selected, the Council will move towards the infrastructure deployment phase.

- 4.15 In parallel the Council will continue to liaise with stakeholders to address challenges related to rural coverage and funding this includes Community Engagement. Ongoing monitoring and reporting mechanisms will be established to ensure that the project remains on track and aligns with both local and national objectives.

5. Legal and Procurement Implications

- 5.1 East Ayrshire Council officers are engaging with internal and external legal advisors for the drafting of the legal documents for the next stage of this EV Infrastructure project.

6. Financial Implications

- 6.1 The procurement and deployment of the EV infrastructure will be funded through a combination of Scottish government grants, private sector contributions. A detailed financial report will be maintained as part of the grant funding to ensure transparency and accountability in the use of public funds.

- 6.2 The Council is investing significantly in the journey to net zero, taking action on climate change and addressing the Climate Emergency. A total of £1 million has In Climate Change Investment Fund has also been assigned to progress a range of low carbon projects The Ayrshire Public Electric Vehicle Charging Business Case is a precursor to accessing external funding. The total capital costs required for funding are approximately £5,400,000. This will be met through private sector investment, grant funding from the Scottish Government and through operational cashflow. By maximising private sector investment, whilst ensuring an attractive rate of return, the grant requirement is optimised to approximately £2,800,000.

7. Human Resources Implications

- 7.1 Not applicable.

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 Should recommendations not be approved this will have a negative impact on the already established collaboration across the three Ayrshire councils, it was also leaving the council at risk of not being able to sustainably develop the fleet and public EV charging network and will impact the ability to meet national set targets for zero emissions vehicles and impact on the councils target of Net Zero by 2024.

9. Equalities

- 9.1 There are no issues identified. As the market matures, hopefully more residents will find EV more affordable, there may come a point where a variety of tariffs could be introduced that supports the potential impact on protected characteristics. The

results of the EQIA will be available on request and a summary published on the website.

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 Commitment One of the Council Plan: Spaces and Places.

13. Results of Consultation

- 13.1 There has been a public consultation on the contents of this report and the details are contained within [Appendix 1](#).
- 13.2 Consultation has taken place with Councillor Bob Pollock, Portfolio Holder for Economic Development, and the contents of this report reflect any feedback provided.

14. Next Steps for Decision Tracking

- 14.1 If the recommendations above are approved by Members, the Director of Housing, Operations and Development 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 Leadership Panel 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>
Prepare draft TROs and commence statutory consultation process	1 February 2025	Head of Roads
Prepare and submit Regulatory Panel report	30 June 2025	Head of Roads
Prepare and submit Cabinet report	31 July 2025	Head of Roads
Implement new parking restrictions	31 January 2026	Head of Roads

Background Papers **Report to Cabinet of 25 April 2023 - [Electric Vehicle Charging Infrastructure Investment in Ayrshire](#)**

Report to Cabinet of 14 February 2024 - [Electric Vehicle Charging Tariff](#)

Scottish Government EVIF Fund Guidelines

Mott MacDonald Limited Business Case

Person to Contact **Kevin Braidwood, Director of Housing, Operations and Development**
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Phone 01292 616 234
E-mail kevin.braidwood@south-ayrshire.gov.uk

Date **9 January 2025**



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: [Equality Impact Assessment including Fairer Scotland Duty](#)

Further guidance is available here: [Assessing impact and the Public Sector Equality Duty: a guide for public authorities \(Scotland\)](#)

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. See information here: [Interim Guidance for Public Bodies](#) in respect of the Duty, was published by the Scottish Government in March 2018.

1. Policy details

Policy Title	SAC Parking Strategy 2020 – 2024 – Ayr Parking Consultation
Lead Officer (Name/Position/Email)	Head of Roads, Ayrshire Roads Alliance

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	No	Yes
Disability	No	Yes
Gender Reassignment (Trans/Transgender Identity)	No	Yes
Marriage or Civil Partnership	No	Yes
Pregnancy and Maternity	No	Yes
Race – people from different racial groups, (BME) ethnic minorities and Gypsy/Travellers	No	Yes
Religion or Belief (including lack of belief)	No	Yes
Sex – gender identity (issues specific to women & men or girls & boys)	No	Yes
Sexual Orientation – person's sexual orientation i.e. LGBT+, lesbian, gay, bi-sexual, heterosexual/straight	No	Yes
Thematic Groups: Health, Human Rights & Children's Rights	No	Yes

3. What likely impact will this policy have on people experiencing different kinds of social disadvantage? (Fairer Scotland Duty). 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	No	-
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	No	-
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	No	-
Area Deprivation – where you live (rural areas), where you work (accessibility of transport)	No	-
Socio-economic Background – social class i.e. parent’s education, employment and income	No	-

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	No adverse impact identified. Low
Advance equality of opportunity between people who share a protected characteristic and those who do not	No adverse impact identified. 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?)	No adverse impact identified. Low
Increase participation of particular communities or groups in public life	No adverse impact identified. Low
Improve the health and wellbeing of particular communities or groups	Positive impact on the local economy.
Promote the human rights of particular communities or groups	No adverse impact identified. Low
Tackle deprivation faced by particular communities or groups	No adverse impact identified. Low

5. Summary Assessment

<p>Is a full Equality Impact Assessment required? (A full Equality Impact Assessment must be carried out if impacts identified as Medium and/or High)</p>	<p><input checked="" type="checkbox"/> YES</p> <p><input type="checkbox"/> NO</p>
<p>Rationale for decision:</p> <p>There are no known negative implications associated with these proposals which are designed to deal with known issues around parking management.</p>	
<p>Signed : Jane Corrie Head of Roads</p> <p>Date: 13 December 2024</p>	

South Ayrshire Council

Report by Director of Communities and Transformation
to Cabinet
of 21 January 2025

Subject: Low Green, Ayr: Digital Connectivity - Common Good Consultation

1. Purpose

- 1.1 The purpose of this report is to provide the Cabinet with the results from the statutory community consultation (under Section 104 of the Community Empowerment (Scotland) Act 2015) in relation to the proposed Events Space WiFi Service on the Low Green and Shorefront areas of Ayr, and having regard to the results of that consultation, seek Cabinet approval to conclude the process to establish the new service.

2. Recommendation

2.1 It is recommended that the Cabinet:

- 2.1.1 notes the results of the public consultation carried out under section 104 of the Community Empowerment (Scotland) Act 2015;**
- 2.1.2 considers and agrees the responses to the representations received as outlined in [Appendix 1](#), approves publication of the responses on the Council website and notification of those who responded to the consultation;**
- 2.1.3 grants authority to the Chief Governance Officer to submit a Petition to the Sheriff Court to obtain Court authority to proceed with the proposal, which constitutes a change of use of a Common Good asset; and**
- 2.1.4 if Court authority is obtained, approves the proposal as presented to Cabinet on 29 October 2024 and authorises the Director of Communities and Transformation to proceed with installation of the necessary equipment to establish the Events Space WiFi Service.**

3. Background

- 3.1 The Cabinet meeting of 29 October 2024 noted the proposal to create an Event Space WiFi service on the Low Green and Shorefront areas of Ayr to attract visitors and enhance the digital experience at major events, subject to completion of a public consultation and subsequent reporting of the Consultation results back to Cabinet;

- 3.2 The proposal is to create a public WiFi network, which will provide event space internet access on the Low Green and Shorefront in Ayr. This will require hardware installations on existing street lighting in the area, augmented by installation of four new galvanised columns along the path through the centre of the Low Green.
- 3.3 The Council has secured £200,000 (two hundred thousand pounds) of grant funding to cover the installation costs through a pan-Ayrshire bid to the 5G Innovation Regions Programme, provided by the Department of Science, Innovation and Technology. Grant conditions require these funds to be spent by 31st March 2025.
- 3.4 It is anticipated the WiFi Service will provide Economic Development and Tourism benefits through two types of digital internet access:
- Private and restricted service for trader access, to guarantee bandwidth for sales related activities.
 - Event attendee service via general public access, which is important for attracting and supporting major events and enhancing the visitor experience.
- 3.5 The Low Green and Esplanade are held in the Ayr Common Good account. A public consultation was undertaken by the Service Lead for Asset Management and Community Asset Transfer, as required under section 104 of the Community Empowerment (Scotland) Act 2015 when proposing to change the use of a Common Good property. The representations received to that Consultation and the Council's responses are included at [Appendix 1](#). The Council is required to have regard to any representations received.
- 3.6 Furthermore, as the Low Green and Esplanade are 'inalienable' Common Good, in terms of Section 75(2) of the Local Government (Scotland) Act 1973, the Council is required to obtain court authority for the change of use to proceed.
- 3.7 The Low Green, Ayr Digital Connectivity Common Good Consultation was open between 09:00hrs on 4 November 2024 and 17:00hrs on 29th December 2024. Notices were placed at locations around the Low Green, and it was hosted on the South Ayrshire Council website <https://www.south-ayrshire.gov.uk/consultations>. Details of the consultation were circulated to Fort, Seafield and Wallacetown Community Council. Ayr West ward elected members were notified. A copy of the notice as posted at the site is included as [Appendix 2](#).
- 3.8 A total of 15 representations were received. Breakdown of responses here:

For	Against	Neutral
6 (40%)	5 (33%)	4 (27%)

- 3.9 The submissions and proposed Council responses are detailed in [Appendix 1](#).

4. Proposals

- 4.1 It is proposed that the Cabinet:

- 4.1.1 agrees the responses to the representations received as outlined in [Appendix 1](#), approves publication of the responses on the Council website and notification of those who responded to the consultation;
- 4.1.2 approves the proposal to create an Events Space WiFi Service on the Low Green and Shorefront, having regard to the outcome of the consultation;
- 4.1.3 requests the Chief Governance Officer to submit a Petition to the Sheriff Court to obtain Court authority to proceed with the proposal; and
- 4.1.4 if Court authority is obtained, requests the Director of Communities and Transformation to proceed with installation of the necessary equipment to establish the Events Space WiFi Service.

5. Legal and Procurement Implications

- 5.1 The recommendations in this report are consistent with legal requirements. Legal Services will be required to petition the Sheriff Court and the subsequent introduction of the service will be dependent on authorisation first being granted by the court. In requesting permission from the Sheriff, it is necessary to demonstrate that the proposed change of use would be for the benefit of the inhabitants of Ayr. A Sheriff may wish to see evidence of community support for the proposal. It is difficult to assess how a Sheriff might judge the arguments for and against the proposal. Nonetheless, the court, in balancing the arguments from both sides is likely to take into consideration the number of responses and the reasons for any objections against any evidence the Council presents of support within the community.
- 5.2 Procurement engagement is in process and due to the tight timescales, is planned via a direct award from Crown Commercial Service (CCS) RM6116 Lot 3a (Smart Cities).

6. Financial Implications

- 6.1 The allocated 5GIR funding is time limited and must be spent before 31 March 2025.
- 6.2 Year 1 costs are covered via the external grant funding and a report will be brought during the term, which will review appetite for ongoing service provision. Indicative costs would be in the region of £23,000 (twenty three thousand pounds) per annum, with some costs from ARA to be confirmed in terms of ongoing maintenance of the 4 new poles and ongoing power costs. It should be noted, if the Council does not support an ongoing provision, there will be no significant remedial costs.
- 6.3 There are cost implications in organising a consultation and any petition to the Sheriff under section 75(2) of the Local Government (Scotland) Act 1973. With reference to the lodging of a petition to the Sheriff, these costs will depend on the complexity of the legal case, whether counsel is required to be instructed, and whether the petition is the subject of challenge. From experience of previous such applications the cost could range from £5,000 where counsel is not involved, to between £20,000 and £40,000 or higher, where there was a lengthy hearing with witnesses and counsel involved.

7. Human Resources Implications

- 7.1 Not applicable.

8. Risk

8.1 *Risk Implications of Adopting the Recommendations*

8.1.1 There is a risk that the benefits realised from the proposal do not justify the ongoing maintenance costs

8.1.2 If the Cabinet decides to authorise the Chief Governance Officer to request permission from the Sheriff Court, there is a risk that the Sheriff will not grant a petition and authorise the change of use of Common Good property. Or, if consent is granted, there may be additional conditions imposed by the Sheriff.

8.2 *Risk Implications of Rejecting the Recommendations*

8.2.1 There is a risk that any delay may result in insufficient time to implement the proposal and draw down the funding.

8.2.2 As the property is held in the Ayr Common Good Account, any proposal for change of use without following the required legal processes could be subject to legal challenge.

9. Equalities

9.1 The report does not involve proposals for policies, strategies, procedures, processes, financial decisions and activities (including service delivery), both new and at review, that affect the Council's communities and employees, therefore an equality impact assessment is not required.

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 all three priority areas within the Council Plan: Spaces and Places; Live, Work and Learn; and Civic and Community Pride.

13. Results of Consultation

13.1 The public was consulted through the Common Good Consultation as outlined in section 3.5 to 3.8.

13.2 Consultation has taken place with Councillor Bob Pollock, Portfolio Holder for Economic Development, and Councillor Alec Clark, Portfolio Holder for Tourism and Rural Affairs, and the contents of this report reflect any feedback provided.

14. Next Steps for Decision Tracking Purposes

14.1 If the recommendations above are approved by Members, the Director of Communities and Transformation 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>
Petition Lodged with Sheriff Court	7 February 2025	Chief Governance Officer
Installation Underway and Draw Down of Funding	31 March 2025	Director of Communities and Transformation

Background Papers **Report to Cabinet of 29 October 2024 - Destination South Ayrshire – Event Space Digital Connectivity (Members only)**

Person to Contact **Jane Bradley, Director of Communities and Transformation
County Buildings, Wellington Square, Ayr, KA7 1DR
Phone 01292 612045
E-mail jane.bradley@south-ayrshire.gov.uk**

Date: 13 January 2025

Low Green, Ayr Digital Connectivity

Feedback from Public Consultation

Feedback and response on Statutory Consultation with the Local Community - under Section 104 of the Community Empowerment (Scotland) Act 2015 - for the proposed new Events Space WiFi Service on the Low Green and Shorefront areas of Ayr, which will enhance digital connectivity and the user experience during major events held in that location.

The Consultation for the Low Green, Ayr Digital Connectivity service was open between 9am on Monday 4th November 2024 and 5:00pm on Sunday 29th December 2024. Notices regarding the consultation were displayed around the Low Green and it hosted on the South Ayrshire Council website at [Consultations - South Ayrshire Council \(south-ayrshire.gov.uk\)](https://www.south-ayrshire.gov.uk/consultations). Details of the consultation were circulated to Fort, Seafield & Wallacetown Community Council. Elected members for the Ayr West ward were also notified.

As detailed in the table below, 15 representations were received summarise breakdown (For/Against/Neutral) here:

For	Against	Neutral
6 (40%)	5 (33%)	4 (27%)

Respondent	Representation	Category: For, Against or Neutral.	Council's Response (where applicable)
A	While I do not really understand the benefit to be gained by these instillations, so will not comment on that, it strikes me as disappointing that it is necessary to install 4 poles at different points across the Low Green. Part of the great attraction of the Low Green is its openness and I wonder if the poles could/should be replaced by bluetooth technology, so avoiding the break up of the vista? Maybe something for consideration at the Planning Application stage.	Neutral	The installation of a small number of poles is required to provide connectivity across the Low Green area. Bluetooth is not a suitable technology for this purpose.

Respondent	Representation	Category: For, Against or Neutral.	Council's Response (where applicable)
B	<p>Fully support the changes covered in the consultation.</p> <p>Ayr seafront is a great asset that needs to continue to develop and grow as an attraction. Some positive changes in recent years .</p> <p>No doubt there will be (the usual) objectors who want nothing to change.</p>	For	
C	<p>Connectivity at the Ayr Show was poor. Being able to coordinate family meeting locations is safety critical.</p> <p>Enjoyment of the programme is enhanced by being able to understand what is currently happening. The dynamic nature of the programme means that this cannot be static.</p> <p>Good connectivity is vital to the Ayr Show being well received.</p>	For	
D	Seems a good idea.	For	
E	<p>The big problem with public WiFi is security, how will SAC make sure connected devices are kept secure? Who will be responsible for managing it? Who will be responsible for the security?</p> <p>In this day and age people are warned against connecting to public WiFi networks as it's very hard to know for sure there are no bad actors on the system.</p> <p>I just fear that with mobile connectivity over 4 and 5g, there isn't a huge need or demand for WiFi and that money would be better used elsewhere.</p>	Against	<p>The service is aimed at improving the digital user experience and will be open and available to anyone, when attending events at the Low Green. With regards to accessing any public WiFi, attendees should always consider how they use a shared network, for example it would not be recommended to conduct financial or sensitive transactions.</p> <p>It is the not responsibility of public WiFi providers to secure personal devices.</p>
F	While the idea is good in principal, it raises security questions for users in this zone with regards to hacking of devices to harvest personal and financial data	Neutral	See above response re Security.

Respondent	Representation	Category: For, Against or Neutral.	Council's Response (where applicable)
G	Can you advise of height of wi fi intallations at Low Green	Neutral	The height of the columns are 8 metre's high.
H	Nowadays with mobile phones this might be an innovated idea to relay event information and provide a platform for the vendor to include their whereabouts. It might be useful to provide quick responses to emergency incidents. You might consider a speaker perhaps. Post should be painted to camouflage in two tone to be least visible, my only concern. There might be issues with kite fliers and is it not possible to place them on the edges rather than the path?	Neutral	RAL9005 is the colour of the columns, which are 8 metre's high. For coverage of the large area, it is required to have hosting capability on the path area.
I	I feel posts for wifi would be unsightly and there is no need for wifi in this area . It is for public good and there is limited benefit encouraging people to be more on there phones than they are	Against	
J	I am dead against putting up these pylons on the low green. These events happen occasionally but the Low Green will be scarred permanently. People should be able to do without Wi-Fi for a few hours. If the event is sufficiently entertaining they won't be using it, anyway.	Against	
K	I do not think free public access to Wifi on the Low Green is necessary. The costs will outweigh the benefits. 90%+ of public who have mobile devices use their own data which they pay to their provider. Internet costs for visiting Traders too are negligible.The cost and maintenance of such installation as well as the ongoing cost of provision under SAC management would easily get out of control.	Against	Mobile connectivity is not available, in the area, during periods of high demand and public attendance. The provision of digital connectivity is aimed at addressing this

Respondent	Representation	Category: For, Against or Neutral.	Council's Response (where applicable)
L	public Wi-Fi access is definitely a good idea. What is not clear is whether this will only be available during events. As a frequent traveller to places all over the world I find it fantastic when I visit some places which provide free Wi-Fi access throughout the main town area. For overseas visitors who do not have UK SIM card free Wi-Fi in town would be a very positive benefit. Currently it can be difficult to find Wi-Fi spots in Ayr	For	
M	I think this is a fantastic idea. We need to do as much as possible to bring Ayr back to life.	For	
N	Sounds a good addition to the area as when lots of people there the phone network doesn't cope with everyone trying to connect to social media while others trying to make calls/ Looks like done in a non-intrusive way.	For	
O	I consider that the erection of galvanised columns for WiFi on the Low Green would be a detrimental move adding more urban clutter to the green space. Although WiFi would be a convenience for events, the events are only temporary whereas the infrastructure is permanent. If the Low Green is to remain an attractive open space then care should be taken in adding to the infrastructure or the Green will take on the appearance of an urban environment.	Against	
Totals 15			

Common Good Consultation – Low Green, Ayr

Notice of consultation under Section 104 of the Community Empowerment (Scotland) Act 2015.

Reason for Site Notice Being Displayed: South Ayrshire Council is proposing to provide an Events Space WiFi Service on the Low Green and Shorefront areas of Ayr, which will enhance digital connectivity and the user experience during major events held in that location. The Council has secured grant funding from the Department of Science, Innovation and Technology (DSIT), as part of the 5G Innovation Regions Programme (5GIR), to establish the Events Space WiFi. Provision of this new WiFi service will require a combination of hardware installation on existing street lighting, augmented by the installation of four new galvanised columns along the path located at the centre of the Low Green.

Notice is hereby given of a **PUBLIC CONSULTATION**.

In terms of Section 104 of the Community Empowerment (Scotland) Act 2015, local authorities are required to consult with the local community when planning a change of use of common good property.

The proposal is to create a public WiFi network, which will provide event space internet access on the Low Green.

This would be created by a combination of hardware installations on existing street lighting, augmented by installation of four new galvanised columns along the path running through the centre of the Low Green. The proposed columns for the Low Green will be for public WiFi infrastructure only.

The Council has secured grant funding to cover the installation costs through a pan-Ayrshire bid to the 5G Innovation Regions Programme, provided by the Department of Science, Innovation and Technology.

It is anticipated the WiFi Service will provide Economic Development and Tourism benefits through two types of digital internet access:

- Private and restricted service for trader access, to guarantee bandwidth for sales related activities.
- Event attendee service via general public access, which is important for attracting and supporting major events and enhancing the visitor experience.

The extent of the area covered by the proposal is shown **outlined in the plan below**.

Description of the Consultation Process

Anyone may make representations about this proposal to South Ayrshire Council. Representations must be in writing, by email, or by online response as detailed below and include the name and address of the person making it. All representations must be received by **17:00hrs on Sunday 29th December 2024**. All representations received will be published with the exception of those considered to be potentially offensive or libellous. The names of individuals and organisations making representations and their postcode will be published alongside the representation made. The Council will remove any telephone numbers, mobile numbers, personal email addresses, residential addresses and signatures from published information.

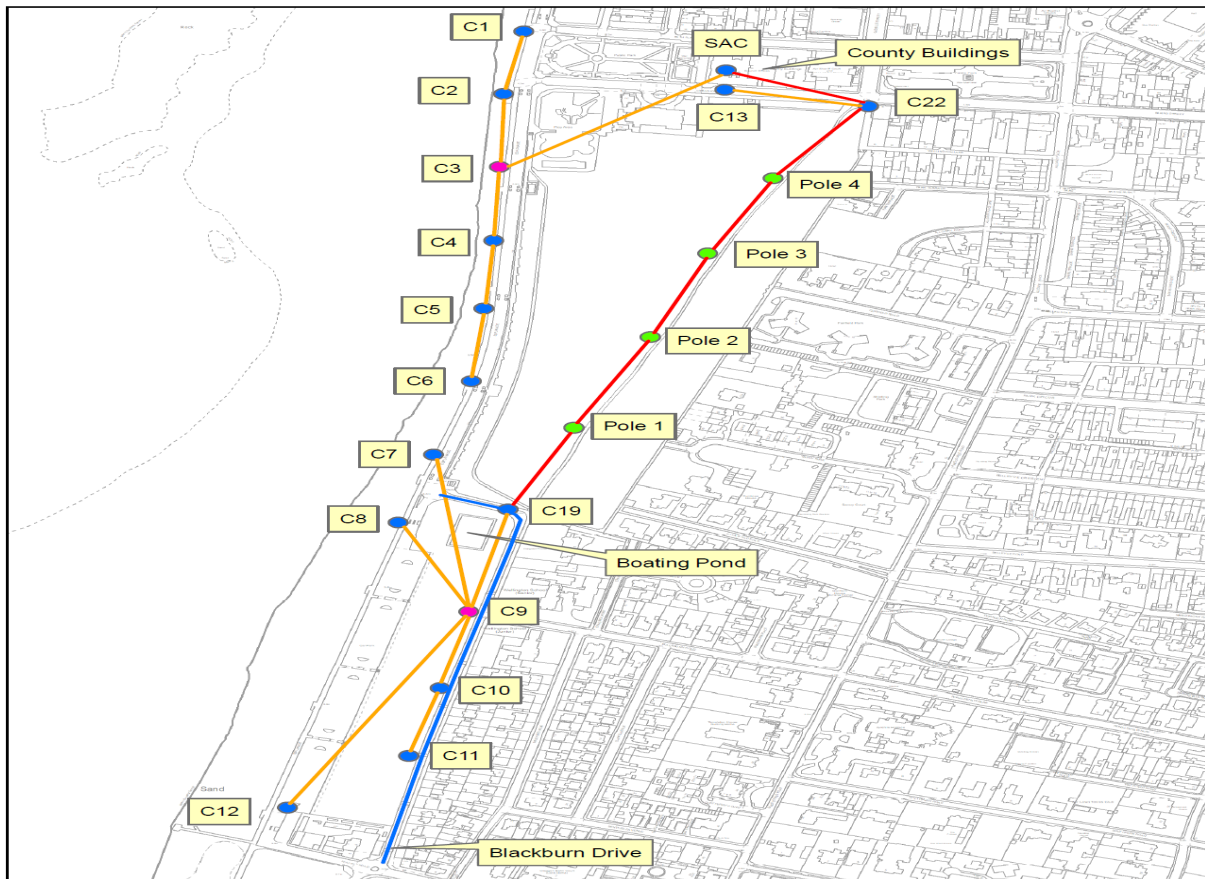
You can submit a response using the online comment response sheet via the Have Your Say section of the Council's website (<https://www.south-ayrshire.gov.uk/consultations>), by email to estates@south-ayrshire.gov.uk or in writing to:

Asset Management and Community Asset Transfer
South Ayrshire Council

County Buildings
Wellington Square
Ayr
KA7 1DR

By no later than **17:00hrs on Sunday 29th December 2024**. Any correspondence should be clearly marked 'Low Green, Ayr - Common Good Consultation'

South Ayrshire Council's Asset Management and Community Asset Transfer Privacy Notice can be viewed on the Council's website at: www.south-ayrshire.gov.uk/Asset-Management-and-Community-Asset-Transfer-privacy-notice



Event Space Digital Connectivity.

Scale 1:5000



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Notes:

1. Installation of hardware on lighting columns at C1-C22.
2. New columns installed on Low Green path (Pole 1 to Pole 4) will connect into C19 and C22.

South Ayrshire Council

**Report by the Director of Housing, Operations and Development
to Cabinet
of 21 January 2025**

Subject: Motorhome Parking Scheme 2025

1. Purpose

- 1.1 The purpose of this report is to provide Cabinet with the outcomes of the motorhome parking scheme in 2024, update on progress towards the installation of permanent facilities at the four permanent sites and seek approval for the recommendations relating to the future provision of the scheme.

2. Recommendations

2.1 It is recommended that the Cabinet:

- 2.1.1 agrees to operate the North Shore Road (Barassie) Car Park, Troon site on a permanent year round basis from 01 April 2025;**
- 2.1.2 agrees to the promotion of permanent Traffic Regulation Orders, subject to Regulatory Panel approval, for the management of parking within The Battery, Ayr;**
- 2.1.3 notes the Head of Roads' commitment to install ticket machines in support of the scheme at sites located in Troon, Ayr and Ballantrae, as these become available;**
- 2.1.4 notes the progress made towards the installation of permanent facilities at each site; and**
- 2.1.5 notes the contents of the 2024 Motorhome Scheme Report.**

3. Background

- 3.1 The South Ayrshire motorhome parking scheme has been operational since April 2021 where facilities have been trialled in several locations. There are now three permanent facilities located at Esplanade Car Park, Ayr, Knockcushan Car Park, Girvan and Vennel Car Park, Ballantrae.
- 3.2 In addition to these facilities, at its [meeting](#) on 16 January 2024, the Cabinet agreed to operate the North Shore Road (Barassie Toilets) Car Park, Troon site on a permanent seasonal basis from 01 April to 30 September.

3.3 It also agreed to operate The Battery, Ayr site with a reduced capacity of ten motorhome bays and to the introduction of part time waiting restrictions along the remainder of the road to help address complaints relating to long stay overnight parking.

3.4 The Cabinet also agreed to note the Head of Roads commitment to install permanent infrastructure facilities at the Troon, Ayr, Girvan and Ballantrae sites.

4. Proposals

North Shore Road (Barassie) Car Park

4.1 As noted in the 2024 Annual Report provided in [Appendix 1](#), The North Shore Road (Barassie) Car Park site proved a popular venue. Whilst usage figures were boosted by The Open golf tournament, the figures demonstrate a fairly consistent use across the six operational months.

4.2 Concerns were raised about the inability to deal with occasional traveller encampments due to the fact that caravans are allowed on-site. This provision was made due to the large area available within the site and the fact that there are no other caravan facilities provided across the SAC parking estate.

4.3 Ward Members have also asked that consideration be given to extending the operation to a year round offering. The original proposal to operate the site on a seasonal basis only, was due to concerns about ground conditions over the winter months (the car park does not have a bound asphalt construction).

4.4 Having considered these points, officers are of the opinion that the caravan provision should be retained. The facility was well used by caravan user who paid to use the facility and simply banning their use in order to deal with the minority of those who refuse to pay won't address the situation. The height barrier will remain open, and access will still be available.

4.5 It is, therefore, proposed to continue with the existing arrangements but to amend the existing seasonal offering and introduce permanent year round facilities similar to the other permanent sites.

4.6 Members may also be aware of issues relating to the use of the site by kite surfers and other water sport enthusiasts beyond the commencement of the motorhome restrictions at 6pm. This is subject to further consideration and a separate report shall be submitted in Feb/March 2025.

The Battery, Ayr

4.7 The arrangements which applied in 2024 to The Battery, Ayr were underpinned by Experimental and Temporary Traffic Regulation Orders. Again, as highlighted within the report at [Appendix 1](#), the measures which applied appeared to strike the right balance where a reduced motorhome offering provided an alternative to the Esplanade car Park site, whilst still offering pier or beach visitors the opportunity to park on the road. Furthermore, overnight parking out-with the motorhome bays was prohibited and this appears to have alleviated long term concerns raised by residents.

4.8 As a result, it is further proposed to promote permanent Orders which will underpin permanent restrictions on The Battery, Ayr.

Payment Options

- 4.9 With reference to the ongoing concerns raised by some customers relating to difficulties in using the Pay By Phone system, consideration has been given to the possibility of providing alternative options. The Girvan site already benefits from a ticket machine and access to the Ayr site will become controlled by a combined barrier / pay on entry system.
- 4.10 Therefore, Members are asked to note the Head of Roads commitment to install ticket machines within the remaining sites as and when these become available through a future ticket machine rationalisation programme.

Permanent Infrastructure Facilities

- 4.11 Members are also asked to note the progress made to date for the installation of permanent waste management infrastructure and water connections at the four permanent sites. Officers are in communication with Scottish Water, SEPA and SAC Planning and provided the relevant approvals can be obtained, installation works are planned to commence June / July 2025.

On-Street Temporary Traffic Regulation Orders

- 4.12 Once again in 2025, a TTRO to apply waiting restrictions banning overnight motorhome parking within certain streets across SAC shall be promoted (and amended to include Fairfield Park, Ayr). Members are also asked to note the fact that officers will now commence the required work to introduce a permanent Order covering all future years.

5. Legal and Procurement Implications

- 5.1 This report seeks approval for the promotion of Traffic Regulation Orders under the Road Traffic Regulation Act 1984 following the statutory procedure set out in The Local Authorities' Traffic Orders (Procedure) (Scotland) Regulations 1999. Therefore, in terms of the Council's Scheme of Delegation, Traffic Regulation Order approval shall be sought through the Regulatory Panel.
- 5.2 All hired plant, equipment and materials shall be sourced through existing Framework Contracts to ensure best value.

6. Financial Implications

- 6.1 Based on the financial projections provided in the previous papers approved by the Cabinet, SAC Repairs and Renewals funding of £101,400 has been awarded along with a further allocation of £40,296 from the Visitor Facilities budget. All associated infrastructure costs detailed within this report will be drawn down accordingly, however, as outlined within the 2024 report, a request shall be submitted to SAC Finance for the accrual of a portion of the allocation to enable the completion of the waste management and water connection works in the summer of 2025.
- 6.2 Any surplus income above operational costs incurred will be considered as a saving as part of the future budget setting process.

7. Human Resources Implications

- 7.1 As noted within the report included in [Appendix 1](#), there was a drop in the provision of enforcement patrols due to a lower uptake in voluntary overtime. Therefore, future provision of such will be considered within the context of a wider service review.

