Clackmannanshire Council | Comhairle Siorrachd Chlach Mhanann
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Kilncraigs, Greenside Street, Alloa, FK10 1EB (Tel.01259-450000)

Meeting of Clackmannanshire Council

Thursday 26 November 2026 at 9.30 am

Venue: Council Chamber, Kilncraigs, Alloa, FK10 1EB

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Clackmannanshire Council

There are 32 Councils in Scotland. Clackmannanshire Council is the smallest mainland Council. Eighteen Councillors are elected to represent the views of the residents and businesses in Clackmannanshire. The Council has approved Standing Orders that detail the way the Council operates. Decisions are approved at meetings of the full Council and at Committee Meetings.

The Council is responsible for approving a staffing structure for the proper discharge of its functions, approving new policies or changes in policy, community planning and corporate governance including standards of conduct.

The Council has further responsibility for the approval of budgets for capital and revenue expenditure, it also has power to make, alter or cancel any scheme made under statute and to make, alter or cancel any orders, rules, regulations or bye-laws and to make compulsory purchase orders. The Council also determines the level of Council Tax and approves recommendations relating to strategic economic development.

Members of the public are welcome to attend our Council and Committee meetings to see how decisions are made.

Details of all of our Council and Committee dates and agenda items are published on our website at www.clacks.gov.uk

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18 November 2026

A MEETING of the CLACKMANNANSHIRE COUNCIL will be held in the COUNCIL CHAMBER, KILNCRAIGS, ALLOA, on THURSDAY 26 NOVEMBER 2026 at 9.30 AM



NIKKI BRIDLE
Chief Executive

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MEETING MANAGEMENT

The Convener has advised that subject to the efficient management of the meeting, meeting breaks will be as follows:

- There will be a 10-minute break after 2 hours sitting, as set out in Standing Orders.
- There will be a 45-minute break for lunch at 12.45 until 13.30
- There will be a 10-minute break at around 15.30.

Clackmannanshire Council – Councillors and Wards (Membership 18 - Quorum 5)

Councillors		Wards		
Councillor	Phil Fairlie	1	Clackmannanshire West	SNP
Councillor	Darren Lee	1	Clackmannanshire West	CONSERVATIVE
Councillor	Graham Lindsay	1	Clackmannanshire West	SNP
Councillor	Mark McLuckie	1	Clackmannanshire West	LABOUR
Councillor	Donald Balsillie	2	Clackmannanshire North	SNP
Councillor	Martha Benny	2	Clackmannanshire North	CONSERVATIVE
Councillor	William Keogh	2	Clackmannanshire North	LABOUR
Councillor	Fiona Law	2	Clackmannanshire North	SNP
Councillor	Wendy Hamilton	3	Clackmannanshire Central	SNP
Councillor	Janine Rennie	3	Clackmannanshire Central	LABOUR
Councillor	Jane McTaggart	3	Clackmannanshire Central	SNP
Councillor	Kenneth Earle	4	Clackmannanshire South	LABOUR
Councillor	Ellen Forson	4	Clackmannanshire South	SNP
Councillor	Craig Holden	4	Clackmannanshire South	IND
Councillor	Bryan Quinn	4	Clackmannanshire South	SCOTTISH GREEN
Councillor	Scott Harrison	5	Clackmannanshire East	SNP
Councillor	Kathleen Martin	5	Clackmannanshire East	LABOUR
Councillor	Denis Coyne	5	Clackmannanshire East	CONSERVATIVE

Religious Representatives

We must appoint three religious representatives in accordance with Section 124 of the 1973 Act (inserted by Section 31 of the 1994 Act).

Religious representatives only have voting rights on matters relating to the discharge of the authority's function as education authority.

Our representatives are:

Reverend Alison Britchfield – Church of Scotland

Father Michael Carrie – Roman Catholic Church

Pastor Dee Jess – Baptist Church

Updated August 2026

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THIS PAPER RELATES TO ITEM 3 ON THE AGENDA

MINUTES OF MEETING of the CLACKMANNANSHIRE COUNCIL held in the Council Chamber, Kilncraigs, Alloa, on Thursday 1 October 2026 at 9.30 am.

PRESENT

Councillor Phil Fairlie, Convener (Chair)
Provost Donald Balsillie
Councillor Denis Coyne
Councillor Kenneth Earle (From 10.10 am)
Councillor Ellen Forson
Councillor Wendy Hamilton
Councillor Scott Harrison
Councillor Craig Holden
Councillor William Keogh
Councillor Fiona Law
Councillor Darren Lee
Councillor Graham Lindsay
Councillor Kathleen Martin
Councillor Jane McTaggart
Councillor Bryan Quinn
Councillor Janine Rennie

IN ATTENDANCE

Nikki Bridle, Chief Executive
Lorraine Sanda, Depute Chief Executive and Director of Wellbeing
Kevin Wells, Director of Place and Economy
Chris Alliston, Head of Corporate Services
Colin Bruce, Chief Education Officer (Wellbeing)
Dr Jennifer Borthwick, Interim Chief Officer for Clackmannanshire and Stirling Health and Social Care Partnership (HSCP)
Sharon Robertson, Chief Social Work Officer (Wellbeing)
Lindsay Sim, Chief Finance Officer (Corporate Services)
Emma Archibald, Education Business Manager (Wellbeing)
Gareth Beaton (Place and Economy)
Alison Bonner, ICT Business Analyst (Corporate Services)
Stephen Craig, External Auditor, Deloitte (Via Teams)
Veronica Cully, Senior Manager, Partnership and Inclusion (Wellbeing) (Via Teams & Chambers)
Alison Davidson, Service Manager (Place & Economy)
Ramazan Dauzov, Climate Change and Energy Officer (Place & Economy)
Lyndsey Dunn, Head Of Community Health & Care (Clackmannanshire & Stirling HSCP)
Kate Fleming, Housing Strategy Officer (Place & Economy)
Alastair Hair, Senior Manager (Corporate Services)
Cherie Jarvie, Senior Manager (Corporate Services)
Phil Mason, External Auditor, Deloitte (Via Teams)
Carla Macfarlane, Communications Officer (Corporate Services)
Melanie Moore, Committee Services (Corporate Services)
Evelyn Paterson, Governance Officer (Corporate Services)
Karen Payton, Team Leader – Communications & Marketing, (Corporate Services)
Lisa Powell (Clackmannanshire & Stirling HSCP)
Lee Robertson, Senior Manager, Legal and Governance (Corporate Services) (Clerk)
Wendy Robertson, Senior Manager (Transformation and Capital) (Corporate Services)
Johan Roddie, Senior Manager, Permanence (Wellbeing)
Katie Roddie, Housing Service Policy and Innovation Coordinator (Place & Economy
Catriona Scott, Improving Outcomes Manager (Wellbeing)
Robbie Stewart, Senior Manager, Sport and Leisure (Wellbeing)
Lesley Taylor, Psychological Services (Wellbeing) (Via Teams & Chambers)
Phil Watt (Wellbeing)

Luke Pritchard Woollett (Corporate Services
Gillian White, Committee Services (Corporate Services) (Minute)

***

The Provost, Councillor Donald Balsillie, advised that the flags had been lowered as a mark of respect for the funeral of the former Councillor Alex Scobbie. The Provost advised that Alex served the people of Tullibody in the Delph, and later the Muirside wards, with dedication for many years, representing the area from 1988 to 2003. During that time, he made an important contribution to local public life and to the community he represented. On behalf of Clackmannanshire Council, the provost paid tribute to his years of service and commitment to the people of Tullibody and the wider area and noted that the Council's thoughts are with Alex's family, friends and all those who knew him at this sad time.

***

CC(26)070 APOLOGIES

Apologies were received from Councillor Mark McLuckie and Councillor Martha Benny. Councillor Kenneth Earle had advised he would attend the meeting following his attendance at the funeral of the former Councillor Alex Scobbie. Councillor Earle joined the meeting at during Item 4 on the agenda at 10.10 am.

CC(26)071 DECLARATIONS OF INTEREST

None.

CC(26)072 MINUTES OF MEETING OF CLACKMANNANSHIRE COUNCIL – 20 AUGUST 2026

The minutes of the meeting of the Clackmannanshire Council held on 20 August 2026 were submitted for approval.

Decision

The minutes of the meeting of Clackmannanshire Council held on 20 August 2026 were agreed as a correct record and signed by the Convener.

Action
Clerk to the Council

CC(26)073 MINUTES OF SPECIAL MEETING OF CLACKMANNANSHIRE COUNCIL – 10 SEPTEMBER 2026

The minutes of the special meeting of the Clackmannanshire Council held on 10 September 2026 were submitted for approval.

Decision

The minutes of the meeting of Clackmannanshire Council held on 10 September 2026 were agreed as a correct record and signed by the Convener.

Action
Clerk to the Council

CC(26)074 SCOTTISH GOVERNMENT PROGRAMME FOR GOVERNMENT 2026-31: PUBLIC SECTOR REFORM IMPLICATIONS AND OPPORTUNITY

The report, submitted by the Chief Executive sought to: summarise the key provisions of the Scottish Government's Programme for Government 2026-31; set out the key public service reform implications for local government; assess the alignment of Clackmannanshire Council's Be the Future transformation priorities, approach and current work with the stated policy direction; assess whether there is a case for further exploration of opportunities arising from the Programme for Government through the existing Transformation through Collaboration Programme; and consider the potential implications, risks and opportunities for the existing Transformation through Collaboration Programme of work with partners, including Falkirk and Stirling Councils. The report also identified the potential benefits, key considerations and principal risks associated with these matters whilst acknowledging that discussions and engagement are at an early stage nationally, necessitating regular future updates to Council.

During questions, the Teams equipment in the Council Chamber developed a fault. In order to allow time to resolve the issue and in line with Standing Order 10.23, the Convener adjourned the meeting at 10.07 am for a comfort break. When the meeting resumed at 10.13am, 16 members were present, Councillor Earle having joined the meeting at 10.10 am.

Motion

To agree the recommendations as set out in the report.

Moved by Councillor Ellen Forson. Seconded by Councillor Graham Lindsay.

Amendment

Additional Recommendation 2.6:-

"Council agrees to establish a cross-party Member Working Group to support and inform the Council's consideration of the Scottish Government's proposals for reform of local governance and the associated Transformation through Collaboration options appraisal; to provide a forum for elected member engagement as the work develops; and to help ensure that the interests, identity, democratic accountability and needs of Clackmannanshire and its communities are fully reflected in the Council's response to the emerging reform agenda."

Moved by Councillor Scott Harrison. Seconded by Councillor Denis Coyne.

The amendment was carried unanimously.

Decision

The Council agreed:

1. that the Chief Executive is instructed to engage with Falkirk and Stirling Council Chief Executives to develop a full options appraisal on the potential acceleration and evolution of the TTC Programme aligned with Programme for Government opportunity/ambition.

2. that the options appraisal should build on existing TTC work, including the jointly commissioned PwC work, to prioritise opportunities for improved financial and service sustainability, outcomes, prevention, resilience, capacity, productivity and value for money, while identifying costs, implementation requirements, risks and governance implications.

3. that the options appraisal should be funded from the Invest to Save funding with no requirement for additional Council budget provision at this stage.

4. that the work should seek to inform national public service reform policy and identify any enabling flexibilities required.

5. that authority is delegated to the Chief Executive to take forward discussions with potential partners in developing options in the interests of Clackmannanshire residents, businesses and communities.

6. to establish a cross-party Member Working Group to support and inform the Council's consideration of the Scottish Government's proposals for reform of local governance and the associated Transformation through Collaboration options appraisal; to provide a forum for elected member engagement as the work develops; and to help ensure that the interests, identity, democratic accountability and needs of Clackmannanshire and its communities are fully reflected in the Council's response to the emerging reform agenda.

The Council noted:

7. the emerging national public service reform agenda is gaining traction, and the Council should engage proactively in order to further influence thinking in support of delivering sustainable public services to the residents and communities of Clackmannanshire.

8. the provisions of the Programme for Government 2026-31 and its key priorities of eradicating child poverty, growing the economy, tackling the climate and nature emergencies, and strengthening the NHS and public services.

9. the Council's transformation priorities, plans and activity are positively aligned with the aims of the Programme for Government.

10. that any potential recommended changes arising from the options appraisal will be submitted to each Council for appropriate governance following full evaluation of benefits, risks and impacts.

11. that Trade Unions should continue to have a meaningful role in assessing workforce impacts and shaping workforce-related proposals.

12. that the Chief Executive will continue to engage with sector partners on reform, flexibilities and potential external support.

13. that a further report on the proposed programme, governance, priorities, resources and decision gateways will be submitted to a future Council meeting.

Action
Chief Executive

CC(26)75 BUDGET STRATEGY AND MEDIUM-TERM FINANCIAL STRATEGY UPDATE

The report, submitted by the Chief Finance Officer, provided Council with an update on the implementation of the approved Budget Strategy and Medium-Term Financial Strategy (MTFS), the developing financial outlook for 2027/28 and progress in preparing the 2027/28 Budget. It also provided an update on development of the Financial Resilience Dashboard and presents illustrative low, medium and high financial planning scenarios to demonstrate the sensitivity of the projected funding gap to changes in key assumptions.

Motion

To agree the recommendations as set out in the report.

Moved by Councillor Ellen Forson. Seconded by Councillor Graham Lindsay.

Decision

The Council:

1. noted the extremely challenging financial position and the financial risks and uncertainties set out in section 3;

2. noted the current medium scenario indicative funding gap of £10.096m in 2027/28 rising to a cumulative £24.462m by 2031/32 (paragraph 3.2, Table 1);

3. noted that the published medium scenario includes an assumed 10% annual Council Tax increase and that the 2027/28 indicative funding gap before any increase in Council Tax is £13.145m (paragraphs 3.4 & 3.5);

4. noted the impact on the indicative gap from applying Low and High scenarios to assumptions (paragraphs 3.8-3.10) noting that that all scenarios are planning illustrations rather than forecasts and will be refreshed when the Scottish Government settlement, pay information and updated service pressures are known;

5. noted progress on development of the Financial Resilience Dashboard, including refinement of indicators, data sources, thresholds and governance arrangements (section 4);

6. noted progress made in implementing the approved Budget Strategy and preparations for the 2027/28 Budget (section 5), and

7. noted the continuing financial risk reported by the Integrated Joint Board (IJB) of £19.736m overspend before savings and an increased recovery plan requirement of £13.111m (paragraph 5.7).

In line with Standing Order 10.23, the Convener adjourned the meeting at 11.25 am for a comfort break. When the meeting resumed at 11.40 am, 15 members remained present, as Councillor Bryan Quinn withdrew from the meeting during the break.

CC(26)076 2023/24 AUDIT RECOVERY PROGRAMME AND FINANCIAL REPORTING IMPROVEMENT PLAN – PROGRESS REPORT

The report, submitted by the Chief Finance Officer, provided Council with an update on the implementation of the Council's Audit Recovery Programme and Improvement Plan approved by Council, in response to the Accounts Commission Section 102 Report. The report provided an assessment of progress against agreed recovery actions, recovery milestones and governance arrangements designed to restore compliance with statutory financial reporting requirements

Motion

To agree the recommendations as set out in the report.

Moved by Councillor Ellen Forson. Seconded by Councillor Graham Lindsay.

Decision

Having commented on and challenged the progress set out in the report and its appendices, the Council:

1. noted the progress set out in the report and its appendices;

2. noted that the principal recovery milestones remain: approval of the audited 2024/25 accounts by March 2027 and the audited 2025/26 accounts by October 2027;

3. noted progress with procurement of additional specialist support as approved by Council on 10 September 2026;

4. noted the current overall Amber programme assessment and the risks and mitigating actions set out in this report; and

5. noted that any material slippage, significant variance against the approved expenditure ceiling or other risk to delivery will be reported to elected members at the earliest opportunity.

CC(26)077 WELLBEING HUB AND LOCHIES SCHOOL PROJECT UPDATE

The report, submitted by the Senior Manager, Wellbeing, provided Council with an update on the progress of the Wellbeing Hub and Lochies School project including the naming of the facility.

Motion

To agree the recommendations as set out in the report.

Moved by Councillor Graham Lindsay. Seconded by Councillor Scott Harrison.

Voting

For the motion	15 votes
Against the motion	0 votes
Abstain from voting	1 abstention

Decision

On a division of 15 votes to 0 with 1 abstention, the Council:

1. noted the summary of progress on the construction works up to September 2026 following Financial Close in October 2025. (See paragraphs 3.1 – 3.6).

2. noted the summary of progress on preparations for the operation of the facility ahead of opening in October 2027. (See paragraphs 3.7 – 3.12).

3. noted the naming approach outlined in this report (See paragraphs 3.13 – 3.24);

4. agreed to change the name of the facility to “Clackmannanshire’s Wellbeing Village”.

5. noted that Lochies School will retain its name and own identity within the “village”.

Action
Senior Manager, Wellbeing

CC(26)078 CLACKMANNANSHIRE AND STIRLING HSCP – FUTURE MODEL OF PLANNED BED BASED RESPITE THROUGHOUT CLACKMANNANSHIRE AND STIRLING (APPROVED AT 24 JUNE 2026 INTEGRATION JOINT BOARD MEETING)

The report, submitted by the Interim Chief Officer and the Head of Community Health and Care, Clackmannanshire and Stirling HSCP, advised Council that on Wednesday 24 June 2026 the Clackmannanshire & Stirling Integration Joint Board (IJB) approved a report Future Model of Planned Bed Based Respite throughout Clackmannanshire & Stirling. The report summarised the IJB decision and Directions, the implications for Clackmannanshire Council, and the current implementation position. The report also identified the principal matters requiring continuing assurance: support for affected employees, continuity and quality of respite provision, delivery of the planned financial benefits, and the future use of the Ludgate House estate.

Motion

To agree the recommendations as set out in the report.

Moved by Councillor Fiona Law. Seconded by Councillor Ellen Forson.

Councillor Craig Holden gave notice of Amendment to which the Convener adjourned the meeting at 1.05 pm to consider the amendment. When the meeting resumed at 1.15 pm, 14 members remained present, Councillor Darren Lee having withdrawn from the meeting during the adjournment to this item of business.

Amendment

Add an additional recommendation at 2.1.5 to the Report:

That a further Report to be brought back to Council on the context process and outcome of the current dialogue over the attribution of severance costs following the IJB's decision on the Future Model of Planned Bed Respite Care.

Moved by Councillor Craig Holden. Seconded by Councillor Donald Balsillie.

The amendment was carried.

Decision

The Council:

1. noted the approval by the Clackmannanshire & Stirling IJB of the Future Model of Planned Bed Based Respite throughout Clackmannanshire & Stirling report;

2. noted the Directions issued by the IJB to implement the approved model;

3. noted the implications of the decision for Ludgate House and affected employees;

4. noted the progress being made in implementing the approved recommendations; and

5. as amended, agreed that a further Report to be brought back to Council on the context process and outcome of the current dialogue over the attribution of severance costs following the IJB's decision on the Future Model of Planned Bed Respite Care.

T*he Convener adjourned the meeting at 1.18 pm for a meal break. When the meeting resumed at 2.02 pm, 13 members remained present, Councillor Janine Rennie having withdrawn from the meeting during the break.*

CC(26)079 HSCP – CLACKMANANSHIRE LOCALITY PERFORMANCE REPORT 2026/27 Q1 (1ST APRIL TO 30TH JUNE 2026)

The report, submitted by the Head of Strategic Planning and Health Improvement, HSCP, highlighted the work undertaken by the Clackmannanshire and Stirling Health and Social Care Partnership (HSCP) and the impact upon performance for the locality of Clackmannanshire.

Motion

To agree the recommendations as set out in the report.

Moved by Councillor Fiona Law. Seconded by Councillor Wendy Hamilton.

Decision

The Council:

1. noted the paper and the continuing work being undertake across Clackmannanshire; and

2. noted the performance of Clackmannanshire locality within the Clackmannanshire and Stirling HSCP.

CC(26)080 HEALTH AND CARE (STAFFING) (SCOTLAND) ACT 2019 – STATUTORY ANNUAL REPORT 2025/26

The report, submitted by the Chief Social Work Officer, presented the second statutory annual report under Section 3(6) of the Health and Care (Staffing) (Scotland) Act 2019.

Motion

To agree the recommendations as set out in the report.

Moved by Councillor Fiona Law. Seconded by Councillor Wendy Hamilton.

Decision

Having commented on and challenged the report, the Council:

1. noted the report;

2. noted that the content of this report is relevant to the functions of the Clackmannanshire & Stirling Integration Joint Board (IJB) and will be reviewed at its meeting; and

3. noted the findings of the 2025/26 provider assurance exercise, including evidence of strong compliance with the Act amongst respondents and the actions being taken to address identified workforce and sustainability risks.

CC(26)081 LOCAL GROWTH FUND UPDATE

The report, submitted by the Director, Place and Economy, provided Council with an update on the development and delivery of the UK Government's Local Growth Fund (Scotland) (the "LGF") which followed the paper presented to Council on 25th June 2026. This is a matter of strategic importance and required to be determined by Council.

Motion

To agree the recommendations as set out in the report.

Moved by Councillor Ellen Forson. Seconded by Councillor Scott Harrison.

Decision

The Council:

1. noted the update on the need to progress spend on Local Growth Fund capital projects;

2. considered and agreed the initial capital projects proposed to be funded through the Forth Valley Local Growth Fund (Appendix 1);

3. noted the progress made on Year 1 revenue projects, and proposals for revenue spend in Years 2 and 3 (Appendix 1);

4. noted the outcome and update of the Chief Executive's discussions on the Local Growth Fund decision making structure;

5. approved a continuation of approval for the Chief Executive to develop decision making structure proposals which will be brought to a future council meeting; and

6. noted that Falkirk and Stirling Councils will also consider this report at meetings on 1st and 8th October respectively.

Action
Director of Place and Economy

CC(26)082 STRATEGIC HOUSING INVESTMENT PLAN 2027 - 2032

The report, submitted by the Director, Place and Economy, sought approval for the Strategic Housing Investment Plan 2027–2032 (SHIP). The SHIP sets out the operational framework for affordable housing development in Clackmannanshire over the next 5 years, establishing the investment priorities.

Motion

To agree the recommendations as set out in the report.

Moved by Councillor Jane McTaggart. Seconded by Councillor Scott Harrison.

Amendment

To insert an additional recommendation 2.1.5:

Council agrees that the CEO should write to Scottish Power Energy Networks (SPEN) regarding relocation of the substation at Englen Drive to enable swift delivery of much needed social housing.

Insert the additional recommendation 2.1.6:

Council further agrees that every effort will be made from a Council perspective to ensure the swift land transfer is facilitated.

Moved by Councillor Craig Holden. Seconded by Councillor Kenneth Earle.

The amendment was carried.

Decision

The Council:

1. approved the Strategic Housing Investment Plan for 2027-2032, including the summary 5 year programme of housing sites, detailed in Appendix 1;

2. approved extending the Council off the shelf programme for 2026/27 from 10 to 40 units by approving the amendments to the HRA Capital Budget (section 7.2);

3. noted the potential opportunity detailed at 6.3 to purchase additional homes at the Sauchie West site and, should this be successful, approve that a number of these are considered for Council purchase for inclusion in future SHIPS; and

4. noted that as detailed at 6.4, the opportunity to increase the number of affordable homes to 100% of the Blackfaulds Street, Coalsnaughton site, equating to 100 homes.

5. as amended, agreed that the CEO should write to Scottish Power Energy Networks (SPEN) regarding relocation of the substation at Englen Drive to enable swift delivery of much needed social housing.

6. as amended, agreed that every effort will be made from a Council perspective to ensure the swift land transfer is facilitated.

Action
Director of Place and Economy

CC(26)083 THE SCOTTISH HOUSING REGULATOR ANNUAL ASSURANCE STATEMENT

The report, submitted by the Director, Place and Economy, referenced the 2019 changes to the regulatory framework for social housing in Scotland and asked Council to approve the submission of Clackmannanshire Council's Annual Assurance Statement (AAS) to the Scottish Housing Regulator (SHR) due to be submitted by 31st October 2026.

Motion

To agree the recommendations as set out in the report.

Moved by Councillor Jane McTaggart. Seconded by Councillor Scott Harrison.

Decision

The Council:

1. approved the 2026 submission of the AAS (attached as Appendix 1) to the Scottish Housing Regulator (SHR);

2. noted that Westhaugh has been removed from the AAS as the service no longer considered this an area of material non-compliance;

3. noted the service are reviewing emergency repairs arrangements (outlined in section 3.29);

4. noted that one area of service delivery is highlighted as being materially non-compliant with regulatory requirements (outlined in section 4.1);

5. noted the improvement actions outlined to redress the area of material non compliance (outlined within the AAS attached as Appendix 1).

6. noted one area of service delivery highlighted as being non-materially non-compliant with regulatory requirements (outlined in section 4.8); and

7. note the improvement actions outlined to redress this issue of non-material non compliance (outlined in sections 4.9).

Action
Director of Place and Economy

CC(26)084 COMMUNITY EMPOWERMENT ACT REPORTING AND ACTIVITY

The report, submitted by the Director, Place and Economy, updated Council on activity related to the Council's duties under parts 3 and 5 of the Community Empowerment (Scotland) Act 2015.

Motion

To agree the recommendations as set out in the report.

Moved by Councillor Scott Harrison. Seconded by Councillor Ellen Forson.

Decision

The Council:

1. noted the summary of activities in regard to fulfilment of the Council's duties under part 3 (Participation Requests) and part 5 (Community Asset Transfer Requests) of the Community Empowerment (Scotland) Act 2015; and

2. noted that Clackmannanshire Council has submitted annual reports to the Scottish Governance in compliance with parts 3 and 5 of the Community Empowerment (Scotland) Act 2015

Councillor Craig Holden withdrew from the meeting during the following item of business. 12 members remained present.

CC(26)085 2026/27 ALLOCATION OF THE "EDINBURGH PROCESS" STRAND OF THE NATURE RESTORATION FUND

The report, submitted by the Director, Place and Economy, informed Council of the successful allocation of funding from the Nature Restoration Fund and to sought endorsement of the proposed programme of works and activities that will be delivered using the funding to support biodiversity enhancement, habitat restoration, and wider environmental objectives within Clackmannanshire.

Motion

To agree the recommendations as set out in the report.

Moved by Councillor Scott Harrison. Seconded by Councillor Jane MCcTaggart.

Decision

The Council:

1. noted the award of funding to the Council through the Nature Restoration Fund and the value of the allocation received;

2. noted that the Nature Restoration Fund is intended to support projects and activities that protect, restore and enhance biodiversity, improve ecosystem resilience, and contribute towards tackling the nature emergency;

3. agreed that the funding will be utilised to deliver the nature restoration activities outlined in this report, in accordance with the conditions of the funding award;

4. noted that all projects supported through the Nature Restoration Fund will align with the Scottish Biodiversity Strategy to 2045 and the Biodiversity Delivery Plan 2024-2030, which set out Scotland's ambition to halt biodiversity loss and become Nature Positive by 2030, and to achieve significant restoration and regeneration of biodiversity by 2045;

5. recognised that achieving these ambitions requires a whole-of-society approach, involving collaboration between national and local government, communities, landowners, businesses, environmental organisations and individual; and

6. supported the Council's continued contribution towards national biodiversity objectives through the delivery of nature restoration projects, partnership working and community engagement initiatives.

Action
Director of Place and Economy

CC(26)086 COMMUNITY WELLBEING PLAN END OF YEAR REPORT 2025/2026

The report, submitted by the Depute Chief Executive and Director of Wellbeing, Director, Place and Economy, set out progress against the People Community Wellbeing Plan 2025-2026 (One Fund, One Plan, One Report).

Motion

To agree the recommendations as set out in the report.

Moved by Councillor Graham Lindsay. Seconded by Councillor Wendy Hamilton.

Decision

Having commented on and challenged the report, the Council:

1. noted the report;

2. noted the explicit alignment between the Community Wellbeing Plan and the WLOIP Strategic Outcomes and Priority Themes for a Wellbeing Economy; and

3. noted the explicit alignment to the Be the Future Transformation Plan, Best Value Duties and how the improvements demonstrate progress towards the Target Operating Model ambition of intervening earlier, reducing demand on crisis services and improving outcomes through collective action.

Provost Donald Balsillie withdrew from the meeting during the following item of business. Councillor Janine Rennie re-joined the meeting Via Teams prior to this item of business. 12 members remained present.

CC(26)087 HR POLICIES

The report, submitted by the Senior Manager, HR and Workforce Development, invited Council to approve the revised Student Placement Procedure, and the new Artificial Intelligence Policy, Data Protection Policy and Procedure and Gambling Awareness Policy and Procedure

Motion

To agree the recommendations as set out in the report.

Moved by Councillor Wendy Hamilton. Seconded by Councillor Ellen Forson.

Decision

The Council:

1. agreed that the policies and procedures, as set out in the report, are formally approved; and

2. noted the attached Equality/Fairer Scotland Impact Assessments.

Action
Senior Manager, HR and Workforce Development

EXEMPT ITEM

The Council resolved in terms of Section 50(a) of the Local Government (Scotland) Act, 1973, that the press and public should not be excluded from the meeting during consideration of the following items of business.

CC(26)088 EXEMPT MINUTES OF MEETING OF CLACKMANNANSHIRE COUNCIL – 20 AUGUST 2026

The exempt minutes of the meeting of the Clackmannanshire Council held on 20 August 2026 were submitted for approval.

Decision

The exempt minutes of the meeting of Clackmannanshire Council held on 20 August 2026 were agreed as a correct record and signed by the Convener.

Action
Clerk to the Council

Ends: 4.44 pm

THIS PAPER RELATES TO ITEM 4

ON THE AGENDA

CLACKMANNANSHIRE COUNCIL

Report to Clackmannanshire Council

Date of Meeting: 26 November 2026

Subject: Committee Recommendations Referred to Council

Report by: Chief Executive

1.0 Purpose

1.1. The purpose of this report is to seek Council approval of a recommendation which has been made by the Audit and Scrutiny Committee on 29 October 2026.

1.2. Under the Council's decision-making framework, Council has delegated certain matters to committees and has reserved certain powers. Included in the latter are the approval of main policies and strategies (Scheme of Delegation 3.2), the approval of budgets (Scheme of Delegation 3.19) and the spending of money not budgeted for (Scheme of Delegation 3.20).

1.3. Standing Order 8.4 requires that where a Committee passes a report to Council, the full Committee report shall not be included again on the Council agenda and that officers should prepare a brief report that refers to the relevant Committee report and recommendation(s).

2.0 Recommendations

2.1. From the **Audit and Scrutiny Committee of 29 October 2026**, in relation to the *"Audit & Scrutiny Committee Annual Report"* report, where the Audit and Scrutiny Committee noted, challenged and commented on the report and agreed to submit the Annual Report 2025/2026 to the next available Council meeting for approval; it is recommended that Council:

2.1.1. Approves the Audit and Scrutiny Annual Report 2025/2026

2.2. Note that the "*Audit & Scrutiny Committee Annual Report*" is available on the Council's website.

3.0 Sustainability Implications

3.1. None

4.0 Resource Implications

4.1. Financial Details

4.2. The full financial implications of the recommendations are set out in the report. This includes a reference to full life cycle costs where appropriate. N/A

4.3. Finance have been consulted and have agreed the financial implications as set out in the report. N/A

4.4. Staffing

5.0 Exempt Reports

5.1. Is this report exempt? Yes ☐ (please detail the reasons for exemption below) No ☒

7.0 Declarations

The recommendations contained within this report support or implement our Corporate Priorities and Council Policies.

(1) **Our Priorities**

Clackmannanshire will be attractive to businesses & people and ensure fair opportunities for all	☐
Our families; children and young people will have the best possible start in life	☐
Women and girls will be confident and aspirational, and achieve their full potential	☐
Our communities will be resilient and empowered so that they can thrive and flourish	☐

(2) **Council Policies**

Complies with relevant Council Policies ☒

8.0 Impact Assessments

8.1 Have you attached the combined equalities impact assessment to ensure compliance with the public sector equality duty and fairer Scotland duty? (All EFSIAs also require to be published on the Council's website)

Yes ☐

8.2 If an impact assessment has not been undertaken you should explain why:

The reasons are as set out in the original report.

9.0 Legality

9.1 It has been confirmed that in adopting the recommendations contained in this report, the Council is acting within its legal powers. Yes ☒

10.0 Appendices

10.1 Please list any appendices attached to this report. If there are no appendices, please state "none".

None.

11.0 Background Papers

11.1 Have you used other documents to compile your report? (All documents must be kept available by the author for public inspection for four years from the date of meeting at which the report is considered)

Yes ☒ (please list the documents below) No ☐

Audit and Scrutiny Committee of 29 October 2026 (**Item 13)** – report entitled "*Audit & Scrutiny Committee Annual Report*"

Author(s)

NAME	DESIGNATION	TEL NO / EXTENSION
Lee Robertson	Senior Manager, Legal and Governance	2087

Approved by

NAME	DESIGNATION	SIGNATURE
Chris Alliston	Strategic Director (Partnership & Performance	[redacted]
Nikki Bridle	Chief Executive	[redacted]

CLACKMANNANSHIRE COUNCIL

THIS PAPER RELATES TO ITEM 5

ON THE AGENDA

Report to: Clackmannanshire Council

Date of Meeting: 26 November 2026

Subject: Coalsnaughton Recovery Update

Report by: Nikki Bridle, Chief Executive

1.0 Purpose

1.1 The purpose of this report is to update Council on ongoing recovery activity following the Coalsnaughton ground movement incident of 18 May 2026. It follows previous reports to Council in June and August 2026.

1.2 The report provides an update on recovery arrangements including; housing, welfare and wellbeing support for affected residents; resident communication and engagement; site remediation planning; and the financial implications for the Council, including work with the Mining Remediation Authority (MRA) on reimbursement of eligible costs.

2.0 Recommendations

2.1 Council is asked to:

- Note the progress made in supporting affected residents and families outlined at para 3.14;
- Note the governance arrangements established through the multi-agency Recovery Coordination Group and associated sub-groups;
- Note the ongoing work to establish funding and expenditure reimbursement arrangements outlined at para 3.22;
- Note the progress made in housing and accommodation pathways for both homeowners and tenants, including shared equity arrangements outlined at paras 3.8-3.11;
- Agree that a further progress report will be provided in January 2027.

Considerations

3.1 The Council and partner agencies put emergency arrangements in place to support residents and protect public safety after ground movement affected homes in Coalsnaughton. Once the cause was confirmed, the incident moved from emergency response to recovery on 5 August 2026. Agencies continue

to work together on recovery, in line with *Preparing Scotland* guidance and the Civil Contingencies Act.

3.2 This is coordinated through the Forth Valley Local Resilience Partnership and focuses on the needs of affected residents and the wider Coalsnaughton community. The priorities are to support residents' wellbeing, help them find longer-term housing, coordinate remediation work with the Mining Remediation Authority, address the wider effects on the community and keep residents informed through clear and timely communication.

3.3 Recovery follows the Coalsnaughton Strategic Recovery Plan, which is regularly reviewed as circumstances evolve. The plan brings partners together and uses evidence and residents' needs to guide decisions. It aims to achieve safe, lasting outcomes for affected households, support community recovery, manage longer-term impacts and maintain public confidence. This activity aligns with five strategic priorities:

- Placing Communities at the centre of recovery decision making
- Planning and delivering recovery activities through multi-agency coordination aligned with Preparing Scotland
- Maintaining flexibility and adaptability as needs evolve
- Ensuring visible leadership, clear, consistent and timely communications, public communications and trust
- Ensuring effective governance, information, workforce and financial management

Recovery planning and assurance

3.4 Clackmannanshire Council continues to lead recovery through a multi-agency partnership with the Mining Remediation Authority and Kingdom Housing Association alongside a range of partner organisations involved in the incident response. Strategic oversight is provided by the Recovery Coordination Group, supported by five subgroups: care for people; housing and accommodation; environment and infrastructure; communication and community Liaison; as well as multi-agency incident recovery group planning (MAIRG).

3.5 Together, the Recovery Coordination Group and subgroups meet weekly to review the recovery programme plan and oversee delivery. This is supported by action and decision logs, information-sharing arrangements alongside risk management processes. The partnership has also reviewed its strategic recovery plans, terms of reference, Multi-agency Site Response Guide (MAIRG), Community Impact Assessment and delivery plans. These documents and group membership remain under review so that recovery arrangements can adapt to emerging needs as well as risks.

3.6 A single recovery action tracking tool is now in use, alongside improved risk management, delivery controls and reporting. These changes strengthen accountability across partners and make it easier to identify delivery risks and issues and prioritise actions requiring attention.

3.7 A consolidated household resident tracking tool provides oversight of housing and accommodation pathways and resident outcomes. This helps partners coordinate planning and monitor progress. Together, these arrangements improve oversight of the recovery programme and the management of emerging risks and issues.

Housing and Accommodation

3.8 Securing sustainable, long-term housing outcomes for all residents remains a recovery priority. The Council, MRA and Kingdom Housing Association continue to support affected residents and develop legally compliant housing pathways that provide clear information about long-term options over the anticipated recovery timescales. The information provided in the table below shows the breakdown of the 97 households.

Pathways	
Acquisition Pathway	60
Repair Pathway	37
	97
Tenure	
Owner Household	53
Housing association or social rented	39
Council rented	4
Other	1
	97

3.9 Progress continues for the residents on the acquisition pathway. At the time of writing, twenty-seven valuations have been accepted, with three completions underway and a further ten progressing to onward purchases. Updated information on these figures will be provided verbally at the Council meeting.

3.10 For tenants, work continues to support the move from temporary accommodation to long-term or permanent homes and to provide clearer information about their options. Rehousing arrangements are being developed to comply with legal requirements and ensure decisions are fair and based on assessed housing need.

3.11 Updated Scottish Government guidance issued in October has widened access to relevant shared-equity schemes beyond residents who previously held shared equity. The revised information has been included in resident communications and published on the MRA website. This follows earlier communication with residents who had purchased their property through shared-equity schemes, led by the MRA community engagement team.

Resident Wellbeing and Support

3.12 The safeguarding and wellbeing of Coalsnaughton residents remain a priority for ongoing recovery activity. Through the Care for People subgroup, Council services, the Health and Social Care Partnership and third-sector organisations coordinate support for affected households. Arrangements respond to individual needs through continued resident contact, coordinated welfare, practical and emotional support, and access to specialist services.

3.13 Following a recent review contact arrangements remain in place to ensure continuity and support tailored to individual needs. All residents continue to have access to a named Council contact, with more intensive support for those identified as particularly vulnerable, including continued support provided through Safeguarding through Rapid Intervention (STRIVE) and social work where appropriate. Information on emotional, practical and welfare support is also available. Work is underway to consolidate data on wellbeing support provision so that future updates can provide a more detailed account of support and outcomes.

3.14 Complementing existing STRIVE, community, clinical and NHS provision, specialist dedicated mental health support has been commissioned through Falkirk's Mental Health Association (known as FDAMH). This new service commenced on the 2 November 2026 with referrals prioritised according to suitability and need. The service provides tailored, person-centred support following initial assessment, including counselling, distress brief intervention and social prescribing.

3.15 Maintaining educational continuity has also remained a key priority throughout. Existing school enrolments have been maintained wherever possible, with arrangements put in place to support affected pupils and families. Additional transport arrangements have been required to support displaced children and young people.

Resident Engagement

3.16 All partners remain committed to giving residents consistent, timely information. Residents, including those in the wider community, are signposted to the dedicated Coalsnaughton page on the Mining Remediation Authority website for weekly community updates and regularly updated frequently asked questions. Support is also available through drop-in surgeries, dedicated account managers, named contacts for all residents, and dedicated telephone and email services. Residents are contacted by letter, email or text message, depending on what is most appropriate. All Council communications to residents remain available through the 'my account' portal on clacks.gov.uk.

3.17 A follow-up meeting for tenants from Dunmoss and Nechtan Drive took place on 28 October at Tillicoultry Baptist Church, fulfilling partners' commitment at the residents' meeting on 27 August. It provided a general update and opportunities for residents to discuss their circumstances privately with relevant partners. An updated residents' information pack was shared during and after the meeting.

3.18 A second resident survey is underway to help shape engagement, information and support around the issues that matter most to residents. The main themes are being analysed and will be reviewed at a forthcoming Recovery Coordination Group meeting. Communications planning is also underway and will align with the site remediation programme once it is available. Regular engagement with the Tenants and Residents Federation and the Community Council continues to keep both informed and support two-way information sharing.

3.19 A community impact assessment informs long-term recovery planning. The recovery programme is complex and may have lasting effects on residents' wellbeing, community relationships, equality and inclusion, transport, access and inequalities linked to socio-economic disadvantage. The assessment will be reviewed throughout recovery to guide work to restore stability and help residents and the community recover.

Environment, Infrastructure and Remediation

3.20 The August update to Council reported the Mining Remediation Authority's (MRA) confirmation that subsidence linked to historic coal mining was the most likely primary cause of the Coalsnaughton incident. The detailed technical reports have since been reviewed, but finalising site remediation plans and timescales remains a key outstanding task for the Recovery Coordination Group. This planning is complex because work across the site is interdependent. The indicative timescale for completing repairs is late summer 2027.

3.21 Site security, CCTV, monitoring, escalation procedures and access arrangements remain in place. Utility providers continue to support recovery planning through the relevant subgroups. No adverse effects were reported following recent severe weather, but continued vigilance is needed over winter.

Financial Expenditure Monitoring

3.22 The Council continues to engage directly with the MRA regarding the eligibility of incident costs for reimbursement and the availability of further funding beyond existing Scottish Government support. Current projections indicate that expenditure to March 2027 will exceed the £1m funding.

3.23 Comprehensive audit trails and financial controls are in place to enable reimbursement claims, future funding applications and external assurance requirements. All expenditure categories have been reviewed and supporting audit evidence compiled to inform a comprehensive reimbursement claim. The claim will now be subject to assessment and validation. Monitoring of the Coalsnaughton financial position will continue and further information on the reimbursement of expenses will be provided in due course.

Debrief and Lessons Learned

3.24 Scottish Government Civil Contingencies team facilitated the Councils internal debrief process on the Coalsnaughton 'response' phase, as well as the multi-agency Local Resilience Partnership debrief with both taking place in September 2026. The learning from the internal/IMT debrief has already led to a review of planning and response arrangements and opportunities and engagement with SLG is ongoing. The draft LRP multi-agency debrief report is being reviewed and will inform future learning, development and improvement activity for the Local Resilience Partnership and wider resilience network.

Conclusions and Next Steps

3.25 Recovery has progressed since the emergency response phase. Supporting affected households remains the main priority, including securing permanent homes and specialist wellbeing support. Governance and oversight have improved, but key tasks remain including agreeing site remediation plans and timescales, securing permanent housing and resolving reimbursement of eligible Council costs. Recovery is complex and long term, and the Council remains committed to ensuring appropriate resources are in place.

3.26 The Council and its partners will continue to coordinate recovery through the Recovery Coordination Group. Subject to Council agreement, a further progress report will be presented in January 2027.

4.0 Sustainability Implications

None.

5.0 Resource Implications

Financial Details

The full financial implications of the recommendations are set out in the report. This includes a reference to full life cycle costs where appropriate. Yes ☒

Finance have been consulted and have agreed the financial implications as set out in the report. Yes ☒

Staffing

There are no additional staffing implications arising from the report; however it should be noted that Council employees continue to support the ongoing recovery work on top of their existing duties.

6.0 Exempt Reports

Is this report exempt? Yes ☐ (please detail the reasons for exemption below) No ☒

7.0 Declarations

The recommendations contained within this report support or implement our Corporate Priorities and Council Policies.

(1) **Our Priorities**

Clackmannanshire will be attractive to businesses & people and ensure fair opportunities for all	☐
Our families; children and young people will have the best possible start in life	☐
Women and girls will be confident and aspirational, and achieve their full potential	☐
Our communities will be resilient and empowered so that they can thrive and flourish	☒

(2) **Council Policies**

Complies with relevant Council Policies ☒

8.0 Impact Assessments

8.1 Have you attached the combined equalities impact assessment to ensure compliance with the public sector equality duty and fairer Scotland duty? (All EFSIAs also require to be published on the Council's website) Yes ☐

8.2 If an impact assessment has not been undertaken you should explain why:

The report provides a progress update on Coalsnaughton recovery activities and does not require an EFSIA. An assessment of equality and Fairer Scotland impacts has informed the Community Impact Assessment which is kept under regular review.

9.0 Legality

9.1 It has been confirmed that in adopting the recommendations contained in this report, the Council is acting within its legal powers. Yes ☒

10.0 Appendices

10.1 Please list any appendices attached to this report. If there are no appendices, please state "none".

None.

11.0 Background Papers

11.1 Have you used other documents to compile your report? (All documents must be kept available by the author for public inspection for four years from the date of meeting at which the report is considered)
Yes ☐ (please list the documents below) No ☒

Author(s)

NAME	DESIGNATION	TEL NO / EXTENSION
Cherie Jarvie Kenny Gillespie	Senior Manager Chair of Recovery Coordination Group	2365

Approved by

NAME	DESIGNATION	SIGNATURE
Nikki Bridle	Chief Executive	[redacted]

THIS PAPER RELATES TO ITEM 6

ON THE AGENDA

CLACKMANNANSHIRE COUNCIL

Report to Clackmannanshire Council

Date of Meeting: 26 November 2026

Subject: Programme for Government 2026-31 and Local Governance Review: Clackmannanshire Council Consultation Response

Report by: Chief Executive

1.0 Purpose

1.1. The purpose of this report is to present for Council approval Clackmannanshire Council's proposed response to the Scottish Government's Programme for Government 2026-31 and Local Governance Review.

1.2. The proposed consultation response is attached at Appendix 1. Subject to Council approval, it will be submitted to the First Minister on behalf of Clackmannanshire Council.

1.3. The report builds on Council's consideration on 1 October 2026 of the Scottish Government's Programme for Government, the emerging public service reform agenda and the opportunities presented through the Council's Be the Future programme and Transformation through Collaboration work with Falkirk and Stirling Councils.

