

Department of Business Operations and Partnerships

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Date: 28 January 2025

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TO: Councillors O O'Donnell (Chair); A Anderson (Vice Chair); D Devlin; and K Pragnell.

CABINET

A meeting of Cabinet will be held in the Council Chamber, Council Headquarters, Eastwood Park, Giffnock, G46 6UG on **Thursday 6 February 2024 at 2.00pm.**

The agenda of business is as listed below.

Yours faithfully

Louise Pringle

LOUISE PRINGLE

DIRECTOR OF BUSINESS OPERATIONS AND PARTNERSHIPS

AGENDA

1. APOLOGIES FOR ABSENCE

2. DECLARATIONS OF INTEREST

Members are requested to give notice of any declarations of interest in respect of items of business on the Agenda.

3. ESTIMATED REVENUE BUDGET OUTTURN 2024-25

Report by Head of Finance (copy attached, pages 3 – 42)

4. HEALTH AND SOCIAL CARE PARTNERSHIP – CHARGING FOR NON-RESIDENTIAL CARE SERVICES IN 2025/26

Report by Chief Officer – Health and Social Care Partnership (copy attached, pages 43 – 48)

5. INVESTMENT FOR THE FUTURE – PROPOSALS

Report by Chief Executive (copy attached, pages 49 – 56)

6. DEBT MANAGEMENT FOR COUNCIL TAX, NON-DOMESTIC RATES, SUNDRY DEBT INCOME, HOUSING BENEFIT OVERPAYMENTS AND EMPTY PROPERTY RELIEF, NON-DOMESTIC RATES

Report by Director of Business Operations and Partnerships (copy attached, pages 57 – 64)

7. THE EAST RENFREWSHIRE COUNCIL (DISABLED PERSONS' PARKING PLACES)(ON-STREET) ORDER 2020 (AMENDMENT NO.3)

Report by Director of Environment (copy attached, pages 65 – 72)

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EAST RENFREWSHIRE COUNCIL

CABINET

6 February 2025

Report by Head of Finance

ESTIMATED REVENUE BUDGET OUTTURN 2024-25

PURPOSE

- 1. To advise Cabinet of the estimated projected revenue outturn for 2024-25. The report provides details of expected year-end variances for each department at period 8 and is based on the financial position as at 30 November 2024 and subsequent assessment of pressures.

RECOMMENDATION

- 2. It is recommended that:
 - members note the forecast underlying General Fund operational underspend of £2.144m and the HRA operational overspend of £80k before any contribution from the HRA reserve; and
 - members approve service virements and operational adjustments as set out in the notes to the tables on pages 15 to 32 and note the reported probable outturn position.

BUDGET MONITORING STATEMENTS

- 3. The attached budget monitoring statements provide information in respect of:
 - detailed variance analysis between budgeted and outturn expenditure; and
 - service virement and operational budget adjustments.

BACKGROUND

- 4. This report shows the outturn position as at period 8 against the Council's approved revenue budget for 2024-25, as adjusted to comply with accounting requirements and any subsequent Cabinet operational decisions. The revenue budget for 2024-25 approved by Council on 28 February 2024 has been adjusted for monitoring purposes as follows:

	£'000
Budgeted net expenditure per 1 March 2024 report to Council	319,877
Capital Financing - Loans Charge Adjustment (Note 1)	(9,525)
Service Operational Capital Charge Adjustment (Note 2)	20,726
Accountancy adjustments for Ring Fenced Revenue Grants (Note 3)	(2,162)
Restated net expenditure	328,916
Adjustments to General Revenue Grant (Note 4)	11,486
	340,402

Note 1. The net expenditure agreed on 28 February 2024 includes the Council's budgeted capital financing costs (Loans Charges). These comprise of principal repayments, cost of interest payments and other expenses, associated with the purchase of capital related expenditure and are managed within the Loans Fund. These costs are removed from the approved budget as they are not allocated out to individual services and therefore are not deemed to form part of a service's operational revenue budget. The main reason for this approach is that the Loans Charges do not reflect current operating costs as they comprise of loan repayments over long periods of time resulting from past decisions on funding terms of prior purchases of capital expenditure and do not reflect the true current operational cost of using these capital assets. In order to provide a comprehensive and current measure of a service's operating costs, a capital charge is included within the service's operating revenue budget. This is in the main a depreciation charge based on a true annual usage cost of all capital assets used within the service and is calculated via current asset cost valuations and the useful remaining life of the asset. Capital charges were introduced when Capital Accounting was adopted by LASAAC and the Accounting Code of Practice in the preparation of Local Authority Financial Accounts. The use of capital charges is also to provide a more accurate total cost of an operation or service that can then be measured and compared with other service providers, both external and internal.

Note 2. This is the adjustment required to include the appropriate capital charges in the Council's service budgets instead of the capital financing costs removed as described above.

Note 3. Ring Fenced Revenue Grant is a resource element within the 2024-25 Local Government Finance Settlement and is not included within Service budgets in the approved Council's 2024-25 Revenue Budget exercise. In compliance with LASAAC on the preparation of Local Authority Financial Accounts, designated Ring Fenced Grants should be reported as income within Service budgets that it is specific to and this adjustment adheres to reporting guidelines. This funding resource is noted in the adjustment funding schedule below.

Note 4. This is an adjustment to the General Revenue Grant funding received by the Council as a redetermination of the 2024-25 Local Government Finance Settlement and is noted in the adjustment funding schedule below. The late increase in the settlement is not specific to any department and a pro rata budget share has been allocated to HSCP (£256k), with the remainder held in other expenditure (£922k).

Schedule of adjustment funding (Note 3 and Note 4)

Funding Source	Description	Service	£'000
Ring Fenced Rev Grant	Pupil Equity Fund	Education	1,489
Ring Fenced Rev Grant	Gaelic	Education	57
Ring Fenced Rev Grant	Criminal Justice	HSCP	616
		Note 3	2,162
General Revenue Grant	Adult Social Care Uplift	HSCP	3,929
General Revenue Grant	Discretionary Housing Payments	Business Operations & Partnerships	533
General Revenue Grant	Late Increase in Settlement	Other Expenditure/HSCP	1,178
General Revenue Grant	Teachers Induction	Education	2,166
General Revenue Grant	Teachers Superannuation	Education	2,106
General Revenue Grant	Local Govt. Staff Pay Award	Various	1,456
General Revenue Grant	Circular 3-2024 Amendment	Other Expenditure	-185
General Revenue Grant	Early Learning & Childcare	Education	279
General Revenue Grant	School Milk Subsidy	Education	24
		Note 4	11,486

The report reflects the required accountancy treatment of the IJB, in that the Council makes a contribution to the IJB and the IJB then makes a contribution to the Health & Social Care Partnership (HSCP) equal to the costs of the activities that the IJB has directed the HSCP to undertake. It is expected the HSCP will in operation terms have a net expenditure of zero. However an accounting entry of £1,203k has been added to reflect capital charging policies. This sum does not require to be funded.

BUDGET PERFORMANCE

5. As at 30 November 2024, the actual position against the phased budget shows a total net underspend of £3,887k, this is largely due to timing variances.
6. The forecasted outturn table below shows an overall favourable variance of £2,144k for the General Fund services. This includes estimated additional council tax income of £100k. The projected outturn for the Housing Revenue Account is an overspend of £80k, before any contribution from the HRA reserve.
7. It is anticipated that the forecast pandemic pressures of £1,351k will be covered by utilising COVID grant resources previously awarded to the Council.
8. The projected operational outturn includes the agreed pay awards for both teaching and local government employees. The Scottish Government has confirmed it will fund the pay award increase above 3.2%. The agreed funding for local government employees and teachers has been included within the projected operational outturn.

The table below provides detail of each department's operational year to date variance position as at 30 November.

Department	Period 08 Position £'000
Education	1,375
Contribution (to) IJB	(4,180)
Environment (Incl. O/Housing)	(803)
Environment – Support	(441)
Business Operations & Partnerships	(743)
Business Operations & P'ships - Support	(967)
Chief Executive's Office	(4)
Chief Executive's Office - Support	157
Other Expenditure & Income	270
Joint Boards	42
Corporate Contingency	(2)
HSCP	95
Housing Revenue Account	1,314
Total £ Variance	(3,887)
Total Budgeted Expenditure	200,956
% Variance	1.93%

The table below provides detail of each department's estimated projected revenue outturn variance.

Department	Forecasted Outturn		
	Period 03 £'000	Period 05 £'000	Period 08 £'000
Education	543	734	658
Contribution (to) IJB	0	0	0
Environment (Incl. O/Housing)	(648)	(719)	(676)
Environment – Support	156	176	163
Business Operations & Partnerships	(148)	(35)	172
Business Operations & Partnerships - Support	52	148	186
Chief Executive's Office	265	277	391
Chief Executive's Office - Support	77	65	79
Other Expenditure & Income	922	122	990
Joint Boards	0	0	51
Corporate Contingency	0	0	30
HSCP	0	0	0
Council Tax Income	0	0	100
General Fund Sub-total	1,219	768	2,144
Housing Revenue Account	(124)	(160)	(80)
Total £ Variance	1,095	608	2,064
Total Budgeted Expenditure	334,556	334,556	340,402
% Variance	0.33%	0.18%	0.61%

The forecasted underspend has increased from period 5 to period 8 by £1,456k. This includes additional income from the Scottish Government to support pay awards of £445k and additional Council Tax (including Statutory Addition Income) of £180k. The main expenditure movement is a reduction of £412k in the forecast outturn in the provision for staff restructures based on the majority of planned restructures now being complete.

Notable variances are as follows:-

i) Education

The current position at period 8 is an underspend of £1,375k and is mainly due to a combination of timing and real variances within payroll and utilities, in addition to timing variances within supplies and services. The year-end forecast, based on the information available, indicates an underspend of £658k, mainly as a result of additional staff turnover, reduced utility costs, lower than budgeted external placement costs for pupils with additional support needs and an anticipated over-recovery of income. This is partially offset by increased costs associated with pay awards, detriment/redundancy costs associated with the delivery of approved savings, planned investment in cleaning equipment and also the estimated claim for loss of income due to swimming pool closures, as a result of ongoing works. Costs of £86k which are a result of Covid, will be met from the Covid grant reserve and do not affect the net budget or forecast.

ii) Environment Non Support

The current position at period 8 is an overspend of £803k and is a combination of timing variances and a real variance on Homelessness and temporary accommodation.

The year-end forecast indicates an overspend of £676k. Homelessness and temporary accommodation continues to be a substantial financial pressure this year, with a projected overspend of £1,550k on this service. This will be partly off-set by increased income and other savings across services, including vacancies and staff turnover, utilities and interest earned on balances. Costs of £565k which are a result of Covid, will be met from the Covid grant reserve and do not affect the net budget or forecast.

iii) Environment Support

The current position at period 8 is an overspend of £441k mainly resulting from delayed processing of staff recharges to capital. The year-end forecast indicates an underspend of £163k as a result of the service carrying a number of vacancies. Costs of £50k which are a result of Covid, will be met from the Covid grant reserve and do not affect the net budget or forecast.

iv) Business Operations & Partnerships

The current position at period 8 is an overspend of £743k resulting from a mix of timing and real variances across the services. The year-end forecast indicates an underspend of £172k which is mainly due underspends on payroll budgets, Council Tax Reduction and Housing Benefit, offset by increased staff costs within Community Safety as a result of operational issues affecting the service. Costs of £650k which are a result of Covid, will be met from the Covid grant reserve and do not affect the net budget or forecast.

v) Business Operations & Partnerships – Support Services

The current position at period 8 is an overspend of £967k which is mainly due to timing variances relating to IT contracts. The year-end forecast indicates an underspend of £186k which is mainly due to underspends in staffing and Digital Service contracts.

vi) Chief Executive's Office

The current position at period 8 is an underspend of £153k and is mainly due to staff vacancies. The year-end forecast indicates an underspend of £470k which is mainly due to an increase in interest earned on temporary investment balances and staff vacancies.

vii) Other Expenditure

The current position at period 8 is an underspend of £270k and is mainly timing variances within Pension Additional Allowances and income. The year-end forecast is an underspend of £990k. In the main, this reflects additional grant income provided by the Scottish Government and anticipated savings on restructuring costs, less the corporate savings target included in the approved budget.

viii) IJB/Health & Social Care Partnership (HSCP)

The current position at period 8 is an overspend of £4,085k. In the main this relates to timing variance on the recovery of income from the NHS and support to third party organisations. The forecasted year-end position is expected to be breakeven as any underspend will be used as a net contribution to the IJB reserves in order to meet the projected operational overspend relating to Health in the current financial year. The current estimated net contribution is £900k. This includes expected savings shortfalls against plans (£1.474m), off-set by operational underspends (£0.149m) and the pension gain (£2.067m).

ix) Housing Revenue Account

The current position at period 5 is an underspend of £1,314k. In the main this relates to a timing variance on income and a real variance on the superannuation reduction. The forecasted year-end position before any contribution from the HRA reserve is an overspend of £80k. The main drivers being the “pension windfall” following the reduction in employers superannuation from the budgeted 17.5% to 6.5%, an estimated reduction in loan charges of £54k and additional interest income of £95k. The estimated drawdown from the HRA reserve during the current financial year reduces from £775k to £160k.

9. The Council’s projected revenue outturn position is reported as a net underspend of £2,064k and assumes that £1,351k of Covid pressures will be met from the Covid grant reserve. The report has highlighted the continued financial pressures on services arising from the COVID-19 pandemic. Departments should continue to closely monitor and manage their budget.
10. In addition to the underspend noted above, at the year-end any unspent balance on the Pension Windfall/Investment for the Future monies of £6,340k will be transferred to an earmarked reserve. This treatment is in line with the original plan to utilise this reserve over a number of years.

RECOMMENDATIONS

11. It is recommended that:
 - members note the forecast underlying General Fund operational underspend of £2.144m and the HRA operational overspend of £80k before any contribution from the HRA reserve; and
 - members approve service virements and operational adjustments as set out in the notes to the tables on pages 15 to 32 and note the reported probable outturn position.

REPORT AUTHOR

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Report date 15 January 2025

BACKGROUND PAPERS

The report refers to the attached budgetary monitoring statements.