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 If the recommendations are rejected this may hinder the Council's ability to address known issues relating to unregulated motorhome parking.

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 2](#).

10. Sustainable Development Implications

- 10.1 ***Considering Strategic Environmental Assessment (SEA)*** – An SEA has not been undertaken.

11. Options Appraisal

- 11.1 An options appraisal has not been undertaken.

12. Link to Council Plan

- 12.1 The matters referred to in this report contribute to Commitment 6 of the Council Plan: A Better Place to Live / Enhanced Environment through social, cultural and economic activities.

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 Bob Pollock, Portfolio Holder for Economic Development, and Councillor Alec Clark, Portfolio Holder for Tourism, Culture and Rural Affairs, and the contents of this report reflect any feedback provided.

14. Next Steps for Decision Tracking Purposes

- 14.1 If the recommendations above are approved by Members, the Director of Housing, Operations and Development 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 Leadership Panel in the 'Council and Leadership Panel 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>
North Shore Road (Barassie) Troon amendments	1 April 2025	Head of Roads
The Battery, Ayr - promotion of permanent Traffic Regulation Orders	1 September 2025	Head of Roads
Supporting On Street TTROs – promotion of permanent Orders	1 September 2025	Head of Roads

Background Papers [Cabinet - 16 January 2024 - Minutes](#) (item 6, page 3)

Person to Contact **Jane Corrie, Head of Roads**
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Phone: 01563 503164
E-mail: jane.corrie@ayrshireroadsalliance.org

Date: 9 January 2025

2024 Motorhome Scheme Outcome Report

South Ayrshire Council Motorhome Scheme
2024 Annual Report

1. General Observations

- 1.1. As per previous years, many motorhomers were encouraged to pay on the arrival of the Parking Attendants with several claiming they were unable to make payment using the Pay By Phone system due to a lack of mobile phone signal, however, these issues were overcome through persistence.
- 1.2. Some overseas visitors also claimed that due to a lack of an expiry date on their credit cards, they were unable to pay on the PBP system. This is a concern which is raised each year, however, PBP have confirmed that this should not be an issue. Further consideration will be given to installing alternative payment methods at each site.
- 1.3. Particularly considering the introduction of a Pay & Display machine within Knockcushan Street Car Park, Girvan has proved a popular alternative to PBP. 246 transactions were made using this method, equating to an additional £2,460 in revenue.
- 1.4. Knockcushan Street Car Park was non-eventful this year compared with previous years due to the height barrier in place for HGVs. The only issue being Travellers periodically using the motorhome area (and not paying). The facility was noticeably quieter than previously years and this could be a result of the ongoing unrestricted use of the Shallochpark Car Park to the south of the town. Negotiations between SAC and the landowner are ongoing.
- 1.5. The Esplanade Car Park, Ayr experienced similar issues with the car enthusiasts. This is a year round problem, but particularly in summer months. We received many complaints again around these cars speeding through the site, noise to all hours, horns, tyre spinning and verbal abuse. Many visitors felt unsafe with them leaving the site. Some videos have been seen and are on YouTube which demonstrate the issues.
- 1.6. However, the introduction of pedestrian guardrails to close off the motorhome car park to the remaining sections seems to have deterred some of the anti-social behaviour, but not fully removed the problem. The further introduction of the new barrier system should finally alleviate these problems.

2. Customer feedback

- 2.1. In general the vast majority of comments were complaints about the Esplanade site and mirrored previous years. Esplanade Ayr had a constant issue with safety, noise and was generally unsatisfactory with ongoing issues concerning car enthusiasts. This was by far the overwhelming complaint received.

3. Enforcement

- 3.1. Enforcement was undertaken on 17 evenings between 6pm and 10pm between May and September 2024 and each patrol was undertaken by two Parking Attendants. With an average of only one night per week covered this represents a drop in voluntary overtime patrols compared with previous years. Future patrols will be considered as part of a wider service review which is currently being progressed.
- 3.2. Of the 27 PCNs issued, only 8 were issued to motorhomes parked without valid payments with the remaining PCNs relating to “prohibited vehicles” parked within the motorhome bays.
- 3.3. Troon enforcement was suspended early in the season to allow concerns relating to the use of the car park by kite surfers to be addressed. No site was ever full, and at Girvan the height barrier again stopped HGVs entering the parking area.

4. Site Specific Information

- 4.1. The Battery, Ayr was used periodically over the season, and it is recommended that these arrangements should continue. This would provide an alternative “overflow” for those who cannot get in to the Esplanade site, or if it is full. These restrictions were introduced by way of an Experimental Traffic Regulation Order.
- 4.2. The overnight restrictions between 11pm and 7am which applied to the remainder of the road were also well observed and there were no further complaints received from residents relating to the unregulated use of the road. These restrictions were introduced by way of a Temporary Traffic Regulation Order.
- 4.3. With respect to North Shore Road (Barassie) Troon Car Park, issues were raised due to the South Beach Car Park being closed for the Open Golf. This is historically used by kite surfers etc. and due to its closure they sought alternative access to the beach via the North Shore Road Car Park. This conflicted with the agreed use of the car park and, as such, enforcement measures were relaxed pending the identification of a permanent solution.
- 4.4. There were other occasional issues with Traveller’s encampments, in that, as this site allows caravans, the Traveller Liaison Officer had no powers to move them on.

5. Future Recommendations

- 5.1. With the exception of the Knockcushan and the Esplanade sites, the only payment option remains the Pay By Phone system and it is proposed to continue with this arrangement. However, if there are any further surplus ticket machines identified, it is proposed to repurpose these for use within the other sites.
- 5.2. The Battery, Ayr scheme demonstrated that it is a worthwhile addition to the Ayr offer. The motorhome bays are still available to non-motorhome vehicles out-with restricted hours and the additional waiting restrictions installed to restrict overnight parking along the remainder of the road proved successful in dealing with the type of long term parking which gave rise to residential complaints. Therefore, it is recommended these facilities should be retained and the underlying Orders made permanent.
- 5.3. The North Shore Road (Barassie) Car Park proved a very popular site, and it is recommended to make permanent all year round. The issues concerning its use by the kite surfing community need to be addressed separately to enable the resumption of enforcement procedures.

6. Infrastructure Installation – Progress

- 6.1. Esplanade Car Park – the installation work for the automated barrier system which will control access via the northern entry point of the car park is at an advanced stage. Advance engineering works and electrical supply will be completed early in the New Year followed by the installation of the barrier equipment.
- 6.2. Further work has been commissioned for the installation of manual gates to control access to the southern sections of the car park and these works are scheduled for completion by 31 January 2025.
- 6.3. Permanent waste management facilities are also planned for the four permanent sites. Cost estimates have been prepared for the installation of 18,000 litre septic tanks which amount to approximately £12,500 per site. Advice is being sought from both SAC Planning Dept and SEPA in respect of any permissions which may be required in advance of the installs and final design work will be dependent upon these discussions. It is, therefore, anticipated that the work will be completed in June or July 2025.
- 6.4. Scottish Water have also been engaged to discuss water tap installations and these works will be progressed in tandem with the septic tank work.

7. Financial

7.1. Income

Cash Receipts

Apr - Sept 24

	Apr	May	June	July	Aug	Sept	Total
Esplanade Car Park Ayr	£749.20	£1,487.20	£1,324.60	£1,844.20	£1,960.80	£1,482.00	£8,848.00
Knockcushan Street Car Park Girvan	£1,060.80	£2,282.40	£1,625.80	£2,174.60	£1,830.80	£1,435.20	£10,409.60
North Shore Rd (Barassie Toilets) Car Park	£899.40	£2,538.80	£2,162.00	£4,435.60	£2,423.40	£2,286.60	£14,745.80
The Vennel Car Park Ballantrae	£70.80	£324.40	£191.00	£262.60	£211.80	£344.60	£1,405.20
The Battery (Pier Access Rd)	£101.00	£141.40	£161.60	£323.60	£172.20	£81.40	£981.20
						Total	£36,389.80

Transactions

Apr - Sept 24

	Apr	May	June	July	Aug	Sept	Total
Esplanade Car Park Ayr	72	131	120	163	181	131	798
Knockcushan Street Car Park Girvan	96	182	148	183	159	123	891
North Shore Rd (Barassie Toilets) Car Park	78	230	195	334	218	203	1258
The Vennel Car Park Ballantrae	7	32	17	26	21	33	136
The Battery (Pier Access Rd)	10	11	14	30	14	8	87
						Total	3170

Penalty Charge Notices

Apr - Sept 24

	Apr	May	June	July	Aug	Sept	Total
Esplanade Car Park Ayr	-	5	3	2	1	-	11
Knockcushan Street Car Park Girvan	-	2	2	-	-	-	4
North Shore Rd (Barassie Toilets) Car Park	-	3	-	-	-	-	3
The Vennel Car Park Ballantrae	-	-	-	-	-	-	0
The Battery (Pier Access Rd)	-	4	3	2	-	-	9
						Total	27

7.2. Revenue Expenditure

Item	Supplier	Cost
Hire and servicing of black waste disposal tanks	Jarvie Plant Hire	£4,500.00
Recycling waste management	South Ayrshire Council	£7,500.00
Enforcement	ARA	£7,000.00
	Total	£19,000.00

7.3. Capital Expenditure

7.3.1. Previous motorhome reports have detailed potential costs for the agreed infrastructure investment. Work is only now being progressed and, therefore, a Repairs and Renewals budget allocation of £101,400 has set aside in 24/25 based on the following amounts:

- Per ask of [Cabinet paper of 15 February 2023](#) £78,000
- Per ask of [Cabinet Paper of 14 March 2023](#) £5,700
- Per ask of [Cabinet Paper of 16 January 2024](#) £17,700

7.3.2. A further budget allocation of £40,296 has been set aside in 24/25 for “facilities to assist with tourist and visitor facilities” bringing the total allocation to £141,696.

7.3.3. The budget shall be allocated as per the following details:

Item	Supplier	Cost
Automated Barrier System (Esplanade)	Flowbird, SPEN, ARA	£25,000.00
Pedestrian Guardrails (Esplanade)	ARA	£500.00
Manual Swing Gates (Esplanade)	ARA	£16,000.00
General Line and Sign Installation	ARA	£7,000.00
Septic Tank Installation (4 sites)	TBC	£50,000.00
Water Connections (4 sites)	TBC	£10,000.00
	Total	£108,399.00

7.3.4. Note: As stated at paragraphs 6.3 and 6.4, the work to complete the items highlighted in yellow are not likely to be completed until June/July 2025, therefore, approval for accruing the remaining budget into the 25/26 financial year will be sought.

End of report.

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: [Equality Impact Assessment including Fairer Scotland Duty](#)

Further guidance is available here: [Assessing impact and the Public Sector Equality Duty: a guide for public authorities \(Scotland\)](#)

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. See information here: [Interim Guidance for Public Bodies](#) in respect of the Duty, was published by the Scottish Government in March 2018.

1. Policy details

Policy Title	Motorhome Parking Scheme 2025
Lead Officer (Name/Position/Email)	Jane Corrie, Head of Roads, jane.corrie@ayrshireroadsalliance.org

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	No	Yes
Disability	No	Yes
Gender Reassignment (Trans/Transgender Identity)	No	Yes
Marriage or Civil Partnership	No	Yes
Pregnancy and Maternity	No	Yes
Race – people from different racial groups, (BME) ethnic minorities and Gypsy/Travellers	No	Yes
Religion or Belief (including lack of belief)	No	Yes
Sex – gender identity (issues specific to women & men or girls & boys)	No	Yes
Sexual Orientation – person's sexual orientation i.e. LGBT+, lesbian, gay, bi-sexual, heterosexual/straight	No	Yes
Thematic Groups: Health, Human Rights & Children's Rights	No	Yes

3. What likely impact will this policy have on people experiencing different kinds of social disadvantage? (Fairer Scotland Duty). 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	No adverse impact identified. Low
Advance equality of opportunity between people who share a protected characteristic and those who do not	No adverse impact identified. 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?)	No adverse impact identified. Low
Increase participation of particular communities or groups in public life	No adverse impact identified. Low
Improve the health and wellbeing of particular communities or groups	High positive impact. SAC shall be seen to offer facilities which encourage tourists and positive impacts on the local economy.
Promote the human rights of particular communities or groups	No adverse impact identified. Low
Tackle deprivation faced by particular communities or groups	No adverse impact identified. 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)	— YES NO
Rationale for decision: There are no negative implications associated with these proposals which are designed to deal with known issues around unregulated parking. All objectives shall be applied to ensure equality in approach and inclusion	
Signed : Jane Corrie Head of Roads Date: 03 December 2024	

South Ayrshire Council

**Report by Director of Communities and Transformation
to Cabinet
of 21 January 2024**

Subject: Consultation Response on National Park for Galloway

1. Purpose

- 1.1 The purpose of this report is to seek approval from the Cabinet for the basis upon which to respond to the Public Consultation on the proposed National Park in Galloway currently being carried out by NatureScot on behalf of the Scottish Government.

2. Recommendation

2.1 It is recommended that the Cabinet:

- 2.1.1 agrees that the proposed Galloway National Park is a positive step which could support the visitor economy in South Ayrshire, address climate and nature emergencies, and enhance public services and community wellbeing, while also enhancing the area's existing UNESCO Biosphere status (depending on the final designated boundary); and responds to the consultation on that basis;**
- 2.1.2 supports the potential to develop a regional development strategy or plan in partnership with the other local authorities of a National Park. The development strategy should support the aims of recommendation 2.1.1 above and should align with the local development plans of the local authorities, but would not comprise any part of the Development Plan as defined in statutory planning provisions;**
- 2.1.3 agrees that functions and governance arrangements associated with a National Park Authority should not remove or dilute existing powers of South Ayrshire Council as a Planning Authority; and responds to the consultation on that basis;**
- 2.1.4 agrees that there is an opportunity for South Ayrshire Council to set out its long-term vision for nature and recreation with potential to attract funding, and responds to the consultation on that basis;**
- 2.1.5 agrees in the creation of the National Park Authority that there should be minimal direct, indirect or recurring financial implication for South Ayrshire Council as a result of a new National Park Authority; and responds to the consultation on that basis; and**

2.1.6 agrees that the name for the National Park should be meaningful for all communities within the footprint of the Park boundary; and responds to the consultation on that basis.

3. Background

- 3.1 The Programme for Government 2021-22 included a commitment to designate at least one new National Park in Scotland by Spring 2026, provided legal conditions could be met, and to make funding available to support this ambition.
- 3.2 In October 2023, the Scottish Government invited communities and organisations across Scotland to explore, develop and submit nominations for their area to be considered as Scotland's next National Park, on the basis it could support economic growth and tourism, address the climate emergency and improve public services and community wellbeing.
- 3.3 The Galloway National Park Association (GNPA) and the Galloway and Southern Ayrshire UNESCO Biosphere jointly developed and submitted a [nomination](#) for a new National Park in Galloway. The boundary of the GNPA is currently unclear. Whilst SAC is supportive in principle, more information is required through the Review process. Appendix 1 presents SAC suggested North boundary relating to the proposed National Park.
- 3.4 On 14 February 2024, SAC Cabinet agreed to support in principle the proposed National Park nomination for Galloway.
- 3.5 On 22 July 2024, following an [appraisal process](#) where five nominations were considered, the Scottish Government made a statutory proposal for a new National Park in Galloway. The Government appointed NatureScot to be the Reporter for this Proposal and provide advice on it to Scottish Ministers by the end of April 2025.
- 3.6 Following this, Scottish Ministers will consider NatureScot's report and determine whether to designate the proposed area as a National Park, with or without modifications. If the Scottish Ministers decide to proceed, they must then consult on the Draft Designation Order.
- 3.7 NatureScot developed a [Reporter Plan](#) to investigate the suitability of the area as a National Park and the options for its size, powers, functions and governance arrangements, and also to gauge public opinion on it. They undertook an Engagement Phase between July – October 2024, to raise awareness of the proposal and work with local interests and other stakeholders to design an effective consultation strategy and to develop the draft proposals for consultation.
- 3.8 NatureScot began a consultation process on 7 November 2024, which will run until 14 February 2025. As per the consultation requirements, South Ayrshire Council has engaged and been consulted with. An East Ayrshire Council and South Ayrshire Council Elected Members briefing by NatureScot took place on 18 November 2024 and a subsequent SAC Elected Members seminar took place on 9 December where fiscal, planning, regulatory implications, management, governance and naming of the proposed park themes were presented. Through the presentations it became clear that a bespoke approach to the proposed Galloway National Park could be developed which should be light touch regarding planning matters but effective with minimal financial or substantial planning/regulatory requirements (see Appendix 2 for SAC planning aspects). It was noted

that National Parks are funded 100% by Scottish Government, however, that there could be greater resource requirements for Planning Services within the Local Authorities to ensure a coordinated approach across the National Park/local authority areas. These potential costs were not discussed in detail and cannot be planned for at this time. It was noted that other designated Parks have attracted external funding to support climate and nature projects. There were also discussions around the name of the park and the need for it to represent the whole geographical area.

- 3.9 As part of the Consultation Phase, a series of public events are being promoted and are taking place across the area where attendees can share their thoughts and opinions in a safe environment. Facilitated by independent consultants on behalf of NatureScot, the events in South Ayrshire include the following (as well as opportunities for online engagement):

Date	Location	Venue	Time
08 Jan	Lendalfoot	Village Hall	13:00 - 15:00
08 Jan	Girvan	Wave Hub	18:00 - 20:00
09 Jan	Girvan	Community Garden	10:30 - 12:30
09 Jan	Pinwherry	The Auld School Community Centre	16:00 - 18:00
15 Jan	Ballantrae	Craigiemains Garden Centre	13:30 - 15:30

- 3.10 NatureScot will analyse all responses and finalise their advice for Scottish Government Ministers between February 2025 and end of April 2025, at which time Scottish Government Ministers will decide whether to proceed by issuing a Draft Designation Order for further consultation before National Park status for the area is approved by the Scottish Parliament.
- 3.11 Internal discussions have taken place with the key SAC Service areas including; Planning, Sustainability, Destination South Ayrshire and Economy and Regeneration to form the recommendations of this report. As indicated in Appendix 3, it is considered that there are positive opportunities for South Ayrshire in the formation of a National Park provided appropriate mitigation measures and safeguards are put in place to protect businesses and residents within South Ayrshire.

4. Proposals

- 4.1 The Cabinet is asked to agree in principle that:

- 4.1.1 that the proposed National Park is a positive step which could support the visitor economy in South Ayrshire, support addressing climate and nature emergencies, and enhance public services and community wellbeing, while also enhancing the area's existing UNESCO Biosphere status (depending on the final designated boundary ; and responds to the consultation on that basis;
- 4.1.2 that there is an opportunity for South Ayrshire Council to set out its long-term vision for nature and recreation with potential to attract funding; and responds to the consultation on that basis;

- 4.1.3 that there is an opportunity to set out the long-term vision for South Ayrshire gateway points to the proposed National Park to enhance tourism and economic impacts (depending on the final designated boundary); and responds to the consultation on that basis;
- 4.1.4 that, in order to plan, coordinate and deliver the above aspirations it is considered important that a strategic development plan is developed to promote and deliver priorities and projects for the National Park. In the interests of cohesive wider local authority planning and retaining existing levels of local democracy and accountability, a separate Local Development Plan, developed by the National Park Authority, would not be supported. The National Park Plan could be promotional and contain proposals and non-planning policy that is both subject/theme specific and spatial. This Plan would support and guide partnership working within the National Park Area. The National Park Plan should be influenced and aligned with LDP preparation and visa versa, but its policies should not have planning statutory powers. It would be important that the development of the National Park Plan and any resulting planning coordination is fully undertaken within and funded by the National Park;
- 4.1.5 that the National Park Authority will require governance arrangements to support the plans, work and delivery of priority and projects. Governance arrangements will require to be developed. However, it is recommended at this time that the set of arrangements that are developed seek to contain costs (legal, secretariate etc) to within the National Park. Inevitably governance arrangements will require elected member and officer support from each of the Councils and this will involve some cost to the Council. Significantly, it is considered that the functions and governance arrangements associated with the National Park Authority should not remove the statutory powers of South Ayrshire Council as a Planning Authority;
- 4.1.6 that, in the creation of the National Park, there should be minimal indirect or recurring financial implication for South Ayrshire Council as a result of a new National Park Authority; and responds to the consultation on that basis; and
- 4.1.7 that the name for the National Park should be meaningful for all communities within the footprint of the Park boundary; and responds to the consultation on that basis.

5. Legal and Procurement Implications

- 5.1 There are no legal implications arising from the recommendations contained in this report. Any further conversations with the Scottish Government following the consultation will be considered for any potential legal impacts.
- 5.2 There are no procurement implications arising from this report.

6. Financial Implications

- 6.1 No financial implications directly arising from this report. However, should a National Park be designated, although the National Park Authority would be 100% funded by the Scottish Government, depending on the form, powers and governance of the National Park as an authority there will have varying degrees of

financial implication for the Council. As a minimal this could involve existing elected member and officer resources being partially diverted to work programmes and governance to support the National Park.

7. Human Resources Implications

7.1 Not applicable.

8. Risk

8.1 *Risk Implications of Adopting the Recommendations*

8.1.1 There is a risk that supporting a National Park without additional financial support could lead to existing resources requiring to be diverted to support the work of the National Park, for example in preparation of National Park Plan and governance of the National Park as a partnership.

8.1.2 There is a risk that not supporting the forming of a National Park Planning Authority could dilute the benefit and impact that designation of a National Park could provide.

8.1.3 There is a risk that a National Park could result in duplication of economic development and planning related work undertaken already by each of the Councils. This risk is reduced with the development of business and strategic plans and adequate governance, secretariate and monitoring arrangements within the National Park.

8.2 *Risk Implications of Rejecting the Recommendations*

8.2.1 Rejecting the recommendations and not supporting the designation of a National Park could result in opportunity to promote and develop the area to meet tourism and environmental objectives

8.2.2 Rejecting the recommendation to support the designation of a National Park, but to include Planning Authority powers could result in a diminution of the ability to deliver the spatial planning vision for South Ayrshire.

9. Equalities

9.1 NatureScot is the body appointed by Scottish Government to conduct the consultation Review of the proposed new National Park. NatureScot will assess the likely impact of the proposal against the needs of the equality duty, taking into account relevant evidence relating to equality groups to ensure that they prevent, or limit as far as possible, any negative effects or barriers that a proposal could have and take full advantage of any opportunities to promote equality and foster good relations between people.

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 Priority One, Two and Three of the Council Plan:

1. Spaces and Places;
2. Live, Work, Learn; and
3. Civic and Community Pride.

13. Results of Consultation

13.1 Public consultation on the proposed National Park is currently live.

13.2 Consultation has taken place with Councillor Alec Clark, Portfolio Holder for Tourism, Culture and Rural Affairs, and Councillor Bob Pollock, Portfolio Holder for Economic Development, and the contents of this report reflect any feedback provided.

13.3 Two seminars by NatureScot have invited SAC Elected Members to engage in the Review process. The first took place on 18 November 2024 with EAC Elected Members and the second was on 9 December 2024 in County Buildings and available for online attendance. The presentation slides were circulated to Elected Members following the most recent event.

14. Next Steps for Decision Tracking Purposes

14.1 If the recommendations above are approved by Members, the Director of Communities and Transformation 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 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>
SAC to formally respond to GNP consultation	Before deadline of 14 February 2025	Assistant Director - Communities
Report on the findings of the consultation and potential next steps	May 2025 (date tbc subject to Government decisions following consultation)	Assistant Director - Communities

Person to Contact

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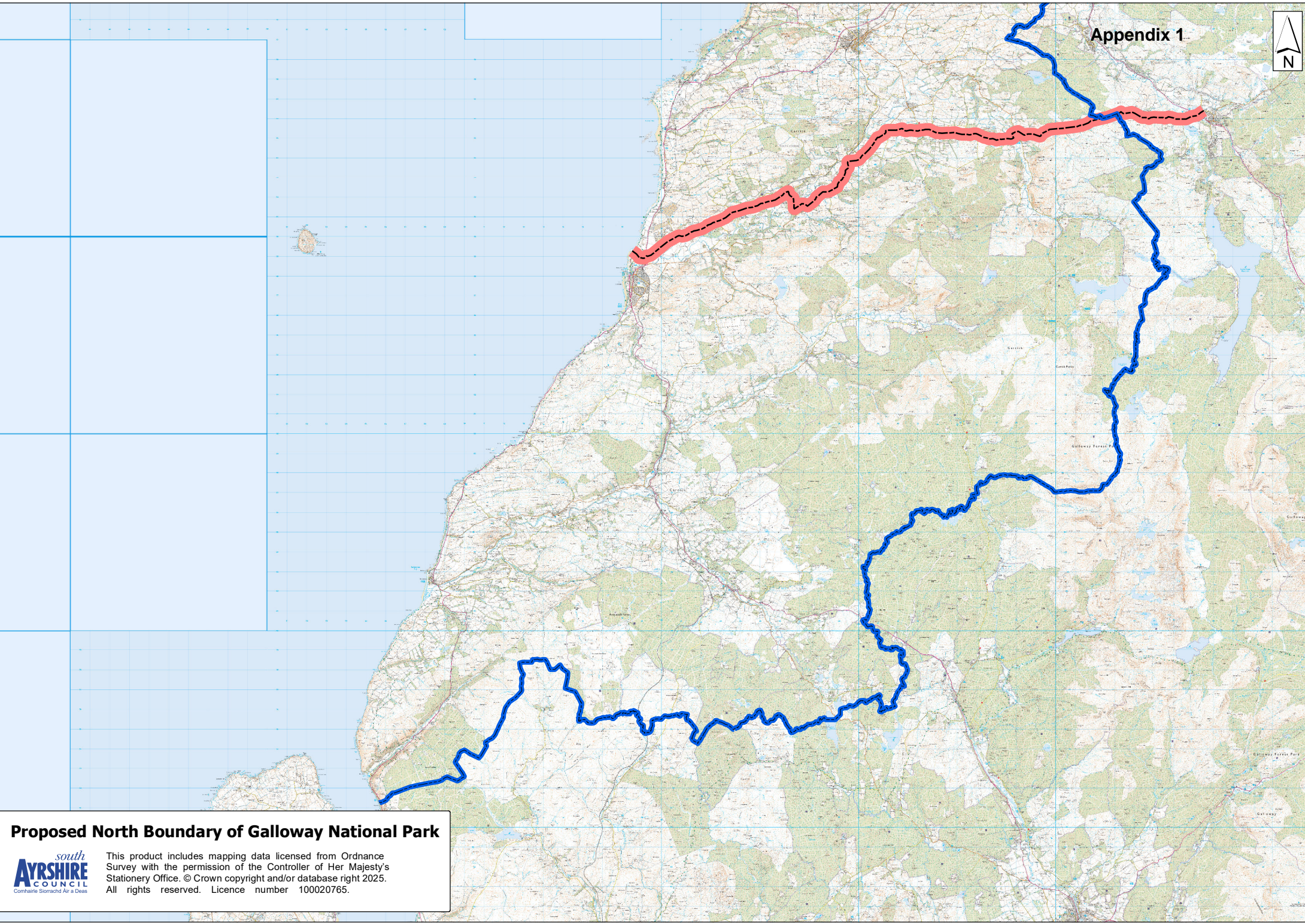
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Date: 14 January 2025



Proposed North Boundary of Galloway National Park



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Appendix 2 - Planning Aspects

Potential National Park Boundary

With regards to the potential boundary of the National Park. South Ayrshire Planning Service would support Option 3, with clarification on the boundary. This option incorporates a sizable area of South Ayrshire within the National Park and incorporates Girvan as the main northern focal point of the Park.

Option 3 also proposes a northern boundary for the park running from Girvan to Straiton. The Plan attached at Appendix 2 demonstrates where SAC would prefer the boundary line to follow. It is noted that this proposed boundary would take the route south of the Grants Distillery and thereafter approximately following the line of the B741.

Planning Applications

Since 2019, South Ayrshire Council has considered 7 Section 36,10 Major Planning Applications and 628 Local and other Planning applications, within the proposed National Park boundary area.

Regulatory Planning powers within the National Park

Following a review of the regulatory proposals, set out in the consultation, which are available to the National Park it is considered important that to ensure that the strategic aims and planning outcomes for the South Ayrshire Local Development Plan covering this area are not diminished. It is also considered important not to dilute the interests local democratic accountability that could arise from a National Park Authority with planning powers. For both these reasons preferred planning regime would be to utilise the existing Planning Authority to implement Planning Legislation within the SAC /National Park area. ie. South Ayrshire Council remains the Planning Authority within its boundaries.

Development Planning

In order to plan, coordinate and deliver the aspirations for the National Park it is important that a strategic development plan is developed for the National Park. The plan would identify priorities, projects and high-level policies to support the aspirations for the National Park. However, in the interests of cohesive wider local authority planning and retaining local democracy and accountability, a separate Local Development Plan for the National Park would not be supported. The National Park Plan could be promotional and have non-planning policy which is both theme/subject specific and spatial. This Plan would support and guide National Park and partnership working within the National Park Area. The National Park Plan should be influenced and aligned with LDP preparation and visa versa, but its policies should not have statutory planning powers. It would be important that the proposed Park Authority would prepare, in partnership consultation with the 3 Planning authorities, the National Park Plan. The National Park Plan would not form the Development Plan for SAC.

The creation of the new Development Plan for the National Park would require to be developed by the National Park Authority in consultation with the three existing Authorities, in a similar manner to collaborative work on the Regional Spatial Strategies, but with a dedicated National Park resource leading preparation. The workload generated by this task would require additional staffing resource within the National Park, but would also add duties to the planning staff within each of the 3 Councils that requires resource consideration.

Development Management

Following a review of the regulatory proposals, set out in the consultation, which are available to the National Park it is considered that in the interests delivering on the strategic intention of the Local Development Plan and also maintaining current levels of local democratic accountability, that the regulatory powers are retained to South Ayrshire Council as the Planning Authority. Under this regime SAC Planning Authority (Councillors and officials through the current Scheme of Delegation) should continue to be the determining authority for planning applications within SAC boundary. However applications within the National Park boundary could also require to be considered against the National Park Plan, as a material planning consideration. As part further support, this planning application process our preferred option would be that the National Park Authority could become a consultee, with a similar referral process ("call in") to the Scottish Government, as SEPA and HES if objections to planning applications are not adhered to.

Financing and Resourcing of the National Park Planning process

As members will be aware SAC Planning Authority faces fiscal and staffing challenges. The team is unable to provide any financial support for the staffing of the National Park Authority or to undertake preparation of a National Park Plan. Effective partnership consultation in preparation of a Park Plan could be quite significant, together with ongoing support in the implementation of the Park Plan and supporting governance arrangements. Without Scottish Government funding support this would mean the diversion of resources from existing statutory duties with SAC.

Conclusion

The Planning and Building Standards Service supports the creation of a national park for Galloway on the basis that: the proposed northern boundary closely aligns with the plan set out in appendix 2, the Development Plan is prepared by the new National Park Authority in collaboration with the three Planning Authorities, all other Planning functions are administered by SAC and that the proposals will have no financial impact on SAC.

Appendix 3

SAC Officers Internal Consultation

Sustainability

The Sustainability Team, whose remit covers sustainability, climate change and nature both corporately and within the South Ayrshire Community Planning Partnership, are in support of the proposed national park. The Sustainability Strategic Development Partnership has been kept up to date with developments. The team believes that developed appropriately the national park has the potential to drive important action to tackle the climate and nature emergency in our area. The team have worked closely with the Galloway and Southern Ayrshire Biosphere on a range of projects and see the creation of a national park as an opportunity to further and extend that collaboration and such projects. Key areas which have been addressed have included climate change adaptation, tree planting, green health and most recently blue health. In other national parks funding has been made available from the Scottish Government and other major funders to support work through the funding of ongoing long term projects. One such example is Cairngorms 2030 which specifically tackles the climate and nature crisis through a range of projects which empower communities, transform transport, change landscapes, and improve people's health and wellbeing. The Sustainability Team would be keen to see this sort of transformative focus and investment being made through a new national park in our area, allowing us to build on and further the collaborations already in place and gain better outcomes in our area that we would not otherwise realise. This is supportive of both the LOIP (Local Outcome Improvement Plan) and the Council Plan. The team would be keen to see the Council reflect this desire in its response to the consultation and integrate into the design of the national park in our area.