2.0 Recommendations

2.1. It is recommended that Council:

2.1.1. approves the consultation response at Appendix 1 for submission to the First Minister;

2.1.2. agrees that the Council Leader and Chief Executive will submit the response on behalf of Clackmannanshire Council;

2.1.3. delegates authority to the Chief Executive, in consultation with the Council Leader and Group Leaders, to make any minor or presentational amendments required before submission, provided these do not materially alter the position approved by Council;

2.1.4. notes that the response supports reform which is outcomes-led, evidence-based, properly resourced and jointly governed, but does not endorse a predetermined structure, geography or transfer of functions;

2.1.5. notes the proposal that Forth Valley should be considered as an early-adopter and pathfinder for reform, building on the established Transformation through Collaboration programme, subject to additional funding, capacity, evaluation and future decisions by each Council; and

2.1.6. notes that any material proposals arising from the Local Governance Review, including changes to functions, governance, structures, workforce, funding or service delivery, will require further appraisal, consultation and formal consideration by Council.

3.0 Background

3.1. The Scottish Government's Programme for Government 2026-31 places public service reform at the centre of its programme and identifies four priorities: eradicating child poverty; growing the economy; tackling the climate and nature emergencies; and strengthening the NHS and public services.

3.2. On 21 September 2026, the Scottish Government published an initial proposition for reform of local governance and opened a period of dialogue with local government and wider stakeholders. The proposition raises fundamental questions about where powers, functions, accountability and resources should sit at national, regional, local and community levels.

3.3. Council considered the Programme for Government and its public service reform implications on 1 October 2026. Council agreed that Clackmannanshire should engage proactively, build on existing transformation and collaboration, and retain formal decision gateways before any material change.

3.4. The draft response has been developed to ensure that Clackmannanshire contributes a constructive and distinctive position to the national debate. It draws on the Council's experience of Be the Future, the Target Operating Model, the Family Wellbeing Partnership, the Transformation Space and Transformation through Collaboration.

3.5. The response is framed as a contribution to the design of reform. Approval of the response would not commit the Council to a particular future structural model or geography.

4.0 Proposed Council Position

4.1. The response welcomes the ambition to renew public services around people, place and prevention and recognises that maintaining the status quo without change is not a credible response to sustained financial, workforce and demand pressures.

4.2. It argues that reform should begin with the outcomes Scotland seeks to achieve and the functions required to deliver them. Structures should follow function, and decisions should be taken at the most local level at which they can be exercised effectively and sustainably.

4.3. The response supports stronger community empowerment and regional collaboration where scale demonstrably improves capacity, resilience, service

quality and value. It also seeks safeguards to ensure that regional working does not dilute local democracy, local influence or the voice of smaller places.

4.4. It calls for local government, NHS, health and social care, social work and education reforms to be designed as one connected system. Separate reform programmes should not recreate organisational barriers or fragment integrated support for people and families.

4.5. The response asks that powers, responsibilities and recurring resources move together. Structural reform cannot substitute for sustainable funding, and transition costs, workforce capacity, assets, digital requirements and benefit-realisation timescales must be addressed explicitly.

4.6. It proposes that Forth Valley should be supported as an evidence-led pathfinder, building on the existing Transformation through Collaboration platform. This would require a jointly sponsored and costed programme, additional capacity and funding, independent evaluation and formal decision points for the three Councils.

4.7. The response concludes that the process should be jointly governed, properly resourced and evidence-led, with meaningful involvement of elected members, communities, staff, trade unions, public bodies, the third sector, businesses and equality groups.

5.0 Considerations and Risks

5.1. The proposed response is constructive while protecting the Council's ability to assess future options on their evidence and merits. It does not seek to preserve existing structures for their own sake, nor does it accept that structural change alone will improve outcomes or secure financial sustainability.

5.2. The issues under consideration are significant and may affect statutory accountability, local democratic representation, funding flows, workforce arrangements, assets, systems and service delivery. The compressed national timetable creates a risk that decisions could be advanced before these implications are sufficiently developed or tested.

5.3. Clackmannanshire's small scale, concentrated and overlapping needs, limited local income-generating capacity and dependence on resilient specialist capacity must be visible within any appraisal. Population alone would not provide an adequate basis for future funding, representation or investment decisions.

5.4. The Council should therefore continue to participate actively in national and regional discussions while maintaining clear governance, transparency and further decision points for elected members.

6.0 Sustainability Implications

6.1. There are no direct environmental impacts arising from approval and submission of the consultation response.

6.2. The response supports prevention, inclusive growth, community resilience, improved use of public resources and coordinated action on the climate and nature emergencies. Any future implementation proposals would require proportionate sustainability appraisal.

7.0 Resource Implications

7.1. Financial Details: There are no direct additional financial implications arising from approval and submission of the consultation response.

7.2. The response makes clear that future reform would require robust financial appraisal, sustainable recurring funding and explicit provision for design, transition, implementation, parallel running and evaluation costs. No financial commitment is sought through this report.

7.3. Staffing: There are no direct staffing implications arising from this report. Any future proposal affecting the workforce would be subject to assessment, engagement with trade unions, consultation and relevant employment processes.

8.0 Exempt Reports

8.1. Is this report exempt? Yes ☐ (please detail the reasons for exemption below) No ☒

9.0 Declarations

The recommendations contained within this report support or implement our Corporate Priorities and Council Policies by seeking reform which improves outcomes, strengthens prevention, supports inclusive growth, empowers communities and sustains effective public services.

(1) **Our Priorities**

Clackmannanshire will be attractive to businesses & people and ensure fair opportunities for all	☐
Our families; children and young people will have the best possible start in life	☐
Women and girls will be confident and aspirational, and achieve their full potential	☐
Our communities will be resilient and empowered so that they can thrive and flourish	☐

(2) **Council Policies**

Complies with relevant Council Policies	☒

10.0 Impact Assessments

10.1 Have you attached the combined equalities impact assessment to ensure compliance with the public sector equality duty and fairer Scotland duty? (All EFSIAs also require to be published on the Council's website)

Yes ☐

10.2 If an impact assessment has not been undertaken you should explain why:

An equality and Fairer Scotland impact assessment is not required for approval of a consultation response because this report does not approve a service, structural or workforce change.

Equality, human-rights, child-rights, Fairer Scotland, fair-work and climate assessment are identified within the response as requirements for the appraisal of future reform proposals.

11.0 Legality

11.1 It has been confirmed that in adopting the recommendations contained in this report, the Council is acting within its legal powers. Yes ☐

Approval and submission of a consultation response is within the Council's powers. Any future proposal to transfer functions, alter governance, change service delivery or commit resources would require separate legal advice and formal decision-making.

12.0 Appendices

12.1 Please list any appendices attached to this report. If there are no appendices, please state "none".

Appendix 1: Programme for Government 2026-31 and Local Governance Review: Clackmannanshire Council Response.

13.0 Background Papers

13.1 Have you used other documents to compile your report? (All documents must be kept available by the author for public inspection for four years from the date of meeting at which the report is considered)

Yes ☒ (please list the documents below) No ☐

13.1.1 Scottish Government, Programme for Government 2026-31.

13.1.2 Scottish Government, A Proposal for Reform of Local Governance, 21 September 2026.

13.1.3 Clackmannanshire Council, Scottish Government Programme for Government 2026-31: Public Sector Reform Implications and Opportunity, considered 1 October 2026.

13.1.4 Relevant Council material on Be the Future, the Target Operating Model, Family Wellbeing and Transformation through Collaboration

Author(s)

NAME	DESIGNATION	TEL NO / EXTENSION
Nikki Bridle	Chief Executive	2002

Approved by

NAME	DESIGNATION	SIGNATURE
Nikki Bridle	Chief Executive	[redacted]

APPENDIX 1

PROGRAMME FOR GOVERNMENT 2026-31 AND LOCAL GOVERNANCE REVIEW
CLACKMANNANSHIRE COUNCIL RESPONSE

Clackmannanshire Council | Comhairle Siorrachd Chlach Mhanann
www.clacks.gov.uk

Kilncraigs, Greenside Street, Alloa, FK10 1EB
Telephone: 01259 450000

Contact:
Direct Tel:
Email:
Our Ref:
Your Ref:
Date: November 2026

First Minister of Scotland
Scottish Government
St Andrew's House
Regent Road
Edinburgh
EH1 3DG

Dear First Minister,

Programme for Government 2026–31 and Local Governance Review: Clackmannanshire Council Response

Clackmannanshire Council welcomes the Programme for Government's ambition to renew public services around people, place and prevention, and the Local Governance Review. As reflected in our Council report on the Programme for Government: Public Sector Reform Implications and Opportunity, considered on 1 October 2026, we support stronger prevention, reduced inequalities, simpler delivery and better use of collective resources. Sustained financial, workforce and demand pressures make maintaining the status quo untenable.

Our Be the Future programme and Target Operating Model put people and communities at the centre of service design. Empowering Families and Communities, the Family Wellbeing Partnership, Transformation Space and Whole Family Support provide practical experience of preventative, integrated support. Community asset transfer and community wealth building strengthen local ownership and influence. We seek reform that builds on these foundations, combining community empowerment and democratic accountability with collaboration where wider scale demonstrably adds value.

We support reform led by outcomes and functions, not a predetermined structure or geography. Significant changes must be based on evidence, appraisal and formal approval. Transformation through Collaboration with Falkirk and Stirling enables us to test how shared capacity can improve resilience, workforce skills, service quality and financial sustainability while retaining local responsiveness and each Council's democratic decisions.

Our vision for Clackmannanshire: people, place, prosperity and better outcomes

Clackmannanshire is the optimal size for effective community-level working: close enough to understand people's lives, connect services and sustain trusted relationships. Our scale is a strength that reform should build on. Regional capacity should reinforce, rather than displace, effective community-level working.

We have made significant progress in Whole Family Support, connecting social work, housing, education, employability and community support around families' lived experience. Through Be the Future, the Family Wellbeing Partnership and Family Support Collaborative, sustained work with public-sector partners, the third and voluntary sector, families and communities has built relationships and joined-up practice that reform must protect.

Shared ambitions for people and places must guide every public-sector partner's decisions and investment. Pooling budgets, staff, community facilities, estates and specialist support must be central to local delivery, with firm commitments, timescales and shared accountability. Reforms to local governance, the NHS, health and social care, social work and education must form one programme, not create new organisational barriers.

Meaningful subsidiarity means taking decisions at the most local level that can act effectively and sustainably, with real authority—not consultation alone. Powers, statutory responsibilities and resources must move together, with support for communities to exercise influence. Regional and national provision must show added value, and powers and resources held there must also be considered for transfer closer to communities.

At regional and community levels, each function needs a named decision-maker, a clear delivery responsibility and an identified holder of its statutory duties. People must know who is accountable and who can resolve gaps or disputes. Delegation and pooling agreements must explain how those responsible control or access the budgets, staff and assets they need, without duplicating duties or leaving them unfunded. Reserved local powers, protected needs-based budgets, fair representation and local consent safeguards must give this accountability practical democratic force.

Community-based teams should have ready access to pooled local resources and regional expertise, planning, staff and infrastructure. Shared corporate services and connected digital systems could reduce duplication and free capacity for people-centred support, without new approval barriers for families.

Whole Family Support, wider transformation learning, Transformation through Collaboration and experience elsewhere should inform reform. Family journeys designed with residents and independent evaluation should test people's experience, earlier support, coordination, community influence, reduced inequalities and financial sustainability against current practice and stronger collaboration. Learning must guide decisions before irreversible change: retain what works, address barriers and adapt to evidence. One model will not fit every place, and consolidation alone is not proof of progress.

The following ten propositions move from purpose to delivery: outcomes and people-centred transformation; joined-up services, local democracy and Community Planning; fair funding and properly resourced powers; a costed national programme and an evidence-led reform process; and a Forth Valley pathfinder to test the approach.

1. Begin with outcomes and functions, not structures

Principle or issue

The four Programme for Government priorities—eradicating child poverty, growing the economy, tackling the climate emergency and strengthening the NHS and public services—should frame reform. Clackmannanshire's community wealth-building and No One Left Behind employability activity illustrate opportunities to connect poverty reduction, skills and inclusive growth. Structure should follow function, with decisions at the most local effective and sustainable level.

Considerations and challenges

Assigning functions to predetermined structures or areas risks putting organisational change before better outcomes. Every transfer or reorganisation must show how it will strengthen prevention, reduce inequalities, improve access and sustain services. Subsidiarity must work both ways: it must also test functions held by the Scottish Government, national agencies and other public bodies, not just councils.

Existing statutory duties are not clearly mapped to the Scottish Government's four priority outcomes, and resources are not explicitly aligned with both. This makes it harder to identify gaps and competing demands, or judge whether proposed structures can meet legal duties and improve outcomes.

Potential solutions

The Scottish Government and public bodies should first map statutory duties against the four priority outcomes and the funding, staff and other resources available. This should identify gaps, overlaps and competing requirements, inform any review of duties, and align legal responsibilities, outcomes and resources before structures are decided.

We propose a transparent, binding framework for subsidiarity and appraisal across all public bodies, testing the right level for each function:

- national, where rights, standards, consistency, major infrastructure or specialist capacity require it;
- regional, where cross-boundary planning, resilience, scarce expertise or demonstrable economies of scale add value;
- local, where democratic leadership, place knowledge and integration around local priorities are essential; and
- community, where residents can genuinely exercise influence over decisions, budgets, assets and service design.

The framework should test national delivery of corporate and support functions where common processes, expertise and scale could improve resilience and value. Examples include transactional finance, payroll and HR administration, procurement systems and shared ICT infrastructure. Local policy choices, budget ownership, statutory accountability and democratic control must be retained.

National support services need not centralise locally accountable services. Options must be compared with regional and local alternatives, including transition costs, responsiveness, workforce effects and a fair share of benefits. Equally, nationally held powers, functions and resources should move to regional, local or community control where evidence supports it.

2. Reform must enable genuine people-centred transformation, not simply transactional integration

Principle or issue

Clackmannanshire's transformation journey began in 2018 and developed through Be the Future. It shows why lasting change needs more than reorganised functions and structures. National reform must redesign how services work with people and communities to strengthen prevention, agency and wellbeing. Structural integration is a means to better outcomes, not the measure of success.

Considerations and challenges

The Family Wellbeing Partnership puts residents' voice and agency, and changes in values, culture and behaviour, at the centre of preventative, relationship-based services. This requires more than combining functions or systems. Efficiencies may leave people's experience unchanged; community participation and workforce practice must develop alongside governance, resources and technology, not be assumed to follow restructuring.

Potential solutions

Every reform proposal must explain how people will experience better support, not just how functions will be organised. Communities, families, staff and the third and voluntary sector must help design services around what matters to them. Investment in values-based leadership, staff development, relationship-based practice and digital skills should equip staff and partners to adopt new practices and support continuous learning. Evaluation must establish whether people have more influence, receive help earlier and experience fewer inequalities, while testing financial sustainability. Clackmannanshire's learning should inform this work without being treated as a model for every place.

3. Public service reform must be designed as one system

Principle or issue

Public services must work as one system because people's lives do not follow organisational boundaries. Reform must start with lived experience and connected needs, bringing local governance, NHS, health and social care, social work and education reforms together with the community assets, facilities and networks that support participation.

Integration must not medicalise social care or define it mainly through clinical needs or NHS priorities. It must protect independence, choice, relationships and community participation, with people's aspirations guiding preventative, community-based support and social care retaining a clear voice in joint decisions and funding.

Considerations and challenges

Separate reform programmes, boundaries, funding rules, planning cycles and data systems risk fragmenting support. Clackmannanshire has invested considerable time in connecting Council services, public-sector partners, the third and voluntary sector, families and communities through Whole Family Support.

The Family Support Collaborative and Family Wellbeing Partnership connect social work, housing, education, employability and community support around families' lived experience. Joint working has contributed to fewer out-of-authority education placements despite more complex need. This demonstrates the importance of relationships, shared practice and coordinated resources, rather than structural integration alone.

Dividing responsibilities between regional and community tiers, alongside separate sector reforms, could recreate barriers this work has reduced. Families and community teams would still

depend on connected decisions, budgets and commissioning across housing, employability, education, social work, health, transport, data and specialist services. Clear responsibilities must preserve these connections and shared accountability, not create new silos or require people to navigate service boundaries.

Potential solutions

We ask the Scottish Government to establish one cross-reform framework, aligning regional areas, outcomes, investment, workforce and estates planning, and data and digital infrastructure wherever practicable. Public bodies need clear delivery responsibilities, joint decisions and duties to collaborate and pool or align resources, with shared accountability for outcomes.

Digital investment should connect services through national systems for common transactions where justified, or shared and interoperable platforms where requirements differ. Common data standards, secure information-sharing, reusable components and automation could reduce duplicate procurement and administration. Governance, data protection, cyber resilience, funded migration and accessible non-digital support must protect local responsiveness without requiring mergers or central control.

Use the whole family journey to test how governance, funding, assets and operations connect across tiers, local services and parallel reforms. The test must show who decides and is accountable, how pooled or aligned budgets reach services, and how families access community facilities and specialist support. Commissioning, staff deployment, integrated access and information-sharing must keep delivery connected.

Families, communities and the third and voluntary sector should help design and test arrangements that build on existing integration. Community teams must be able to draw on regional capacity without extra approvals, funding barriers or breaks in support, with clear responsibility for resolving cross-tier problems and shared accountability for family outcomes.

4. Reform must strengthen, not dilute, local democracy

Principle or issue

Reform must strengthen local democracy and community empowerment. Regional working can create capacity and strategic coherence, but administrative integration must not become political centralisation. Smaller places must retain a meaningful voice, control over genuinely local priorities and fair access to investment.

Considerations and challenges

Regional and community roles need clearer definition. In a larger regional arrangement, councillors could remain accountable to residents but lack the powers or votes to act on local priorities. Representatives from other areas could outvote a locality's elected members, even where the consequences fall mainly on that locality.

Representation alone does not guarantee influence. Additional structures could increase bureaucracy while leaving staff, resources and control elsewhere. The roles of elected representatives, public participation, community bodies and Community Planning Partnerships must fit together. A single model may not suit different geographies, identities and community capacities.

Potential solutions

Regional governance and delegation must guarantee local influence from the outset, rather than rely on relationships or representation alone. They must state which decisions remain with local councillors, which powers and budgets are delegated locally, and how local priorities shape regional decisions and services.

Any regional model needs reserved local or community powers, protected needs-based funding, transparent place-based accounts, enforceable service standards, balanced representation of population and place, suitable enhanced-majority voting for major decisions, and independent dispute resolution. Local consent safeguards must prevent a regional majority overriding decisions that mainly affect a locality's reserved responsibilities or protected resources. Councillors need real authority to act for residents while enabling joint decisions on regional matters.

Dollar Community Development Trust's community asset transfer of The Hive, now hosting classes, clubs and a volunteer-led library, illustrates the practical value of local ownership. Reform should enable such community-led provision, not distance decisions from it. A national framework of rights, subsidiarity, accountability and equity should accommodate local circumstances, matching local influence with access to staff, resources and support.

5. Community Planning's role must be tested and realigned within wider system reform

Principle or issue

Community Planning's future role must follow the functions needed to connect community priorities, partner contributions and shared outcomes. Reform must define its community-level responsibilities and regional links, prioritising effective place-based delivery and accountability over existing structures.

Considerations and challenges

Partners have struggled to pool resources and prioritise Local Outcomes Improvement Plan (LOIP) outcomes when these compete with organisational duties, national requirements and budgets. Agreement on outcomes does not consistently secure joint investment or lasting delivery commitments.

The review must test whether Community Planning has the authority and accountability to deliver, and which functions belong at community or regional level. Retaining partnerships alongside new tiers risks duplication and unclear responsibility. Differences in community capacity and willingness to participate must not widen inequalities in influence or access.

Reform must learn from Police and Fire reform and health and social care integration. The Council considers that these reforms have adversely affected outcomes and is concerned that structural and cost priorities displaced deeper transformation. The review below must test this link. Improving outcomes within reducing resources requires changes to culture, relationships, practice and collective investment—not structural simplicity or savings alone.

Potential solutions

Learning from Clackmannanshire Transformation Space's community-led approach to resources, commissioning and delivery should inform which Community Planning functions are retained, redesigned, transferred or incorporated elsewhere. Arrangements must enable residents to shape priorities and integrated support, secure partner commitments and scrutinise outcomes within a coherent LOIP and accountability framework.

The review must define how community priorities shape regional investment, how regional funding, staff, assets and expertise support local delivery, and who resolves matters beyond community authority. Clear decision rights must prevent duplicate planning and parallel governance.

Partners must embed community priorities and LOIP outcomes in their plans and budgets, with named delivery responsibilities, committed funding, staff and assets, measurable milestones and approval and delivery dates. Aligned planning and budget cycles, joint scrutiny and escalation of missed commitments must make delivery enforceable. National requirements must reinforce this responsibility while protecting local democratic and community influence.

Before new arrangements are agreed, councils, partners, staff and communities should review what helped or hindered outcomes in Police and Fire reform and health and social care integration. This must examine local influence, prevention, service integration, workforce practice, resources and costs, distinguishing structural effects from funding and demand pressures. Findings should shape appraisal criteria that avoid past mistakes and improve outcomes within available resources.

6. Fundamental reform requires a fundamental review of funding and distribution

Principle or issue

Fundamental reform cannot be delivered simply by moving existing budgets between new structures. It requires a fundamental review of how public services are funded and how resources are distributed across national, regional, local and community levels. The funding system must support shared outcomes, prevention and fair access to services, rather than preserve historic allocations or organisational boundaries.

Considerations and challenges

As Section 7 sets out, Clackmannanshire's small scale, complex overlapping needs and limited local income are not fully reflected by population or deprivation measures alone. Carrying existing allocations into new arrangements risks embedding these pressures rather than addressing them. Pooling budgets alone cannot remedy an inequitable or inadequate initial allocation.

Separate funding streams and conditions can also direct partners towards organisational priorities rather than shared outcomes. The body investing in prevention may not receive the resulting financial benefit. Without reviewing these incentives and the distribution of costs and benefits, reform could shift pressures between organisations and places while leaving underlying inequalities unchanged.

Potential solutions

We ask the Scottish Government to review the funding system jointly and transparently with councils and public-sector partners. The review must establish whether funding is adequate and whether allocation methods, grant conditions, equalisation and local revenue powers distribute resources fairly between levels. It should test allocations against assessed need, statutory costs, local income-raising capacity and expected outcomes. Published criteria and analysis of the effects on different places would make those choices open to scrutiny.

The review should establish how funding can follow shared priorities and support pooled resources, multi-year planning and prevention. It must explain how costs, savings and wider benefits are shared when investment in one service reduces demand elsewhere. A fair transition from existing allocations should protect service continuity, with regular reviews of whether the new distribution enables each level to fulfil its responsibilities and reduce inequalities. These findings should inform the fiscal settlement in Section 7 before new funding arrangements are fixed.

7. Powers, responsibilities and resources must move together

Principle or issue

Powers, responsibilities and resources must move together. Governance reform requires sustainable funding and a fiscal framework designed from the outset, rather than treated as a secondary implementation issue.

Considerations and challenges

Funding pressures cannot be the sole reason for governance reform. Closing immediate budget gaps must not override accountability, joined-up services, workforce skills or capacity to change. Restructuring cannot replace sustainable funding and needs transition capacity and investment. Moving responsibilities without powers, staff, assets and recurring resources transfers financial risk rather than resolving it.

Population alone does not capture need, deprivation, inequality, rurality, geography, infrastructure or statutory service costs. Clackmannanshire combines small scale, complex overlapping needs and limited local income. Deprivation measures and standard population assumptions do not fully reflect the intensity and distribution of need or the demands on services.

Clackmannanshire's community asset-transfer experience also shows why community-level funding must be considered alongside access to usable assets and delivery capacity, not cash allocations alone. Population trends must be read alongside the complexity, concentration and persistence of need. These interacting pressures require explicit recognition and must not disappear within larger regional totals.

Potential solutions

Agree a fiscal settlement covering grant flows, needs-based equalisation, taxation and local fiscal discretion, borrowing, reserves, pooled budgets, transition costs and investment across national, regional and local levels. No responsibility or financial risk should transfer before the necessary powers, staff, assets and recurring resources are secured.

Specify both how resources reach community level and how much is allocated. Cost community responsibilities against assessed need and show how the allocation method provides enough funding to deliver them. State whether funding comes through direct allocations, delegated budgets or pooled contributions, who controls spending, when funds are available, and how communities access staff, assets and specialist support.

Community delivery needs predictable multi-year resources and real discretion over local priorities, not short-term awards or repeated regional approvals. Review allocations as needs, costs or duties change, resolve funding gaps and scrutinise spending and outcomes. Empowerment requires both sufficient resources and the practical ability to use them.

The fiscal settlement must sit within an implementation plan linking outcomes, statutory duties, governance, service design, workforce and digital capability. Realistic sequencing, funded transition capacity and continuing evaluation must show that arrangements are deliverable and sustainable—not just promise savings.

8. A transparent Scotland-wide programme must align investment, delivery and financial benefits

Principle or issue

Scotland needs a transparent reform programme showing how national, regional and community activity fits together, what investment is needed, when changes can be delivered and when financial and outcome benefits should follow. As proposed in Section 3, it must bring local governance, NHS, health and social care, social work and education reforms together. Delivery dates and savings expectations must be set together.

Considerations and challenges

Investment, transition costs and maintaining existing services may need funding long before benefits emerge. Reforms have different lead times and dependencies. Prevention may reduce future demand without releasing cash immediately. Budgeting for savings before new arrangements work risks funding gaps, weaker services and failed implementation.

Separate programmes may introduce conflicting structures, responsibilities or deadlines, disrupting joined-up support. Benefits may depend on changes elsewhere that are not yet funded or deliverable. Programmes may also compete for funding and expertise or double-count benefits. Distinguish gross efficiencies, recurring cash savings, avoided costs and improved outcomes, and show who pays and who benefits.

Potential solutions

The Scottish Government and partners should agree one costed multi-year programme to deliver Section 3's framework. Each workstream should name its owner, milestones, decision gateways and dependencies. Joint oversight must coordinate legislative, governance, workforce, digital and service changes so that one reform does not undermine another.

The programme must show what each workstream costs to establish and run, including transition and parallel running, and how it is funded. Annual forecasts should identify who pays and benefits, distinguish gross and net benefits, cash savings, avoided costs and wider outcomes, and state when benefits begin, reach full effect and repay investment. Assumptions, uncertainty and delay risks must be explicit.

Early shared leadership or support-service changes could release staff capacity to lead transition. Any redeployment should be time-limited, costed and reviewed, with funded backfill where needed and a clear expected contribution. It must not also be counted as an immediate cash saving, prejudge future structures or bypass appraisal, statutory accountability, service continuity or democratic approval.

Clackmannanshire's five-year Digital and Data Transformation roadmap offers a practical test of investment, migration dependencies and benefits from modernisation, information-sharing and automation. The national programme must align with medium-term financial plans and fund the gap before benefits emerge. Savings should enter budgets only when evidenced. Public reporting and independent assurance must track spending, delivery and benefits, prevent double counting and prompt action when assumptions fail.

9. The process must be jointly governed, properly resourced and evidence-led

Principle or issue

Reform must be jointly governed, properly resourced and evidence-led, with meaningful involvement of councils, communities, elected members, staff, trade unions, public bodies, the third sector, businesses and equality groups.

Considerations and challenges

The published Family Wellbeing Partnership evaluation offers evidence on Clackmannanshire's preventative, relationship-based and whole-system approach. This learning, alongside independent challenge, should inform appraisal rather than reliance on a compressed engagement exercise alone. Financial, workforce, equality and service-continuity implications must be understood before options advance, using consistent criteria across places.

Potential solutions

We ask the Scottish Government to agree with COSLA and councils:

- shared objectives, scope and design principles;
- a common evidence base and appraisal framework;
- transparent criteria and weightings agreed before options are assessed;
- meaningful community, workforce and political engagement;
- equality, human-rights, child-rights, Fairer Scotland, fair-work and climate assessment;

- independent challenge of financial, workforce and benefit assumptions;
- a funded programme of local and regional design and testing; and
- staged political decision gateways before irreversible structural change.

Partners should first agree the outcomes and functions that reform must deliver. They can then test operating models and regional areas through pilots, evaluate the evidence and only then decide statutory boundaries and powers. Dedicated capacity, phased implementation and independent assurance must support this sequence while protecting service continuity and leaving the final settlement open to evidence.

10. Support Forth Valley as a pathfinder for evidence-led reform

Principle or issue

Forth Valley offers a practical basis for testing reform principles. Transformation through Collaboration (TTC), initiated by Clackmannanshire, provides established governance, proof-of-concept work and Scottish Government investment on which to build. Its mix of council sizes and urban, small-town and rural communities would enable testing of whether integrated services can improve outcomes while strengthening local empowerment, democracy, influence and accountability. The purpose is to generate learning relevant to other areas, rather than prescribe a single model for Scotland.

Considerations and challenges

A national pathfinder would extend beyond TTC's current commitments and requires additional resources. Dedicated funding, expertise and backfill are necessary to protect existing services during testing and implementation. Current investment provides a foundation but cannot fund this wider role.

Participation must not imply consent to a final structure or geography. Each Council must retain its formal decisions, with staff and communities shaping the tests. Different functions may need different partnership areas, and structural options must be compared fairly with stronger collaboration without reorganisation, including their costs, distributional effects and transition risks.

Potential solutions

We ask the Scottish Government and the three councils to jointly sponsor a funded TTC-based pathfinder. Using Whole Family Support and shared corporate and support services, it would test whether regional capacity can improve delivery while communities and councillors gain meaningful influence over local priorities. Residents would judge whether support is better connected, local identity is protected and accountability is clearer.

The pathfinder would compare integration alongside changes in service design and working practice with stronger collaboration alone. It would show who makes decisions, how staff, budgets, assets and digital systems support delivery, and where costs and benefits fall. Additional multi-year funding, expert support and backfill would protect existing services, with a costed programme setting milestones and decision gateways.

Independent evaluation would test outcomes, resilience, net financial benefits and local democratic accountability, alongside readiness, transition costs and risks. Evidence would determine which functions and geographies suit integration, when it should proceed, change, pause or be rejected, and what investment is needed. Structural change must demonstrate materially better results. Published findings and tools would support learning elsewhere without prescribing one national model.

Please note that partner councils have yet to take a formal view on whether they would support a pathfinder approach as set out or what services might be taken forward as part of any pathfinder.

Our requests to the Scottish Government

Drawing on our transformation journey since 2018, Be the Future, Whole Family Support and Forth Valley's Transformation through Collaboration (TTC), we offer practical experience to help shape and test national reform. The Council asks the Scottish Government to:

1. put outcomes and functions before structures. Map duties and resources to the four national priorities, address gaps and overlaps, and apply binding, two-way subsidiarity across public bodies. Compare national corporate services and single or shared digital systems with regional and local options. Consider transferring national powers and resources closer to communities, without fixing structures or geography in advance;

2. prioritise people-centred transformation over transactional integration, using Clackmannanshire's experience and wider evidence. Invest in co-design, values-based leadership, culture, relationships, workforce practice, digital skills and learning. Measure success through people's experience and influence, prevention, reduced inequalities and sustainable outcomes within available resources—not structural simplicity or savings alone;

3. bring local governance, NHS, health and social care, social work and education reforms into one framework. Use Whole Family Support to test joined-up pathways, pooled resources and assets, workforce and estates planning, and connected digital systems. Provide secure information-sharing, cyber resilience, funded migration and non-digital access. Protect social care's person-centred purpose, independence, choice and community participation, and ensure that integration does not medicalise social care;

4. protect local democracy and community empowerment through clear regional and community roles, decision rights, statutory accountability and resources. Guarantee reserved local powers, needs-based budgets, fair representation, local consent, place-based accounts, service standards and independent dispute resolution, so smaller places retain influence and meaningful local identity;

5. review Community Planning's functions and community–regional links, drawing on Transformation Space. Turn shared ambitions into enforceable partner priorities, pooled resources and assets, named commitments, milestones, aligned budgets, joint scrutiny and escalation. Learn from Police and Fire reform and health and social care integration, separating structural effects on outcomes from funding and demand pressures;

6. undertake a fundamental, joint review of funding and distribution, not simply transfer existing budgets into new structures. Test funding adequacy, allocation methods, grant conditions, equalisation, local revenue powers and the balance between levels against need, statutory costs, income-raising capacity and outcomes. Publish the effects on different places, support prevention and pooled resources, share costs and benefits fairly, and agree a transition that protects services;

7. agree sustainable funding covering grants, equalisation, fiscal discretion, borrowing, reserves, pooled budgets and transition costs. Recognise complex and concentrated need beyond population and deprivation measures. Specify community funding amounts and allocation methods, spending authority and access to staff, assets and expertise. Provide predictable multi-year resources, review changes in needs or duties and prevent unfunded responsibilities or risk transfer;

8. publish and maintain one jointly agreed, costed multi-year programme. Give each workstream a named owner, identify its dependencies and set milestones and decision gateways. Show investment, transition and parallel-running costs, and distinguish net cash savings, avoided costs and outcome benefits, including their timing, payback and distribution. Fund the gap before benefits emerge, align financial plans and provide public reporting and independent assurance. Test whether early,

time-limited changes can free strategic capacity, without also counting redeployment as an immediate saving;

9. jointly govern and resource reform with COSLA, councils, communities, elected members, staff, trade unions, public bodies, the third sector, businesses and equality groups. Agree objectives, scope, evidence, criteria and weightings before assessing options. Undertake equality, human-rights, child-rights, Fairer Scotland, fair-work and climate assessments. Fund design and pilots, independently challenge assumptions, protect services and evaluate evidence before political decisions on irreversible boundary and power changes; and

10. jointly commission a TTC-based Forth Valley pathfinder with the three councils and provide extra multi-year funding, expertise and backfill. Use it to test whether integrated service delivery can strengthen local empowerment, democracy, influence and accountability. Compare integration alongside transformation with stronger collaboration to establish how outcomes, net benefits, local identity and community influence change. Independent evaluation must guide whether, when, how and at what scale integration proceeds, is adapted or is rejected. Preserve each Council's decisions, consider other geographies and share learning.

Clackmannanshire is ready to contribute the learning, relationships and approaches developed since 2018, including experience of integrating support with partners and communities rather than simply combining structures. Together with TTC, this provides a practical basis for testing reform and sharing evidence nationally, without prescribing a fixed model for every place.

We would welcome an early discussion on how Clackmannanshire's experience can inform national reform and the next steps towards a properly funded, jointly supported Forth Valley pathfinder. We propose agreeing what it will test, how it will be jointly sponsored and funded, and what expert support it needs. Clear evidence requirements and decision gateways would turn these proposals into practical learning and better outcomes.

Yours sincerely,
Councillor Ellen Forson
Leader, Clackmannanshire Council

Nikki Bridle
Chief Executive, Clackmannanshire Council
On behalf of Clackmannanshire Council

cc:

Deputy First Minister Jenny Gilruth MSP

Cabinet Secretary for Public Service Reform Ivan McKee MSP

Acting Director for Local Government and Communities Ellen Leaver

Director of Public Service Reform Mary McAllan

Deputy Director for Place Based Service Change and Reform Simon Mair

Elected Members Clackmannanshire Council

Lorraine Sanda Deputy Chief Executive Clackmannanshire Council

Kevin Wells Director, Place and Economy Clackmannanshire Council

Chris Alliston Head of Corporate Services Clackmannanshire Council

Kirsty Orr Chief Officer Stirling and Clackmannanshire HSCP

CLACKMANNANSHIRE COUNCIL

THIS PAPER RELATES TO ITEM 7

ON THE AGENDA

Report to: Council

Date of Meeting: 26 November 2026

Subject: Draft Annual Accounts 2024/25

Report by: Chief Finance Officer

1.0 Purpose

1.1. The Council is required by law to prepare a statement of accounts in accordance with 'proper practices' which set out its financial position at the end of each financial year. This is defined as meaning compliance with the terms of the Code of Practice on Local Authority Accounting in the United Kingdom prepared by the CIPFA/LASAAC Joint Committee.

1.2. The Code specifies the principles and practices of accounting required to give a 'true and fair' view of the financial position and transactions of the Council, including group financial statements where Councils have material interests in subsidiaries, associates or joint ventures. The financial statements aim to identify the key factors affecting the finances of the Council and that affect the physical resources that the Council can control to provide services.

1.3. The Local Authority Accounts (Scotland) Regulations 2014 require the Council's proper officer, being the officer responsible for the administration of the Council's financial affairs under section 95 of the Local Government (Scotland) Act 1973, to ensure that the Annual Accounts are prepared in accordance with the Regulations and proper accounting practices. The normal timetable is for the unaudited Annual Accounts to be submitted for audit by 30 June following the end of the financial year. Due to delays arising from the prior-year accounts and audit process, a revised timetable has been agreed with the Council's External Auditor. In line with this timetable, the draft Annual Accounts were completed and submitted to the Council's External Auditor as at 31 October 2026. The relevant statutory requirements provide that the Council must consider the unaudited accounts at a meeting held within two months of their submission. The accounts are therefore being presented to Council within the required timescale.

1.4. Within the Draft Annual Accounts, a Management Commentary is included that presents the collective view of those charged with governance and applies relevant sections of the Companies Act 2006 in respect of the preparation of a Strategic Report. The Management Commentary is signed by the Leader of the Council, Chief Executive and Chief Finance Officer (as s95 officer). The Management Commentary includes information on the financial year just passed along with a forward financial outlook.

1.5. The Draft Annual Accounts include the Remuneration Report and Annual Governance Statement (AGS), which sets out the Council's governance arrangements, assurance and improvement activity. During the year, the governance review was strengthened through wider participation, increased evidence requirements and corporate self-assessment, with resulting actions incorporated into the Council Improvement Plan.

1.6. The AGS also reflects improvement activity undertaken since the year end and identifies significant governance issues requiring continued action and oversight, including financial reporting and annual accounts, Internal Audit assurance, Freedom of Information compliance, housing regulatory scrutiny and organisational capacity.

2.0 Recommendations

2.1 Council is asked to:

2.1.1 formally consider the 2024/25 draft annual accounts;

2.1.2 note that audited annual accounts will be presented to Council for approval following conclusion of the audit, and

2.1.3 otherwise note the contents of the report.

3.0 Considerations

3.1. The accounts have been prepared in accordance with proper practices as set out in the *Code of Practice on Local Authority Accounting in the United Kingdom 2024/25.* The Annual Accounts show the actual figures for 2024/25 and the comparable figures for 2023/24.

Revenue Outturn

3.2 The financial results for 2024/25 are positive and provide a platform from which to address the challenging times ahead. Against the background of reducing resources and the current economic climate, the Council has successfully delivered services within budget and achieved a high percentage of its approved savings.

3.3 General Fund expenditure on the management accounting basis was £166.482m. This represents the running costs of the Council and indicates the significant size and complexity of the organisation.

3.4 The surplus achieved in the year compared to budget was £6.206m. After taking account of earmarked reserves of £3.074m this results in a net underspend of £3.132m. This is a favourable movement of £0.701m on the previously forecasted underspend of £2.431m as at December 2024 reported to Council in April 2025. Included within the final underspend is a number of earmarked underspends for areas of ring-fenced spend such as Pupil Equity Funding (PEF), Devolved School Management (DSM) and Housing, that are not recognised until the year end. These underspends are then carried forward to be used in the following year.

3.5 The General Fund started the year with a balance of £26.950m. £11.866m was utilised from earmarked and unearmarked general reserves. £6.207m was added from the underspend and £0.615m was added as a result of the IFRS 16 implementation adjustment. These movements resulted in an overall net decrease in general reserves of £5.044m resulting in a closing general reserve balance at 31 March 2025 of £21.906m.

3.6 Of the £21.906m balance at 31 March 2025, £14.851m is earmarked for specific purposes, much of which is for use either by individual services or to meet corporate liabilities. This committed balance can be summarised as follows:

Devolved School Management (DSM)	£0.601m
Pupil Equity Funding (PEF)	£0.611m
Ring-fenced Housing & Community Safety Grants	£0.998m
Organisational Change Fund	£0.121m
Employment Fund	£1.199m
Transformation Fund	£3.482m
Miscellaneous commitments	£2.701m
Developer Contributions	£0.933m
Employability Funding	£0.373m
Ukrainian Refugee Support	£0.341m
Homeless Accommodation	£1.358m
COVID Specific Funding	£0.160m
Amount to support Revenue budget	£0.346m
General pressures	£1.627m
Total	**£14.851m**

3.7 The Council's Reserves Strategy stipulates that it should retain uncommitted reserves at a minimum level of 2% of budgeted net expenditure. Based on 2024/25 approved budget this equates to a figure of £3.420m. At the end of 2024/25, uncommitted reserves are £7.055m, therefore, £3.635m greater than this minimum reserve figure. Total uncommitted reserves therefore represent a level of 4.1% of budgeted net expenditure.

3.8 At the end of 2024/25, the Clackmannanshire locality of the Clackmannanshire and Stirling Health and Social Care Partnership (HSCP) reported an overspend of £2.426m. However, the final outturn reflects a nil variance as reserves held by the Partnership have been allocated to offset this overspend.

Housing Revenue Account

3.9 The Housing Revenue Account achieved a surplus within the year of £6.800m against a budgeted surplus of £2.939m, £3.861m above budget. This is a movement of £2.605m higher than the forecast figure of £4.195m as at December, reported to Council in April 2025. During the year, the surplus and reserves have been used to fund a contribution to capital of £5.574m in accordance with the Housing Business Plan. The outcome of these in year results is that the opening housing reserve balance of £1.435m at the start of the year, has increased to £1.973m as at 31 March 2025, which equates to 8% of 2024/25 budgeted Housing Rents.

Other Reserves

3.10 The opening balance on the Capital Receipts Reserve was £1.463m. £0.050m was received in the year as a consequence of asset sales and £0.224m receipts were utilised. After taking account of these additional receipts in the year the closing balance of capital receipts at 31 March 2025 was £1.289m with no commitments.

3.11 The opening balance on the Capital Grants and Contributions Unapplied account was £1.662m. Grants of £0.163m have been added in the year to be applied to spend in future years and grants of £0.290m have been utilised in the year. As a result of these movements the closing balance on capital grants unapplied is £1.535m at 31 March 2025.

Pensions Liability/Asset

3.12 The estimation of the Council's net liability/ net asset in respect of pensions payable is a complex set of judgements. It requires estimates of the life expectancy of scheme members, assumptions about changes in retirement ages and expected returns on pension fund assets such as stock market investments. The Council engages actuaries to provide expert advice about prevailing assumptions.

3.13 As a result of the latest valuation of the Council's pension assets and liabilities in accordance with International Accounting Standard 19 (IAS19), the valuation reduced, converting the previous year's net asset of £15.339m into a net liability within the Balance Sheet of £10.846m. This is a reduction of £26.185m from the previous year mainly due to a combination of an increase in the net discount rate and asset returns.

Provisions

3.14 The two short term provisions for Municipal Mutual Insurance Limited and Voluntary Severance were fully utilised in the year and no further provisions were required. The previous long term provision for Municipal Mutual Insurance Limited (MMI) still remains and has been increased by £0.009m to £0.100m to reflect the updated estimate of the liability. A new long term provision was created in the year in relation to Braehead Golf Club with £0.038m being recognised in the year representing a long term loan to the Golf Club that does not require to be repaid if it reaches maturity. A corresponding asset is recognised on the balance sheet for this loan.

Contingent Liabilities

3.15 Where there is uncertainty over the timing or amount of a potential obligation, relevant matters are disclosed within the draft Annual Accounts as contingent liabilities. Aspects of those matters referenced in respect of Insurance set out in paragraph 3.14 above, are also reflected in the draft annual accounts as a contingent liability. In addition to this, the potential for claims in relation to Historic Sexual Abuse, Equal Pay and the Coalsnaughton major incident are recorded as contingent liabilities. As with all contingent liabilities, the timing and quantification of any liability in relation to these cases is unknown. No Contingent Assets have been identified as at 31 March 2025.

Capital Expenditure and Financing

3.16 During 2024/25 the Council spent £22.907m on Capital Expenditure, excluding the £11.245m accounting impact recognised on implementation of IFRS16, across both General Fund and HRA. Of this, £22.610m was invested in its own assets with £0.297m granted to third parties including Common Good. This reflects an underspend of £22.139m on the approved budgeted programmes for both HRA and General Fund.

3.17 Capital expenditure in the year has been financed by: government grants and contributions (£7.619m), revenue funding (£5.574m) and capital receipts (£0.020m). The remaining balance of £9.694m was funded through borrowing.

3.18 The Council's gross external debt as at 31 March 2025 was £155.173m, an increase of £23.460m from the position at 31 March 2024. The increase reflects £15.000m of new loans and an £11.245m increase in the PFI lease liability arising from the adoption of IFRS 16 Leases, offset by repayments of £0.484m in respect of PWLB and market loans and £2.301m in respect of Public Private Partnership (PPP) arrangements and finance leases.

Asset Valuations – Property, Plant & Equipment

3.19 A comprehensive valuation of the Council's property portfolio as at 31 March 2025 remains in progress and the draft financial statements have been prepared using the latest valuation information available at the date of preparation. Any material adjustments arising from completion of the valuation exercise, including consequential changes to asset values, depreciation, reserves and related disclosures, will be reflected in the final audited Annual Accounts.

IFRS16 Leases

3.20 The Council adopted IFRS 16 Leases from 1 April 2024, representing a significant change in lease accounting requirements for local authorities. The new standard generally requires lease arrangements to be recognised on the Balance Sheet as a right-of-use asset and corresponding lease liability. Its principal impact arose from remeasurement of the existing secondary schools PFI arrangement, increasing both Property, Plant and Equipment and the associated liability by £11.245m, with no effect on the Council's net assets at the date of transition.