BUDGET MONITORING REPORTS
PERIOD 08
30 NOVEMBER 2024

CONTENTS

	PAGE
DEPARTMENTAL STATEMENTS	
EDUCATION	3
CONTRIBUTION TO INTEGRATION JOINT BOARD	4
ENVIRONMENT – NON SUPPORT	5
ENVIRONMENT – PROPERTY AND TECHNICAL SERVICES	6
BUSINESS OPERATIONS & PARTNERSHIPS	7
BUSINESS OPERATIONS & PARTNERSHIPS – SUPPORT	8
CHIEF EXECUTIVES OFFICE	9
CHIEF EXECUTIVES OFFICE – SUPPORT	10
OTHER EXPENDITURE & INCOME	11
HEALTH & SOCIAL CARE PARTNERSHIP	12-13
HOUSING REVENUE ACCOUNT	14
DEPARTMENTAL COMPARISON BUDGET v ACTUAL	
SUMMARY	15- 16
EDUCATION	17- 18
CONTRIBUTION TO INTEGRATION JOINT BOARD	19
ENVIRONMENT	20
ENVIRONMENT – SUPPORT	21
CHIEF EXECUTIVE’S OFFICE	22
CHIEF EXECUTIVE’S OFFICE – SUPPORT	23
BUSINESS OPERATIONS & PARTNERSHIPS	24- 25
BUSINESS OPERATIONS & PARTNERSHIPS – SUPPORT	26
OTHER EXPENDITURE & INCOME	27
JOINT BOARDS	28
CONTINGENCY – WELFARE	29
HEALTH & SOCIAL CARE PARTNERSHIP	30- 31
HOUSING REVENUE ACCOUNT	32

EDUCATION

PROBABLE OUTTURN FORECAST AS AT 30 NOVEMBER 2024 - £657,600 UNDERSPEND

Pre Five Education (£119,700 underspend)

The underspend relates to projected savings in utility costs and water charges (£32k) and higher than budgeted income in relation to Add-On (£145k). This is partially offset by increased costs associated with the pay awards for both teaching and local government staff (£27k) and a projected overspend on meals provided to pre-five establishments (£32k).

Primary Education (£14,500 underspend)

The underspend relates to a forecast saving on utility costs and water charges (£39k), the cost of school meals in this sector (£40k) and on PFI/PPP contracts due to lower than budgeted inflation (£22k). This is partially offset by increased costs associated with the pay awards for both teaching and local government staff (£59k) and redundancy costs associated with approved savings (£28k)

Secondary Education (£174,800 underspend)

The underspend relates to a forecast saving on utility costs and water charges (£212k) and on PFI/PPP/HUB contracts due to lower than budgeted inflation (£137k). This is partially offset by increased costs associated with the pay awards for both teaching and local government staff (£74k), redundancy costs associated with approved savings (£82k) and an overspend on the cost of the school meals service in this sector (£14k).

Special Education (£214,300 underspend)

An underspend is forecast in relation to the cost of external placements for pupils with additional support needs based on the information currently available (£213k), utility costs and water charges (£19k) and on the cost of school meals provided in this sector (£17k). This is partially offset by ongoing detriment costs associated with the delivery of approved savings (£23k) and increased costs associated with the pay awards for both teaching and local government staff (£10k).

Other Services (£85,600 overspend)

The forecast overspend relates to redundancy costs associated with approved savings (£85k) and costs associated with the preparation for the end of the PFI schools contract (£62k). This is partially offset by additional staff turnover within modern apprentices centrally based teams (£68k).

Facilities Management (£191,200 underspend)

An underspend is forecast in relation to the Catering service (£241k) due to additional staff turnover in the early part of the year, ongoing recruitment challenges, an underspend in food provisions costs and a forecast over-recovery of income due to higher than budgeted uptake of meals. This is partially offset by planned expenditure on equipment in relation to the further rollout of free school meals in primary schools. An overspend is forecast in relation to the cleaning and janitorial service due to redundancy and detriment costs associated with approved savings (£81k), planned investment in cleaning equipment following implementation of approved savings (£225k) and other miscellaneous costs (£16k). This expenditure is partially offset by underspends in payroll costs due to additional staff turnover as the services transition to new staffing structures and due to significant ongoing recruitment challenges, which are having a negative impact on service provision in some establishments (£219k). The janitorial service is also forecasting higher than budgeted income (£54k).

Culture and Leisure Services (£28,700 underspend)

The underspend relates to a forecast saving on utility costs (£186k) due to a lower than budgeted prices and an underspend on equipment maintenance costs (£4k). This is partially offset by an estimated overspend arising from claims for loss of income from East Renfrewshire Cultural & Leisure Trust due to closures during the year (£160k).

Summary: Period 8 figures have been prepared on a probable outturn basis and therefore reflect anticipated full year costs. This forecast, which is based on the information currently available indicates an operational underspend of £657,600, which is 0.3% of the Education department budget. In addition to the operational variances outlined above the department will also incur estimated Covid costs of £86k during this financial year, which will be met from the Covid grant reserve.

The main variances forecast at Period 8 can be summarised as underspends in centrally based teams and cleaning & janitorial staffing (£287k), utilities and water charges (£488k), PFI/PPP/HUB related costs (£97k), the cost of external placements (£213k) and the catering service (including school meals) (£252k). An over-recovery of income is also forecast in relation to Add-On based on the information currently available (£145k). This position is offset by increased costs associated with the pay awards for both teaching and local government staff in schools/ early years establishments (£170k), detriment and redundancy costs to date associated with approved savings (£299k), planned expenditure on cleaning equipment (£225k) and estimated claims for loss of income (£160k).

In the main, the movement from the previous reported position (reduction in underspend of £76k) relates to the estimated claims for loss of income due to the closure of swimming pools during the year.

All variances will continue to be monitored and will be revised as the year progresses and further information becomes available. Costs associated with external placements for pupils with additional support needs could alter significantly as the school year progresses. A service review is ongoing in relation to the delivery of approved savings within janitorial services therefore the probable outturn forecast is based on the best information available at present and may continue to change. As noted in previous reports, the budget for replacement teachers covering maternity and long term absence is forecast to be overspent. It is expected that these additional costs will be covered by budgets devolved to head teachers/ DSM reserves. This area continues to be closely monitored and projections revised to reflect the latest information.

CONTRIBUTION TO INTEGRATION JOINT BOARD
PROBABLE OUTTURN FORECAST AS AT 30 NOVEMBER 2024 – NIL VARIANCE

Contribution to Integration Joint Board (IJB) (Nil variance)

The projected outturn position reflects the agreed contribution to the Integration Joint Board.

Summary:

The projected outturn position is that the contribution to IJB is in line with agreed funding.

ENVIRONMENT – NON SUPPORT

PROBABLE OUTTURN FORECAST AS AT 30 NOVEMBER 2024 - £676,200 OVERSPEND

Directorate & Management - incl. Energy Management (£105,200 underspend)

Payroll costs are projected to underspend due to vacancies across the service (£105k). Contributions from the Modernisation and Get to Zero Funds (£115k), as well as the Covid grant reserve (£58k), are offsetting this variance.

Properties (Environment & Non-Operational) (£58,900 underspend)

An underspend in utility costs is projected (£15k) given lower than budgeted unit costs of Gas and Electricity. Expenditure on Non Operational Properties (£30k) and Street Nameplates (£10k) is also projected to underspend.

Office Accommodation (£65,000 underspend)

An underspend in utility costs is projected (£65k) due to average unit costs being lower than budgeted.

Planning and Building Control – incl. Strategy BI Team (£193,600 underspend)

Payroll costs are projected to underspend (£80k) given turnover across the service. A projected over-recovery in interest earned on developer contribution balances (£250k), which is partially offset by an under-recovery in fee income (£140k).

Economic Development (£30,600 underspend)

Payroll costs are projected to underspend (£100k) as a number of posts are currently being funded by external grants. An under-recovery is projected against Income from Other Agencies (£60k). Additional grant income (£2.52m) from the Covid Local Authority Discretionary Fund, Local Authority Covid Economic Recovery Fund, UK Shared Prosperity Fund and a number of Employability programmes will offset corresponding grant related expenditure in payroll and other costs.

Roads (£190,000 underspend)

An underspend in street lighting electricity costs is projected (£225k), driven by reduced consumption and lower than budgeted unit costs. An overspend on roads materials (£40k) is projected to partially offset this.

Neighbourhood Services (£85,800 overspend)

An overspend in payroll costs is projected (£85k) with agency staff being employed to mitigate the impact of staff turnover across the service.

Parks (£40,000 underspend)

An over-recovery in grounds maintenance income is projected (£40k).

Cleansing (£108,700 underspend)

An over-recovery in operational income is projected (£110k), mainly in relation to income from brown bin permits and commercial waste charges.

Waste Management (£147,800 underspend)

The underspend largely due to the waste disposal rate of the Clyde Valley Residual Waste Contact being lower than budgeted (£70k). Income from the Sale of Recyclables is projected to over-recover (£80k).

Protective Services (£16,800 underspend) - This is the sum of a number of smaller variances.

Other Housing (£1,547,000 overspend)

A significant overspend on temporary accommodation is projected (£1.7m) as the Council continues to incur substantial and ongoing spend on Bed & Breakfast accommodation. This will be partially offset by external grant funding (£150k). Additional grant income (£425k) will offset corresponding grant related expenditure in Payroll, Supplies & Services and Payments to Other Bodies.

Summary: The above figures have been prepared on a probable outturn basis and reflect anticipated full year costs. Across the department there are a range of operational variances as noted above. Whilst overspends are projected across the main expenditure groupings, much of this will largely be offset by additional grant income in Economic Development, Roads and Other Housing.

The most notable financial pressure faced by the department continues to be in relation to temporary accommodation / homelessness with significant expenditure on B&B Accommodation continuing to be incurred and showing little sign of easing off. There are, however, some underspends across the department that are partially offsetting this. In response to the homelessness demand the Council is actively seeking to increase the supply of homes by reducing the turnaround time for void properties, purchasing additional properties and building new homes through the Council's capital programmes, and revising the housing allocation policy to help mitigate the issue.

The movement from the previous period (reduction in the overspend of £43k), mainly relates to a further increase in expenditure on homelessness offset by a saving on street lighting electricity costs.

The projections include an assumption that £565k of expenditure will be met in full from the Covid grant reserve. The variances noted above will be closely monitored for the remainder of the year with mitigating actions taken by management where this is possible.

ENVIRONMENT – PROPERTY AND TECHNICAL SERVICES

PROBABLE OUTTURN FORECAST AS AT 30 NOVEMBER 2024 – £162,900 UNDERSPEND

Property & Technical - Operations (£100,400 underspend)

Payroll costs are projected to underspend (£175k) due to a number of vacancies across the service. This will be partially offset by a corresponding under-recovery in costs recharged to capital projects (£75k).

Property & Technical – Strategy (£62,500 underspend)

An underspend in payroll costs (£175k) is projected given high staff turnover across the service, although this will be partially offset by increased expenditure on agency staff (£114k).

Summary:

The above figures have been prepared on a probable outturn basis and reflect anticipated full year costs. Staff turnover across the service results in an underspend being projected for the year. The outturn position remains broadly in line with the previous report.

The projections assume that £50k of expenditure will be offset by a contribution from the Covid grant reserve.

BUSINESS OPERATIONS & PARTNERSHIPS

PROBABLE OUTTURN FORECAST AS AT 30 NOVEMBER 2024 - £172,300 UNDERSPEND

Communities and Community Planning (£23,600 underspend)

There are staffing variances in Community Planning due to slippage on a vacancy (£10k) and an underspend in supplies (£14k).

Community Safety (£162,800 overspend)

The overspend is due to additional staffing required for agency, overtime working and temporary posts cover vacancies and absence (£134k), increased supplies costs relating to the Analogue to Digital project (£30k) and repairs (£25k) offset by additional income (£29k). This budget has been reviewed for 2025-26 and a planned restructure should be in place for the new financial year.

Money Advice & Registrars (£38,800 underspend)

The underspend is due to slippage on a vacancy.

Customer First (£24,600 underspend)

The underspend is mainly due to vacant posts.

Members Expenses and Democratic Services (£13,000 overspend)

This variance relates to additional staff costs within Committee Services to facilitate the General Election (£12k), in addition to a partially unbudgeted pay award for Members (£8k), offset by underspends in supplies (£7k).

Directorate, Strategic Insight & Communities Management (£1,500 underspend)

There are no significant variances at this time.

Revenues Benefits and Business Support (£16,100 overspend)

The overspend is due to unachieved staff turnover savings (£16k).

Housing Benefits (£124,700 Underspend)

The variance relates to lower spend than budgeted in relation to Rent Officer referrals (£45k) and a reduction in other allowances and rebate expenditure (£79k).

Council Tax/Non Domestic Rates (£151,000 underspend)

The variance relates to an underspend on Council Tax reduction (£114k) plus increased income (£80k), offset by additional supplies (£43k).

Humanitarian Need / BOP Covid Recovery (no variance)

Business Operations expects to incur expenditure of £650k, which will be met in full from the Covid grant reserve.

Summary:

Period 8 figures have been prepared on a probable outturn basis and therefore reflect anticipated full year costs.

The operational underspend of £172,300 is mainly due to vacant posts across the department, reduced cost of Council Tax reduction and Housing benefits, partially off-set by overspends on agency staff and overtime within Community Safety.

The underspend position at period 8 shows a £207k reduction from the previously reported position. In the main, this relates to a reduction in the Community Safety overspend (£38k), further vacancy underspends (£32k), an increase in the Council Tax Reduction underspend (£50k) and an increase in statutory addition income associated with Council Tax & Non Domestic Rates income (£80k).

The projections include an assumption that £650k of expenditure will be met in full from the Covid grant reserve.

BUSINESS OPERATIONS & PARTNERSHIPS – SUPPORT SERVICES
PROBABLE OUTTURN FORECAST AS AT 30 NOVEMBER 2024 - £185,800 UNDERSPEND

Revenues (£6,300 Overspend)

There are no significant variances at this time.