Planning

The Planning and Building Standards Service supports the creation of a national park on the basis that: the proposed northern boundary closely aligns with the plan set out in appendix 2, the Development Plan is prepared by the new National Park Authority in collaboration with the three Planning Authorities, all other Planning functions are administered by SAC and that the proposals will have no financial impact on SAC.

Economy and Regeneration

The Economy and Regeneration Service, has a focus on supporting growth sectors, attracting inward investment, developing local enterprises / social enterprises in South Ayrshire. The Economy and Regeneration team believe that if appropriately established, supported and promoted that the national park has potential to stimulate and diversify economic activity for the towns and villages on the approaches to the National Park and the wider region through increased visitor spend. The team has attended NatureScot Seminars and researched the potential economic impacts by looking at how other National Parks have developed.

Destination South Ayrshire

National parks play a vital role in promoting tourism by offering rich biodiversity, and recreational opportunities that attract visitors from around the world. These protected areas allow tourists to explore breathtaking scenery, engage in outdoor activities such as hiking, cycling, camping, and wildlife observation, and immerse themselves in the natural environment. These outdoor activities promote visitor spend in the region and support the creation of jobs within the hospitality and service sectors. This national park could also help to foster cultural appreciation and preserve historical and cultural landmarks. We would also see the benefit to gateway towns in Girvan, Maybole and Ayr due to their location as access points for visitors. These towns support accommodation, dining, and other essential services, which attract tourists who plan their trips to the park. The Scottish Tourism

Economic and Activity Monitor (STEAM) produced figure in 2019 to show that the overall value of the visitor economy within the Cairngorms National Park was £308.5 Million. Whilst the Galloway national park offers a different proposition, and may not generate this level of impact, it is anticipated to have a positive effect on the visitor economy.

South Ayrshire Council

**Report by Chief Internal Auditor
to Cabinet
of 21 January 2025**

Subject: 2024/25 National Fraud Initiative

1. Purpose

- 1.1 The purpose of this report is to provide Members with notice of the 2024/25 National Fraud Initiative (NFI) exercise and seek agreement to the proposed approach for investigating NFI matches.

2. Recommendation

2.1 It is recommended that the Cabinet:

2.1.1 notes the commencement of the 2024/25 NFI exercise; and

2.1.2 agrees the proposed approach for the 2024/25 NFI to investigate high risk, high quality matches and consider medium risk matches if resources permit.

3. Background

- 3.1 The NFI is a counter-fraud exercise whereby data taken from Councils, other public bodies and Companies House is cross matched to identify the potential for fraud. Audit Scotland has responsibility for co-ordinating the exercise across Scotland. Internal Audit and Corporate Fraud are responsible for co-ordinating the exercise within South Ayrshire Council and the Corporate Fraud Team also contribute to the completion of investigations resulting from the exercise. Representatives from other Council services are nominated to carryout investigations within their service area.

- 3.2 The 2024/25 NFI exercise has commenced and, in compliance with the mandatory requirements of the exercise, data sets as at 30 September 2024 and the Electoral Register and Council Tax data as at 2 December 2024 were uploaded to the NFI website by the due date. Full details of the areas included in the 2024/25 exercise and the purpose of the matches are in [Appendix 1](#) for information and include:

- payroll;
- housing tenants and waiting lists;
- blue badges;
- trade creditors;
- taxi drivers;
- council tax single person's discount;

- electoral register;
- council tax reduction scheme; and
- Small Business Rate Relief recipients.

4. Proposals

- 4.1 Councils have been advised that the matches resulting from this exercise will be available in January 2025 and are responsible for investigating a proportion of these matches using a risk based approach. It is proposed that, subject to the total number of matches received, South Ayrshire Council investigates all high risk, high quality matches. Medium risk actions will also be considered for review if a high level of outcomes are identified through the high risk investigations and/or resources permit. This is consistent with the agreed approach for the previous NFI exercises in 2020/21 and in 2022/23.
- 4.2 It is also proposed that, as with previous years' NFI exercises, progress and investigation results from this exercise will be reported to the Audit and Governance Panel through the six-monthly Corporate Fraud team update reports. A Members Information Bulletin will be issued at the conclusion of the exercise, after Audit Scotland publish their final report which is likely to be around July 2026.

5. Legal and Procurement Implications

- 5.1 Audit Scotland carries out data matching under Part 26A of the Public Finance and Accountability (Scotland) Act 2000 and Section 97 of the Criminal Justice and Licensing Act 2010. This legislation provides that Audit Scotland may carry out data matching exercises or arrange for them to be carried out on its behalf. This legislation allows Audit Scotland to carry out data matching exercises for the purpose of assisting in the prevention and detection of fraud or other crime and in the apprehension and prosecution of offenders (known as the 'permitted purposes'). The requirements of data protection legislation apply.
- 5.2 Information was added to the Council Website and communication was sent to staff via the Staff Community Hub to advise that the exercise was starting prior to data being extracted and uploaded to the NFI. South Ayrshire Council sets out how we use and share personal information in our Privacy Policies which are available on the Council Website at www.south-ayrshire.gov.uk/privacy-notices.
- 5.3 There are no procurement implications arising from this report.

6. Financial Implications

- 6.1 There are no financial implications arising from this report. The Council will take steps to recover all fraudulent or erroneous payments identified through this exercise.

7. Human Resources Implications

- 7.1 The investigation of the NFI matches will be carried out using existing staff resources within Internal Audit and Corporate Fraud and other Council services as required.

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 Rejecting the recommendation increases the risk that ongoing fraud is not identified and stopped and that potential savings to the Council are not recovered.

9. Equalities

9.1 Audit Scotland requires us to participate in a data matching exercise to assist in the prevention and detection of fraud. We are required to provide particular sets of data to Audit Scotland for matching for each NFI exercise which is carried out every two years. As the new Integrated Impact Assessment is only completed when considering policies, procedure, strategies, projects, applications for funding or financial decisions, it is not required for this report.

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 Commitment 1 of the Council Plan: Fair and Effective Leadership/ Leadership that promotes fairness.

13. Results of Consultation

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

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

14. Next Steps for Decision Tracking Purposes

14.1 If the recommendations above are approved by Members, the Chief Internal Auditor 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>
Put measures in place to ensure submission of information by required date(s) in accordance with Audit Scotland timetable	30 April 2025	Chief Internal Auditor

Background Papers Report to Cabinet of 16 March 2021 – [National Fraud Initiative 2020/21](#)

Report to Cabinet of 17 January 2023 – [2022/23 National Fraud Initiative](#)

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Date: 9 January 2025

National Fraud Initiative match areas 2024-25

Match area	Match between	Purpose of Match/Fraud risk
Housing Benefits (HB) <i>(HB Datasets provided by DWP)</i>	HB to Student Loans	To identify individuals claiming benefits, whose student loan eligibility results in them being ineligible for those benefits.
	HB to HB (within SAC and between other authorities)	To identify an individual that is claiming housing benefit from more than one local authority at the same time.
	HB to Rents (within SAC and between other authorities)	To identify possible tenancy fraud and/or housing benefit fraud where an individual appears to be resident at two different addresses.
	HB to taxi drivers (within SAC and between bodies)	To identify where housing benefit claimants have failed to declare income that may remove entitlement to benefit or reduce benefit payable.
	HB to CTRS	To identify anyone claiming housing benefit and council tax reduction from one or more local authority at the same time.
	HB to Waiting List	To identify where an individual appears to be resident at two different addresses as the address on the waiting list application is different to the address on the benefit system
Council Tax Reduction Scheme (CTRS)	CTRS to Payroll (within SAC and between other bodies)	To identify where CTRS claimants have failed to declare income that may remove entitlement to benefit or reduce benefit payable.
	CTRS to pensions	To identify where CTRS claimants have failed to declare pension income that might remove entitlement to benefit or reduce benefit payable.
	CTRS to CTRS (within SAC and between other authorities)	To identify an individual claiming CTRS from one or more local authority.
	CTRS to HB (within SAC and between other authorities)	To identify where an individual is in receipt of council tax reduction and housing benefit from one or more local authority simultaneously that may remove or reduce entitlement to the reduction.
	CTRS to Housing Tenants (within SAC and between other authorities)	To identify possible cases of tenancy fraud and/or CTRS fraud where an individual appears to be resident at two different addresses.
	CTRS to taxi drivers (within SAC and between bodies)	To identify where CTRS claimants have failed to declare income that may remove entitlement to benefit or reduce benefit payable.
	CTR Scheme to DWP deceased	To identify where a person has passed away but may be in receipt of CTR after the date of death
	CTRS to HMRC Property Ownership	To identify possible cases of tenancy fraud and/or CTRS fraud where an individual appears to be resident at two different addresses.

Match area	Match between	Purpose of Match/Fraud risk
	CTRS to HMRC Earnings and Capital	To identify where CTRS claimants have failed to declare income that may remove entitlement to benefit or reduce benefit payable.
Payroll	Payroll to payroll (within SAC and between bodies)	To identify individuals who may be committing employment fraud by failing to work their contracted hours because they are employed elsewhere or are taking long-term sickness absence from one employer and working for another employer at the same time. To identify leavers who are continuing to be paid
	Payroll to Creditors	To identify employees who are also creditors where there may be a conflict of interests.
	Payroll to Pensions	To identify employees who have gone back into employment after drawing a pension that could result in an abatement of pension.
Housing Tenants (HT)	HT to HT (within SAC and between bodies)	To identify where an individual appears to be resident at two different addresses suggesting possible cases of subletting or dual tenancies.
	HT to HB	To identify possible cases of tenancy fraud and/or housing benefit fraud, where an individual appears to be resident at two different addresses.
	HT to CTR Scheme	To identify possible causes of tenancy fraud and/or incorrect claims for CTR where an individual appears to be resident at two different addresses.
	HT to State Benefits	To identify possible cases of tenancy fraud against the Council i.e. where an individual appears to be resident at two different addresses.
	HT to DWP Deceased	To Identify where the tenant has died, but the DWP has not been informed.
	Housing Tenants to Waiting Lists	To identify where an individual appears to be resident at two different addresses as the address on the waiting list application is different to the address on the rents system
	HT to HMRC Property Ownership	To identify possible cases of tenancy fraud against the Council i.e. where an individual appears to be resident at two different addresses or suggesting possible cases of subletting or dual tenancies.
	HT to HMRC Household Composition	
Waiting Lists	Housing Waiting Lists to Housing Tenants (within SAC and between bodies)	To identify where an individual appears to have registered on the waiting list using a different address to the one on the housing rents system suggesting possible undisclosed changes in circumstances or that false information has been provided.
	Housing Waiting List to Housing Waiting List (within SAC and between bodies)	To identify where an individual appears to have registered on the waiting list using two different addresses.
	Housing Waiting Lists to Housing Benefit Claimants (within SAC and between bodies)	To identify where an individual appears to have registered on the waiting list using a different address to the one on the housing benefit system.

Match area	Match between	Purpose of Match/Fraud risk
	Waiting List to DWP deceased	To identify an applicant who has died but is still shown on the waiting list
Blue Badges	Blue badge to blue badge	To identify individuals who hold more than one Blue Badge
	Blue badge to DWP deceased person	To identify cases where a badge holder has died, but the local authority may not have been notified so the badge has not been cancelled.
Procurement	Procurement – payroll to Companies House (Director)	To identify potential undeclared interests that have given a pecuniary advantage.
Creditors	Duplicate creditors by Duplicate creditor payments and details	To identify instances where the same supplier has been recorded against more than one reference number on the system thus increasing the potential for creditors to obscure fraudulent activity. To identify potential duplicate payments.
	VAT overpaid	To identify instances where VAT may have been overpaid.
Council Tax Single Person Discount	Council Tax to Electoral register	To identify individuals who have declared they are living alone but have not declared they are living with a partner or non- dependant in the household.
	Council Tax to other Data Sets including Payroll, Council tax Reduction, Housing and Taxi Driver Licences	To identify where the householder is claiming a council tax single person discount on the basis that they live alone, but other NFI information suggests that there may be more than one person in the household.
	Council Tax to HMRC Household Composition	To identify individuals who have declared they are living alone but have not declared they are living with a partner or non- dependant in the household.
Non Domestic Rates	Small Business Rates Relief (SBRR) to Small Business Rates relief (within SAC and between bodies) and SBRR to data from Companies House	To identify those fraudulently in receipt of Small Business Rates Relief (SBRR) within and between authorities

South Ayrshire Council

**Report by Chief Financial Officer
to Cabinet
of 21 January 2025**

**Subject: Budget Management – Revenue Budgetary Control
2024/25 – Position at 30 November 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 2024/25 as at 30 November 2024.

2. Recommendation

2.1 It is recommended that the Cabinet:

- 2.1.1 notes the revised Directorate budgets following the budget movements outlined in 3.3 below;**
- 2.1.2 approves the budget transfers and requested earmarking of resources to be carried forward to 2025/26 summarised in 4.1.6 and 4.1.7 below; and**
- 2.1.3 notes the projected in year under-spend of £0.832m as detailed in 4.2.1.**

3. Background

- 3.1 The budget management report contains overview information for the following:

- 3.1.1 General Services Revenue - Appendix 1a to f (*pages 1 to 19*);
- 3.1.2 Housing Revenue Account - Appendix 1g (*page 20*); and
- 3.1.3 Common Good Funds - Appendix 1h (*page 23*).

- 3.2 As detailed in the Budget Management – Revenue Budgetary Control 2024/25 – Position Statement at 30 September 2024, presented to the Cabinet of 26 November 2024, revisions to the 2024/25 revenue budget were made in terms of corporate allocations, and other transfers actioned in line with Financial Regulations rules on budget transfers, resulting in revised planned net expenditure of £357.795m at period 6.

- 3.3 Directorate planned spending has further been adjusted to incorporate several budget transfers between Directorates and contingency funds actioned in line with Financial Regulations rules on budget transfers.
- 3.4 Table 1 below summarises the revised 2024/25 General Services budget at 30 November 2024 inclusive of the budget adjustments outlined in 3.3 above.

Table 1 – Budget movement

<i>Directorate/ Account</i>	<i>Original Budget</i>	<i>Budget adjustment (per 3.3)</i>	<i>Revised</i>
	£m	£m	£m
CEX	18.018	0.008	18.026
Education	146.310	(0.026)	146.284
Housing, Operations and Development	46.979	0.080	47.059
Communities and Transformation	21.623	0.014	21.637
HSC	99.348	0.038	99.386
Misc. Services Account	25.517	(0.016)	25.501
Total Expenditure	357.795	0.098	357.893
General Revenue Grant	(236.429)	-	(236.429)
NDRI	(46.075)	-	(46.075)
Council Tax	(67.588)	-	(67.588)
Use of reserves b/fwd	(7.703)	(0.098)	(7.801)
Total Income	(357.795)	(0.098)	(357.893)
Net Expenditure	-	-	-

- 3.5 In relation to the Health and Social Care Partnership (HSCP). Table 1 above shows the adjusted 2024/25 budget delegated from the Council to be overseen by the Integration Joint Board (IJB). In addition to this £99.386m. Appendix 1b provides an overview statement of the current financial budget and projected out-turn position for the Council element for 2024/25.
- 3.6 As outlined in the Annual Accounts 2023/24, the audited General Services surplus at 31 March 2024 was £28.591m and of this, £24.147m was set aside or earmarked for specific purposes, leaving an uncommitted balance of £4.444m. Excluding HSCP, which now holds its own reserves. This equated to 1.76% of future planned expenditure.
- 3.7 Members approved the Housing Revenue Account budget for 2024/25 on 17 January 2024, with total planned expenditure of £33.635m being met from rents and other income. Since the approval of the 2024/25 budget various budget transfers have been actioned in accordance with Financial Regulations resulting a revised total planned spend of £36.667m. The audited Housing Revenue Account surplus at 31 March 2024 was £2.520m.

- 3.8 Members approved the Common Good revenue and capital budgets for 2024/25 on 29 February 2024. The combined unaudited Common Good revenue surplus as at 31 March 2024 for all Common Good Funds was £0.553m.
- 3.9 As a result of changes to the Cipfa Code of Practice, the Council requires to adopt a new accounting standard IFRS16 on a mandatory basis for leases and PFI/PPP arrangements with effect from the 2024/25 financial year. Draft estimates indicate a positive impact on revenue budgets in 2024/25 and beyond when adopting the standard in relation to PFI/PPP arrangements.

4. Proposals

4.1 **Overview of Directorate/ Accounts' position as at 30 November 2024**

- 4.1.1 Appendix 1a to e to this report provides financial performance information in the form of a report for each Directorate/ account for the period to 30 November 2024. The Council's overall General Services revenue position at Period 8, excluding HSCP, is projected to be an in year over-spend of £0.415m prior to earmarking (£0.956m over-spend after earmarking).
- 4.1.2 Table 2 below provides a summarised position on a Directorate/ account basis and provides the overall projected position before and after requested earmarking.

Table 2 – Projected under/(over) spend

<i>Directorate/ Account</i>	<i>Projected under/ (over) spend £m</i>	<i>Earmarking approved/ requested £m</i>	<i>Revised under/ (over) spend £m</i>
Chief Executive	0.859	-	0.859
Education	(0.081)	(0.300)	(0.381)
Housing, Operations and /Development	(0.257)	-	(0.257)
Communities and Transformation	0.403	(0.241)	0.162
Miscellaneous Services Account	(1.339)	-	(1.339)
Total Net expenditure	(0.415)	(0.541)	(0.956)
Council Tax income (see 4.1.4 below)	-	-	-
Net in year projected surplus	(0.415)	(0.541)	(0.956)

- 4.1.3 Table 2, above, indicates an overall over-spend for the year (excluding HSCP) of £0.415m prior to approved/requested earmarking of £0.541m. This is a significant improvement since the Period 6 position of an overall over-spend for the year of £2.958m (prior to earmarking). The improvement is due to a combination of management actions limiting spend to essential only, plus updated information allowing more refined expenditure and income projections.

- 4.1.4 **Council Tax Income** – A review of the current actual collection rates indicates they are in line current year targets. It is anticipated that if trends continue, then Council Tax income will meet budget expectations.
- 4.1.5 **Health and Social Care Partnership** – details of the draft out-turn information can be found in Appendix 1b which indicates a projected in year overspend of £0.952m for 2024/25. It should be noted that this is a draft position statement pending a formal financial monitoring report being presented to the next Integration Joint Board (IJB) meeting on 12th of February 2025, therefore the figures contained in Appendix 1b may well be updated prior to the formal reporting in February.
- 4.1.6 **Budget Transfers** - Members are asked to consider and approve the budget transfer requests for each Directorate as outlined in Appendix 1a to 1f summarised in total in table 3 below (by Directorate).

Table 3 – Budget Transfers

<i>Directorate/ Account</i>	<i>Dr £m</i>	<i>Cr £m</i>	<i>Appendix ref:</i>
HOD	1.280	1.280	1d – page 12
Communities & Transformation	0.261	0.261	1e – page 16
Total	1.541	1.541	

- 4.1.7 **Earmarking** – Members are asked to consider and approve the new earmarking request to be carried forward to 2025/26 for each Directorate as outlined in Appendix 1a to 1e summarised in total in the table below (by Directorate).

Table 4 – New Period 8 Earmarking

Directorate/ Account	Previously approved £m	New £m	Appendix Ref:
Education	-	0.300	1c – page 7
Communities & Transformation	0.241	-	1e – page 17
	0.241	0.300	

- 4.1.8 **IFRS 16 transition** - As outlined in 3.9 above the Council requires to adopt IFRS 16 on a mandatory basis for leases and PFI/PPP arrangements from 2024/25. Work is ongoing on this matter and a report will be presented to the Audit and Governance Panel in February 2025 to provide detail on the transition to the new standard and the required accounting changes. Early work, alongside the Councils Treasury Management consultants (Link Asset Services), has determined a revenue benefit in the short to medium term linked to the councils three PPP arrangements. For 2024/25 this benefit is estimated to be a reduced revenue cost of £1.788m, and whilst this figure will be finalised at the year end, it is considered prudent to

include the impact of this change on the overall financial status of the council at this stage.

4.2 **General Services – Summary of Current Financial Revenue Position**

- 4.2.1 **Summary of Current Financial Position** – as outlined in 4.1.2 above, the current projected ‘in-year’ directorate overspend as at 31 March 2025 is £0.956m. When this is combined with the expected reduced cost impact of the transition to IFRS16 for PPP contracts of £1.788m, this results in a projected under-spend for the year of £0.832m
- 4.2.2 The audited 2023/24 Annual Accounts showed an accumulated surplus at 31 March 2024 of £258.591m and of this, £24.147m was set aside or earmarked for specific purposes leaving an uncommitted balance of £4.444m for General Services. Appendix 2 provides detail of the amounts set aside from the accumulated sum together with the impact of any in - year movements.
- 4.2.3 Table 5 below summarises Appendix 2 and indicates that a year-end £6.163m uncommitted general services surplus is currently projected at 31 March 2025 which takes account of the in-year projected overspend (after earmarking) outlined in Table 2 at 4.1.2, the impact of the of the transition to IFRS16 noted in 4.1.8 and the release of committed reserves agreed by Cabinet in August 2024. This equates to 2.38 per cent of estimated planned spend (excluding HSCP). This is at the lower end of the 2 to 4 per cent required by Council policy for uncommitted general reserves.

Table 5 – General Services accumulated surplus

	£m
Unaudited opening surplus	28.591
Commitments (per Appendix 2)	(24.147)
Uncommitted surplus brought forward	4.444
Directorate 2024/25 projections (per table 2 above)	(0.956)
IFRS – PPP transition revenue impact 2024/25 (per 4.1.8 above)	1.788
Release of committed reserves (August 2024 Cabinet)	0.887
Projected accumulated surplus	6.163

- 4.2.4 Directorates require to limit spend wherever possible in order to continue to improve the in-year position and further address the level of projected uncommitted reserves held.

4.3 **Housing Revenue Account Balance**

- 4.3.1 **Summary of Current Financial Position** – as outlined in Appendix 1e the current projected ‘in year’ underspend as at 31 March 2025 is £1.423m. When the in-year overspend is added to the current uncommitted surplus, identified in Table 4 of Appendix 1g, this results in an overall revised projected uncommitted surplus of £1.230m for the HRA.

4.4 **Common Good Funds**

4.4.1 **Summary of Current Financial Position** – the current projected accumulated revenue surplus for each individual fund is outlined in Appendix 1h. Overall, at 31 March 2025, a combined projected accumulated revenue surplus of £0.428m is anticipated together with a projected combined capital reserve of £0.298m.

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 An accumulated uncommitted surplus of £6.163m is currently projected for General Services, excluding HSCP.

6.2 A £1.230m accumulated uncommitted surplus is projected for the Housing Revenue Account and a combined £0.428m accumulated revenue surplus is currently projected for the Common Good Funds.

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, Human Resources and ICT, and the contents of this report reflect any feedback provided.

14. Next Steps for Decision Tracking

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:

Implementation	Due date	Managed by
Action the budget transfers in the financial ledger as outlined in the Directorate financial performance reports at Appendix 1 and summarised in 4.1.6	31 January 2025	Chief Financial Officer

Background Papers [Report to South Ayrshire Council \(Special\) of 17 January 2024– Setting of Council House Rents and Other Rents and Charges \(2024/25 – 2026/27\) and Proposed Housing Revenue Account \(HRA\) Revenue Budget 2024/25 and Capital Budget \(2024/25 – 2028/29\)](#)

[Report to South Ayrshire Council of 29 February 2024 - Revenue Estimates 2024/25, Capital Estimates 2024/25 to 2035/36 and Carbon Budget 2024/25](#)

[Scottish Government Finance Circular 2/2024](#)

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Date: 14 January 2025

Budget Management Report to 30 November 2024 (Period 8)

Appendix 1

Ref.	Directorate/ Account	Pages
1a	Chief Executive's Strategic Office	1 to 4
1b	Health & Social Care	5
1c	Education	6 to 8
1d	Housing, Operations and Development	9 to 13
1e	Communities and Transformation	14 to 16
1f	Miscellaneous Services Account	17 to 18
1g	Housing Revenue Account	19 to 21
1h	Common Good Funds	22 to 23

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 Office

Table 1 - Objective Analysis

Actual Expenditure to 30 November £'000	Service	Full Year Budget 2024/25 £'000	Projected FY Actual to 31 March £'000	Projected FY Variance Favourable /(Adverse) £'000
313	Chief Executive & Support	415	436	(21)
	Finance and Procurement Services:			
84	Chief Financial Officer	129	129	0
1,155	Corporate Finance and Accounting	2,255	2,038	217
5,630	Revenues and Benefits	5,545	5,378	167
532	Strategic Procurement	717	706	11
7,401	Total Finance and Procurement Services	8,646	8,251	395
	Regulatory Services:			
80	Head of Regulatory Services	131	131	0
91	Civil Contingencies & Business Continuity	59	39	20
1,766	Democratic Governance Services	2,394	2,381	13
296	Insurance, Risk & Safety Management	583	489	94
462	Legal & Licensing Services	883	867	16
1,116	Trading Standards & Environmental Health	1,727	1,682	45
3,811	Total Regulatory Services	5,777	5,589	188
1,702	Human Resources & Payroll	2,862	2,574	288
199	Performance Appraisal & Audit	326	317	9
13,426	Total Chief Executive's Office	18,026	17,167	859

Table 2 - Subjective Analysis

Actual Expenditure to 30 November £'000	Account	Full Year Budget 2024/25 £'000	Projected FY Actual to 31 March £'000	Projected FY Variance Favourable /(Adverse) £'000
8,982	Employee costs	15,536	14,799	737
125	Property costs	186	177	9
642	Supplies and services costs	610	656	(46)
49	Transport costs	98	77	21
877	Administrative costs	625	564	61
751	Third party payments	1,224	1,181	43
17,706	Transfer payments	25,905	25,905	0
18	Financing costs	12	12	0
29,150	Gross expenditure	44,196	43,371	825
(15,724)	Gross income	(26,170)	(26,204)	34
13,426	Net expenditure	18,026	17,167	859

Table 3 - Analysis of Significant Variances

Projected FY Variance favourable /(adverse) £'000	Chief Executive & Support
(21)	Chief Executive & Support - projected overspend of £0.021m; Employee Costs - projected underspend of £0.029m due to the current level of vacancies. Supplies & Services Costs - projected overspend of £0.050m on legal fees.
(21)	Total projected variance

Projected FY Variance favourable /(adverse) £'000	Finance, ICT and Procurement Services
0	Chief Financial Officer: projected online.
217	Corporate Finance - projected underspend of £0.217m; Employee Costs - projected underspend of £0.200m due to the current level of vacancies. Administrative Costs - projected underspend of £0.005m on training costs. Income - projected over recovery of income of £0.012m from charges to other services.
167	Revenues & Benefits - projected underspend of £0.167m; Employee Costs - projected underspend of £0.097m due to the current level of vacancies. Income - projected over recovery of income of £0.070m due to increased income from Scottish Water, and charges to other services.
11	Strategic Procurement - projected underspend of £0.011m; Employee Costs - projected overspend of £0.041m due to overtime costs and unachieved payroll turnover savings target. Administrative Costs - projected underspend of £0.015m across various small budget lines. Income - projected over recovery of income of £0.037m, in contract rebates (£0.020m) and charges for work done for other Council services (£0.017m).
395	Total projected variance

Projected FY Variance favourable /(adverse) £'000	Regulatory Services
20	Civil Contingencies - projected underspend of £0.020m; Employee Costs - projected underspend of £0.020m due to the current level of vacancies.
13	Democratic & Governance Services - projected underspend of £0.013m; Employee Costs - projected underspend of £0.034m due to the current level of vacancies. Property Costs - projected underspend of £0.009m due to various small underspends. Supplies & Services Costs - projected underspend of £0.004m on equipment and other fees. Transport Costs - projected underspend of £0.017m due to less vehicle hire, fuel and mileage. Administrative Costs - projected underspend of £0.021m across various small budget lines. Income - projected under recovery of income of £0.072m, mainly due to marriage fee income levels being lower than anticipated.
94	Risk & Safety Management - projected underspend of £0.094m; Employee Costs - projected underspend of £0.096m due to the current level of vacancies. Income - projected under recovery of income of £0.002m due to reduced commission for home contents insurance provided to Council tenants.
16	Legal Services - projected underspend of £0.016m; Employee Costs - projected underspend of £0.044m due to the current level of vacancies. Administrative Costs - projected underspend of £0.002m on stationery and telecoms. Income - projected under recovery of income of £0.030m, due to Licencing fee income levels being lower than anticipated.
45	Trading Standards & Environmental Health - projected underspend of £0.045m; Employee Costs - projected underspend of £0.017m due to current vacancies. Transport Costs - projected underspend of £0.004m due to less private vehicle hire, fuel and mileage. Income - projected over recovery of £0.024m, mainly due to additional income from Food Standards Scotland.
188	Total projected variance

Projected FY Variance favourable /(adverse) £'000	Human Resources & Payroll
288	Human Resources & Payroll - projected underspend of £0.288m; Employee Costs - projected underspend of £0.232m due to the current level of vacancies. Administrative Costs - projected underspend of £0.018m, across various small budget lines. Third Party Payments - projected underspend of £0.043m due to savings on the new Occupational Health contract. Income - projected under recovery of income of £0.005m, due to reduced level of commission on trade union fees.
288	Total projected variance

Projected FY Variance favourable /(adverse) £'000	Performance Appraisal & Audit
9	Performance, Appraisal & Audit - projected underspend of £0.009m; Employee Costs - projected underspend of £0.009m due to the current level of vacancies.
9	Total projected variance

Table 4 - Budget Transfer Requests

Budget Transfer Requests:		DR £'000	CR £'000
N/A			
Total		0	0

Table 5 - Earmarking Requests

Earmarking requests:	Objective/ Subjective	Amount £'000
N/A		
Total		0

Table 6 - Efficiency Savings

Efficiency savings:	Target £'000	Anticipated shortfall £'000
Council Tax premium on second homes	209	0
Revised NDR empty property relief scheme	950	0
Expand employee benefits framework scheme	80	0
Remove Registration & Archives security/ grounds budgets	2	0
Reduce Internal Audit hire car costs	1	0
Reduce various Legal & Licensing supplies/ admin budgets	2	0
Additional Scottish Government DHP admin grant income	53	0
Total	1,297	0
Comments:		

Table 7 - Payroll Management

Payroll Management:	Target £'000	Achieved at period 8 £'000
Payroll Management - Corporate Target	406	406
Total	406	406
Comments:		
It is projected that payroll turnover will be over-recovered by £0.737m as a result of effective vacancy management		

Table 8 - Grant Income

New Grants Received:		
Amount £'000	Grant name/ body	Grant purpose
0		
Comments: No new grant income identified at present.		

Social Care

Table 1 - Objective Analysis

Actual Expenditure to 30 November £'000	Service	Full Year Budget 2024/25 £'000	Projected Full Year Actual to 31 March £'000	Projected FY Variance favourable /(adverse) £'000
	Community Care Services :			
38,798	Older People	56,118	57,338	(1,220)
3,125	Physical Disabilities	4,940	4,804	136
41,924	Total Community Care Services	61,058	62,142	(1,084)
14,362	Children's Services	23,344	22,525	819
90	Justice Services	(4)	(4)	(0)
14,452	Total Children and Justice Services	23,340	22,521	818
16,341	Learning Disabilities	26,558	26,614	(57)
2,959	Mental Health	4,417	4,946	(530)
1,270	Addiction	1,903	1,906	(2)
20,570	Total Mental Health Services	32,878	33,466	(589)
3,627	Directorate Services	7,275	6,683	592
1	Other Services	3	0	3
0	Vacancy management	(629)	0	(629)
3,628	Total Support Services	6,649	6,683	(34)
312	Integrated Care Fund/Delayed Discharges	466	531	(64)
(8,455)	Interagency payments with Health	(19,353)	(19,353)	0
72,431	HSCP Sub-total	105,038	105,990	(952)
430	Aids and Adaptations etc	809	809	0
72,861	Final HSCP total	105,847	106,799	(952)
Earmarking requests				0

Health & Social Care Partnership - the above table provides an overview statement of the financial budget and projected out-turn position for the Council element of the Integration Joint Board (IJB) for 2024/25 as at 30 November (Period 8).