Group Accounts

3.21 Group accounts are required to be prepared and included in the financial statements. The Council's group accounts consist of; Clackmannanshire and Stirling Integration Joint Board, Central Scotland Valuation Joint Board, and Common Good.

Public Inspection

3.22 The draft annual accounts have been made available for public inspection on the Council's website from 18 November 2026.

3.23 Following conclusion of the External Audit, the Council's final audited Annual Accounts will be presented to Council at a future meeting along with the External Auditor's Report.

4.0 Conclusion

4.1 The financial outturn for the year is favourable against the approved budget, with a General Fund surplus achieved and the Council's uncommitted reserves remaining above the minimum level set out in the Reserves Strategy. The outturn represents an improvement on the position forecast at December 2024 and subsequently reported to Council in April 2025.

4.2 Throughout the year, regular updates on progress in implementing the Budget Strategy and performance monitoring has been provided to Elected members through Council and Committee reports and briefings. Despite rising pressures, services worked hard to manage spend within budget to ensure the Council did not overspend its budget during 2024/25. In doing so, the Council consistently applied its agreed budget, finance and investment strategies throughout 2024/25.

4.3 In summary, the year end financial position, although favourable, remains challenging in light of the current financial circumstances of rising inflation and the ongoing impact of the cost of living crisis.

5.0 Sustainability Implications

5.1 Not applicable

6.0 Resource Implications

6.1 Financial Details

6.2 The full financial implications of the recommendations are set out in the report. This includes a reference to full life cycle costs where appropriate. Yes ☑

6.3 Finance have been consulted and has agreed the financial implications as set out in the report. Yes ☑

6.4 Staffing

7.0 Exempt Reports

7.1 Is this report exempt? Yes ☐ (please detail the reasons for exemption below) No ☑

8.0 Declarations

The recommendations contained within this report support or implement our Corporate Priorities and Council Policies.

(1) **Our Priorities** (Please double click on the check box ☑)

Clackmannanshire will be attractive to businesses & people and ensure fair opportunities for all ☐
Our families; children and young people will have the best possible start in life ☐
Women and girls will be confident and aspirational, and achieve their full potential ☐
Our communities will be resilient and empowered so that they can thrive and flourish ☐

(2) **Council Policies**

Complies with relevant Council Policies ☒

9.0 Equalities Impact

9.1 Have you attached the combined equalities impact assessment to ensure compliance with the public sector equality duty and fairer Scotland duty? (All EFSIAs also require to be published on the Council's website).

No ☒

9.2 If an impact assessment has not been undertaken you should explain why:

This report is for noting and there are no direct impacts resulting from the content of this report.

10.0 Legality

10.1 It has been confirmed that in adopting the recommendations contained in this report, the Council is acting within its legal powers. Yes ☑

11.0 Appendices

11.1 Please list any appendices attached to this report. If there are no appendices, please state "none".

Appendix A - Draft Annual Accounts 2024/25

12.0 Background Papers

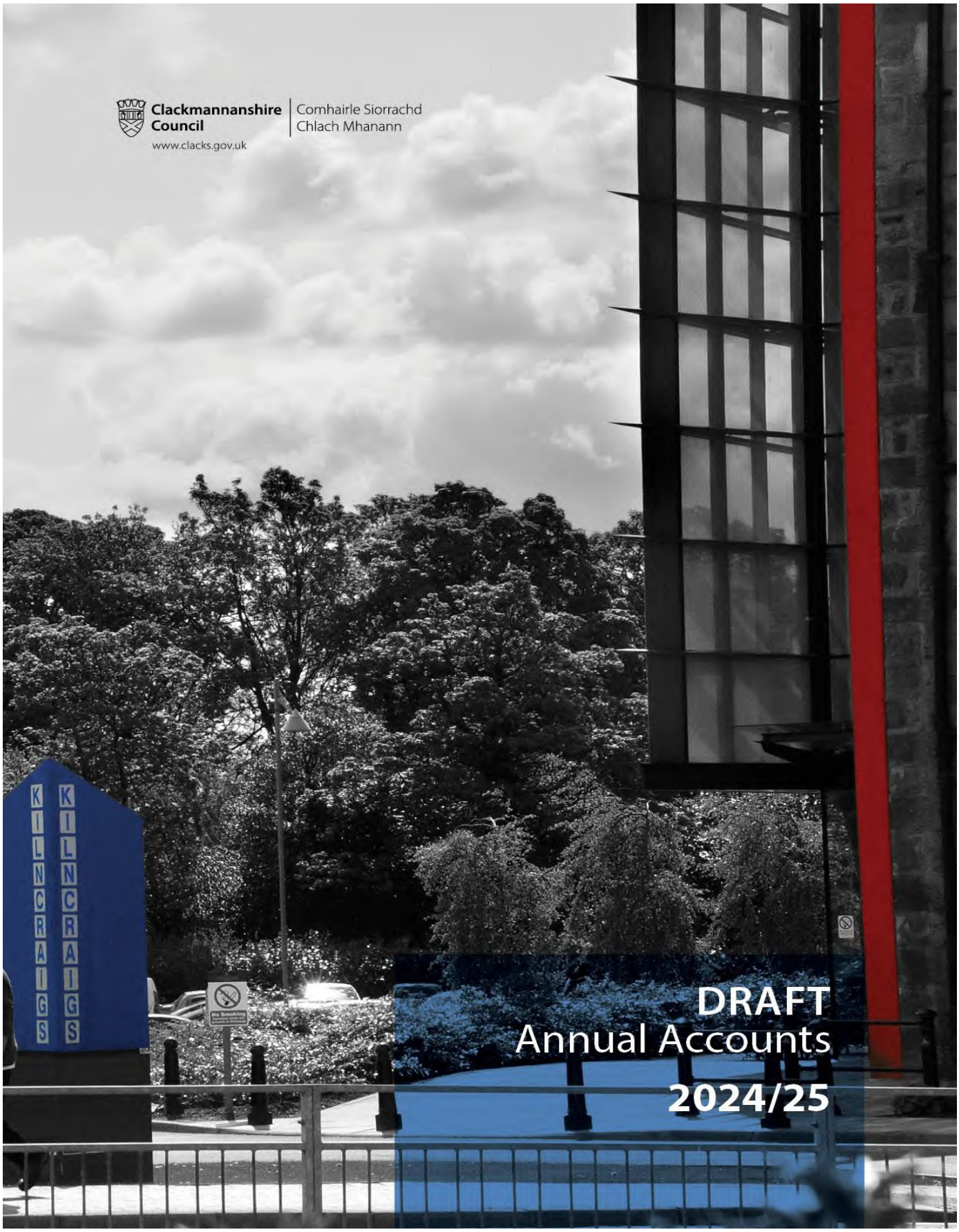
12.1 Have you used other documents to compile your report? (All documents must be kept available by the author for public inspection for four years from the date of meeting at which the report is considered)
Yes ☐ (please list the documents below) No ☑

Author(s)

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Helen Coleman	Corporate Accountancy Team Leader	2256
Susan Mackay	Chief Accountant	2036
Lindsay Sim	Chief Financial Officer	2022

Approved by

NAME	DESIGNATION	SIGNATURE
Chris Alliston	Head of Service (Corporate)	[redacted]

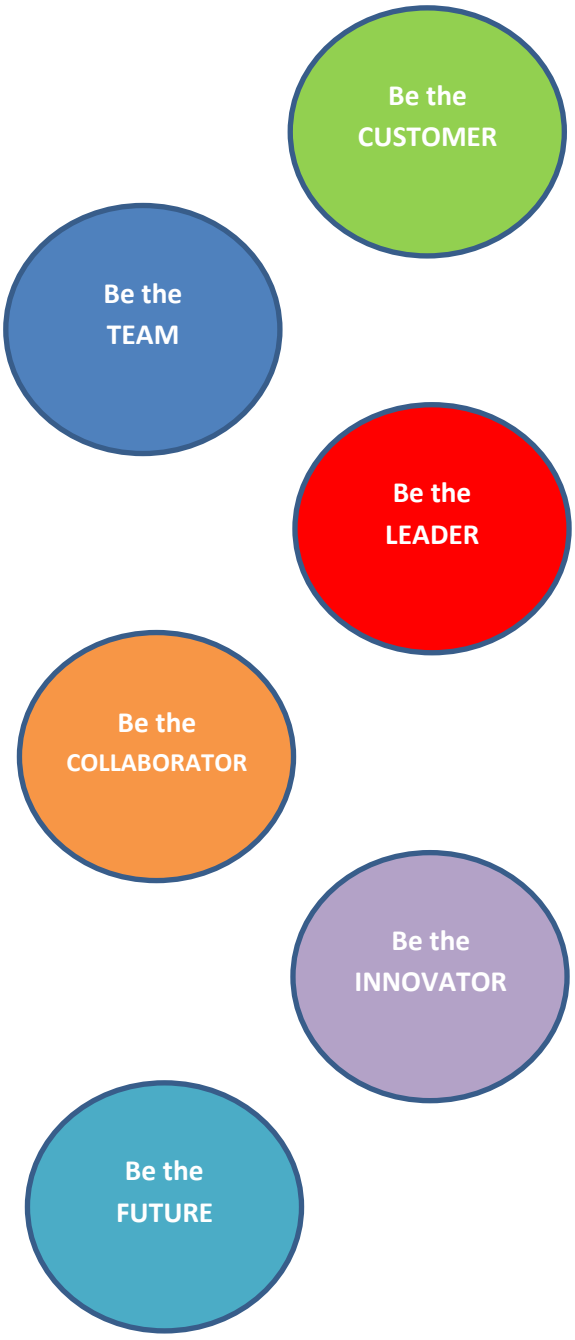


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CLACKMANNANSHIRE COUNCIL
ANNUAL ACCOUNTS 2024/25

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CLACKMANNANSHIRE COUNCIL
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Management Commentary

Introduction

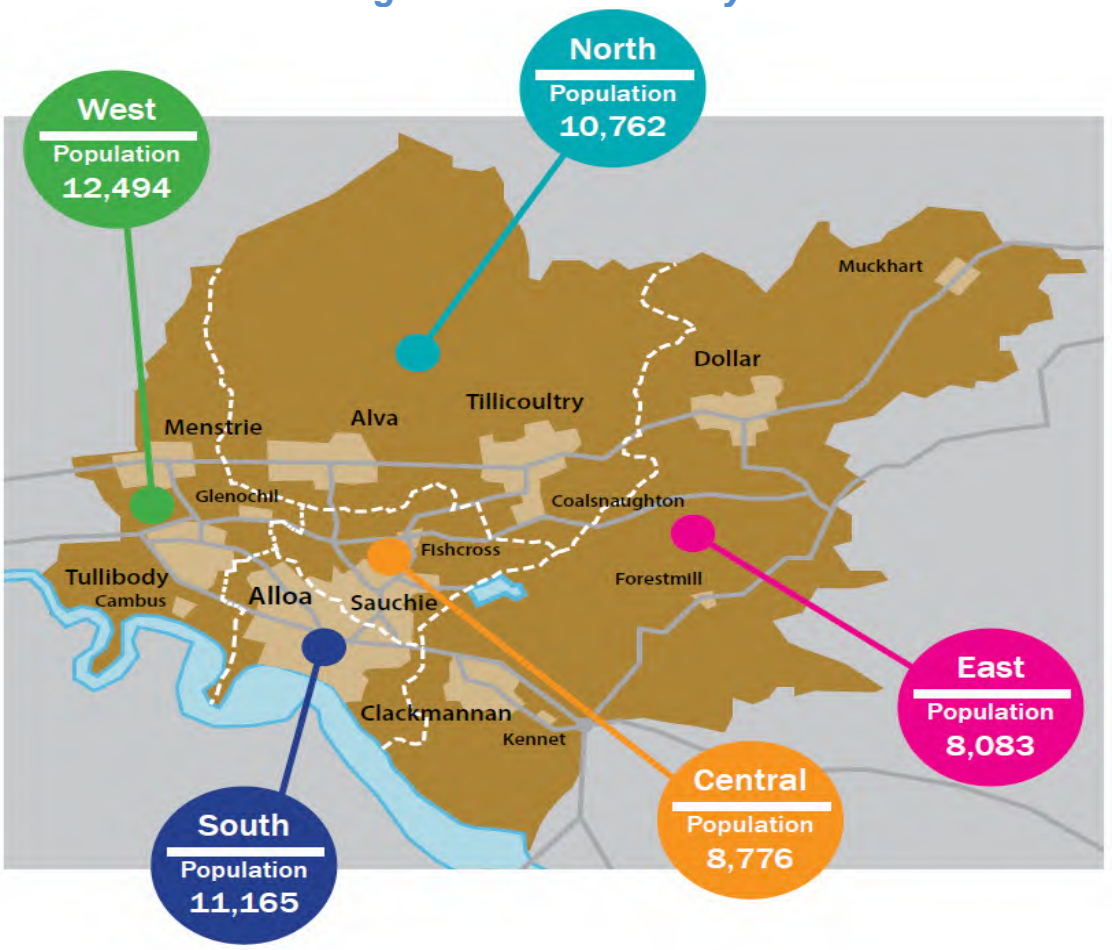
This commentary sets the scene and context for the Financial Statements for Clackmannanshire Council, for the year ended 31 March 2025 and provides specific details in relation to the Council's financial position, its priorities and performance and strategies and plans for achieving these objectives. Due to the timing of preparation of the 2024/25 Annual Accounts, the Management Commentary also refers, where relevant, to significant developments occurring after 31 March 2025. These are clearly identified as subsequent developments and are included to provide an up-to-date context for the Council's financial position, priorities and operating environment.

The commentary is compliant with The Local Authority Accounts (Scotland) Regulations 2014. The Management Commentary is required to present the collective view of those charged with governance and apply relevant sections of the Companies Act 2006 in respect of the preparation of a Strategic Report. The Financial Statements have been compiled in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2024/25 which sets out the format and content contained within them.

2024/25 continued to be a challenging year for the Council, with ongoing cost of living pressures and wider economic uncertainty affecting both local communities and the cost and demand for Council services. Clackmannanshire continues to experience significant socio-economic challenges, including poverty and inequality, alongside increasing and more complex demand for essential services. Against this backdrop, the Council has continued to review and reshape how services are delivered, while supporting residents and businesses and maintaining a focus on longer-term service and financial sustainability.

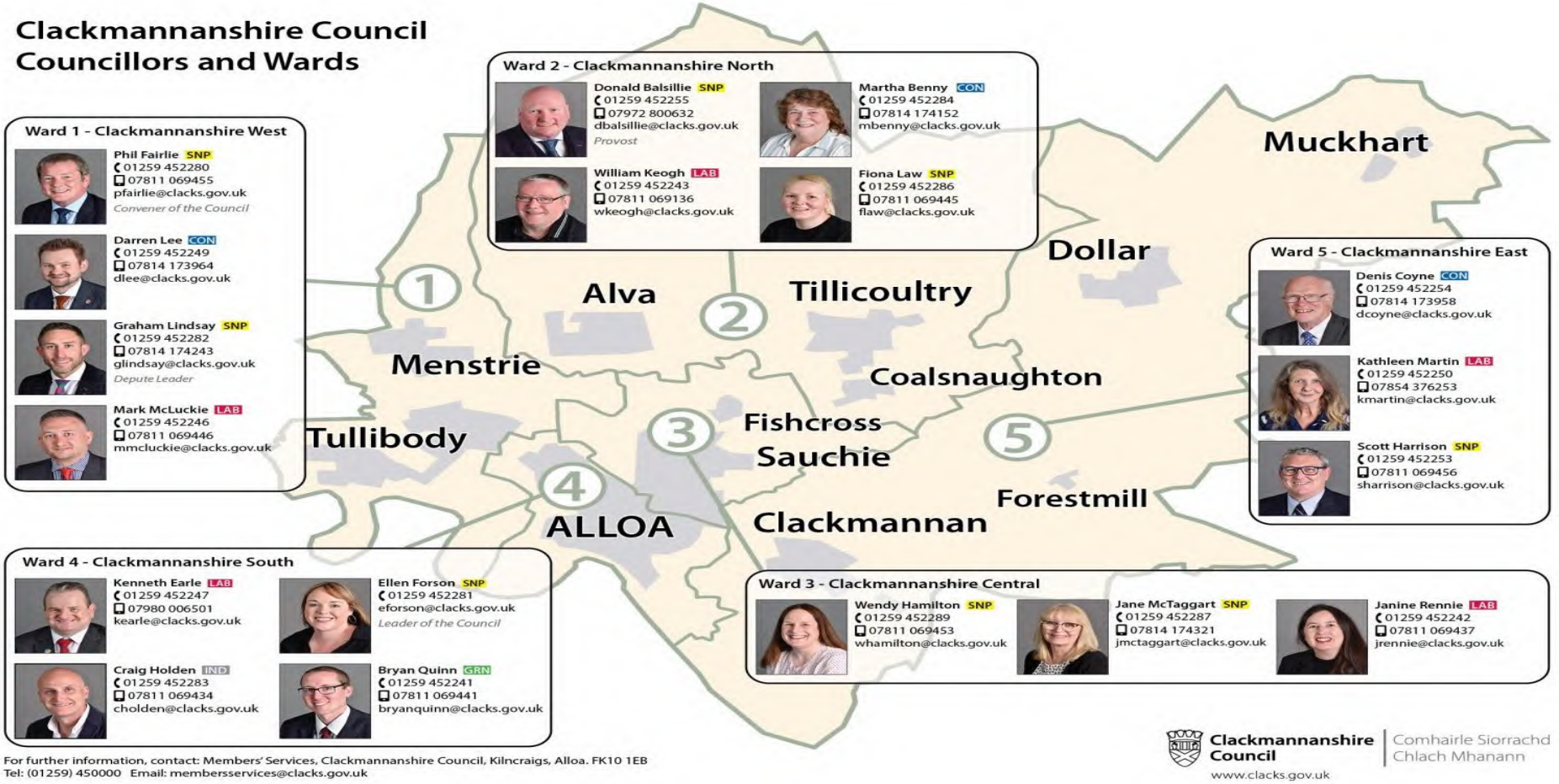
Clackmannanshire is located in Scotland's central belt, sharing administrative borders with Stirling, Perth and Kinross and Fife, and with natural boundaries provided by the Ochils and the River Forth. Clackmannanshire is the lowest populated mainland Council in Scotland, covering 61.5 square miles and serving a population of 51,800 (Scottish Government Census 2022). The Council employs 2,668 (headcount) staff (2023/24 2,727).

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Local Government

Clackmannanshire Council consists of 5 wards, each represented by 3 or 4 elected members. The Council has 18 Councillors whose current political make-up following the local elections in May 2022 and changes to date are: 8 SNP, 5 Labour, 3 Conservative, 1 Green and 1 Independent. The Councillors for each ward are presented in the diagram below. Further information on Senior Councillors can be found in the Remuneration Report commencing page 56.



Management Structure & Service Areas

Throughout 2024/25, Clackmannanshire Council's Chief Executive was Nikki Bridle. The Chief Executive is the Head of Paid Service who leads and takes responsibility for the work of the Council and who runs the local authority on a day to day basis. The Chief Executive provides leadership, vision and strategic direction, and effective management of the Council.

During 2024/25 the Chief Executive was supported by three Strategic Directors and the Chief Officer for the Clackmannanshire and Stirling Health & Social Care Partnership. The Council also has four Statutory officers: Chief Finance Officer (S95 Officer), Monitoring Officer, Chief Education Officer and Chief Social Work Officer.

Community Planning Partnership and Local Outcomes Improvement Plan

The **Wellbeing Local Outcomes Improvement Plan (LOIP) 2024-34,** agreed in Autumn 2024 (Wellbeing Local Outcomes Improvement Plan 2024-2034), sets out the vision of the Community Planning Partnership for the next 10 years and builds on the previous LOIP plan approved in 2017. A central theme of this Plan is a joint commitment across partners to delivering a wellbeing economy which seeks to address the inequalities that exists in Clackmannanshire as a result of poverty and socio-economic disadvantage and improve outcomes for local communities.

The LOIP sets out the shared ambitions for change for Clackmannanshire over the period to 2034 under a shared vision and 3 key Strategic Outcomes:

Our vision:

Working together to reduce inequality and improve the wellbeing of all people in Clackmannanshire

Our Strategic Outcomes

Wellbeing: Working in partnership we will: reduce inequality, tackle the causes and effects of poverty and health inequality and support people of all ages to enjoy healthy and thriving lives

Economy and Skills: Working in partnership we will: help people to access fair work, learning and training; and will work together to build a strong local economy

Places: Working in partnership and with communities we will: create sustainable and thriving places where people have a sense of connection and have control over decisions.

This is a key strategic plan for the Council, working with partners, to improve outcomes for communities in Clackmannanshire.

Council Priorities during 2024/25

During 2024/25, the Council continued to deliver against its agreed strategic priorities and Target Operating Model. The 2024/25 priorities, approved as part of the Council's budget-setting process, focused transformation activity on supporting financial sustainability, improving services and outcomes, and addressing the Council's longer-term operational challenges. The priorities set out below reflect the position for the year ended 31 March 2025.

Be the Future Target Operating Model: Corporate Priorities 2024/25

Transformation Activity/Themes

Digital and Data Transformation
- **Implement** Microsoft 365
- Social Work IT system (SWITS)
- Customer Services Hub
- Housing and Property IT system
- App pipeline projects

Asset Strategy
- Sustainable asset base
- Learning estate review
- Surplus assets
- Income generation proposals
- Carbon reduction and net zero
- Community Asset Transfers
- Partnership/co-location

Sustainable Transport
- Resilient local transport
- Carbon reduction and net zero
- Regional opportunities
- Partnership opportunities
- Consolidate/pooling opportunities

Communication and Engagement Model
- Resilient and future-focus model of internal and external communications
- Clear engagement mechanisms that promote participation and local leadership

Tackling Poverty
- Invest in family wellbeing approaches
- Align funding to tackling poverty
- Invest in what matters and works for communities
- Keep The Promise
- Wellbeing economy lens

Investment Strategy
- Recruit skilled/expert resource
- Develop implementation plan
- Develop revenue investment proposition to complement existing capital investment priorities

Transformation Activity/Themes

Workforce Strategy
- Align Interim Workforce Strategy with Be the Future/TOM programmes of activity
- Focus on future workforce needs-skills, numbers and culture
- Embed consistent leadership skills and approaches including governance and performance management
- Develop skills development pathways
- Redesign business support model, including options for member and committee services
- Map current 'as is' commissioning capacity and capability
- Develop proposed 'to be' commissioning model options underpinned by assessment of capacity and capability requirements

Values Based Leadership/ culture change
- Promote positive customer first culture
- Support innovation in transformation priorities
- Embed Be the Future values
- Design for people's needs
- Empowerment
- Accessible digital and data-led approaches

Collaborative Community Models
- Shift to early intervention and prevention
- Moving resources and staff closer to communities
- Pooling of funding sources and support activities
- Leveraging additional partnership and philanthropic funding
- Creation of new community entity for decision making and funding opportunities
- Co-design of services with communities
- Data mapping and development of targeted outcomes and alignment of reporting

Place Redesign
- Map current design and structure of full range of services cross Place directorate
- Review capacity and skills
- Review deployment of capacity and skills
- Identify potential options for future design

Theme colour key: **Sustainable Growth** | **Empowering Families and Communities** | **Health and Wellbeing**

The Council's values remain a key focus of our leadership and organisational delivery under Be the Future and our Target Operating Model.

Values	Descriptor
Be the customer	Listen to our customers; communicate honestly and with respect and integrity.
Be the Team	Respect each other and work collectively for the common good.
Be the Leader	Make things happen, focusing always on our vision and outcomes, and deliver high standards of people leadership and corporate governance.
Be the Collaborator	Work collaboratively with our partners and communities to deliver our vision and outcomes.
Be the Innovator	Look outwardly, be proactive about improvement and strive always for innovation and inclusive growth.
Be the Future	Work always towards ensuring that we deliver our vision and live our values, so that we become a valued, responsive Council with a reputation for innovation and creativity.

Performance

Performance reporting at the Council reflects an embedded and mature approach with regular scheduled reporting of statutory performance and the Local Government Benchmarking Framework and public performance reporting on the Councils website; reporting of the Local Outcome Improvement Plan and key partnership plans and strategies; reporting on progress of the Be the Future Transformation Programme; regular reporting on service performance, financial performance, complaints, risks, best value and our integrated continuous improvement plans.

The Council has an approved performance management framework in place.

The Council has also significantly matured its approach to self-assessment with a renewed focus on continuous improvement. The emphasis has shifted from periodic compliance checks to an integrated, risk-informed and evidence-based system that combines self-evaluation, external challenge, performance management and organisational improvement into a single Best Value framework. This approach is intended to support continuous organisational learning, stronger governance, transformational change and improved outcomes for communities.

In addition to a refreshed Annual Governance Statement process and a review of our Local Code of Governance implemented in 2024/25, the Council continued to strengthen its approach to corporate self-assessment and continuous improvement.

Subsequent Developments since 31 March 2025

In late 2025 and early 2026 the Community Planning Partnership undertook a self-assessment process which informed development and continuous improvement activity. This work included a review of the Community Planning Partnership operating arrangements and partnerships structures and the identification of two clear outcomes improvement areas for focused activity by the partnership. These are:

- Whole Family Support (including support for women and girls) – working together to support families earlier and prevent crisis
- Employability – creating new jobs and developing future skills and pathways

More information on our Local Outcome Improvement Plan and Community Planning can be found here: www.clacks.gov.uk/community/planning

The Council has continued to progress its transformation and organisational change programme. This has included changes to the Council's management structure and the agreement of updated Council priorities.

In February 2026, the Council approved changes to its Target Operating Model and senior management structure. The revised structure reduced the number of Director posts to two, reintroduced four Head of Service roles and provided for one of the Directors to also undertake the role of Depute Chief Executive, strengthening strategic and organisational capacity and resilience.

The Council's Current Management Structure and service areas are set out in the diagram below:



The senior management structure shown above reflects the current structure following the change approved in February 2026. Details of the senior officers and statutory post holders relevant to the reporting period are set out in the Remuneration Report commencing on page 56.

Following a decision by Council in 2024, the Council's Corporate Plan was replaced by a streamlined framework of annually agreed Be the Future programme priorities, aligned to the strategic aims of Sustainable Inclusive Growth, Empowering Families and Communities and Health and Wellbeing. Following the end of the 2024/25 financial year, these priorities were reviewed and refreshed, with updated priorities agreed in November 2025 to inform the Council's strategic direction for 2026/27. These are summarised below:

Digital and Data Transformation

The programme aims to create a more connected, efficient, and forward-thinking council by integrating technologies such as automation, IoT, and advanced data platforms. It is structured around four key themes: Customer Experience, Working Smarter, Colleague Journey, and Maximising Impact and is underpinned by a five-year roadmap aligned with national frameworks and local priorities.

Asset Strategy

Our Corporate Asset Management Strategy will help provide a structured approach to managing the physical assets of our Council within the context of the desire to maximise on

our financial investment and in return the social and community benefits. The strategy will outline the alignment of our assets to the Council Priorities and Objectives, seek to provide a framework for optimal performance, managing risk and enhancing sustainability and resilience, followed on by a high-level Strategic Asset Management Plan.

Workforce Strategy

In April 2025 the Council concluded its Interim Workforce Strategy, which provided a foundation for the Council's approach to workforce development and planning. Development of a new Strategic Workforce Plan for 2025-28 is being aligned with the Target Operating Model and will reflect the Council's future organisational and workforce requirements.

Collaboration Work

The focus of the Collaboration work is on delivering future efficiencies and savings to support the Council's agreed MTFS, while also considering longer term service sustainability. The work is aligned to the Target Operating Model and will help inform the next phase of the Council's transformation programme.

Be The Future

Over the last three years there has been considerable investment in creating the conditions which allow us to set out ambitious longer-term plans to transform the way in which public services are delivered in Clackmannanshire. During 2025/26 the Council approved its new Be the Future Target Operating Model (TOM), a significant organisational transformation programme designed to strengthen financial sustainability, improve outcomes for communities and support delivery of statutory responsibilities.

The TOM introduces an outcomes-focused leadership and organisational structure, enhanced performance and governance arrangements, and a stronger emphasis on partnership and collaborative service delivery. The programme includes the redesign of senior management structures, the development of a new Strategic Workforce Plan and Performance Management Framework, and the exploration of alternative service delivery models. The approved immediate-state changes are expected to deliver recurring management savings while creating a more resilient and flexible organisation capable of responding to future service, financial and workforce challenges.

The TOM identifies five key strategic drivers, under two strategic outcome portfolio's (wellbeing and Place and Economy) which underpin the transformation programme:

- Financial Sustainability
- Outcomes-Focused Service Delivery
- Collaboration and Partnership
- Community Empowerment
- Statutory and Regulatory Compliance

Performance and Continuous Improvement

The Target Operating Model sets out a significant evolution of the Council's performance management arrangements, moving from traditional service-based reporting towards a more integrated, outcomes-focused and evidence-led approach, building on the Councils approaches to performance and risk management as well as self-assessment, assurance and continuous improvement activities under our Best Value systems.

The Council has developed a revised performance management framework which will integrate corporate and service performance, financial and workforce performance, risk management, benefit realisation and continuous improvement activity into one coherent reporting framework which demonstrates achievement of community outcomes and value. This framework also strengthens the golden thread, linking national outcomes, our Local Outcomes Improvement Plan outcomes, corporate priorities, service delivery and individual accountability under the 'one plan, one report' approach to provide a single integrated view of performance across the organisation. When implemented, this will replace the existing performance management framework.

This approach, which seeks to build on existing good practice, will ensure a greater use of data, insight, automation and digital tools to improve our understanding of demand, performance trends, customer experience and service impacts which all contribute to evidence based decision making and appropriate direction of resources to secure improved outcomes and to best value.

This strengthened approach to performance management supports delivery of statutory performance reporting, including enhanced transparency and public reporting, as well as providing a robust framework for performance which is scalable across all models of future service delivery being considered and explored through collaboration and mixed economy service.

This work has included adoption of the Public Sector Improvement Framework (PSIF) to support assessment of the Clackmannanshire Community Planning Partnership, together with a corporate PSIF self-assessment which informed the Council's continuous improvement plan. A corporate self-assessment of the Council's transformation programme has also been completed, with further assessment activity planned in relation to the asset strategy and national self-assessment framework.

Financial Planning

The Council continues to operate within a challenging financial environment characterised by increasing demand for services, inflationary pressures, workforce costs and ongoing uncertainty regarding future funding settlements. During 2024/25 the Council operated within its approved General Fund budget and continued to strengthen its medium-term financial planning arrangements

Although financial performance during the year was positive, significant financial challenges remain. Current forecasts identify substantial budget gaps over the medium term driven by increasing demand for statutory services, inflation, nationally agreed pay awards and wider

economic pressures. These challenges are not unique to Clackmannanshire and are reflected across Scottish local government.

The Council continues to progress its transformation agenda through the Be the Future Programme, delivery of the Target Operating Model and service redesign activity. These programmes are intended to support the delivery of sustainable services, improve outcomes and ensure resources remain aligned with Council priorities.

Financial Sustainability Assessment

The Council has sufficient resources to meet its financial obligations in the short term. However, significant risks to medium and longer term financial sustainability remain as reflected in Insufficient Financial Resilience remaining one of the council's highest-rated corporate risks. Addressing these risks will require continued delivery of recurring savings, transformation activity, demand management and service redesign. Future funding levels, increasing demand for statutory services, workforce pressures and wider economic uncertainty will continue to require difficult choices regarding how services are delivered and prioritised. The Council will continue to monitor risks closely and review how services are delivered to ensure expenditure remains affordable and aligned to the resources available.

Health & Social Care

The Council is a partner in the Clackmannanshire and Stirling Health and Social Care Partnership (HSCP), alongside Stirling Council and NHS Forth Valley. The Partnership delivers health and social care services in line with the priorities set out in its Strategic Commissioning Plan 2023-33.

2024/25 continued to be a financially challenging year for the Partnership, with significant pressures on the delivery of health and social care services and the achievement of financial balance. The financial position was monitored closely throughout the year, with the Clackmannanshire element of the Partnership reporting an overspend of £2.426m for the year to 31 March 2025. This was ultimately offset through the use of reserves held by the Partnership.

The financial position reflects the continuing challenge of delivering services within available resources while responding to demand and delivering the changes and savings required to support financial sustainability. The Partnership continues to focus on sustainable service delivery and delivery of the priorities within its Strategic Commissioning Plan.

Further information on the Clackmannanshire and Stirling Health and Social Care Partnership can be found at the following webpage:

https://clacksandstirlinghscp.org/

City Region Deal

The Stirling and Clackmannanshire City Region Deal (the Deal) is a ten-year programme of investment aimed at supporting inclusive economic growth across the region. The Deal has a total investment value of more than £214m, including up to £90.2m from the UK and

Scottish Governments, alongside investment of up to £123.8m from regional partners, including Clackmannanshire Council, Stirling Council and the University of Stirling.

The Deal was formally signed in February 2020 and supports a range of activity across innovation, skills, infrastructure and economic development. Within Clackmannanshire, projects include Active Travel, the Regional Digital Hub and Culture, Heritage and Tourism investment, alongside completed investment in the Japanese Garden.

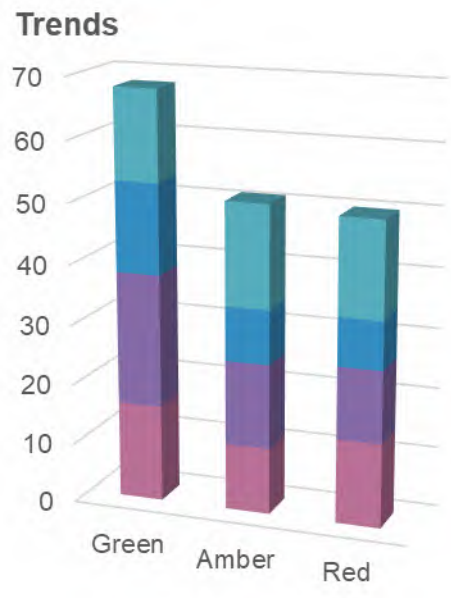
During 2024/25, delivery of the wider programme continued. Scotland's International Environment Centre Phase 1 was progressing during the year, while the Flexible Skills Fund was approved by the City Region Deal Joint Committee in October 2024. Financial monitoring during the year also identified changes in the timing and delivery profiles of a number of Deal projects, which continued to be monitored through the programme's governance arrangements.

Further information about the Deal can be found here:
https://www.stirclacksdeal.com/

Local Government Benchmarking Framework (LGBF)

The LGBF forms part of Councils' statutory Public Performance Reporting duties, comprising a set of performance indicators to encourage shared learning and continuous improvement. Data for all authorities is available on a Public Dashboard. In addition to Best Value, Councils must report on "Improving local services and local outcomes". These were outlined in the Wellbeing Economy Local Outcomes Improvement Plan 2024-34 and 2024/25 Statement of Corporate Priorities on page 8. The LGBF has been augmented with Scottish Public Health Observatory (ScotPHO) datasets to ensure coverage of all priorities in the annual Corporate Performance Report. Key highlights are shown below.

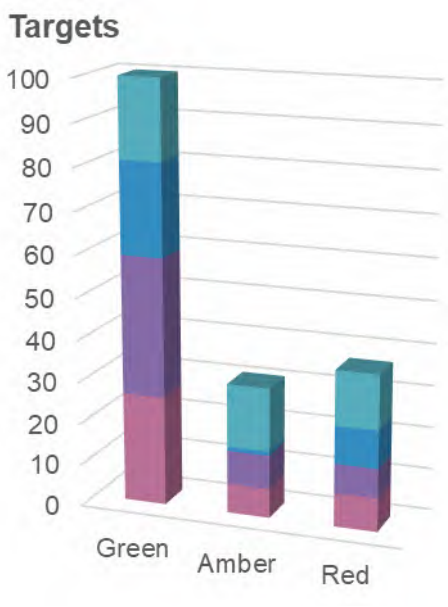
5-year trends are analysed to assess sustained direction of travel and 'even out' temporary variances (as low local numbers result in higher than average annual variances). For 'static' results (within 5% of 5-year average), other factors are considered to categorise as consistently strong/acceptable or potentially of concern. 40% improved or were static at positive levels (green). 30% were static at marginal/less positive levels or declined by 5-10% (amber). 30%, however, showed consistently poor performance or decline of more than 10% (red).



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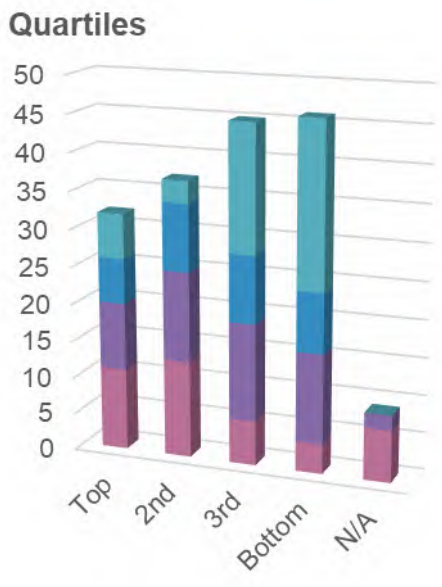
5-year Trend	Green		Amber		Red		Total
1. Wellbeing	15	31%	17	35%	16	33%	48
2. Economy & Skills	15	47%	9	28%	8	25%	32
3. Places	22	46%	14	29%	12	25%	48
4. Best Value	16	39%	11	27%	14	34%	41
Total	**68**	**40%**	**51**	**30%**	**50**	**30%**	**169**

Assessment of target achievement is sometimes more informative, incorporating realistic aspirations, local context and priorities. These may reflect national targets, Scottish or family group results (Councils with similar deprivation or rurality), or incremental improvement towards outcomes. Targets must be achievable, such as cost reductions taking into account minimum service viability. Audit Scotland thresholds (5 & 15%) highlight areas requiring attention, with 60% green (achieving or within 5% of target), 18% amber (5-15% outwith target) and 22% red (more than 15% outwith target).



Target Achievement	Green		Amber		Red		Total
1. Wellbeing	20	42%	15	31%	13	27%	48
2. Economy & Skills	22	69%	1	3%	9	28%	32
3. Places	33	69%	8	17%	7	15%	48
4. Best Value	26	63%	7	17%	8	20%	41
Total	**101**	**60%**	**31**	**18%**	**37**	**22%**	**169**

Results are ranked best (1st) to worst (32nd, or fewer if any authorities report 'no service') and grouped into quartiles (top 8, etc.) to support learning from strong performers and assess local, national and family group trends. While the extended dataset includes socio-economic factors beyond pure performance indicators, 41% were in the top 2 quartiles and 54% in the bottom 2. The remaining 5% are local indicators for which benchmarks are not available.

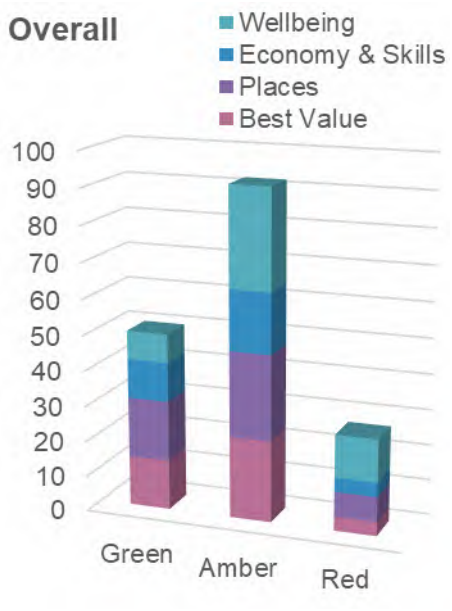


Bench-marks	Top		Second		Third		Bottom		N/A		Total
1. Wel	6	13%	3	6%	17	35%	22	46%	0	0%	48
2. E&S	6	19%	9	28%	9	28%	8	25%	0	0%	32
3. Pla	9	19%	12	25%	13	27%	12	25%	2	4%	48
4. BV	11	27%	13	32%	6	15%	4	10%	7	17%	41
Total	**32**	**19%**	**37**	**22%**	**45**	**27%**	**46**	**27%**	**9**	**5%**	**169**

Each indicator is summarised with an 'average' of the above 3 factors (equally weighted, though in certain processes one of these factors may be more important). This shows broadly positive results (green) in 30% of indicators, that attention or action may be required in some aspects (amber) in 54%, and that 16% are underperforming (red). Across all 4 elements of this assessment, there has been a slight reduction in red indicators over the last 3 years (of

4-7%), but also some evidence of indicators moving from green to amber, reflecting some of the demographic and socio-economic challenges faced in the local area.

Overall	Green		Amber		Red		Total
1. Wellbeing	8	17%	28	58%	12	25%	48
2. Economy & Skills	11	34%	17	53%	4	13%	32
3. Places	17	35%	24	50%	7	15%	48
4. Best Value	14	34%	23	56%	4	10%	41
Total	50	30%	92	54%	27	16%	169



Balanced and accessible reporting are key priorities in transparently demonstrating the challenges faced and successes achieved, with visuals presented alongside data tables and explanatory insights to aid understanding. Duties require reporting within the following financial year, and the 2024/25 report was uploaded to the Council website prior to the statutory 31 March deadline. While benchmark availability is not timely, good performance management practice requires their inclusion, and Data & Digital enhancements could support swifter decision-making to address underperformance. Plans are, therefore, in development to improve coverage, balance, accessibility and timeliness in future years.

The latest report showing the 2024/25 data was presented to the Audit & Scrutiny Committee in April 2026 and can be accessed here:
https://www.clacks.gov.uk/document/meeting/295/1326/8404.pdf

Public Performance Reports (PPR)

It is not possible to fulfil all statutory PPR duties within a single report, since they must satisfy a wide range of needs and audiences, from individual members of the public to the detailed requirements of audit and regulatory bodies. Therefore, a suite of Council Performance Web Pages is updated quarterly with links to a range of corporate, service and cross-cutting thematic plans and reports, with press releases providing more brief summaries. These include dedicated pages on key partnerships, transformation, governance and self-assessment, as well as core priorities, values and outcomes, presenting summarised and detailed information for the Council as a whole and individual directorates and services.

Financial Performance 2024/25

The Financial Statements have been prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom with the objective of presenting a true and fair view of the financial position of the Council and its income and expenditure for the year ended 31 March 2025. A brief explanation of each statement and its purpose is provided at the beginning of each statement. The main statements appear in the accounts followed by a series of additional statements to give the reader a full analysis of the funding received and how this is spent. The Expenditure and Funding Analysis (Note 6) brings together the net expenditure based on the management reporting structure and compares this against the net

expenditure that is reported in the Comprehensive Income and Expenditure Statement in line with the Accounting Framework.

The draft financial statements have been prepared using the latest valuation information available at the date of preparation. A comprehensive valuation of the Council's property portfolio as at 31 March 2025 remains in progress and any material adjustments arising from completion of that exercise will be reflected within the final audited accounts.

Within the General Fund for 2024/25, the Council delivered services within its approved budget, reporting an underspend of £6.206m against the management budget. After accounting adjustments and movements in earmarked reserves, the General Fund balance decreased by £5.044m, from £26.950m at 1 April 2024 to £21.906m at 31 March 2025. Of the closing balance, £14.851m was earmarked for specific purposes and £7.055m was uncommitted.

The Council has a material interest in a number of bodies and prepares group accounts which include its appropriate share of these entities assets and liabilities. The group accounts can be found at the end of these statements, with details of the entities within the group.

Key Financial Ratios

The Chartered Institute of Public Finance and Accountancy (CIPFA) Directors of Finance Section recommends that certain financial ratios are included in the Management Commentary to assist the reader to assess the performance of the Council over the financial year and of the affordability of its ongoing commitments. The following table provides the indicators with an explanation of each, grouped into CIPFA categories for the various areas of financial activity.