Digital Services (£275,900 Underspend)

The variance is due to a combination of underspends on contracts totalling £55k together with underspends in payroll of £221k.

Strategy – Support and Insight (£5,900 Underspend)

There has been a £1k movement on Training and Translation costs, plus the Insight team has incurred earlier staff costs than anticipated totalling £4.1k.

Communications & Printing (£4,400 Overspend)

The overspend is mainly due to increased supply costs.

Human Resources (£52,800 Overspend)

The overspend is due to additional resource required for system support and development.

Payroll (£27,300 Overspend)

The overspend is due to non-achievement of turnover savings and increased supply costs.

Customer First Reception (£3,100 Underspend)

There are no significant variances at this time.

Digital Transformation (£8,300 Overspend)

The overspend is due to maternity cover.

Summary:

Period 8 figures have been prepared on a probable outturn basis and therefore reflect anticipated full year costs. The operational underspend of £185,800 is mainly due to variances in staffing across a number of services and underspend on Digital Service contracts.

The underspend position at period 8 shows a £38k increase from the previously reported position. The movement mainly relates to payroll costs across the department.

CHIEF EXECUTIVE'S OFFICE – NON SUPPORT

PROBABLE OUTTURN FORECAST AS AT 30 NOVEMBER 2024 - £390,700 UNDERSPEND

Temporary Loans Fund Interest income is projected to outturn over-recovered (£400k) due to higher than budgeted level of interest rates currently available in commercial markets.

Partly offsetting this favourable variance is a projected overspend in Civic Licensing (£26.7k) mainly due to lower taxi licensing income. Licensing Board income is also projected to outturn over-recovered (£17.4k) due to higher income than estimated.

The licensing board is a separate statutory body constituted under the Licensing (Scotland) Act 2005, which deals specifically with liquor licensing. Civic licensing matters are explicitly not the remit of the licensing board.

Summary:

Period 8 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs.

The projected underspend at Period 8 of £390,700 is due mainly to higher Temporary Loans Fund Interest.

The underspend position at period 8 shows a £114k reduction from the previously reported position. This relates to an increase in over-recovery of interest and Licensing Board income.

CHIEF EXECUTIVE'S OFFICE - SUPPORT

PROBABLE OUTTURN FORECAST AS AT 30 NOVEMBER 2024 - £78,900 UNDERSPEND

The projected underspend of £78,900 is comprised of several variances.

There are projected underspends in Legal Services (£69k) and Procurement (£33.7k) due to staff vacancies. In addition, Supplies and Services in Legal Services (£18.6k) and Accountancy (£6.4k) are projected to underspend based upon last year's outturn and current levels of expenditure to date.

Partly offsetting these favourable variances is a projected overspend in Internal Audit (£9.8k) mainly due to a lower level of staff turnover and staff costs being higher than estimated. There are projected overspends in Internal Audit Supplies and Services (£1.5k) and Chief Executive's Office Supplies and Services (£3.1k) due to additional costs. In addition, Legal Services Income (£34.4k) is projected to under-recover due to a lower level of demand than what was anticipated in the Estimates.

Summary:

Period 8 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs.

The projected underspend of £78,900 is due to vacant posts in Legal Services and Procurement. Supplies and Services in Legal Services and Accountancy are projected to underspend based on last year's outturn and current levels of expenditure to date. Partly offsetting these favourable variances there is an under-recovery of Income in Legal Services and an overspend in Internal Audit due mainly to staff costs being higher than estimated and a lower level of staff turnover.

The period 8 underspend is broadly in line with the previously reported position.

OTHER EXPENDITURE & INCOME

PROBABLE OUTTURN FORECAST AS AT 30 NOVEMBER 2024 - £990,000 UNDERSPEND

The forecasted underspend reflects the late increase in the 2024-25 grant settlement from the Scottish Government of £922k, off-set by the additional corporate savings target of £800k. The underspend also includes £445k resulting from the additional funding from Scottish Government in relation to 23-24 Local Government pay awards, together with an estimated £412k underspend on restructuring costs.

This budget includes the "Pension Windfall"/Investment for Future Reserve benefit of £6.340m. While £2.7m of this has been committed to date and will be incurred over the current and next financial years, the unused balance will be transferred to an earmarked reserve at the year-end. This treatment is in keeping with the original plan for these funds.

While this reflects the anticipated position to the year-end, this could still be subject to change if further severance agreements are finalised on or before 31 March 2025.

Summary:

Period 8 figures are prepared on a probable outturn basis and reflect projected full year costs.

The underspend position at period 8 shows a £868k increase from the previously reported position. This relates to the additional grant income received to fund the Local Government staff pay award and an estimated saving on restructuring costs.

HEALTH & SOCIAL CARE PARTNERSHIP

PROBABLE OUTTURN FORECAST AS AT 30 NOVEMBER 2024 – NIL VARIANCE

Children & Families & Public (£272,000 Underspend)

Whilst the costs of care have increased overall, this is offset by turnover and funding for unaccompanied asylum seekers. This is an increase in projected costs of £72k since last reported, mainly due to the additional cost of placements. There still remains a high degree of volatility within the service for unaccompanied asylum seekers and this will be reviewed as the year progresses.

Adult – Intensive Services (£1,017,000 Overspend)

The majority of current pressure results from the projected shortfall on savings within Care at Home along with continued operational pressures on purchased care. There are a number of underspends elsewhere in the service that partly offset these pressures. This is an increase in costs of £378k since last reported. Work continues on the Care at Home redesign to ensure the service is within budget for the coming year.

Adult – Localities Services (£85,000 Overspend)

The main variances within adult community services across both Eastwood and Barrhead localities are:

1. Older People – (£1,010k underspend) this is a reduction in projected costs of £686k since last reported and primarily relates to community based care costs within localities, which has decreased overall since last year, and reduced nursing and residential care based on the latest committed care costs.
2. Physical & Sensory Disability – (£243k overspend) this remains due to our current cost of care commitments, however this is a decrease of £98k since last reported.
3. Learning Disability – (£852k overspend) this remains due to current care commitment costs, offset, in part by, Independent Living Fund (ILF) income. This is an increase in projected costs previously reported of £121k from additional care commitments.

Recovery Services – Mental Health & Addictions (£167,000 Overspend)

This is mainly due to pressures within care and associated costs and reflects an increase in care commitments of £120k since last reported.

Finance & Resources (£1,897,000 Underspend)

Whilst this is a significant underspend, it needs to be recognised that this budget holds the benefit from the pension gain, as well as a number of HSCP wide costs. This is a movement in projected costs previously reported of £363k from savings adjustments, property and turnover.

The key elements of the underspend remain:

- £2,067k pension gain underspend / planned over recovery

Offset in part by

- £170k HSCP wide costs including supernumerary posts, historic pension charges, additional HR and Communication costs, IT licences etc.

Contribution to IJB (£900,000)

This is the projected net contribution to the IJB reserves required to support the IJB overall projected operational overspend relating to Health in the current financial year. The Chief Officer and management team continue to work on actions to mitigate cost pressures in the current year.

Continued on next page

HEALTH & SOCIAL CARE PARTNERSHIP

PROBABLE OUTTURN FORECAST AS AT 30 NOVEMBER 2024 – NIL VARIANCE

Summary:

The projected outturn shows a forecasted underspend for the year of £900k based on known care commitments, management of vacant posts and other supporting information from financial systems. This includes expected savings shortfalls against plans (£1.473m) offset by operational underspends (£0.306m) and the pension gain (£2.067m), which reflected the plan to over recover on savings, recognising the pension gain is non-recurring.

To help with the delivery of savings, the Council is providing Investment for the Future funding of £700k to support review capacity (over 2 years), additional Human Resources, recruitment and a post to support implementation of income from charges. The Supporting People Framework (SPF) is showing an overall projected shortfall of £668k in the current year. This position is inclusive of additional funding of £240k relating to social care that will be passed through to the HSCP as part of SG consequential funding the Council will receive from the UK budget. Confirmation of £290k funding in relation to living wage increases for children's social care has been received. As the IJB had previously agreed increases to these costs as part of its budget, this funding can now be applied to SPF.

All savings, including SPF, are continuously monitored and officers continue to try to identify every opportunity across the HSCP and more widely if and where possible, to reduce all shortfalls.

HOUSING REVENUE ACCOUNT

PROBABLE OUTTURN FORECAST AS AT 30 NOVEMBER 2024 – £80,000 OVERSPEND (Note - Overspend is before contribution from reserves)

Housing Revenue Account (£160,000 Overspend, before contribution from reserve)

A large underspend is projected in HRA payroll costs (£506k). This is mainly due to the 'pension windfall' associated with the temporary reduction in employer's superannuation pension costs from 17.5% to 6.5% (£470k).

A small underspend is projected across a number of premises related costs (£20k) and transport costs (£20k).

HRA Financing Costs / Loans Charges are projected to be lower than budgeted (£54k).

Interest income is anticipated to be higher than budgeted (£64k). Additional income (£31k) was also generated through work to support the UK General Election.

As a result of the above, the HRA is not anticipated to require the full budgeted contribution from reserves (£775k).

The projected overspend of £80k will be funded from the HRA reserve. The revised projected drawdown from the reserve during 2024-25 has been reduced by £695k (from £775k to £80k).

Summary:

The above figures have been prepared on a probable outturn basis and therefore represent full year variances.

The drawdown on reserves to meet HRA running costs has been anticipated and budgeted for this year. This drawdown will be much lower than anticipated mainly because of the 'pension windfall' and other reasons noted above.

Whilst this lower drawdown on reserves is welcome, the HRA will continue to be monitored closely for the remainder of the year.

The overspend position at period 8 shows a £80k reduction from the previously reported position. This mainly relates to further savings on payroll costs (£46k) and additional income (31k).

Department	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Education	200,458,400	5,113,801	205,572,201	120,305,828	118,930,692	1,375,136	657,600
Contribution to Integration Joint Board	73,665,500	245,000	73,910,500	45,513,227	49,693,452	(4,180,225)	0
Environment	35,226,900	122,700	35,349,600	17,023,124	17,826,210	(803,086)	(676,200)
Environment - Support		0	0	1,107,503	1,548,838	(441,335)	162,900
Chief Executives Office	291,400	0	291,400	76,953	80,607	(3,654)	390,700
Chief Executives Office - Support		0	0	2,012,001	1,854,710	157,291	78,900
Business Operations & Partnerships	13,162,300	35,200	13,197,500	4,887,994	5,630,634	(742,640)	172,300
Business Ops & Partnership - Support		0	0	8,730,654	9,698,004	(967,350)	185,800
Other Expenditure & Income	8,605,000	328,914	8,933,914	692,800	422,716	270,084	990,000
Joint Boards	2,430,000	0	2,430,000	1,972,000	1,930,177	41,823	51,615
Contingency - Welfare	130,000	0	130,000	0	1,788	(1,788)	30,000
Health & Social Care Partnership	587,400	0	587,400	(410,667)	(505,298)	94,631	0
Service Resource Adjustment	0	0	0	0	0	0	0
Additional Council Tax Income		0	0	0	0	0	100,000
General Fund Sub-total	334,556,900	5,845,615	340,402,515	201,911,417	207,112,530	(5,201,113)	2,143,615
Housing Revenue Account	0	0	0	(4,842,658)	(6,156,998)	1,314,340	(80,000)
TOTAL	334,556,900	5,845,615	340,402,515	197,068,759	200,955,532	(3,886,773)	2,063,615

Summary of Operational Adjustments.

Devolved School Management	0
School Milk Subsidy	24,000
Teachers Induction/Probationers	2,166,115
Early Learning & Childcare	278,500
Teachers Superannuation	2,106,000
Local Govt Staff Pay Award	1,456,000
SG Circular 3-2024 Amendment	(185,000)

5,845,615

Budgetary Control Statement
 Period 8 / 2425 30 November 2024

Period End: 30 November 2024

Period 08 / 2425

Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Employee Costs	190,887,630	4,045,208	194,932,838	130,365,770	128,302,483	2,063,287	(1,795,700)
Property Costs	24,830,273	162,856	24,993,129	16,255,430	15,353,432	901,998	393,400
Transport Costs	7,547,747	5,141	7,552,888	5,128,695	4,548,124	580,571	133,200
Supplies & Services	70,106,497	1,949,194	72,055,691	36,652,760	38,736,032	(2,083,272)	(1,618,400)
Third Party Payments	71,590,718	727,953	72,318,671	42,171,402	46,111,505	(3,940,103)	(3,464,085)
Transfer Payments	20,230,900	0	20,230,900	9,983,778	12,146,664	(2,162,886)	(2,856,000)
Support Services	15,370,000	0	15,370,000	260,067	0	260,067	0
Other Expenditure	0	0	0	0	0	0	0
Depcn And Impairment Losses	21,264,900	0	21,264,900	0	0	0	0
Financing Costs	5,671,000	0	5,671,000	0	0	0	54,000
TOTAL EXPENDITURE	427,499,665	6,890,352	434,390,017	240,817,902	245,198,240	(4,380,338)	(9,153,585)
Income	(92,942,765)	(1,044,737)	(93,987,502)	(43,749,143)	(44,242,708)	493,565	11,117,200
Additional Council Tax Income			0				100,000
TOTAL	334,556,900	5,845,615	340,402,515	197,068,759	200,955,532	(3,886,773)	2,063,615

Budgetary Control Statement
 Period 08 / 2425 30 November 2024

Period End: 30 November 2024

Period 08 / 2425

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Education	Employee Costs	134,119,230	3,583,464	137,702,694	88,496,137	88,036,538	459,599	(1,013,900)
	Property Costs	17,468,773	161,356	17,630,129	12,089,555	11,927,503	162,052	426,300
	Transport Costs	2,918,947	5,141	2,924,088	2,018,783	1,895,765	123,018	(9,000)
	Supplies & Services	32,449,397	1,543,225	33,992,622	18,523,274	19,035,893	(512,619)	(361,400)
	Third Party Payments	11,347,118	766,352	12,113,470	8,647,867	8,334,762	313,105	(20,000)
	Transfer Payments	1,139,200	0	1,139,200	918,449	875,002	43,447	(216,300)
	Support Services	6,767,400	0	6,767,400	0	0	0	0
	Depcn And Impairment Losses	12,999,900	0	12,999,900	0	0	0	0
Total Expenditure		219,209,965	6,059,538	225,269,503	130,694,065	130,105,463	588,602	(1,194,300)
	Income	(18,751,565)	(945,737)	(19,697,302)	(10,388,237)	(11,174,771)	786,534	1,851,900
Education	TOTAL	200,458,400	5,113,801	205,572,201	120,305,828	118,930,692	1,375,136	657,600

Summary of Operational Adjustments:

Devolved School Management
 There have been operational adjustments between subjective headings in
 this reporting period in accordance with approved DSM scheme.