The table above includes £5.623m transferred from reserves, leaving a balance of £10.511m, of which £4.014m is committed and yet to be transferred. The committed balance of £2.500m Improvement and Innovation Fund still to be allocated and £3.999m General Reserves that remains uncommitted.

The Period 8 projections are based on estimates and judgements on spend to date, review of contracts and review of care packages / residential placements, along with discussion with service

Education Directorate

Table 1 - Objective Analysis

Actual Expenditure to 30 Nov £'000	Service	Full Year Budget 2024/25 £'000	Projected Full Year Actual to 31 March £'000	Projected FY Variance favourable /(adverse) £'000
177	Directorate	488	787	(299)
1,200	Corporate Policy, Strategy & Performance	3,231	3,231	0
11,569	Education - Early Years	18,792	18,792	0
63,269	Education - Learning and Teaching Schools	86,888	86,972	(84)
11,239	Education - Learning and Teaching Additional Support	17,028	16,726	302
18,797	Education Support Services	19,857	19,857	0
106,251	Total Education Directorate	146,284	146,365	(81)

Table 2 - Subjective Analysis

Actual Expenditure to 30 Nov £'000	Account	Full Year Budget 2024/25 £'000	Projected Full Year Actual to 31 March £'000	Projected FY Variance favourable /(adverse) £'000
74,290	Employee costs	114,342	114,041	301
25,291	Property costs	27,112	27,112	0
1,802	Supplies and services costs	2,340	2,340	0
3,763	Transport costs	4,817	5,299	(482)
1,297	Administrative costs	1,211	1,211	0
5,569	Third party payments	9,005	9,005	0
381	Transfer payments	405	405	0
8	Financing costs	8	8	0
112,401	Gross expenditure	159,240	159,421	(181)
6,150	Gross income	(12,956)	(13,056)	100
118,551	Net expenditure	146,284	146,365	(81)

Table 3 - Analysis of Significant Variances

Projected FY Variance favourable /(adverse) £'000	Directorate
(299)	Payroll Management Target - currently projected to be under-recovered by £0.299m (based on approval of budget transfer request within Early Years). This is due to additional SG funding to support delivery of the £12 per hour pay commitment, which was not allocated to EY as part of the budget process due to information not being received from SG until after budget was approved. Current projections also take into account two weeks of employers superannuation at 19.3%, rather than the budgeted reduced rate of 6.5%. This is estimated at approximately £0.133m and is due to the new reduced rate being applied from the first full pay period in each new tax year (May payrun), as the April payrun includes 16th March - 15th April 2024.
(299)	Total projected variance
Projected FY Variance favourable /(adverse) £'000	Corporate Policy, Strategy & Performance
0	Currently projected to be online.
0	Total projected variance

Projected	Education
221	<p>Pupil Equity Funding - currently projected to be online. PEF is provided on a financial year basis but used across an academic year by schools (August 2024 - August 2025) and has permissible carry forward. SG reviewed 2023/24 funding in order to utilise £0.900m of the carry forward funding to manage pay pressures in 2023-24 and have committed that there will be an additional payment in 26/27 when the programme ends (in theory). This should ensure that funding continues to be available at currently planned levels going forward with no detriment to schools.</p> <p>Teaching Costs - currently projected to be online.</p> <p>Pupil Transport - projected overspend of £0.482m, primarily within ASN framework contracts.</p> <p>Other local authority income (ASN) - projected to be over-recovered by £0.100m inter-authority recharges, due to an increase in the number of pupils accessing ASN in South Ayrshire from other authorities.</p> <p>Whole Family Wellbeing Fund (WFWF) - projected underspend of £0.600m 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 earmark £0.300m of this underspend to both internal and external contracts during 2025/26.</p> <p>PPP - currently projected to be online, depending on the utilities reconciliation for 23/24 still to be received.</p>
221	Total projected variance

Table 4 - Budget Transfer Requests

Budget Transfer Requests:		DR £'000	CR £'000
	n/a		0
Total		0	0

Table 5 - Earmarking Requests

Earmarking requests:	Objective/ Subjective	Amount £'000
Whole Family Wellbeing Funding (WFWF)	Employee Costs	300
Total		300
Comments: Detail included above.		

Table 6 - Efficiency Savings

Efficiency savings:	Target £'000	Anticipated shortfall £'000
Review Early Learning Team	125	0
Review all current Education external contract arrangements	50	0
Introduce Teacher Turnover Target	500	0
Increase income and fees targets by 20% for Short Term Let Licences	2	0
Realign PSL Bulk Leasing Scheme income budget based on current recovery rates	20	0
Reduced Private Sector Housing Grant budget based on low uptake	15	0
Total	712	0
Comments: No anticipated shortfalls.		

Table 7 - Payroll Management

Payroll Management:	Target £'000	Achieved at period 8 £'000	Remaining to be achieved £'000
Payroll Management - Corporate target	3,748	1,875	1,873
Total	3,748	1,875	1,873
Comments: Currently projected to be £0.299m, however will be updated throughout the financial year to take into consideration long-term sick cover.			

Table 8 - Grant Income

New Grants Received:		
Amount £'000	Grant name/ body	Grant purpose
14	Cycling Scotland	Play on Pedals
44	Creative Scotland	Youth Music Initiative
11	Scottish Library Information Centre	Empathy in Action
69		
Comments: Additional amounts notified during the financial year, not included in original budget.		

Housing Operations & Development

Table 1 - Objective Analysis

Actual Expenditure to 30 November £'000	Service	Full Year Budget 2024/25 £'000	Projected Actual to 31 March £'000	Projected Variance favourable /(adverse) £'000
5,729	Directorate	8,763	9,592	(829)
253	Directorate	510	510	0
5,476	Ayrshire Roads Alliance/SPT	8,253	9,082	(829)
5,950	Planning & Development	6,489	6,250	239
4,172	Asset Management and Community Asset Transfer	5,557	5,338	219
1,975	Planning and Building Standards	1,424	1,417	7
(197)	Professional Design Services	(492)	(505)	13
0	Special Property Projects	0	0	0
25,964	Housing & Operations	31,807	31,474	333
7,508	Facilities Management	11,601	11,651	(50)
2,004	Housing Services	1,154	1,040	114
13,828	Neighbourhood Services	18,878	18,609	269
2,624	Property Maintenance	174	174	0
37,643	Total Housing Operations & Development	47,059	47,316	(257)

Table 2 - Subjective Analysis

Actual Expenditure to 30 November £'000	Account	Full Year Budget 2024/25 £'000	Projected Actual to 31 March £'000	Projected Variance favourable /(adverse) £'000
22,375	Employee costs	36,137	35,875	262
5,913	Property costs	6,491	6,417	74
13,556	Supplies and services costs	16,440	16,924	(484)
5,355	Transport costs	6,379	6,099	280
191	Administrative costs	433	423	10
10,914	Third party payments	15,535	17,205	(1,670)
51	Financing costs	90	0	90
58,355	Gross expenditure	81,505	82,943	(1,438)
(20,712)	Gross income	(34,446)	(35,627)	1,181
37,643	Net expenditure	47,059	47,316	(257)

Table 3 - Analysis of Significant Variances

Projected Variance favourable /(adverse) £'000	Directorate
0	Directorate - projected online however it should be noted that current staff cost projections across the various service areas take into account two weeks of employers superannuation costs at 19.3%, rather than the budgeted reduced rate of 6.5%. This is estimated to cost approximately £0.154m and is due to the new reduced rate being applied from the first full pay period in each new tax year (May payrun), as the April payrun includes 16th March - 15th April 2024.
0	Total projected variance

Projected Variance favourable /(adverse) £'000	Ayrshire Roads Alliance/SPT
(829)	Ayrshire Roads Alliance/SPT - overspend of £0.829m mainly as a result of overspends in electricity costs for street lighting and electric vehicles (£0.350m), increased sub-contractors costs (£0.330m), increased consultancy costs (£0.300m), committed costs for Christmas Lights (£0.090m) which is unbudgeted and under-recovery of car parking income (£0.500m) as a result of the extension of 2 hour free parking. This is partially offset by an underspends in employee costs (£0.400m) as a result of current vacancies and increase in parking fines (£0.100m), other income (£0.041m), and insurance premium costs (£0.100m).
(829)	Total projected variance

Projected Variance favourable /(adverse) £'000	Asset Management & Community Asset Transfer
219	<p>Asset Management - projected underspend of £0.219m ;</p> <p>Employee Costs - projected underspend of £0.080m due to current vacancies.</p> <p>Property costs - projected underspend of £0.126m mainly as a result of Central Repairs Account (CRA) management action to prioritise works (£0.300m), and reduced repair and maintenance costs in Health & Social Care occupied buildings (£0.040m). These are offset by an overspend due to the delay in delivering the proposed office rationalisation saving (£0.200m) and general repair costs to County Buildings (£0.014m).</p> <p>Supplies & Services - projected overspend of £0.111m, due to equipment costs/legal fees (£0.011m) and consultancy costs in relation to the 5 year periodic Council property asset valuations (£0.100m) which require to be carried out externally due to current vacancies within the service noted above. Members are requested to approve a temporary Budget Transfer (Table 4 below) to use the employee cost underspend to partly fund the resulting short term cost of carrying out property valuations externally</p> <p>Transport Costs - projected overspend of £0.020m due to increased private contract hire costs.</p> <p>Administrative Costs - projected underspend of £0.010m across various small budget lines.</p> <p>Income - projected over recovery of £0.134m. After a review of property costs it has been identified that the costs for McCalls Avenue (£0.200m) which relates to the Property Maintenance service should be recharged to HRA. This is offset with an under-recovery in rental income for Industrial units and General Properties (£0.066m) based on current income levels.</p>
219	Total projected variance

Projected Variance favourable /(adverse) £'000	Planning & Building Standards
7	<p>Planning & Building Standards - projected underspend of £0.007m ;</p> <p>Employee costs - projected underspend of £0.110m as a result of current vacancies</p> <p>Supplies & Services costs - projected overspend of £0.134m in consultancy costs. This relates to legal and specialist experts costs to act on the Council's behalf at a Planning Public Enquiry regarding three wind farms in a co-joined process received in 2022</p> <p>Income - projected over-recovery of £0.031m due to an increase in the number of applications during the quarter linked to some economic recovery in the second half of the year</p>
7	

Projected Variance favourable /(adverse) £'000	Professional Design Services
13	No material variance to report
13	Total projected variance

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

Projected Variance favourable /(adverse) £'000	Facilities Management
(50)	<p>Facilities Management - projected overspend of £0.050m as a result of;</p> <p>Employee costs - projected overspend of £0.172m as a result of current high levels of absence which due to the nature of the service requires to be covered by additional staffing</p> <p>Property costs - projected underspend of £0.040m within cleaning & domestic supplies due to the essential spend only directive</p> <p>Supplies & Services costs - projected overspend of £0.199m mainly due to the both the increased price of food products required to produce school meals and increased uptake of meals. This is offset by the increased income generated and noted below</p> <p>Transport costs - projected overspend of £0.060m as a result of the increased cost of lease vehicles</p> <p>Income - projected over-recovery of £0.341m as a result of increased uptake in school meals</p> <p>Members are requested to approve a temporary Budget Transfer (Table 4 below) to increase food cost budget as a result of the increased uptake in paid for school meals</p>
(50)	Total projected variance

Projected Variance favourable /(adverse) £'000	Housing Services
114	<p>Housing Services - projected underspend of £0.114m as a result of;</p> <p>Employee Costs - projected underspend of £0.158m due to current vacancies.</p> <p>Supplies & Services Costs - projected underspend of £0.050m in removal and storage costs as a result of the current demand for temporary homeless accommodation.</p> <p>Third Party Payments - projected underspend of £0.070m, which relates to the DWP benefits subsidy grant received for homelessness.</p> <p>Income - projected under recovery of £0.164m as a result of the current demand for temporary accommodation units being utilised from the HRA stock. This is partly offset by the corresponding underspend in supplies and services costs notes above.</p>
114	Total projected variance

Projected Variance favourable /(adverse) £'000	Neighbourhood Services
269	<p>Neighbourhood Services - projected underspend of £0.269m as a result of;</p> <p>Employee costs - projected underspend of £0.073m as a result of effective vacancy management</p> <p>Property Costs - projected overspend of £0.092m as a result of security and utilities costs at Heathfield Waste Recycling Centre</p> <p>Supplies & Services Costs - projected overspend of £0.090m as a result of repairs and maintenance to cremators</p> <p>Transport Costs - projected underspend of £0.360m as a result of invoices incorrectly coded to transport costs and various duplicate purchase orders now corrected. Members approved a BTR at Period 6 prior to these issues being identified</p> <p>Third Party Payments - projected overspend of £0.911m as a result of income streams being coded to expenditure in error and purchase order corrections. It should be noted that Members approved a BTR request at Period 6 prior to these issues being identified</p> <p>Financing Costs - projected underspend of £0.090m as a result of cremators being fully depreciated</p> <p>Income - projected over-recovery of £0.839m as a result of the higher than anticipated brown bin permit uptake (£0.200m), increased bereavement income (£0.501m) and increased waste recycling income (£0.211m) offset by an under-recovery in commercial waste customers (£0.073m). It should be noted that bereavement income includes £0.200m which has been identified as prior year income which has been accounted for in 2024/25</p> <p>Members are requested to approve a Budget Transfer Request (BTR) (Table 4 below) to adjust the approved BTR at Period 6 to deal with the points noted in Transport Costs, Third Party Payments and Income (see above) and approve a BTR to transfer the financing cost budget to fund the current cremators repair costs</p>
269	Total projected variance
Projected Variance favourable /(adverse) £'000	Property Maintenance
0	Property Maintenance Service - projected online
0	Total projected variance

Table 4 - Budget Transfer Requests

Budget Transfer Requests:		DR £'000	CR £'000
1	Asset Management - Employee costs		80
	Asset Management - Supplies and services	80	
	<i>Being temporary transfer of employee cost underspends as a result of vacancies to fund the cost of carrying out property valuations externally</i>		
2	Facilities Management - Supplies and services	199	
	Facilities Management - Income		199
	<i>Being temporary transfer of budgets to reflect increased level of uptake of school meals and corresponding increased cost to produce those meals</i>		
3	Neighbourhood Services - Income		551
	Neighbourhood Services - Transport costs		360
	Neighbourhood Services - Third party payments	911	
	<i>Being correction to the P6 BTR to reflect waste income streams incorrectly included in third party payments and vehicle costs incorrectly coded to transport costs</i>		
4	Neighbourhood Services - Supplies and services	90	
	Neighbourhood Services - Financing costs		90
	<i>Being temporary transfer of budget as cremators now fully depreciated but now require repair and maintenance</i>		
Total		1,280	1,280

Table 5 - Earmarking Requests

	Objective/ Subjective	Amount £'000
N/A		
Total		0

Table 6 - Efficiency Savings

Efficiency savings:		Targeted £'000	Anticipated shortfall £'000
ARA	Introduction of EV charging tariff for public use.	52	52
	Remove 5.5fte vacant strategic posts (Split EAC/SAC – 50/50%)	104	0
	Increase fees and permit charges to developers, utilities and public by 5%	30	0
	Increase harbour dues by 5%	6	0
	Introduce £50 charge for Garden Waste Collections (based on servicing 1	559	0
	Increase Bereavement prices by 10%	180	0
	Introduce £30 charge to householders for lost, stolen, damaged	30	0
	Increasing commercialisation (Heathfield Waste recycling centre)	100	0
	Reduction in Neighbourhood Services overtime	10	0
Facilities Management	Increase cost of public toilets from £0.30 to £0.50 per use	21	21
Asset Management	Transforming the Estate Review - rationalise council assets and remove various property costs	200	200
Property Maintenance	Review internal charging approach to reduce and remove administration costs	50	0
Planning	Realign Planning fees income budget based on current recovery rates	30	0
Total		1,372	273
Comments:			

Table 7 - Payroll Management

Payroll Management:	Targeted £'000	Achieved at period 8 £'000	Remaining to be achieved £'000
Payroll Management - Corporate target	1,020	680	340
Payroll Management - Directorate target	63	42	21
Total	1,083	722	361
Payroll turnover is projected to be over-recovered by £0.262m as a result of effective vacancy management in particular filling only essential posts			

Table 8 - Grant Income

New Grants Received:		
Amount £'000	Grant name/ body	Grant purpose
16	Zero Waste Scotland	Support recycling initiatives
20	Scottish Government	School milk subsidy
36		
Comments:		
The above grants which have been received during the financial year were not part of the approved Directorate budget.		

Communities & Transformation Directorate

Table 1 - Objective Analysis

Actual Expenditure to 30 Nov £'000	Service	Full Year Budget 2024/25 £'000	Projected Full Year Actual to 31 March £'000	Projected FY Variance favourable /(adverse) £'000
325	Directorate	535	(65)	600
	Communities			
2,654	Thriving Communities	4,694	4,694	0
(699)	Economy and Regeneration	1,180	1,030	150
5,541	Destination South Ayrshire	8,058	8,296	(238)
7,496	Total Communities	13,932	14,020	(88)
	Transformation			
3,253	ICT Strategy & Delivery	4,848	4,848	0
1,330	Customer Services & Public Affairs	2,301	2,210	91
130	Transformation	21	221	(200)
4,713	Total Strategic Change	7,170	7,279	(109)
12,534	Total Strategic Change & Communities Directorate	21,637	21,234	403

Table 2 - Subjective Analysis

Actual Expenditure to 30 Nov £'000	Account	Full Year Budget 2024/25 £'000	Projected Full Year Actual to 31 March £'000	Projected FY Variance favourable /(adverse) £'000
13,951	Employee costs	22,201	21,797	404
2,878	Property costs	3,166	3,166	0
4,422	Supplies and services costs	2,675	2,815	(140)
549	Transport costs	676	676	0
582	Administrative costs	242	242	0
1,879	Third party payments	2,481	2,769	(288)
6	Transfer payments	10	10	0
0	Financing costs	0	0	0
24,267	Gross expenditure	31,451	31,475	(24)
(11,733)	Gross income	(9,814)	(10,241)	427
12,534	Net expenditure	21,637	21,234	403

Table 3 - Analysis of Significant Variances

Projected FY Variance favourable /(adverse) £'000	Directorate
600	Service - projected over-recovery in payroll management target of £0.600m, primarily due delays in filling vacancies. Current projections also take into account two weeks of employers superannuation at 19.3%, rather than the budgeted reduced rate of 6.5%. This is estimated at approximately £0.093m and is due to the new reduced rate being applied from the first full pay period in each new tax year (May payrun), as the April payrun includes 16th March - 15th April 2024.
600	Total projected variance

Projected FY Variance favourable /(adverse) £'000	Communities
(88)	<p>Thriving Communities - currently projected to be online.</p> <p>Economy & Regeneration - currently projected to be underspent by £0.150m within LACER - Training and Skills Fund. Members to note that ELT approval has already been sought to earmark this underspend to fund 5 temporary positions within Community Wealth Building until September 2025 (refer to Table 5 below).</p> <p>Destination South Ayrshire (Golf) - currently projected to be online, due to the net impact of a projected over-recovery in income (including R&A income from the Open) of £0.427m. being offset by projected overspends in both employee costs and supplies & services. Budget transfers to tidy up these under/overspends will be requested in Period 10 report.</p> <p>Destination South Ayrshire (Sport & Leisure) - currently projected to be online.</p> <p>Destination South Ayrshire (Events) - currently projected to be online, subject to Member's approval of the budget transfer of £0.070m from Events - Burns Festival to International Air Show (refer to Table 4 below).</p> <p>International Ayr Show - Festival of Flight 2024 - current projections indicate a potential overspend of approximately £0.308m. However, this will reduce to £0.238m after the budget transfer from Events (Burns Festival) is approved (refer to Table 4 below). Members are also requested to approve the budget transfer requests in relation to additional sponsorship income and income from sale of merchandise/programmes etc (refer to Table 4 below).</p>
(88)	Total projected variance

Projected FY Variance favourable /(adverse) £'000	Transformation
(109)	<p>ICT Strategy & Delivery - currently projected to be online.</p> <p>Customer Services & Public Affairs - IAAH (COVID Recovery Project) - projected underspend of £0.091m. 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. Therefore, Members are requested to earmark this underspend to extend contracts until 2025/26 (refer to Table 5 below).</p> <p>Transformation - projected overspend of £0.200m due to short term unachievable savings target from 2023/24.</p>
(109)	Total projected variance

Table 4 - Budget Transfer Requests

Budget Transfer Requests:		DR £'000	CR £'000
1	Events - Burns Festival		70
	International Air Show	70	
	<i>Utilise underspend within other events to International Air Show.</i>		
2	International Air Show - sponsorship income		175
	International Air Show - sales income		16
	International Air Show - payments to agencies	191	
	<i>Increase income budgets in relation to sponsorship income and income from sale of merchandise/programmes etc, to offset expenditure.</i>		
Total		261	261

Table 5 - Earmarking Requests

Earmarking requests:	Objective/ Subjective	Amount £'000
Previously approved:		
Organisational Development Posts per Cabinet 28/11/23	OD/Employee Costs	91
ELT - LACER funded posts - Community Wealth Building	E&R/Employee Costs	150
New:		
n/a		
Total		241
Comments: Details included above.		

Table 6 - Efficiency Savings

Efficiency savings:	Target £'000	Anticipated shortfall £'000
Maybole Golf - delete vacant post	34	0
Increase monthly Learn2 membership from £23 to £25 per month	50	0
Increase various golf green and membership fees by £5 per annum	40	0
Realign Riverside Sports Arena income budget based on current recovery rates	15	0
Total	139	0
Comments: Anticipated shortfalls in approved efficiencies have been included in the projections above.		

Table 7 - Payroll Management

Payroll Management:	Target £'000	Achieved at period 8 £'000	Remaining to be achieved £'000
Payroll Management - Corporate target	633	461	172
Total	633	461	172
Comments: Currently projected to be £0.600m over-recovered.			

Table 8 - Grant Income

New Grants Received:		
Amount £'000	Grant name/ body	Grant purpose
362	Scottish Government	No-one Left Behind
1,607	Scottish Government	UKSPF
11	Scottish Enterprise	Modern Apprentices
1,980		
Comments: Additional amounts notified during the financial year, not included in original budget.		

Miscellaneous Services

Table 1 - Objective Analysis

Actual Expenditure to 30 November £'000	Service	Full Year Budget 2024/25 £'000	Projected FY Actual to 31 March 2025 £'000	Projected FY Variance Favourable /(Adverse) £'000
4,995	Miscellaneous Services	25,501	26,840	(1,339)
4,995	Total Miscellaneous Services	25,501	26,840	(1,339)

Table 2 - Subjective Analysis

Actual Expenditure to 30 November £'000	Account	Full Year Budget 2024/25 £'000	Projected FY Actual to 31 March 2025 £'000	Projected FY Variance Favourable /(Adverse) £'000
0	Debt management charges	17,610	18,945	(1,335)
0	Investment income	(2,130)	(2,205)	75
0	Recharges to other services	(1,793)	(1,793)	0
573	Requisitions and other initiatives	859	859	0
416	Employee provision	710	765	(55)
73	Fees and subscriptions	479	468	11
3,562	Other payments	6,737	6,922	(184)
61	Covid-19 costs	0	38	(38)
183	Salary sacrifice schemes	574	405	169
160	Equal pay	0	0	0
0	PPP flexibility adjustment	(2,026)	(2,026)	0
0	Contribution to Reserves	4,501	4,501	0
5,028	Gross expenditure	25,522	26,880	(1,358)
(33)	Gross income	(21)	(40)	18
4,995	Net expenditure	25,501	26,840	(1,339)

Table 3 - Analysis of Significant Variances

Projected	Miscellaneous Services
(1,335)	Debt management charges - The budget for loan charges in 2024/25 is £17.610m, comprising £6.457m for loan principal, £10.978m for interest costs and £0.174m for loans fund expenses. The current projection for loans charges to the General Fund is an overspend of £1.334m in interest and expenses. When offset by the projected £0.075m over-recovery of interest income (refer below), a net overspend of £1.259m is currently projected. This will continue to be reviewed in conjunction with progress against the capital programme and monitored closely for the remainder of the financial year.
75	Investment income - The Council budgeted for investment income of £2.130m based on an estimate of the average revenue balances held during the year at an assumed interest rate return of 5.50% on these balances. At period 8, full year budgeted income of £2.205m is currently projected (an over-recovery of £0.075m against budget) due to a higher than anticipated interest rate levels.
(55)	Employee provision - an overspend £0.055m, mainly due to apprenticeship levy costs.
(184)	Other payments : the net overspend comprised the following significant elements: - £0.674m overspend on Non-Domestic Rates due to a combination in reductions in available reliefs and increases in poundage rates; - £0.215m overspend due to unachievable corporate efficiency targets reported in Miscellaneous but allocated to service budgets where appropriate (refer to Table 6 - Efficiency Savings below); and - £0.026m overspend across a number of smaller budget lines. These overspends are partly offset by the following underspends: - £0.661m underspend in energy costs across all Council services but reported corporately within Miscellaneous Services, based on estimated forecasts in what continues to be a fluctuating energy price market; and - £0.070m underspend on insurance costs (net of third party claims).

(38)	Covid-19 costs: the projected overspend relates to ongoing costs associated with the lease of a hangar at Prestwick Airport.
169	Salary sacrifice schemes: the projected underspend comprises both Car Leasing (£0.139m saving) and Viv-up schemes (£0.030m saving), based on projected orders until the end of the financial year end less the cost of administering the schemes.
0	Equal Pay: Second wave equal pay payments during the financial year are expected to be fully met from an existing Balance Sheet provision of £0.282m.
0	Contribution to reserves: The 2024/25 budget includes a £4.053m contribution to the newly established Transformation Fund. In addition, the Scottish Government has provided an additional grant of £0.448m to compensate Councils for using reserves to meet the 2023/24 pay uplift. This additional funding received will be allocated back to uncommitted reserves.
(1,369)	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
N/a		
Total		0
Comments: No earmarking requests identified for Miscellaneous Services.		

Table 6 - Efficiency Savings

Description	Targeted £'000	Shortfall £'000
Procurement (prior year saving)	177	100
Purchase of additional leave: target to be allocated across services	200	0
Additional AVCs: on-cost savings	48	0
Future Operating Model: target to be allocated across services	175	115
Total	600	215
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:		

Housing Revenue Account

Table 1 - Objective Analysis

Actual Expenditure to 30 November £'000	Service	Full Year Budget 2024/25 £'000	Projected Actual to 31 March £'000	Projected Variance favourable /(adverse) £'000
(19,771)	Housing Revenue Account	0	(1,423)	1,423
(19,771)		0	(1,423)	1,423

Table 2 - Subjective Analysis

Actual Expenditure to 30 November £'000	Service	Full Year Budget 2024/25 £'000	Projected Actual to 31 March £'000	Projected Variance favourable /(adverse) £'000
3,556	Employee costs	5,792	5,392	400
7,366	Property costs	14,418	14,121	297
274	Supplies and services costs	363	328	35
30	Transport costs	74	74	0
167	Administrative costs	1,524	1,401	123
147	Support services costs	1,837	1,837	0
142	Third party payments	107	95	12
77	Transfer payments	117	117	0
0	Financing costs	7,038	6,658	380
1,798	CFCR	5,397	5,397	0
13,557	Gross expenditure	36,667	35,420	1,247
(33,328)	Income	(36,667)	(36,843)	176
(19,771)	Net expenditure	0	(1,423)	1,423

Table 3 - Financial Variance Analysis

Projected Variance favourable /(adverse) £'000	Housing Revenue Account
400	Employee costs - projected underspend of £0.400m due to current vacancies.
297	Property Costs - projected underspend of £0.297m. This is mainly due to a projected underspend of £0.849m in the cost of repairs to council houses, where management action undertaken has reduced the use of sub contractors by increasing efficiency to keep an increased level of work in house. There is also a projected underspend of £0.040m in the costs for Decants. This underspend is partially offset with an increase in Unlets costs projected to overspend by £0.385m, as well as projected overspends in Gas Contracts (£0.137m) and electricity (£0.070m) due to price increases. Joint management action by Housing & Property Maintenance is taking place to prioritise empty properties for relet and to minimise the impact of void rent loss.
35	Supplies & Services - projected underspend of £0.035m, due to lower than expected legal fees.
0	Transport Costs - projected online.
123	Administrative costs - projected underspend of £0.123m. There are less Feasibility & Design Costs for capital projects being charged to revenue (£0.093m). There is also a projected underspend of £0.150m in bad debts based on the current level of arrears of council house rental income. Additionally there are other underspends in telecoms and stationery costs totalling £0.050m. These underspends are partly offset by overspends in Insurance costs (£0.150m) due to price increases and contract printing costs (£0.020m).
0	Support service costs - projected online.
12	Third Party Payments and Transfer Payments - projected underspend of £0.012m on charges from other Council services.
380	Financing costs - projected net underspend of £0.380m comprising: - Principal, Interest payments and expenses - projected overspend of £0.278m on principal, interest and expenses, which relates to the timing of loan payments and interest rates of temporary loan debt. - Interest income on revenue balances - £0.102m over recovery as a result of the Loans Fund exceeding the originally estimated rate of interest on investments.
0	CFCR - projected online.
176	Income - over recovery of £0.176m in rental income.
1,423	Total projected variance
Comments:	

Table 4 - Accumulated Surplus

Accumulated Surplus	Amount £'000	Amount £'000
HRA accumulated surplus as at 1 April 2024	2,520	
Current year projected surplus	1,423	
Minimum working balance	(2,000)	
Projected surplus for the year ended 31 March 2025		1,943
Current commitments:		
Revenue:		
Transformation within Housing - support costs		(44)
Costs associated with Home Loss Payments at Riverside High Flats and provision for Disturbance		(169)
To fund the impact of the increased pay award in 2024/25 on 2025/26 and 2026/27 budgets and employers national insurance rate changes from April 2025		(500)
Projected uncommitted surplus as at 31 March 2025		1,230
Comments:		

Table 5 - Rent Arrears

	As at 30 Nov 2023	As at 30 Nov 2024	Movement
Rent Arrears			
Current Tenants – Mainstream	1,672	1,788	7%
Former Tenants – Mainstream	591	712	20%
Total	2,263	2,500	10%
Comments:			
Historically, the Council has performed well in the areas of rent arrears management and the collection of rental income. From the 2023/24 benchmarking information, the Council was the best performing local authority in terms of overall arrears at 4.63% of the rent due for the 2023/24 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.			