Financial Indicator	Notes	2023/24	2024/25
Outturns and Reserves			
Actual Outturn compared to Budgeted Expenditure	1	98.35%	96.40%
Actual contribution to/(from) Unallocated General Fund Balance compared to Budget		0.3%	1.8%
Uncommitted General Fund Reserve proportion of Net Actual Expenditure	2	2.30%	4.24%
Movement in the Uncommitted General Fund Balance	3	11.29%	92.86%
Council Tax			
In-year collection rate	4	95.8%	96.2%
Ratio of Council Tax Income to Overall Level of Funding	5	17.0%	15.9%
Debt			
Capital Financing Requirement (CFR) for the current year	6	£161.7m	£180.2m
External Debt Levels for the current year		£131.7m	£155.2m
Ratio of financing costs to net revenue stream		3.72%	3.65%

1 *Reflects how closely expenditure compares to budget showing the effectiveness of financial management. This indicator is based on the format of budget monitoring as reported throughout the year*
2 *Reflects the level of funding available to manage financial risk/unplanned expenditure. The Council's Policy for 2024/25 was 2% of net expenditure which is considered appropriate in the context of the Council's financial and ongoing risk profile and remains unchanged from 2% for 2023/24 in light of current financial volatility.*
3 *Reflects the extent to which the Council is using its Uncommitted General Fund Reserve. The positive movement is mainly due to the underspend in the year along with committed reserves released as no longer required.*
4 *Reflects the Council's effectiveness in collecting Council Tax debt and financial management. This has dropped due to the Cost of Living Crisis impacting ratepayers and internal system challenges.*
5 *Reflects the Council's capacity to vary expenditure by raising Council Tax income, the only principal source of finance within Local Authority control.*
6 *These indicators show that external debt levels are lower than the CFR and complement the assurances of borrowing only being for capital purposes. The ratio of financing costs to net revenue stream provides an indication of the Council's ability to afford the borrowing costs.*

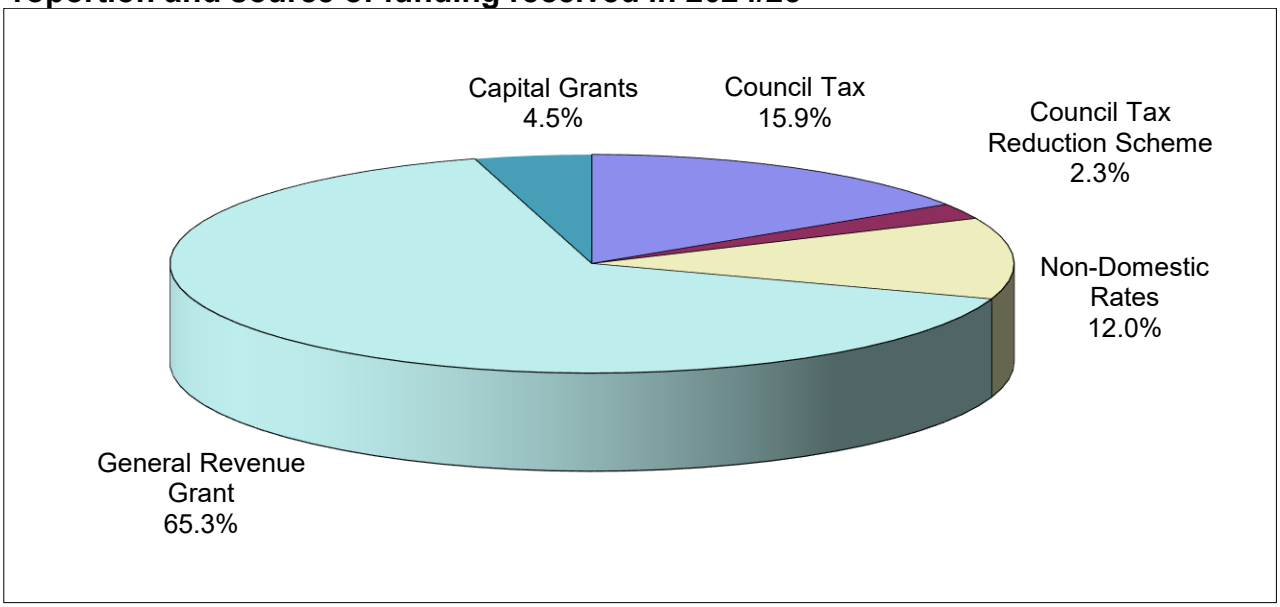
General Fund Results for the year

The General Fund covers all the areas of the Council's service provision with the exception of the management of its own housing stock which is covered within the Housing Revenue Account (HRA). General Fund services are financed by government grant and local taxation (i.e. council tax).

The largest source of funding the Council receives is the General Revenue Grant received from the Scottish Government including Non-Domestic Rates (NDR) which amounted to £126.189m for 2024/25, (2023/24 £112.197m). NDR income is collected by local authorities, and remitted to the Scottish Government, where it is pooled nationally, and re-distributed back to Councils within the General Revenue Grant. (This is described in more detail in the National Non-Domestic Rates Income Account on page 153).

Income from Council Tax in 2024/25 was £25.925m (2023/24 £26.214m). Funding was also received from the Scottish Government for the Council Tax Reduction Scheme for which the Council received income of £3.807m (2023/24 £3.788m). In 2024/25 capital grants totalled £7.314m (2023/24 £11.961m). The proportions of funding received by the Council in each of these categories are shown in the following chart and table:

Proportion and source of funding received in 2024/25



	2023/24		2024/25	
Sources of Income	**£'000**	**%**	**£'000**	**%**
Council Tax	**26,214**	**17.0**	**25,925**	**15.9**
Council Tax Reduction Scheme	**3,788**	**2.5**	**3,807**	**2.3**
Non-Domestic Rates (plus BRIS)	**17,764**	**11.5**	**19,659**	**12.0**
General Revenue Grant	**94,433**	**61.3**	**106,530**	**65.3**
Capital Grants	**11,961**	**7.7**	**7,314**	**4.5**
	154,160	**100.0**	**163,235**	**100.0**

Revenue and Capital Expenditure

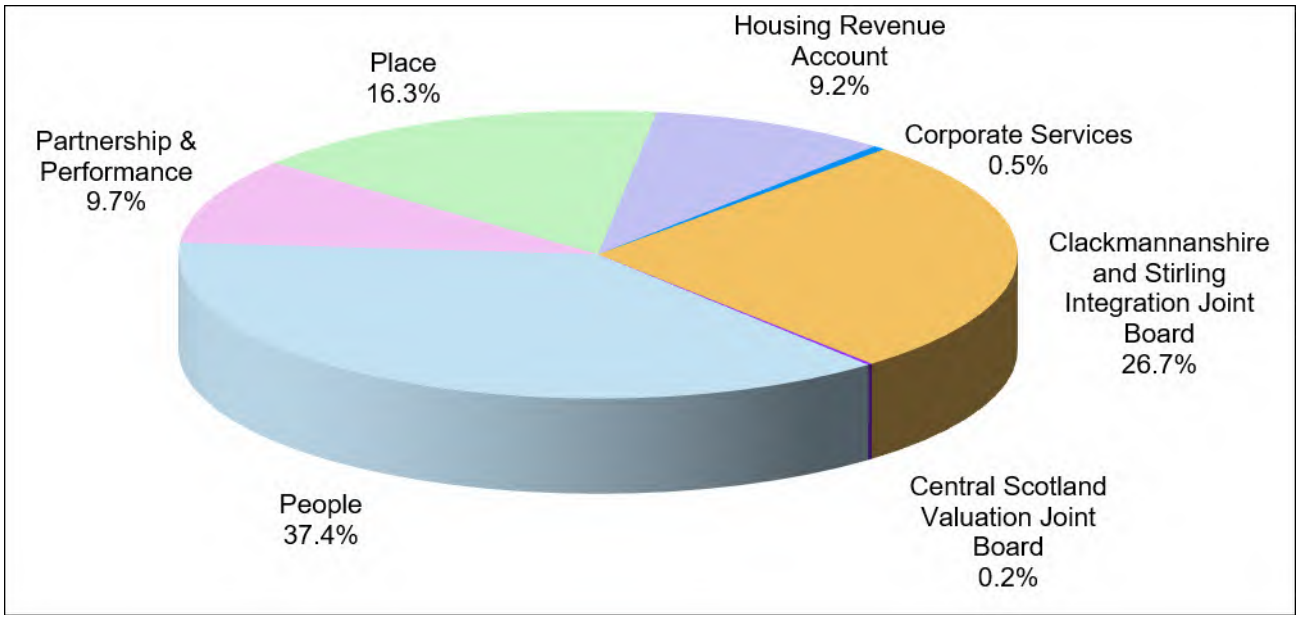
The Council's expenditure is split between the categories of capital and revenue. In broad terms expenditure for capital purposes relate to costs incurred on the acquisition or creation of tangible assets needed to provide services, such as houses, schools, vehicles etc. This is in contrast with revenue expenditure, which is spent on the day-to-day operation of services such as employee costs and supplies and services.

Revenue Expenditure

Proportion of 2024/25 Revenue Expenditure by Service

In 2024/25 the total operating expenses for service delivery was £275.807m (2023/24 £258.050m) as detailed in Comprehensive Income and Expenditure statement on page 69. This level of expenditure indicates the significant size and complexity of the organisation.

The chart below shows the expenditure apportioned by portfolio, with the People portfolio having the highest level of spend.



General Fund Outturn Position

At the end of the year, the Council reported an underspend against budget of £(6.206)m. After taking account of earmarked reserves of £(3.074)m this results in a net underspend of £(3.132)m. This is a favourable movement of £(0.701)m on the previously forecasted underspend of £(2.431)m as at December 2024 reported to Council in April 2025. Included within the final underspend is a number of earmarked underspends for areas of ring-fenced spend such as Pupil Equity Funding (PEF), Devolved School Management (DSM) and Housing, that are not recognised until the year end. These underspends are then carried forward to be used in the following year.

At the end of 2024/25, the Clackmannanshire locality of the HSCP had an actual overspend of £2.426m However, the final outturn reflects no variance as reserves held by the Partnership have been allocated to offset this overspend.

The outturn position per the Management Accounts per portfolio area is shown below:

Council Summary 2024/25	Annual Budget 2024/25	Actual to March 2025	Variance Budget to Actual
	£'000	£'000	£'000
People	85,878	84,258	(1,620)
Place	35,859	32,866	(2,993)
Partnership & Performance	13,597	12,376	(1,221)
Health & Social Care Partnership	30,601	30,601	(0)
Chief Executive	327	350	23
Corporate Services	5,551	5,541	(10)
Central Scotland Valuation Joint Board	490	490	0
	172,303	**166,482**	**(5,821)**
Sources of Funding	(158,906)	(159,290)	(385)
	11,649	**7,192**	**(6,206)**

The Council Summary presents the expenditure of general fund services which are funded by government grant and local taxation. The Comprehensive Income and Expenditure Statement on page 69, which also includes the Housing Revenue Account is prepared in accordance with proper accounting practices and, as such, can lead to differences in presentation of certain items of expenditure.

The table below reconciles the Council Summary to the (Surplus) or Deficit on Provision of Services in the Comprehensive Income and Expenditure Statement and the Expenditure and Funding Analysis in Note 6 on page 94.

	£'000
Council Summary	**7,192**
Add (Surplus) chargeable to HRA balances	(775)
Cost of Services incl Depreciation, Asset Revaluations & IAS19	13,153
Financing Income and Investment Expenditure	6,282
Gain/Loss on Sale of Non current Assets	(39)
Taxation and Non Specific Grant Income	(163,235)
Adjustments between Funding & Accounting basis	145,622
(Surplus) or Deficit on Provision of Services	**8,200**

Council Reserves

The overall position on Council's Usable Reserves is shown in the table below:

2024/25 Summary of Council Reserves

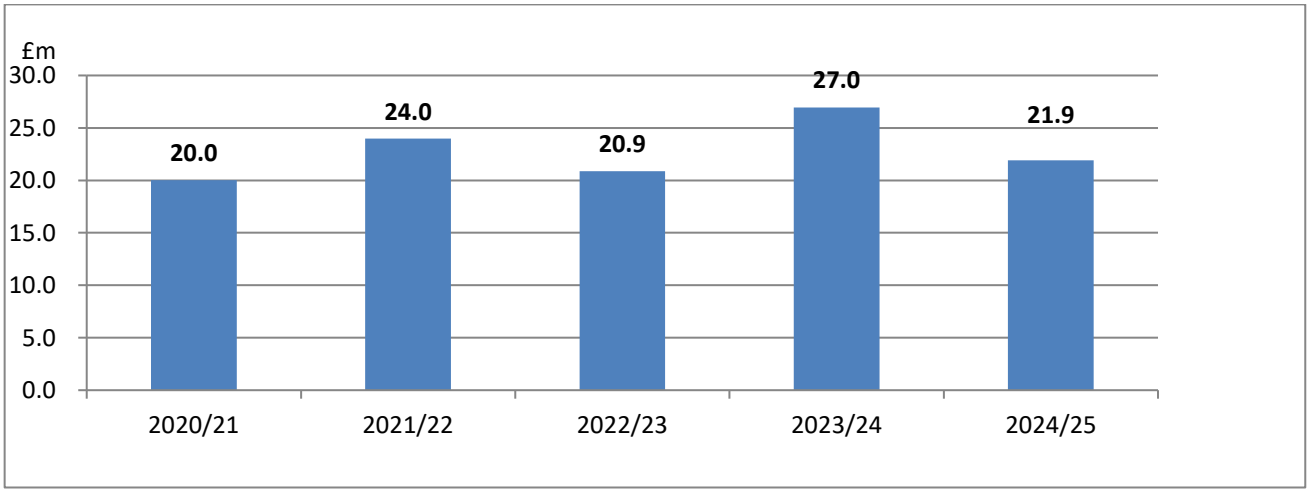
	General Fund Balance £'000	Housing Revenue Account £'000	Capital Receipts Reserve £'000	Insurance Fund £'000	Capital Grants Unapplied Account £'000	Total £'000
As at 1 April 2024	**(26,950)**	**(1,435)**	**(1,463)**	**(1,288)**	**(1,662)**	**(32,798)**
Comprehensive Income & Expenditure	9,344	(1,144)	-	-	-	8,200
Adjustments between funding & accounting basis	(3,989)	606	(50)	-	(162)	(3,620)
Transfers	(311)	-	224	(12)	289	215
As at 31 March 2025	**(21,906)**	**(1,973)**	**(1,289)**	**(1,300)**	**(1,535)**	**(28,003)**

Total usable reserves have decreased to £28.003m (2023/24 £32.798m) at 31 March 2025. A comprehensive analysis of the Council's reserves is provided in the Movements in Reserves Statement on page 70 and supporting notes.

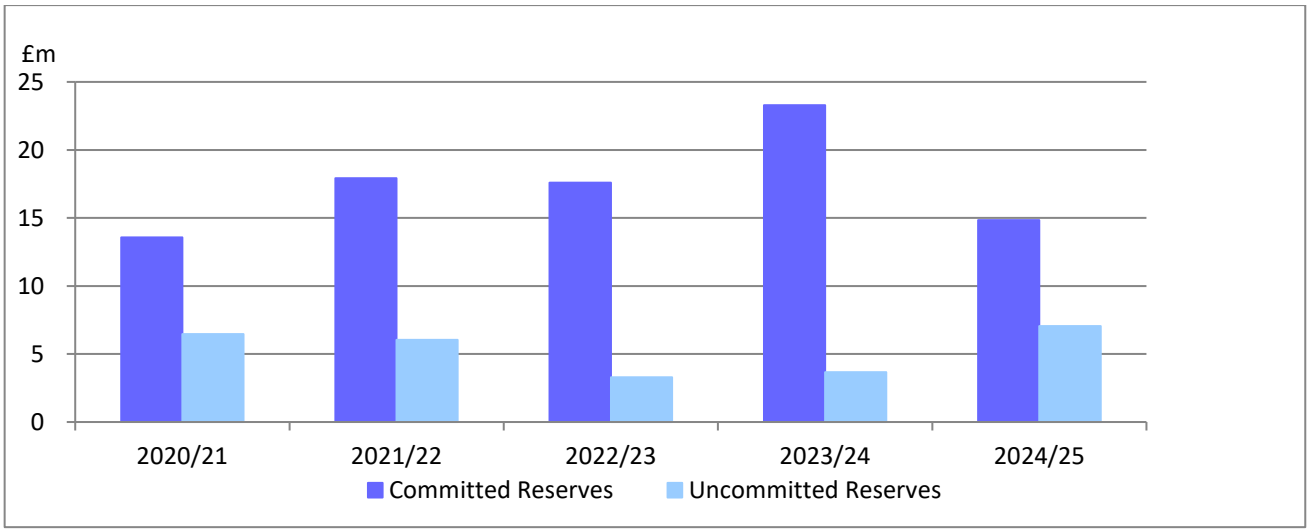
Total Usable Reserves

In 2024/25 the General Fund reserve has decreased to £21.906m (2023/24 £26.950m). For the four years from March 2021 to March 2025 total General Fund reserves have increased by £1.881m or 9.4%. Within that period there were large increases in 2020/21 and 2021/22, mainly due to additional Covid-19 funding received that was carried forward on a reducing basis to fund Covid-19 support and recovery. Reserves also increased in 2023/24 due to the accounting for Service Concessions. Further information on the movement in Usable Reserves is shown in Note 8 on page 105.

Total General Fund Reserves 2020/21 to 2024/25



Level of Committed and Uncommitted General Fund Reserves 2020/21 to 2024/25

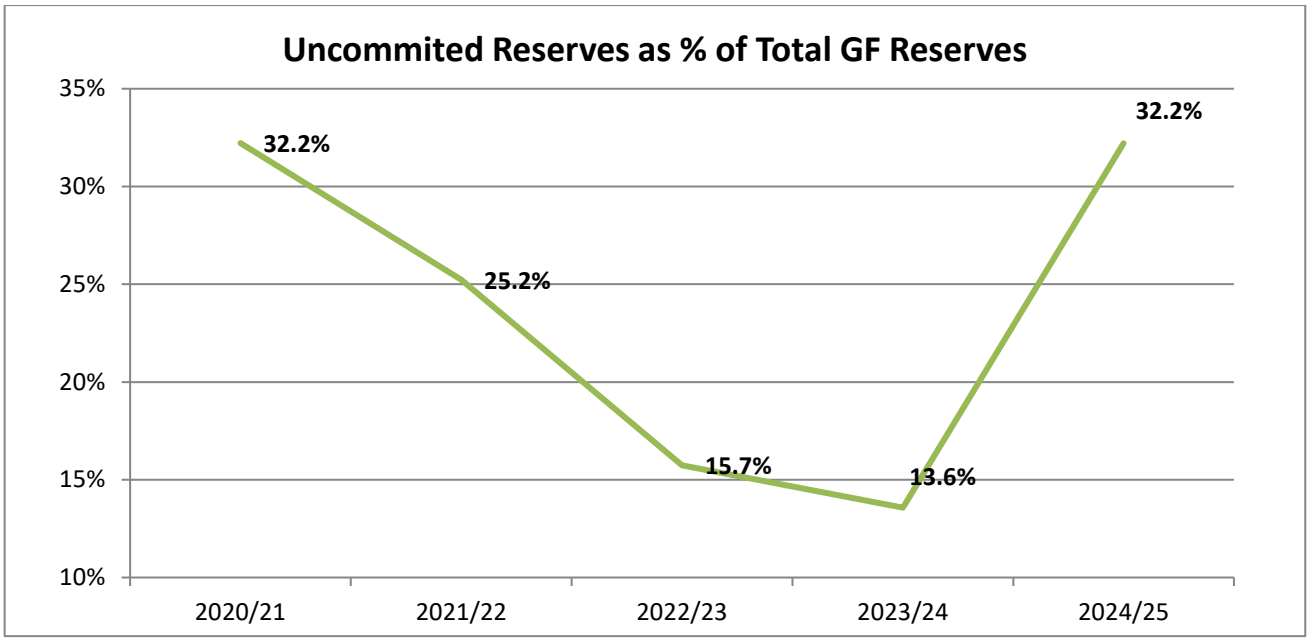


Committed (Earmarked) General Fund Reserves
Of the £21.906m general fund reserves at 31 March 2025, £14.851m (2023/24 £23.292m) is earmarked for specific purposes, either by individual services or to meet corporate liabilities. Further detail is contained in Note 8.

Uncommitted Reserves
The uncommitted element of General Fund Reserves at 31 March 2025, which are generally available to support future expenditure, stood at £7.055m (2023/24 £3.658m). For 2024/25, the Council's Reserves Strategy stipulates that it should retain uncommitted general fund reserves at a minimum level of 2% of net expenditure. The current general fund uncommitted reserves represent a level of 4.1% (2023/24 2.3%) of the 2024/25 net budgeted expenditure.

The movement in the Council's uncommitted reserves position compared to total General Fund reserves since March 2021 is shown below:

Trend in General Fund Reserves Position 2020/21 – 2024/25



Capital Expenditure

The Council's expenditure is split between the categories of capital and revenue. In broad terms expenditure for capital purposes relate to costs incurred on the acquisition or creation of tangible assets needed to provide services, such as houses, schools, vehicles etc. This is in contrast with revenue expenditure, which is spent on the day-to-day operation of services such as employee costs and supplies and services.

The Council invested £22.907m (2023/24 £28.924m) in capital projects during the year, the table below shows some of the main projects:

	2023/24	2024/25
	£'m	£'m
School Development	0.145	-
IT Investment	2.719	1.734
Kilncraigs Roof Works	0.586	0.132
Vacant & Derelict Land Investment Programme	0.522	-
Wheeled Bins	0.597	0.290
Street Lighting	0.078	0.166
Clackmannanshire Regeneration	1.037	0.150
Roads, footpaths, cycleways etc	5.006	3.200
Fleet Vehicles	0.580	0.382
City Deal	0.126	0.209
Park, Play Area & Open Space Improvements	0.195	0.168
Wellbeing Hub	1.783	2.934
Housing – new build and off the shelf purchases	5.085	4.390
Housing - replacement of kitchen/heating	1.474	1.364
Housing - replacement of roofs/windows	3.852	3.693
Housing – Safe Electrical Installations	1.682	1.100
Other Projects	3.457	3.253
	28.924	**22.907**

The Prudential Code for Capital Finance in Local Authorities governs the level of capital expenditure taking into account affordability, sustainability, the management of assets and the achievement of strategic objectives. Capital spending in 2024/25 on General Fund Services (including operational Common Good Properties) was £10.518m (2023/24 £14.168m) and on Housing was £12.389m (2023/24 £14.743m).

Expenditure	**£'m**	**Financed by**	**£'m**
Compliance & Operational Resilience	5.984	Government grant & contributions	7.619
Empowering Individuals, Families &Communities	0.407	Capital Receipts	0.020
Health & Wellbeing	3.447	Capital Finance from Revenue	5.574
Sustainable Growth	0.679	Borrowing	9.694
Housing Business Plan	12.389		
	22.907		**22.907**
Capital programme underspend	22.139		
Capital Budget	**45.046**		

During 2024/25 the Council invested £22.907m in Capital projects, excluding £11.245m accounting impact recognised on implementation of IFRS 16. £22.610m of this expenditure was on Council assets and £0.297m was granted to third parties. Capital expenditure in the

year has been financed by government grants and contributions (£7.619m), capital receipts (£0.020m) and direct revenue funding (£5.574m) leaving a balance of (£9.694m) which was financed from borrowing.

Whilst work on capital projects has been progressed, delays are still being incurred due to internal and external factors and as such £12.333m is to be carried forward to 2025/26 which is £4.987m greater than that included within the 2025/26 approved budget. At the end of the year there was an overall underspend of £22.139m on the budgeted programme. £13.358m of this related to the general fund resulting in rephasing of spend on large projects spanning multiple financial years such as: IT investment projects £1.357m, Property Asset Management Projects £1.756m and Wellbeing Hub £3.195m. The underspend on the HRA capital programme of £8.781m is mainly due to Westhaugh Travelling Site £4.979m and Lochies Road Clackmannan £1.881m that were delayed due to contractor availability and supply chain issues. Unspent budget of £6.362m will be carried forward to 2025/26.

Capital Receipts, Grants and Contributions

Receipts of £1.463m were held in Capital Receipts at the start of the year with further receipts of £0.050m received in the year. £0.204m was used to fund loans fund principal repayments and £0.020m was used to fund capital expenditure. The balance held in the capital receipts reserve at 31 March 2025 totals £1.289m.

Receipts of £1.662m were held in the Capital Grants & Receipts Unapplied Reserve at 31 March 2024. During the year £0.290m was utilised against capital projects in the year and £0.163m of additional grants were received but not applied. The balance of unused grants £1.535m is held in the reserve to be applied against specific projects in line with the conditions of the grants.

Housing Revenue Account

The Housing Revenue Account, which funds the provision of Council housing, achieved a surplus in the year on the management accounts of £6.8m against a budgeted surplus of £2.9m. From this surplus and the HRA Reserve, a revenue contribution to capital of £5.6m was made in accordance with the Housing Business Plan to maintain the Scottish Housing Quality Standard and the Enhanced Clackmannanshire Standard.

This has resulted in an increase of £0.6m to reserves at the year end, as shown in the Movement in Reserves Statement. Working balances available to the Housing Revenue Account have therefore increased to £2.0m as at 31 March 2025. This balance will continue to be earmarked to support the delivery of the Housing Business Plan in line with the Council's approved strategy.

£11.2m was invested in the housing stock over the year. This builds on previous investment commitments and continues to sustain and consolidate the Council's position in terms of compliance with the Scottish Housing Quality Standard. The government introduced the new Energy Efficiency Standard for Social Housing (EESSH) with compliance required by

December 2020. A further milestone has been set for December 2032 which will be formally reviewed in 2025 to assess progress.

Debt

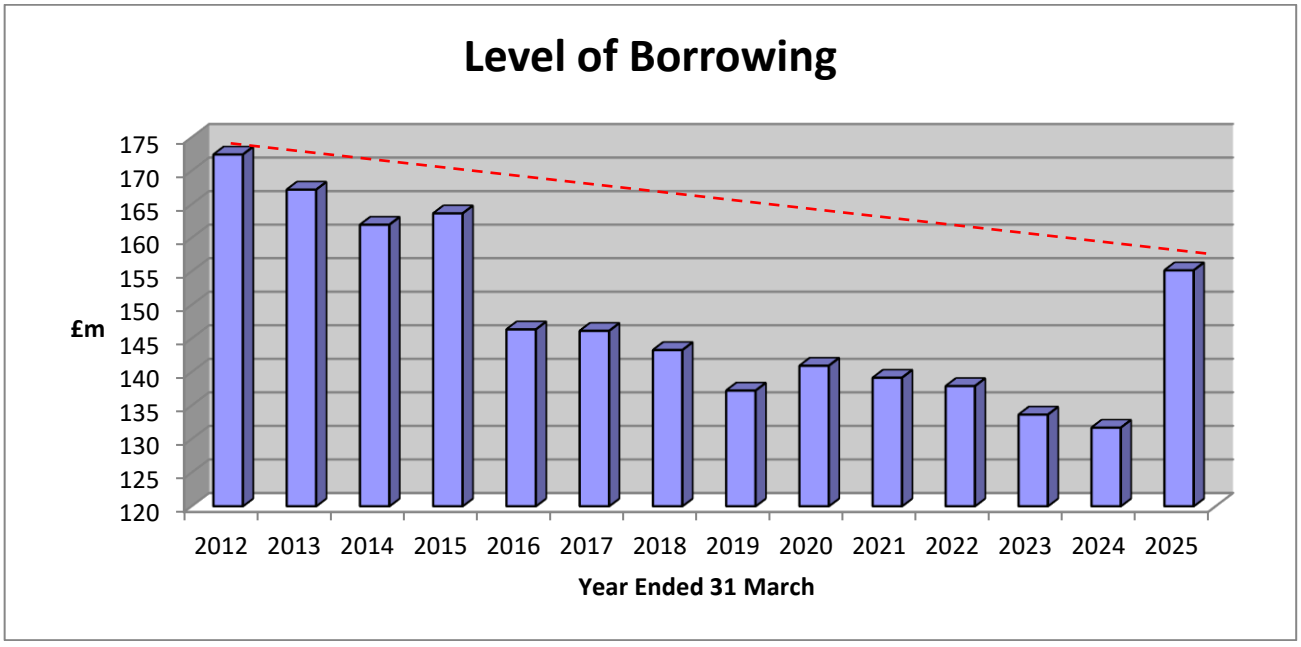
The Council's gross external debt as at 31 March 2025 which supports its investment and development of long-term assets totals £155.173m and consists of:

	2023/24 £'m	2024/25 £'m
External Borrowing	97.718	112.234
PFI and other finance leases	33.995	42.939
	131.713	**155.173**

This is an increase of £23.460m on the previous years external debt position of £131.713m. This movement is made up of new loans of £15.000m and the addition of £11.245m to PFI lease as a result of the adoption of IFRS 16 Leases. This is offset with repayments on borrowing of £0.484m and repayments were made to the PFI finance lease of £2.301m.

The new borrowing reflects the delivery of the Council's 20 year capital investment programme approved in March 2021. In order to support investment in priority infrastructure, digital and data and regeneration projects within the programme, the previous borrowing strategy to minimise external debt was revised to support investment and growth. The increase in the net borrowing in 2024/25 is therefore a planned consequence of delivering approved capital investment and is consistent with the Treasury Management Strategy Statement (TMSS) approved by Council.

In the year, £10.984m (2023/24 £10.882m) external interest was paid in relation to this borrowing.



Overall there was a reduction in cumulative external debt of 23.6% between 2012 and 2024, showing that over the period the Council did not increase its level of debt in line with the policy approved in 2012. During 2024/25, the Council undertook £15.000m of new borrowing from the PWLB to support the capital investment programme, which was in line with the TMSS for 2024/25 and the revised strategy to support investment and growth. Repayments towards the PFI finance lease partly offset the increase in external debt arising from new borrowing during the year.

In line with the Prudential Code and Treasury Management Strategy any borrowing undertaken is required to be prudent, affordable and sustainable. As at 31 March 2025 the Council was in an under-borrowed position which meant that its level of borrowing was less than its capital expenditure. Further detailed information including performance indicators can be found in the Council's Annual TMSS 2024/25 set by Council on 29th February 2024 and the Annual Treasury Management Report 2024/25 presented to Council on 29 January 2026.

Secondary Schools PFI Scheme

The Council's three secondary schools are recorded within the long-term assets of the Council, along with a liability for the financing provided by the PFI operator. The outstanding finance liability at March 2025 is £42.939 and this sum is included within the Council's overall borrowing position referred to above.

The unitary charge paid to the operator in 2024/25 was £10.198m (2023/24 £9.983m). This will increase annually by inflation over the 30-year term of the contract. The Scottish Government provides additional funding towards the scheme of £4.290m in 2024/25 (2023/24 £4.442m). The total cost of the contracted project is set out in Note 33 – Private Finance Initiative and Similar Contracts on page 134.

Net Pension Liability/Asset

Pension Fund reporting regulations require an annual valuation of the Pension Fund by fund actuaries which is included in the Councils Balance Sheet. The calculation as at 31 March 2025 disclosed a deficit of £10.846m (2023/24 surplus £15.339m). The calculation is prepared for the purposes of International Accounting Standard 19 (IAS 19) reporting requirements and is not relevant for funding purposes i.e. does not have a direct impact on council tax or housing rent payers. This is simply a snapshot of the position at that time.

The latest long-term triennial funding valuation of the Pension Fund for the purpose of setting the employers' actual contributions was at 31 March 2023. This set the employer contribution rates for 2024/25 to 2026/27 at 19.5%. The employer contribution rate for 2023/24 was 23% as set by the previous triennial valuation as at 31st March 2020.

Provisions

Provisions are made where an event has taken place which creates a legal or constructive obligation that more likely than not requires some form of transfer of economic benefits or service and a reliable estimate can be made about the amount of the obligation. As at 31 March 2025, two provisions are included in the Financial Statements, see Note 20.

Contingent Liabilities and Assets

Contingent liabilities are not recognised in the Balance Sheet but disclosed in a note to the accounts. They arise where the Council has a possible obligation but this will only be confirmed or otherwise by uncertain future events not entirely within the control of the Council. They can also arise where a provision might otherwise have been made but it is not probable that resources will transfer, or if the obligation cannot be measured reliably. In 2024/25, four contingent liabilities are disclosed, see Note 35. The Council has no material contingent assets at the Balance Sheet date.

Group Accounts

The Council's group accounts consist of: Clackmannanshire and Stirling Integration Joint Board, Central Scotland Valuation Joint Board and Common Good. Further detail on the Councils Group Accounts and accompanying notes can be found on pages 157-165.

Business Environment and Risks

Longer term impacts of the Covid 19 pandemic, world events including ongoing conflicts and associated global tensions and economic conditions have a significant effect on the Scottish, UK and global economy. This has translated into reduced funding provided to local authorities through both UK and Scottish Government settlements. High inflation including increases in energy costs and corresponding increases in the cost of goods and services also continue to directly impact on the ability of local authorities to manage spend within reducing resources. Above inflationary pay awards have also directly impacted on the funding challenges of the Council.

For 2024/25 an agreed pay award was achieved in September 2024 following negotiations between COSLA, Leaders and Trade Unions. Agreed pay awards over and above the funding provided by the Scottish Government will lead to further pressures for Local Authorities.

The Bank of England (BoE) primary monetary policy objective is to maintain inflation at 2%. The BOE's primary tool is setting the Bank Rate. During 2024/25, the Bank Rate reduced from 5.25% at March 2024 to 5% in August 2024 and continued to fall to 4.5% by March 2025. The level of interest rates impacts on the cost of new borrowing to finance the Councils capital programme.

The Council continues to operate within a challenging and uncertain funding environment, with future Scottish Government settlements remaining a significant factor in its financial planning. As a substantial proportion of the Council's income is derived from the local government settlement, future funding levels, national policy commitments and service demand pressures may have a material impact on the Council's medium-term financial position. While greater certainty through multi-year funding arrangements would support longer-term planning, the Council will continue to utilise scenario planning and regular review of key financial assumptions to inform decision-making and manage financial risk.

Given this operating context, the preparation of medium and long term financial plans is subject to a number of risks and uncertainties which may affect future budget assumptions. Continuing demand growth, inflationary pressures, workforce costs and wider economic uncertainty present ongoing challenges for the Council and the wider local government

sector. These pressures increase the need for service transformation, demand management and continuous improvement to ensure services remain affordable and sustainable while maintaining a balanced budget over the medium term. Delivery of the Council's financial sustainability plans is also dependent on maintaining sufficient organisational capacity to support transformation, improvement activity and the implementation of agreed savings.

Audit Scotland continues to emphasise the importance of robust medium to long term financial planning as a key component of financial sustainability. In Clackmannanshire, the Council has continued to develop its medium and longer term financial planning arrangements through successive budget rounds, with the key features outlined below:

- The use of financial scenario planning to provide a range of potential financial outcomes relative to changes in the key financial assumptions made;
- The Budget setting process provides indicative budgets for future years and identifies specific Business cases and / or new areas for review to be developed. This provides a multi-year view of the programme of activity and how it relates to Budget setting and indicative funding gap forecasts in individual financial years;
- The continued development and progression of the Be the Future programme identifying areas for Transformation to increase efficiency and reduce costs over a 10 year period; and
- A rolling 20 year Capital Investment Plan, as first approved in the 2021/22 budget, setting out investment priorities over the medium to longer term.

Medium and long term financial planning supports the Council in managing financial and service delivery risks arising from funding uncertainty, increasing demand for services, inflationary pressures and new responsibilities. It also assists in identifying actions required to maintain financial sustainability whilst continuing to deliver the Council's strategic priorities and statutory obligations.

Principal Risks and Uncertainties

The five year Corporate Risk Management Strategy was approved by Council in October 2023. This formalises and documents purpose, roles & responsibilities, and links to other corporate approaches, strategies and local/national governance principles. The key aims are to be: aware, transparent, consistent, collaborative, clear, proportionate and objective. Definitions, assurance mechanisms, processes and supports are also outlined, mapped in a high-level self-assessment to the stated aims and maturity model themes (Leadership, Strategy, People, Partnership, Processes, Handling & Assurance and Outcomes & Delivery).

Appendices (reviewed annually) include the Risk Appetite Statement, Delivery Plan, Guidance & Governance Checklist, and terms of reference for the Corporate Risk & Integrity Forum (established 2013). The 2nd annual review was presented in the 2024/25 Annual Report to Audit & Scrutiny Committee in August 2025. Finance is highlighted throughout as one of twelve core risk categories, alongside: Assets, Community, Continuity, Environment, Governance, Information, Reputation, Security, Strategy, Wellbeing and Workforce.

The Corporate Risk Register is reported to Audit & Scrutiny Committee quarterly, following updates by service/cross-cutting theme leads at the Corporate Risk & Integrity Forum. Each

report re-iterates the purpose, corporate lead and review process followed. Business Planning Guidance requires Directorate registers to be reported to Audit & Scrutiny Committee, and support is provided for service, team, thematic and partnership registers. The Council contributes to the Community Risk Register (led by Scottish Fire & Rescue), and the Health & Social Care Joint Risk Forum (reports to the Integration Joint Board).

The 2024/25 Year-end Report to Audit & Scrutiny Committee (April 2025) shows the final position for the 18 corporate risks, with the undernoted changes made throughout the year

Title	Score	Status	Approach	Change	Notes (Q = Quarter)
Insufficient Financial Resilience	20		Treat		Static throughout year (having **reduced from 25** in Q4 of 2023/24 due to a balanced budget being approved)
Impact of Poverty, Inequality & Changing Demographics	20		Treat		Static throughout year (controls/actions balanced with cost of living/energy)
IT System Failure	20		Treat		Static throughout year (controls/actions balanced with global geopolitical threats)
Supply Chain & Labour Market Disruption	20		Tolerate		Static throughout year (cause outwith control, mitigations prevented worsening)
Health & Safety Breach	20		Treat		Static throughout year (strengthened controls but compliance to be improved)
Inadequate Workforce Planning	16		Treat		**Increased from 12** in Q3 (due to worsening recruitment/capacity issues)
Major Governance Failure	16		Treat		Static throughout year (controls/actions balanced with workforce challenges)
Information Not Managed Effectively	16		Treat		Static throughout year (progress seen but training needed to raise compliance)
Continued Contribution to Climate Change	15		Treat		**Increased from 10** in Q3 (based on National Adaptation Plan forecasts)
Failure of Public Utility Supply	15		Tolerate		Static throughout year (cause outwith control, vulnerable demographic profile)
Conflicting Needs Around Management of Reinforced Autoclaved Aerated Concrete (RAAC)	12		Treat	N	**Newly** added in Q2 (escalated from Place Directorate register following national media interest), then static until year-end
Failure to Comply with United Nations Convention on the Rights of the Child (UNCRC)	12		Treat	N	**Newly** identified in Q2, then **reduced from 15** in Q4 (due to actions taken to implement duties across all services)
Failure to Prepare for Severe Weather Events	12		Tolerate		Static throughout year (climate change means now threats in all 4 seasons)
Public Health Emergency	12		Tolerate		Static throughout (having **reduced from 20** in Q4 of 2023/24 due to national learning)
School Estate Condition Disrupts Education Provision	9		Treat	N	**Newly** identified in Q2, then **reduced from 12** in Q4 (after condition surveys)

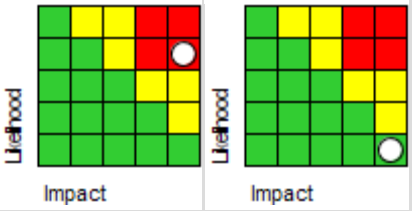
CLACKMANNANSHIRE COUNCIL
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Management Commentary

Title	Score	Status	Approach	Change	Notes (Q = Quarter)
Industrial Unrest	9	✓	Tolerate	↓	**Reduced from 12** in Q2 (due to national pay negotiation/suspended strike action)
Insufficient Pace and Scale of Organisational Transformation	8	✓	Treat	↓↓	**Reduced from 15** in Q2, then **reduced from 10** in Q4 (plans & actions progress)
Harm to Child(ren)	6	✓	Treat	↓	**Reduced from 9** in Q4 (progress on redesign, training, recruitment & system)
Risks Demoted from Corporate Register During 2024/25					
Failure to Prevent Extremism and/or Radicalisation	15	⚠	Treat	– T	Scores static since 2018 (plans in place, ongoing review & improvement actions), **transferred** to Partnership & Performance Directorate Business Plan register in Q2
Failure to Address Serious Organised Crime	12	⚠	Treat	– T	
Increasing Attainment Gap	8	✓	Treat	↓ T	**Reduced from 12** in Q1 (gap data published), then **transferred** to People Directorate Business Plan register in Q2

At the end of 2024/25, there were 8 red risks (16 or higher, including Financial Resilience), 6 were amber (10-15) and 4 were green (9 or lower – fewer of these at the corporate level as often transferred to lower-level registers). The Council defines its approach to managing each risk as below (total number of risks shown). Sometimes a combination of approaches are used but the latter 2 are rarely applicable due to non-delegable and statutory Council duties.

Treat (13): we will take action to reduce the risk;
Tolerate (5): actions within our control have been completed and plans are in place (though they remain under continuing scrutiny and review);
Transfer: the risk will be passed to another party, such as insurers; or
Terminate: the activity that is causing the risk will be ceased (the latter 2 are less often options due to statutory provision requirements and non-delegable duties).

Insufficient Financial Resilience remained one of the Council's highest rated risks throughout 2024/25, with a year end score of 20. The risk continued to reflect the significant challenges associated with achieving financial sustainability while maintaining essential service delivery.

●	–	**Insufficient Financial Resilience**	Senior Manager Finance & Revenues	Current Score	20	Target Score 5
Risk	The Council does not have a balanced budget to meet essential service demands, customer needs, or external agendas.					
Potential Impact	Reputational and legal implications and severe, extended loss of service provision. Possibility of Alliance, Health & Social Care and other partners also experiencing budget pressures contributes to potential impact, given the interdependencies.					
Note	The budget for 2024/25 was approved in March reflecting a balanced position and including savings to be achieved during the year. Due to the use of reserves and cash savings to balance					

	the 24/25 budget, the budget gap for 25/26 has been estimated at £13m. This year's budget process is already progressing to take forward savings through transformation and other areas previously identified. The budget gap is also subject to the settlement funding from Scottish Government which will be known towards the end of the year. The reduction in score does not represent a material change in the projected budget gap but alignment with the revised risk guidance in reflecting that the balanced 24/25 budget means the risk will not materialise within this financial year.		
Related Actions	Audit of 2022/23 Accounts by Audit Scotland	Existing Controls	Financial Regulations
	Use the agreed strategic change framework and organisational design principles to implement a whole organisation redesign		Budget Strategy & Monitoring
	Balance the drive for savings with the need for sufficient officer time and skills to support change and consider how to make more use of external assistance to support improvement		Contract Standing Orders

Where to find more Information

An explanation of the Financial Statements which follow and their purpose are shown at the top of each page. Further information about Clackmannanshire Council can be obtained from the Council's website (www.clacks.gov.uk) or from Finance Services, Kilncraigs, Greenside Street, Alloa, FK10 1EB.

Conclusion and Acknowledgements

The Council has continued to maintain financial control and deliver approved budgets during a challenging financial environment, while recognising the significant improvement activity required in relation to financial reporting and annual accounts. The Council continued to progress major strategic initiatives such as the new Wellbeing Hub, City Region Deal, Organisational Redesign, Learning Estate Development and partnership working with the Health and Social Care Partnership. Alongside these, the Council also continues to support the Community through redesigning delivery of its services.

The Council would like to acknowledge the significant effort in producing the Annual Accounts and the Annual Governance Statement and to record thanks to colleagues for their continued hard work and support throughout 2024/25. The Council acknowledges that the annual accounts for 2024/25 were completed after the statutory deadline due to the cumulative impact of financial reporting, audit and organisational capacity challenges. The Council is working in conjunction with Deloitte LLP to bring the preparation and audit of the annual accounts back in line with the statutory deadlines. It greatly appreciates the significant efforts of all who were involved, elected members of the Council and colleagues in every Service, all of whose efforts in managing the resources available have contributed to the financial position disclosed by the 2024/25 Annual Accounts.

Ellen Forson	**Lindsay Sim**	**Nikki Bridle**
Leader of the Council	**Chief Finance Officer**	**Chief Executive**

CLACKMANNANSHIRE COUNCIL
ANNUAL ACCOUNTS 2024/25
Statement of Responsibilities

The Council's Responsibilities

The Council is required to:

- make arrangements for the proper administration of its financial affairs, including group interests, and to secure that the proper officer of the Council has responsibility for the administration of those affairs (section 95 of the Local Government (Scotland) Act 1973). In this Council, that officer is the Chief Finance Officer;

- manage its affairs to secure economic, efficient and effective use of resources and safeguards its assets;

- ensure the Annual Accounts are prepared in accordance with legislation (The Local Authority Accounts (Scotland) Regulations 2014) and so far as is compatible with that legislation, in accordance with proper accounting practices (section 12 of the Local Government in Scotland Act 2003); and

- approve the Annual Accounts for signature.

These draft Annual Accounts are due to be considered by Council at its meeting on 26 November 2026.

Signed on behalf of Clackmannanshire Council

Ellen Forson
Leader of the Council

CLACKMANNANSHIRE COUNCIL
ANNUAL ACCOUNTS 2024/25
Statement of Responsibilities

The Chief Finance Officer's Responsibilities

The Chief Finance Officer is responsible for the preparation of the Council's Annual Accounts in accordance with proper practices as required by legislation and set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom ('the Code').

In preparing the Annual Accounts, the Chief Finance Officer has:

- selected suitable accounting policies and then applied them consistently;
- made judgements and estimates that were reasonable and prudent;
- complied with legislation; and
- complied with the local authority accounting code (in so far as it is compatible with legislation) except where stated in the Policies and Notes to the Accounts.

The Chief Finance Officer has also:

- kept proper accounting records which are up to date; and
- taken reasonable steps for the prevention and detection of fraud and other irregularities.

I certify that the draft financial statements give a true and fair view of the financial position of the Council and its group at the reporting date and the transactions of the Council and its group for the year ended 31 March 2025.

Lindsay Sim
Chief Finance Officer
31 October 2026

Scope of Responsibility

Clackmannanshire Council is responsible for ensuring that its business is conducted in accordance with the law and proper standards; that public money is safeguarded, properly accounted for and used economically, efficiently and effectively; and that arrangements are in place to secure Best Value and manage risk.

The Council is also responsible for maintaining a governance framework that supports the achievement of its priorities while ensuring transparency, accountability, integrity and effective stewardship of resources.

Purpose of the Annual Governance Statement

This Annual Governance Statement reports the extent to which the Council complied with its Local Code of Governance during the year ended 31 March 2025 and presents the outcome of the annual review of the effectiveness of its governance framework and system of internal control.

The Council's Annual Governance Statement is prepared in accordance with the Local Authority Accounts (Scotland) Regulations 2014, the CIPFA/SOLACE *Delivering Good Governance in Local Government: Framework* (2016), and the relevant requirements of the CIPFA/LASAAC *Code of Practice on Local Authority Accounting in the United Kingdom*.

During 2024/25, the Council maintained the principal governance arrangements required to support lawful decision-making, accountability, financial stewardship, risk management and service delivery. The annual review drew on management assurance, corporate oversight, Internal and External Audit findings, Best Value and regulatory activity, performance and risk information, and engagement with senior managers and governance groups.

The review identified evidence of continued development across the governance framework, including broader participation in corporate self-assessment, strengthened oversight of improvement actions, refreshed partnership and performance arrangements, and progress in data, asset, workforce and organisational development.

However, the Council’s overall assurance is qualified by significant weaknesses relating to financial reporting and annual accounts, the Limited Assurance opinion provided by Internal Audit, Freedom of Information compliance, areas of housing regulatory scrutiny, and organisational capacity to deliver the scale of improvement required.