School Milk Subsidy	24,000
Teachers Induction/Probationers	2,166,115
Early Learning & Childcare	278,500
Teachers Superannuation	2,106,000
Local Govt Staff Pay Award	539,186

5,113,801

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Education	Pre Five Education	20,271,610	214,860	20,486,470	12,305,341	11,193,666	1,111,675	119,700
	Primary Education	61,157,322	1,820,909	62,978,231	38,972,406	39,689,559	(717,153)	14,500
	Secondary Education	79,989,742	2,699,429	82,689,171	50,094,567	49,856,733	237,834	174,800
	Schools Other	3,835,257	(100,170)	3,735,087	1,810,338	1,609,685	200,653	27,700
	Special Education	10,846,487	194,427	11,040,914	6,821,005	6,264,974	556,031	214,300
	Psychological Service	1,031,381	(1,561)	1,029,820	679,842	875,442	(195,600)	38,400
	Transport (excl Spec Educ)	1,417,800	0	1,417,800	1,062,807	1,190,106	(127,299)	(7,200)
	Bursaries / Emas	0	0	0	0	14,953	(14,953)	0
	Provision for Clothing	301,000	0	301,000	290,311	261,960	28,351	0
	Administration & Support	9,365,901	28,307	9,394,208	2,182,879	2,421,826	(238,947)	(144,500)
	School Crossing Patrollers	0	0	0	(28,065)	13,579	(41,644)	0
	Catering	0	82,683	82,683	(392,570)	(619,258)	226,688	240,800
	Cleaning & Janitorial	2,021,300	76,917	2,098,217	914,540	629,644	284,896	(49,600)
	Culture & Leisure Services	10,220,600	98,000	10,318,600	5,592,427	5,527,823	64,604	28,700
Education	TOTAL	200,458,400	5,113,801	205,572,201	120,305,828	118,930,692	1,375,136	657,600

Summary of Operational Adjustments:

Devolved School Management

There have been operational adjustments between objective headings in this reporting period in accordance with approved DSM scheme.

	-
School Milk Subsidy	24,000
Teachers Induction/Probationers	2,166,115
Early Learning & Childcare	278,500
Teachers Superannuation	2,106,000
Local Govt Staff Pay Award	539,186

5,113,801

Budgetary Control Statement
Period 08 / 2425 31 August 2024

Period End: 30 November 2024

Period 08 / 2425

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Contribution to Integration Joint Board	Third Party Payments	73,665,500	245,000	73,910,500	45,513,227	49,693,452	(4,180,225)	0
Contribution to Integration Joint Board	TOTAL	73,665,500	245,000	73,910,500	45,513,227	49,693,452	(4,180,225)	0

Summary of Operational Adjustments:
 Local Govt Staff Pay Award

245,000

245,000

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Contribution to Integration Joint Board	Core Funding	73,665,500	245,000	73,910,500	45,513,227	49,693,452	(4,180,225)	0
Contribution to Integration Joint Board	TOTAL	73,665,500	245,000	73,910,500	45,513,227	49,693,452	(4,180,225)	0

Summary of Operational Adjustments:
 Local Govt Staff Pay Award

245,000

245,000

Budgetary Control Statement
 Period 08 / 2425 31 August 2024

Period End: 30 November 2024

Period 08 / 2425

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Environment	Employee Costs	16,622,600	132,800	16,755,400	10,143,731	10,345,567	(201,836)	(1,063,300)
	Property Costs	4,634,400	0	4,634,400	2,545,584	2,477,095	68,489	(48,300)
	Transport Costs	4,066,000	0	4,066,000	2,710,663	2,441,880	268,783	141,900
	Supplies & Services	20,948,800	77,900	21,026,700	9,384,297	8,468,585	915,712	(518,900)
	Third Party Payments	784,600	0	784,600	146,317	925,100	(778,783)	(1,891,400)
	Transfer Payments	1,452,200	0	1,452,200	907,968	2,123,348	(1,215,380)	(1,947,300)
	Support Services	2,561,500	0	2,561,500	260,067	0	260,067	0
	Depcn And Impairment Losses	6,873,400	0	6,873,400	0	0	0	0
Total Expenditure		57,943,500	210,700	58,154,200	26,098,627	26,781,575	(682,948)	(5,327,300)
	Income	(22,716,600)	(88,000)	(22,804,600)	(9,075,503)	(8,955,365)	(120,138)	4,651,100
Environment	TOTAL	35,226,900	122,700	35,349,600	17,023,124	17,826,210	(803,086)	(676,200)

Summary of Operational Adjustments:

Local Govt Staff Pay Award	122,700
	<u>122,700</u>

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Environment	Directorate & Supp Environment	1,817,600	5,200	1,822,800	661,298	743,462	(82,164)	21,200
	Environment Accommodation	51,100	0	51,100	591,183	1,490,708	(899,525)	16,500
	Office Accommodation	0	0	0	0	0	0	65,000
	Planning & Development	931,500	6,700	938,200	382,986	448,913	(65,927)	203,700
	Economic Development Summary	1,118,000	4,600	1,122,600	500,192	1,360,937	(860,745)	30,600
	Roads - Council	14,804,700	18,900	14,823,600	6,568,037	5,783,350	784,687	190,000
	Roads Contracting Unit	0	0	0	(134,268)	3,946	(138,214)	0
	Parks	2,530,400	13,300	2,543,700	268,063	(562,797)	830,860	40,000
	Cleansing & Recycling	2,684,900	33,500	2,718,400	(255,696)	(911,077)	655,381	108,700
	Waste Management	6,945,100	23,300	6,968,400	2,912,501	2,914,561	(2,060)	147,800
	Protective Services	1,173,700	4,200	1,177,900	634,740	537,567	97,173	16,800
	Transport	0	0	0	(127,507)	285,425	(412,932)	0
	Neighbourhood Services Mgmt	8,700	0	8,700	3,331,736	3,384,614	(52,878)	(85,800)
	Env Strat/ Op Management	198,500	1,000	199,500	162,248	108,339	53,909	84,000
	Non Operational Properties	136,900	0	136,900	65,133	26,258	38,875	42,400
	Other Housing	2,440,200	10,300	2,450,500	1,228,248	1,979,019	(750,771)	(1,547,000)
	Strategy - Bi Team	385,600	1,700	387,300	234,230	232,985	1,245	(10,100)
Environment	TOTAL	35,226,900	122,700	35,349,600	17,023,124	17,826,210	(803,086)	(676,200)

Summary of Operational Adjustments:

Local Govt Staff Pay Award	122,700
	<u>122,700</u>

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Environment - Support	Employee Costs	2,423,100	10,600	2,433,700	1,473,367	1,290,568	182,799	238,500
	Property Costs	28,000	0	28,000	18,667	93,566	(74,899)	(35,000)
	Transport Costs	17,800	0	17,800	11,867	1,159	10,708	0
	Supplies & Services	258,100	0	258,100	122,202	205,979	(83,777)	(246,800)
	Support Services	0	0	0	0	0	0	0
	Depcn And Impairment Losses	0	0	0	0	0	0	0
Total Expenditure		2,727,000	10,600	2,737,600	1,626,103	1,591,272	34,831	(43,300)
	Income	(1,210,500)		(1,210,500)	(518,600)	(42,434)	(476,166)	206,200
Environment - Support	TOTAL	1,516,500	10,600	1,527,100	1,107,503	1,548,838	(441,335)	162,900

Summary of Operational Adjustments:
 Local Govt Staff Pay Award

10,600
10,600

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Environment - Support	Prop & Tech - Operations	1,002,500	5,600	1,008,100	660,880	626,946	33,934	100,400
	Accommodation	0	0	0	0	813	(813)	0
	Property & Technical - Strategy	514,000	5,000	519,000	446,623	921,079	(474,456)	62,500
Environment - Support	TOTAL	1,516,500	10,600	1,527,100	1,107,503	1,548,838	(441,335)	162,900

Summary of Operational Adjustments:
 Local Govt Staff Pay Award

10,600
10,600

Budgetary Control Statement
 Period 08 / 2425 31 August 2024

Period End: 30 November 2024

Period 08 / 2425

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office	Employee Costs	26,000	0	26,000	15,584	15,327	257	3,400
	Transport Costs	3,200	0	3,200	2,134	1,980	154	
	Supplies & Services	597,500	0	597,500	248,768	259,475	(10,707)	3,700
	Support Services	645,100	0	645,100	0	0	0	
	Depcn And Impairment Losses	3,900	0	3,900	0	0	0	
Total Expenditure		1,275,700		1,275,700	266,486	276,782	(10,296)	7,100
	Income	(984,300)	0	(984,300)	(189,533)	(196,175)	6,642	383,600
Chief Executives Office	TOTAL	291,400	0	291,400	76,953	80,607	(3,654)	390,700

Summary of Operational Adjustments:

- 0
0

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office	Accountancy & Directorate	(363,800)	0	(363,800)	241,500	241,516	(16)	400,000
	Corporate Management	590,000	0	590,000	0	0	0	
	Licensing	55,700	0	55,700	(111,281)	(74,155)	(37,126)	(26,700)
	Licensing Board	9,500	0	9,500	(53,266)	(86,754)	33,488	17,400
Chief Executives Office	TOTAL	291,400	0	291,400	76,953	80,607	(3,654)	390,700

Summary of Operational Adjustments:

- 0
0

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office - Support	Employee Costs	3,152,300	13,600	3,165,900	1,917,672	1,772,265	145,407	135,600
	Property Costs	0	0	0	0	0	0	
	Transport Costs	0	0	0	0	3	(3)	
	Supplies & Services	242,100	(11,500)	230,600	79,595	50,855	28,740	21,500
	Third Party Payments	81,000	0	81,000	81,000	81,378	(378)	
	Transfer Payments	0	0	0	0	0	0	
	Support Services	0	0	0	0	0	0	
Total Expenditure		3,475,400	2,100	3,477,500	2,078,267	1,904,501	173,766	157,100
	Income	(563,400)	11,500	(551,900)	(66,266)	(49,791)	(16,475)	(78,200)
Chief Executives Office - Support	TOTAL	2,912,000	13,600	2,925,600	2,012,001	1,854,710	157,291	78,900

Summary of Operational Adjustments:

Local Govt Staff Pay Award

13,600

13,600

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office - Support	Chief Executives Section	433,500	2,900	436,400	314,233	310,491	3,742	(3,100)
	Accountancy & Directorate	1,397,000	6,100	1,403,100	924,727	892,473	32,254	6,400
	Legal Services	491,300	2,000	493,300	317,454	263,628	53,826	53,200
	Purchasing & Procurement	303,800	1,500	305,300	289,319	223,357	65,962	33,700
	Internal Audit	286,400	1,100	287,500	166,268	164,761	1,507	(11,300)
Chief Executives Office - Support	TOTAL	2,912,000	13,600	2,925,600	2,012,001	1,854,710	157,291	78,900

Summary of Operational Adjustments:

Local Govt Staff Pay Award

13,600

13,600

Budgetary Control Statement
Period 08 / 2425 31 August 2024

Period End: 30 November 2024

Period 08 / 2425

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Business Operations & Partnerships	Employee Costs	6,027,700	46,200	6,073,900	3,663,944	3,861,732	(197,788)	(859,900)
	Property Costs	76,000	0	76,000	51,649	42,880	8,769	900
	Transport Costs	73,200	0	73,200	47,483	22,405	25,078	(10,700)
	Supplies & Services	2,346,500	0	2,346,500	672,634	1,182,059	(509,425)	(354,300)
	Third Party Payments	312,800	0	312,800	203,117	218,797	(15,680)	(11,500)
	Transfer Payments	17,271,300	0	17,271,300	8,083,067	9,102,718	(1,019,651)	(672,400)
	Support Services	1,833,200	0	1,833,200	0	0	0	0
	Depcn And Impairment Losses	184,300	0	184,300	0	0	0	0
Total Expenditure		28,125,000	46,200	28,171,200	12,721,894	14,430,591	(1,708,697)	(1,907,900)
	Income	(14,962,700)	(11,000)	(14,973,700)	(7,833,900)	(8,799,957)	966,057	2,080,200
Business Operations & Partnerships	TOTAL	13,162,300	35,200	13,197,500	4,887,994	5,630,634	(742,640)	172,300

Summary of Operational Adjustments:
Local Govt Staff Pay Award

35,200

35,200

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Business Operations & Partnerships	Community Learning & Dev	931,300	2,100	933,400	476,789	505,943	(29,154)	28,500
	Community Planning	354,800	800	355,600	153,752	644,246	(490,494)	(4,900)
	Community Safety	1,435,300	16,400	1,451,700	891,808	902,545	(10,737)	(162,800)
	Registrars & Customer First	340,300	700	341,000	594,090	503,151	90,939	38,800
	Grants	0	0	0	0	0	0	0
	Auchenback Resource Centre	30,700	0	30,700	20,467	24,965	(4,498)	0
	Strategic Insight & Comm.Mgmt.	37,400	0	37,400	0	29,268	(29,268)	0
	Members Expenses	538,500	0	538,500	339,108	341,087	(1,979)	(4,900)
	MART	1,075,000	4,200	1,079,200	545,845	591,712	(45,867)	24,600
	Directorate	3,900	1,300	5,200	190,267	181,905	8,362	1,500
	Business Support Team	14,100	0	14,100	289,525	238,919	50,606	(8,800)
	Housing Benefits	1,105,500	0	1,105,500	253,677	498,131	(244,454)	124,700
	Revenues - Benefits	1,004,700	4,000	1,008,700	470,995	507,622	(36,627)	(7,300)
	Council Tax/Ndr	5,336,400	3,900	5,340,300	320,449	301,472	18,977	151,000
	Cost Of Elections	39,800	0	39,800	18,666	32,917	(14,251)	0
	Democratic Representation & Management	914,600	1,800	916,400	322,556	326,751	(4,195)	(8,100)
Business Operations & Partnerships	TOTAL	13,162,300	35,200	13,197,500	4,887,994	5,630,634	(742,640)	172,300