Table 6 - Budget Transfer Requests

		DR £'000	CR £'000
1	n/a		
Total		0	0

Common Good Funds

Table 1 - Objective Analysis

Actual Net Expenditure/ (Income) to 30 November £'000	Common Good Fund	Full Year Budget 2023/24 £'000	Projected Full Year Actual to 31 March 2024 £'000	Projected Full Year Variance favourable /(adverse) £'000
264	Ayr Common Good Fund	0	129	(129)
12	Prestwick Common Good Fund	0	(4)	4
0	Troon Common Good Fund	0	(1)	1
0	Maybole Common Good Fund	0	0	0
1	Girvan Common Good Fund	0	0	0
277		0	124	(124)

Table 3 - Financial Variance Analysis

Projected Full Year Variance favourable /(adverse) £'000	Common Good Fund
(129)	<p><u>Ayr Common Good Fund:</u> The full year budget for repairs and maintenance was fully exhausted at period 6, since when only essential expenditure is being incurred on the Fund's properties, in order to control expenditure between now and the year-end. Accordingly, a full-year overspend of £0.138m is currently projected, comprising overspends of £0.086m on property repairs and maintenance, £0.036m on utility costs including non-domestic rates and council tax and £0.016m on insurance costs. These projected overspends are partly offset by a £0.009m projected over-recovery of interest income. All budgets will continue to be closely monitored during the remainder of the financial year.</p>
4	<p><u>Prestwick Common Good Fund:</u> A favourable variance of £0.003m at the year-end is currently projected, due to additional interest income as a result of interest rate increases.</p>
1	<p><u>Troon Common Good Fund:</u> A favourable variance of £0.001m at the year-end is currently projected, due to additional interest income as a result of interest rate increases.</p>
(124)	Total projected variance

Table 4 - Accumulated Revenue Reserves

Common Good Fund	Reserves as at 31 March 2024 £'000	Reserves as at 30 November 2024 £'000	Projected Reserves as at 31 March 2025 £'000
Ayr Common Good Fund	260	(4)	131
Prestwick Common Good Fund	245	257	248
Troon Common Good Fund	38	38	38
Maybole Common Good Fund	2	2	2
Girvan Common Good Fund	9	9	9
Total	554	302	428
Comments: Recent significant increases in the cost of property repairs and maintenance, coupled with relatively static rental and other income continues to put pressure on Ayr Common Good Fund budgets and reserves. A review of Common Good properties and an assessment of income generation opportunities is underway and a report will be brought before Members in due course outlining options.			

Table 5 - Accumulated Capital Reserves

Common Good Fund	Reserves as at 31 March 2024 £'000	Reserves as at 30 November 2024 £'000	Projected Reserves as at 31 March 2025 £'000
Ayr Common Good Fund	711	343	263
Prestwick Common Good Fund	35	35	35
Total	746	378	298
Comments: The movement in Ayr's capital reserves is due to a capital receipt of £0.041m in respect of the sale of Belleisle Lodge House offset by just over £0.400m of a total contribution of approximately £0.500m has been incurred towards the restoration cost of fire-damaged properties at Ayr High Street.			

**Summary of Current General Services Financial Position
as at 30 November 2024**

	<i>£m</i>	<i>£m</i>
1) Accumulated surplus brought forward from 2023/24		28.591
Funds set aside for specific purposes		
2024/25 budget contribution	4.000	
Affordable homes	1.854	
Workforce change fund	5.515	
Transformation Fund	1.163	
Invest in South Ayrshire	0.200	
Community Halls Fund	0.573	
Ayrshire Growth Deal	0.121	
Civil Contingency (3 Ayrshire reserve commitment)	0.124	
Employability	0.100	
Corporate Support Capacity issues	0.226	
Levelling Up - additional capacity funding to be drawn only if required	0.125	
Golf Strategy - to address initial priority and health and safety issues	0.157	
Station Hotel – encapsulation costs	0.306	
Ash Tree Die back	0.312	
PPP Reserve commitment to 2025/26 to 2026/27 budgets	5.000	
Inflation reserve	0.041	
Council Covid-19 earmarking	1.714	
General Service earmarking	2.616	24.147
Uncommitted Council surplus brought forward as at 31 March 2024		4.444

	<i>£m</i>	<i>£m</i>
2) Movement in 2024/25		
i) Directorate budget projections:		
Service projections (per Appendix 1)	(0.415)	
Previously approved earmarking requests	(0.241)	
Period 8 earmarking requests (subject to Cabinet approval)	(0.300)	(0.956)
ii) Other:		
Assessed revenue impact of IFRS16 transition – PPP arrangements	1.788	1.788
iii) Review of committed reserves		
Release fund to uncommitted (August 2024 Cabinet)	0.887	0.887
Projected uncommitted reserves at 31 March 2025		6.163

**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 2024/25 – Position at 30 November 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	-	-
Religion or Belief (including lack of belief)	-	-
Sex – (issues specific to women & men or girls & boys)	-	-

Community or Groups of People	Negative Impacts	Positive impacts
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
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)	YES 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 2024/25 as at 30 November 2024. Their decision on this has no specific equality implications	
Signed: Tim Baulk Date: 6 January 2025	Chief Financial Officer

South Ayrshire Council

**Report by Director of Communities and Transformation
to Cabinet
of 21 January 2025**

Subject: Visitor Levy Survey

1. Purpose

- 1.1 The purpose of this report is to update Members on the Visitor Levy (Scotland) Act 2024 and to seek approval for the distribution of a survey to gather feedback from businesses and residents of South Ayrshire on the Visitor Levy scheme.

2. Recommendations

2.1 It is recommended that the Cabinet:

- 2.1.1 notes the passing of the Visitor Levy (Scotland) Act and the publishing of the Visit Scotland publication *Guidance on the Visitor Levy for Local Authorities* at Appendix 1;**
- 2.1.2 notes the ‘Visitor Levy Information Sheet’ for South Ayrshire residents and ‘Visitor Levy Survey’ produced by officers at Appendix 2 i) and ii); and;**
- 2.1.3 approves the publishing of the Visitor Levy Survey, open for 12 weeks, seeking feedback from residents and businesses on the Visitor Levy scheme, with responses reported back to Cabinet.**

3. Background

- 3.1 The Visitor Levy (Scotland) Act was passed in the Scottish Parliament in May 2024. It received Royal Assent in July 2024. The act gives local authorities in Scotland the power to impose a levy in respect of persons staying in certain types of accommodation overnight.
- 3.2 In October 2024, Visit Scotland published ‘*Guidance on the Visitor Levy for Local Authorities*’ which can be found at Appendix 1.
- 3.3 South Ayrshire Council is a member of the Visitor Levy Forum – an informally constituted group of Scottish Local Authorities either intending to implement or considering the implementation of the Visitor Levy.

- 3.4 Currently, three Councils are progressing with the required legislative processes to introduce a Visitor Levy to their areas: City of Edinburgh Council; The Highland Council; and Argyll and Bute Council.
- 3.5 City of Edinburgh Council are the most advanced in their implementation with their draft scheme approved by Councillors in August 2024. The Council are undertaking a 12-week public consultation on their proposal and intend starting the statutory 18-month implementation from mid-January 2025.
- 3.6 In addition to these early adopters, a number of other Councils are in the early stages of assessing their approach to a Levy and many are seeking feedback from local tourism businesses and communities prior to making a decision on whether to formally develop and consult on a scheme.
- 3.7 Officers from South Ayrshire Council have held a number of discussions with members of the Visitor Levy Forum; Visit Scotland, the Chamber of Commerce and neighbouring councils to better understand the constraints, requirements and implications of introducing a Visitor Levy in South Ayrshire.
- 3.8 Within the legislation, there is a statutory requirement for local authorities to develop and publish a formal proposal for a Visitor Levy scheme and carry out a public consultation on its proposals. Following this consultation, any scheme would come into force at least 18 months after the date on which the local authority publishes a report summarising the consultation responses received, stating that it intends to proceed with the original proposal or a significant modification to a proposal
- 3.9 Officers have developed a 'Visitor Levy Information Sheet for South Ayrshire residents' summarising the salient points of the scheme and implications, and a 'Visitor Levy Survey' seeking feedback from the community on the scheme.

4. Proposals

- 4.1 The Cabinet is asked to:
- 4.1.1 note the passing of the Visitor Levy (Scotland) Act and the publishing of the Visit Scotland publication '*Guidance on the Visitor Levy for Local Authorities*' at Appendix 1;
- 4.1.2 note the Visitor Levy Information Sheet for South Ayrshire residents and Visitor Levy Survey produced by officers at Appendix 2 i) and 2 ii); and
- 4.1.3 approve the publishing of the Visitor Levy survey open for 12 weeks, seeking feedback from residents and businesses on the Visitor Levy scheme, with responses reported back to Cabinet. The Visitor Levy Information Sheet for South Ayrshire residents and Visitor Levy Survey will be made available on the Council's website with printed versions available on request. The survey will be conducted via paper forms and online submissions and would be promoted through the Council's normal communications channels for a period of 12-weeks.

5. Legal and Procurement Implications

- 5.1 The proposals contained in this report are consistent with the requirements of the Act.

6. Financial Implications

6.1 Not applicable.

7. Human Resources Implications

7.1 Not applicable.

8. Risk

8.1 *Risk Implications of Adopting the Recommendations*

8.1.1 There are no risks in adopting the recommendations within this report.

8.2 *Risk Implications of Rejecting the Recommendations*

8.2.1 If the recommendations are not adopted the Council will not be able to understand and consider the views of local residents and businesses on the Visitor Levy scheme.

9. Equalities

9.1 There are no equalities implications from this report.

10. Sustainable Development Implications

10.1 ***Considering Strategic Environmental Assessment (SEA)*** - There are no sustainable development implications from this report.

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 This project is linked to all three priority areas within the Council Plan: • Spaces and Places; • Live, Work and Learn; and • Civic and Community Pride.

13. Results of Consultation

13.1 The public consultation on the Visitor Levy Scheme will last for 12 weeks and reported back to Cabinet in June 2025.

13.2 Consultation has taken place with Councillor Alec Clark, Portfolio Holder for Tourism, Culture and Rural Affairs, and Councillor Brian Connolly, Portfolio Holder for Sport and Leisure, and the contents of this report reflect any feedback provided.

14. Next Steps for Decision Tracking Purposes

14.1 If the recommendations are approved by Members, the Director of Communities and Transformation will ensure that all the necessary steps are taken to progress the consultation, 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:-

Implementation	Due date	Managed by
Publish Visitor Levy Survey	February 2025	Assistant Director Communities
Report Survey responses and outcomes to Cabinet	June 2025	Assistant Director Communities; and Assistant Director Transformation

Background Papers **Report to Cabinet of 29 August 2023 – [Visitor Levy \(Scotland\) Bill](#)**

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Guidance on the Visitor Levy for local authorities



October 2024

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Minister's Foreword



The Scottish Government believes that a visitor levy can be a force for good, delivering benefits for local communities, local authorities, and local businesses. For the first time councils in Scotland now have the power to introduce a visitor levy in their area, if they think it is right and after they have consulted local businesses, communities, and tourism organisations.

Alongside the process of Parliamentary scrutiny of the Visitor Levy (Scotland) Act the Scottish Government asked VisitScotland to form an Expert Group, made up of stakeholders reflecting tourism, business, and local government. The purpose of the Group was to develop guidance for local authorities on the use of the new visitor levy power. The Act was amended as it progressed through Parliament to legally require all local authorities to have regard to this Guidance.

I therefore welcome this first published edition of the Guidance, and am pleased to formally approve it, in line with the requirements under the Act. It is the fruit of much work by VisitScotland and the Expert Group, considering a large number of issues and producing Guidance that will be useful to not only local authorities, but others with an interest in how best to introduce and administer a visitor levy.

I thank all those organisations on the Expert Group who gave their time and expertise to produce this Guidance. The power to introduce a visitor levy is a new and important one for local authorities, and this Guidance will assist them in considering, and if they believe it is right, introducing and administering a visitor levy in the most effective way possible.

Ivan McKee MSP
Minister for Public Finance

Foreword from VisitScotland

As the national tourism agency, VisitScotland's core purpose is to drive the visitor economy and grow its value to Scotland.

We do this in collaboration with the tourism and events industry as we work together to deliver the two national strategies - Scotland Outlook 2030 and Scotland the Perfect Stage. Together, these set out our shared ambitions for Scotland to be the world leader in 21st century tourism and build on our status as a world-leading events destination.

The introduction of a visitor levy in Scotland – in line with many other destinations around the world – adds a new and important dimension to these ambitions.

The visitor economy is one of Scotland's most important industries, supporting businesses, jobs and communities across the country. It is one of six Scottish Government growth sectors and is worth £10.7 billion (c.6%) to Scotland's economy.

With a levy, local authorities now have the power to generate revenue specifically for the benefit of the visitor economy.

If developed collaboratively between local authorities and businesses, a visitor levy scheme represents a unique and significant opportunity to deliver multi-million-pound annual investment in the sector. Given that critical link to the visitor economy, we expect that local authorities choosing to bring forward proposals will do so after having set out their priorities for development of the sector through local tourism or visitor economy strategies.

This approach will ensure that the objectives of a visitor levy brought forward align with the principles of relevant local tourism strategies, as well as other related local, regional and national strategies directly linked to the visitor economy.

We know the introduction of a levy is a major change for businesses and we expect local authorities to work closely with the accommodation sector in their area. It is important businesses receive the support they need to be able to collect and remit the levy where it will be charged. The implementation period will be the ideal opportunity to do this but we welcome the opportunities the legislation provides for regular engagement with the sector beyond the introduction of a levy.

As chair of the Expert Group, we have brought together the tourism industry, local authorities and government to deliver the statutory guidance for the visitor levy.

This document provides local authorities with guidance on the development and implementation of a visitor levy. It may also be of use to accommodation providers responsible for collecting and remitting a levy, and others with an interest in a proposed scheme.

We will continue to consider and review the guidance as local authorities bring forward proposals for visitor levy schemes and to reflect the complexities of certain accommodation sectors. This will be done through continued collaboration with the industry and local authorities as we work to ensure that the introduction of any visitor levy helps destinations deliver on their ambitions for sustainable tourism.

01 Power to Introduce a Levy



01 Power to Introduce a Levy

1. The Visitor Levy (Scotland) Act 2024 (referred to hereafter as “the Act”), was passed by the Scottish Parliament in May 2024, and received Royal Assent on 5th July 2024. The Act gives local authorities in Scotland the power to introduce a levy that is charged on the purchase of overnight accommodation at a percentage rate. It will be for each local authority to decide after consultation, whether or not to introduce a visitor levy (VL) scheme.
2. A local authority will also determine many of the elements of a VL scheme, such as the percentage rate set, the geographical area where it applies, and local exemptions from paying a visitor levy.
3. This guidance is for local authorities that are considering developing and implementing a VL scheme in their area. It may also be of use to accommodation providers responsible for collecting and remitting a levy, and others with an interest in a proposed VL scheme. The guidance has been developed collaboratively between local authorities and tourism and accommodation business organisations, working together in an Expert Group led by VisitScotland.
4. This guidance is not intended to be exhaustive, nor is it an authoritative statement of the law. Local authorities should seek their own legal advice if, and where, they are unsure of their legal obligations or the lawfulness of a proposed VL scheme. This guidance may be reviewed and updated from time to time.

Types of accommodation to which a levy applies

5. Under the Act, overnight accommodation is considered a room or area that is used by a visitor for residential purposes, but is not their only or usual place of residence. Therefore a visitor levy does not apply to accommodation that is being used as someone’s only or usual place of residence.
6. The types of accommodation included within scope of the legislation are:
 - a. hotels
 - b. hostels
 - c. guest houses
 - d. bed and breakfast
 - e. self-catering
 - f. camping sites
 - g. caravan parks
 - h. accommodation in a vehicle, or on board a vessel, which is permanently or predominantly situated in one place
 - i. any other place at which a room or area is offered by the occupier for residential purposes otherwise than as a visitor’s only or usual place of residence
7. A visitor levy cannot be charged for accommodation on local authority gypsy and traveller sites, and registered social landlord gypsy and traveller sites. It also cannot be charged for accommodation in a vehicle, or on board a vessel that is undertaking a journey involving one or more overnight stops.
8. Scottish Ministers may amend the Act to change the type of accommodation covered, vary the description of the accommodation type, or remove a type of accommodation. Before making any of these changes, Scottish Ministers must consult local authorities, representatives of communities, businesses engaged in tourism and tourist organisations, and other appropriate persons. Where Scottish Ministers seek to change accommodation types, this would need to be approved by the Scottish Parliament.

02 Timeline



02 Timeline

1. Many of the activities required to be carried out by local authorities as part of the introduction, implementation, or modification of a VL scheme will need to be carried out in a specific order.
2. Beyond these statutory requirements, it is recommended that local authorities also carry out a range of other tasks, which although non-statutory, will ensure that a VL scheme is introduced in a manner which the Expert Group considers good practice. Figure 1 and Table 1 outline both the statutory and non-statutory tasks and provide an indicative timeline presenting the order in which events and activities should take place during the introduction of a VL scheme.
3. This timeline is intended to provide a general guide, and exact dates that activity is undertaken will be for the local authority to determine according to individual local circumstances.
4. It is also recommended that, where possible, local authorities consider how existing approaches can be utilised in the completion of these activities.

Figure 1: Indicative timeline of activities to be carried out establishing a VL scheme

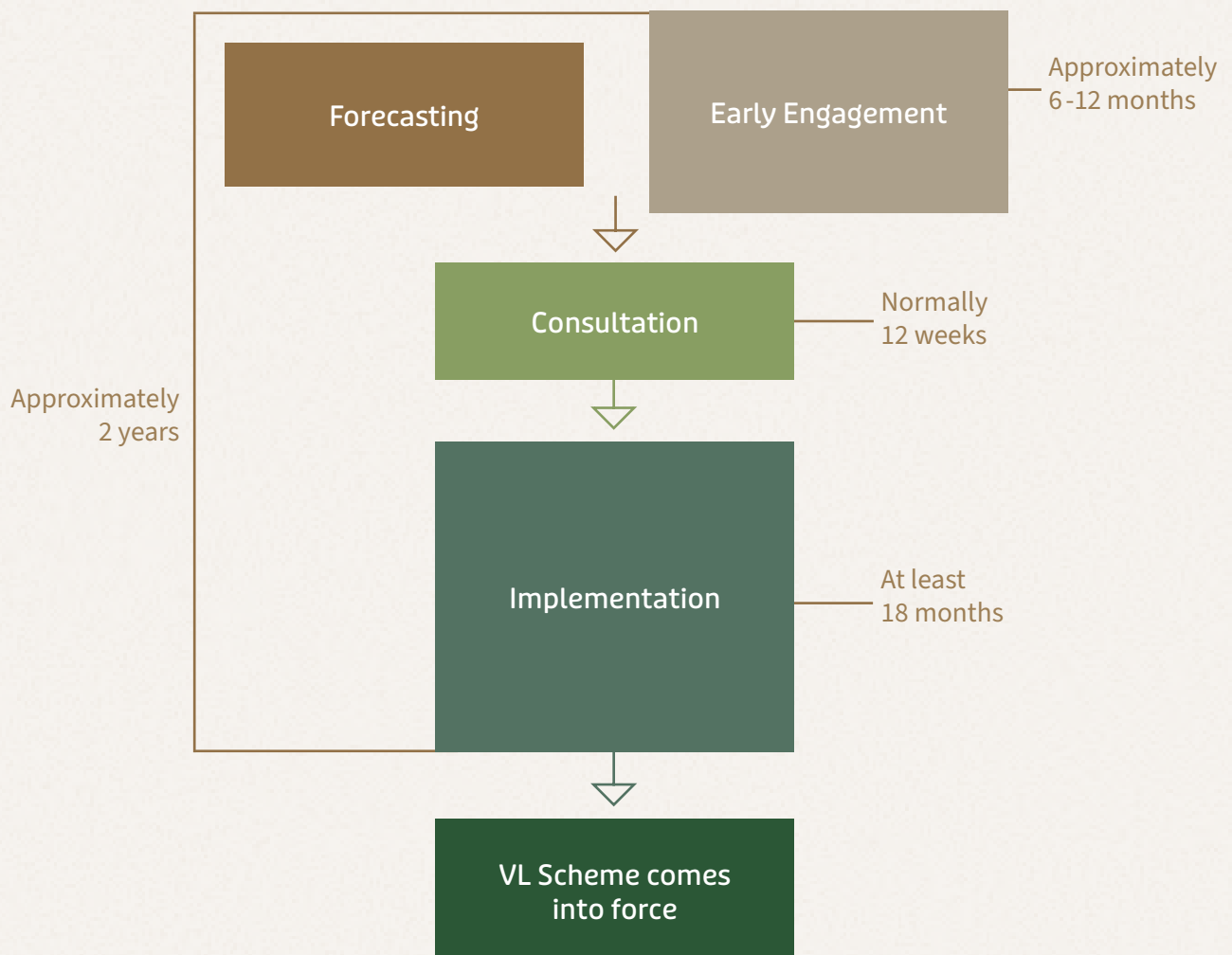


Table 1: Indicative timeline of activities to be carried out establishing a VL scheme	Statutory Requirement
Local authorities undertake work to understand their local visitor accommodation sector and set up necessary cross working between local authority departments. See Chapter 04 Forecasting.	
Local authorities engage with stakeholders to develop visitor levy proposal, which may include considerations such as exemptions and their potential impact. See Chapter 05 Early Engagement.	
Discussion at committees within the local authority.	
Debate at relevant local authority committee.	
Local authorities to prepare for consultation. See Chapter 06 Consultation.	
Objectives of VL scheme to be developed.	✓
Impact studies to be carried out as required.	✓
Develop draft VL scheme to be proposed.	
Plans for the use of net proceeds of a VL scheme to be developed. See Chapter 12 Use of Funds.	
Agreement of draft VL scheme by the local authority.	
Public consultation on entire draft VL scheme proposal (standard practice is 12 weeks). See Chapter 06 Consultation	✓
Analyse and report findings to the local authority committee, including potential changes to a VL scheme in light of consultation. See Chapter 06 Consultation.	
Formal public announcement of decision on whether or not to introduce a VL scheme (if the decision is to introduce a VL scheme, the proposed start date for a scheme is to be set out).	✓
Minimum 18-month implementation period begins. See Chapter 07 Implementation Period.	✓
Scottish Ministers to be notified of decision to introduce Levy.	✓
Local authorities to establish a Visitor Levy Forum within six months of formal public announcement of a decision to introduce a VL scheme. See Chapter 21 Visitor Levy Forum.	✓
Local authorities to advise businesses of their liability and prepare administration of VL scheme.	
Implementation period expires.	
VL scheme comes into force, and the visitor levy is collected and remitted to the local authority. See Chapter 16 Remittance.	✓
Annual report on the scheme. See Chapter 23 Annual Reporting	✓

03

Required Content of a Visitor Levy Scheme



03 Required Content of a Visitor Levy Scheme

1. Local authorities wishing to introduce a visitor levy in their area are required to create a VL scheme. A VL scheme is required by the Act to specify:
 - a. the geographical area covered by a VL scheme (two or more local authorities may act jointly to make a VL scheme)
 - b. the date on which a VL scheme comes into force
 - c. the period of time in which a VL scheme will be active (which can be indefinitely)
 - d. the times during a VL scheme period when the purchase of accommodation will be liable to a visitor levy charge (which can be at all times)
 - e. the percentage rate of the visitor levy
 - f. the scheme's objectives
 - g. the arrangements for review of decisions that relate to a scheme
 - h. any exemptions that mean a visitor levy is not payable or may be reimbursed (which must include an exemption where the visitor is in receipt of disability benefits specified in the Act)
 - i. the arrangements for the administration of any exemptions
 - j. the evidence required and manner in which it can be proved that the exemption related to specified disability benefits applies to a relevant transaction
 - k. the way the local authority intends to make decisions on the use of the net proceeds from a visitor levy
 - l. whether or not the visitor levy is payable in relation to accommodation with an annual turnover below the VAT threshold

04 Forecasting



04 Forecasting

1. The forecasting of revenue from a visitor levy is an important process to help understand the viability of introducing a visitor levy. Being able to estimate the size of the expected receipts from specific accommodation providers, through establishing an early register of accommodation businesses, may also assist compliance once the VL scheme is operational.
2. Forecast estimates will be impacted by choices on the design of a scheme, including what exemptions are put in place, the geographical area it applies to and the percentage rate of the charge.

Revenue forecasting

3. There are different approaches to forecasting future revenue receipts, and a variety of different secondary data sources that can help with such forecasting are available for free or on paid subscription. Quality of information is likely to be variable, and estimates should acknowledge the levels of uncertainty or gaps in coverage, so reasonable expectations are set.
4. To calculate the expected forecasted revenue, a variety of data could be used to help with this work. For example, local authorities may wish to prepare data on the supply of inventory (rooms, keys, beds) the number of places to stay in the area (properties), the times through the year these are occupied (occupancy rates), and average tariffs for different accommodation types. Local authorities may also find it helpful to use publicly available data relating to Non-Domestic Rates to identify the number of each accommodation type included in the scope of the VL scheme.
5. In very simple terms, Table 2 is an example of what a local authority could develop as a basis for any initial estimation.

Table 2: An example of what a local authority could develop as a basis for initial forecasting

Accommodation type ¹	Number of rooms	Occupancy rate	Average cost per room	Revenue from 1% of occupied room cost
Current hotel provision	6,414	66.7%	£65.38	£1.02m
New hotels or expansions currently under construction	325	66.7%	£65.38	£51,730
Guest houses / B&B	210	39.0%	£55.00	£16,441
Camping (berths)	40	25.0%	£25.00	£912
Youth hostels (beds)	50	45.0%	£16.50	£1,355
Self-catering / short term lets	525	47.0%	£50.00	£45,031
Total	7,564			£1.135m

¹When forecasting the room rates used, it will need to be net of additional extras (e.g. food), include whether accommodation is available 365 days a year or seasonal, and include the impact of exemptions.

6. Where local data is difficult to come by, local authorities may wish to seek national level information from sources such as VisitScotland.

Forecasting ongoing costs of administration

7. Under the Act, the administrative costs to a local authority of a VL scheme can be taken from the funds raised by a scheme.
8. The local authority could base these costs on their experience of administering other local taxes, including enforcement activity, or from engagement with other municipalities in Europe with direct experience of administering these types of taxes.
9. Local authorities must annually report a VL scheme income from the period, the quantity spend, and the quantity used to support the administration of the visitor levy. For further information, see Chapter 22 Accounting.

Delegation of enforcement and collection

10. The Act enables a local authority to delegate collection and enforcement functions. This allows it to put in place arrangements with a third party to handle these aspects in relation to a VL scheme.
11. A local authority could, therefore, perform the various collection and enforcement functions itself or make arrangements with another body (e.g. an administrative and professional services company) to carry out the administration of a visitor levy. Under the Act, a local authority can enter into an agreement with another local authority to carry out these functions, as is currently the practice for some elements of existing local taxes.
12. Such collection activity might involve the processing of a combination of business data and personal data (in the context of a business), which will be in scope of the UK General Data Protection Regulation (GDPR). When contracting for such a service, the local authority will need to make sure that the contract is compliant with UK GDPR Article 28 (processor) and that each processor involved will support the local authority in upholding data subject rights.

Costs for local authorities setting up a VL scheme

13. The up-front set-up and decision-making costs may need to be financed within existing local authority budgets; however, it should be borne in mind that these costs could be offset against future revenues raised through a VL scheme. It will be up to the local authority to decide how best this can be carried out.

05 Early Engagement



05 Early Engagement

1. Local authorities considering introducing a VL scheme in their area are strongly recommended to undertake engagement around proposals for a scheme, prior to the consultation. Although not statutory, this is considered, by the Expert Group, to be best practice. To assist with planning this engagement an example is given on page 19 outlining the approach the City of Edinburgh Council has taken.
2. This approach will enable local authorities to bring forward proposals that are well understood by those who will be paying, collecting and remitting the levy. It will also be a collaborative way to help generate industry support for a VL scheme.
3. Local authorities will have their own well-established processes and networks for engaging with stakeholders. Local authorities should make use of these networks and processes, engaging through them to develop proposals in advance of the consultation.
4. The following chapter of the guidance outlines some key principles that local authorities should consider when commencing early engagement.

Context

5. When developing approaches to early engagement, local authorities should first have an understanding of what is needed to bring forward a consultation. For the consultation the Act requires a local authority to prepare:
 - a. an outline of a proposed VL scheme
 - b. a statement about the objectives of the proposal, indicating how the authority intends to measure and report on those objectives
 - c. an assessment of the impacts of the proposal
 - d. a statement about the cases or circumstances where a visitor levy will not be payable or may be reimbursed
6. In order to establish this information, the local authority proposing a VL scheme will need to undertake a level of engagement, with relevant stakeholders, deemed appropriate to inform the consultation process.

General principles

7. The following 'general principles' will help guide local authorities focus early engagement to inform preparation for the required consultation. In particular these three areas are considered:
 - a. a scheme outline
 - b. scheme objectives
 - c. scheme impact

Scheme outline

8. **Local authority priorities:** in developing an outline for a VL scheme, a local authority should identify its own priorities for its development and delivery. A local authority must have regard to, and align with, the principles of relevant local tourism strategies, as well as other related local, regional and national strategies, which are directly linked to the visitor economy. This should be considered before moving any further. The local authority should also take necessary steps to ensure all relevant individuals / departments within the local authority are sighted on early development of a VL scheme outline.
9. **Local stakeholders:** in developing an outline for a VL scheme, a local authority should identify and engage with stakeholders who will have an interest in such a scheme. This interest can be a:
 - a. business interest (they will be collecting and remitting the levy)
 - b. resident interest (they may wish to know how the funds will be spent)
 - c. tourism organisation interests (local and national tourism organisations with an interest in how the visitor levy will operate and funds be used, such as VisitScotland)
 - d. other public body interests (such as national parks who will have an interest in a potential VL scheme)
 - e. visitor interests
 - f. or other interest (such as organisations who may be able to provide advice and support on the collection of a self-assessed levy, e.g. Revenue Scotland)

Identifying the right stakeholders for this process will be easier if these stakeholders have been engaged through the existing tourism strategy process. Local authorities will have long-established networks and processes which they should be able to rely on when identifying stakeholders.

10. **Engagement:** once stakeholders have been identified, local authorities should make efforts to engage them in understanding their priorities. Simultaneously, local authorities should take this opportunity to test early thinking with these stakeholders.
11. **Scheme development:** having done this early work, a local authority should be in a position to develop a scheme outline that is familiar to key stakeholders, is cognisant of their views, reflects the aspirations of the local tourism strategy, and other related local, regional and national strategies, which are directly linked to the visitor economy.

Scheme objectives

12. **Tourism strategy:** in developing an outline for a VL scheme, a local authority should be able to draw a clear link to the objectives of its local tourism strategy and other related local, regional and national strategies. Having the objectives of the levy closely linked to this will allow the local authority to ensure that the VL scheme objectives link to wider strategic thinking on the visitor economy.
13. **Local authority priorities:** local authorities should consider the priorities for their own areas and ensure that the stakeholders they engage with during early engagement, understand these priorities, so that a VL scheme's objectives link to the wider work, and strategic focus of the local authority.

Scheme impacts

14. **Assessment:** local authorities are required to assess the impacts of their proposal as part of the consultation. In order to inform this process, we recommend that local authorities undertake work to identify impacts on:
 - a. businesses collecting and remitting the levy
 - b. visitors paying the levy
 - c. communities who may benefit from the levy
 - d. local authorities administering the levy
15. Work to assess the impact of a proposed VL scheme should be undertaken openly and transparently, working with stakeholders appropriately. For more information, see Chapter 18 Islands and Chapter 08 Equalities.
16. Local authorities should engage with liable persons to develop awareness of the costs that will be incurred by a liable person collecting and remitting a levy at this stage of the process. Local authorities may wish to consider engaging with liable persons around possible options for addressing those costs, which could then be included as part of the statutory consultation process.
17. Work will also be required to assess the potential income generated at an early stage. For further information, see Chapter 04 Forecasting.
18. The following case study example may aid local authorities as they look to develop their early engagement approach.