These matters are being addressed through the Council Improvement Plan and the relevant financial recovery, audit and regulatory action plans. Progress will continue to be monitored through management and corporate governance arrangements and reported to the Audit and Scrutiny Committee.

Period Covered

This assessment covers governance arrangements operating from 1 April 2024 to 31 March 2025. Material developments between year-end and approval of this Statement are reported where they affect governance risks, assurance or improvement progress; they do not retrospectively alter the assessment of arrangements operating during 2024/25.

Supporting Improvement Information

All improvements identified through the AGS 2024/25 are consolidated within the Council Improvement Plan alongside actions arising from other corporate assurance and regulatory activity. This provides a single mechanism for monitoring improvement, with quarterly oversight by the Corporate Risk and Integrity Forum and regular progress reporting to the Audit and Scrutiny Committee. This Statement presents the material governance matters and overall assurance conclusion.

The Governance Framework

This Statement reports the extent to which the Council complied with its Local Code during 2024/25 and the outcome of its annual review of the effectiveness of its governance and internal-control arrangements.

The governance framework comprises the systems, processes, culture, values and behaviours through which the Council is directed and controlled, engages with communities, accounts to stakeholders and monitors achievement of its objectives.

CIPFA/SOLACE Principles

Principle	Application
A	Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law.
B	Ensuring openness and comprehensive stakeholder engagement.
C	Defining outcomes in terms of sustainable economic, social, and environmental benefits.
D	Determining the interventions necessary to optimise the achievement of the intended outcomes.
E	Developing the entity's capacity, including the capability of its leadership and the individuals within it.
F	Managing risks and performance through robust internal control and strong public financial management.
G	Implementing good practices in transparency, reporting, and audit, to deliver effective accountability.

The Council assesses the effectiveness of its governance arrangements through eight local governance themes. These themes collectively support the seven principles of the CIPFA/SOLACE Framework, as summarised below. The mapping is indicative, recognising that individual governance arrangements may support more than one principle.

Council Local Governance Theme	Relevant CIPFA / SOLACE Principles	Main Relationship
01 Leadership, Values and Culture	A, E	Ethical leadership, responsibilities, and organisational capability.
02 Strategy, Performance and Risk	C, D, F	Outcomes, delivery, performance and risk.
03 Working in Partnership	B, C, D	Engagement, partnership outcomes and delivery.
04 Communication and Engagement	B, G	Openness, engagement and accountability.
05 Sustainability and Climate Change	C, D	Sustainable outcomes and long-term decision-making.
06 Financial Management	D, F	Resource management, control and financial resilience.
07 Information and Knowledge Management	F, G	Information control, transparency and accountability.
08 Workforce Management	E, F	Capacity, capability, and effective organisational management.

Local Code of Governance

The Council's Local Code brings together the policies, strategies, decision-making arrangements and control systems that support these principles. It includes Standing Orders, the Scheme of Delegation, codes of conduct, Financial Regulations, Contract Standing Orders, risk and performance frameworks, partnership governance, information governance, workforce arrangements and audit and scrutiny.

Review of Effectiveness

Sources of Assurance

- The Annual Governance Statement self-assessment and themed governance workshops.
- Certificates of Assurance from Strategic Directors.
- Contributions from the Extended Senior Leadership Group, Team Leaders and Service Managers.
- Internal Audit reports and the annual assurance opinion.
- External Audit findings and follow-up of recommendations.
- Best Value, inspection and regulatory reports.
- Corporate risk, performance, financial and improvement reporting.
- Oversight by the Senior Leadership Group and Audit and Scrutiny Committee.

Approach to the Annual Review

The annual review considered both the existence of governance arrangements and available evidence of their operation and effectiveness during 2024/25. Evidence was assessed across the Council's eight Local Code governance themes and considered collectively against the seven CIPFA/SOLACE principles.

The review included:

- consideration of policies, strategies, frameworks and formal decision-making arrangements;
- assessment of Certificates of Assurance and management representations;
- review of Internal and External Audit conclusions and outstanding recommendations;
- consideration of Best Value, inspection and regulatory findings;
- examination of corporate risk, performance, finance and improvement information;

- facilitated governance workshops and corporate self-assessment activity, and
- consideration of material developments arising after 31 March 2025 where these affected the current assessment of governance risk, assurance or improvement progress.

In reaching the overall conclusion, particular weight was given to independent assurance, statutory or regulatory non-compliance, the significance and duration of identified control weaknesses, their potential effect on Council objectives, and the Council's capacity and arrangements for delivering effective remedial action.

A matter was considered for inclusion as a significant governance issue where it represented a material weakness in governance, risk management or control; had attracted significant audit or regulatory concern; had persisted over more than one reporting period; or required continuing oversight by senior management, elected members or an external body.

Governance Review During 2024/25

The Council broadened participation in the governance review to strengthen ownership and governance awareness, increased evidence requirements and used multidisciplinary working groups aligned to the Local Code themes. A Corporate Public Service Improvement Framework self-assessment, facilitated by the Improvement Service, identified cross-cutting improvement priorities. Relevant actions were integrated into the Council Improvement Plan.

The Council Improvement Plan groups actions thematically, assigns senior ownership and links them to corporate and strategic risks. It consolidates AGS and PSIF self-assessment, External Audit, Best Value, inspection, regulatory and other assurance actions. Separate action schedules preserve audit trails or meet specific reporting requirements where necessary. Sponsors, the Corporate Risk and Integrity Forum, Senior Leadership Group and Audit and Scrutiny Committee monitor progress and escalate delivery, capacity or risk concerns.

The review concluded that the Council's governance framework remained in place during 2024/25, although the effectiveness of aspects of the framework was affected by the significant governance issues set out later in this Statement.

Governance Themes

01 Leadership, Values and Culture

Governance Arrangements

- Council Standing Orders and the Scheme of Delegation set out the framework for Council business and the allocation of decision-making responsibilities.
- The Council Decision-Making Framework supports clear accountability for decisions, with member oversight and scrutiny of policy, budgets and performance.
- Statutory Codes of Conduct for Councillors and employees.
- The Be the Future Target Operating Model and Be the Future transformation priorities provide the strategic context for organisational development, service delivery and improvement activity.

Review of Arrangements During 2024/25

- Corporate PSIF self-assessment engaged the Senior Leadership Forum and identified nine improvement actions.
- The Senior Leadership Forum was expanded and a Team Leaders' Forum established.
- Mid-term review of the Council's Decision-Making Framework and Councillor Responsibilities.

Areas for Improvement

- Maintain clear accountability for corporate improvement actions.
- Embed governance awareness across all levels of management.
- Keep decision-making and scrutiny arrangements under periodic review.

Subsequent Developments After 31 March 2025

- Revised AGS process extended to include Team Leaders Forum.

Assurance

Leadership and governance arrangements remained in place, with further work focused on organisational ownership, capacity and accountability.

02 Strategy, Performance and Risk

Governance Arrangements

- Corporate Performance Management Framework, annual corporate and public performance reporting, and partnership plans.
- Corporate Risk Management Strategy, management monitoring of corporate and strategic risks, and regular reporting to the Audit and Scrutiny Committee.
- Directorate business planning and workforce planning link service priorities with the capacity and skills required for delivery, alongside corporate performance and risk arrangements.
- Internal Audit planning, reporting and recommendation tracking provide independent assurance on governance, risk management and control, and support scrutiny of remedial action.

Review of Arrangements During 2024/25

- A corporate PSIF self-assessment identified nine improvement actions, strengthening organisational self-evaluation and providing a structured basis for continuous improvement.
- The People Directorate piloted a One Plan, One Report approach.
- The Clackmannanshire Alliance participated in a national partnership self-assessment.

Areas for Improvement

- Complete the review of performance and business planning arrangements.
- Strengthen outcomes, benefits realisation, and data-led reporting.
- Continue work on compliance with the Statutory Performance Information Direction 2024.

Subsequent Developments After 31 March 2025

- Approval and implementation of the consolidated Council Improvement Plan.

Assurance

Core arrangements remained in place, but stronger integration of planning, risk, performance and improvement, with a focus on outcomes and benefits, remains a priority.

03 Working in Partnership

Governance Arrangements

- The Wellbeing Local Outcomes Improvement Plan 2024-2034 provides a shared strategic framework for partnership priorities and intended outcomes for Clackmannanshire.
- The Clackmannanshire Alliance governance framework and memorandum of understanding set out partnership operating arrangements and provide a basis for shared accountability.
- Community empowerment and community planning processes support community participation in shaping local priorities and the work undertaken with partners.
- Community wealth building and anchor partnership arrangements support coordinated work between local and regional partners, including activity intended to strengthen social value.

Review of Arrangements During 2024/25

- The Wellbeing LOIP established a refreshed shared strategic framework.
- Creation of the Forth Valley Regional Achor Partnership and Clackmannanshire Anchor Partnership strengthened coordination and social value activity.
- The Local Employability Partnership developed a delivery plan with partners.
- The Family Wellbeing Partnership was independently evaluated.

Areas for Improvement

- Finalise and embed revised Alliance governance arrangements.
- Continue strengthening HSCP Integration Joint Board governance and accountability.

Subsequent Developments After 31 March 2025

- Community Planning Partnership self-assessment results informed improvement.

Assurance

Partnership governance was broadly effective, with work continuing to clarify operating arrangements, shared accountability and evidence of outcomes.

04 Communication and Engagement

Governance Arrangements

- The Corporate Communications and Marketing Strategy provides the framework for Council communications, alongside work to refresh the approach to communication and engagement.
- The Customer Charter and Customer Contact Policy set out the Council's approach to customer service and contact, supporting consistent communication with service users.
- Citizen Space and other consultation mechanisms provide channels for gathering views to inform Council decisions and improvement activity.
- Community empowerment and participation arrangements support involvement in local decision-making, including through Participation Requests and tenant participation.

Review of Arrangements During 2024/25

- The Tenant Participation Strategy 2024-28 was approved and implemented.
- A transformation project was approved to develop a revised communication and engagement strategy.
- Participation Request awareness activity supported community involvement.
- The 2024 Staff Survey informed organisational learning and engagement.

Areas for Improvement

- Develop a refreshed communication and engagement strategy.
- Implement improved complaints, comments and compliments arrangements.
- Coordinate consultation activity more effectively and demonstrate how feedback influences decisions.

Subsequent Developments After 31 March 2025

- Procurement completed and work began on a revised communication and engagement strategy.
- A new complaints system has been developed.

Assurance

Arrangements remained appropriate, with improvement required in coordination, feedback systems and consistent participation practice.

05 Sustainability and Climate Change

Governance Arrangements

- The Environmental Policy and Climate Change Strategy arrangements provide the framework for addressing environmental responsibilities and coordinating climate-related improvement activity.
- The Regional Energy Masterplan and Local Heat and Energy Efficiency Strategy provide the strategic context for energy planning, efficiency and de-carbonisation activity.
- Learning Estate, housing, transport and development planning form part of the Council's arrangements for considering sustainability in services, infrastructure and investment.
- Asset management plans and capital governance provide a framework for oversight of the Council's assets and investment programme, alongside continuing development of the Corporate Asset Strategy and portfolio plans.

Review of Arrangements During 2024/25

- A Strategic Energy Management Group strengthened coordination and oversight.
- Strategic Environmental Assessments supported emerging strategies.
- An improvement plan followed Internal Audit's Limited Assurance on climate duties reporting.
- A £2.86m school retrofit, upgrade and de-carbonisation programme was approved.

Areas for Improvement

- Embed the replacement Climate Change Strategy.
- Develop the Corporate Asset Strategy and portfolio asset plans.
- Continue regulatory engagement relating to homelessness, Westhaugh and RAAC risks.

Subsequent Developments After 31 March 2025

- Climate Change Strategy was approved in October 2025.

Assurance

Relevant arrangements remained in place, but climate reporting, asset governance and regulatory housing issues require continued attention.

06 Financial Management

Governance Arrangements

- Financial Regulations, Contract Standing Orders and the Procurement Strategy set out the framework for financial control, contracting and procurement, supporting stewardship of public resources.
- The Budgetary Control Framework and regular budget monitoring support oversight of financial performance and the identification of pressures requiring management attention.
- Revenue, capital, Housing Revenue Account (HRA) and treasury management arrangements provide the framework for managing the Council's principal financial activities and investment commitments.
- The Section 95 Officer's statutory responsibilities support proper financial administration and financially responsible decision-making, alongside the Council's wider financial governance arrangements.

Review of Arrangements During 2024/25

- A balanced 2025/26 revenue budget and 20-year capital programme were approved.
- A Future Housing Board strengthened HRA and investment oversight.
- The Section 95 Officer initiated review of Local Finance Return arrangements.
- IFRS 16 lease accounting changes were incorporated.

Areas for Improvement

- Deliver the Financial Reporting Recovery Plan.
- Strengthen finance capacity, closedown, quality assurance and reporting disciplines.
- Complete the Medium-Term Financial Strategy and Financial Resilience Framework.
- Restore statutory annual accounts reporting timescales.

Subsequent Developments After 31 March 2025

- A Medium-Term Financial Strategy and Financial Resilience Framework was approved by Council.

Assurance

Financial governance arrangements remained in place, but delayed accounts and weaknesses in financial reporting constitute a significant governance issue.

07 Information and Knowledge Management

Governance Arrangements

- The Digital Transformation Strategy and Digital and Data Transformation Roadmap provide the strategic framework for digital improvement and development of data, reporting and insight capability.
- The Data Protection Policy forms part of the information governance framework, setting out the Council's approach to protecting personal information.
- The Records Management Policy and supporting guidelines provide the framework for managing Council records, including retention and retrieval arrangements that support accountability and information requests.
- Information governance, Freedom of Information (FOI) and data assurance arrangements support oversight of information handling and statutory responses; the compliance weaknesses and required improvements are set out below.

Review of Arrangements During 2024/25

- A strategic data governance approach and cross-functional Data Advisory Group were developed.
- A Council-wide Data Maturity Assessment informed a Data Target Operating Model.
- A programme to enhance data, reporting and insight capability commenced.

Areas for Improvement

- Improve the timeliness and quality of FOI responses across services.
- Progress records management, retention schedules and case management arrangements.
- Implement the Data Target Operating Model and refreshed Digital Strategy.

Subsequent Developments After 31 March 2025

- Following the Scottish Information Commissioner's Level 3 intervention, further corporate improvement activity has been taken to strengthen Freedom of Information compliance and information management. These developments are addressed more fully under the significant governance issues section of this Statement.

Assurance

Arrangements remained in place, but FOI compliance is a significant governance issue and requires sustained corporate action.

08 Workforce Management

Governance Arrangements

- The Interim Workforce Strategy 2023-25 and workforce planning guidance provide the framework for identifying workforce needs, alongside development of the Strategic Workforce Plan.
- Recruitment, induction, learning and development arrangements, supported by core competencies, provide the framework for securing and developing the skills required for service delivery.
- Flexible and hybrid working arrangements form part of the Council's approach to workforce management and the organisation of work.
- Health and safety and human resources policy frameworks set out the arrangements supporting workforce management and the Council's responsibilities towards employees.

Review of Arrangements During 2024/25

- The Best Value thematic review on Workforce Innovation recognised positive strategic workforce work, digital technology, flexibility and collaboration.
- Workforce dashboards, skills analysis and intelligence continued to develop.
- Benefits realisation and standard project management arrangements were strengthened.
- Collaborative delivery opportunities progressed through Transformation Through Collaboration.

Areas for Improvement

- Complete and implement the Strategic Workforce Plan.
- Strengthen workforce capacity, succession planning and resilience.
- Establish clearer measures of workforce outcomes and digital benefits.
- Prioritise improvement activity within available capacity.

Subsequent Developments After 31 March 2025

- Collaborative workforce and organisational development activity has continued through regional and transformation partnerships, supporting exploration of shared approaches to workforce development, organisational capacity and service sustainability.

Assurance

The framework provides a sound basis, but capacity constraints, delivery delays and incomplete performance measures remain material risks.

Governance Assurance Framework

Statutory and Senior Officer Responsibilities

The Head of Paid Service, Section 95 Officer and Monitoring Officer have distinct statutory responsibilities that support lawful, effective and financially responsible decision-making. The Council also maintains statutory professional roles for education and social work. Strategic Directors provide management assurance for their areas of responsibility.

Member Oversight

Council and its committees approve policy and budget decisions, scrutinise performance and hold officers to account. The Audit and Scrutiny Committee oversees financial reporting, internal and external audit plans and reports, recommendations, the control environment, risk management, Best Value, performance and the Annual Governance Statement. Its annual reporting and self-assessment support accountability for its own effectiveness.

Sources and Levels of Assurance

Line	Primary assurance
Management	Operational controls, supervision, performance, risk ownership and Certificates of Assurance.
Corporate oversight	Finance, legal, governance, risk, performance, information governance, HR and other specialist functions.
Independent assurance	Internal Audit, External Audit, inspectorates and regulators.

Internal and External Audit Assurance

Internal Audit

The Internal Audit Annual Assurance Report and Opinion to year ending 31 March 2025 was considered as part of the annual review of effectiveness. Internal Audit provided Limited Assurance on the adequacy and effectiveness of the Council's arrangements for governance, risk management and internal control. This is a material qualification to the overall governance conclusion. The Council also considered the effectiveness of its Internal Audit arrangements as part of the review.

Oversight of Internal Audit recommendations has strengthened, but continuing weaknesses and new findings require a rolling improvement programme. The evidence required to resolve this significant issue is set out under Significant Governance Issues.

External Audit

The governance review considered External Audit findings, prior-year recommendations and Best Value work. Financial reporting weaknesses, their effects and recovery requirements are set out under Significant Governance Issues.

Following approval of the audited 2023/24 Annual Accounts in April 2026, the Controller of Audit issued a Section 102 Report in July 2026 regarding the continued delays in the preparation, audit and publication of the Council's annual accounts. The report identified concerns regarding the timeliness of financial reporting and the consequential impact on governance, financial oversight and decision-making.

Best Value and Inspection Assurance

Best Value and workforce

Best Value work recognised progress in priority setting, performance and scrutiny, budget development, community engagement, equalities and climate change, while highlighting financial sustainability, capacity, recruitment and resilience. The Workforce Innovation thematic review gave positive assurance in several areas but identified delivery delays, capacity constraints and gaps in strategic planning and outcome measurement.

Progress on Governance Improvement Actions

During the period following the 2024/25 review, progress included completion of the Target Operating Model, strengthening of business continuity arrangements, approval of updated Contract Standing Orders, implementation of the new complaints system, approval of the Climate Change Strategy and Corporate Asset Management Strategy, and development of benefits realisation and performance reporting arrangements. Progress was also made on finance capacity, workforce intelligence, data governance and collaborative transformation activity.

Outstanding actions include the Scheme of Delegation and Standing Orders reviews, the Strategic Workforce Plan, Freedom of Information improvement, financial reporting recovery, workforce performance measurement and elements of housing regulatory improvement.

Significant Governance Issues

A significant governance issue is a weakness or risk that is sufficiently serious to require ongoing senior management, elected member, audit or regulatory oversight. In determining significance, the Council considers factors including the scale and impact of the issue, statutory or regulatory implications, the strength of available assurance, the length of time the issue has remained unresolved, and the extent to which it may affect the Council's ability to achieve its objectives or maintain effective governance and internal control.

Financial Reporting and Annual Accounts

The preparation, audit and approval of the Annual Accounts is the most significant governance issue. Delays have affected the timeliness of financial reporting and assurance and have implications for governance, financial oversight and decision-making.

The Council has accepted the findings of External Audit and the Controller of Audit's July 2026 Section 102 Report. A Financial Reporting Recovery Plan, approved in September 2026, includes actions to strengthen finance capacity, improve accounts preparation, enhance quality assurance and restore statutory reporting timescales.

Internal Audit Assurance

The 2024/25 Limited Assurance opinion remains a significant governance issue: important weaknesses require management attention and effective completion of remedial actions must be evidenced.

Freedom of Information Compliance

The Scottish Information Commissioner's Level 3 intervention identified weaknesses in statutory compliance. Improvement activity addresses information governance, records management, retrieval processes and response timeliness and quality, but sustained improvement and consistent practice are still required across services.

Housing Regulatory Scrutiny

The Scottish Housing Regulator continues engagement on homelessness services and management of Reinforced Autoclaved Aerated Concrete (RAAC) risks in housing stock. Actions relating to the Westhaugh Gypsy/Traveller Site were completed during 2025/26; homelessness pressures and RAAC risks remain subject to regulatory oversight and improvement activity.

Organisational Capacity and Delivery of Improvement Activity

Workforce capacity and competing service demands constrain delivery of the improvement programme arising from audit, Best Value, regulatory findings and self-assessment, creating a cross-cutting risk to timely resolution of significant issues. Actions will be prioritised by statutory importance, risk, impact and available capacity, with slippage and escalation reported transparently.

Action Plan for Significant Governance Issues

The following table summarises the principal actions, ownership, timescales, monitoring arrangements and evidence required to address and close the significant governance issues identified through the 2024/25 review. Detailed actions and progress are maintained through the Council Improvement Plan and the relevant audit, recovery and regulatory action plans.

Significant Governance Issue	Agreed Action	Responsible Officer	Target Date	Monitoring Body	Success or Closure Evidence
Financial Reporting and Annual Accounts	Implement the Financial Reporting Recovery Plan, including strengthening finance capacity, maintaining clear milestones for outstanding and future accounts, improving closedown and quality-assurance processes, and restoring statutory reporting timescales.	Chief Finance Officer	Adherence with dates agreed in the Financial Reporting Recovery Plan.	Senior Leadership Group; Audit and Scrutiny Committee; and Council.	Outstanding accounts prepared, audited and approved to the agreed milestone plan; subsequent accounts returned to statutory timescales; sufficient finance capacity in place; and evidence that reconciliations, working papers, valuation controls, disclosure checks and management review have operated effectively.
Internal Audit Assurance	Maintain strengthened arrangements for implementing Internal Audit recommendations, with priority given to Grade 1 and Grade 2 actions, quarterly reporting, Directorate-level review and ongoing maintenance of action records in Pentana.	Head of Corporate Services, supported by Strategic Directors and action owners.	Ongoing, through the Internal Audit reporting cycle with recognised improvement by 31 March 2027	Directorate Senior Management Teams; Senior Leadership Group; Audit and Scrutiny Committee.	Reduction in overdue and high-priority recommendations; agreed actions completed within target dates; completion supported by evidence of improved controls and an improved Internal Audit annual assurance opinion.
Freedom of Information Compliance	Complete and embed the review of FOI management and reporting arrangements, including improved guidance and training, stronger records retrieval and management accountability, and consistent	Data Protection Officer, with support from the Monitoring Officer.	31 March 2027	Senior Leadership Group; Audit and Scrutiny Committee; regulatory monitoring by the Scottish Information Commissioner.	Sustained improvement in statutory response times and response quality; effective records retrieval arrangements; reduced non-compliance across services; and reduction or closure of the Scottish Information Commissioner's intervention.

	improvement in the quality and timeliness of responses.				
Significant Governance Issue	**Agreed Action**	**Responsible Officer**	**Target Date**	**Monitoring Body**	**Success or Closure Evidence**
Housing Regulatory Scrutiny	Continue delivery of actions relating to homelessness and the management of RAAC risks in housing stock, including completion of the stock condition survey programme.	Director, Place and Economy	31 March 2027	Future Homes Board; Asset Management Board; Senior Leadership Group; Audit and Scrutiny Committee; Scottish Housing Regulator.	Housing stock and asset-condition evidence completed and incorporated into investment and asset plans; agreed homelessness improvements delivered; RAAC risks assessed and managed through an approved action plan; and regulatory engagement reduced or closed.
Organisational Capacity and Delivery of Improvement Activity	Prioritise and coordinate the Council's improvement programme according to statutory importance, risk and impact; complete the Strategic Workforce Plan; roll out the Skills Matrix and workforce dashboards; and use collaboration, succession planning and workforce development to address critical capacity and resilience risks.	Chief Executive and Senior Leadership Group, with the Senior Manager, HR and Workforce Development, and relevant Council Improvement Plan sponsors.	31 March 2027	Directorate Senior Management Team; Corporate Risk and Integrity Forum; Senior Leadership Group; Audit and Scrutiny Committee.	Strategic Workforce Plan approved and implemented; organisation-wide skills and capacity evidence available; workforce measures and dashboards routinely reported; priority improvement actions delivered to agreed dates; slippage transparently escalated; and completion supported by evidence of stronger capacity, control or service outcomes.

The detailed actions addressing each significant governance issue, including the responsible officer, target date, milestones and current status, are contained in the Council Improvement Plan. Progress is monitored quarterly by the Corporate Risk and Integrity Forum and reported regularly to the Audit and Scrutiny Committee.

The Council remains committed to addressing these significant governance issues and strengthening its governance arrangements. Detailed progress will be maintained through the Council Improvement Plan and relevant audit, recovery and regulatory action plans, with exceptions, slippage and continuing risks reported through the governance routes set out above.

Forward Look

The Council's governance arrangements will continue to operate in an environment of financial constraint, workforce pressure, increasing regulatory expectations and demand for demonstrable improvement in service outcomes. During 2025/26 and 2026/27, particular governance attention will be required to ensure that improvement activity remains proportionate, risk-based and deliverable within available capacity.

The principal forward-looking priorities are:

- restoring timely and reliable financial reporting and annual accounts;
- demonstrating improved control effectiveness through completion of Internal Audit recommendations;
- achieving sustained improvement in Freedom of Information and records-management compliance;
- maintaining effective oversight of homelessness, housing-condition and RAAC-related risks;
- embedding integrated business planning, performance, risk and benefits-realisation arrangements;
- strengthening workforce capacity, succession planning and organisational resilience; and
- ensuring that the Council Improvement Plan remains focused on the actions of greatest statutory, financial, regulatory and service significance.

Governance arrangements will be kept under review as these priorities progress. Material changes in risk, assurance, delivery capacity or regulatory status will be escalated through the relevant management and member oversight arrangements.

Statement of Assurance

On the basis of the assurance sources considered, the Council concludes that its governance framework remained in place during 2024/25. However, the assurance available is qualified by significant weaknesses relating to the timeliness and quality of financial reporting, the Limited Assurance opinion provided by Internal Audit, Freedom of Information compliance, elements of housing regulatory compliance, workforce capacity and competing demands.

Subject to these qualifications, the Council is satisfied that the framework provided an appropriate basis for leadership, decision-making, accountability and continuous improvement during 2024/25.

Nikki Bridle
Chief Executive

Ellen Forson
Leader of the Council

General

Elements of the remuneration report are subject to audit, throughout the report the relevant sections have been noted as audited where applicable. The other sections of the Remuneration Report have been reviewed for consistency by the external auditors as detailed in the Independent Auditor's Report. The results presented in the tables comprising Clackmannanshire Council's Remuneration Report for 2024/25 reflect the following contextual factors:

- Pay award of 3.6% or £1,872 (whichever is larger) from 1 April 2024 is included in the 2024/25 figures;
- As at 31 March 2025 there were 8 Senior Councillors in post. The maximum allowed for Clackmannanshire Council is 8;
- The corporate management structure during the year was: Chief Executive, Strategic Director Place, Strategic Director People and Strategic Director Partnership & Performance; and
- The committee structure includes the Audit & Scrutiny Committee aligning with the CIPFA guidance for Audit Committees in Local Authorities.

Remuneration Arrangements

Councillors

The remuneration of Councillors is regulated by the Local Government (Scotland) Act 2004 (Remuneration) and Regulations 2007 (SSI No. 2007/183), amended by SSI 2024/24. The Regulations provide for the grading of Councillors for the purposes of remuneration arrangements, as either the Leader of the Council, the Provost, Senior Councillors or Councillors. The Leader of the Council and the Provost cannot be the same person for the purposes of payment of remuneration. A Senior Councillor is a Councillor who holds a significant position of responsibility in the Council's political management structure.

When determining the level of remuneration for Councillors the Scottish Ministers consider the recommendations of the Scottish Local Authority Remuneration Committee (SLARC). SLARC is an advisory Non-Departmental Public Body set up in 2005 to advise Scottish Ministers on the remuneration, allowances and expenses incurred by local authority Councillors.

In line with the Regulations the following maximum salaries attributable are:

- Leader of the Council £35,580 (2023/24 £33,503);
- Civic Head (Provost) £26,686 (2023/24 £25,128) maximum remuneration is 75% of the sum payable to the leader; and
- Senior Councillors £24,015 (2023/24 £22,613).

The Regulations also set out that Clackmannanshire Council (Band A) is eligible to appoint a maximum of 8 Senior Councillors. Total remuneration available for Senior Councillors is based on a calculation detailed in Councillors' Remuneration Guidance. The total annual amount payable by the Council for remuneration to all its Senior Councillors shall not exceed £192,120 (2023/24 £180,905).

The remuneration paid to Senior Councillors in 2024/25 covering the year 1 April 2024 to 31

March 2025 totalled £189,944 (2023/24 £158,342). The net cost to Clackmannanshire Council in relation to Senior Councillors is £189,944 (2023/24 £158,342). This complies with current regulations.

The Regulations also permit the Council to pay contributions or other payments as required to the Local Government Pension Scheme in respect of those Councillors who elect to become members of the pension scheme.

The Scheme which encompasses the salaries of all elected members including the Leader, Provost and Senior Councillors was agreed at a meeting of the full Council on 21 June 2007 and details are available on the Council's website at www.clacksweb.org.uk under 'Elected Members' Remuneration'.

Joint Boards

In addition to the Senior Councillors of the Council the Regulations also set out the remuneration payable to Councillors with the responsibility of a Convenor or a Vice-Convenor of a Joint Board. For Clackmannanshire, two joint boards exist; the Central Scotland Valuation Joint Board (CSVJB) and the Clackmannanshire and Stirling Integration Joint Board.

The regulations require the remuneration to be paid by the Council of which the Convenor or Vice-Convenor (as the case may be) is a member. The Council is also required to pay any related pension contributions arising from this appointment.

In 2024/25 Councillor Balsillie served as the Depute Convenor of the CSVJB. No payment was made to Councillor Balsillie for this responsibility as he was also paid as the Provost for Clackmannanshire Council which is higher than the payment for Depute Convenor therefore no additional payment is made for this role

No Councillors undertook the roles of Convenor or Vice-Convenor of the Clackmannanshire and Stirling Integration Joint Board in 2024/25 or 2023/24 therefore no additional payments were made.

Senior Employees

The salary of senior employees is set by reference to national arrangements. The Scottish Joint Negotiating Committee (SJNC) for Local Authority Services sets the salaries for the Chief Executives of Scottish local authorities. Circular IR 10.24b sets the amount of salary for the Chief Executive of Clackmannanshire Council for the period April 2024 to March 2025. Senior employees do not receive any other benefits.

Disclosure of Remuneration for Relevant Persons

The following tables provide details of the remuneration paid to the Council's Senior Councillors and Senior Employees.

Table 1 (Audited): Remuneration of Senior Councillors and Convenors and Vice Convenors of Joint Boards

			Total Remuneration	
Post holder	**Position**	**Dates**	**2023/24 £**	**2024/25 £**
Ellen Forson	Leader of the Council Spokesperson for Partnership, Third Sector and Digital Strategy Spokesperson for Partnership & Performance	from 25/5/22 from 25/5/22 to 29/1/25 from 30/1/25	33,507	35,580
Donald Balsillie	Provost	from 25/5/22	25,128	26,686
Denis Coyne	Chair of Planning Committee	from 25/5/22	22,615	24,015
Graham Lindsay	Spokesperson for Education Spokesperson for People	from 22/5/22 to 29/1/25 from 30/1/25	22,615	24,015
Phil Fairlie	Convener of Council	from 25/5/22	22,615	24,015
Scott Harrison	Spokesperson for Sport, Leisure and Active Living Spokesperson for Place	from 25/5/22 to 29/1/25 from 30/1/25	22,615	24,015
Fiona Law	Spokesperson for Environment and Net Zero Depute Spokesperson for People	from 25/5/22 to 29/1/25 from 30/1/25	22,615	24,015
Jane McTaggart	Spokesperson for Housing and Property Depute Spokesperson for Place	from 25/5/22 to 29/1/25 from 30/1/25	22,615	24,015
Janine Rennie	Chair of Audit and Scrutiny Committee	From 4/4/23	22,652	24,015
Wendy Hamilton	Depute Spokesperson for Partnership & Performance	From 30/01/25	-	21,839
Total Remuneration			**216,977**	252,209

Notes

1. There were no Taxable Expenses or Benefits other than in cash paid to any of the Senior Councillors in 2024/25 or 2023/24.
2. During 2024/25 there was an agreement on 30th January 2025 to change the Council's Decision-Making Framework. From this date the new roles were; Spokesperson for People, Depute Spokesperson for People, Spokesperson for Place, Depute Spokesperson for Place, Spokesperson for Partnership & Performance and Depute Spokesperson for Partnership & Performance.
3. During 2024/25 there were no changes to the political administration of the Council which has been led by the SNP from 9 March 2017 to present.
4. During 2022/23 there was a Local Election on 4th May 2022 which resulted in changes to the leadership and roles of the Council from 25th May 2022. From this date the new leader of the Council was confirmed as Ellen Forson and six new roles were introduced, including Convener of Council which will support the administrative arrangements for conducting the Council's business. The other new roles were; Spokesperson for Partnership, Third Sector and Digital Strategy, Spokesperson for Sport, Leisure and Active Living, Spokesperson for Environment and Net Zero, Spokesperson for Housing and Property and Chair of Audit and Scrutiny Committee.
5. Councillor Hamilton received £10,945 remuneration from NHS Forth Valley for serving on the regional Health Board during 2024/25. This is paid directly by the NHS to each individual and

are not included above.

Remuneration Paid to Councillors

Clackmannanshire Council currently has 18 Councillors in total who serve under the following structure as at 31 March 2025:

Leader of the Council	1
Provost/Civic Head	1
Senior Councillors	8
Councillors	8
Total Councillors	18

Councillors are no longer paid allowances; where a Councillor is entitled to a special responsibility payment, for example, for serving as a committee convenor, this is reflected in the salary band applied. The Council paid the following salaries and expenses to all Councillors during the year:

Type of Remuneration (Audited)	2023/24	2024/25
	£	£
Salaries	397,898	422,970
Employer's NIC and Pension	114,007	109,409
Expenses	5,342	1,882
Total	**517,247**	**534,261**

The annual return of Councillors' salaries and expenses for 2024/25 is available for any member of the public to view at all Council libraries and public offices during normal working hours and is also available on the Council's website https://www.clacks.gov.uk under 'Remuneration to Elected members'.

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Table 2 (Audited): Remuneration of Senior Employees of the Council

Name and Positions held during the year	Total Remuneration 2023/24 £	Total Remuneration 2024/25 £
Nikki Bridle • Chief Executive	123,932	132,491
Stuart Crickmar • Strategic Director - Partnership & Performance from 30/06/20 to 31/05/24 (Annual Salary £111,522)	107,647	21,657
Chris Alliston • Strategic Director – Partnership & Performance from 15/04/24 (Annual Salary £103,600)	-	102,399
Pete Leonard • Strategic Director – Place from 05/08/19 to 04/08/24 (Annual Salary £111,522)	107,647	37,109
Kevin Wells • Strategic Director – Place from 05/08/24 (Annual Salary £111,522)	-	73,149
Lorraine Sanda • Strategic Director - People	107,647	111,522
Colin Bruce • Chief Education Officer	91,688	94,989
Sharon Robertson • Chief Social Work Officer	87,210	90,350
Lindsay Sim • Chief Finance Officer	87,210	91,681
Lee Robertson • Monitoring Officer and Senior Manager Legal	75,451	78,167
Total	**788,432**	**833,514**

Notes to Remuneration of Senior Employees of the Council

1. The senior employees in the table include all those employees who have responsibility for management of the Council to the extent that the person has power to direct or control the major activities of the Council (including activities involving the expenditure of money) during the year to which the Report relates whether solely or collectively with other persons, or who hold a post that is politically restricted by reason of section 2(1) (a), (b) or (c) of the Local Government and Housing Act 1989.
2. Pay award of 3.6% or £10.67 uplift in hourly rate (whichever is larger) from 1 April 2024 is included in the 2024/25 figures.

3. The Chief Executive remuneration is in line with national agreement between Scottish Joint Negotiating Committee (SJNC) and Association of Local Authority Chief Executives (ALACE) includes a pay award 3.6%, the annual salary is £128,394.
4. The Chief Executive's remuneration in the table includes £3,449 as remuneration for acting as Returning Officer for the election held in the financial year ended 31 March 2025. These fees were fully reimbursed by the UK Government. It also includes £648.44 reimbursement for a personal holiday cancellation fee incurred due to fulfilling duties as Returning Officer.
5. Total remuneration for senior employees' remuneration includes salary, fees and allowances. There were no bonuses, taxable expense, compensation for loss of office or benefits other than in cash paid to any of the Senior Employees in 2024/25 or 2023/24.

General Disclosure by Pay Band (Audited)

The number of employees, whose remuneration in the year was greater than or equal to £50,000 (grouped in rising bands of £5,000).

Remuneration Band	No of Employees 2023/24	No of Employees 2024/25
£50,000 - £54,999	70	105
£55,000 - £59,999	54	70
£60,000 - £64,999	25	20
£65,000 - £69,999	37	25
£70,000 - £74,999	21	45
£75,000 - £79,999	13	9
£80,000 - £84,999	5	10
£85,000 - £89,999	2	1
£90,000 - £94,999	2	3
£95,000 - £99,999	1	1
£100,000 - £104,999	1	2
£105,000 - £109,999	3	1
£110,000 - £114,999	-	1
£115,000 - £119,999	-	-
£120,000 - £124,999	1	-
£125,000 - £129,999	-	-
£130,000 - £134,999	-	1
	235	**294**

Pension Benefits

Pension Benefits for Councillors and Local Government employees are provided through the Local Government Pension Scheme (LGPS).

The LGPS in Scotland changed on 1 April 2015 to a Career Average Revalued Earnings (or CARE) scheme. In a CARE scheme the pensionable pay for each year of membership is used to calculate a pension amount for that particular year. The pension amount is increased (revalued) each year in line with inflation. These individual pension amounts are then added together to arrive at the total pension payable from the scheme. The LGPS is classed as a

defined benefit scheme.

From 1 April 2015 Councillors and local government employees have been in the same pension scheme although there are some provisions of the LGPS 2015 that do not apply to Councillors. Councillors' pension benefits built up to 31 March 2015 are protected.

Local Government employee pensions to 31 March 2015 are protected and worked out on final pay when leaving. This means that pension benefits are based on the final year's pay and the number of years that person has been a member of the scheme to 31 March 2015. From 1 April 2015 the normal retirement age will be the same as an individual's state pension age with a minimum of age 65.

From 1 April 2015 contribution rates were:

Whole Time Pay 2024/25 (2023/24) For pay between:		**Contribution rate 2024/25 (between %)**	**Contribution rate 2023/24 (between %)**
£0	£27,794 (£26,044)	5.5	5.5
£27,795 (£26,045)	£36,122 (£33,887)	5.6 - 6.0	5.6 - 6.0
£36,123 (£33,888)	£45,355 (£42,550)	6.1 - 6.5	6.1 - 6.5
£45,356 (£42,551)	£64,000 (£60,005)	6.6 - 7.5	6.6 - 7.5
£64,001 (£60,006)	£72,101 (£67,601)	7.6 - 8.0	7.6 - 8.0
£72,102 (£67,602)	£96,542 (£90,516)	8.1 - 9.0	8.1 - 9.0
£96,543 (£90,517)	£146,051 (£136,935)	9.1 – 10.0	9.1 – 10.0
£146,052 (£136,936	And above	10.1 & over	10.1 & over

*Source: Scottish Public Pensions Agency, Contributions.

If a person works part-time their contribution rate is worked out on their actual pensionable pay and matched to the appropriate band in the contribution table.

There is no automatic entitlement to a lump sum. Members may opt to give up (commute) pension for lump sum up to a limit set by the Finance Act 2004.

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From 1 April 2015 the accrual rate guarantees an annual credit to members' Pension Accounts based on 1/49 of pensionable pay received in that scheme year. In those cases where members have transferred pension entitlements from previous employments, the pension figures shown relate to the benefits that the person has accrued as a consequence of their total government service, and not just their current appointment.

The pension entitlements for Senior Councillors who have elected to join the pension scheme for the year ended 31 March 2025 are shown in the table below, together with the contribution made by the Council to each Senior Councillors' pension during the year.

Table 3 (Audited): Senior Councillors Pension Benefits

		Pension Contributions		Accrued Pension Benefits			
		2023/24	2024/25	Difference to 2023/24		As at 31 March 25	
Post Holder	**Position**	**£**	**£**	**Pension £'000**	**Lump Sum £'000**	**Pension**	**Lump Sum**
Ellen Forson	Leader of the Council Spokesperson for Partnership, Third Sector & Digital Strategy to 29/1/25 Spokesperson for Partnership & Performance from 30/1/25	7,707	6,938	1	-	8	-
Donald Balsillie	Provost	5,779	5,204	1	-	9	2
Graham Lindsay	Spokesperson for Education to 29/1/25 Spokesperson for People from 30/1/25	5,201	4,683	1	-	4	-
Phil Fairlie	Convener of Council	5,201	4,683	-	-	1	-
Scott Harrison	Spokesperson for Sport, Leisure and Active Living to 29/1/25 Spokesperson for Place from 30/1/25	5,201	4,683	-	-	1	-
Fiona Law	Spokesperson for Environment and Net Zero to 29/1/25 Depute Spokesperson for People from 30/1/25	5,201	4,683	-	-	1	-
Jane McTaggart	Spokesperson for Housing and Property to 29/1/25 Depute Spokesperson for Place from 30/1/25	5,201	4,683	1	-	3	-
Janine Rennie	Chair of Audit and Scrutiny Committee	5,214	4,683	-	-	1	-
Wendy Hamilton	Depute Spokesperson for Partnership & Performance from 30/1/25		4,259	-	-	1	-
Total		**44,705**	**44,499**	4	-	29	2

1) The pension benefits shown relate to the benefits that the individual has accrued as a consequence of their total government service, and not just their current appointment.

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Senior Employees

The pension entitlements of Senior Employees for the year to 31 March 2025 are shown in the table below, together with the contribution made by the Council to each Senior Employees' pension during the year.

Table 4 (Audited): Senior Employees Pension Benefits

Name and Post Title	Pension Contributions		Accrued Pension Benefits			
	2023/24	2024/25	Increase/(decrease) from 31 March 2024		As at 31 March 2025	
	£	£	£'000	£'000	£'000	£'000
			Pension	Lump Sum	Pension	Lump Sum
Nikki Bridle Chief Executive	28,504	25,037	4	3	66	79
Stuart Crickmar Strategic Director - Partnerships & Performance From 30/06/20 to 31/05/24	24,759	3,499	-	-	53	67
Chris Alliston Strategic Director – Partnerships & Performance From 15/04/25	-	19,968	10	11	37	35
Pete Leonard Strategic Director – Place From 05/08/19 to 04/08/24	24,759	7,223	1	-	12	-
Kevin Wells Strategic Director – Place From 05/08/24	-	14,264	1	-	1	-
Lorraine Sanda Strategic Director - People	24,759	21,747	4	-	20	-
Colin Bruce Chief Education Officer	21,088	18,523	2	-	5	-
Sharon Robertson Chief Social Work Officer	20,058	17,618	2	-	41	54
Lindsay Sim Chief Finance Officer	20,058	17,618	3	1	36	29
Lee Robertson Monitoring Officer and Senior Manager Legal	17,354	15,243	2	-	10	-
Total	**181,339**	**160,740**	**29**	**15**	**281**	**264**

Notes

1. All Senior Employees employed by Clackmannanshire Council shown in the tables above are members of the Local Government Pension Scheme (LGPS).

2. Where employees have joined the Council and transferred previous employment pension benefits into the Falkirk Pension Fund, the pension figures shown relate to the benefits that the person has accrued as consequence of their total local government service and not just their current employment.

Termination Benefits (Audited)

Termination benefits are amounts payable as a result of a decision by the Council to terminate an officer's employment before the normal retirement date or an officer's decision committing to the termination of employment of the offer to an officer or to a group of officers to encourage voluntary redundancy.

A number of employees left the Council through voluntary redundancy and voluntary severance during 2023/24 and 2024/25. The number of employees and costs of exit packages per pay band is shown in the table below.

Disclosed costs include, where applicable: redundancy and pension costs in relation to lump sum, strain payments and capitalised added years. Any early terminations which might arise on the grounds of health or dismissal fall outside the regulatory disclosure requirement and would not be disclosed.

		Total Number of exit packages by Cost band		Total Cost of exit packages by Cost band	
Cost Bands		**2023/24**	**2024/25**	**2023/24**	**2024/25**
				£	£
£0	£20,000	9	8	52,594	57,217
£20,001	£40,000	2	4	45,437	118,157
£40,001	£60,000	-	2	-	98,714
£60,001	£80,000	2	0	140,012	-
£80,001	£100,000	1	1	86,405	95,772
Total		**14**	**15**	**324,448**	**369,860**

Paid Time-off provided to Trade Union Representatives

The undernoted information is provided in line with the requirements of the Trade Union (Facility Time Publication Requirements) Regulations 2017 (SI 2017/328) introduced by the Trade Union Act 2016.

Relevant Union Officials

During the year 11 employees took part in union activities, as relevant union officials, some of whom were part time:

	2024/25 Central Function	2024/25 Education Function
Number of employees	11	5
Full-time Equivalent	11	2.65

Facility time
The employees spent the following percentages of their time on facility time:

% of time	**Employees 2024/25** Central Function	Education Function
0%	1	1
1-50%	9	3
51-99%	-	1
100%	1	-

Of the total pay bill, £108k (0.13%) related to facility time under taken during the year.

	2024/25 Central Function **£'000**	2024/25 Education Function **£'000**
Facility time cost	77	68
Total pay bill	108,106	108,106
% of pay bill	0.07%	0.06%

Paid trade union activities
The percentage of the total paid facility time that relates to relevant union officials was 0.52%.