0

Summary of Operational Adjustments:
 Local Govt Staff Pay Award

35,200
<u>35,200</u>

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Business Ops & Partnerships - Suppo	Employee Costs	7,170,300	37,800	7,208,100	4,364,719	4,210,492	154,227	(32,900)
	Property Costs	1,200	0	1,200	1,133	686	447	0
	Transport Costs	20,400	0	20,400	13,535	9,599	3,936	0
	Supplies & Services	5,584,800	0	5,584,800	4,356,517	5,491,147	(1,134,630)	(37,100)
	Third Party Payments	26,000	0	26,000	26,000	3,783	22,217	(3,800)
	Support Services	0	0	0	0	0	0	0
	Depcn And Impairment Losses	0	0	0	0	0	0	0
Total Expenditure		12,802,700	37,800	12,840,500	8,761,904	9,715,707	(953,803)	(73,800)
	Income	(1,860,400)	(4,400)	(1,864,800)	(31,250)	(17,703)	(13,547)	259,600
Business Ops & Partnerships - Suppo	TOTAL	10,942,300	33,400	10,975,700	8,730,654	9,698,004	(967,350)	185,800

Summary of Operational Adjustments:
 Local Govt Staff Pay Award

33,400
33,400

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Business Ops & Partnerships - Suppo	Revenues	606,300	3,500	609,800	243,279	248,881	(5,602)	(6,300)
	Digital Services	6,619,300	12,100	6,631,400	5,658,709	6,570,406	(911,697)	275,900
	Strategy - Support	335,400	1,200	336,600	180,680	150,493	30,187	(8,500)
	Communications	360,200	1,800	362,000	240,943	238,700	2,243	(11,700)
	Printing	165,100	500	165,600	107,777	115,583	(7,806)	7,300
	Human Resources & Payroll	1,928,500	10,100	1,938,600	1,119,148	1,350,034	(230,886)	(80,100)
	Customer Services	64,800	1,000	65,800	35,477	39,749	(4,272)	3,100
	Digital Transformation Team	139,600	200	139,800	572,895	430,522	142,373	(300)
	Insight	267,900	700	268,600	138,376	122,301	16,075	14,400
	Project Management Office	455,200	2,300	457,500	433,370	431,335	2,035	(8,000)
Business Ops & Partnerships - Suppo	TOTAL	10,942,300	33,400	10,975,700	8,730,654	9,698,004	(967,350)	185,800

Summary of Operational Adjustments:
 Local Govt Staff Pay Award

33,400
33,400

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Other Expenditure & Income	Expenditure	8,572,800	328,914	8,901,714	692,800	933,637	(240,837)	990,000
	Support Services	32,200		32,200	0	0	0	
Total Expenditure		8,605,000	328,914	8,933,914	692,800	933,637	(240,837)	990,000
	Income	0	0	0	0	(510,921)	510,921	
Other Expenditure & Income	TOTAL	8,605,000	328,914	8,933,914	692,800	422,716	270,084	990,000

Summary of Operational Adjustments:

Local Govt Staff Pay Award	513,914
SG Circular 3-2024 Amendment	(185,000)
	<u>328,914</u>

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Other Expenditure & Income	Other Expenditure & Income	8,605,000	328,914	8,933,914	692,800	933,637	(240,837)	990,000
	Income	0	0	0	0	(510,921)	510,921	0
Other Expenditure & Income	TOTAL	8,605,000	328,914	8,933,914	692,800	422,716	270,084	990,000

Summary of Operational Adjustments:

Local Govt Staff Pay Award	513,914
SG Circular 3-2024 Amendment	(185,000)
	<u>328,914</u>

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Joint Boards	Contributions	2,430,000	0	2,430,000	1,972,000	1,930,177	41,823	51,615
	Support Services	0		0			0	
	Total Expenditure	2,430,000		2,430,000	1,972,000	1,930,177	41,823	51,615
Joint Boards	TOTAL	2,430,000	0	2,430,000	1,972,000	1,930,177	41,823	51,615

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Joint Boards	SPTE (incl Concess Fares)	1,831,600		1,831,600	1,373,600	1,344,625	28,975	38,767
	Renfrewshire Valuation J/Brd	598,400	0	598,400	598,400	585,552	12,848	12,848
	Support Services	0		0			0	0
Joint Boards	TOTAL	2,430,000	0	2,430,000	1,972,000	1,930,177	41,823	51,615

Budgetary Control Statement
Period 08 / 2425 31 August 2024

Period End: 30 November 2024

Period 08 / 2425

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Contingency - Welfare	Supplies & Services	130,000	0	130,000	0	1,788	(1,788)	30,000
Total Expenditure		130,000		130,000	0	1,788	(1,788)	30,000
Contingency - Welfare	TOTAL	130,000	0	130,000	0	1,788	(1,788)	30,000

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Contingency - Welfare	Supplies & Services	130,000	0	130,000	0	1,788	(1,788)	30,000
Contingency - Welfare	TOTAL	130,000	0	130,000	0	1,788	(1,788)	30,000

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Health & Social Care Partnership	Employee Costs	28,486,700	282,744	28,769,444	16,897,107	15,797,721	1,099,386	291,000
	Property Costs	1,003,500	1,500	1,005,000	687,542	279,817	407,725	30,000
	Transport Costs	319,600	0	319,600	213,029	114,899	98,130	(9,000)
	Supplies & Services	2,292,100	(845)	2,291,255	1,246,474	1,585,350	(338,876)	(1,045,000)
	Third Party Payments	56,716,200	(38,399)	56,677,801	31,095,101	34,617,508	(3,522,407)	(1,589,000)
	Transfer Payments	75,600	0	75,600	50,428	29,355	21,073	(20,000)
	Support Services	2,616,000	0	2,616,000	0	0	0	
	Depcn And Impairment Losses	1,203,400	0	1,203,400	0	0	0	
	Total Expenditure	92,713,100	245,000	92,958,100	50,189,681	52,424,650	(2,234,969)	(2,342,000)
	Income	(12,889,900)	0	(12,889,900)	(3,973,069)	(3,236,496)	(736,573)	3,242,000
Core funding from	Integration Joint Board	(79,235,800)	(245,000)	(79,480,800)	(46,627,279)	(49,693,452)	3,066,173	(900,000)
Health & Social Care Partnership	TOTAL	587,400	0	587,400	(410,667)	(505,298)	94,631	0

Summary of operational adjustments

Revenue Support Grant - Increase/Transfer to IJB Approved 5 September 2024 Cabinet

0

Local Govt Staff Pay Award

245,000

245,000

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Health & Social Care Partnership	Public Protect.-Child. & Families	10,655,500	(15,312)	10,640,188	6,070,154	5,766,652	303,502	272,000
	Adult Health - Intensive Services	15,889,300	159,111	16,048,411	9,921,147	11,563,887	(1,642,740)	(1,017,000)
	Adult Health-Localities Services	0	0	0	0	0	0	
	Older People	20,285,300	16,631	20,301,931	12,054,967	11,749,490	305,477	1,010,000
	Physical Disability	6,044,600	(12,127)	6,032,473	3,886,791	4,204,940	(318,149)	(243,000)
	Learning Disability	16,870,600	(112,886)	16,757,714	10,009,599	11,962,529	(1,952,930)	(852,000)
	Recovery Services-Mental Health	2,142,400	(179,452)	1,962,948	1,499,954	1,960,844	(460,890)	(167,000)
	Criminal Justice	13,100	3,872	16,972	(81,882)	(167,586)	85,704	0
	Finance & Resources	7,922,400	385,163	8,307,563	2,855,882	2,147,398	708,484	1,897,000
		79,823,200	245,000	80,068,200	46,216,612	49,188,154	(2,971,542)	900,000
	Core Funding from Integration Joint Board	(79,235,800)	(245,000)	(79,480,800)	(46,627,279)	(49,693,452)	3,066,173	(900,000)
Health & Social Care Partnership	TOTAL	587,400	0	587,400	(410,667)	(505,298)	94,631	0

Summary of operational adjustments

Local Govt Staff Pay Award

245,000
<u>245,000</u>

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Housing Revenue Account	Employee Costs	5,605,400	0	5,605,400	3,393,509	2,972,273	421,236	505,800
	Property Costs	1,647,600	0	1,647,600	861,300	531,885	329,415	19,500
	Transport Costs	166,800	0	166,800	111,201	60,434	50,767	20,000
	Supplies & Services	2,769,400	0	2,769,400	1,326,199	1,521,264	(195,065)	(100,100)
	Third Party Payments	0	0	0	0	0	0	0
	Transfer Payments	292,600	0	292,600	23,866	16,241	7,625	0
	Support Services	914,600	0	914,600	0	0	0	0
	Depcn And Impairment Losses	5,671,000	0	5,671,000			0	54,000
Total Expenditure		17,067,400		17,067,400	5,716,075	5,102,097	613,978	499,200
	Income	(17,067,400)	0	(17,067,400)	(10,558,733)	(11,259,095)	700,362	(579,200)
Housing Revenue Account	TOTAL	0	0	0	(4,842,658)	(6,156,998)	1,314,340	(80,000)

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Housing Revenue Account	Housing Maintenance Team	3,659,900	0	3,659,900	(6,906,908)	(8,139,086)	1,232,178	183,100
	Hra - Client	(3,659,900)	0	(3,659,900)	2,064,250	1,982,088	82,162	(263,100)
Housing Revenue Account	TOTAL	0	0	0	(4,842,658)	(6,156,998)	1,314,340	(80,000)

EAST RENFREWSHIRE COUNCIL

CABINET

6 February 2025

Report by Chief Officer – Health and Social Care Partnership

HEALTH AND SOCIAL CARE PARTNERSHIP
CHARGING FOR NON RESIDENTIAL CARE SERVICES 2025/26

PURPOSE OF REPORT

1. To update Cabinet on the proposed charges for non-residential care in the Health and Social Care Partnership (HSCP) for 2025/26, following discussion at Cabinet on 5 December 2024.
2. Cabinet will recall that the decision on implementation of this charge was deferred to allow time to consider any impact from the Scottish Governments draft budget announcement on 4 December 2024.

RECOMMENDATION

3. The Cabinet is asked to:
 - (a) Agree the implementation of charging for non-residential care for 2025/26.

BACKGROUND

4. The legislation supporting the integration of health and social care determines that the authority and approval for setting charges for social care remains with the Council, this function is not delegated to the Integration Joint Board (IJB).
5. Cabinet received a report in December and agreed the rates for existing charges within the HSCP for 2025/26, however deferred the decision on the introduction of charges for non-residential care until February, to allow time to assess the impact of the draft Scottish Government budget announced on 4 December 2024.
6. As previously reported, the work of the Income Generation Short Life Working Group (IGSLWG) was established at the request of the IJB. This group was set up to explore the implementation of wider charging for non-residential care.
7. The IJB considered the charging proposals for 2025/26 at its meeting on 20 November 2024 and whilst with some reluctance, endorsed the recommendations as presented to Cabinet in December:
 - The introduction of charging for non-residential care, at that point with a proposed implementation date of 1 April 2025.
 - The charge set at £20 per hour, subject to the ability to pay.
 - The taper to consider the amount of a person's disposable income, after assessment, to be used towards the cost of care be set at 60%.

8. All charges are linked to the ability to pay and this is confirmed through financial assessment. There is a risk that some people may choose not to engage in this process and potentially pay the full cost of care, or withdraw from engagement with the HSCP. Given the East Renfrewshire population dynamic, some people may opt to engage in private arrangements entirely.
9. All charging proposals will be supported by the HSCP charging policy (this will be revised for non-residential care). This aligns with the current “COSLA NATIONAL STRATEGY & GUIDANCE; Charges Applying to Social Care Support for people at home 2024/2025 guidance” which provides a recognised framework. The policy will of course, be revised for any changes to this framework for 2025/26.

REPORT

10. The proposed charges for the HSCP implementation for non-residential care for 2025/26 are set out in this report, with a proposed implementation date of 1 July 2025, recognising the proposal to allow a three month notice period along with continued development work on the policy, reflecting the engagement and feedback from those who will be impacted.
11. The existing HSCP charging policy needs to be revised to reflect the required changes, subject to Cabinet decision and the policy will be finalised, reflecting the continued engagement with those who will be impacted. The policy will also reflect any changes that result from the COSLA guidance for 2025/26.
12. As we previously reported there have been a number of communication and engagement events with people who will be impacted by the proposals to charge for non-residential care. This engagement continues.
13. The December report to Cabinet included the feedback from all engagement events and from the questionnaire issued. Subsequent engagement to mid-January 2025 includes:
 - Continued complaint and enquiry responses.
 - Updating the dedicated web page - <https://www.eastrenfrewshire.gov.uk/Info>
 - Continued engagement and updates with key partners including the Carers Centre and SDS Forum.
 - Meetings with individual stakeholders and parents.

Further engagement work that is in progress includes:

- Ensuring we get feedback from groups who have not yet had the opportunity to participate, including direct engagement with people who have a learning disability directly, rather than from their carers/family. We have developed an accessible survey to support this.
- Engagement with care providers who will facilitate engagement.
- Development of a guidance and background information pack for providers to support this piece of work.
- We have hosted two online sessions on 7 and 8 January with care providers to take them through this and support them with any questions.
- We have made two animated videos - one aimed at people doing the survey and one for carers and care providers.
- Ensuring we contact all those with Power of Attorney / guardians to make sure they have involvement. We did not do this correctly in the initial engagement.