City of Edinburgh Council Early Engagement

Over a significant period of time, City of Edinburgh Council has conducted engagement focusing on the below elements, which subsequently play a crucial role in shaping the development of their VL scheme:

- understanding the powers given by the new legislation - what choices a local authority can make, and the sequence of stages they need to follow
- access and knowledge of local data – to estimate the expected revenue receipts, as well as understand the range and diversity of the accommodation base in the area
- engage out – utilising existing networks to facilitate regular and frequent engagement with the sectors that will be impacted. For example, Edinburgh Strategic Implementation Group, Edinburgh Tourism Action Group, other business networks, businesses, visitors, community councils and residents. This also included a visitor levy survey aimed at visitors and residents, generating almost 4,000 responses
- engage in – identify the internal workstreams to implement the visitor levy, e.g. collections, enforcement, finance, media team and economy teams etc

06 Consultation



06 Consultation

1. Under the Act, a local authority looking to introduce a VL scheme must prepare and publicise an outline of a scheme, a statement of a scheme's objectives, and an assessment of the impacts of the proposal. It should also include a statement about when a levy will not be payable or may be reimbursed.
2. The Act requires a local authority to consult on a proposed VL scheme with those it considers representative of communities, businesses engaged in tourism, and local tourist organisations. Following the consultation, the local authority must prepare and publicise a report which summarises the consultation responses, states whether or not the authority intends to proceed with a scheme (or a scheme as modified in light of the consultation), and set out the authority's reasons for whether or not it intends to proceed.
3. Guidance on consultation best practice can be found in **Scottish Government Consultation Good Practice Guidance**, and it is recommended a local authority considering a consultation on a visitor levy takes that guidance into account when developing and carrying out any consultation.

Proposed scheme

4. Under the Act, a local authority must prepare and publicise:
 - a. an outline of the proposed scheme or (as the case may be) a scheme as it is proposed to be modified ("the proposal")
 - b. a statement about the objectives of the proposal, including how the authority intends to measure, and report on the achievement of those objectives
 - c. an assessment of the impacts of the proposal in the authority's area
 - d. a statement about the cases or circumstances where a visitor levy will not be payable or may be reimbursed
5. It is recommended that any proposal for consultation should cover all the elements required in a scheme to allow for an appropriate level of input and discussion with stakeholders. For further information, see Chapter 03 Required Content of a VL Scheme.
6. In setting out a statement about the objectives of a proposed scheme, it is recommended local authorities set out how they have considered a scheme will benefit the local visitor economy. In reporting and measuring this a local authority could use existing mechanisms aligned to an adopted local tourism strategy, and other related local, regional or national strategies which are directly linked to the visitor economy.
7. The local authority should also set out how it intends to capture the wider impacts of the proposal, including the impacts on businesses, visitors and residents.
8. Local authorities should have an existing awareness of the costs incurred by liable persons collecting and remitting a levy through early engagement. See Chapter 05 Early Engagement for more information. Where a local authority decides that assistance to a liable person in addressing costs may be appropriate, possible options for this should be included in the consultation.
9. The local authority should make documents relating to its consultation process available on the local authority website, and at the local authority's main office during normal business hours.

Consultation process

10. The Act sets out a requirement to consult such persons as the authority considers to be representative of communities, businesses engaged in tourism and tourist organisations in its area, and any such other persons the authority considers likely to be affected by the proposal.
11. It is for the local authority to determine who the appropriate consultees may be in each circumstance. In determining who to consult it may be useful for local authorities to reflect on the make-up of the visitor economy in their own area and ensure those who will have an interest are captured. Local authorities may consider the following interested parties:
 - a. overnight accommodation businesses in the local authority area that may be responsible for collecting and remitting a proposed levy
 - b. national, regional and local tourism organisations (including VisitScotland)
 - c. local residents
 - d. neighbouring local authorities
 - e. visitors to the local authority area
12. Where a proposed VL scheme area overlaps with an area designated as a National Park, the National Park authority must be consulted.
13. In general, it is recommended that the local authority take steps, as it considers appropriate, for ensuring that adequate publicity about the proposal is given to persons likely to be affected by it.
14. It will be up to the local authority to determine how long it intends to run a consultation for. The timescale chosen should reflect the complex nature of proposals, which relate to self-assessed taxation, which will likely be new to both businesses, and local authorities. In general, it is recommended that 12 weeks is an appropriate time for the formal consultation to take place.
15. In considering timings for their consultation, local authorities should reflect on the legislative requirement to allow at least 18 months to have passed between the date of the local authority's decision to introduce a scheme, and the date on which a scheme will come into force.

16. Where a modification to a scheme is proposed, an implementation period of at least 18 months will still apply if the modification:
 - a. expands a scheme area
 - b. increases the percentage rate(s) of the levy
 - c. or removes exemptions

Where other modifications are proposed, these may come into effect at a time of the local authorities choosing. This would follow the publication of the relevant consultation report.

Consultation report

17. The Act requires a local authority to prepare and publish a consultation report which:
 - a. summarises the consultation responses received
 - b. states whether or not the authority intend to proceed with the proposal (or proposal as modified in light of the consultation)
 - c. sets out the authority's reasons for whether or not it intends to proceed
18. The local authority may also wish to include information on the number of consultation responses, an overview of who responded to the consultation, and the local authority's response to the points raised in the consultation responses.
19. Local authorities should carefully consider this report, and their response to the issues raised in consultation, to demonstrate good decision-making in relation to the proposals, and the decision to take forward a scheme, not take it forward, or take it forward adapted in light of the consultation.
20. The consultation report should be published on the local authority's website and at the local authority's main office during normal business hours.

07 Implementation Period



07 Implementation Period

1. As set out in the Act, a VL scheme will come into force at least 18 months after the date on which the local authority publishes a report, summarising the consultation responses received, and stating that it intends to proceed with the original proposal or a significant modification to a proposal. This is the implementation period. It will be for the local authority to ensure they communicate the beginning of the implementation period to relevant stakeholders. For further information, see Chapter 02 Timeline and Chapter 20 Communication.
2. This implementation period must be at least 18 months and is intended to allow local authorities, communities, and businesses to prepare for the introduction of a VL scheme, or to prepare for upcoming changes to an existing VL scheme, as agreed to be introduced by the local authority.
3. Within the implementation period, local authorities are encouraged to support key stakeholders, including accommodation businesses collecting and remitting the levy, and community organisations in conducting preparatory work ahead of a VL scheme coming into force. This preparatory work will be important in ensuring an efficient start to a VL scheme.
4. Work conducted in the implementation period should include ensuring that key stakeholders within the local visitor economy (including overnight visitors) are well informed of upcoming changes associated with the VL scheme. This includes both key information associated with a scheme, such as the percentage rate and geographic coverage, as well as information on the objectives of a scheme, and any plans for the use of funds. For further information, see Chapter 20 Communication.
5. For accommodation providers, local authorities may wish to conduct more targeted engagement, providing specific information on the technical aspects of a VL scheme. For further information, see Chapter 05 Early Engagement.
6. In this period, local authorities will need to communicate to businesses when they are expected to begin charging and collecting the visitor levy. Local authorities can also set out to businesses, expectations around remittance/return and payment of the levy, noting that this can only be done for overnight stays that have been occupied in the reporting period.
7. If, through early engagement and consultation, a local authority has chosen to take forward measures to help mitigate costs to businesses as part of a VL scheme, the local authority should take appropriate steps to communicate and implement those measures during this period.
8. It should be noted that the above is not intended to be an exhaustive list of where, and how, local authorities should engage with accommodation providers throughout the implementation period. It is anticipated that a successful VL scheme will see meaningful, and sustained engagement throughout the lifetime of a scheme. For further information, see Chapter 21 Visitor Levy Forum.

08
Equalities



08 Equalities

1. The Act does not place specific equality duties on a local authority in relation to a VL scheme. However, as public bodies there are requirements related to equalities that will impact on a local authority as it develops, introduces, and administers a VL scheme.
2. It is therefore recommended that local authorities planning to introduce or modify a VL scheme start by considering duties and requirements placed on them under existing legislation, such as the Public Sector Equality Duty, as contained in the **2010 Equality Act**, and the **2010 Equality Act (Specific Duties) (Scotland) Regulations 2012**, as amended. These pieces of legislation require local authorities to:
 - a. report on mainstreaming the equality duty
 - b. publicise equality outcomes and reporting progress
 - c. assess and review the equality impact of policies and practices
 - d. ensure publication of reports and data on equalities is accessible
3. Through adhering to the duties outlined in the Equality Act 2010 and the Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012, as amended, it is believed that local authorities can mitigate the potential for equalities-related issues to occur within the design, implementation, and modification of a VL scheme.
4. However, it is also recommended that local authorities further consider the potential for equalities issues to arise in the implementation or modification of a scheme.
5. Specifically, some of the conditions which are used to define exemptions from the levy charge as set out in Chapter 17 Exemptions, are considered Special Category data. When this is the case, each controller will need to ensure that their processing activities for the administration of exemptions, and associated reimbursements, have an appropriate UK GDPR Article 6 lawful reason for processing, accompanied by an appropriate exemption under UK GDPR Art 9 (Processing of special categories of personal data). Similar consideration should be given to local exemptions should a local authority seek to bring any forward.
6. It is recommended that local authorities actively consider equalities-related issues with regards to the accessibility of messaging and communication. Under existing legislation local authorities are required to ensure that reporting on equalities is accessible. It is recommended that when publishing and communicating with regards to the implementation or modification of a VL scheme, local authorities follow best practice in this area.
7. Due to the potential impact of a VL scheme on a wide range of stakeholders, including visitors speaking different languages, local authorities may wish to further consider the demographic profile of those impacted by a VL scheme (such as residents, businesses or overnight visitors) in messaging and communication.
8. It is recommended that local authorities actively consider the potential for equality-related issues to arise within the consultation process, including when determining consultees, publicising a consultation, and publishing the results through a consultation report.

09 Scheme Publication



09 Scheme Publication

1. Once a local authority has agreed to proceed with the introduction of a VL scheme in its area, it must publish its decision to do so. The Act requires a local authority to:
 - a. notify Scottish Ministers of its decision to introduce a VL scheme
 - b. publicise its decision to introduce a VL scheme and the date on which a VL scheme will come into force

When to publish

2. The Act requires a local authority to publicise a scheme “*as soon as reasonably practicable*”. It is recommended that this publicity takes place no later than two months after the local authority’s decision to proceed.

Notifying stakeholders

3. The Act requires a local authority to notify Scottish Ministers of its decision to introduce a VL scheme. A local authority may wish to consider how best to communicate the decision to introduce a VL scheme with other stakeholders.
4. In particular, a local authority will need to consider how best to notify those accommodation providers who will be collecting and remitting the levy. Consideration will also be needed on how best to notify accommodation providers of the transitional arrangements for a VL scheme, in particular which bookings made during the implementation period will be liable for the levy. For further information, see Chapter 20 Communication.

10 Calculation of a Levy



10 Calculation of a Levy

1. The Act sets out the calculation to be applied in determining the amount of a visitor levy that is to be collected and remitted to the local authority. This calculation multiplies the accommodation portion of the transaction by the percentage rate set by the local authority.
2. There is no statutory cap on the maximum number of nights that an overnight visitor would be required to pay a visitor levy. However, a local authority may wish to consider creating a local cap in its VL scheme. This cap could be in the form of a monetary value or represent a maximum number of nights on which the levy applies.
3. In applying a local cap, local authorities should work with stakeholders to consider the impact this would have on visitors, businesses, and potential revenue. For further information, see Chapter 04 Forecasting. The rationale behind the development of a maximum cap should correspond with the objectives of the VL scheme, and local authorities will need to consider the impact of a cap on the administration of a VL scheme.
4. Under the Act, the accommodation portion refers only to the amount of the chargeable transaction that is attributable to the provision of the overnight accommodation. Examples of what this does not include are:
 - a. meals or drinks
 - b. parking for a vehicle
 - c. laundry facilities or services for guests
 - d. entertainment
 - e. leisure facilities
 - f. transportation to and from the accommodation
5. To aid in the calculation of a levy, it is recommended that local authorities ensure that an appropriate amount of information is provided by the liable person to validate figures submitted in the return. Similarly, it is recommended that local authorities provide liable persons with appropriate support. The powers available to local authorities to obtain this information are set out in section 73 and 74 of the Act. For further information, see Chapter 16 Remittance, Chapter 14 Assistance for Liable Persons and Chapter 07 on Implementation Period.

6. The following examples may aid local authorities and accommodation providers in calculating a levy:

Disability exemption

A visitor has booked a hotel room for three nights at a total cost of £150 for the accommodation portion of the transaction. The visitor booked the room directly via the hotel website. The local authority has set a visitor levy charge at 4%. The visitor is in receipt of Disability Living Allowance payments as specified in Section 14 of the Act and is therefore exempt to pay the levy charge (they may still have to pay and be reimbursed). If the local authority chooses to operate exemptions via a process of reimbursement, the following calculation applies: $£150 \times 4\%$. As a result, the amount of levy chargeable by the individual to the accommodation provider would be £6, and the accommodation provider would subsequently remit this £6 payment to the local authority.

In this example the local authority has put in place a reimbursement process. Therefore, following the completion of their stay, the visitor in receipt of specified disability allowance payments would follow the steps outlined by the local authority to receive a £6 reimbursement from the local authority. If this reimbursement application is successful, the final amount of levy charge retained by the local authority would be £0.

If a visitor in receipt of one of the payments outlined in Section 14 of the Act is part of a larger group of overnight visitors, including visitors not covered by Section 14 of the Act, the local authority will decide how calculations to determine levy liability are conducted. For further information, see Chapter 17 Exemptions.

Seasonal rate setting

As set out in Section 14 of the Act, local authorities have the power to apply a visitor levy charge at certain times of the year, this includes applying different percentage rates at different times of the year. This must be set out in the content of the VL scheme produced by the local authority following the consultation. Examples of how this may operate in practice are set out below:

- A visitor has booked self-catering accommodation for a total of seven nights at a total cost of £490 for the accommodation portion of the transaction. The visitor booked the accommodation via an online booking platform. The visit is taking place in March. The VL scheme operated by the local authority only applies a levy charge of 2% in the period of January to April. The following calculation therefore applies: $£490 \times 2\%$. As a result, the total amount of levy to be collected and remitted to the local authority would be £9.80.
- Another visitor has booked the same accommodation, via the same online booking platform, for a total of five nights at a total cost of £425. This visit is taking place in July. The VL scheme operated by the local authority applies an increased percentage rate during June to September of 5%. The following calculation therefore applies: $£425 \times 5\%$. The total amount of levy to be collected and remitted to the local authority would be £21.25.

Bed and breakfast

Visitor C stays in bed and breakfast accommodation for a total of six nights at a cost of £480. This total cost includes breakfast supplied by the accommodation providers. The local authority has set a visitor levy charge at 3%. However, the levy only applies to the accommodation portion of a transaction. The accommodation provider calculates that the cost of the breakfast per day is £6. This amounts to £36 for the duration of the stay. For the purposes of calculating the levy charge, this amount is therefore deducted from the total cost paid by the visitor. The following calculation therefore applies: $(£480 - (£6 \times 6)) \times 3\%$. The total amount of levy to be collected and remitted to the local authority would be £13.32.

Hotel

Visitor D stays in a hotel for five nights at a total cost of £250 for the accommodation portion of the transaction. The local authority has set a visitor levy charge at 5%. The calculation to determine the levy amount chargeable can therefore be represented as follows: $£250 \times 5\%$. The amount of levy to be collected and remitted to the local authority would be £12.50.

Visitor E stays in a hotel for three nights at a total cost of £600 for the accommodation portion of the transaction. The local authority has set a visitor levy charge at 4% but has introduced a maximum monetary cap on the levy of £20 per stay. The calculation to determine the levy amount chargeable can therefore be represented as follows: $£600 \times 4\%$. The calculation of the levy is therefore £24. However, because of the maximum monetary cap applied by the local authority, the overall amount of levy to be collected and remitted to the local authority would be reduced to £20.

Self-catering

Visitor F stays in self-catering accommodation for 14 nights at a cost of £120 per night for the accommodation portion of the transaction. The local authority has set a visitor levy charge at 3% and has applied a local maximum cap on the number of nights at seven consecutive nights. The cost of the accommodation portion relevant to the calculation is therefore reduced from £1,680 to £840. As a result, the calculation to determine the levy amount can be represented as follows: $£840 \times 3\%$. Overall, the amount of levy to be collected and remitted to the local authority would be £25.20.

Package booking

Two visitors have booked a package holiday. This package holiday is for a period of seven nights over multiple locations within the same local authority area: two nights in town A, two nights in town B, and three nights in town C. The package holiday was booked at a total cost of £3,500 (£1,750 per person). This cost includes accommodation, breakfast, transport and excursions. The local authority has set a visitor levy charge at 5%, however this charge only applies to the accommodation portion of the transaction. For the purposes of calculating the levy, costs for breakfast, transport and excursions are deducted from the total cost paid by the visitor. For the visitors stay, this can be worked out as:

- The cost of breakfast per day is £8 per person. This amounts to £56 per person for the duration of the stay. For the two visitors, £112 is therefore deducted from the total cost paid upfront.
- The cost of transport between town A and town B is £3.50 per person, this amounts to £7.50 in total. The cost of transport between town B and town C is £12 per person, this amounts to £24 in total. The cost of transport from town C back to town A is £16 per person, this amounts to £32 in total. For the two visitors £63.50 is therefore deducted from the total cost paid upfront.
- The visitors participated in excursions on four of the days during their stay. This was calculated by the accommodation provider to amount to a total cost of £120 per person. For the two visitors £240 is therefore deducted from the total cost paid upfront.
- When calculating the levy to be paid for by the two visitors, the following calculation therefore applies: $(£3,500 - (112+63.50+240)) \times 5\%$. The total amount of levy chargeable to the local authority would subsequently be £154.23.

VAT

7. Any amount charged by an accommodation provider for the visitor levy will be included in their turnover, which is used to determine if they need to register for VAT. It is at the discretion of the local authority to include or exclude businesses that fall below the VAT threshold from a VL scheme.
8. In the UK, VAT is charged at 20% on the price paid for the supply of taxable goods or services, including other taxes, levies and charges. In the case of the visitor levy, when an accommodation provider includes a visitor levy in the cost of the overnight accommodation, then this will form part of what is paid under a contract for the supply of accommodation. This portion of the visitor levy will be subject to the same VAT liability as the accommodation.
9. Where an accommodation provider is VAT registered, it is recognised that there may be variations in the way in which accommodation providers (or booking agents) display accommodation charges to the customer.
10. The table below sets out an example of a levy calculation and associated financial information for VAT registered and non-VAT registered businesses.

VAT calculation (according to current rates)

In this example, an accommodation provider has an accommodation charge of £100 (excluding VAT). With a 5% visitor levy, the calculation is presented below:

Table 3: VAT calculation

	VAT Registered	Non-VAT Registered
Accommodation charge*	£100.00	£100.00
Levy 5%	£5.00	£5.00
Total taxable supply	£105.00	-
VAT		
VAT on accommodation charge	£20	-
VAT on visitor levy charge	£1	-
Total VAT	£21.00	-
Total cost to customer		
	£126.00	£105.00
Cost breakdown		
Income to accommodation business	£100.00	£100.00
Local authority levy remittance	£5.00	£5.00
VAT payment to HMRC	£20 + £1 = £21	-
Total	£126.00	£105.00

*this excludes the non-accommodation portion of the chargeable transaction

Continuing to use the example above, at the end of the remittance period, based on 200 room nights sold at a cost of £100 per room, £1,000 will be payable by the accommodation provider to the local authority for the visitor levy.

This example is based on 200 room nights sold at a cost of £100 per room.

Table 4: VAT calculation

	VAT Registered	Non-VAT Registered
Accommodation charge *	£20,000	£20,000
Levy 5%	£1,000	£1,000
Total taxable supply	£21,000	-
VAT		
VAT on accommodation charge	£4,000	-
VAT on visitor levy charge	£200	-
Total VAT	£4,200	-
Cost breakdown		
Local authority levy remittance	£1,000	£1,000
VAT payment to HMRC	£4,000 + £200 = £4,200	-

11. It is recommended that when conducting communications and publicity as part of the consultation and implementation of a VL scheme, local authorities ensure that the method by which a levy is calculated is made clear to all stakeholders. The efficient operation of a VL scheme relies on a clear understanding on behalf of accommodation providers, visitors, and the local authority regarding how a levy is calculated, and the amount of levy which should be returned to the local authority.
12. There may be instances where there is disagreement on the results of a levy calculation. For example, this may occur when determining the exact amount of the chargeable transaction which can be reasonably attributable to accommodation costs. In particular, where this accommodation cost forms part of a bundle with other elements such as food, parking, or other activities. As set out in the Act, any amounts for other elements need to be “reasonably attributable”. Where a dispute between a local authority and accommodation provider occurs, local authorities should follow a dispute resolution process, in line with existing arrangements and good practice, with regards to other local taxes such as council tax. It is recommended that local authorities use the early engagement period to identify and resolve potential disputes.
13. Overnight accommodation providers can also request an internal review by a local authority, requesting that it looks again at a decision related to their visitor levy liability. For further information, see Chapter 26 Internal Reviews and Appeals.

11 Rate Setting



11 Rate Setting

1. When seeking to introduce a VL scheme, the Act requires local authorities to set the percentage rate that the levy will be charged at and publicise this as part of the outline of the proposed scheme. For further information, see Chapter 03 Required Content of a Visitor Levy Scheme and Chapter 06 Consultation.
2. It will be for the local authority to determine the percentage rate to suit local circumstances.
3. This rate may be different for different purposes or different areas within the local authority area. As outlined in the Act, a local authority could, for example, set different rates in relation to particular events. However, different rates cannot be set for different types of overnight accommodation.
4. This rate applies only to the cost of overnight accommodation and not for additional elements, which may be included in a total price, such as food or entertainment. For further information, see Chapter 10 Calculation of a Levy.
5. The Act gives local authorities discretion over the rate that can be charged, with no explicit cap. However, Scottish Ministers retain the power to set a maximum percentage rate for any visitor levy in Scotland, subject to a required consultation and agreement by the Scottish Parliament.
6. When considering what percentage rate a VL scheme should be set at, it is important that local authorities consider circumstances both within the local area, and in neighbouring authorities. It is recommended that local authorities consider key local factors, such as:
 - a. the performance of the local visitor economy
 - b. the demographic profile of overnight visitors
 - c. accommodation stock
7. It is important that, when starting work on setting a percentage rate, local authorities also consider the outcomes of prior work conducted on forecasting the level of funding a visitor levy could generate. Accurate forecasting is crucial to understanding the viability of a VL scheme. It is therefore important that work conducted on setting a percentage rate takes account of the estimated revenue, which could be generated by different rates, and its relation to setup and ongoing administrative costs. For further information, see Chapter 04 Forecasting.
8. It is recommended that when setting a percentage rate, local authorities consider how the potential revenue generated by a specific rate meets the goals regarding the planned use of funds, as set out in the consultation, and how the use of funds links to the statement of objectives for a VL scheme. For further information, see Chapter 12 Use of Funds.
9. It is recommended that local authorities also consider the impact of a VL scheme on related bodies, such as National Parks. The Act requires that local authorities include the National Park authority in any consultation on a VL scheme, if the area in which a VL scheme would operate overlaps with that of the National Park.

10. It is recommended that, when conducting work on rate-setting, local authorities also consider the rate-setting for visitor levies in neighbouring authorities and other relevant international destinations.
11. Once a percentage rate has been set by a local authority, it is recommended that local authorities explicitly set out the rationale for the chosen rate. This could be achieved through meeting existing requirements regarding publicity or communications associated with the introduction or modification of a VL scheme. For further information, see Chapter 09 Scheme Publication and Chapter 20 Communication.
12. It is recommended that the rationale for the chosen percentage rate is linked to the outcomes sought by the local authority for the local area, and the proposed use of funds as set out in prior communications and reports produced by the local authority.
13. As set out in Chapter 24 Review of a Visitor Levy Scheme, local authorities must complete a review of their VL scheme before the end of the three-year period beginning with the date on which a scheme came into force. A review should be completed before the end of each subsequent three-year period. When planning the review of a scheme, local authorities will wish to be mindful of the requirement for consultation and implementation period (minimum of 18 months) prior to implementing a significant modification to their VL scheme.
14. Once a VL scheme is in place, the Act allows a local authority to increase or decrease the levy rate. Different rules apply if a local authority is looking to increase or decrease the percentage rate:
 - a. **Increasing the levy rate:** if a local authority decides to increase the levy rate, this qualifies as a significant modification under the Act. As such, once the formal decision has been made by the local authority to increase the percentage rate, informed by the required prior consultation and a report on the consultation findings, an implementation period of at least 18 months must take place before this modification is implemented.
 - b. **Decreasing the levy rate:** if a local authority decides to decrease the levy rate, this does not require an implementation period, but the required prior consultation and a report on the consultation findings must be carried out.
15. A local authority may specify a maximum number of consecutive nights a levy can be charged. This maximum can only be applied after consulting:
 - a. representatives of communities and businesses engaged in tourism and tourist organisations
 - b. other persons as the local authority considers appropriate

12 Use of Funds



12 Use of Funds

1. The Act requires a local authority operating a VL scheme to use the net proceeds of a scheme for certain specified purposes. Those purposes are that the funds must facilitate the achievement of a scheme's objectives and that they should develop, support and sustain facilities and services for or used by visitors to a local authority area for leisure or business purposes.
2. This places parameters within which funding from a visitor levy can be used, whilst also recognising the importance of local decision making by local authorities. This will mean facilities and services which are used by residents, as well as visitors, could receive funding from a visitor levy, depending on the local authority's assessment of whether the facility or service is substantially used by visitors.
3. A local authority will also need to consult with representatives of communities, businesses engaged in tourism, and tourist organisations on the use of the funds raised by a levy. A local authority will also have to have regard to any local tourism or other relevant local, regional or national strategy which are directly linked to the visitor economy, when considering how best to use the funds raised. For further information, see Chapter 06 Consultation.
4. Local authorities are required to maintain separate accounts for the money received under the VL scheme. In doing so, local authorities may also wish to consider the use of funds over a number of years or as capital spending. For further information, see Chapter 22 Accounting.

General principles

5. Net proceeds raised from a visitor levy must only be used to support the objectives of a VL scheme, or otherwise relate to developing, supporting or sustaining facilities or services which are substantially for or used by persons visiting for leisure or business purposes. The objectives of a VL scheme must themselves relate to developing, supporting or sustaining facilities or services which are substantially for or used by persons visiting for leisure or business purposes.
6. To understand how VL scheme objectives can relate to this, local authorities should have a well-developed understanding of the visitor economy in their area. In this regard, the Act requires local authorities have 'regard to its local tourism strategy (if any)'.
7. It is important for local authorities to clearly set out how the use of the funds will develop, support and sustain the local visitor economy in line with a local tourism strategy, and other related local, regional or national strategies.
8. Aligning the use of funds with agreed tourism strategies will assist the local authority in making funding decisions that will add value to the local visitor economy, and benefit communities and residents.
9. This approach will allow local authorities flexibility to shape their spending to align with the delivery of those strategies which have already been consulted on and agreed by relevant stakeholders.

10. A local authority may wish to review the strategic landscape of their visitor economy to ensure they have strategies which are relevant and fit for purpose, in the context of how best to use the funds raised from a visitor levy. In doing so, the local authority may choose to review the local tourism strategy and consider whether it needs to be refreshed in anticipation of a visitor levy (at early engagement stage) or create a tourism strategy where one does not already exist. There are many other related strategies which should be considered in this context. These include, but are not limited to:
 - a. local economic strategies
 - b. regional economic strategies
 - c. Scotland Outlook 2030, Scotland's national tourism strategy
 - d. related local, regional and national strategies, such as events (Scotland: The Perfect Stage) or culture (A Culture Strategy for Scotland)
 - e. National Park Plans (if applicable)
 - f. tourism focused Business Improvement District Plans (if applicable)
 - g. infrastructure and visitor management plans, such as Strategic Tourism Infrastructure

Development of plans

11. The Act also requires the local authority to consult 'from time-to-time' in relation to the net proceeds of the levy. Providing stakeholders with early opportunities to engage on how the funds will be spent will help foster support for a scheme. Ultimately, the timings for a consulting process on the use of funds will be for the local authority to decide, taking into consideration their own priorities and the sectors' capacity to engage during traditional peak periods. For example, local authorities may wish to conduct consultation where changes are proposed to the use of funds following a review or significant modification to a scheme.
12. Facilities and services which are used by residents, as well as visitors, could receive funding from a visitor levy, depending on the local authority's assessment of whether the facility or service is substantially used by visitors and whether it will lead to a positive impact on the visitor economy. For further information regarding what services or facilities a local authority could choose to allocate funds towards, local authorities may wish to see the case study examples provided via the link below.

13. In the process of assessing whether net proceeds to develop support and sustain a facility or service will meet the objectives of a scheme, the local authority may wish to satisfy itself that the use of net proceeds from the levy:
 - a. is for the direct benefit of people visiting the area for the purposes of leisure/business and will safeguard or enhance the visitor experience
AND/OR
 - b. is for the indirect benefit of people visiting the area for the purposes of leisure/business and will help to safeguard or enhance the visitor experience
AND
 - c. supports the delivery of objectives in the local, regional, or national tourism strategy
14. How the net proceeds of a scheme have been used and the performance of a scheme in relation to its objectives must be included in the annual report for a scheme. For further information, see Chapter 23 Annual Reporting.
15. The Visitor Levy Forum established by the local authority will need to be engaged with regarding the use of funds given the important role the Forum plays in providing a means for ongoing engagement on a VL scheme. The Forum will discuss and advise the local authority on the use of funds from a VL scheme. For further information, see Chapter 21 Visitor Levy Forum.
16. To aid transparency around how the funds are being used, local authorities are encouraged to consider applying various means to communicate this information to the public, including visitors and businesses. In particular, local authorities may want to consider the publication of fund expenditure on its website.

Case study examples

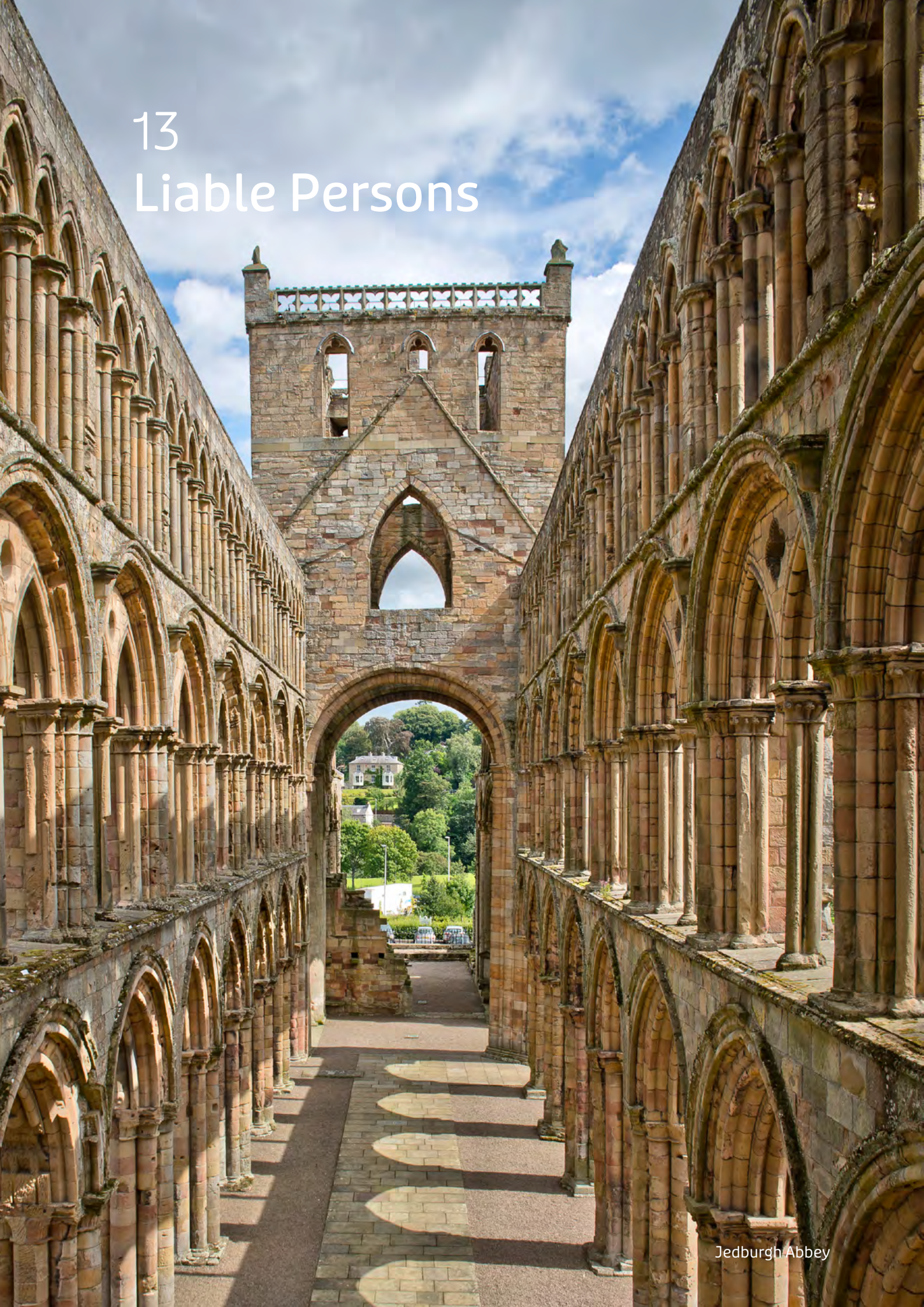
17. A bank of case study examples on various aspects of the visitor levy is being developed and **updated here**. Local authorities considering how best to make use of funds accrued from a visitor levy are encouraged to reflect on the examples from time-to-time.