Nikki Bridle
Chief Executive

Ellen Forson
Leader of the Council

CLACKMANNANSHIRE COUNCIL
ANNUAL ACCOUNTS 2024/25
Independent Auditor's Report

The Draft Financial Statements are subject to audit in accordance with the requirements of Part VII of the Local Government (Scotland) Act 1973.

The Auditor appointed for this purpose by the Accounts Commission for Scotland is

Deloitte LLP

CLACKMANNANSHIRE COUNCIL
ANNUAL ACCOUNTS 2024/25

Comprehensive Income & Expenditure Statement
For the year ended 31 March 2025

This statement shows the accounting cost in the year of providing services in accordance with proper accounting practices rather than the amount to be funded from taxation. These practices primarily comprise the Code of Practice on Local Authority Accounting in the United Kingdom 2024/25 supported by International Financial Reporting Standards (IFRS) and statutory guidance issued under section 12 of the Local Government in Scotland Act 2003. Councils raise taxation to cover expenditure in accordance with regulations, this may be different from the accounting cost. The taxation position is shown in the Movement in Reserves Statement.

2023/24 Gross Expenditure £'000	2023/24 Gross Income £'000	2023/24 Net Expenditure /(Income) £'000		Note	2024/25 Gross Expenditure £'000	2024/25 Gross Income £'000	2024/25 Net Expenditure /(Income) £'000
98,084	(7,459)	90,625	People		103,189	(9,058)	94,131
25,471	(22,099)	3,372	Partnership and Performance		26,638	(17,677)	8,961
45,618	(14,022)	31,596	Place		44,903	(14,727)	30,176
21,546	(21,282)	264	Housing Revenue Account		25,461	(26,236)	(775)
1,372	(1)	1,371	Corporate Services		1,353	-	1,353
65,497	(39,174)	26,323	Clackmannanshire and Stirling Integration Joint Board		73,773	(42,917)	30,856
462	0	462	Central Scotland Valuation Joint Board		490	-	490
258,050	**(104,037)**	**154,013**	**Cost of Services**		**275,807**	**(110,615)**	**165,192**
(210)	-	(210)	(Gain)/Loss on sale of non-current assets		(39)	-	(39)
9,755	(4,204)	5,551	Financing and Investment Income and Expenditure	9	8,671	(2,389)	6,282
-	(154,160)	(154,160)	Taxation and Non-Specific Grant Income	10	-	(163,235)	(163,235)
267,595	**(262,401)**	**5,194**	**(Surplus) or Deficit on Provision of Services**		**284,439**	**(276,239)**	**8,200**
		(9,548)	(Surplus)/Deficit on revaluation of non-current assets	24			-
		3,545	(Gain)/Loss on non-current asset to the revaluation reserve	24			-
		16,266	Remeasurement of the net defined benefit liability/(asset)	24			28,553
		10,263	**Other Comprehensive (Income) and Expenditure**				**28,553**
		15,457	**Total Comprehensive (Income) and Expenditure**				**36,753**

CLACKMANNANSHIRE COUNCIL
ANNUAL ACCOUNTS 2024/25

Movement in Reserves Statement

This statement shows the movement in the year on the different reserves held by the Council, analysed into 'usable reserves' (i.e. those that can be applied to fund expenditure or reduce local taxation) and unusable reserves. The Surplus or (Deficit) on the Provision of Services line shows the true economic cost of providing the Council's services, more details of which are shown in the Comprehensive Income and Expenditure Statement.

This is different from the statutory amounts required to be charged to the General Fund Reserve and the Housing Revenue Account for council tax setting and dwellings rent setting purposes. The Net Increase/Decrease, before Transfers to Earmarked Reserves line, shows the statutory General Fund Balance and Housing Revenue Account Balance, before any discretionary transfers to/ from earmarked reserves, undertaken by the Council.

CLACKMANNANSHIRE COUNCIL
ANNUAL ACCOUNTS 2024/25

Movement in Reserves Statement
For the year ended 31 March 2025

2024/25	Notes	General Fund Balance £'000	Housing Revenue Account £'000	Capital Receipts Reserve £'000	Insurance Fund £'000	Capital Grants Unapplied Account £'000	Total Usable Reserves £'000	Total Unusable Reserves £'000	Total Reserves £'000
Balance Brought Forward		**(26,950)**	**(1,435)**	**(1,463)**	**(1,288)**	**(1,662)**	**(32,798)**	**(267,311)**	**(300,109)**
Movement in Reserves during 2024/25									
Total Comprehensive (Income) and Expenditure		9,344	(1,144)	-	-	-	8,200	28,553	36,753
Adjustments between accounting basis & funding basis	7	(3,989)	606	(50)	-	(187)	(3,620)	3,620	-
Net increase/decrease before transfers to Earmarked Reserves		**5,355**	**(538)**	**(50)**	**-**	**(187)**	**4,580**	**32,173**	**36,753**
Transfers (from)/to Earmarked Reserves	8	(311)	-	224	(12)	314	215	(215)	-
(Increase)/Decrease in 2024/25		**5,044**	**(538)**	**174**	**(12)**	**127**	**4,795**	**31,958**	**36,753**
Balance carried forward		**(21,906)**	**(1,973)**	**(1,289)**	**(1,300)**	**(1,535)**	**(28,003)**	**(235,353)**	**(263,356)**

2023/24	Notes	General Fund Balance £'000	Housing Revenue Account £'000	Capital Receipts Reserve £'000	Insurance Fund £'000	Capital Grants & Receipts Unapplied Account £'000	Total Usable Reserves £'000	Total Unusable Reserves £'000	Total Reserves £'000
Balance Brought Forward		**(20,885)**	**(8,715)**	**(1,177)**	**(1,256)**	**(2,093)**	**(34,126)**	**(281,440)**	**(315,566)**
Movement in Reserves during 2023/24									
Total Comprehensive (Income) and Expenditure		7,674	(2,480)	-	-	-	5,194	10,263	15,457
Adjustments between accounting basis & funding basis		(2)	8,592	(286)	-	(351)	7,953	(7,953)	-
Net increase/decrease before transfers to Earmarked Reserves		**7,672**	**6,112**	**(286)**	**-**	**(351)**	**13,147**	**2,310**	**15,457**
Transfers (from) /to Earmarked Reserves		(13,737)	1,168	-	(32)	782	(11,819)	11,819	-
(Increase)/Decrease in 2023/24		**(6,065)**	**7,280**	**(286)**	**(32)**	**431**	**1,328**	**14,129**	**15,457**
Balance carried forward		**(26,950)**	**(1,435)**	**(1,463)**	**(1,288)**	**(1,662)**	**(32,798)**	**(267,311)**	**(300,109)**

CLACKMANNANSHIRE COUNCIL
ANNUAL ACCOUNTS 2024/25
Balance Sheet as at 31 March 2025

The Balance sheet shows the value as at the Balance Sheet date of the assets and liabilities recognised by the Council. The net assets of the Council (assets less liabilities) are matched by the reserves held by the Council. Reserves are reported in two categories. The first category of reserves are usable reserves i.e. those reserves that the Council may use to provide services, subject to the need to maintain a prudent level of reserves and any statutory limitations on their use. The second category of reserves is those that the Council is not able to use to provide services. This category of reserves includes reserves that hold unrealised gains and losses (for example the Revaluation Reserve), where amounts would only become available to provide services if the assets are sold; and reserves that hold timing differences shown in the Movement of Reserves Statement line 'Adjustments between accounting basis and funding basis under regulations'.

31 March 2024 £'000		Note	31 March 2025 £'000
409,486	Property, Plant & Equipment	11	419,600
805	Heritage Assets	12	1,110
7,569	Investment Properties	13	7,633
541	Intangible Assets	14	1,851
1	Long-Term Investments	18	1
1	Long-Term Debtors		39
15,339	Pension Assets	34	-
433,742	**Non-Current Assets**		**430,234**
160	Investment Properties held for Sale	13	160
-	Assets held for Sale	15	-
608	Inventories	16	658
16,859	Short-Term Debtors	17	15,850
8,165	Short-Term Investments	18	14,225
4,295	Cash and Cash Equivalents	18	1,104
30,087	**Current Assets**		**31,997**
(30,715)	Short-Term Creditors	19	(31,597)
(72)	Short-Term Provisions	20	-
(2,591)	Short-Term Borrowings	21	(29,049)
(33,378)	**Current Liabilities**		**(60,646)**
(91)	Provisions	20	(138)
(97,243)	Long-Term Borrowing	21	(85,989)
(33,008)	Other Long-Term Liabilities	22	(41,256)
-	Pension Liabilities		(10,846)
(130,342)	**Long-Term Liabilities**		**(138,229)**
300,109	**Net Assets**		**263,356**
(32,798)	Usable Reserves		(28,003)
(267,311)	Unusable Reserves	24	(235,353)
(300,109)	**Total Reserves**		**(263,356)**

The unaudited financial statements were issued on 31 October 2026.

Lindsay Sim
Chief Finance Officer

CLACKMANNANSHIRE COUNCIL
ANNUAL ACCOUNTS 2024/25
Council and Group
Cash Flow Statement
For the year ended 31 March 2025

The Cash Flow Statement shows the changes in cash and cash equivalents of the Council during the reporting period. The statement shows how the Council generates and uses cash and cash equivalents by classifying cash flows as operating, investing and financing activities. The amount of net cash flows arising from operating activities is a key indicator of the extent to which the operations of the Council are funded by way of taxation and grant income or from the recipients of services provided by the Council. Investing activities represent the extent of which cash outflows have been made for resources which are intended to contribute to the Council's future service delivery. Cash flows arising from financing activities are useful in predicting claims on future cash flows by providers of capital (i.e. borrowing) to the Council.

As the impact of the consolidation on the Council's Cash Flow Statement is immaterial, this statement covers both Council only and Group disclosure requirements.

2023/24 £'000		Notes	2024/25 £'000
(5,194)	Net (deficit) on the provision of services	CIES	(8,200)
9,051	Adjustments to net deficit on the provision of services for non-cash movements	25b	21,126
(92,258)	Adjustments for items included in the net deficit of the provision of services that are investing & financing activities	25c	(235,579)
(88,401)	**Net cash flows from Operating Activities**		**(223,653)**
89,222	Investing Activities	26	207,220
(2,415)	Financing Activities	27	12,243
(1,594)	**Net decrease in cash and cash equivalents**	18	**(3,190)**
5,889	Cash and Cash equivalents at the beginning of the reporting year	18	4,295
4,295	**Cash and Cash equivalents at the end of the reporting year**	18	**1,104**

CLACKMANNANSHIRE COUNCIL
ANNUAL ACCOUNTS 2024/25
Notes to the Financial Statements

The Notes present information about the basis of preparation of the Financial Statements and the specific accounting policies used, along with the disclosure of information required by the Code that is not presented elsewhere in the Financial Statements.

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Note 1 - Accounting Policies

a) General Principles

The Annual Accounts summarises the Council's transactions for the 2024/25 financial year and its position at the year-end of 31 March 2025. The Council is required to prepare an annual Statement of Accounts by the Local Authority Accounts (Scotland) Regulations 2014, which Section 12 of the Local Government in Scotland Act 2003 require to be prepared in accordance with proper accounting practices. These Annual Accounts have been prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2024/25 (the Code) supported by International Financial Reporting Standards (IFRS) and statutory guidance issued under section 12 of the 2003 Act. In line with the code of practice the accounts have been prepared on a going concern basis of accounting.

The accounting convention adopted in the Annual Accounts is principally historical cost, modified by the revaluation of certain categories of non-current assets. The accounting policies have been applied consistently in the current and prior years.

b) Accruals of Income and Expenditure

Activity is accounted for in the year that it takes place, not simply when cash payments are made or received. In particular:

- Revenue from contracts with service recipients, whether for the provision of services or the sale of goods, is recognised when the goods or services are transferred to the service recipient in accordance with the performance obligations in the contract;
- Revenue from Council Tax and Non-Domestic Rates is recognised when it is probable that the economic benefits or service potential associated with the transaction will flow to the Council and the amount of revenue can be measured reliably. Revenue is measured at the full amount receivable (net of any impairment losses) as they are non-contractual, non-exchange transactions and there can be no difference between the delivery and payment dates;
- Supplies are recorded as expenditure when they are consumed – where there is a gap between the date supplies are received and their consumption, they are carried as inventories on the Balance Sheet;
- Expenses in relation to services received (including those rendered by employees) are recorded as expenditure when the services are received rather than when payments are made;
- Interest receivable on investments and payable on borrowings is accounted for respectively as income and expenditure on the basis of the effective interest rate for the relevant financial instrument rather than the cash flows fixed or determined by the contract; and
- Where revenue and expenditure have been recognised but cash has not been received or paid, a debtor or creditor for the relevant amount is recorded in the Balance Sheet. Where debts may not be settled, the balance of debtors is written down and a charge made to revenue for the income that might not be collected.

c) Cash and Cash Equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in three months or less from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

In the Cash Flow Statement, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the Council's cash management.

d) Prior Period Adjustments, Changes in Accounting Policies and Estimates and Errors

Prior period adjustments may arise as a result of a change in accounting policies or to correct a material error. Changes in accounting estimates are accounted for prospectively, i.e. in the current and future years affected by the change and do not give rise to a prior period adjustment.

Changes in accounting policies are only made when required by proper accounting practices or the change provides more reliable or relevant information about the effect of transactions, other events and conditions on the Council's financial position or financial performance. Where a change is made, it is applied retrospectively by adjusting opening balances and comparative amounts for the prior period as if the new policy had always been applied.

Material errors discovered in prior period figures are corrected retrospectively by amending opening balances and comparative amounts for the prior year.

e) Charges to Revenue for Non-Current Assets

Services are debited with the following amounts to record the cost of holding non-current assets during the year:

- depreciation attributable to the assets used by the relevant service;
- revaluation and impairment losses on assets used by the service where there are no accumulated gains in the Revaluation Reserve against which the losses can be written off; and
- amortisation of intangible fixed assets attributable to the service.

The Council is not required to raise council tax to cover depreciation, revaluation and impairment losses or amortisation. However, it is required to make an annual contribution from revenue towards the reduction in its overall borrowing requirement equal to loans fund principal charges. Depreciation, revaluation and impairment losses and amortisation are therefore replaced by loans fund principal charges in the General Fund Balance by way of adjusting transactions with the Revaluation Reserve and Capital Adjustment Account in the Movement in Reserves Statement for the difference between the two.

f) Employee Benefits Payable During Employment

Short-term employee benefits such as salaries, wages, overtime and paid annual leave for current employees are recognised as an expense in the year in which employees render service to the Council. An accrual is made for the cost of holiday entitlements or any form of leave earned by employees but not taken before the year-end and which employees can carry forward into the next financial year.

g) Termination and Post Employment Benefits

Termination benefits are amounts payable as a result of a decision by the Council to terminate an officer's employment before the normal retirement date or an officer's decision to accept voluntary redundancy or severance. These benefits are charged on an accruals basis to the appropriate service in the Comprehensive Income and Expenditure Statement when the Council is demonstrably committed to the termination of the employment of an officer or group of officers or making an offer to encourage voluntary redundancy or severance.

Where termination benefits involve the enhancement of pensions, statutory provisions require the General Fund balance to be charged with the amount payable by the Council to the pension fund or pensioner in the year, not the amount calculated according to the relevant accounting standards. In the Movement in Reserves Statement, appropriations are required to and from the Pensions Reserve to remove the notional debits and credits for pensions enhancement termination benefits and replace them with debits for the cash paid to the pension fund and pensioners and any such amounts payable but unpaid at the year-end.

Post Employment Benefits
Employees of the Council are members of two separate pension schemes:

- The Teachers' Pension Scheme administered by the Scottish Public Pension Agency; and
- The Local Government Pensions Scheme administered by Falkirk Council.

Both schemes provided defined benefits to members (retirement lump sums and pensions), earned as employees worked for the Council.

However, the arrangements for the Teachers' Scheme mean that liabilities for these benefits cannot ordinarily be identified specifically to the Council. The scheme is therefore accounted for as a defined contributions scheme and no liability for future payments of benefits is recognised in the Balance Sheet. The Education Service line in the Comprehensive Income and Expenditure Statement is charged with the employer's contributions payable to Teachers' Pensions in the year.

The Local Government Pension Scheme
The Local Government Scheme is accounted for as a defined benefits scheme:

The liabilities of the Falkirk Pension Fund attributable to the Council are included in the Balance Sheet on an actuarial basis using the projected unit method – i.e. an assessment of the future payments that will be made in relation to retirement benefits earned to date by employees, based on assumptions about mortality rates, employee turnover rates, etc. and projections of projected earnings for current employees. Liabilities are discounted to their value at current prices, using a discount rate utilised by the actuaries to place a value on the liability.

The assets of the Falkirk Pension Fund attributable to the Council are included in the Balance Sheet at their fair value at current bid prices for securities, estimated fair value for unquoted securities and market price for property.

The change in the net pension's liability is analysed into seven components:

- current service cost – the increase in liabilities as a result of years of service earned this year – allocated in the Comprehensive Income and Expenditure Statement to the services for which the employees worked;
- past service cost – the increase in liabilities arising from current year decisions whose effect relates to years of service earned in earlier years – debited to the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement as part of Non Distributed Costs;
- net interest on the net defined benefit liability (asset) - calculated by applying the discount rate used to measure the defined benefit obligation at the beginning of the period to the net defined benefit liability (asset), taking account of any changes during the period as a result of contributions and benefit payments. Net interest is recognised within Financing and Investment Income and Expenditure in the Comprehensive Income and Expenditure Statement;
- gains or losses on settlements and curtailments – the result of actions to relieve the Council of liabilities or events that reduce the expected future service or accrual of benefits of employees – debited or credited to the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement as part of Non Distributed Costs;
- actuarial gains and losses – changes in the net pensions liability that arise because events have not coincided with assumptions made at the last actuarial valuation or because the actuaries have updated their assumptions – debited/credited to Other Comprehensive Income and Expenditure; and
- contributions paid to the Falkirk Pension Fund – cash paid as employers' contributions to the pension fund in settlement of liabilities; not accounted for as an expense.

In relation to retirement benefits, Scottish Government Regulations require the General Fund balance to be charged with the amount payable by the Council to the Pension Fund or directly to pensioners in the year, not the amount calculated according to the relevant accounting standards. In the Movement in Reserves Statement, there are appropriations to and from the Pensions Reserve to remove the notional debits and credits for retirement benefits and replace them with debits for the cash paid to the Pension Fund and pensioners and any such amounts payable but unpaid at the year-end.

Discretionary Benefits

The Council also has restricted powers to make discretionary awards of retirement benefits in the event of early voluntary severance. Any liabilities estimated to arise as a result of an award to any member of staff (including teachers) are accrued in the year of the decision to make the award and accounted for using the same policies as are applied to the Local Government Pension Scheme.

h) Events after the Reporting Period

Events after the Balance Sheet date are those events, both favourable and unfavourable, that occur between the end of the reporting period and the date when the Annual Accounts are authorised for issue. Two types of events can be identified:

- those that provide evidence of conditions that existed at the end of the reporting period - the Annual accounts are adjusted to reflect such events; and
- those that are indicative of conditions that arose after the reporting period – the Annual Accounts are not adjusted to reflect such events, but where a category of events would have a material effect, disclosure is made in the notes of the nature of the events and their estimated financial effect.

Events taking place after the date of authorisation for issue are not reflected in the Statement of Accounts.

i) Financial Instruments

A financial instrument is any contract that gives rise to a financial asset to one entity and a financial liability or equity instrument to another entity.

Financial Liabilities
Financial liabilities are recognised on the Balance Sheet when the Council becomes a party to the contractual provisions of a financial instrument and are initially measured at fair value. They are subsequently carried at their amortised cost. Annual charges to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement for interest payable are based on the carrying amount of the liability, multiplied by the effective rate of interest for the instrument. The effective interest rate is the rate that exactly discounts estimated future cash payments over the life of the instrument to the amount at which it was originally recognised.

For most of the borrowings that the Council has, this means that the amount presented in the Balance Sheet is the outstanding principal repayable (plus accrued interest); and interest charged to the Comprehensive Income and Expenditure Statement is the amount payable for the year according to the loan agreement.

Gains and losses on the repurchase or early settlement of borrowing are credited and debited to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement in the year of repurchase/settlement. However, where repurchase has taken place as part of a restructuring of the loan portfolio that involves the modification or exchange of existing instruments, the premium or discount is respectively deducted from or added to the amortised cost of the new or modified loan and the write-down to the Comprehensive Income and Expenditure Statement is spread over the life of the loan by an adjustment to the effective interest rate.

Where premiums and discounts have been charged to the Comprehensive Income and Expenditure Statement, Scottish Government regulations permit the costs of restructuring to be released to revenue over the period of the replacement loan. The reconciliation of amounts charged to the Comprehensive Income and Expenditure Statement to the net charge required against the General Fund Balance is managed by a transfer to or from the Financial Instruments Adjustment Account in the Movement in Reserves Statement.

Financial Assets

Financial assets are classified based on a classification and measurement approach that reflects the business model for holding the financial assets and their cashflow characteristics. There are three main classes of financial asset measured at:

- Amortised cost;
- Fair value through profit or loss (FVPL); and
- Fair value through other comprehensive income (FVOCI).

The Council's business model is to hold investments to collect contractual cash flows. Financial assets are therefore classified as amortised cost, except for those whose contractual payments are not solely payment of principal and interest (i.e. where the cash flows do not take the form of a basic debt instrument).

The Council does not hold financial assets measured at fair value through profit or loss (FVPL) or financial assets measured fair value through other comprehensive income (FVOCI).

Financial Assets Measured at Amortised Cost

Financial assets are recognised on the Balance Sheet when the Council becomes a party to the contractual provisions of a financial instrument and are initially measured at fair value. They are subsequently measured at their amortised cost. Annual credits to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement for interest receivable are based on the carrying amount of the asset multiplied by the effective rate of interest for the instrument. For most of the loans that the Council has made, this means that the amount presented in the Balance Sheet is the outstanding principal receivable (plus accrued interest) and interest credited to the Comprehensive Income and Expenditure Statement is the amount receivable for the year in the loan agreement.

Any gains and losses that arise on the de-recognition of an asset are credited or debited to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement.

Expected Credit Loss Model

The Council recognises expected credit losses on all of its financial assets held at amortised cost, either on a 12-month or lifetime basis. The expected credit loss model also applies to lease receivables and contract assets. Only lifetime losses are recognised for Short-Term Debtors held by the Council.

Impairment losses are calculated to reflect the expectation that the future cash flows might not take place because the borrower could default on their obligations. Credit risk plays a crucial part in assessing losses. Where risk has increased significantly since an instrument was initially recognised, losses are assessed on a lifetime basis. Where risk has not increased significantly or remains low, losses are assessed on the basis of 12-month expected losses.

j) Government Grants and Contributions

Whether paid on account, by instalments or in arrears, government grants and third party contributions and donations are recognised as due to the Council when there is reasonable assurance that:

- the Council will comply with the conditions attached to the payments; and
- the grants or contributions will be received.

Amounts recognised as due to the Council are not credited to the Comprehensive Income and Expenditure Account until conditions attached to the grant or contribution have been satisfied. Conditions are stipulations that specify that the future economic benefits or service potential embodied in the asset in the form of the grant or contribution are required to be consumed by the recipient as specified or future economic benefits or service potential must be returned to the transferor.

Monies advanced as grants and contributions for which conditions have not been satisfied are carried in the Balance Sheet as creditors. When conditions are satisfied, the grant or contribution is credited to the relevant service line (attributable revenue grants and contributions) or Taxation and Non-Specific Grant Income (non-ring-fenced revenue grants and all capital grants) in the Comprehensive Income and Expenditure Statement.

Where capital grants are credited to the Comprehensive Income and Expenditure Statement, they are reversed out of the General Fund Balance in the Movement in Reserves Statement. Where the grant has yet to be used to finance capital expenditure, it is posted to the Capital Grants Unapplied Account. Where it has been applied, it is posted to the Capital Adjustment Account. Amounts in the Capital Grants Unapplied Account are transferred to the Capital Adjustment Account once they have been applied to fund capital expenditure.

Business Improvement Districts
Two Business Improvement District (BID) schemes apply in Alloa Town Centre and Business Parks respectively within the Council. The schemes are funded by a BID levy paid by non-domestic ratepayers. The Council operates as an agent on behalf of the BID bodies and as a consequence the income and expenditure is not shown in the Comprehensive Income and Expenditure Statement.

k) Heritage Assets

Heritage Assets are assets with historical, artistic, scientific, technological, geophysical or environmental qualities that are maintained principally for their contribution to knowledge and culture. The Council does not have a separate policy for the acquisition and disposal of Heritage Assets. All Heritage Assets are managed in line with the policy for Property, Plant and Equipment.

Wherever possible heritage assets are recognised and measured (including the treatment of revaluation gains and losses) in accordance with the Council's accounting policies on property, plant and equipment. Heritage assets are complex and difficult to value and obtain in a cost effect manner. In circumstances where values cannot be obtained, either due to the nature of the assets or the prohibitive cost of obtaining a valuation, the regulations under which these accounts are prepared permit the Council not to recognise the assets on the face of the Balance Sheet. The Council is required however to disclose full details of any assets treated in this manner in a note to the Financial Statements. The Council's collections of heritage assets are accounted for as follows:

Recognised in Balance Sheet at Valuation

- Art Collections
- Public Art statues
- Civic Regalia
- Museum Collections (including equipment & ephemera)
- Commemorative Room

Not recognised in Balance Sheet

- War Memorials
- Glassworks & Mosaics
- Listed Building

An impairment review of heritage assets is carried out whenever there is evidence of physical deterioration with the carrying value of the asset and any associated reserve being adjusted as necessary. Heritage assets are not subject to depreciation.

l) Intangible Assets

Expenditure on non-monetary assets that do not have physical substance but are controlled by the Council as a result of past events (e.g. software licences) is capitalised when it is expected that future economic benefits or service potential will flow from the intangible asset to the Council.

Internally generated assets are capitalised where it is demonstrable that the project is technically feasible and is intended to be completed (with adequate resources being available) and the Council will be able to generate future economic benefits or deliver service potential by being able to sell or use the asset. Expenditure is capitalised where it can be measured reliably as attributable to the asset and restricted to that incurred during the development phase (research expenditure cannot be capitalised).
Expenditure on the development of websites is not capitalised if the website is solely or primarily intended to promote or advertise the Council's goods or services.

Intangible assets are measured initially at cost. Amounts are only revalued where the fair value of the assets held by the Council can be determined by reference to an active market (Fair Value Hierarchy Level 1 – quoted prices (unadjusted) in active markets). In practice, no intangible asset held by the Council meets this criterion, and they are therefore carried at cost less amortisation and any provision for impairment. The depreciable amount of an intangible asset is amortised over its useful life to the relevant service line(s) in the Comprehensive Income and Expenditure Statement. An asset is tested for impairment whenever there is an indication that the asset might be impaired – any losses recognised are posted to the relevant service line(s) in the Comprehensive Income and Expenditure Statement. Any gain or loss arising on the disposal or abandonment of an intangible asset is posted to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement.

Where expenditure on intangible assets qualifies as capital expenditure for statutory purposes, amortisation, impairment losses and disposal gains and losses are not permitted to have an impact on the General Fund Balance. The gains and losses are therefore reversed out of the General Fund Balance in the Movement in Reserves Statement and posted to the Capital Adjustment Account and any sale proceeds posted to the Capital Receipts Reserve.

m) Interests in Companies and Other Entities

The Council has material interests in companies and other entities that have the nature of associates and jointly controlled entities. In the Council's own single-entity accounts, the interests in companies and other entities are recorded as financial assets at cost, less any provision for impairment.

n) Inventories

Inventories are included in the Balance Sheet at the lower of cost and net realisable value.

o) Investment Properties

Investment properties are those that are used solely to earn rentals and/or for capital appreciation. The definition is not met if the property is used in any way to facilitate the delivery of services or production of goods.

Investment properties are measured initially at cost and subsequently at fair value. The fair value of investment properties has been measured using a market approach, which takes into account quoted prices for similar assets in active markets, existing lease terms and rentals, research into market evidence including market rentals and yields, the covenant strength for existing tenants, and local market knowledge. Market conditions are such that similar properties are actively purchased and sold and the level of observable inputs are significant, leading to the properties being categorised as Level 2 on the fair value hierarchy.

Properties are not depreciated but are reviewed annually according to market conditions at the year-end. For the 2023/24 financial statements a review was undertaken of a sample of investment properties. The assets were selected as a typical representative of a group of similar properties and the revaluation gains and losses flowing from these revaluations were extrapolated to the group of properties and accounted for in 2023/24. Gains and losses on revaluation are posted to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement. The same treatment is applied to gains and losses on disposal.

Rentals received in relation to investment properties are credited to the Financing and Investment Income line and result in a gain for the General Fund Balance. However, revaluation and disposal gains and losses are not permitted by statutory arrangements to have an impact on the General Fund Balance. The gains and losses are therefore reversed out of the General Fund Balance in the Movement in Reserves Statement and posted to the Capital Adjustment Account with any sale proceeds posted to the Capital Receipts Reserve.

p) Property, Plant and Equipment

Assets that have physical substance and are held for use in the production or supply of goods or services, for rental to others, or for administrative purposes and that are expected to be used during more than one financial year are classified as Property, Plant and Equipment.

Recognition
Expenditure on the acquisition, creation or enhancement of Property, Plant and Equipment is capitalised on an accruals basis, provided that it is probable that the future economic benefits or service potential associated with the item will flow to the Council and the cost of the item can be measured reliably. Expenditure that maintains but does not add to an asset's potential to deliver future economic benefits or service potential (i.e. repairs and maintenance) is charged as an expense when it is incurred.

Measurement
The Council adopted IFRS13 - Fair Value Measurement, which provides a common definition of fair values, taking into account the characteristics of the assets or liabilities which would be

considered by market participants in determining the price of the asset or liability.

This standard defines a fair value hierarchy which describes the inputs to the valuation techniques in respect of assets or liabilities for which fair value is measured or disclosed in the Council's financial statements. These are:

- Level 1 – quoted prices (unadjusted) in active markets for identical assets or liabilities that the authority can access at the measurement date;
- Level 2 – inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly;
- Level 3 – unobservable inputs for the asset of liability.

This standard would apply to all property, plant and equipment assets, however, as the purpose of a local authority acquiring and holding an asset is to deliver services it is the service potential which is the primary concern. On this basis the Code has adapted IAS16 - Property Plant and Equipment and requires that the definition of current value of operational local authority property, plant and equipment assets is measured for their service potential and not fair value.

Non operational property, plant and equipment (i.e. surplus assets) are measured at fair value (at highest and best use) based on the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date.

Assets are initially measured at cost, comprising:

- the purchase price; and
- costs attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

For the assets under construction, the expenditure is capitalised and shown on the Balance Sheet. Payment of the first loan fund principal repayment which is charged to the CIES is deferred until the financial year following the one in which the asset is first available for use or operational.
The cost of assets acquired other than by purchase is deemed to be its fair value, unless the acquisition does not lead to a variation in the cash flows of the Council. In the latter case, the cost of the acquisition is the carrying amount of the asset given up by the Council.
Assets are carried in the Balance Sheet using the following measurement bases (Fair Value Hierarchy – Level 2: significant observable input):

- infrastructure, community assets and assets under construction – depreciated historical cost;
- dwellings – fair value, determined using the basis of existing use value for social housing (EUV-SH);
- surplus assets – fair value (at highest and best use) based on the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date; and
- all other assets – fair value, determined by the amount that would be paid for the asset in its existing use (existing use value – EUV).

Where there is no market-based evidence of fair value because of the specialist nature of an asset, depreciated replacement cost (DRC) is used as an estimate of fair value.

Where non-property assets that have short useful lives or low values (or both), depreciated

historical cost basis is used as a proxy for fair value.

The Council aims to undertake a full revaluation review of all non current assets every five years with the last review being undertaken as at 1 April 2019. Each year a sample of non-HRA assets are reviewed to ensure that their carrying amount is not materially different from their fair value at the year-end. For the 2023/24 financial statements, a sample of education, operational and non-operational properties were revalued. The Council applied an indexation to all primary schools and the three Academies based on the Building Cost Information Service Tender Price Index (BCIS TPI) adjusted for the Location Factor for Clackmannanshire. The indexation was applied only to the building element. Where there is a group of similar assets, one asset may be selected as a sample for revaluation and the revaluation gains and losses flowing from the revaluation is extrapolated to the group of asset. HRA assets are reviewed between the five yearly valuations to identify any significant impairment and valuations are updated, where relevant. Increases in valuations are matched by credits to the Revaluation Reserve to recognise unrealised gains, or credited to the Comprehensive Income and Expenditure Statement where they arise as a reversal of a revaluation loss previously charged to a service.

Where decreases in value are identified, the revaluation loss is accounted for by:

- where there is a balance of revaluation gains for the asset in the Revaluation Reserve, the carrying amount of the asset is written down against that balance (up to the amount of the accumulated gains); and
- where there is no balance in the Revaluation Reserve or insufficient balance, the carrying amount of the asset is written down against the relevant service line(s) in the Comprehensive Income and Expenditure Statement.

The Revaluation Reserve contains revaluation gains recognised since 1 April 2007 only, the date of its formal implementation. Gains arising before that date have been consolidated into the Capital Adjustment Account.

Impairment
Assets are assessed at each year-end as to whether there is any indication that an asset may be impaired. Where indications exist and any possible differences are estimated to be material, the recoverable amount of the asset is estimated and, where this is less than the carrying amount of the asset, an impairment loss is recognised for the shortfall.

Where impairment losses are identified, they are accounted for by:

- where there is a balance of revaluation gains for the asset in the Revaluation Reserve, the carrying amount of the asset is written down against that balance (up to the amount of the accumulated gains); and
- where there is no balance in the Revaluation Reserve or insufficient balance, the carrying amount of the asset is written down against the relevant service line(s) in the Comprehensive Income and Expenditure Statement.

Where an impairment loss is reversed subsequently, the reversal is credited to the relevant service line(s) in the Comprehensive Income and Expenditure Statement, up to the amount of the original loss, adjusted for depreciation that would have been charged if the loss had not been recognised.

Depreciation

Depreciation is provided for on all Property, Plant and Equipment assets by the systematic allocation of their depreciable amounts over their useful lives. An exception is made for assets without a determinable finite useful life (i.e. freehold land) and assets that are not yet available for use (i.e. assets under construction).

Depreciation is calculated using the straight-line method over the following periods:

Council Dwellings	30 to 40 years
Council Dwellings - internal components such as kitchens, bathrooms and central heating	15 to 23 years
Other Buildings	10 to 60 years
Infrastructure Assets	60 years
Street furniture	10 to 20 years
Vehicles, plant and equipment	3 to 15 years

Depreciation is not charged in year of purchase, but a full year charge is made in year of sale.

Revaluation gains are also depreciated, with an amount equal to the difference between current value depreciation charged on assets and the depreciation that would have been chargeable based on their historical cost being transferred each year from the Revaluation Reserve to the General Fund.

Componentisation

Components of Property, Plant & Equipment (PPE) assets do not always have the same useful lives and may depreciate or wear out at different rates throughout their life. It is therefore appropriate to depreciate each significant component separately over its useful life, in order that the Comprehensive Income and Expenditure Statement is fairly charged with the consumption of economic benefits of those assets.

Significant components are deemed to be those whose cost is 25% or more of the total cost of the individual asset. In accordance with the Council's approved policy, an individual asset is considered to be material if its carrying value is 5% or more of the cumulative carrying value (net book value) of the non-land element of PPE and Investment Properties. Any individual asset below this de-minimis will be disregarded for component accounting on the basis that any adjustment to depreciation charges would not be material.

Disposals

When it becomes probable that the carrying amount of an asset will be recovered principally through a sale transaction rather than through its continuing use, it is reclassified as an Asset Held for Sale. The asset is revalued immediately before reclassification and then carried at the lower of this amount and fair value less costs to sell. Where there is a subsequent decrease to fair value less costs to sell, the loss is posted to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement. Gains in fair value are recognised only up to the amount of any previous losses recognised in the Surplus or Deficit on Provision of Services. Depreciation is not charged on Assets Held for Sale.

If assets no longer meet the criteria to be classified as Assets Held for Sale, they are reclassified back to long-term assets and valued at the lower of their carrying amount before they were classified as held for sale; adjusted for depreciation, amortisation or revaluations that would have been recognised had they not been classified as Held for Sale, and their recoverable amount at the date of the decision not to sell.

Assets that are to be abandoned or scrapped are not reclassified as Assets Held for Sale.

When an asset is disposed of or decommissioned, the carrying amount of the asset in the Balance Sheet (whether Property, Plant and Equipment or Assets Held for Sale) is written off to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement as part of the gain or loss on disposal. Receipts from disposals (if any) are credited to the same line in the Comprehensive Income and Expenditure Statement also as part of the gain or loss on disposal (i.e. netted off against the carrying value of the asset at the time of disposal). Any revaluation gains accumulated for the asset in the Revaluation Reserve are transferred to the Capital Adjustment Account.

Amounts received for a disposal are categorised as capital receipts and required to be credited to the Capital Receipts Reserve, and can then only be used for new capital investment or to reduce the Council's underlying need to borrow (the capital financing requirement). Receipts are appropriated to the Reserve from the General Fund Balance in the Movement in Reserves Statement.

The written-off value of disposals is not a charge against council tax, as the cost of fixed assets is fully provided for under separate arrangements for capital financing. Amounts are appropriated to the Capital Adjustment Account from the General Fund Balance in the Movement in Reserves Statement.

q) Lease Arrangements

The Council assesses whether a contract is, or contains, a lease at the inception of the contract. A contract is, or contains, a lease where it conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

Where the Council acts as a lessee, a right-of-use asset and corresponding lease liability are recognised at the commencement date of the lease, except where the lease qualifies as a short-term lease or relates to an asset of low value. The Council has elected to apply the recognition exemptions available under IFRS 16 for:

- short-term leases with a lease term of 12 months or less; and
- leases where the underlying asset, when new, has a value below £12,000.

Payments made under such arrangements are charged to the Comprehensive Income and Expenditure Statement on a straight-line basis over the lease term.

Lease liabilities are initially measured at the present value of future lease payments and are subsequently measured at amortised cost using the effective interest method. Lease liabilities are increased by interest costs and reduced by lease payments made.

Right-of-use assets are initially measured at cost and subsequently measured in accordance with the accounting policies applicable to the related class of Property, Plant and Equipment. Right-of-use assets are depreciated over the shorter of the lease term and the useful life of the underlying asset and are assessed for impairment where there is an indication that the asset may be impaired.

The Council adopted IFRS 16 Leases from 1 April 2024 in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25 using the modified retrospective approach. Comparative information for prior years has not been restated

and the cumulative effect of initial application was recognised at 1 April 2024.

The principal impact of adopting IFRS 16 related to the application of the Code's requirements to the Council's existing Secondary Schools PFI arrangement. Further information on the impact of adoption is provided in Note 22.

r) Private Finance Initiative (PFI) and Similar Contracts

PFI and similar contracts are agreements to receive services, where the responsibility for making available the property, plant and equipment needed to provide the services passes to the PFI contractor. As the Council is deemed to control the services that are provided under its PFI schemes and as ownership of the property, plant and equipment will pass to the Council at the end of the contracts for no additional charge, the Council carries the assets used under the contracts on its Balance Sheet as part of Property, Plant and Equipment.

The original recognition of these assets at fair value (based on the cost to purchase the property, plant and equipment) was balanced by the recognition of a liability for amounts due to the scheme operator to pay for the capital investment. For the Secondary Schools scheme the liability was written down by an initial capital contribution of £16.35m.

Non current assets recognised on the Balance Sheet are revalued and depreciated in the same way as property, plant and equipment owned by the Council.

The amounts payable to the PFI operators each year are analysed into five elements:

- fair value of the services received during the year – debited to the relevant service in the Comprehensive Income and Expenditure Statement;
- finance cost – an interest charge of 7.59% on the outstanding Balance Sheet liability, debited to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement;
- contingent rent – increases in the amount to be paid for the property arising during the contract, debited to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement;
- payment towards liability – applied to reduce the outstanding service concession liability recognised in the Balance Sheet; and
- lifecycle replacement costs – proportion of the amounts payable is posted to the Balance Sheet as a prepayment and then recognised as additions to Property, Plant and Equipment when the relevant works are eventually carried out.

s) Provisions, Contingent Liabilities and Contingent Assets

Provisions

Provisions are made where an event has taken place that gives the Council a legal or constructive obligation where it is probable that settlement by a transfer of economic benefits or service potential will be required, and a reliable estimate can be made of the amount of the obligation. For instance, the Council may be involved in a court case that could eventually result in the making of a settlement or the payment of compensation.

Provisions are charged as an expense to the appropriate service line in the Comprehensive Income and Expenditure Statement in the year that the Council becomes aware of the obligation, and measured at the best estimate at the balance sheet date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties.

When payments are eventually made, they are charged to the provision carried in the Balance Sheet. Estimated settlements are reviewed at the end of each financial year – where it becomes less than probable that a transfer of economic benefits will now be required (or a lower settlement than anticipated is made), the provision is reversed and credited back to the relevant service.

Where some or all of the payment required to settle a provision is expected to be recovered from another party (e.g. from an insurance claim), this is only recognised as income for the relevant service if it is virtually certain that reimbursement will be received if the Council settles the obligation.

Contingent Liabilities
A contingent liability arises where an event has taken place that gives the Council a possible obligation whose existence will only be confirmed by the occurrence or otherwise of uncertain future events not wholly within the control of the Council. Contingent liabilities also arise in circumstances where a provision would otherwise be made but either it is not probable that an outflow of resources will be required or the amount of the obligation cannot be measured reliably.

Contingent liabilities are not recognised in the Balance Sheet but disclosed in a note to the Financial Statements.

Contingent Assets
A contingent asset arises where an event has taken place that gives the Council a possible asset whose existence will only be confirmed by the occurrence or otherwise of uncertain future events not wholly within the control of the Council.

Contingent assets are not recognised in the Balance Sheet but disclosed in a note to the accounts where it is probable that there will be an inflow of economic benefits or service potential.

t) Reserves

Reserves are created by appropriating amounts out of the General Fund Balance in the Movement in Reserves Statement. When expenditure to be financed from a reserve is incurred, it is charged to the appropriate service in that year to score against the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement. The reserve is then appropriated back into the General Fund Balance in the Movement in Reserves Statement so that there is no net charge against council tax for the expenditure.

Certain reserves are kept to manage the accounting processes for non-current assets, financial instruments, retirement & employee benefits and do not represent usable resources for the Council – these reserves are explained in the relevant notes below.

u) Revenue Expenditure Funded from Capital under Statute

Expenditure incurred during the year that may be capitalised under statutory but does not result in the creation of a non-current asset has been charged as expenditure to the relevant service in the Comprehensive Income and Expenditure Statement in the year. Where the Council has determined to meet the cost of this expenditure from existing capital resources or by borrowing, a transfer in the Movement in Reserves Statement from the General Fund Balance to the Capital Adjustment Account then reverses out the amounts charged so that there is no impact on the level of council tax.

v) VAT

VAT payable is included as an expense only to the extent that it is not recoverable from His Majesty's Revenue and Customs. VAT receivable is excluded from income.

Note 2 - Changes to Accounting Standards

Accounting Standards that have been issued but not yet adopted

The Code requires the disclosure of information relating to the impact of an accounting change that will be required by a new standard that has been issued but not yet adopted. This applies to the adoption of the following new or amended standards within the 2025/26 Code:

- **IAS 21 - The Effect of Changes in Foreign Exchange Rate (Lack of Exchangeability)** issued in August 2023. The amendments to IAS 21 clarify how an entity should assess whether a currency is exchangeable and how it should determine a spot exchange rate when exchangeability is lacking, as well as require the disclosure of information that enables users of financial statements to understand the impact of a currency not being exchangeable.

- **IFRS 17 - Insurance Contracts** issued in May 2017. IFRS 17 replaces IFRS 4 and sets out principles for recognition, measurement, presentation and disclosure of insurance contracts.

- The changes to the **measurement of non-investment assets** within the 2025/26 Code include adaptations and interpretations of IAS16 Property, Plant and Equipment and IAS 38 Intangible Assets. These include setting out three revaluation processes for operational property, plant and equipment, requiring indexation for tangible non-investment assets and a requirement to value intangible assets using the historical cost approach. These have the same effect as requiring a change in accounting policy due to an amendment to standards, which would normally be disclosed under IAS 8. However, the adaptations also include a relief from the requirements of IAS 8 following a change in accounting policy.

The Code requires implementation of these from 1 April 2025, therefore there is no impact on the 2024/25 financial statements. There is also no expected material impact from the adoption of these new or amended standards in 2025/26.

Note 3 - Critical Judgements in Applying Accounting Policies

In applying the accounting policies set out in Note 1, the Council has had to make certain judgements about complex transactions or those involving uncertainty about future events. The critical judgements made in the Financial Statements are:

- There is a high degree of uncertainty about future levels of funding for local government. However, the Council has determined that this uncertainty is not yet sufficient to provide an indication that the assets of the Council might be impaired as a result of a need to close facilities and reduce levels of service provision;
- The Council is deemed to control the services provided under the PFI agreement for the provision of Secondary School establishments. The accounting policies for PFI schemes have been applied and the assets under the PFI contract are included within Property, Plant and Equipment on the Council's Balance Sheet; and

- The Council has considered relevant guidance and determined the accounting treatment, as either principal or agent, to be applied to Covid-19 related income, expenditure and balances.

Note 4 - Assumptions Made About the Future and Other Major Sources of Estimation Uncertainty

The Financial Statements contains estimated figures that are based on assumptions made by the Council about the future or that are otherwise uncertain. Estimates are made taking into account historical experience, current trends and other relevant factors. However, because balances cannot be determined with certainty, actual results could be materially different from the assumptions and estimates.