14. The Frequently Asked Questions (FAQ) continues to be revised reflecting questions raised.
15. Although the Scottish Government budget announcement on 4 December 2024 was better than expected for the public sector, this did not address social care charging. Whilst there were policy announcements in relation to the living wage and free personal nursing care uplifts, the HSCP will see equivalent costs associated with this funding. This means there is little scope to address existing and new costs pressures.
16. It is still our understanding that the Scottish Government's policy decision remains to abolish charging for non-residential care in the term of this parliament, so this leaves the IJB and the council in the same position as in December. The introduction of this charge is one of the few remaining options open to the IJB to meet the required savings of £1.5 million to help balance cost pressures. We also recognise that charging for non-residential care has been in place for a number of years across almost all local authorities in Scotland, including all of those we neighbour with. East Renfrewshire is clearly an outlier.
17. As previously reported the proposed charge for care and support is set at £20 per hour and this is a contribution towards the direct costs of care. The actual income that will be generated will depend on the outcome of the individual financial assessments that would be required.
18. The proposed charge for care and support is based on the ability to pay. A financial assessment looks at all income the person has, allows for a range of deductions recognising the costs of living incurred, identifies a "disposable amount" left over and then applies a taper to that disposable amount.
19. A taper is used to determine the percentage of the disposable income the person should keep and the percentage that should go towards paying for their care. The IJB previously agreed the proposed taper needed to be set at 60% and this is reflected in the draft charging policy, subject to Cabinet decision.
20. The Income Generation Short Life Working Group recommended that the taper for 2025/26 is set at 60% as this is the level our modeling assumptions showed is required to achieve the savings needed. The maximum taper level is 75%.
21. The table below shows the level of income we have modelled for a range of taper options. The modelled income is based on the estimated chargeable elements of care commitments, so excludes personal care and carer-related costs.

Taper Level	Modelled Income £m	Reduction v's 60% taper £m	Part Year Shortfall £m
75%	1.956		
60%	1.541		0.385
50%	1.264	0.277	0.316
40%	0.987	0.554	0.247
30%	0.710	0.830	0.178
25%	0.572	0.969	0.143

22. As you can see from the table above any reduction to the taper below the highlighted 60% will impact on the level of income achievable. The final column also shows the part year shortfall that will result from the revised proposed implementation date of 1 July

2025, delayed from the original proposal of 1 April 2025. For the 60% taper level this shows that of the modeled income of £1.541 million in a full year would reduce to £1.156 million in 2024/25.

23. We know that a neighbouring council has set its taper levels at 75% and benchmarking for 2023/24 suggests a Scotland wide average of 64% for 2023/24.
24. Cabinet will recall the policy recognises there will be certain circumstances where it is not appropriate to charge for a service and also sets a proposed ceiling to ensure that those with the most complex needs, whose cost of care is normally higher, are not disproportionately disadvantaged.
25. The HSCP work closely with the council's Money Advice and Rights Team (MART) and we will continue to do so with a focus on income maximisation for individuals. MART will also be invaluable in support and training as we prepare for implementation following the Cabinet's decision.

FINANCE AND EFFICIENCY

26. The proposed charges should generate income of c£1.5 million in a full year and c£1.2 million for the nine month period in 2025/26.
27. Should this charge not be agreed, the IJB will need to seek alternative proposals to reduce costs, which will still result in a significant impact on other services.

CONSULTATION

28. The engagement activity has helped inform the Equalities, Fairness and Rights impact assessment, as previously reported. Engagement activity continues.
29. The Chief Financial Officer has consulted with our partners and will continue to work in partnership with colleagues to develop and implement the expansion of non-residential charging, preparing for 2025/26 and subject to ERC Cabinet decisions.
30. The Council's Money Advice and Rights and Debtors teams are aware of the proposals and will continue close working to ensure that future impact to workloads is fully considered.

PARTNERSHIP WORKING

31. The setting of fees and charges remains a responsibility of East Renfrewshire Council under the legislation. As reported, the IJB endorsed the proposals at its meeting on 20 November 2024.

IMPLICATIONS OF THE PROPOSALS

32. The equalities, fairness and rights impact assessment has been completed reflecting information from engagement events.
33. There are no direct implications in relation to staffing, property, legal, sustainability or IT as part of this paper. However, it should be noted that Council is supporting the HSCP with Invest to Save funding for a fixed term post to support the implementation of non-

residential charging for services.

34. There is a significant risk to the ability of the IJB to set a balanced budget for 2025/26 without the implementation of this charge. The part year shortfall for 2025/26 needs to be considered as part of the proposed IJB budget for the year. If the IJB is unable to generate the required level of income from this proposal it will need to seek alternative proposals to reduce costs by c£1.5 million on a recurring basis. This will result in a significant impact on other services.

CONCLUSIONS

35. The Cabinet previously agreed the changes to the existing HSCP charges in December 2024. The proposed non-residential care charge for 2025/26 is required to meet the £1.5 million income target required by the HSCP in a full year. The Charging Policy will be finalised to reflect the Cabinet decision, the ongoing engagement work and any changes from the COSLA framework for 2025/26.

RECOMMENDATIONS

36. The Cabinet is asked to:

- (a) Agree the implementation of charging for non-residential care for 2025/26.

REPORT AUTHOR AND PERSON TO CONTACT

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Chief Officer, IJB: Julie Murray

19 January 2025

BACKGROUND PAPERS

Cabinet 05.12.2024: HSCP Charging for Services 2025/26

https://www.eastrenfrewshire.gov.uk/media/11007/Cabinet-Item-4-5-December-2024/pdf/Cabinet_Item_4_-_5_December_2024.pdf?m=1732270393647

Cabinet 03.10.2024: HSCP Charging for Services 2024/25 and Beyond

https://www.eastrenfrewshire.gov.uk/media/10752/Item-05-HSCP-Charging-for-Services-in-2024-25-and-Beyond/pdf/Item_05_-_HSCP_-_Charging_for_Services_in_2024-25_and_Beyond.pdf?m=1726746630563

EAST RENFREWSHIRE COUNCIL

CABINET

6 February 2025

Report by Chief Executive

INVESTMENT FOR THE FUTURE RESERVE – PROPOSALS

PURPOSE OF REPORT

1. This report seeks Cabinet agreement for further utilisation of the Investment for the Future reserve.

RECOMMENDATIONS

2. It is recommended that Cabinet agrees the following commitments from the Investment for the Future reserve, totalling £3.7m:

- a) fund the purchase of a further £1m of temporary housing;
- b) fund a Property Condition Survey at a cost of £0.5m;
- c) extend the commitment to the Community Capacity Building reserve for a further 5 years (£1.2m); and
- d) extend the commitment to the Employee Wellbeing & Development Reserve for a further 5 years (£1m).

BACKGROUND

3. In setting its 2024/25 budget, East Renfrewshire Council established a new Investment for the Future reserve to hold the resources arising from temporary reductions in employers' contributions to the Strathclyde Pension Fund for the financial years 2024/25 and 2025/26, estimated at a total of c£12.6m of one-off resource.

4. Following discussion with Budget Strategy Group, in May 2024 Cabinet agreed criteria for utilisation of the Council's Investment for the Future reserve and the first tranche of projects to be allocated financial support. Beyond the initial agreed projects, it was noted that further reports would be brought to Cabinet for approval as new spending proposals were identified. A further report in October 2024 allocated funding for ICT infrastructure work.

5. Cabinet agreed 4 criteria for the Investment for the Future reserve:

- Proposals should be sustainable (i.e. there must be an exit strategy)
- Proposals should not reverse any previously agreed savings
- Proposals should be aligned to 'Place to Grow'
- Projects should support Spend to Save (pay for themselves) or should support investing in and developing our people.

6. The current commitments and balance of the Investment for the Future reserve are shown below:

Details	Approval	Amount £m	Total £m
Opening balance	Budget 24/25		6.415
HSCP closing the financial gap	Cabinet May 2024	(0.700)	
Child poverty	Cabinet May 2024	(0.350)	
Introduction of parking charges & fleet utilisation plan	Cabinet May 2024	(0.400)	
Investing in developing our people	Cabinet May 2024	(0.400)	
ICT infrastructure review	Cabinet October 2024	(0.850)	
TOTAL			(2.700)
Balance remaining			3.715

NEW PROPOSALS

7. Initiatives meeting the above criteria and now proposed are listed together with indicative costs. These proposals total to £3.7m:

- a) Fund the purchase of further temporary housing (£1m);
- b) Fund a Property Condition Survey (£0.5m);
- c) Extend the commitment to the Community Capacity Building reserve for a further 5 years (£1.2m); and
- d) Extend the commitment to the Employee Wellbeing & Development reserve for a further 5 years (£1m).

8. Further detail on each proposal is given below.

Housing Acquisition Fund

9. In response to September's declaration of a Housing Emergency, the Council agreed a £1m budget to purchase additional housing units and / or modular units to help alleviate the pressures faced. A particular challenge in relation to temporary accommodation is the financial impact of using hotel accommodation – in 2023/24, the Council spent £1.3m on hotel accommodation for homeless households. As of September 2024, there was a projected overspend of £1.5m for homeless accommodation, against an annual budget of £545k, with projected spend of £2.045m.

10. Increasing the supply reduces the number of homeless families who need to be housed in hotels, which is a key goal. Additionally, it provides further means to enhance our ambitions

to increase access to affordable housing within East Renfrewshire. By bringing existing properties under Council ownership, it allows us to offer more diverse property types that meet the varying needs of our families experiencing homelessness.

11. In addition, through buying property for use as temporary homelessness accommodation, the Council will lessen the numbers using hotels, saving on the amount spent. When using hotel accommodation, the Council can only recover 12% of the cost due to reduced housing benefit subsidy and the high costs. Whereas, when utilising Council-owned accommodation, the Council can recover approximately 80% of costs.

12. To date, 5 properties are at various stages of being acquired: either purchased, offer accepted and or legal instructions to proceed. Two further properties are currently under consideration. Inclusive of legal, survey, improvement and purchase costs for these 7 properties the service will exhaust the existing £1m budget allocation.

13. Further investment would allow purchasing of more properties from the open market to reduce reliance upon hotel accommodation. A further allocation of £1m is requested to increase provision of temporary accommodation as part of the Council's response to the Housing Emergency.

Property Condition Survey

14. The Council owns 220 non-domestic properties, including those that the Council or partner organisations (e.g. East Renfrewshire Culture & Leisure Trust) use to directly support service delivery such as schools, office buildings, leisure centres, a nursing home, libraries, a depot and the Council's commercial property estate.

15. Updated stock condition surveys across the 220 properties are required to enable the Council to meet the objectives set out in the 2024 Property Asset Management Plan, namely that the Council will provide buildings which are: well-maintained; suitable for their purpose; compliant with legislation; energy efficient and efficiently maintained; and progressing towards zero emissions and decarbonisation of buildings.

16. Carbon emissions from the Council's non-domestic property represent the largest source of Council emissions. A draft Heat in Buildings Bill is progressing through the Scottish Parliament, which outlines proposals to ensure public buildings are energy efficient and moving towards zero-emission heating systems (i.e. removing gas-heating).

17. Gathering stock condition data on the key elements of a building (i.e. roofs, walls, windows, heating system, electrics) is vital to help understand how to prioritise investment and inform a strategic asset management strategy. It also supports assumptions around, and the process of, valuation of our assets which is a key component of our annual accounts and external auditing processes. Stock condition surveys will also link to the Council's Capital Strategy by providing fundamental baseline data, which will strengthen evidence-driven decisions on where the Council spends on its assets and help prioritise capital and revenue spend. This would allow us to identify opportunities to invest in our estate and to contribute to delivering on our Get To Zero objectives. It will also identify opportunities for generating green electricity

through maximising opportunities to install solar panels, where reasonably practicable. £500k is requested to initiate a two-year process, which would see all 220 properties undergo a condition survey.

Community Capacity Building Reserve

18. The Council established a Community Capacity Building reserve as part of the 2024/25 budget process. This fund is a long-term investment in our local communities and the proposal here is to extend the life of the reserve by a further 5 years, making it possible to plan and prioritise key areas of work in support of two distinct objectives:

- a) supporting our local communities on their long-term journey to be thriving, inclusive and sustainable places; and
- b) strengthen the skills, capabilities, and culture of our staff to engage, empower, and innovate new ways of working in partnership with local people and communities.

19. The Council and Community Planning partners recently agreed 'A Place to Grow' as the long-term vision for East Renfrewshire. At the heart of this vision is an understanding of what is most important to local people that live and work in the area. This has been shaped by a range of engagement opportunities including research, public consultation, participatory budgeting events, and by engaging with our community-led equalities forum and the Citizens Panel. Our communities are crucial to the delivery of this vision, and it is more important than ever that we work together to problem-solve some of our more challenging issues and seek collective solutions. Our communities are growing and becoming increasingly diverse. We have statutory duties and strategic ambitions to foster positive relationships between and within communities. The reserve will help us build the skills, culture and relationships that are essential for this journey.

20. With the significant pressures on budgets, it is likely that some of the current models of public sector service delivery will be unsustainable in the future. It is vital that we can target our resources to those that most need them and to our residents that experience the most disadvantage. This means finding new ways of working alongside our communities to put support in place as early as possible. We have requirements to foster increased community ownership and leadership in the future, but this will not happen on its own, we need to help communities build the groups and networks they can rely on day-to-day.

21. An ambition of Place to Grow is that communities will be taking the lead in driving change for good health and wellbeing. The Community Capacity Building reserve will help realise this ambition by harnessing the significant strengths and experience we already have in our communities and residents; shifting resources towards more preventative spending and working in partnership with communities to enable better outcomes with the resources we have.

22. The reserve will be used to train and empower our staff who work with communities and to fund a small number of specialist staff who can help build capacity in local communities. This will grow the types of local groups that our communities need (e.g. older peoples'

friendship groups, parents' groups, groups for members of the community with additional support needs etc.); it will be used to help support key local community groups to be well-organised, well-run and well-placed to access external funding opportunities. It will be used to help build sustainable networks of local groups; enhancing volunteering and build connections between people. This type of work has been shown to give people a sense of purpose, reduce loneliness and have their voices heard so they can influence policy, services, resources and ultimately, to help shape the future of their local area. This area of work will be underpinned by further community engagement, including a community conference, in order to build the wider ownership that Place to Grow will need to become reality.