Timeline

18. Local authorities will want to consider how they wish to use the net proceeds of a visitor levy at the earliest opportunity. How the funds are used in relation to the objectives of a scheme will then be a key measure of the success of a scheme.
19. On an annual basis the timing and value of levy income received may vary from that forecasted, and in turn proposals for use of funds may need revised. Therefore, local authorities will need to ensure their mechanisms around use of funds can accommodate such circumstances. Revisions to proposals for the use of funds may also be required where there is an external shock to local authority finances such as a global or national event outwith the local authority's control. Decisions on such revisions should adhere to the established process for use of funds in the VL scheme.

20. The following sets out the points at which a local authority should be considering or acting in relation to the use of funds.
- a. **Tourism strategy:** a local authority should have regard to, and align with, the objectives of relevant local tourism strategies, and other related local, regional and national strategies which are directly linked to the visitor economy.
 - b. **Early engagement:** this represents an opportunity to engage with key stakeholders on how the funds might be used.
 - c. **Consultation:** as part of this process the local authority will need to set out its objectives for a scheme, this should include how it intends to use the funds. Stakeholders will then have an opportunity to comment on these proposals.
 - d. **Implementation period:** this would be an ideal opportunity for the local authority to continue engagement with the public, including visitors and businesses, on how the funds will be used.
 - e. **Visitor Levy Forum:** the Forum must be involved where the local authority has a duty to carry out a consultation. This includes around any proposed changes to where the use of funds from a VL scheme will be spent.
 - f. **Publication:** local authorities may wish to publicise how the funds are being spent on an ongoing basis. This would aid transparency for those paying and collecting the levy.
 - g. **Annual reporting:** the local authority is required to report on a scheme annually, including on how the net proceeds of a scheme have been used.
 - h. **Review of a scheme:** local authorities with a scheme will be required to review that scheme every three years. As part of this process a local authority should consider how it is using the funds and any potential changes it may want to make.
 - i. **Ongoing consultation:** the Act requires local authorities to consult from time-to-time on the use of the funds. Local authorities should consider how best, and how often to do this according to their own circumstances. This should take into account the ability of the tourism sector to engage during busy peak periods, as well as the need to have regard to a local tourism strategy, and other related local, regional or national strategies. As part of this requirement local authorities are obliged to consult with a National Park authority where all or part of a scheme overlaps with the area of a National Park. The local authority should also have regard to the National Park Plan for that Park.

13 Liable Persons



13 Liable Persons

1. Under the Act, the accommodation provider is the 'liable person' as defined by the Act and becomes so when a visitor purchases overnight accommodation.
2. The Act requires that the liable person fulfil certain duties as part of this role. Accommodation providers will have to collect the levy from overnight visitors, remit this to the relevant local authority (which can be done via a third party such as a booking platform) and are responsible for making sure that suitable records and returns are made and kept. When considering retention periods in relation to a VL scheme, it is recommended that local authorities build on best practice and existing regulation in relation to local taxation. The liable person is also responsible for the payment of penalties, if applicable. For further information, see Chapter 25 Compliance.

Third parties

3. Under the Act, accommodation providers can enter into arrangements with third parties, such as online booking platforms, tour operators, or destination management companies (DMCs) to collect, remit and pay the visitor levy to the relevant local authority. It will be for the accommodation provider and the relevant third party to come to an agreement, however, third party arrangements for remittance will require local authority consent. There is no obligation on the local authority to offer advice, but it may choose to do so. The accommodation provider remains the liable person in ensuring the completion of these duties.

Common scenarios for liable persons

4. It is recommended that local authorities consider a range of common scenarios faced by businesses associated with the purchase of overnight accommodation, which have the potential to cause confusion regarding the status of the liable person. It is anticipated that questions related to these scenarios may be raised by stakeholders following the implementation of a levy and the local authority may wish to provide guidance or support in these (and other areas). For further information, see Chapter 14 Assistance for Liable Persons. Potential examples are provided below:
 - a. **Refusal to pay:** there may be cases where a visitor who attempts to purchase overnight accommodation refuses to pay the visitor levy. This may occur where a visitor attempts to purchase overnight accommodation at the point of entry to the accommodation premises and not in advance of travel. In this scenario, the accommodation provider would remain the liable person, and could choose to cancel the booking or absorb the cost of the visitor levy.
 - b. **Cancellations:** accommodation providers often experience cancellations. Where a cancellation happens on a booking that is pre-paid in advance, the business should refund the levy to the visitor and not remit it back to the local authority. For a visitor levy to be remitted to a local authority, a visitor is required to have entered the overnight accommodation and purchased the right to reside in the overnight accommodation for a period specified in Section 3 of the Act, which is paid for. If no payment of a levy from the visitor to the accommodation provider has taken place before the cancellation, no refund is required. In both cases, there would be no liable person as the visitor levy would not apply.

- c. **Refunds:** accommodation providers may be required to provide refunds to overnight visitors. If a visitor has entered overnight accommodation for the period defined as a night in Section 3 of the Act but is provided with a refund by the accommodation provider, the visitor levy charge would still apply, and the accommodation provider would remain the liable person. Refunds issued to the customers who have already stayed in the accommodation would not automatically include the levy already paid by the visitor, and the liable person would still be required to pay the levy – unless otherwise specified by the local authority.
- d. **Transitional provision:** the visitor levy must not be charged where accommodation has been contracted prior to the date on which a local authority formally announces its intention to introduce a VL scheme. However, if a visitor or tour operator books overnight accommodation after a formal local authority decision to introduce a visitor levy has been agreed, and the date of the overnight stay is after the date on which a VL scheme is to come into force, the visitor levy would apply, and the accommodation provider would remain the liable person. It will be for the local authority and businesses to consider arrangements for collecting a levy from bookings made after the VL scheme comes into effect but before accommodation providers have put a system in place. In considering these arrangements, local authorities should be aware of the long lead in times that some businesses have in contracting accommodation bookings. Some examples include, but are not limited to:
 - i. tour operators
 - ii. destination Management Organisations
 - iii. conferences and other business events
 - iv. sporting and cultural events

When engaging with these businesses, local authorities should be aware that representative bodies of such organisations may not be based in the local authority area.

Data protection

- 5. A high proportion of accommodation businesses in Scotland are small and operated by sole traders (a “natural person”) as opposed to an established legal entity such as a Limited Company (a “legal person”). As such, certain items of information which might usually be processed by a local authority in the normal course of operations which would be treated as “business data” could actually be considered as “personal data” in the context of Article 4 (1) of the GDPR.
- 6. In these cases, data about the business run by a sole trader can directly or indirectly identify that individual. Which means that Articles of the UK GDPR are relevant to the processing activity involved and each individual will have rights, which must be upheld when processing such data. There will also be additional obligations for each local authority in terms of Article 5 (data protection principles), Articles 12-22 (data protection rights), Article 25 (data protection by design and default), Article 28 (processor), Article 79 (right to an effective judicial remedy), Article 80 (representation of data subjects) and Article 82 (right to compensation and liability) - this list is for illustrative purposes and is not intended as an exclusive or definitive list.

14 Assistance for Liable Persons



14 Assistance for Liable Persons

1. There is no statutory requirement for a local authority to provide any specific form of assistance to liable persons. This chapter suggests several areas where local authorities may choose to assist liable persons. However, the form this assistance takes will be based on local needs and circumstances, and the ultimate decision on whether to provide assistance to liable persons, will be decided by the local authority.
2. Where local authorities do choose to provide assistance to liable persons within a VL scheme, this may result in a range of benefits. This may include higher levels of compliance, a reduction in potential disputes, and a more efficient VL scheme overall.
3. Assistance to liable persons could take place across the following key areas of a VL scheme:
 - a. **Remittance:** in order for a VL scheme to operate successfully, accommodation providers should have a clear understanding of how they are able to make returns to the local authority. This includes the required content of the returns, the agreed reporting period, and the manner by which a return is made. For further information, see Chapter 16 Remittance.
 - b. **Exemptions:** prior to the introduction of a VL scheme, it is crucial that accommodation providers have a clear understanding of how exemptions will operate. This includes knowledge of who is exempt, the evidence required by the overnight visitor, and how the local authority has chosen to administer exemptions. For instance, if the local authority chooses to administer exemptions via a process of reimbursement, accommodation providers should be provided with information as to how overnight visitors can apply for reimbursement from the local authority.
 - c. **Enforcement and compliance:** it is important that accommodation providers have knowledge of the powers available to local authorities where they fail to comply with the requirements of a VL scheme. This includes an understanding of specific timescales, any penalty charges set by the local authority, and what may constitute a reasonable excuse for non-compliance. For further information, see Chapter 25 Compliance.
 - d. **Billing:** accommodation providers could also be provided with key information relating to how overnight visitors should be invoiced. For further information, see Chapter 15 Billing.
 - e. **Business costs:** local authorities should be mindful to the costs incurred by liable persons as they make changes to comply with a VL scheme. Local authorities should have an existing awareness of these costs as part of engagement with liable persons conducted at the early engagement, statutory consultation and implementation period stages. See Chapters 05 Early Engagement, 06 Consultation and 07 Implementation Period for further information. There are various means through which a local authority may wish to assist liable persons in addressing costs associated with set up and operation in accordance with a VL scheme. It is recommended that in making a decision about business costs, local authorities should assess the impact this assistance could have on both liable persons and the local authority.
4. This chapter will be updated further to reflect the experience of local authorities and liable persons following the introduction of VL schemes.

15 Billing of Overnight Accommodation



15 Billing of Overnight Accommodation

1. At an early stage, in preparation for the introduction of the levy, it is strongly recommended that local authorities work closely with accommodation providers to establish what, if any, booking and invoicing systems are currently used by businesses, and how invoicing is handled.
2. It is important to remember that accommodation businesses use a variety of systems to manage bookings and produce invoices. Point of sales systems and property management systems will need to be modified to calculate and display the tax. These systems are provided by third parties and modification will incur charges for the business, as system reports will need to be enhanced to calculate and evidence the charge.
3. Therefore, there will need to be clarity early on as to how the invoicing process will need to work together with reporting required by local authorities.
4. Smaller accommodation providers might not use a digital service. In such cases, local authorities may need to consider how to support those businesses towards adopting an updated process. Alternatively, local authorities will need to ensure that paper-based invoicing and reporting can be accepted on request. For further information, see Chapter 16 Remittance.
5. When agreeing the invoicing format, consideration must be given to the interplay with the Digital Markets, Competition and Consumers Act 2024, which will provide protection to consumers on the display of pricing and The Price Marking Order 2004.
6. Local authorities will need to advise accommodation providers when they should begin charging and collecting the levy.
7. Local authorities have the ability to audit accommodation providers where they consider necessary. This may include requesting additional information to support a liable person's return to the local authority.
8. Scottish Ministers have the power to set out in regulations requirements for the billing of overnight accommodation with respect to the chargeable transaction. At the time of publication no regulations on billing have been made.

16 Remittance



16 Remittance

1. As part of the operation of a VL scheme, the Act requires liable persons to make returns to the relevant local authority. These returns allow a local authority to monitor and administer a VL scheme. For further information, see Chapter 13 Liable Persons.
2. Returns are expected to be made to local authorities on a regular basis, with the exact form and content of these returns up to the discretion of the local authority. However, under the Act, these returns must:
 - a. include an assessment of the amount of the levy payable in respect of the relevant period and each premises where the liable person is the accommodation provider
 - b. be made before the end of the period of 30 days beginning with the end of each relevant period (either each quarter or a period specified by the local authority in a VL scheme)
3. Local authorities can also set out to businesses, expectations around remittance/return and payment of the levy, noting that this can only be done for overnight stays that have been occupied in the reporting period.
4. When developing a VL scheme and considering how returns are made, on what basis returns are made, and the content of these returns, local authorities are encouraged to actively consider the varying capacities of businesses in the local area. It is important that the administrative burden for smaller businesses is reduced to a minimum.
5. For VAT registered businesses, see Chapter 10 Calculation of a Levy for further information.
6. Whilst the requirements in the Act itself are minimal and set out above, a VL scheme offers the opportunity for a local authority to collect relevant data related to the visitor economy. This would allow richer data to help make data-informed decisions in relation to:
 - a. **A VL scheme:** data is crucial for local authorities to receive a level of information adequate to ensure the efficient operation of a VL scheme, including:
 - i. to have data to help inform and evaluate a VL scheme and its success, which in turn may help to ensure evidence-based decisions are made, i.e. for future modifications to a scheme
 - ii. to influence the most effective and impactful use of spend from the levy
 - iii. to support the validation of the suggested calculation of the levy
 - iv. to enable effective enforcement and compliance information
 - b. **The visitor economy:** at a local, regional and national visitor economy, having rich, accurate and (close to) real-time data will allow data-informed decisions to be made, which in turn will help achieve the national priorities from our national tourism strategy (Scotland Outlook 2030) to become 'the world leader in 21st century tourism'.

Table 5 outlines what information may be considered to be required to validate returns.

Table 5: Suggested Information

Type of Information	Information Required to Validate Return
Basic information	Name, address and contact details of accommodation provider.
Accommodation type	See Chapter 01 Power to Introduce a Levy for further details on accommodation type within scope.
Occupancy data	Capacity of accommodation (e.g. number of rooms, number of beds).
	Number of rooms or beds in the accommodation premises that are available.
	Number of occupied overnight stays (e.g. number of nights where a room or bed is occupied by a visitor).
	Number of occupied overnight stays that are out of scope from VL charge, e.g. homelessness etc.
	Number of overnight stays that are greater than X nights in duration, if a cap on the duration of nights is locally or nationally determined.
Revenue which the levy calculation is based	Number of overnight stays that are attended by exempted persons if an individual exemption is decided nationally or locally, e.g. qualifying persons, etc. unless another rebate or reimbursement process is locally arranged. The levy payment is based on the total revenue generated from chargeable accommodation transaction which includes the commission paid to an online travel agent or similar. For further information, see Chapter 10 Calculating a Levy.

Type of Information	Information Required to Validate Return
<p>Revenue on which the levy calculation is based</p>	<p>Deductions that may need to be subtracted from the total revenue include:</p> <p>Local authorities have the discretion to decide whether to collect data from exemptions (i.e. those exempt under the UK and/or Scottish disability benefit exemption), and should consider the views from others on the best way for it to work so it is as frictionless as possible. Ensuring also that once the scheme is running, there is the opportunity to monitor and review its performance.</p> <p>Total revenue that is out of scope from the charge, e.g. from persons that are homeless or at risk of homeless etc. For further information, see Chapter 17 Exemptions.</p> <p>Total revenue that is part of maximum cap reduction (e.g. a 7-night maximum cap), if applicable. Total revenue that is part of any exemptions (decided nationally or locally, e.g. persons in receipt of disability benefits) unless another rebate or reimbursement process is arranged by the local authority.</p>
<p>Reporting frequency</p>	<p>State the length of period (up to the local authority to decide, e.g. monthly).</p> <hr/> <p>Start date of reporting period (e.g. first day of the month).</p> <hr/> <p>End date of reporting period (e.g. last day on the month).</p>
<p>Payment details</p>	<p>Method of payment (as specified by the local authority).</p>
<p>Auditable records</p>	<p>Record of bookings, cancellations and modifications for audit purposes.</p>

7. Based on the above opportunities outlined in Paragraph 4, local authorities may wish to consider requesting additional optional information beyond that outlined above. Additional information should be considered against overall net benefit and burden on responding businesses. This information should be considered important to meeting the objectives of a VL scheme, and to bringing benefit to the wider visitor economy.
8. It is recommended that local authorities looking to ask for additional information undertake to engage businesses early to establish capacity to provide such additional information, and to establish the overall net benefit of doing so.
9. Where there is a nil return for each period, it is recommended that local authorities encourage liable persons to submit returns. This will ensure the existence of an audit trail necessary for the efficient operation of a VL scheme, and will remove the need for local authorities to submit repeated requests for information from liable persons.
10. Data governance, accuracy and consistency – by acknowledging the secondary benefit of better data collection from undertaking a visitor levy, local authorities should consider exploring the opportunity of reporting research data by working with local and national stakeholders, to ensure appropriate governance, accuracy and consistency. The potential benefit of this could extend to future planning and monitoring that supports the local visitor economy.

17 Exemptions



17 Exemptions

1. A number of groups do not fall within the scope of the Act and are therefore not liable to pay a visitor levy charge. These groups, with the exception of those in receipt of specified disability payments, are not considered visitors to an area for business or leisure purposes, and are therefore not liable to pay a levy charge. These groups are:
 - a. Those who are using overnight accommodation as their only or primary residence, which could be due to:
 - i. being homeless or at risk of homelessness
 - ii. very poor housing conditions (such as overcrowding, serious damp or disrepair)
 - iii. experiencing domestic abuse or other forms of violence
 - iv. someone's residence being unfit for habitation
 - v. someone being an asylum seeker or refugee
2. In addition, the visitor levy does not apply to:
 - a. someone staying on a dedicated gypsy/traveller site run by a local authority or a registered social landlord
 - b. those in receipt of the following specified disability benefits, payments, or allowances:
 - i. Disability Living Allowance
 - ii. Disability Assistance
 - iii. Attendance Allowance
 - iv. Pension Age Disability Benefit
 - v. Personal Independence Payment

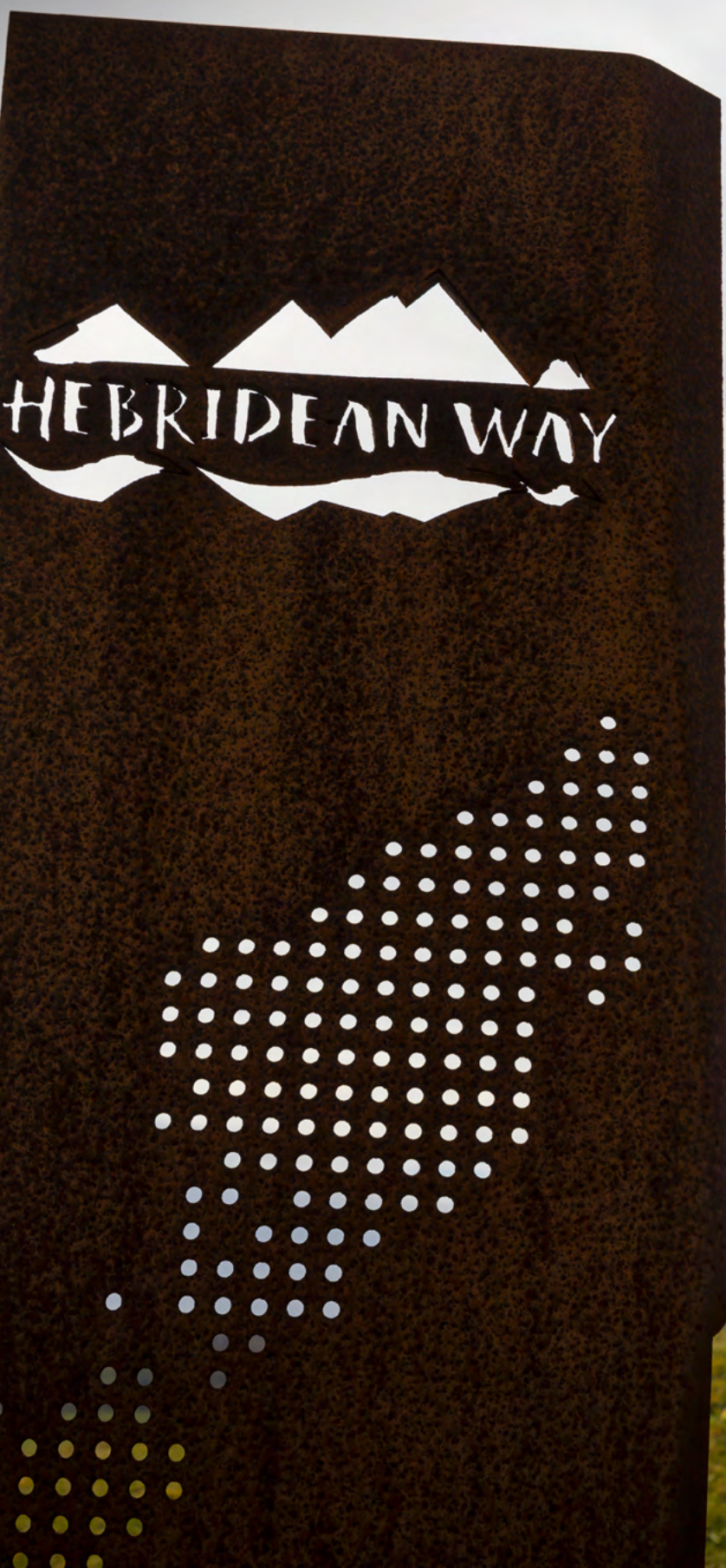
For those who act as carers for overnight visitors in receipt of one of these payments, local authorities should be aware that the Act does not provide a national exemption. Any decision to exempt carers would be up to individual local authorities.
3. Other people not subject to the visitor levy include those who are residing overnight in vehicles or on-board vessels that are undertaking a journey involving one or more overnight stops. As a result, the following forms of overnight accommodation are outwith the scope of the Act:
 - a. the provision of a cabin on a ferry or cruise ship, unless the vessel is permanently moored
 - b. the provision of a cabin on an overnight sleeper train
 - c. use of a hired or privately-owned campervan or motorhome where they are not staying overnight in campsites
4. In addition to those mentioned in paragraphs 1-3 above, local authorities also have the power to put in place local exemptions. As set out in the Act, a local authority must set out the cases or circumstances where the levy is not payable or may be reimbursed. This section also requires local authorities to outline the process through which this exemption is administered or reimbursement takes place. For further information, see Chapter 03 Required Content of a Scheme.

5. There are a number of factors that local authorities may wish to bear in mind when considering local exemptions. The following list is not intended to be exhaustive, instead providing an overview of some of these factors:
 - a. **Purpose and rationale:** local authority decisions on who is, and is not, exempt from paying a visitor levy should correspond with the objectives of a VL scheme. Local authorities may wish to consider explicitly stating how an exemption relates to these objectives in the outline of a VL scheme.
 - b. **Scope and eligibility:** it is important to consider how local exemptions are targeted at the intended groups. In particular, it is important that stakeholders have a clear understanding of who is, and is not, covered by an exemption, and how this exemption is evidenced by the overnight visitor.
 - c. **Impact and effectiveness:** local exemptions will have an impact on the effectiveness of a local VL scheme. Prior to the introduction of an exemption, local authorities may wish to conduct work on the potential impact on available funds, including through increased administrative costs, and reduced income, which may have otherwise been used to provide additional support to the persons or activity being considered as an exemption.
 - d. **Communication and messaging:** ensuring that all stakeholders have a detailed understanding of who is, and is not, responsible for the payment of the visitor levy is crucial to the efficient and effective operation of a VL scheme. Local authorities may wish to consider how this information, and the associated arrangements, is communicated to stakeholders.
6. It is recommended that the cases or circumstances where the Levy is not payable by an overnight visitor are set out as part of the outline of the proposed VL scheme prior to the consultation. As such, it is recommended that local authorities begin the process of considering whether to develop a system of local exemptions at an early stage in the development of a VL scheme. This could form a key element of early engagement with local stakeholders, such as residents and accommodation providers. For further information, see Chapter 02 Timeline.
7. How a system of local and/or national exemptions will be administered and monitored will be a key consideration for local authorities. Under the Act, a local authority could have a situation where a visitor is not liable to pay the visitor levy, and so does not pay it upfront or the local authority could develop a process whereby an overnight visitor claims back the visitor levy charge through reimbursement. In this scenario, overnight visitors would still be required to pay the levy charge at the point of entry or booking, with local authorities responsible for administering the reimbursement at a later date.

8. There are a number of factors that local authorities may wish to consider when developing the administrative arrangements for national and local exemptions. The following list is not intended to be exhaustive, instead providing an overview of some of these factors:
 - a. **Administrative burden on accommodation providers:** local authorities should recognise the potential administrative burden on accommodation providers resulting from local exemptions. This could include the handling of personal and sensitive data which accommodation providers are not accustomed to processing and increased costs associated with training for employees.
 - b. **Local authority administrative costs:** local authorities may wish to consider the potential for increased administrative costs associated with the development of local exemptions. This may be particularly relevant where a local authority chooses to reimburse exempt overnight visitors. Higher administrative costs may reduce funds available to the local authority, with implications for the local community and visitor economy. For further information, see Chapter 12 Use of Funds.
 - c. **Digital solution:** local authorities may wish to consider the availability of appropriate digital solutions in operating any refund or reimbursement payments for persons who are submitting a claim because of an exemption from the levy.
 - d. **Enforcement, compliance and notification:** it is important that any decisions taken regarding the development of local exemptions consider how these exemptions will be monitored, processed and enforced. This could include what evidence the local authority will deem satisfactory for proof of an exemption, whether this evidence can or should be stored (and the related data protection issues associated with this), and how this evidence will be submitted by the overnight visitor (for further information, see Chapter 25 Compliance), and how overnight visitors are notified that their exemption request has been successful (in cases where a local authority choose to reimburse those who are exempt).
 - e. **Evaluation:** the local authority may wish to consider how the success of an exemption is monitored throughout the lifetime of a VL scheme. Information on the performance of an exemption may form a key part of the three-year review, and will therefore be crucial to discussion relating to the modification of local exemptions. For further information, see Chapter 24 Reviews.

9. Under the Act, a local authority may modify their VL scheme to add or remove an exemption, after a VL scheme has come into force.
 - a. **Adding an exemption:** if a local authority decides to add an exemption to a VL scheme, this does not require an implementation period, but a consultation and a report on the consultation findings is required before a decision can be taken to add the exemption to an existing VL scheme.
 - b. **Removing an exemption:** if a local authority decides to remove an exemption from a VL scheme, the Act states that this qualifies as a significant modification. In such circumstances the local authority must consult on proposals to remove the exemption and produce a report on the consultation findings. Once the formal decision has been made by the local authority to remove the exemption, an implementation period of at least 18 months should elapse before the exemption is removed.
10. If an overnight visitor disputes the classification of an eligibility or an exemption, the local authority may wish to follow existing practice and procedure in resolving this dispute. The form this process takes will be closely related to the administrative arrangements for exemptions decided by the local authority, as noted above. However, it is important that any dispute resolution process recognises the need to safeguard accommodation providers from potential conflict with overnight visitors, the potential administrative burden on accommodation providers on handling large volumes of complex and sensitive documentation and upholds the overall reputation of a VL scheme.
11. Some of the conditions which are used to define exemptions from the levy charge are considered Special Category data. When this is the case, each collector will need to ensure that their processing activities, for the administration of exemptions and associated refunds, have an appropriate UK GDPR Article 6 (lawful reason for processing), accompanied by an appropriate exemption under UK GDPR Art 9 (Processing of special categories of personal data).
12. There is a risk that the processing of personal data in the context of exemptions to the levy charge may have unintended consequences, causing harm to the individual. Harms may be defined as “Financial Harm” or as “Discrimination”, if processing results in a comparative financial loss or disadvantage. (see ICO document, Overview of Data Protection Harms and the ICO’s Taxonomy, April 2022). The controller will need to ensure processing is appropriate in the context of UKGDPR Articles 5/1/a (fairness) and 22 (automated individual decision making).

18 Islands



18 Islands

1. The Act makes no specific reference to island communities. However, local authorities considering the implementation or modification of a VL scheme should actively consider potential differential impacts on island communities. Island communities face unique challenges such as declining populations, geographic remoteness, and connectivity difficulties. Where relevant, local authorities will also need to take account of their duties under the Islands (Scotland) Act 2018.

3. As part of the work to consider island communities it is recommended that local authorities consider the following issues when implementing or modifying a VL scheme to mitigate any further potential different impacts:
 - a. **Administration:** the makeup of the accommodation provider industry across many island communities differs significantly from that found in other parts of Scotland. For example, island communities often contain a higher proportion of small providers and self-catering properties. When local authorities are designing regulations on the administration of a visitor levy in a community which contains islands, it is recommended that local authorities consider the challenges faced by small accommodation providers.
 - b. **Enforcement:** the tendency for island communities to contain a higher proportion of small accommodation providers may require further consideration by local authorities in terms of enforcement procedures. It is recommended that local authorities with island communities consider the potentially higher cost of enforcement procedures, as a result of smaller returns through penalties, compared to enforcement conducted against large accommodation providers such as hotels or hotel chains.
 - c. **Forecasting:** due to the potential for higher administrative costs and smaller returns through penalties as noted above, it is recommended that local authorities with island communities actively consider the impact on forecasting conducted prior to implementation or modification of a VL scheme.
 - d. **Reporting:** the Act requires local authorities to prepare a report on the amount of revenue collected, the use of net proceeds, and the performance of a scheme in relation to its objectives. It is recommended that, when preparing a report, and where both practical, and the relevant data is available, local authorities consider the inclusion of information relating to the impact of a VL scheme on island communities.

19 Local Flexibilities



19 Local Flexibilities

1. Local authorities wishing to introduce a VL scheme in their area have a number of flexibilities they can use within their VL scheme.
2. These flexibilities provide local authorities with discretion to implement a VL scheme which meets local circumstances. How these local flexibilities will be used should be a matter for the local authority to decide following the comprehensive consultation process. See Chapter 06 Consultation.
3. The local flexibilities include:
 - a. The ability for a local authority to set different rates for different purposes or areas. This includes the ability to create a cap in the form of a monetary value or a maximum number of nights on which the levy applies. See Chapter 11 Rate Setting.
 - b. The ability to have a VL scheme in all, or specified parts of a local authority area. Two or more local authorities may act jointly to make a VL scheme.
 - c. The ability for a local authority to apply local exemptions. See Chapter 17 Exemptions.
 - d. The ability to set specific times of the year where a purchase of overnight accommodation will give rise to the levy. Local authorities must set out intentions for including or excluding businesses which fall below the VAT threshold. See Chapter 01 Power to Introduce a Levy and Chapter 03 Required Content of a Scheme.
 - e. The ability to set the frequency with which accommodation providers are required to make returns to the local authority. See Chapter 16 Remittance.
 - f. The ability to specify records which must be kept and preserved. See Chapter 16 Remittance.
 - g. The ability to take an approach to compliance and enforcement that works for the local authority. There are no requirements for a local authority to impose penalties or take enforcement action under the Act. See Chapter 25 Compliance.