The items in the Council's Balance Sheet at 31 March 2025 for which there is a significant risk of material adjustment in the forthcoming financial year are as follows:

Item	Uncertainties	Effect if Actual Results Differ from Assumptions
Fair Value Measurements	When the fair values of financial assets and financial liabilities cannot be measured based on quoted prices in active markets (i.e. Level 1 inputs), their fair value is measured using valuation techniques (e.g. quoted prices for similar assets or liabilities in active markets or discounted cash flow (DCF) model). Where possible, the inputs to these valuation techniques are based on observable data but where this is not possible judgement is required in establishing fair values. These judgements typically include considerations such as uncertainty and risk. However, changes in the assumptions used could affect the fair value of the authority's assets and liabilities. Where Level 1 inputs are not available, the authority employs relevant experts to identify the most appropriate valuation techniques to determine. Information regarding the valuation techniques and inputs used in determining the fair value of the authority's assets and liabilities is disclosed in Note 1 - Accounting Policies.	The significant unobservable inputs used in the fair value measurement include management assumptions such as Building Cost Information Service Tender Price Index adjusted for regional factors. Significant change in any of the unobservable inputs would result in a higher or lower fair value measurement.

Item	Uncertainties	Effect if Actual Results Differ from Assumptions
Property, Plant and Equipment - Valuations	Assets included within the balance sheet are normally revalued on a five yearly cycle by a professionally qualified Royal Institution of Chartered Surveyors (RICS) valuer. This is supplemented by an annual review of significant non-HRA assets to ensure that, in line with the CIPFA code, the carrying values do not differ materially from current value at the year end. As part of the Council's five-year rolling asset revaluation programme, a comprehensive valuation of the Council's property portfolio as at 31 March 2025 is being undertaken by Graham + Sibbald, Chartered Surveyors. At the date these draft financial statements were authorised for issue, the valuation exercise had not been completed and therefore the carrying values reflected in the draft accounts are based on the most recent valuation information available, adjusted for additions, disposals and depreciation during 2024/25. The completion of the valuation exercise may result in changes to the carrying value of Property, Plant and Equipment together with consequential adjustments to depreciation, the Revaluation Reserve, the Capital Adjustment Account and other related disclosures. As the valuation work remains in progress, the Council is currently unable to reliably quantify the financial impact of any such adjustments. Any material amendments identified through completion of the valuation review and subsequent audit procedures will be reflected in the final audited 2024/25 Annual Accounts.	The gross value of assets currently subject to the ongoing revaluation exercise is £423.783m. A 1% variation in their valuation would equate to approximately £4.238m. Any resulting revaluation gains or losses would be recognised in accordance with the Code through the Revaluation Reserve and/or the Comprehensive Income and Expenditure Statement, with no direct impact on the General Fund Balance.

Item	Uncertainties	Effect if Actual Results Differ from Assumptions
Property, Plant and Equipment - Depreciation	Assets are depreciated over useful lives that are dependent on assumptions about the level of repairs and maintenance that will be incurred in relation to individual assets. The current economic climate makes it uncertain that the Council will be able to sustain its current spending on repairs and maintenance bringing into doubt the useful lives assigned to assets.	If the useful life of assets is reduced depreciation increases and the carrying amount of the assets falls. It is estimated that the annual depreciation charge for buildings and Council houses would increase by £1.561m and £0.562m respectively for every year that useful lives had to be reduced.
Arrears – Council Tax	At 31 March 2025 the Council had Council Tax debt outstanding of £12.579m. A review of outstanding balances suggested that an allowance for doubtful debts of £9.714m was appropriate resulting in coverage of 77% for doubtful debts. However, in the current economic climate such an allowance might not be sufficient.	If collection rates were to deteriorate and the provision had to be increased, for every 5% increase in the provision then a further contribution of £0.629m would be required.
Pensions Asset/Liability	Estimates of the net asset or liability to pay pensions depends on a number of complex judgements relating to the discount rate used, the rate at which salaries are projected to increase, changes in retirement ages, mortality rates and expected returns on pension fund assets. A firm of consulting actuaries is engaged to provide the Council with expert advice about the assumptions to be applied.	The effects on the employer liability of changes in individual assumptions can be measured. For instance, a 0.1% decrease in the real discount rate would result in an increase of 2% equating to £5.794m.
Housing Rent Arrears	At 31 March 2025 the Council had Housing Rent Arrears of £2.079m. A review of outstanding balances suggested that an impairment for irrecoverable rents of £1.907m was appropriate resulting in a coverage of 92% for doubtful debts.	If collection rates were to deteriorate and the provision had to be increased, for every 2% increase in the provision then a further contribution of £0.042m would be required.

Note 5 – Events after the Reporting Period

The draft financial statements were authorised for issue by the Chief Finance Officer (Section 95 Officer) on 31 October 2026. There has been one material event to disclose after the Balance Sheet date up to the date of authorisation. In April 2025, an opportunity arose to redeem four Barclays loans (Market Loans) totalling £18.5m at a substantial discount. Further detail is provided in Note 24. Events taking place after the date of authorisation are not reflected in the Financial Statements or Notes.

Note 6 – Expenditure and Funding Analysis

The Expenditure and Funding Analysis shows how the funding available to the Council for the year, from government grants, council tax and business rates, has been used in providing services in comparison with those resources consumed or earned by the Council in accordance with generally accepted accounting practices. Income and expenditure accounted for under generally accepted accounting practices is presented more fully in the Comprehensive Income and Expenditure Statement on page 69. The Adjustments between Funding and Accounting basis is shown more fully in Note 7 on page 101.

The table below shows the analysis for the management structure of the Council:

Note 6 - Expenditure & Funding Analysis

2023/24				2024/25		
Net Expenditure chargeable to GF & HRA	Adjustments between Funding & Accounting basis	Net Expenditure In the CI&ES		Net Expenditure chargeable to GF & HRA	Adjustments between Funding & Accounting basis	Net Expenditure in the CI&ES
£'000	£'000	£'000		£'000	£'000	£'000
81,311	9,314	90,625	People	84,234	9,897	94,131
5,439	(2,067)	3,372	Partnership & Performance	10,194	(1,234)	8.960
28,867	2,729	31,596	Place	26,765	3,412	30,177
5,565	(5,301)	264	HRA - Place	(1,598)	823	(775)
1,371	-	1,371	Corporate Services	1,353	-	1,353
26,164	159	26,323	Clackmannanshire and Stirling Integration Joint Board	30,601	255	30,856
462	-	462	Central Scotland Valuation Joint Board	490	-	490
149,179	**4,834**	**154,013**	**Cost of Services**	**152,039**	**13,153**	**165,192**
(135,395)	(13,424)	(148,819)	Other Income and Expenditure	(147,222)	(9,770)	(156,992)
13,784	**(8,590)**	**5,194**	**(Surplus)/Deficit**	**4,817**	**3,383**	**8,200**
		(29,600)	**Opening GF & HRA Balance**			**(28,385)**
		13,784	Surplus/ (Deficit) in the year			4,817
		(12,569)	Transfer from other statutory reserves			(311)
		(28,385)	**Closing GF and HRA Balance**			**(23,879)**

Note 6 - Expenditure & Funding Analysis

The table below shows the adjustments between the net expenditure based on the management reporting structure and the net expenditure that is reported in the Comprehensive Income and Expenditure Statement.

2024/25	Adjustments for Capital Purposes	Net Change for Pension Adjustments	Other Adjustments	Total Adjustments
	£'000	£'000	£'000	£'000
People	10,163	423	(689)	9,897
Partnership & Performance	(206)	(833)	(195)	(1,234)
Place	3,225	196	(9)	3,412
HRA – Place	700	127	(4)	823
Corporate Services	-	-	-	-
Clackmannanshire and Stirling Integration Joint Board	148	136	(29)	255
Central Scotland Valuation Joint Board	-	-	-	-
Cost of Services	**14,030**	**49**	**(926)**	**13.153**
Other Income and Expenditure	(7,353)	(2,417)	-	(9,770)
(Surplus)/Deficit	**6,677**	**(2,368)**	**(926)**	**3,383**

Note 6 - Expenditure & Funding Analysis

2023/24	Adjustments for Capital Purposes	Net Change for Pension Adjustments	Other Adjustments	Total Adjustments
	£'000	£'000	£'000	£'000
People	9,298	40	(24)	9,314
Partnership & Performance	(734)	(1,132)	(201)	(2,067)
Place	2,766	20	(57)	2,729
HRA – Place	(5,257)	11	(55)	(5,301)
Corporate Services	-	-	-	-
Clackmannanshire and Stirling Integration Joint Board	158	14	(13)	159
Central Scotland Valuation Joint Board	-	-	-	-
Cost of Services	**6,231**	**(1,047)**	**(350)**	**4,834**
Other Income and Expenditure	(12,015)	(1,409)	-	(13,424)
(Surplus)/Deficit	**(5,784)**	**(2,456)**	**(350)**	**(8,590)**

Adjustments for capital purposes include the replacement of depreciation and revaluation losses with repayment of borrowing to the Loans Fund and direct revenue funding of capital expenditure.

Net changes for pensions adjustments relate to the adjustment made for the removal of IAS19 Employee Benefits pension related expenditure and income with the pension contributions.

Other adjustments include the reversal of the value of entitlement to accrued leave and the timing differences for premiums and discounts associated with borrowing within the Loans Fund.

Note 6 - Expenditure & Funding Analysis

The table below shows the analysis by the type of expenditure:

2023/24				2024/25		
Net Expenditure chargeable to GF & HRA balances £'000	**Adjustments between Funding & Accounting basis £'000**	**Net Expenditure in the CI&E statement £'000**		**Net Expenditure chargeable to GF & HRA balances £'000**	**Adjustments between Funding & Accounting basis £'000**	**Net Expenditure in the CI&E statement £'000**
110,606	(1,183)	109,423	Employee costs	113,095	(686)	112,409
33,391	-	33,391	Other Operating Costs	32,086	-	32,086
72,896	-	72,896	Third Party & Transfer Payments	80,416	-	81,416
-	19,441	19,441	Depreciation & Revaluation Losses	-	22,049	22,049
13,424	(13,424)	-	Capital Financing Costs	8,210	(8,210)	-
(81,138)	-	(81,138)	Income	(81,768)	-	(81,768)
149,179	**4,834**	**154,013**	**Cost of Services**	**152,039**	**13,153**	**165,192**
(135,395)	**(13,424)**	**(148,819)**	**Other Income and Expenditure**	**(147,222)**	**(9,770)**	**(156,992)**
13,784	**(8,590)**	**5,194**	**(Surplus)/Deficit**	**4,817**	**3,383**	**8,200**

Note 6 - Expenditure & Funding Analysis

The table below shows the analysis by the management structure of the Council and the type of expenditure:

2024/25

	People £'000	Partnership & Performance £'000	Place £'000	HRA - Place £'000	Corporate Services £'000	Clackmannanshire and Stirling Integration Joint Board £'000	Central Scotland Valuation Joint Board £'000	Net Expenditure chargeable to GF & HRA balances £'000
Employee costs	70,271	8,962	13,969	9,151	1,455	9,287	-	**113,095**
Other Operating Costs	9,501	1,911	13,904	6,157	6	607	-	**32,086**
Third Party & Transfer Payments	13,520	14,930	13,619	3,174	(108)	34,791	490	**80,416**
Capital Financing Costs	-	2,068	-	6,142	-	-	-	**8,210**
Income								
Government Grants and Other Contributions	(5,983)	(16,459)	(4,079)	-	-	(14,061)	-	**(40,582)**
Fees, charges and other service income	(2,061)	(794)	(6,447)	(23,492)	-	(2)	-	**(32,796)**
Income from recharges for services	(1,014)	(424)	(4,201)	(2,730)	-	(21)	-	**(8,930)**
Cost of Services	**84,234**	**10,194**	**26,765**	**(1,598)**	**1,353**	**30,601**	**490**	**152,039**

Note 6 - Expenditure & Funding Analysis
2023/24

	People £'000	Partnership & Performance £'000	Place £'000	HRA - Place £'000	Corporate Services £'000	Clackmannanshire and Stirling Integration Joint Board £'000	Central Scotland Valuation Joint Board £'000	Net Expenditure chargeable to GF & HRA balances £'000
Employee costs	66,988	8,766	14,776	8,972	1,385	9,719	-	**110,606**
Other Operating Costs	9,774	2,136	14,294	6,480	95	612	-	**33,391**
Third Party & Transfer Payments	12,007	14,620	13,820	3,295	(108)	28,800	462	**72,896**
Capital Financing Costs	-	2,122	-	11,302	-	-	-	**13,424**
Income								
Government Grants and Other Contributions	(5,130)	(21,460)	(3,111)	-	(1)	(12,925)	-	**(42,627)**
Fees, charges and other service income	(1,604)	(384)	(5,795)	(21,265)	-	(42)	-	**(29,0907)**
Income from recharges for services	(724)	(361)	(5,117)	(3,219)	-	-	-	**(9,421)**
Cost of Services	**81,311**	**5,439**	**28,867**	**5,565**	**1,371**	**26,164**	**462**	**149,179**

Note 7 – Adjustments between Accounting Basis and Funding Basis under Regulations

This note details the adjustments that are made to the Total Comprehensive Income and Expenditure recognised by the Council in the year in accordance with proper accounting practice to the resources that are specified by statutory provisions as being available to the Council to meet future capital and revenue expenditure.

The following sets out a description of the reserves that the adjustments are made against:

General Fund Balance

The General Fund is the statutory fund into which all the receipts of the Council are required to be paid and out of which all liabilities of the Council are to be met, except to the extent that statutory rules might provide otherwise. These rules can also specify the financial year in which liabilities and payments should impact on the General Fund Balance, which is not necessarily in accordance with proper accounting practice. The General Fund Balance therefore summarises the resources that the Council is statutorily empowered to spend on its services or on capital investment (or the deficit of resources that the Council is required to recover) at the end of the financial year. The balance is not available to be applied to funding HRA services.

Housing Revenue Account Balance

The Housing Revenue Account Balance reflects the statutory obligation to maintain a revenue account for local authority Council housing provision. It contains the balance of income and expenditure that is available to fund future expenditure in connection with the Council's landlord function or (where in deficit) that is required to be recovered from tenants in future years.

Capital Receipts Reserve

The Capital Receipts Reserve holds the proceeds from the disposal of land or other assets, which are restricted by statute from being used other than to fund new capital expenditure or certain types of revenue expenditure including to finance historical capital expenditure. The balance on the reserve shows the resources that have not been applied for these purposes at the year-end.

Capital Grants Unapplied Account

The Capital Grants Unapplied Account holds the grants and contributions received towards capital projects for which the Council has met the conditions that would otherwise require repayment of the monies but which have yet to be applied to meet expenditure. The balance is restricted by grant terms as to the capital expenditure against which it can be applied and/or the financial year in which this can take place. During 2022/23, this account also held Capital Receipts which had been earmarked to fund Council transformation projects in line with the statutory provision of Local Government Finance Circulars 4/2019 and 8/2022 (as amended 1/2023) which covered the period 2018/19 to 2022/23. There was no further extension to this flexibility and as such all unspent earmarked capital receipts were released at the end of 2022/23 to the Capital Receipts Reserve for general use.

Insurance Fund

The purpose of the Insurance Fund is to provide an element of self-insurance and protect the Council against future claims. Council services contribute to the fund, which meets the cost of fire damage, public liability, employee liability, vehicle fleet and various other claims. The Council holds insurance cover to meet any large claims, the premium for which is charged to the Insurance Fund.

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Note 7 – Adjustments between Accounting Basis and Funding Basis under Regulations

2024/25

	Usable Reserves					
	General Fund Balance	Housing Revenue Account	Capital Receipts Reserve	Insurance Fund	Capital Grants Unapplied Account	Movement in Unusable Reserves
	£'000	£'000	£'000	£'000	£'000	£'000
Adjustments primarily involving the Capital Adjustment account:						
Reversal of items debited or credited to the CIES						
Charges for depreciation and impairment of non-current assets	(14,961)	(6,839)	-	-	-	**21,800**
Revaluation losses on property, plant and equipment	-	-	-	-	-	**-**
Movements in the fair value of investment assets	-	-	-	-	-	**-**
Amortisation of intangible assets	(246)	(4)	-	-	-	**250**
Difference between fair value and historic cost depreciation	-	-	-	-	-	**-**
Capital grants and contributions applied	6,003	1,124	-	-	-	**(7,127)**
Non-current assets written off on disposal/ sale as part of gain/ (loss) on disposal to the Comprehensive Income and Expenditure Statement	(12)	-	-	-	-	**12**
Insertion of items not debited or credited to the CIES						
Statutory provision for the financing of capital investment	1,878	568	-	-	-	**(2,446)**
Capital expenditure charged against the General Fund and HRA Balances	-	5,574	-	-	-	**(5,574)**
Adjustments primarily involving the Capital Grants Unapplied Account						
Capital Grants and contribution unapplied credited to the CIES	187	-	-	-	(187)	**-**
Adjustments primarily involving the Capital Receipts Reserve						
Transfer of cash sale proceeds as part of the Gain/ (loss) on disposal to the CIES	50	-	(50)	-	-	**-**
Adjustments primarily involving the Financial Instruments Adjustments Account						
Difference between finance costs charged to the CIES & statutory requirements	192	-	-	-	-	**(192)**
Adjustments involving Pension Reserve						
Reversal of items relating to post-employment benefits debited or credited to the Provision of Services in the CIES (see Note 24)	(7,726)	(1,061)	-	-	-	**8,787**
Employer's pensions contributions and direct payments to pensioner in year	9,915	1,240	-	-	-	**(11,155)**
Adjustment involving the Accumulating Compensated Absences Adjustment Account						
Difference between officer remuneration charges to the CIES & statutory requirements	731	4	-	-	-	**(735)**
Total Adjustments	**(3,989)**	**606**	**(50)**	**-**	**(187)**	**(3,620)**

Note 7 – Adjustments between Accounting Basis and Funding Basis under Regulations

2023/24

	Usable Reserves					
	General Fund Balance	Housing Revenue Account	Capital Receipts Reserve	Insurance Fund	Capital Grants & Receipts Unapplied Account	Movement in Unusable Reserves
	£'000	£'000	£'000	£'000	£'000	£'000
Adjustments primarily involving the Capital Adjustment account:						
Reversal of items debited or credited to the CIES						
Charges for depreciation and impairment of non-current assets	(8,174)	(6,038)	-	-	-	14,212
Revaluation losses on property, plant and equipment	214	-	-	-	-	(214)
Movements in the fair value of investment assets	(156)	-	-	-	-	156
Amortisation of intangible assets	(60)	(6)	-	-	-	66
Difference between fair value and historic cost depreciation	(5,377)	-	-	-	-	5,377
Capital grants and contributions applied	8,490	3,121	-	-	-	(11,611)
Non-current assets written off on disposal/ sale as part of gain/ (loss) on disposal to the Comprehensive Income and Expenditure Statement	(77)	-	-	-	-	77
Insertion of items not debited or credited to the CIES						
Statutory provision for the financing of capital investment	1,908	481	-	-	-	(2,389)
Capital expenditure charged against the General Fund and HRA Balances	-	10,821	-	-	-	(10,821)
Adjustments primarily involving the Capital Grants & Receipts Unapplied Account						
Capital Grants and contribution unapplied credited to the CIES	351	-	-	-	(351)	-
Adjustments primarily involving the Capital Receipts Reserve						
Transfer of cash sale proceeds as part of the Gain/ (loss) on disposal to the CIES	286	-	(286)	-	-	-
Adjustments primarily involving the Financial Instruments Adjustments Account						
Difference between finance costs charged to the CIES & statutory requirements	213	-	-	-	-	(213)
Adjustments involving Pension Reserve						
Reversal of items relating to post employment benefits debited or credited to the Provision of Services in the CIES (see Note 24)	(9,084)	(1,188)	-	-	-	10,272
Employer's pensions contributions and direct payments to pensioner in year	11,382	1,346	-	-	-	(12,728)
Adjustment involving the Accumulating Compensated Absences Adjustment Account						
Difference between officer remuneration charges to the CIES & statutory requirements	82	55	-	-	-	(137)
Total Adjustments	**(2)**	**8,592**	**(286)**	**-**	**(351)**	**(7,953)**

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Note 8 – Transfers to/from Earmarked Reserves

This note sets out the amounts set aside in the Council's usable reserves and the amounts posted back from these reserves to meet expenditure during the year.

	Balance as at 1 April 2023 £'000	Transfers in 2023/24 £'000	Transfers out 2023/24 £'000	Balance as at 31 March 2024 £'000	Transfers in 2024/25 £'000	Transfers out 2024/25 £'000	Balance as at 31 March 2025 £'000
General Fund Balance							
Devolved School Management	(573)	(505)	573	(505)	(601)	505	**(601)**
Organisational Change Fund	(198)	-	-	(198)	-	77	**(121)**
Employment Fund	(839)	(39)	324	(554)	(1,000)	355	**(1,199)**
Pupil Equity Funding (PEF)	(788)	(560)	788	(560)	(611)	560	**(611)**
Education Covid-19 recovery	(201)	-	201	-	-	-	**-**
Ring-fenced Housing Grants	(1,139)	(180)	256	(1,063)	(183)	248	**(998)**
Transformation Fund	(1,841)	-	413	(1,428)	(2,500)	446	**(3,482)**
Other Miscellaneous Commitments	(2,133)	(484)	683	(1,934)	(1,473)	706	**(2,701)**
Covid-19 General Funding	(1,455)	-	1,166	(289)	-	289	**-**
Covid-19 Specific Funding	(428)	-	177	(251)	-	91	**(160)**
Amount to support Revenue Budget	(4,643)	-	4,643	-	(6,425)	6,079	**(346)**
Developers Contributions	(836)	-	49	(787)	(176)	30	**(933)**
Specific Employability Funding	(581)	-	58	(523)	(102)	252	**(373)**
Contractual Repairs & Maintenance	(315)	-	315	-	-	-	**-**
Ukrainian Refugee Support	(519)	(367)	287	(599)	-	258	**(341)**
Homeless Accommodation	(1,109)	(959)	-	(2,068)	-	710	**(1,358)**
Service Concessions Benefit	-	(12,533)	-	(12,533)	-	12,533	**-**
H&SCP Additional Contribution	-	-	--	-	(421)	421	**-**
General Pressures	-	-	-	-	(2,954)	1,327	**(1,627)**
Uncommitted Reserve	(3,287)	(3,465)	3,094	(3,658)	(7,238)	3,841	**(7,055)**

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	Balance as at 1 April 2023 £'000	Transfers in 2023/24 £'000	Transfers out 2023/24 £'000	Balance as at 31 March 2024 £'000	Transfers in 2024/25 £'000	Transfers out 2024/25 £'000	Balance as at 31 March 2025 £'000
Total General Fund Balance	(20,885)	(19,092)	13,027	(26,950)	**(23,684)**	**28,728**	**(21,906)**
Housing Revenue Account	(8,715)	(4,710)	11,990	(1,435)	(6,112)	5,574	**(1,973)**
Capital Receipts Reserve	(1,177)	(286)	-	(1,463)	(50)	224	**(1,289)**
Insurance Fund	(1,256)	(67)	35	(1,288)	(45)	33	**(1,300)**
Capital Grants Unapplied Account	(2,093)	(351)	782	(1,662)	(163)	290	**(1,535)**
Total Usable Reserves	(34,126)	(24,506)	25,834	(32,798)	(30,054)	34,849	**(28,003)**

Note 9 – Financing and Investment Income and Expenditure

This note provides detail regarding the Financing and Investment Income and Expenditure line within the Comprehensive Income and Expenditure Statement.

	Notes	2023/24 £'000	2024/25 £'000
Interest payable and similar charges		10,882	10,984
Net Interest on the Net Defined Benefit Liability		(1,409)	(2,417)
Interest receivable and similar income		(3,941)	(2,169)
Changes in the carrying value of Market loans		(9)	(9)
Revaluation of Investment Property	7	155	-
Rental Income from Investments		(127)	(107)
Total		**5,551**	**6,282**

Note 10 – Taxation and Non-Specific Grant Income

This note provides detail regarding the Taxation and Non-Specific Grant Income line within the Comprehensive Income and Expenditure Statement.

	2023/24 £'000	2024/25 £'000
Credited to Taxation and Non-Specific Grant Income:		
Council Tax	26,214	25,925
Grant allocation for Council Tax Reduction Scheme	3,788	3,807
Non-Domestic Rate Income distributed by pool	17,764	19,659
Non-ring-fenced government grant	94,433	106,530
Capital grants and contributions	11,961	7,314
Total	**154,160**	**163,235**

Net Cost of Services within the Comprehensive Income and Expenditure Account
The Council credited the following grants, contributions and donations to the Comprehensive Income and Expenditure Statement.

	2023/24 £'000	2024/25 £'000
Credited to Services		
DWP grant for Benefits	12,443	12,259
Criminal Justice	1,415	1,498
Other revenue grants (including Early Learning and Childcare and Scottish Attainment Challenge)	6,836	1,872
Total	20,694	**15,629**

The table below reconciles the non-ring-fenced government grants to the Local Government Funding Settlement for 2024/25 from Scottish Government as shown in the Local Government Finance (Scotland) Order 2024 (as amended).

	£'000
Non-ring-fenced government grants	94,433
Add Grant allocation for Council Tax Reduction Scheme	3,788
Total General Revenue Funding	**98,221**
Non-Domestic Rate Income distributed by pool	17,764
Ring fenced Grants shown within Cost of Services	7,925
Total Settlement	**123,910**

Note 11 – Property, Plant & Equipment (PPE)

Valuations
Assets at valuation are included in the Balance Sheet at their current value, as amended for additions, disposals, depreciation, impairment and revaluation movements where applicable. The basis of valuation is set out in the Statement of Accounting Policies.

As part of the Council's five-year rolling asset revaluation programme, a comprehensive valuation of the Council's property portfolio as at 31 March 2025 is being undertaken by Graham + Sibbald, Chartered Surveyors. At the date these draft financial statements were authorised for issue, this exercise had not been fully completed and the draft accounts have therefore been prepared using the latest valuation information available at that time. Any adjustments arising from completion of the valuation exercise, including consequential amendments to asset values, depreciation, reserves and related disclosures, will be reflected within the final audited 2024/25 Annual Accounts.

Further information on the estimation uncertainty associated with the ongoing valuation exercise is provided in Note 4 - Assumptions Made About the Future and Other Major Sources of Estimation Uncertainty.

Movements in 2024/25	Council Dwellings £'000	Other Land and Buildings £'000	Vehicles, Plant & Equipment £'000	Assets under Construction £'000	Surplus Assets £'000	Total Property, lant & Equip £'000	PFI Schools included in PPE £'000
Cost or Valuation							
At 1 April 2024	**162,813**	**196,286**	**30,688**	**5,390**	**729**	**395,906**	**108,851**
IFRS 16 Right of Use Asset remeasurement	-	11,245	-	-	-	11,245	11,245
Additions	12,150	923	1,695	3,329	0	18,097	-
Revaluation increases/(decreases) recognised in the Revaluation Reserve	-	-	-	-	-	-	-
Revaluation increases/(decreases) recognised in the CIES	-	-	-	-	-	-	-
Assets reclassified (to)/from Assets Held for Sale	-	-	(330)	-	-	(330)	-
Reclassifications & Other Movements in Cost or Valuation	-	337	(1,095)	(377)		(1,135)	-
At 31 March 2025	**174,963**	**208,791**	**30,958**	**8,342**	**729**	**423,783**	**120,096**

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Note 11 – Property, Plant & Equipment (PPE)

Movements in 2024/25	Council Dwellings £'000	Other Land and Buildings £'000	Vehicles, Plant & Equipment £'000	Assets under Construction £'000	Surplus Assets £'000	Total Property, Plant & Equip £'000	PFI Schools included in PPE £'000
Depreciation charge							
At 1 April 2024	**25,629**	**7,240**	**20,992**	**10**	**6**	**53,877**	**-**
Depreciation charge	6,658	10,776	2,860	6	17	20,317	4,713
Depreciation written out on revaluations recognised in the Revaluation Reserve	-	-	-	-	-	-	-
De-recognition – Disposals	-	-	(319)	-	-	(319)	-
Other movements in depreciation and impairment	-	-	(351)	(1)	-	(352)	-
At 31 March 2025	**32,287**	**18,016**	**23,182**	**15**	**23**	**73,523**	**4,713**
Net Book Value:							
At 31 March 2025	**142,676**	**190,775**	**7,776**	**8,327**	**706**	**350,260**	**115,383**

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Note 11 – Property, Plant & Equipment (PPE)

Movements in 2023/24	Council Dwellings £'000	Other Land and Buildings £'000	Vehicles, Plant & Equipment £'000	Assets under Construction £'000	Surplus Assets £'000	Total Property, Plant & Equip £'000	PFI Schools included in PPE £'000
Cost or Valuation							
At 1 April 2023	**148,492**	**197,402**	**27,328**	**2,389**	**958**	**376,569**	**111,429**
Additions	14,321	1,108	3,697	3,001	2	22,129	-
Revaluation increases/(decreases) recognised in the Revaluation Reserve	-	(2,622)	-	-	(48)	(2,670)	(2,578)
Revaluation increases/(decreases) recognised in the CIES	-	396	-	-	(183)	213	-
Assets reclassified (to)/from Assets held for Sale	-	-	(337)	-	-	(337)	-
Other Reclassifications	-	2	-	-		2	-
At 31 March 2024	**162,813**	**196,286**	**30,688**	**5,390**	**729**	**395,906**	**108,851**

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Note 11 – Property, Plant & Equipment (PPE)

Movements in 2023/24	Council Dwellings £'000	Other Land and Buildings £'000	Vehicles, Plant & Equipment £'000	Assets under Construction £'000	Surplus Assets £'000	Total Property, Plant & Equip £'000	PFI Schools included in PPE £'000
Depreciation charge							
At 1 April 2023	**19,782**	**5,856**	**18,922**	**5**	**4**	**44,569**	**-**
Depreciation charge	5,847	10,038	2,354	5	22	18,266	4,629
Depreciation written out on revaluations recognised in the Revaluation Reserve	-	(8,654)	-	-	(20)	(8,674)	(4,629)
De-recognition – Disposals	-	-	(284)	-	-	(284)	-
Other movements in depreciation and impairment	-	-	-	-	-	-	-
At 31 March 2024	**25,629**	**7,240**	**20,992**	**10**	**6**	**53,877**	**-**
Net Book Value:							
At 31 March 2024	**137,184**	**189,046**	**9,696**	**5,380**	**723**	**342,029**	**108,851**

Infrastructure Assets

The CIPFA/LASAAC Code of Practice for Local Authority Accounting in the United Kingdom requires infrastructure assets to be measured using the historical cost measurement basis and carried at depreciated historical cost. Due to information deficits surrounding the derecognition of infrastructure assets components, it is unclear as to whether when an assets component is replaced the old component has been derecognised, so as to avoid double counting, the Council has adopted the Statutory Overrides contained within the Local Government Finance Circular 09/2022: Statutory Override - accounting for infrastructure assets, as amended by Circulars 8/2024 and 06/2025, as follows:

- Statutory Override 1: For accounting period commencing from 1 April 2021 to 31 March 2027 a local authority is not required to report gross cost and accumulated depreciation on infrastructure assets;
- Statutory Override 2: For accounting periods commencing 1 April 2010 to 31 March 2027 the carrying amount to be derecognised in respect of a replaced part of an infrastructure asset is to be taken and accounted for as a nil amount. No subsequent adjustment shall be made to the carrying amount of the asset with respect to that part.

	2023/24 £'000	2024/25 £'000
Infrastructure Assets - net book value as at 1st April	62,673	67,457
Additions	6,015	3,380
Depreciation charge	(1,321)	(1,496)
Infrastructure Assets - net book value as at 31st March	67,457	69,341
Other Property, Plant & Equipment Asset (from above table)	342,029	350,260
Other Property, Plant & Equipment Asset (as per Balance Sheet)	**409,486**	**419,600**

Capital Commitments

At 31 March 2025 the Council had entered into a number of contracts for the construction or enhancement of Property, Plant and Equipment in 2024/25 and future years, budgeted to cost £73.9m. These commitments are not included in the financial statements. Similar commitments at 31 March 2024 were £81.1m.

Major commitments included within the £73.9m are as follows:

	£'000
Wellbeing Hub	61,194
HRA Council Housing Safe Electrical Systems	3,865
Westhaugh Travelling Site	2,302
HRA Council Housing Roof and Render Upgrade	1,878
HRA Window Replacement	1,218
HRA CCTV Security	483
HRA Aids and Adaptations	846
Vehicle Replacement	168
	71,954

Note 12 Heritage Assets

Reconciliation of the Carrying Value of Heritage Assets Held by the Council

	Art Collection £'000	Public Art, Statues, Glasswork & Mosaics £'000	Industrial Equipment & Other Items £'000	Buildings £'000	Total Assets £'000
Cost or Valuation					
At 1 April 2024	115	510	180	-	805
Additions	-	-	-	295	295
Revaluation	-	-	-	-	-
Reclassification from PPE	-	-	-	10	10
31 March 2025	**115**	**510**	**180**	**305**	**1,110**
Cost or Valuation					
At 1 April 2023	115	510	180	-	805
Revaluation	-	-	-	-	-
31 March 2024	**115**	**510**	**180**	**-**	**805**

Art Collection

The Council has obtained valuations for the collection of paintings by means of their insurance valuations. These insurance valuations are based on a current estimation of market value and are reviewed annually to ensure the adequacy of insurance provision and current valuation. The collection of paintings is reported in the Balance Sheet at insured value.

The collection is relatively static and acquisitions and donations are rare. When they do occur acquisitions are initially recognised at cost and donations are recognised at valuation ascertained by the Museum & Heritage Officer.

Public Art – Statues

The Council owns several statues most of which were commissioned as part of 'Imagine Alloa' a programme targeting the regeneration of town and village centres across the county. Collectively these statues constitute the 'Public Art Trail'. The Council has obtained valuations for the collection of statues by means of their insurance valuations. These insurance valuations are reviewed annually to ensure adequacy of insurance provision. The collection of statues is reported in the Balance Sheet at Insured value.

Public Art - Glassworks and Mosaics

The Council commissioned several glass and mosaic pieces for installation at several key buildings in the county and has obtained valuations for these by means of their insurance valuations. These insurance valuations are reviewed annually to ensure adequacy of insurance provision. The commissions of glassworks/mosaics are reported in the Balance Sheet at Insured Value.

Industrial Equipment and Ephemera

The Council owns several collections of artefacts relating to the mining, brewing, distilling, pottery, glassmaking and textile industries, all of which have been historically significant within the County. The larger pieces for which the Council has obtained an insurance valuation are reported on the Balance Sheet at valuation.

Items/collections within this category for which a valuation has previously been obtained are:

- Harviestoun Silver Soup Tureen
- Robert Millar Long Case Clock
- Paton & Baldwins Model
- Alloa Pottery Collection
- Arnsbrae Candelabra
- Collection of Civil Regalia

Revaluation of Heritage Assets

As part of the five yearly valuation of assets in 2019, as mentioned in Note 11, the Commemoration Room within the residential development at Menstrie Castle has been written on the Balance Sheet and is included within the carrying value of Heritage Assets held by the Council.

Assets excluded from Heritage Assets

The Council has a number of assets that may be regarded as Heritage Assets, but which have not been included in the Balance Sheet since the Council considered that obtaining valuations would involve disproportionate cost or reliable cost or valuation information cannot be obtained for these items. This is because of the diverse nature of assets held, the number of assets held, and the lack of comparable market values. The Code therefore permits such assets to be excluded from the Balance Sheet. Within this category the Council owns and maintains 12 War Memorials throughout the County, the Alva ice house and glassworks and mosaic pieces installed at buildings in the County. The Council also owns the Tolbooth in Clackmannan which is a Category A listed building and classed as a heritage asset. Restoration expenditure of £0.305m is included in the carrying value of heritage assets on the Balance Sheet. £0.295m was incurred during 2024/25 and £0.010m was incurred during 2023/24, previously recorded within PPE.

Note 13 – Investment Properties

Fair Value Hierarchy

All the Council's investment properties have been value assessed as Level 2 on the fair value hierarchy for valuation purposes (see Note 1 Accounting Policies Section p) Property, Plant and Equipment for an explanation of the fair value levels).

Valuation Techniques Used to Determine Level 2 Fair Values for Investment Property

The fair value of investment properties has been measured using a market approach, which takes into account quoted prices for similar assets in active markets, existing lease terms and rentals, research into market evidence including market rentals and yields, the covenant strength for existing tenants, and local market knowledge. Market conditions are such that similar properties are actively purchased and sold and the level of observable inputs are significant, leading to the properties being categorised as Level 2 on the fair value hierarchy. There has been no change in the valuation techniques used during the year for investment properties.

Highest and Best Use

In estimating the fair value of investment properties, the highest and best use is their current use.

Valuation Process for Investment Properties

The investment properties have been valued as at 31 March 2024 by Ian Hannon, MRICS, Managing Partner, Shepherd Chartered Surveyors who is RICS qualified, in accordance with the methodologies and bases for estimation set out in the professional standards of the Royal Institution of Chartered Surveyors.

The following table summarises the movement in the fair value of investment properties in the year:

Investment Properties (Non Current Assets)

	2023/24 £'000	2024/25 £'000
Balance 1 April	7,532	7,569
Additions	139	64
Net gains/(losses)from fair value adjustments	(99)	
Transfers to/from:		
PPE	-	-
Assets held for sale	-	-
Depreciation	(3)	-
Balance 31 March	**7,569**	**7,633**

Investment Properties Held for Sale (Current Assets)

	2023/24 £'000	2024/25 £'000
Balance 1 April	242	160
Additions	-	-
Revaluation increases/(decreases) recognised in the CIES	(58)	-
De-recognition – Disposals	(24)	-
Transfers from Investment Properties	-	-
Balance 31 March	**160**	**160**
De-recognition – Disposals		
Total Investment Properties	**7,729**	**7,790**

There are no restrictions on the Council's ability to realise the value inherent in its investment property or on the Council's right to the remittance of income and the proceeds of disposal. The Council has no contractual obligations to purchase, construct or develop investment property or undertake repairs, maintenance or enhancement.

The items of income and expense, in respect of Investment Property leased out as operating leases, have been accounted for in the Comprehensive Income and Expenditure Statement.

	2023/24 £'000	2024/25 £'000
Rental income from investment property	(263)	(220)
Direct operating expenses arising from investment property	136	113
	(127)	**(107)**

Note 14 – Intangible Assets

The Council accounts for its software as intangible assets, to the extent that the software is not an integral part of a particular IT system and accounted for as part of the hardware item of Property, Plant and Equipment.

All software is given a finite useful life, based on assessments of the period that the software is expected to be of use to the Council. The useful lives assigned to the major software suites used by the Council are all five years.

The carrying amount of intangible assets is amortised on a straight-line basis. The amortisation of £66k charged to revenue in 2023/24 was charged to the IT cost centre and then absorbed as an

overhead across all the service headings in the Net Cost of Services within the Comprehensive Income and Expenditure Statement. It is not possible to quantify exactly how much of the amortisation is attributable to each service heading.

The movement in Intangible Asset balances during the year is as follows:

	2023/24 £'000	2024/25 £'000
Cost		
1 April	1,131	1,532
Additions	401	774
Transfer from Vehicles, Plant & Equipment and Assets under Construction	-	1,141
	1,532	3,447
Amortisation		
1 April	(925)	(991)
Disposal accumulated amortisation	-	-
Amortisation for the year	(66)	(252)
Transfer from Vehicles, Plant & Equipment and Assets under Construction	-	(353)
	(991)	(1,596)
Carrying Value 31 March	**541**	**1,851**

Note 15 – Assets Held for Sale

This note provides detail of the Assets Held for Sale on the Balance Sheet. An asset is required to fulfil certain criteria in order to be classified in this category. These criteria are detailed in the Accounting Policies.

	Notes	2023/24 £'000	2024/25 £'000
Balance outstanding at start of year		-	-
Assets reclassified from Council Dwellings	11	-	-
Assets reclassified from Vehicles, Plant & Equipment	11	337	330
Assets reclassified from Surplus Assets	11	-	-
Assets reclassified from Investment Properties	13	24	-
Assets sold		(361)	(330)
Depreciation De-recognition - Disposals		(284)	(319)
Other movements in depreciation and impairment		284	319
Balance outstanding at year-end		-	-

Note 16 – Inventories

This note provides detail of the major inventories that are held by the Council Departments for them to carry out their responsibilities.

	Building Works		Roads		Vehicle Maintenance		Other		Total	
	2023/24 £'000	2024/25 £'000	2023/24 £'000	2024/25 £'000	2023/24 £'000	2024/25 £'000	2023/24 £'000	2024/25 £'000	2023/24 £'000	2024/25 £'000
1 April	**272**	**276**	**145**	**108**	**34**	**45**	**147**	**179**	**598**	**608**
Purchased	1,142	152	66	39	562	516	1,470	1,252	3,240	1,959
Expenses in the year	(1,138)	(121)	(103)	(30)	(551)	(528)	(1,438)	(1,230)	(3,230)	(1,909)
31 March	**276**	**307**	**108**	**117**	**45**	**33**	**179**	**201**	**608**	**658**

Note 17 – Short-Term Debtors

This note provides detail of the Short-Term Debtors line in the Balance Sheet. A Short-Term Debtor represents money that is owed to the Council which is expected to be received in less than a year.

The Debtors balance at the year end is made up as follows:	2023/24 £'000	2024/25 £'000
Central Government Bodies	7,777	4,060
Other Local Authorities	594	544
NHS Bodies	1,412	1,068
Other Corporations & Trading funds	11	9
Other entities and individuals	7,065	10,169
Total	**16,859**	**15,850**

Note 18 – Short-Term Investments and Cash and Cash Equivalents

This note provides detail of the Long-Term Investments, Short-Term Investments and Cash and Cash Equivalents in the Balance Sheet on page 722.

	2023/24 £'000	2024/25 £'000
Long-Term Investments		
CSBP Clackmannanshire Investments Ltd (at cost)	1	1
TOTAL	**1**	**1**

	2023/24 £'000	2024/25 £'000
Short-Term Investments		
Cash deposit with banks	8,165	14,225
	8,165	**14,225**
Cash and Cash Equivalents		
Cash held by the Council	27	28
Bank current accounts	4,268	1,076
Total Cash and Cash Equivalents	**4,295**	**1,104**
TOTAL	**12,460**	**15,330**

Note 19 – Short-Term Creditors

This note provides detail of the Short-Term Creditors line in the Balance Sheet. A Short-Term Creditor represents money that is owed by the Council and which is expected to be paid in less than a year.

The Creditors balance at the year end is made up as follows:

	2023/24 £'000	2024/25 £'000
Central government bodies	3,772	4,995
Other local authorities	2,908	3,384
NHS bodies	3,377	282
Public corporations and trading funds	-	2
Other entities and individuals	20,658	22,934
Total	**30,715**	**31,597**

Note 20 – Provisions

2024/25 Short Term Provisions	Opening Balance At 1 April 2024 £'000	Additional provision made in 2024/25 £'000	Reduction In Provision £'000	Amounts used in 2024/25 £'000	Balance At 31 March 2025 £'000
Municipal Mutual	-	(14)	-	14	-
Voluntary Severance	(72)	(17)	-	89	-
Total Short Term Provisions	**(72)**	**(31)**	**-**	**103**	**-**
Municipal Mutual	(91)	(9)	-	-	(100)
Braehead Golf Club	-	(38)	-	-	(38)
Total Long Term Provisions	**(91)**	**(47)**	**-**	**-**	**(138)**
Total Provisions	**(163)**	**(78)**	**-**	**103**	**(138)**

2023/24 Short Term Provisions	Opening Balance At 1 April 2023 £'000	Additional provision made in 2023/24 £'000	Reduction In Provision £'000	Amounts used in 2023/24 £'000	Balance At 31 March 2024 £'000
Municipal Mutual	-	(9)	-	9	-
Street Lighting Equipment	(251)	-	-	251	-
Voluntary Severance	(125)	(72)	-	125	(72)
Total Short Term Provisions	**(376)**	**(81)**	**-**	**385**	**(72)**
Municipal Mutual	(65)	(26)	-	-	(91)
Total Long Term Provisions	**(65)**	**(26)**	**-**	**-**	**(91)**
Total Provisions	**(441)**	**(107)**	**-**	**385**	**(163)**

Municipal Mutual Insurance
Prior to Local Government reorganisation in 1996, Central Regional Council and Clackmannan District Council entered into a solvent run-off arrangement with their insurer, MMI, with the aim of having sufficient assets to meet outstanding insurance claims. However, the outcome of previous litigation has triggered the Scheme of Arrangement and created a financial liability for Clackmannanshire Council as successor Council. The Council had originally made provision to cover a levy of up to 30% amounting to £262k and payments of £170k had been made against this provision. During the year an additional provision of £14k was made to the short term provision and a further £14k was paid out. The long term provision has been increased by £9k based on estimates of the outstanding liability as at 31 March 2025 resulting in a total provision balance of £100k to meet future claims.

Voluntary Severance
A provision of £72k was created in 2023/24 to reflect the costs of employees who were accepted for Voluntary Severance prior to 31 March 2024 but their agreed date for leaving employment falls within 2024/25. This provision was fully utilised in 2024/25. There were no employees who had accepted Voluntary Severance prior to 31 March 2025 and whose agreed date for leaving employment fell within 2025/26 therefore, no provision was required as at 31st March 2025.

Braehead Golf Club
A new provision was added during 2024/25 to reflect the possible non payment of a loan to Braehead Golf Club of £37.5k.