23. Success will be measured in a range of ways. At the most strategic level, through Place to Grow action planning and performance measurement. At an even more detailed level through the Community Learning and Development (CLD) Partnership Plan, which was recently commended by Education Scotland as “comprehensive, measurable and demonstrat[ing] good progress”; and through our own unique approach to data and insight. Qualitative, as well as quantitative, measures will be tracked as part of this work.

24. The importance of tracking qualitative impact was highlighted in the 2023 inspection visit by Education Scotland which highlighted that for some learners in East Renfrewshire the impact of the type of community capacity building work supported by the reserve was “...positive, and in some cases, life changing.” Examples of outcomes arising from this type of activity, highlighted by Education Scotland’s 2023 visit, included:

- success in identifying and removing barriers to participation;
- collaboration to improve mental health and reduce isolation;
- highly skilled volunteers taking responsibility for leading the participatory budgeting process in local communities, which had led to an increase in the number of residents engaged in local issues and planning priorities; and
- recognition that the number of groups and activities provided by local people is also increasing.

25. These are the types of outcomes that will be supported through an extension to the lifespan of the Community Capacity Building reserve over the next 5 years, demonstrating our commitment to the people of East Renfrewshire and our long-term ambitions of A Place to Grow.

Employee Wellbeing & Development

26. The Employee Wellbeing & Development reserve is critical to delivery of the Council’s People Strategy. It will be used to help address issues arising from employee engagement surveys; to develop skills and learning opportunities both for existing and new staff and make us a more attractive employer in the recruitment market.

27. There are 3 main aspects to use of the Employee Wellbeing & Development Fund:

- Current & Future Skills - East Renfrewshire is an ambitious Council with increasing demands on our workforce to maintain high levels of services to our residents. We

therefore need the ability to implement learning solutions which develop the future skills required as roles evolve, as well as upskilling our existing workforce with the skills needed today.

- Absence & Wellbeing - We will also use the funding to address absence and stress in our workforce, by supporting a culture change so that managers are improve in their confidence and ability to manage sickness and wellbeing matters, which will ultimately reduce cost and increase capacity.
- Organisational change - Finally, the funding will also provide opportunities for broader organisational change in line with our long-term strategy, Place to Grow, and will help us to foster a positive and inclusive work environment where employees feel valued, respected and supported, with a solid foundation of workforce planning.

28. The outcomes of the People Strategy will be measured and reported as part of the Council's annual performance management and planning framework.

29. The extension of funding for the Employee Wellbeing & Development reserve demonstrates a continued commitment to our employees, both present and future, who we have identified as our greatest asset. The proposed £1m extension would facilitate this work to continue for a further 5 years which will be crucial to delivery of our People Strategy, our aim to become a learning organisation, and onward to Place to Grow.

FINANCE & EFFICIENCY

30. The proposals in today's paper would allocate the full Investment for the Future reserve for 2024/25. The forecast balance remaining in the reserve yet to be allocated is £6.197m and further reports will be brought to Cabinet for approval as new spending proposals are identified.

CONSULTATION

31. The proposals in today's paper were discussed with the Corporate Management Team and the cross-party Budget Strategy Group in January 2025.

PARTNERSHIP WORKING

32. The proposals are aligned to delivery of the Community Planning Partnership's long-term vision for East Renfrewshire, A Place to Grow; the Local Housing Strategy; Property Asset Management Plan; Get to Zero Action Plan and the Council's People Strategy. Departments will continue to work with a variety of existing partners to deliver the projects set out in this report and to measure and monitor the impact of spend, with reporting through existing mechanisms including mid/end-year reports to Cabinet and Council.

CONCLUSION

33. The report sets out further proposals for the Investment for the Future reserve which meet agreed utilisation criteria and further the strategic aims of the Council and its partners. Further reports will be submitted as subsequent spending options are confirmed.

RECOMMENDATIONS

34. It is recommended that Cabinet agrees the following commitments from the Investment for the Future reserve, totalling £3.7m:

- a) fund the purchase of a further £1m of temporary housing;
- b) fund a Property Condition Survey at a cost of £0.5m;
- c) extend the commitment to the Community Capacity Building reserve for a further 5 years (£1.2m); and
- d) extend the commitment to the Employee Wellbeing & Development Reserve for a further 5 years (£1m).

Chief Executive,
January 2025

Report authors: Louise Pringle, Director of Business Operations & Partnerships, 0141 577 3136, louise.pringle@eastrenfrewshire.gov.uk; Caitriona McAuley, Director of Environment & Kirsty Stanners, Head of Finance.

BACKGROUND PAPERS

- Investment for the Future Reserve – ICT Infrastructure Review, Cabinet 3 October 2024
- East Renfrewshire's Local Housing Strategy 2024-2029, Cabinet 3 October 2024
- A Place to Grow Strategic Vision & Community Plan, Council 11 September 2024
- Outline of Pressures Facing Homelessness, Council 11 September 2024
- Investment for the Future Reserve – Initial Utilisation Proposals, Cabinet 30 May 2024
- Property Asset Management Plan, Cabinet 25 April 2024
- Publication of Get to Zero Action Plan, Cabinet 22 February 2024
- Community Learning & Development Progress Update, Cabinet 14 December 2023

EAST RENFREWSHIRE COUNCIL

CABINET

6 February 2025

Report by Director of Business Operations and Partnerships

DEBT MANAGEMENT FOR COUNCIL TAX, NON DOMESTIC RATES, SUNDRY DEBT INCOME, HOUSING BENEFIT OVERPAYMENTS AND EMPTY PROPERTY RELIEF, NON DOMESTIC RATES

PURPOSE OF REPORT

1. The purpose of this report is to seek approval to write-off as irrecoverable sums associated with Council tax, Non Domestic rates, Sundry debt income and Housing Benefit overpayments. The debts recommended for write off have previously been included in bad debt provision and therefore the write off has no net impact on the revenue accounts of the council. It is also to seek cabinet approval to continue the current policy on empty relief for Non Domestic property.

RECOMMENDATIONS

2. It is recommended that the Cabinet:

- (a) Approves the write off of the following sums, totalling up to £502,716.11 without prejudice to subsequent recovery procedure:
 - Council Tax arrears totalling up to £318,624.97
 - Non Domestic rates arrears totalling up to £90,800.96
 - Sundry debt income totalling up to £69,614.79
 - Housing Benefit Overpayments totalling up to £23,675.39
- (b) Notes that the write-off of these sums will have no net impact on the Council's accounts as provision has been made for the debt, in full, in previous years;
- (c) Notes that Water and Sewerage charges totalling up to £113,372.07 are also being written off in discussion with Scottish Water
- (d) Approves the continuation of the current policy for Empty Property relief for Non Domestic Rate properties until March 2028.

BACKGROUND

3. The Council debt recovery policy lists situations where write-off of debts will be considered when all viable means of collection are exhausted. As per standard accountancy practice, when it is clear that all viable means of collection are exhausted, the debt is written off and a release from the bad debt provision is used to offset this expense. There is no net impact on the overall revenue accounts of the Council as "bad debt provision" has already been provided for the debt not being repaid. The Council sets the level of "bad debt provision" at a prudent level to minimise risk to the Council.

4. The Council bills and collects water and sewerage charges on behalf of Scottish Water. Sums collected/written-off in this regard do not affect Council revenue.

COUNCIL TAX & WATER CHARGES

5. Legislation governing Council tax recovery provides for the summary warrant process to be followed by local authorities and once granted, enforcement action can be taken for a period of up to 20 years. Given their age, debts for years 2004/05 are no longer able to be pursued via the summary warrant route (or any other legal route). It is therefore recommended these are written off.

An examination of historical records shows the following in relation to Council tax:

Year	Debt balances for Council Tax	Credit balances for Council Tax	Net debt proposed for write off
2004/05	£266,357.01	£6,088.39	£260,268.62
Total	£266,357.01	£6,088.39	£260,268.62

It should be noted that credit balances can arise where there is an overpayment of council tax, or where retrospective changes to council tax charges result in credit balances. Refunds are processed wherever possible, however in some cases it is not possible to trace the customer, resulting in balances remaining on the customer account.

An examination of historical records shows the following in relation to water charges:

Year	Debt balances for water charges	Credit balances for water charges	Net debt proposed for write off
2004/05	£94,451.31	£1,621.81	£92,829.50
Total	£94,451.31	£1,621.81	£92,829.50

6. The Debt Recovery policy outlines situations where debts can be considered for write off. These include situations where the customer has been sequestered (individual), liquidated or ceased trading (Business).

An examination of Council tax records shows the following values of Council tax have been identified for write off due to customer sequestration:

Year	Value
2006/07	£133.45
2007/08	£81.44
2008/09	£1209.99
2009/10	£268.57
2010/11	£229.45
2011/12	£433.94
2012/13	£620.16
2013/14	£1,046.14
2014/15	£1,450.02
2015/16	£1,177.68
2016/17	£4,823.65
2017/18	£6,618.12
2018/19	£9,825.90
2019/20	£14,791.00

2020/21	£3,175.91
2021/22	£5,420.73
2022/23	£4,134.95
2023/24	£2,367.01
2024/25	£548.24
Total	£58,356.35

An examination of Council tax records shows the following values for Water charges have been identified for write off due to customer sequestration:

Year	Value
2006/07	£45.66
2007/08	£28.16
2008/09	£434.12
2009/10	£99.91
2010/11	£85.56
2011/12	£161.59
2012/13	£230.69
2013/14	£399.00
2014/15	£559.44
2015/16	£459.59
2016/17	£1,904.32
2017/18	£2,351.44
2018/19	£3,431.81
2019/20	£5,080.45
2020/21	£1,054.26
2021/22	£1,824.77
2022/23	£1,400.11
2023/24	£792.13
2024/25	£199.56
Total	£20,542.57

7. The sum proposed to be written-off by East Renfrewshire Council for Council Tax is £318,624.97 which, as highlighted above, represents debts older than 20 years and debts due to bankruptcy (sequestration). This will be met from the existing bad debt provision. The 2023/24 write off value was £356,800.39. Debt collection levels for Council Tax were 97.55% in 2023/24, which is in the top quartile of performance in Scotland.

NON DOMESTIC RATES

8. In line with the debt recovery policy, write-off of debts associated with Non-Domestic Rates will be considered in the event of:

- Company liquidated (or in Administration)
- Sole trader sequestrated
- Business ceased trading / dissolved
- Small balance, uneconomical to pursue

9. In the year 2024/25, 12 businesses with NDR arrears of £90,800.96 have been identified for write off. This compares to 5 businesses with debts identified for write off in 2023/24 (value £129,670.68). Analysis of the accounts identified for write off during 2024/25 shows reason for write off as follows:

Reasons	Number of businesses	Value (£)
Company Dissolved	9	£41,351.57
Company liquidated	2	£26,767.76
Other	1	£22,681.63
Total	12	£90,800.96

Further analysis by year shows:-

Financial Year	Value
2008/09	£608.64
2009/10	£1375.66
2010/11	£973.74
2011/12	£1,839.77
2012/13	£4,756.62
2013/14	£4,654.37
2014/15	£4,521.60
2015/16	£4,608.00
2016/17	£4,107.52
2018/19	£11,703.37
2019/20	£13,029.07
2020/21	£145.66
2021/22	£9,876.85
2022/23	£23,726.45
2023/24	£4,873.64
Total	£90,800.96

10. The sum to be written-off is around 0.5% of the sum which will be collected in the current year and can be met from existing bad debt provision. East Renfrewshire Council collected 95% of Non-Domestic rates income in the 2023/24 year. At the end of November 2024, data showed that the 2023/24 collection had increased to 97.1%. In the years since the pandemic, economic conditions have been challenging for businesses. The Scottish Government plan to introduce some new reliefs for the 2025/26 year in recognition of the difficulties being experienced in some sectors. Revenues Services continue to liaise closely with colleagues at Renfrewshire to ensure collections are maximised within this shared service arrangement.

11. From 1st April 2023, Empty property relief was devolved from Scottish Government to local authorities and Cabinet agreed East Renfrewshire policy for the 2023/24 year when it met in March 2023. The policy retained the same levels of relief and periods of relief as had been allowable in terms of national legislation which had been in place until 31st March 2023. Following a review of the listed buildings relief in 2024, it was identified that any change to this relief would mostly impact one business. Through engagement by the Economic Development team with the business, it was confirmed that a change to this relief may have an adverse impact to the local area, and it would not be prudent to make any changes at this time. Therefore, no changes were proposed to the policy for 2024/25 and Cabinet approved the continuation of the current policy. Cabinet are asked again to approve that the current policy continues for 2025/26 and it is recommended that this continues for the following 2 financial years (2026/27 & 2027/28). If any material changes take place, this will be reviewed and an amended policy brought before Cabinet for approval.

SUNDRY DEBT INCOME

12. The main reasons for seeking approval for write-off of sundry debtor income, together with amounts for each reason, are shown below:

Reason	Number of invoices	Value
Debtor gone away & trace activity exhausted	65	£10,901.19
Sheriff Officer advises recovery exhausted	188	£58,057.27
Exceptional circumstances	2	£184.00
Small balance, uneconomical to pursue	130	£472.33
Total	385	£69,614.79

13. The sum being put forward for write off this year is higher than the value approved by Cabinet last year (£37,603.34), due to more debt exhausted by Sheriff Officers. However, the sum proposed for write off remains less than 0.4% of income expected to be collected in the current year and can be met from existing bad debt provision.

HOUSING BENEFIT OVERPAYMENTS

14. Housing Benefit Overpayments (HBOs) can occur where a housing benefit recipient fails to notify the Council of a change of circumstance which affects the level of Housing Benefit they are due to receive. This results in a debt being created within ERC systems, which is then subject to collection processes. In most cases the overpayment is due to oversight but in a small number of cases the overpayment is the result of an attempt to defraud. Higher value more important cases of this type are referred to the Department for Work and Pension's Fraud and Error Service (FES). Depending on the outcome of the FES investigation, they may seek to prosecute that claimant or impose a financial penalty, known as an administrative penalty.