20 Communication



20 Communication

1. For a VL scheme to be successfully implemented, appropriate and effective communication with a variety of interested parties at various stages will be crucial.
2. This Chapter of the guidance sets out when in the process communication will be particularly crucial and offers examples of how this may be carried out.

Principles of communication

3. There are a number of general principles to guide good communication when it concerns the preparation and establishment of a VL scheme. Those principles are that communication is:
 - a. **Accessible:** make sure publication of proposed activity(ies) and information is accessible to all relevant stakeholders. This should include (but not be limited to) publication on relevant website and social media channels or through a notification in a public place. Local authorities should consider how communication will be delivered to those people who have communication support needs, such as the provision of alternative formats. In the interests of communicating with visitors, different language formats may need to be considered, so that messages are accessible and easily understood.
 - b. **Engaging:** consider how opportunities for feedback on communication can be maximised. Setting out how all relevant stakeholders can get involved with the process will be important. Crucial to this is engagement with the businesses and organisations working most closely within the local visitor economy.
 - c. **Transparent:** demonstrating how feedback has influenced thinking and/or been incorporated into decisions will be crucial to ensuring trust in the final decision making and implementation of the levy. Where views are being sought around the implementation of a VL scheme, the body seeking those views should consider how it can best reflect the actions it has taken on the basis of feedback provided.
 - d. **Ongoing:** open and engaging communication with stakeholders should continue in the long-term. Where a levy is being implemented it will be important to communicate where and how businesses can get support to implement changes to their operation.
4. All stakeholders concerned with the operation and implementation of a VL scheme have an obligation to ensure that they communicate in a manner that allows stakeholders to respond appropriately.

When to communicate

5. In some instances, the Act places duties on local authorities to communicate aspects relating to the implementation of a VL scheme. There are other instances where no statutory requirement exists, but where appropriate communication would be helpful to all involved and doing so would demonstrate best practice.
6. The following ‘model timeline’ (Table 6) sets out the parts of the process where communication will be required and how the general principles outlined above may be applied to each case.

Table 6: Communication Timeline

<p>Early engagement (non-statutory): Early engagement will establish a strong foundation for collaborative development of a VL scheme. For further information, see Chapter 05 Early Engagement.</p>
<p>Consultation (statutory): The local authority is required to conduct a public consultation on its proposal for a VL scheme. Standard practice would be for a consultation that lasts 12 weeks. For further information, see Chapter 06 Consultation.</p>
<p>Implementation period (statutory): VL scheme will come into force at least 18 months after the date on which the local authority publishes a report summarising the consultation responses received, stating that it intends to proceed with the original proposal or a significant modification to a proposal. This period is an ideal opportunity to work with accommodation providers, communicating with them around their duty to collect and remit the levy. Local authorities should make it clear to stakeholders when the implementation period begins and when it will finish, and the levy be introduced. For further information, see Chapter 07 Implementation Period and Chapter 14 Assistance to Liable Persons.</p>
<p>Publicity for introduction of scheme (statutory): Local authorities wishing to introduce a VL scheme must notify Scottish Ministers of its decision, publicise its decision and publicise the proposed date on which the visitor levy will come into force. For further information, see Chapter 09 Scheme Publication.</p>
<p>Visitor Levy Forum (statutory): The Visitor Levy Forum must be established within six months of the local authority formally announcing that it will implement a VL scheme. Thereafter, the Forum will be involved where the local authority has a duty to carry out a consultation. For further information, see Chapter 21 Visitor Levy Forum.</p>
<p>Ongoing communication (non-statutory): Visitors will need to understand how much the percentage rate(s) will be, and how, and when they will be collected. Stakeholders will welcome ongoing information on the use of funds. Local authorities may develop an ongoing communications plan to highlight to visitors, businesses and communities, what the levy is and the difference it is making.</p>
<p>Compliance (statutory): Communications around compliance will be crucial. It is recommended that local authorities produce materials and advice for accommodation providers to assist them with the technical aspects of compliance. For further information, see Chapter 25 Compliance and Chapter 14 Assistance for Liable Persons.</p>
<p>Annual reporting on scheme (statutory): the annual report should detail the amount of money collected, and how the net proceeds have been used. The report should be published as soon as possible at the end of the reporting period, and in a manner that the authority considers appropriate. For further information, see Chapter 23 Annual Reporting.</p>
<p>Review of scheme (statutory): a local authority operating a VL scheme is required by the Act to review it every three years. It should also publish the findings of its review as soon as possible. For further information, see Chapter 24 Review of a Scheme.</p>
<p>Use of funds (statutory): Local authorities that operate a scheme are required to consult on the use of funds. Where a local authority consults on the use of funds it should involve the Visitor Levy Forum. For further information, see Chapter 12 Use of Funds and Chapter 21 Visitor Levy Forum.</p>

21 Visitor Levy Forum



21 Visitor Levy Forum

1. As set out in the Act, a local authority that introduces a VL scheme is required to establish a Visitor Levy Forum. The Forum must be established by the local authority no later than six months after the date of the decision to introduce a VL scheme. The local authority must maintain the Forum for the duration of a scheme and ensure that it has both the ability to carry out its functions and meet on a regular basis (defined as not less than two times per calendar year).
2. Where a local authority is operating multiple VL schemes within the local authority area, the Act provides the power to establish multiple Forums corresponding to each individual scheme. Alternatively, the local authority also has the power to establish a single Forum covering multiple VL schemes.
3. The function of a Forum is advisory. Its purpose is to provide advice to the local authority in a number of areas relating to the operation of a VL scheme. It will be for the local authority to establish its own decision-making process in relation to areas the Forum has provided advice on.
4. Once a VL scheme is established, the Forum must be involved where the local authority has a duty to carry out a consultation. For instance, where it is proposed to modify a VL scheme, or change the planned use of funds from a VL scheme. A local authority must also provide the Forum with copies of each annual report and the review of the VL scheme carried out every three years.
5. It is intended that a Forum ensures that businesses, communities and organisations related to the visitor economy have a robust mechanism to conduct effective ongoing engagement with the local authority once a VL scheme has been introduced.
6. The membership of the Forum is to be determined by the local authority operating a VL scheme. Under the Act, membership must contain a reasonable balance of representatives from communities, businesses engaged in tourism, and tourist organisations. It is recommended that local authorities give consideration to appointing representatives from all aspects of the visitor economy, according to local circumstances.
7. When considering the makeup of the Forum, local authorities may wish to give thought to how the Forum best reflects the strengths and assets of the visitor experience in the local authority area. In particular, those organisations or bodies who have a key role in the development of the local visitor economy. This could include, but may not be limited to:
 - a. major cultural events and festivals taking place in the area
 - b. organisations with a role to play in heritage and sustainability
 - c. accommodation providers directly involved in collecting and remitting the levy in the local area
8. Forum membership may also include elected members. However, elected members must not make up a majority of the Forum. Though local authorities may wish to appoint elected members to the Forum to provide more effective links to the ongoing work being conducted within a VL scheme, and the decision-making processes of the local authority, elected member representation on the Forum is optional, and there is no duty for local authorities to appoint elected members to the Forum.

22 Accounting



22 Accounting

1. The Act requires that local authorities:
 - a. keep a separate account for a VL scheme
 - b. credit the account with the net amount of money received under a VL scheme (including penalties) minus refunds issued
 - c. debit the account with the expenses of operating a scheme
 - d. observe any other accounting guidance that may relate to the levy e.g. Local Authority Scotland Accounts Advisory Committee (LASAAC) accounting guidance or similar
2. There is no requirement, as set out in the Act, for local authorities to outline the total use of funds through accounting requirements. However, as best practice, alongside the four requirements as set out above, local authorities may wish to include a single line stating “the use of proceeds of a scheme” when accounting for a VL scheme. This would sit alongside more detailed reporting in Chapter 12 Use of Funds and Chapter 23 Annual Reporting.
3. The Act also provides Scottish Ministers with the power to introduce further regulations specifying the form of the account, publication of the account, and processes, where local authorities implement a joint VL scheme.
4. At the time of publication, the Scottish Government has indicated there are no plans to produce regulations in this area. However, guidance is being produced by LASAAC.
5. When considering accounting practices in relation to a VL scheme, it is recommended that local authorities build on best practice and existing regulation in relation to other local funds, as well as in audit and governance arrangements.
6. Local authorities may also wish to consider the accounting implications regarding the use of funds over a number of financial years. The Act does not stipulate that revenue generated by a levy should be used within a certain time period. Local authorities may choose to carry funds forward between years or place funds in reserve. This may be particularly relevant in the early years of a VL scheme, where estimation of expected levels of net levy proceeds may be more difficult to predict.

23 Annual Reporting

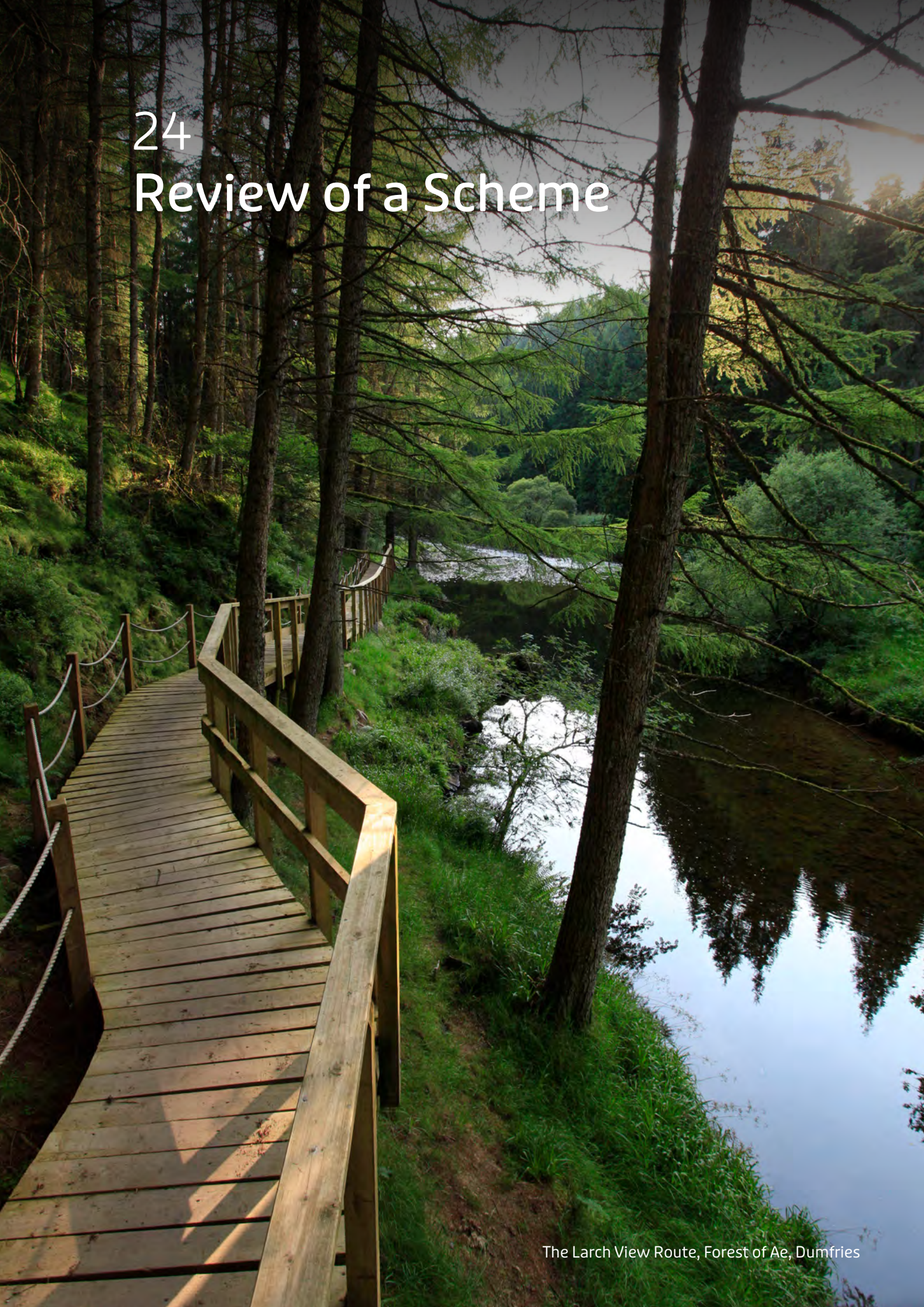


23 Annual Reporting

1. Within the first 18 months from when a VL scheme comes into force, and for each 12-month period following this, local authorities must prepare a report setting out:
 - a. the amount of money collected
 - b. how the net proceeds have been used
 - c. the performance of a scheme in relation to its objectives
2. This report must be produced as soon as is reasonably practicable after the end of the reporting period, and in a manner which the local authority considers appropriate. When producing the report, it is recommended that local authorities recognise that transparency will be key for local stakeholders with an interest in the operation of a visitor levy. Accessibility should therefore be a key consideration for local authorities when publishing the annual report.
3. This report may be linked to other forms of regular financial reporting conducted by local authorities throughout the year, and as such local authorities may also wish to include information over and above that defined by the Act. However, the need to avoid overly onerous reporting requirements should be recognised.
4. It is important to note that the annual report performs a different function to the review, conducted over a period of up to three years. These reviews may offer extended, in-depth information on the operation of a VL scheme over a longer period of time. For further information, see Chapter 24 Review of a Scheme.

24

Review of a Scheme



24 Review of a Scheme

1. Under the Act, a local authority is required to review a VL scheme after a set period. The first review must be carried out within three years of a VL scheme coming into force. Second and subsequent reviews must be carried out within three years of the previous review. The results of the review must be published, and a copy sent to the relevant Visitor Levy Forum.
2. It is for each local authority to decide how they wish to carry out the review. However, it is recommended that there is a clear formal decision to start the review, with a clear process around how the conclusions of the review will be considered, and how any actions resulting from the review will be decided and implemented. Therefore it is recommended that a local authority sets out a timeline for the review, with dates for when the review will start and conclude, and any key milestones during the review's progress.
3. The administrative costs of a VL scheme, such as the costs for the review of the VL scheme, can be taken from the funds raised by a scheme, and will be a matter for the relevant local authority.
4. While the exact scope of the review will be for a local authority to determine there are some topics that it would be considered good practice to cover. These include:
 - a. how a VL scheme has performed in relation to its objectives
 - b. the outcomes to which a VL scheme has contributed, including links to relevant tourism strategies
 - c. the impact of a VL scheme on businesses, both those directly and indirectly affected by a VL scheme
 - d. the impact of a VL scheme on local communities
 - e. how funding raised by a VL scheme has been used, and an assessment of what benefits that has brought about
 - f. how a VL scheme has been administered, and any lessons that can be learnt to improve administration for the local authority and businesses
5. It is considered good practice for the review to fully involve those affected by a VL scheme. This would include visitors, accommodation providers, tourism organisations, community groups, and others, and it is recommended that a local authority considers how best to involve relevant stakeholders in the review. The Visitor Levy Forum established by the local authority will need to be fully involved in the review, given the important role the Forum plays in providing a means for ongoing engagement on a VL scheme.

25 Compliance



25 Compliance

1. The Act gives local authorities a range of powers to enforce compliance with a VL scheme or delegate powers of enforcement and compliance to a third party. These powers are in line with those already available to local authorities in ensuring compliance with other local taxes, such as council tax and non-domestic rates.
2. It is recommended that local authorities build on existing best practice when considering the enforcement of penalties. The use of penalties should be a last resort, and only used after other compliance actions have failed. Where a local authority has an effective register of liable persons and record keeping process, this shall help to reduce the potential for enforcement to be necessary.
3. As outlined in the Act, these powers give local authorities the ability to:
 - a. obtain information and documents from liable persons and third parties
 - b. enforce compliance with information notices
 - c. powers to enter and inspect the premises of liable persons or third parties
 - d. powers to copy and remove documents
 - e. powers to obtain access to, inspect and check the operation of any electronic device, associated apparatus, or material
 - f. powers to inspect business premises, and business premises of third parties
 - g. disclose and share relevant information to:
 - i. relevant local authority authorised officers
 - ii. other local authorities
 - iii. a person authorised to carry out collection and enforcement functions
 - h. impose penalties:
 - i. failure to make valid and complete returns
 - ii. failure to keep and preserve records
 - iii. failure to comply or obstruction
 - iv. providing inaccurate information
 - v. concealing or destroying relevant documents
4. When sharing data as part of the exercising of a local authority's enforcement duties, it is recommended that local authorities build upon existing best practice, ensuring compliance with existing legislation such as UK GDPR regulations and the Data Protection Act 2018.

5. Where liable persons report difficulties in meeting the reporting requirements set out by the local authority, the liable person is expected to make all reasonable effort to rectify the situation within three months of the original deadline or alternative period, as determined by the local authority.
6. As set out in the Act, where a liable person has either, failed to supply a return, or the local authority believes that a return supplied is incorrect, the local authority has the power, once regulations are made, to make an assessment of the levy payable by the liable person. The purpose of the powers in the Act is to give the local authority operating a VL scheme a mechanism to use in compliance situations, rather than having to immediately rely on penalties. When doing so, the local authority should ensure that it has the relevant information to conduct this assessment.
7. Where liable persons fail to make a return in the manner specified by the local authority, and where there is no reasonable excuse provided by the liable person, local authorities have the power to apply penalties at agreed time periods. The penalty rate for each time period is up to the discretion of the local authority, and they may wish to consider using existing agreed penalty charge approaches. For further information, see Chapter 13 Liable Persons.
8. The Act also sets out a range of further scenarios where local authorities may wish to apply penalties, with the amount of these penalties to be determined by the local authority:
 - a. where the liable person fails to pay the total amount of the levy
 - b. where the liable person fails to keep and preserve records
 - c. where the liable person fails to comply with an information notice or deliberately obstructs an authorised officer or person authorised by the officer in the course of an inspection
 - d. where the liable person provides inaccurate information or produces a document that contains an inaccuracy
 - e. where documents subject to an information notice are concealed, destroyed or otherwise disposed of
9. As outlined in the Act, the liable person may have a reasonable excuse for failing to comply with these requirements. The definition of a reasonable excuse does not include the following:
 - a. insufficient funds, unless attributable to events out with the liable person's control
 - b. reliance on any other person to do anything related to making a return, unless the liable person took reasonable care to avoid failure
 - c. where a liable person previously had a reasonable excuse, but this excuse has ceased
 - d. economic fluctuations which may be affecting the liable party's business

10. There are a wide range of scenarios where a liable person could be seen to have a reasonable excuse for not submitting a return. In these cases, the local authority may wish to obtain evidence from the liable person to demonstrate this case.
11. The following list of potential examples of reasonable excuses should not be treated as exhaustive, and each case should be considered on individual merit by the local authority:
 - a. **Technical:** the liable party is unable to access an online portal due to technical IT issues affecting all providers. The provider shall submit their return as soon as possible after issues with the portal are resolved, and within the deadline specified by the local authority.
 - b. **Illness or personal emergency:** in cases where the liable person is incapacitated due to illness or experiences a personal emergency, the local authority may extend the deadline.
 - c. **Natural disasters or extreme weather:** severe weather events or natural disasters that disrupt normal business operations may be considered a reasonable excuse.
 - d. **Loss of data:** data loss or destruction of records due to reasons beyond the liable person's control, including cyber-attack, hardware failure or theft.
 - e. **Legal or regulatory compliance:** instances where the liable person faces legal or regulatory challenges that prevent them from complying within the deadline. This may include a dispute with tax authorities or compliance with a court order.
 - f. **Local authority delay or error:** this could include errors, misunderstandings, or delays on the part of the local authority, leading to miscommunication or administrative errors. For example, this could also include changes in reporting requirements.
12. For more information on areas related to compliance please see Chapter 13 on Liable Persons and Chapter 10 on Calculation of a Levy.

26 Internal Review and Appeal



26 Internal Review and Appeal

1. An overnight accommodation provider is able to ask for an internal review by a local authority, so that it looks again at a decision related to their visitor levy liability, such as a decision to serve an information notice or apply a penalty. Once an internal review has been carried out then an accommodation provider, if still unhappy with the local authority's decision, can appeal to the First Tier Tribunal. The details of the internal review and appeal processes will be fully discussed with stakeholders in due course, but they are likely to follow existing procedures for other local taxes, and so be familiar to both local authorities and businesses.
2. Therefore local authorities should keep abreast of Scottish Government work on the internal review and appeal process, and make sure they have the necessary resources to carry out effective internal reviews and handle any appeals, in line with the regulations that will be put in place.



27 Registers

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27 Registers

1. Under the Act, a local authority has the power to establish and maintain a register of liable persons. This is not a mandatory requirement but at the discretion of the local authority. For further information, see Chapter 13 Liable Persons. This register can include the following information:
 - a. the names of all liable persons offering overnight accommodation in the area covered by a VL scheme
 - b. the addresses of all premises for overnight accommodation in the area covered by a VL scheme
 - c. other information which the local authority considers necessary to allow it to carry out its functions under the Act
2. Under the Act, local authorities can share information with the following people or organisations, where it is necessary for the performance of a function as part of a VL scheme:
 - a. relevant local authority officers
 - b. other relevant local authorities where they have introduced a joint scheme
 - c. a person authorised by the relevant local authority to carry out a function or functions of the authority
3. When considering the development of a register of liable persons as part of a VL scheme, local authorities should start by considering their duties under existing legislation and building on best practice and existing sources of information.
4. Local authorities are required to conduct a number of duties under the Data Protection Act 2018 and UK GDPR regulations. These include:
 - a. only collecting information that is required
 - b. keeping personal information secure
 - c. not keeping information longer than necessary
 - d. stating why the holding of personal information is required
 - e. stating the purpose of data collection
 - f. collecting data which is accurate and up to date
 - g. not using personal information for purposes other than that stated



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On behalf of



Appendix 2i)

Visitor levy information for South Ayrshire residents and businesses

The Visitor Levy (Scotland) Act 2024 received Royal Assent in July 2024. This means that local authorities, like South Ayrshire Council, now have the power to impose a levy in respect of persons staying in certain types of accommodation overnight.

The Act requires a local authority operating a visitor levy scheme to use the net proceeds of the scheme to develop, support and sustain facilities and services for or used by visitors to a local authority area for leisure or business purposes. The local authority would set out how these proceeds would be spent with input from a Visitor Levy Forum made up of tourism businesses and local communities.

This would mean facilities and services which are used by visitors as well as residents could receive funding from a visitor levy, depending on the local authority's assessment of whether the facility or service is substantially used by visitors. This is similar to how the local visitor taxes charged in hotels and in other types of accommodation across much of Europe and the US are spent.

Key points to note

Developing proposals and having your say

- During the development of the visitor levy legislation extensive consultation was undertaken with Scottish local authorities and groups representing tourism businesses, including accommodation providers - [read more on the Scottish Parliament website](#).
- If South Ayrshire Council decided to go ahead with a Visitor Levy then it would be required to develop and publish a local Scheme proposal and engage in formal consultation with the local community prior to implementation. The proposal would set out how funds would be used and the levy percentage charged for accommodation stays. Following the publishing of the local Scheme proposals, there is a statutory 18-month implementation period before a local levy is chargeable for the first time.
- South Ayrshire Council is now seeking feedback from businesses and residents on whether a visitor levy should be considered for our area and is looking to get your views on the new legislation. We will distribute a survey to local businesses and residents to seek views on the Visitor Levy scheme. This will help us to identify how and if we might take development of a Scheme proposal forward, before we initiate formal consultation on any proposal.

Importance of tourism and shrinking public sector budgets

- Tourism and the visitor economy is highly important to South Ayrshire and supports thousands of jobs in the area. Visitors come from across the UK and around the world to enjoy our unique area, the quality of our environment and the range of cultural and sporting activities.
- It is not mandatory for the Council to introduce a visitor levy scheme. With shrinking public sector budgets, however, we have to investigate options that could help to support services and infrastructure that both visitors and residents enjoy.
- Any charges raised by a levy would be used to cover Council's administration costs with the remaining funds spent on "developing, supporting and sustaining facilities and services which are substantially for or used by persons visiting [overnight] for leisure or business purposes (or both)".
- Some initial estimates of the annual income to be realised from the levy, based on figures published by the Scottish Government as part of their Business and regulatory impact assessment (BRIA). would indicate from around £0.4m to £0.5m per annum, based on a 5% visitor levy charge. This amount is after the Council's administration costs are accounted for and require further validation.

Roles and responsibilities

- The Visitor Levy (Scotland) Act 2024 is not a licensing scheme and the day-to-day responsibility for recording and collecting a Levy lies with the accommodation owner, not the Council.
- Accommodation owners within the South Ayrshire area would be liable for collecting the levy from guests, including gathering and validating evidence for any exemptions, and would be required to submit reports, detailing the total accommodation charges and the total levy collected to a national online visitor levy portal. The levy would be payable at the same time as submitting returns.
- Accommodation owners would be required to keep accurate records of all stays that are subject to the levy.
- The Council would monitor and report on the levy. We would also conduct inspections, as required, to ensure compliance with the scheme and returns requirements.

Where would a Visitor Levy be charged?

- The Levy would be charged on stays by visitors staying at overnight accommodation within the South Ayrshire local authority area.
- Unless an exemption is proposed by the Council in any published Scheme, stays at the following types of accommodation would be subject to a visitor levy:
 - Hotels;
 - Hostels;
 - Guest Houses;
 - Bed and Breakfast accommodation;
 - Self catering accommodation;
 - Camping sites;
 - Caravan parks;
 - Boat moorings or berthings;
 - Accommodation in a vehicle, or on board a vessel, which is permanently or predominantly situated in one place; and
 - Any other place at which a room or area is offered by the occupier for residential purposes otherwise than as a visitor's only or usual place of residence.
- The Levy would not be applied to stays at:
 - A local authority gypsy and traveller site or a registered social landlord gypsy and traveller site; and
 - Accommodation such as cruise ships.

Exemptions

- A number of national exemptions and exclusions apply.
- People in receipt of certain United Kingdom (UK) disability benefits are excluded from paying the visitor levy. These include: Disability Living Allowance; Disability Assistance; Attendance Allowance; Pension Age Disability Benefit; and Personal Independence Payment.
- Individuals in these categories would still need to pay the levy and then request a reimbursement. They would need to submit receipts for their overnight stay, relevant evidence of their exemption/exclusion and bank details.
- People who are homeless or at risk of homelessness, including people whose residence is unfit for habitation or as a result of experiencing domestic abuse or other forms of violence are exempt.
- A Local Authority may wish to propose additional exemptions at a local level to the Levy Scheme.

Visitor Levy Forum

- South Ayrshire Council have not yet decided whether a visitor levy will be introduced but if we did then a South Ayrshire Visitor Levy Forum may be considered as part of the Scheme proposal. A Visitor Levy Forum would help ensure that businesses, communities and organisations related to the visitor

economy have a robust mechanism to conduct effective ongoing engagement with the Council once a visitor levy scheme has been introduced. The Forum could have representation from local tourism operators and businesses.

Timescales for introduction

- Following analysis of feedback from the community and businesses, South Ayrshire Council will decide whether or not to develop a formal proposal for the introduction of a Visitor Levy scheme and any local exemptions applicable to South Ayrshire's Scheme. Following the publishing of a Scheme proposal, 18 months minimum must be allowed for formal consultation and implementation.

More information

- You can find out more on Scotland's Visitor Levy from [Visit Scotland](#).

Appendix 2ii)

Visitor Levy survey for South Ayrshire residents and businesses

Thank you for taking part in this survey.

This survey is seeking input from residents and businesses in South Ayrshire to obtain opinions on the Visitor Levy (Scotland) Act 2024. By taking part you can provide valuable feedback, including any concerns you may have and how a future introduction of a levy might benefit South Ayrshire.

Under the Act, local authorities have been given the power to introduce a levy to be charged at a percentage rate on the purchase of overnight accommodation. It will be for each local authority to decide whether to introduce a visitor levy. More information on the Act can be found here <https://www.parliament.scot/bills-and-laws/bills/visitor-levy-scotland-bill/introduced> and in the Visitor Levy Information sheet for South Ayrshire residents. here <insert link to document>.

South Ayrshire Council recognises that in the future collecting a local levy from overnight visitors to the area could facilitate additional local investment and benefit visitors, businesses, and communities. The Council would like to understand your views and priorities before it decides on whether to move forward with a proposal for a Visitor Levy in South Ayrshire.

Q1 Firstly, to help us to understand you, please tell us whether you are:

1. South Ayrshire-based accommodation provider
2. Other South Ayrshire business, including visitor attractions
3. Any other organisation, including non-South Ayrshire-based accommodation providers
4. South Ayrshire resident
5. Visitor to South Ayrshire / tourist
6. Not stated / prefer not to say

[Question for those who answer 1, 2 or 3 to Q1]

Q1 (Supplementary) Does your business operate in any other local authority area?

1. Yes
2. No

Q2 How aware are you of the concept of a visitor levy?

1. Very aware – know a lot about it
2. Quite aware – know a little about it
3. Not aware – not heard of it
4. Unsure

Q3 Overall, on a scale of 1 to 5, where 5 is totally in favour and 1 is totally against, how would you rate your general support for introducing a Visitor Levy in South Ayrshire?

Q4 What are your reasons for choosing this rating?

Please provide as much detail as you can on why you support or oppose the development of a visitor levy proposal in South Ayrshire.

Q5 If a visitor levy were to be proposed for South Ayrshire, what level should the charge be?

1. 1%
2. 3%
3. 5%
4. 7%
5. Unsure / don't know
6. Other (option to add value)

Q6 If a visitor levy were introduced in South Ayrshire, are there any types of paid accommodation you feel should be exempted from this charge?

1. Hotels
2. Self-serviced apartments
3. Shared accomodation and short-term lets
4. B&Bs and guesthouses
5. Hostels
6. Camping sites or caravans
7. Unsure / don't know

Q7 Should number of nights be capped to a maximum?

1. Yes
2. No
3. Unsure / don't know

Q8 If yes, after how many nights should a charge be capped?

1. 3 nights
2. 5 nights
3. 7 nights
4. 10 nights
5. 14 nights

Q9 If a visitor levy were introduced, which three areas would you prioritise to receive funding from the revenue raised? (Choose up to three options)

1. Street cleaning and bin collections
2. Transport (services and infrastructure)
3. Council parks and green spaces
4. Capital Investments that develop South Ayrshire
5. Theatres, museums and galleries

6. New events aimed at visitors or expansion of existing events to attract visitors
7. Event marketing and promotion
8. Grants and training for tourism businesses

If we did introduce a Visitor Levy to our area then an option for South Ayrshire Council would be to create a Visitor Levy Investment Fund. This is a fund that would help decide how money generated by the Levy could be invested in local services and facilities to benefit visitors.

Q10 If a visitor levy were introduced, do you think South Ayrshire Council should consider creating a Visitor Levy Investment Fund?

1. Yes
2. No
3. Unsure / don't know

Q11 What local tourism services and facilities do you think a Visitor Levy Investment Fund should support?:

We have not yet decided whether a visitor levy will be introduced but if we did then we may consider establishing a South Ayrshire Visitor Levy Forum. A Forum would ensure that the views of businesses, communities and organisations related to the visitor economy are represented.

Q12 If a Visitor Levy Forum were established, what role should it have? (Please tick all that apply)

1. Recommending spending priorities to the Council
2. Reviewing outcomes from investments made
3. Monitoring any impact of the charge on the local economy
4. Supporting awareness raising activities for visitors

Q13 If a Visitor Levy Forum were established, who should be involved? (Please tick all that apply)

1. South Ayrshire Council
2. Tenant and resident associations
3. Accommodation and hospitality sector
4. Culture and tourism sector
5. National tourism bodies
6. Business representative bodies

Q14 Please type in any other concerns you have or give further details on those mentioned above:

The responses you have provided will be treated as confidential and results (including any comments) will only be published on an aggregated level.

Thank you for taking part in this survey.

Please click Done to submit your responses.

Note that after clicking Done you will see your responses on screen allowing you to print these or save them as a PDF document if you wish.