15. A recent analysis of the outstanding Housing Benefit Overpayments shows by reason of write off:

Reason	Number of cases	Value
Debtor deceased	46	£10,094.91
Local Authority Error	3	£1,729.82
Other	3	£184.77
Prescribed*	27	£9,854.38
Sequestrated	2	£1,760.12
Small balance, uneconomical to pursue	8	£51.39
Total	89	£23,675.39

(*prescribed debt is debt that has been legally extinguished due to the time lapsed.)

The comparative HBO write-off which the Cabinet approved in 2024 at this time was £70,436.02.

16. In many cases HBO debtors come from very low income households whose only source of income is benefits. For these reasons councils find it difficult to recover HBOs, however, in all cases the recipient is expected to repay the resulting overpayment. Outstanding debts are recovered either through benefit deductions at source (if the recipient

is on benefits), payment arrangements with the Revenues Team or direct deductions via the Department for Work and Pensions (DWP).

17. The sum recommended for write off is less than 4% of the total Housing Benefit Overpayment level and can be met from existing bad debt provisions.

FINANCE AND EFFICIENCY

18. The impact of these proposed write-offs totals up to £502,716.11. This amount is fully provided for within bad debt provision.

19. Every effort is made to recover these sums and the decision to seek write-off is not taken lightly or without due cause. Should any future avenue become available by which to recover these monies, this decision does not prevent any such opportunities being pursued, hence the recommendation of write-offs “up to” said amounts.

CONSULTATION AND PARTNERSHIP WORKING

20. Council departments have been consulted in relation to the Sundry debt write off proposals. Our Non-Domestic Rates collection is administered on our behalf by Renfrewshire Council as a shared service. Renfrewshire have been involved in both the write off proposals and the empty property relief policy.

IMPLICATIONS OF THE REPORT

21. There are no implications in relation to IT, legal, property, equality or sustainability.

CONCLUSION

22. Write-offs are made annually as part of normal business processes. There is accountancy provision for such write-offs and as such they do not affect the Council’s overall finances.

RECOMMENDATIONS

23. It is recommended that the Cabinet:

(a) Approves the write off of the following sums, totalling up to £502,716.11 without prejudice to subsequent recovery procedure:

- Council tax arrears totalling up to £318,624.97
- Non Domestic rates arrears totalling up to £90,800.96
- Sundry debt income totalling up to £69,614.79
- Housing Benefit Overpayments totalling up to £23,675.39

(b) Notes that sums written off have been accounted for already.

(c) Notes that Water and Sewerage charges totalling up to £113,372.07 are also being written off in discussion with Scottish Water;

- (d) Approves the continuation of the current policy for Empty Property relief for Non Domestic Rate properties until March 2028.

REPORT AUTHORS: Alison Ballingall, Senior Revenues Manager & Fiona Caldwell, Operations and Systems Manager, Revenues.

Further information is available from Louise Pringle, Director of Business Operations and Partnerships louise.pringle@eastrenfrewshire.gov.uk

BACKGROUND PAPERS

- Debt Management for Council Tax, Non Domestic rates, Sundry Debt income, Housing benefit Overpayments and empty Property Relief, Non Domestic Rates, Cabinet 22nd February 2024
- Debt Recovery Policy, Cabinet 23rd March 2023
- Non Domestic Rates – Empty Property Policy, Cabinet 23rd March 2023
- Debt Management for Council Tax, Non Domestic rates, Sundry Debt income, Housing benefit Overpayments and Council Tax reduction adjustment, Cabinet 26th Jan 2023

Evidence is also provided by the Non Domestic Rates system and reports from Sheriff Officers

EAST RENFREWSHIRE COUNCIL

CABINET

6 FEBRUARY 2025

Report by Director of Environment

THE EAST RENFREWSHIRE COUNCIL
(DISABLED PERSONS' PARKING PLACES) (ON-STREET) ORDER 2020
(AMENDMENT NO. 3)

PURPOSE OF REPORT

1. The purpose of this report is to seek approval of the Cabinet for the making and confirmation of "The East Renfrewshire Council (Disabled Persons' Parking Places) (On-Street) Order 2020 (Amendment No. 3)". ([See APPENDIX 1](#))

RECOMMENDATIONS

2. The Cabinet is asked to:
- a) Note the contents of this report and approve the making of "The East Renfrewshire Council (Disabled Persons' Parking Places) (On-Street) Order 2020 (Amendment No. 3)"; and
 - b) Delegate to the Director of Environment the implementation of the Order in accordance with the associated statutory procedures.

BACKGROUND

3. The Disabled Persons' Parking Places (Scotland) Act 2009 requires Local Authorities in Scotland to designate and control the use of all disabled persons' parking spaces.

4. East Renfrewshire Council have a duty under the Disabled Persons' Parking Places (Scotland) Act 2009 to promote the proper use of disabled persons parking places. 'Advisory' Disabled bays are no longer permitted. Instead, bays initially become temporary disabled persons' parking spaces while the statutory process to promote an order is being undertaken to make it a fineable offence to park in them without displaying a valid Disabled Persons Blue Badge. The Roads Service work with Corporate & Community Services in a joint working arrangement to undertake the Council's parking enforcement operations, which includes the misuse of Disabled Persons Parking Places.

REPORT

5. The proposed Order, 'The East Renfrewshire Council (Disabled Persons' Parking Places) (On-Street) Order 2020 (Amendment No. 3)' complies with the requirements of the 2009 Act.

6. Designated on-street parking places are intended for the exclusive use of any vehicle displaying, in an appropriate manner, a valid Disabled Persons Blue Badge.

7. Existing Disabled Persons' Parking Places (DPPP) installed on the public road which are covered by the current Order but are no longer required and new DPPP's installed since the current Order was made and therefore are not yet enforceable, are detailed in the Schedules 1 and 2 of the Order.

8. On-street DPPP's are not allocated to individual properties, drivers or vehicle owners. Any vehicle occupying a designated space and not displaying a valid Disabled Persons Blue Badge in accordance with the Blue Badge Scheme in Scotland, risks being issued with a Penalty Charge Notice.

9. 'The Local Authorities' Traffic Orders (Procedure) (Scotland) Regulations 1999' sets out the statutory requirements for consultation. The Council has met the procedural requirements.

FINANCE AND EFFICIENCY

10. The financial implications of making the Traffic Regulation Order will be met from the Parking Account. This is an account held under the terms of the Road Traffic Regulation Act 1984 and it is a requirement under Section 55 of the Road Traffic Regulation Act that the Parking Account income and expenditure are reported annually to the Scottish Government.

11. There will be future financial and staffing implications resulting from normal maintenance costs associated with updating and promotion of new Traffic Regulation Orders to include any new Disabled Persons' Parking Place installed and for the removal of those no longer required. There will be a requirement to renew/refresh lining & signing of the bays on an ongoing basis. Therefore, based on the average number of approved applications for Disabled Persons' Parking Place installed and/or removed from previous years, it is estimated the costs could be in the region of £5,000 per annum. This will be met from the Parking Account.

CONSULTATION

12. A statutory formal consultation on the proposed Order was carried out between 22 October 2024 and 17 November 2024 in compliance with "The Local Authorities' Traffic Orders (Procedure) Scotland Regulations 1999 (and subsequent amendments)".

13. No objections or representations on the proposals were received during the consultation period.

PARTNERSHIP WORKING

14. The Roads Service work in partnership with the Health and Social Care Partnership who assess and determine all formal applications for Disabled Persons Parking Places received from their clients for the provision of a disabled bay close to their property.

IMPLICATIONS OF THE PROPOSALS

15. The making of 'The East Renfrewshire Council (Disabled Persons' Parking Places) (On-Street) Order 2020 (Amendment No. 3)' will enable enforcement of all on-street Disabled Person Parking Places installed or proposed to be installed on the public road network since

the current Order was made in 2020 and will endorse the removal of those Disabled Person Parking Places identified as being no longer required.

16. There will be no property, IT or sustainability implications arising from the proposals. An [Equality, Fairness and Rights Impact Assessment](#) has been prepared in support of this paper, there will be a positive equality outcome in relation to these proposals.

CONCLUSIONS

17. “The East Renfrewshire Council (Disabled Persons’ Parking Places) (On-Street) Order 2020 (Amendment No. 3)”, if approved and introduced, will:

- Meet the requirements of The Disabled Persons’ Parking Places (Scotland) Act 2009 which requires Local Authorities in Scotland to designate and control the use of all disabled persons’ parking places; and
- Help to prevent misuse of on-street parking places designated for the exclusive use of Disabled Blue Badge holders.

18. It is concluded that the Cabinet should confirm and approve the making of the Order.

RECOMMENDATIONS

19. The Cabinet is asked to:

- a) Note the contents of this report and approve the making of “The East Renfrewshire Council (Disabled Persons’ Parking Places) (On-Street) Order 2020 (Amendment No. 3)”; and
- b) Delegate to the Director of Environment the implementation of the Order in accordance with the associated statutory procedures.

REPORT AUTHOR

Director of Environment

For further information contact: John Marley, Principal Traffic Officer
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January 2025

BACKGROUND PAPERS

The Disabled Persons’ Parking Places (Scotland) Act 2009
East Renfrewshire Council (Disabled Persons’ Parking Places) (On-Street) Order 2020
East Renfrewshire Council (Disabled Persons’ Parking Places) (On-Street) Order 2020 (Amendment No. 2)
East Renfrewshire Council Local Transport Strategy 2008-2011, Section 12.5

THE EAST RENFREWSHIRE COUNCIL
(DISABLED PERSONS' PARKING PLACES)
(ON-STREET) ORDER 2020
(AMENDMENT NO. 3)

APPENDIX 1

THE EAST RENFREWSHIRE COUNCIL (DISABLED PERSONS' PARKING PLACES) (ON-STREET) ORDER 2020 (AMENDMENT NO. 3)

The East Renfrewshire Council ("The Council") in exercise of powers conferred on them by section 45 of the Road Traffic Regulation Act 1984 ("the said Act") and all other enabling powers and after consultation with the chief officer of police for the Council's area in accordance with paragraph 20 of Schedule 9 to the said Act, hereby make the following Order:

1. This Order may be cited as "The East Renfrewshire Council (Disabled Persons' Parking Places) (On-Street) Order 2020 (Amendment No. 3)" and shall come into operation on the *Date to be advised*.
2. The interpretation Act 1978 shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.
3. The disabled persons parking places listed in Schedule 1 of this Order shall be **removed** from Schedule 1 of "The East Renfrewshire Council (Disabled Persons' Parking Places) (On-Street) Order 2020"
4. The disabled persons parking places listed in Schedule 2 of this Order shall be **added** to Schedule 1 of "The East Renfrewshire Council (Disabled Persons' Parking Places) (On-Street) Order 2020"
5. Except in so far as varied by this Order; the provisions of "The East Renfrewshire Council (Disabled Persons' Parking Places) (On-Street) Order 2020" dated 6th March 2020 as previously varied shall remain in full force and effect.

This Order together with the Schedules annexed are sealed with the Common Seal of the said The East Renfrewshire Council and subscribed for them and on their behalf by Gerard James Mahon, Chief Officer (Legal and Procurement) and duly Authorised Signatory together at Giffnock on *Date to be advised*.

THE EAST RENFREWSHIRE COUNCIL
(DISABLED PERSONS' PARKING PLACES)
(ON-STREET) ORDER 2020
(AMENDMENT NO. 3)

SCHEDULE 1

DISABLED PERSONS PARKING PLACES TO BE **REMOVED** FROM SCHEDULE 1 OF
'THE EAST RENFREWSHIRE COUNCIL (DISABLED PERSONS' ON-STREET PARKING PLACES) ORDER 2020'
as previously amended.

	TOWN	STREET	LOCATION DESCRIPTION	Ref. No.
1	Thornliebank	Main Street	Adjacent to or near 93 Main Street	ON20-210

THE EAST RENFREWSHIRE COUNCIL
(DISABLED PERSONS' PARKING PLACES)
(ON-STREET) ORDER 2020
(AMENDMENT NO. 3)

SCHEDULE 2

DISABLED PERSONS PARKING PLACES TO BE **ADDED TO SCHEDULE 1 OF**

	TOWN	STREET	LOCATION DESCRIPTION	Ref. No.
1	Barrhead	Langton Crescent	Adjacent to or near No. 5 Langton Crescent	20-A3-01
2	Barrhead	Paisley Road	Adjacent to No. 94 Paisley Road	20-A3-02
3	Barrhead	Burnbank Drive	Adjacent to or near No. 40 Burnbank Drive	20-A3-03
4	Barrhead	Aurs Road	Adjacent to or near No. 84 Aurs Road	20-A3-04
5	Barrhead	Divernia Way	Adjacent to or near No. 60 Divernia Way	20-A3-05
6	Clarkston	Beechwood Avenue	Adjacent to or near No. 16 Beechwood Avenue	20-A3-06
7	Barrhead	Commercial Road	Adjacent to or near No. 13 Commercial Road	20-A3-07
8	Giffnock	Wellfield Avenue	Adjacent to or near No. 20 Wellfield Avenue	20-A3-08
9	Barrhead	Henry Street	Adjacent to or near No. 22 Henry Street	20-A3-09
10	Netherlee	Clarkston Road	Adjacent to or near No. 474 Clarkston Road	20-A3-10
11	Barrhead	Main Street	Adjacent to or near No. 234 Main Street	20-A3-11
12	Barrhead	Kelburn Street	Adjacent to or near No. 94 Kelburn Street	20-A3-12
13	Barrhead	Dalmeny Drive	Adjacent to or near No. 5 Dalmeny Drive	20-A3-13
14	Barrhead	Aurs Crescent	Adjacent to or near No. 62 Aurs Crescent	20-A3-14
15	Barrhead	Divernia Way	Adjacent to or near No. 25 Divernia Way	20-A3-15
16	Thornliebank	North Park Avenue	Adjacent to or near No. 10 North Park Avenue	20-A3-16
17	Barrhead	Kelburn Street	Adjacent to or near No. 35 Kelburn Street	20-A3-17
18	Barrhead	Gateside Crescent	Adjacent to or near No. 16 Gateside Crescent	20-A3-18
19	Giffnock	Robslee Road	Adjacent to or near No. 58 Robslee Road	20-A3-19
20	Barrhead	Divernia Way	Adjacent to or near No. 82 Divernia Way	20-A3-20