Note 21 - Borrowings

This note provides details of the short- and long-term borrowings undertaken by the Council and shown on the Balance Sheet. These values are reflected at amortised cost:

	2023/24 £'000	2024/25 £'000
Source of Loan		
Repayable within 12 months		
Public Works Loan Board	412	7,308
Market Loans	63	18,937
Revenue Advances:		
Common Good & Trust Funds	376	386
Central Scotland Valuation Joint Board	554	1,011
Accrued Interest on borrowing	1,186	1,407
	2,591	**29,049**
Repayable after 12 months		
Public Works Loan Board	73,297	80,989
Lender Option, Borrowing Option (LOBO) Loans	5,000	5,000
Market Loans	18,946	-
	97,243	**85,989**

Note 22 – IFRS 16 (Leases) and Right of Use Assets

The Council adopted IFRS 16 Leases on 1 April 2024 in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2024/25.

IFRS 16 replaces the previous lease-accounting requirements of IAS 17. The principal change is that, subject to specified exemptions, arrangements that provide the Council with the right to control the use of an identified asset are recognised on the Balance Sheet through:

- recognition of a right-of-use asset, representing the Council's right to use the underlying asset; and
- recognition of a corresponding lease liability, representing the Council's obligation to make payments under the arrangement.

The Council adopted IFRS 16 using the modified retrospective approach permitted by the CIPFA/LASAAC Code. Comparative information for 2023/24 has not been restated and the cumulative effect of initial application was recognised at 1 April 2024.

Transition arrangements

On transition to IFRS 16, the Council applied the practical expedient permitted by the Code not to reassess whether existing contracts contained a lease. IFRS 16 was therefore applied to contracts previously identified as leases under IAS 17 and IFRIC 4, subject to the requirements applicable to arrangements for nil consideration and housing tenancies.

The Council has applied the recognition exemptions available for:

- short-term leases with a lease term of 12 months or less; and
- leases of low-value assets, defined by the Council as assets with a value below £12,000 when new.

Payments relating to exempt short-term and low-value leases are recognised as an expense on a straight-line basis over the lease term.

Council as lessee

The Council's review did not identify any operating leases that gave rise to a material transition adjustment separate from the remeasurement of the Secondary Schools PFI arrangement.

The material impact of adopting IFRS 16 arose from the Code's application of the standard to the Council's existing secondary schools Private Finance Initiative arrangement. This arrangement was already recognised on the Balance Sheet under the previous accounting requirements. On transition to IFRS 16, the asset and associated liability were remeasured to reflect the revised accounting requirements.

The remeasurement resulted in the following adjustments at 1 April 2024:

Balance Sheet Item	**Adjustment at 1 April 2024**
	£'000
Property, Plant and Equipment: other land and buildings	11,245
PFI and lease liability due within one year (current creditors)	664
PFI and Lease liability due after more than one year (non current creditors)	10,581
Total additional PFI and lease liability	**11,245**

The adjustment increased both Property, Plant and Equipment and the corresponding lease and PFI liability by £11.245m. It therefore had no effect on the Council's net assets at the date of transition.

The recognised asset forms part of the Council's Property, Plant and Equipment balance and is depreciated over the applicable remaining useful economic life. The corresponding liability is subsequently reduced by capital repayments, with the finance charge recognised over the remaining term of the arrangement.

Further information on:

- movements in Property, Plant and Equipment is provided in Note 11;
- the associated current and non-current liabilities is provided in Note 23;
- the impact on capital expenditure and the Capital Financing Requirement is provided in Note 32; and
- the secondary schools PFI arrangement and future contractual payments is provided in Note 33.

Note 23 – Other Long Term Liabilities

	2023/24 £'000	2024/25 £'000
PFI & Finance Liabilities (see note (a) below)	32,358	40,586
Other Long-term Liabilities (see note (b) below)	650	670
	33,008	**41,256**

(a) PFI & Finance Lease

This sum relates to the finance lease creditor associated with the financing of the three new secondary schools under the PFI scheme. Note 33 Private Finance Initiative and Similar Contracts page 134 in the Accounts provides more details in respect of the future payments that are due under the terms of the contract. The movements in the balance sheet values are detailed below:

	PFI Scheme 2023/24 £'000	PFI Scheme 2024/25 £'000
Balance at 1 April	35,435	33,995
IFRS 16 Implementation	-	11,245
Finance Lease Creditor Repaid in year	(1,440)	(2,301)
Balance 31 March	**33,995**	**42,939**
Ageing:		
Liabilities due over more than one year	32,358	40,586
Liabilities due within one year	1,637	2,353
	33,995	**42,939**

(b) Other Long-term Liabilities

These sums relate to contributions received from developers to be utilised at future dates for infrastructure etc. within both private housing schemes and town centre re-development. The reinstatement bond will additionally contribute to the planned restoration of the former open cast coal site.

	2023/24 £'000	2024/25 £'000
Reinstatement Bond	650	670
	650	**670**

Note 24 – Financial Instruments

Financial instruments are defined as any contract that gives rise to a financial asset of one entity and a financial liability of another entity. The term 'financial instrument' covers both financial assets and financial liabilities and includes the most straightforward financial assets and liabilities, such as trade receivables (debtors) and trade payables (creditors) and the most complex ones such as derivatives and embedded derivatives.

Financial Instrument Balances

Categories of Financial Instruments

The following categories of financial instruments are carried in the Balance Sheet:

Financial Assets

	Non-Current				Current				
	Investments		Debtors		Investments		Debtors		Total
	31 March 2024 £'000	31 March 2025 £'000	31 March 2024 £'000	31 March 2025 £'000	31 March 2024 £'000	31 March 2025 £'000	31 March 2024 £'000	31 March 2025 £'000	31 March 2025 £'000
Amortised Cost Principal	-	-	1	38	1	1	2,847	2,588	2,627
Cash & Cash Equivalents	-	-	-	-	12,460	15,329	-	-	15,329
Total Financial Assets	**-**	**-**	**1**	**38**	**12,461**	**15,330**	**2,847**	**2,588**	**17,956**

Financial Liabilities

	Non-Current				Current				
	Borrowings		Creditors		Borrowings		Creditors		Total
	31 March 2024 £'000	31 March 2025 £'000	31 March 2024 £'000	31 March 2025 £'000	31 March 2024 £'000	31 March 2025 £'000	31 March 2024 £'000	31 March 2025 £'000	31 March 2025 £'000
Amortised Cost Principal	97,243	104,926	-	-	1,405	8,705	9,762	12,113	**125,744**
Accrued Interest	-	-	-	-	1,186	1,407	-	-	**1,407**
PFI and Finance Lease facilities	32,358	40,586	-	-	1,637	2,353	-	-	**42,939**
Total Financial Liabilities	**129,601**	**145,512**	**-**	**-**	**4,228**	**12,465**	**9,762**	**12,113**	**170,090**

Items of income, expense, gains or losses

The gains and losses recognised in the Comprehensive Income and Expenditure Statement in relation to financial instruments are made up as follows:

	2023/24		2024/25	
	Surplus or Deficit on the Provision of Services £'000	Other Comprehensive Income and Expenditure £'000	Surplus or Deficit on the Provision of Services £'000	Other Comprehensive Income and Expenditure £'000
Interest Income				
financial assets measured at amortised cost	2,277	-	1,083	-
Total interest revenue	**2,277**	**-**	**1,083**	**-**
Interest expense	**10,770**	**-**	**10,865**	**-**

Fair Value of Assets and Liabilities Carried at Amortised Costs

The fair value of each class of financial assets and liabilities which are carried in the balance sheet at amortised cost is described below.

Methods and Assumptions in valuation technique

Financial assets and financial liabilities represented by loans and receivables are carried on the balance sheet at amortised cost. Their fair value can be assessed by calculating the net present value of the cash flows that take place over the remaining life of the instruments (Level 2: inputs rather than quoted prices that are observable for the financial asset/liability), using the following assumptions:

- For PWLB loans, fair values have been calculated using both redemption and new borrowing (certainty rate) discount rates;
- Interpolation techniques have been used between available rates where the exact maturity period was not available;
- For non-PWLB loans, fair values have been calculated using both PWLB redemption and new PWLB Certainty Rate loan discount rates;
- No early repayment or impairment is recognised;
- Fair values have been calculated for all instruments in the portfolio, but only those which are materially different from the carrying value are disclosed;
- Where an instrument has a maturity less than 12 months or is a trade or other receivable the fair value is taken to be the invoiced or billed amount; and
- The fair value PFI and Finance Lease Liabilities are calculated based on the interest rates applicable to the contracts.

Fair Values of Assets and Liabilities
The Fair values are calculated as follows:-

	2023/24		2024/25	
	Carrying Amount £'000	Fair Value £'000	Carrying Amount £'000	Fair Value £'000
PWLB – Maturity	74,855	79,923	89,663	96,635
PWLB – Annuity	-	-	-	-
LOBOs	5,041	4,287	5,041	6,093
Market Loans	19,009	17,027	18,937	17,668
Total Debt/Financial Liabilities	**98,905**	**101,237**	**113,641**	**120,396**

Fair value is more than the carrying amount because the Council's portfolio of loans includes a number of fixed rate loans where the interest rate payable is higher than the rates available for similar loans at the Balance Sheet date. The commitment to pay interest at above the current market rates increases the amount the Council would have to pay if the lender agreed to the early repayment of the loans.

The fair value of Public Works Loan Board (PWLB) loans of £96.635m (2023/24 £79.923m) measures the economic effect of the terms agreed with the PWLB compared with estimates of the terms that would be offered for market transactions undertaken at the Balance Sheet date, which has been assumed as the PWLB borrowing interest rates, termed the PWLB certainty rates. The difference between the carrying amount and the fair value measures the additional interest that the authority will pay over the remaining terms of the loans under the agreements with the PWLB, against what would be paid if the loans were at prevailing market rates.

However, the authority has a continuing ability to repay at redemption rates published by the PWLB rather than from the markets. A supplementary measure of the fair value as a result of its PWLB commitments for fixed rate loans is to compare the terms of these loans with the redemption rates available from the PWLB. If a value is calculated on this basis, the carrying amount of £74.8m would be valued at £79.9m. But if the Council were to seek to avoid the projected loss by repaying the loans to the PWLB, the PWLB would raise a penalty charge, based on the redemption interest rates, for early redemption. The exit price for the PWLB loans including the penalty charge would be £79.9m, comprising the principal of £74.8m, accrued interest of £1.2m and a premium of £3.9m.

Note 25 – Unusable Reserves

	Note	2023/24 £'000	2024/25 £'000
Revaluation Reserve	a)	(120,870)	(114,798)
Capital Adjustment Account	b)	(136,019)	(135,391)
Financial Instruments Investment Account	c)	1,264	1,072
Pensions Reserve	d)	(15,339)	10,846
Accumulating Compensated Absences Adjustment Account	e)	3,653	2,918
Total Unusable Reserves		**(267,311)**	**(235,353)**

a) Revaluation Reserve

The Revaluation Reserve contains the gains made by the Council arising from increases in the value of its Property, Plant and Equipment or Heritage Assets. The balance is reduced when assets with accumulated gains are:

- re-valued downwards or impaired and the gains are lost;
- used in the provision of services and the gains are consumed through depreciation; or
- disposed of and the gains are realised.

The Reserve contains only revaluation gains accumulated since 1 April 2007, the date that the Reserve was created. Accumulated gains arising before that date are consolidated into the balance on the Capital Adjustment Account.

	2023/24 £'000	2024/25 £'000
Balance at 1 April	**(120,264)**	**(120,870)**
Upward revaluation of non-current assets	(9,548)	-
Downward revaluation of non-current assets and impairment losses not charged to the Surplus/Deficit on the Provision of Services	3,545	-
Surplus/deficit on revaluation of non-current assets not posted to the Surplus/Deficit on the Provision of Services	**(6,003)**	**-**
Difference between fair value depreciation and historical cost depreciation	5,377	6,072
Accumulated (losses) on assets sold or scrapped	20	-
	5,397	**6,072**
Balance at 31 March	**(120,870)**	**(114,798)**

b) Capital Adjustment Account

The Capital Adjustment Account absorbs the timing differences arising from the different arrangements for accounting for the consumption of non-current assets and for financing the acquisition, construction or enhancement of those assets under statutory provisions. The Account is debited with the cost of acquisition, construction or enhancement as depreciation, impairment losses and amortisations are charges to the Comprehensive Income and Expenditure Statement (with reconciling postings from the Revaluation Reserve to convert fair value figures to a historical cost basis). The Account is credited with the amounts set aside by the Council as finance for the costs of acquisition, construction and enhancement.

The Account contains accumulated gains and losses on Investment Properties and revaluation gains accumulated on Property, Plant and Equipment before 1 April 2007, the date that the Revaluation Reserve was created to hold such gains.

Note 7 provides details of the source of all the transactions posted to the Account, apart from those involving the Revaluation Reserve.

	2023/24 £'000	2024/25 £'000
Balance at 1 April	**(137,293)**	**(136,019)**
Financial Flexibility - Adjustment to the statutory repayment of debt for service concessions	12,533	-
Reversal of items relating to capital expenditure debited or credited to the Comprehensive Income and Expenditure Statement:		
Charges for depreciation and impairment of non-current assets	14,212	15,727
Revaluation losses on property, plant and equipment	(214)	-
Amortisation of intangible assets	66	250
Amounts of non current assets written off on disposal / sale as part of the gain/loss on disposal to the Comprehensive Income and Expenditure Statement	77	12
Amounts written out of the Revaluation Reserve on assets sold or scrapped	20	-
	14,121	**15,989**
Capital financing applied in the year:		
Use of the Capital Receipts Reserve to finance new capital expenditure	-	(20)
Capital grants and contributions credited to the Comprehensive Income and Expenditure Statement that have been applied to capital financing	(11,611)	(7,152)
Application of grants to capital financing from the Capital Grants Unapplied Account	(677)	(170)
Statutory provision for the financing of capital investment charged against the General Fund and HRA balance	(2,390)	(2,446)
Capital expenditure charged against the General Fund and HRA balances	(10,858)	(5,573)
Movement in the market value of Investment Properties Debited or credited to CIES	156	-
	(25,380)	**(15,361)**
Balance at 31 March	**(136,019)**	**(135,391)**

c) Financial Instruments Adjustment Account

The Financial Instruments Adjustment Account absorbs the timing differences arising from the different arrangements for accounting for income and expenses relating to certain financial instruments and for bearing losses or benefiting from gains per statutory provisions.

The Council uses the Account to manage premiums paid on the early redemption of loans. Premiums are debited to the Comprehensive Income and Expenditure Statement when they are incurred but reversed out of the General Fund Balance to the Account in the Movement of Reserves Statement.

Over time, the expense is posted back to the General Fund Balance in accordance with statutory arrangements for spreading the burden on council tax. In the Council's case, this period is the unexpired term that was outstanding on the loans when they were redeemed. As at 31 March 2024 this period was 32 years.

In April 2025, an opportunity arose to redeem four Barclays loans (Market Loans) totalling £18.5m at a substantial discount. Finance Circular 07-2018 states that discounts should be treated the same as premiums and that, in any financial year, a local authority may choose to charge to the General Fund a sum greater than the annual charge calculated in accordance with the statutory guidance. For 2025/26, the Council has applied £1.072m of the discount to the Financial Instruments Adjustment Account thereby clearing the balance on the account to nil.

	2023/24 £'000	2024/25 £'000
Balance at 1 April	1,476	1,264
Proportion of premiums incurred in previous financial years to be charged against the General Fund Balance in accordance with statutory requirements	(204)	(183)
Amount by which finance costs charges to the Comprehensive Income and Expenditure Statement are different from finance costs chargeable in the year in accordance with statutory requirements	(8)	(9)
Balance at 31 March	**1,264**	**1,072**

d) Pensions Reserve

The Pensions Reserve absorbs the timing differences arising from the different arrangements for accounting for post employment benefits and for funding benefits in accordance with statutory provisions. The Council accounts for post employment benefits in the Comprehensive Income and Expenditure Statement as the benefits are earned by employees accruing years of service, updating the liabilities recognised to reflect inflation, changing assumptions and investment returns on any resources set aside to meet the cost. However, statutory arrangements require benefits earned, to be financed, as the Council makes employer's contributions to pension funds, or eventually pays any pensions for which it is directly responsible. The accounting requirements of International Financial Reporting Interpretations Committee - Interpretation 14 (IFRIC 14) places a cap (referred to an asset ceiling) on the value of a pension asset that can be reported. The credit balance on the Pensions Reserve therefore shows the benefits earned by past and current employees, the resources the Council has set aside to meet them and the impact of the asset ceiling which reduces the value of the pension asset to the maximum restricted amount.

	2023/24 £'000	2024/25 £'000
Balance at 1 April	(29,149)	(15,339)
Return on Pension Assets	(14,724)	3,859
Actuarial Gains or Losses on Pension Assets and Liabilities	(4,069)	(65,337)
Reversal of items debited or credited to CIES	10,272	8,787
Employer's Pension contributions and direct payments to pensioners in the year	(12,728)	(11,155)
Effect of Asset Ceiling	35,059	90,031
Balance at 31 March	**(15,339)**	**10,846**

Accumulating Compensated Absences Adjustment Account

The Accumulating Compensated Absences Adjustment Account absorbs the differences that would otherwise arise on the General Fund Balance from accruing for compensated absences earned but not taken in the year.

Statutory arrangements require that the impact on the General Fund Balance is neutralised by transfers to or from the Account.

	2023/24 £'000	2024/25 £'000
Balance at 1 April	3,790	3,653
Settlement or cancellation of accrual made at the end of the preceding year	(3,790)	(3,653)
Amounts accrued at the end of the current year	3,653	2,918
Movement in the year	(137)	(735)
Balance at 31 March	**3,653**	**2,918**

Note 26 – Cash Flow Statement – Operating Activities

a) The cash flows for operating activities include the following items:

	2023/24 £'000	2024/25 £'000
Interest Received	3,855	2,044
Interest Paid	(10,875)	(10,306)
(Surplus) or deficit on the provision of services (CIES)	5,194	8,200

b) The surplus or deficit on the provision of services has been adjusted for the following non-cash movements:

	Notes	2023/24 £'000	2024/25 £'000
Depreciation	11 &13	19,590	21,799
Downward/(upwards) valuations	7	(57)	-
Amortisation	14	66	250
Increase/(decrease) in Creditors	19	(5,021)	1,366
Decrease/(increase) in Debtors	17	(2,851)	151
(Increase) in Inventories	16	(10)	(50)
Pension Liability/(Asset)	35	(2,456)	(2,368)
Contributions to Provisions	20	(278)	(25)
Carrying amount of non-current assets sold	7	77	12
Adjustments for effective interest rates	24c)	(9)	(9)
Other non-cash items		**9,051**	**21,126**

c) Adjustments for items included in the net deficit of provision of services that are investing & financing activities:

	2023/24 £'000	2024/25 £'000
Capital grants credited to surplus or deficit on the provision of services	(11,962)	(7,314)
Proceeds from the sale of short and long term investments	(80,010)	(228,215)
Proceeds from the sale of property plant and equipment, investment property and intangible assets	(286)	(50)
	(92,258)	**(235,579)**

Note 27 – Cash Flow Statement – Investing Activities

	2023/24 £'000	2024/25 £'000
Purchase of property, plant and equipment, investment property and intangible assets	(29,005)	(23,121)
Purchase of short-term and long-term investments	-	(5.865)
Proceeds from the sale of property, plant and equipment, investment property and intangible assets	286	(38)
Proceeds from short-term and long-term investments	106,000	225,215
Other receipts from investing activities	11,941	7,979
Net cash flows from investing activities	**89,222**	**207,220**

Note 28 – Cash Flow Statement – Financing Activities

	2023/24 £'000	2024/25 £'000
Cash receipts of short- and long-term borrowing	-	15,000
Cash payments for the reduction of the outstanding liabilities relating to finance leases and on-balance sheet PFI contracts	(1,440)	(2,302)
Repayments of short and long-term borrowing	(930)	(455)
Other Receipts from Financing Activities	(45)	-
Net cash from financing activities	**(2,415)**	**(12,243)**

Note 29 - Agency Income and Expenditure

The Council has an agency agreement with Scottish Water for the billing and collection of water and sewerage charges on its behalf. The income received from the Water Authority towards the Council's local tax collection costs was £0.209m (2023/24 £0.202m). This charge has been agreed by the Scottish Government and is included as income in the Comprehensive Income and Expenditure Statement.

Two Business Improvement District (BID) schemes operate in Clackmannanshire: Alloa First and Clacks First. The schemes are funded by a BID levy paid by non-domestic ratepayers. The Council

operates as an agent on behalf of the BID bodies and as a consequence income and expenditure of £258k (2023/24 £273k) is not shown in the Comprehensive Income and Expenditure Statement.

Note 30 – External Audit Costs

Fees payable to Audit Scotland within the year for external audit services carried out by the appointed auditor amounted to £0.307m (2023/24 £0.253m). These costs are shown within the Partnership and Performance line in the Comprehensive Income and Expenditure Statement.

Note 31 – Related Parties

The Council is required to disclose material transactions with related parties – bodies or individuals that have potential to control or influence the Council or to be controlled or influenced by the Council. Disclosure of these transactions allows readers to assess the extent to which the Council might have been constrained in its ability to operate independently or might have secured the ability to limit another party's ability to bargain freely with the Council. In this context related parties include:

- Central Government;
- Other Local Authorities and Joint Boards;
- NHS Bodies;
- Subsidiary and Associated Companies;
- Joint Ventures and Joint Venture Partners; and
- Elected Members and Chief Officers.

The following related party transactions are disclosed elsewhere within the Financial Statements:

a) Receipts from Central Government (Revenue Support Grant, NNDR Contribution from Pool, Government Grants etc.) are shown in Note 10 (Grant Income);
b) Payments to the Falkirk Council Pension Fund and Scottish Government (Teachers' Pensions) are shown in Notes 33 and 34 Pension Schemes;
c) Requisitions paid to Joint Boards are shown on the Comprehensive Income and Expenditure Statement;
d) Payments to Elected Members and Chief Officers are shown in the Remuneration Report.

The following table shows significant payments and receipts between Clackmannanshire Council and its associated entities:

		2023/24 £'000	2024/25 £'000
Expenditure	NHS Forth Valley	480	1,587
Income	NHS Forth Valley	(8,253)	(8,024)
Contribution payment made to Clackmannanshire and Stirling Integration Joint Board*		26,208	28,833
Commissioning income received from Clackmannanshire and Stirling Integration Joint Board*		(26,208)	(28,833)

*Commissioning income received from Clackmannanshire and Stirling Integration Joint Board of £28,833 with expenditure of £31,259. The overspend of £2.426m was met by a draw down from reserves, leaving a balance of £0.025m in reserves held on behalf of the HSCP.

Note 32 – Capital Expenditure and Capital Financing

The total amount of capital expenditure incurred in the year is shown in the table below (including the value of assets acquired under finance leases and PFI/PPP contracts) together with the resources that have been used to finance it. Where capital expenditure is to be financed in future years by charges to revenue as assets are used by the Council, the expenditure results in an increase in the Capital Financing Requirement (CFR) a measure of the capital expenditure incurred historically by the Council that has yet to be financed.

	2023/24 £'000	2024/25 £'000
Opening Capital Financing Requirement	145,988	161,670
Capital Investment		
Property Plant & Equipment	28,685	22,609
Revenue Expenditure Funded from Capital Under Statute	239	297
IFRS 16 Implementation	-	11,245
Sources of finance		
Capital receipts	-	(20)
Government grants and other contributions	(12,564)	(7,619)
Sums set aside from revenue:		
Direct revenue contributions	(10,821)	(5,574)
Repayment of Finance Lease Capital Debt	(1,440)	(1,638)
Loans Fund Principal	(2,099)	(2,086)
Application of service concession retrospective flexibility	12,533	-
Application of service concession in year flexibility	1,149	1,327
Other movements affecting the CFR	-	-
Closing Capital Financing Requirement	**161,670**	**180,211**
Increase in CFR (unsupported by government financial assistance)	**15,682**	**18,541**

Note 33 – Private Finance Initiative and Similar Contracts

Secondary Schools PFI Scheme

2024/25 was the 17th year of a 30 year PFI contract with Clackmannanshire Schools Education Partnership Limited for the construction, operation and maintenance of our three secondary schools in Clackmannanshire, namely Alloa, Alva and Lornshill Academies. The contract specifies the number of days and times that the schools are open. This includes an element of leisure provision in the evenings and weekends.

The contract specifies minimum standards for the provision of the serviced accommodation to be provided by the contractor, with reductions from the fee payable being made if the schools, or rooms, are unavailable or performance is below the minimum standards. The contractor took on the

obligation to construct the schools and maintain them in a minimum acceptable condition and to procure and maintain the plant needed to operate the schools.

At the end of the contract the schools will be transferred to the Council for nil consideration.

Property, Plant and Equipment

The schools are recognised on the Council's Balance Sheet.

Movements in their value over the year are detailed in the analysis of the movement on the Property, Plant and Equipment balance in Note 11.

Payments

The Council makes an agreed payment each year which is increased annually by inflation and can be reduced if the contractor fails to meet availability and performance standards in any year but which is otherwise fixed. Payments remaining to be made under the PFI contract at 31 March 2025, excluding any estimate of availability/performance deductions are as follows:

	Payment For Services £'000	Reimbursement of Capital Expenditure £'000	Interest £'000	Total £'000
Payable within 1 year	5,100	1,691	3,891	10,681
Payable within 2 to 5 years	24,770	6,278	13,880	44,928
Payable within 6 to 10 years	30,103	12,937	18,503	61,544
Payable within 11 to 13 years	31,449	11,451	10,019	52,919
Total	**91,422**	**32,358**	**46,293**	**170,072**

Although the payments made to the contractor are described as unitary payments, they have been calculated to compensate the contractor for:

- the fair value of services they provide; and
- the capital expenditure incurred and interest payable, until the capital cost is reimbursed.

The £32.358m reimbursement of capital expenditure shown in the table above represents the remaining contractual capital repayments due under the PFI contract. Following the adoption of IFRS 16, the Balance Sheet liability has been remeasured in accordance with the Code and consequently, the contractual capital repayment profile disclosed in this note does not directly reconcile to the remeasured liability reported in Note 22.

Service Concession Flexibility

During 2023/24, the Council has adopted the revised accounting arrangements under Local Government Finance Circular 10/2022 – Finance Leases and Service Concession Arrangements. The application of this accounting arrangement has recalculated the annual charges to the General Fund in relation to the principal capital repayment element of PFI contract for our three secondary

schools. As a result, the charges to the General Fund have been rescheduled over the fifty year useful economic life of the assets rather than the current contract terms.

The following table sets out the current repayments charged to revenue account, the total cost being £50.379m over 30 years. The revised repayment demonstrates that the total cost remains at £50.379m but, as this is now spread over the asset life of 50 years, the annual cost is reduced in years 1 to 29.

Repayment Profiles for Service Concessions

	Current Position Current Repayment £'000	Principal Repayments based on 50 year annuity Revised Repayment £'000	(Reduction)/ Cost £'000
Pre 2023/24 Yrs 1-13	14,940	2,407	(12,533)
2023/24	1,440	290	(1,150)
Yrs 15-18	6,404	1,384	(5,020)
Yrs 19-23	10,382	2,363	(8,019)
Yrs 24-29	17,213	4,150	(13,063)
Yrs 30-50	-	39,785	39,785
TOTAL	**50,379**	**50,379**	**-**

The revised repayments are calculated using the annuity method which means that the principal repayments are lower in the early years and increase over the repayment period. This appropriately reflects the consumption of the asset over the useful life as maintenance costs tend to increase in later years. The annuity method is also a fairer charge as it better reflects the time value of money, reflecting the real value of the charge when it falls due. Over the full life of service concession arrangements, the total repayment remains the same, however if the time value of money is taken into account, the reprofiled charges would result in an overall reduction.

The application of this flexibility makes no change to the actual payments to the contractor or to the value of interest or service charges made against the General Fund and the schools will still transfer to the Council at the end of the current contract for nil consideration. The adjustments are timing related and the overall repayments charged to the General Fund remain unchanged.

Note 34 - Pensions Schemes Accounted for as Defined Contribution Scheme

Teachers employed by the Council are members of the Teachers' Pension Scheme, administered by the Scottish Government. The Scheme provides teachers with specified benefits upon their retirement, and the Council contributes towards the costs by making contributions based on a percentage of members' pensionable salaries. The Scheme is technically a defined benefit scheme. However, the Scheme is unfunded and the Scottish Government uses a notional fund as the basis for calculating the employers' contribution rate paid by local authorities. The Council is not able to identify its share of underlying financial position and performance of the Scheme with sufficient reliability for accounting purposes. For the purposes of these Financial Statements, it is therefore accounted for on the same basis as a defined contribution scheme.

The employer contribution rate from 1 April 2024 was 26% of pensionable pay. In total for the year 2024/25 the Council paid £7.830m to Teacher's Pensions in respect of teachers' retirement benefits

which equates to 25.66% of pensionable pay. The comparative amount paid in 2023/24 was £6.641m which equates to 22.73% of pensionable pay.

As a proportion of the total contributions into the Teacher's Pension Scheme during the year ended 31 March 2025, the Council's own contribution equated to approximately 0.87% (0.84% in 2023/24).

Note 35 Defined Benefit Pension Schemes

Pension Costs
The Council participates in two formal pension schemes: the Local Government Pension Scheme (LGPS) administered by Falkirk Council and the Teachers' Scheme administered by the Scottish Government. Both schemes provide defined benefits to members. However, the liabilities for the Teachers' Scheme cannot be identified specifically to the Council; therefore the scheme is accounted for as if it were a defined contributions scheme. The Council does not recognise assets or liabilities related to the Teachers' Scheme as the liability for payment of pensions rests ultimately with the Scottish Government.

Local Government Pension Scheme (LGPS)
In accordance with International Accounting Standard 19 (IAS19) the Council is required to account for retirement benefits when it is committed to giving them, even if the giving will be many years into the future. This involves the recognition in the Balance Sheet of Clackmannanshire Council's share of the net pension asset or liability in the LGPS together with a pension reserve. The Comprehensive Income and Expenditure Statement (CIES) also recognises changes during the year in the pension asset or liability. Service expenditure includes pension costs based on employers' pension contributions payable to the LGPS and payments to pensioners in the year.

The Council also has restricted powers to make discretionary awards of retirement benefits in the event of voluntary severance. Any liabilities estimated to arise as a result of an award to any member of staff (including Teachers) are accrued in the year of the decision to make the award and accounted for using the same policies as applied to the LGPS.

The following elements of pension costs are charged to the CIES:

- Current Service Cost - the increase in the present value of liabilities expected to arise from employee service in the current period;
- Past Service Costs - the increase in liabilities arising from decisions to improve retirement benefits in the current period but which are related to employee service in prior periods;
- Settlements - events that change the pension liabilities but are not covered by the actuarial assumptions;
- Interest Expense - the expected increase during the year in the present value of liabilities because the benefits are one year closer to settlement; and
- Expected Return on Assets (including interest income) - a measure of the expected average rate of return on the investment assets held by the scheme in the year.

The following transactions have been made in the Financial Statements in accordance with IAS19:

	Local Government Pension Scheme	
	2023/24	2024/25
Comprehensive Income and Expenditure Statement (CIES)	**£'000**	**£'000**
Cost of Services:		
· Current service cost	11,256	10,805
· Past service costs	425	399
Financing and Investment Income and Expenditure:		
· Interest expense – defined benefit obligation	18,006	18,817
· Interest income on scheme assets	(19,415)	(21,234)
Total Post Employment Benefit Charged to the Surplus or Deficit on the Provision of Services	**10,272**	**8,787**
Other Post Employment Benefit Charged to the CIES		
Re-measurement of the net defined benefit liability comprising:		
· Return on pension fund assets (excluding interest income above)	(14,724)	3,859
· Actuarial (gains)/losses arising on changes in demographic assumptions	-	(653)
· Actuarial gains arising on changes in financial assumptions	(14,631)	(60,404)
· Effect of Asset Ceiling	35,059	125,090
· Other experience losses	10,562	(4,280)
(Gain)/ loss recognised in the CIES	**16,266**	**63,612**
Total Post Employment Benefit Charged to the CIES	**26,538**	**72,399**
Movement in Reserves Statement (MIRS)		
Reversal of net charge made to the surplus or deficit on the provision of Services	**(10,272)**	**(8,787)**
Employer's Contributions Payable to Falkirk Pension Fund	12,728	11,155
Pensions Assets and Liabilities Recognised in the Balance Sheet	**2,456**	**2,368**

Pension Assets and Liabilities Recognised in the Balance Sheet

The amount included in the balance sheet arising from the local authority's obligation in respect of its defined benefit plan is as follows:

Movement in Reserves Statement (MIRS)	2023/24	2024/25
	£'000	£'000
Present value of the Pension Fund Liabilities	(379,740)	(334,795)
Fair value of pension fund assets	442,841	459,885
(Deficit)/Surplus	63,101	125,090
Present value of unfunded obligations	(12,703)	(10,846)
Effect of Asset Ceiling	(35,059)	(125,090)
Net Asset/(Liability) arising from Defined Benefit Obligation	**15,339**	**(10,846)**

The liabilities/assets show the underlying commitments that the Council has in the long term to pay post-employment (retirement) benefits. For 2024/25, the actuarial valuation produced a gross pension surplus. However, after application of the asset ceiling and inclusion of unfunded obligations, the Council reports a net defined benefit liability of £10.846m at 31 March 2025.

In deriving the asset ceiling, assumptions have been made on the present value of the economic benefits available in the form of refunds from the plan and reductions in future contributions to the plan. No economic benefit has been recognised with regards to a refund as it is an entitlement which is not wholly within the Council's control. The economic benefit associated with a reduction in future contributions, recognising a minimum funding requirement for future service, has been estimated as the present value of employer future service costs less the present value of future employer contributions. This economic benefit, however, cannot be reduced below zero where the present value of future employer contributions exceeds the present value of future service costs.

The impact of the asset ceiling has reduced the surplus by £125.090m resulting in a net liability arising from the defined benefit obligation of £10.846m. This has a substantial impact on the net worth of the Council as recorded in the Balance Sheet, however, this can fluctuate annually due to economic and demographic factors and finance is only required to be raised to cover discretionary benefits when the pensions are actually paid. The surplus or deficit on the scheme will be considered by the actuary at the time of the triennial valuation to ensure contributions over the remaining working life of employees (i.e. before payments fall due), are sufficient.

A reconciliation of Clackmannanshire Council's share of the present value of Falkirk Pension Fund's defined benefit obligation (liabilities) is as follows:

	2023/24 £'000	2024/25 £'000
Opening Balance at 1 April	**(379,631)**	**(392,443)**
Current service cost	(11,256)	(10,805)
Interest cost	(18,006)	(18,817)
Contributions by Pension Fund participants	(2,945)	(3,040)
Re-measurement gains/(losses)		
Actuarial gains/(losses) from change in demographic assumptions	-	653
Actuarial gains from change in financial assumptions	14,631	60,404
Actuarial (losses) from other experiences	(10,562)	4,280
Past service costs	(425)	(399)
Benefits paid	15,751	14,526
Closing value at 31 March	**(392,443)**	**(345,641)**

A reconciliation of Clackmannanshire Council's share of the fair value of Falkirk Pension Fund's Assets is as follows:

	2023/24 £'000	2024/25 £'000
Opening fair value of pension fund assets	**408,780**	**442,841**
Interest income	19,415	21,234
Return on pension assets (excluding amounts included in net interest)	14,724	(3,859)
Contributions from employers	12,728	11,155
Contributions by employees in the scheme	2,945	3,040
Benefits paid	(15,751)	(14,526)
Re-measurement – other experience	-	-
Closing fair value of pension fund assets	**442,841**	**459,885**

A reconciliation of the movements in Clackmannanshire Council's share of the fair value of Falkirk Pension Fund's assets is as follows:

	2023/24 £'000	2024/25 £'000
Equity instruments (by industry type)		
- Consumer	32,602	43,122
- Manufacturing	35,981	36,709
- Energy & Utilities	18,085	21,784
- Financial institutions	32,542	32,133
- Health & Care	18,669	16,301
- Information & Technology	29,726	24,103
- Other	3,490	3,685
Sub Total Equity	**171,095**	**177,837**
Debt Securities		
- Corporate Bond (investment grade)/Other	46,784	64,234

	2023/24 £'000	2024/25 £'000
- Other	5,886	5,951
	52,670	**70,185**
Property (by type)		
- UK	24,286	24,888
- Overseas	2	-
Sub Total Property	**24,288**	**24,888**
Private Equity		
- UK	4,045	1,577
Sub Total Private Equity	**4,045**	**1,577**
- Equities	82,369	70,160
- Bonds	20,145	7,337
- Infrastructure	65,632	67,152
- Other	10,234	7,916
Sub Total Other Investment Funds	**178,380**	**152,565**
Cash and cash equivalents	12,363	32,833
Total Assets	**442,841**	**459,885**

Basis for Estimating Assets and Liabilities

The Council's share of the net obligations of the Falkirk Pension Fund is an estimated figure based on actuarial assumptions about the future and is a snapshot at the end of the financial year. The net obligation has been assessed using the "projected unit method", that estimates that the pensions will be payable in future years dependent upon assumptions about mortality rates, salary levels and employee turnover rates.

The fund's obligation has been assessed by Hymans Robertson, an independent firm of actuaries, and the estimates based on data as at 31 March of each financial year. The significant assumptions used by the actuary are shown in the table below. The note includes a sensitivity analysis for the pension obligation based on reasonably possible changes in these assumptions occurring at the reporting date.

	2023/24	2024/25
Long-term expected rate of return on assets in the fund		
Equity investments	4.80%	5.80%
Bonds	4.80%	5.80%
Property	4.80%	5.80%
Cash	4.80%	5.80%

Mortality assumptions	2023/24 Years	2024/25 Years
Longevity at 65 for current pensioners (years):		
Men	20.3	20.2
Women	23.3	23.2
Longevity at 65 for future pensioners (years):		
Men	20.8	20.7
Women	24.8	24.8

Inflation assumptions	**2023/24**	**2024/25**
Rate of inflation	2.80%	2.80%
Rate of increase in salaries	3.30%	3.30%
Rate of increase in pensions	2.80%	2.80%
Rate for discounting Fund liabilities	4.80%	5.80%

LGPS liabilities are sensitive to the actuarial assumptions set out in the table below. The sensitivity analysis below have been determined based on reasonably possible changes of the assumptions occurring at the end of the reporting period and assumes for each change that the assumption analysed changes while all the other assumptions remain constant. The method and types of assumption used in preparing the sensitivity analysis below did not change from this used in the previous period.

Changes in assumptions

	Increase to Employer %	**Monetary Amount £'000's**
0.1% Decrease in Real Discount Rate	2%	5,794
1 year increase in member life expectancy	4%	13,826
0.1% increase in the Salary Increase Rate	0%	382
0.1% increase in the Pension Increase Rate	2%	5,568

Virgin Media Court Ruling

In June 2023, the UK High Court issued a ruling in the case of Virgin Media Limited v NTL Pension Trustees II Limited and others relating to the validity of certain historical pension changes. This case may have implications for other defined benefit schemes in the UK. The impact of the case is continuing to be assessed and any potential impact on the Council's accounts will be considered in future years

Goodwin

The remedy for the Goodwin ruling in relation to the past underpayment of spouses' benefits is still uncertain. The pension fund actuary has estimated that the impact is expected to be small at 0.1-0.2% for a typical fund. For Clackmannanshire this would equate to £0.346m to £0.692m. When weighing the fact that the remedy is still uncertain and the estimate is of small value, against the level of additional work that would be required, the actuary has not deemed it necessary or appropriate to make an adjustment for 2024/25 and no adjustment has been made to the figures noted above.

Impact on the Authority's Cash Flow

The objectives of the LGPS are to keep employers' contributions at a constant rate where possible. The employers' contribution rates per the triennial valuation on the fund at 31 March 2023 are shown in the table below:

	2023/24	2024/25	2025/26	2026/27
	Valuation March 2020	Valuation March 2023		
Employer Contribution rates	23%	19.5%	19.5%	19.5%

The total contributions expected to be made by Clackmannanshire Council to Falkirk Pension Fund in the year to 31 March 2026 is £9.846m.

Note 36 – Contingent Liabilities

Equal Pay
The Council has previously received claims of historic pay inequality from specific groups of staff. At this time there are no known claims however, this contingent liability represents the potential liability for any future claims.

Insurance
Prior to local government reorganisation in 1996, Central Regional Council and Clackmannan District Council, entered into a solvent run-off arrangements with their insurer, MMI, with the aim of having sufficient assets to meet outstanding insurance claims. The outcome of recent litigation has triggered the Scheme of Arrangement and created a financial liability for Clackmannanshire Council as successor Council. The Council has made a provision, as detailed in Note 20, which is deemed sufficient based on the latest estimate of any future claims. However, should additional claims arise over and above the remaining provision, there remains potential for an increase in provision. At the time of preparing these accounts the timing and amount of any further liability in relation to MMI claims is unknown.

Historic Sexual Abuse Cases
The Council has received claims in relation to historic sexual abuse cases which have been passed to its insurers. It is anticipated that there may be more claims received in the future, particularly in light of the important work of the National Scottish Child Abuse Inquiry and media coverage of other claims. These claims cannot be predicted or quantified at this time, but remain a potential risk as a future liability. The Council is part of the Forth Valley working group coordinated by SOLACE which is assessing the National Redress Scheme for the impact and consequences for the Council.

Potential litigation as a result of Coalsnaughton major incident
Following the major incident at Coalsnaughton in May 2026, which resulted in the evacuation of 97 residents from their homes, there is the potential for future claims to be made against the Council in respect of losses arising from the incident. The Mining Remediation Authority (MRA) has accepted liability in relation to the incident however, there remains the possibility of claims being brought against the Council arising from its previous involvement as planning authority and as a former owner

of a number of the affected properties through the LLP established in connection with the National Housing Initiative.

At the date of approval of these accounts, the extent of any potential liability to the Council is uncertain and no reliable estimate of the financial impact can be made or on the timing of any potential claim.

Note 37 – Nature and Extent of Risks Arising from Financial Instruments

The Council's management of treasury risks actively works to minimise the Council's exposure to the unpredictability of financial markets and to protect the financial resources available to fund services. The Council has fully adopted CIPFA's Code of Treasury Management Practices and has written principles for overall risk management as well as written policies and procedures covering specific areas such as credit risk, liquidity risk and market risk.

1. Credit Risk
Credit risk arises from deposits with banks and financial institutions, as well as credit exposures to the Council's customers.

This risk is minimised through the Annual Investment Strategy, which requires that deposits are not made with financial institutions unless they meet identified minimum credit criteria, in accordance with the Fitch, Moody's and Standard & Poor Credit Ratings Services. The Annual Investment Strategy also considers maximum amounts and time limits in respect of each financial institution. Deposits are not made with banks and financial institutions unless they meet the minimum requirements of the investment criteria outlined above. Additional selection criteria are also applied. Details of the Investment Strategy can be found on the Council's website. The Treasury Management Strategy Statement for 2024/25 and Prudential Indicators for 2024/25 to 2026/27 were approved by Full Council on 29 February 2024 and are available on the Council's website.

Customers for goods and services are assessed, taking into account their financial position, past experience and other factors, with individual credit limits being set in accordance with internal ratings in accordance with parameters set by the Council.

The Authority's maximum exposure to credit risk, in relation to its investments in banks and financial institutions of £12.5m, cannot be assessed generally as the risk of any institution failing to make interest payments or repay the principal sum will be specific to each individual institution.

Debtors
The Council does not generally give credit to customers. Payment is due in full upon receipt of the invoice and, as such, £2.418m (2023/24 £2.725m) is past its due date for payment. The past due amount can be analysed by age as follows:

	2023/24 £'000	2024/25 £'000
Less than three months	780	527
Three to six months	203	46
Six months to one year	193	155
More than one year	1,549	1,690
Total	**2,725**	**2,418**

During the year £0.125m of debt was written off to the provision against current debt and £0.064m was charged to the Comprehensive Income and Expenditure statement, increasing the provision against current debts to £0.990m.

2. Liquidity Risk

The Council manages its liquidity position through the risk management procedures above (the setting and approval of prudential indicators and the approval of the treasury and investment strategy reports), as well as through a comprehensive cash flow management system, as required by the CIPFA Code of Practice. This seeks to ensure that cash is available when needed.

The Council has access to a facility to borrow from the Public Works Loans Board. As a result, there is no significant risk that the Council will be unable to raise finance to meets its commitments under financial instruments. The Council has safeguards in place to ensure that a significant proportion of its borrowing does not mature for repayment at any one time to reduce the financial impact of re-borrowing at a time of unfavourable interest rates. The Council's policy is to ensure that no more than 25% of loans are due to mature within any financial year through a combination of prudent planning of new loans taken out and, where it is economic to do so, making early repayments.

The maturity structure of financial liabilities is as follows (at nominal value):

Loans Outstanding	**2023/24 £'000**	**2024/25 £'000**
Public Works Loans Board	73,709	88,297
LOBO Loan	5,000	5,000
Market Debt	19,009	18,937
Total	**97,718**	**112,234**

Maturity Structure	**2023/24 £'000**	**2024/25 £'000**
Less than 1 year	475	7,308
Between 1 and 2 years	2,308	412
Between 2 and 5 years	2,512	12,600
Between 5 and 10 years	3,500	3,000
More than 10 years	88,923	88,914
Total	**97,718**	**112,234**

Within the loans maturing in more than 10 years, £18.5 million related to market loans and £5 million to LOBO loans. The market loans had maturity dates ranging from 17 to 30 years. In April 2025, the Council took advantage of an opportunity to redeem these market loans at a substantial discount. LOBO (Lender Option Borrower Option) loans allow the lender to vary the interest rate on predetermined dates. Should the lender exercise this option, the Council may choose to repay the outstanding principal together with any accrued interest.

3. Market Risk

Interest rate risk

The Council is exposed to interest rate risk in two different ways; the first being the uncertainty of interest paid/ received on variable rate instruments, and the second being the affect of fluctuations in interest rates on the fair value of an instrument.

The current interest rate risk for the Council is summarised below:

- Decreases in interest rates will affect interest earned on variable rate investments, potentially reducing income credited to the Comprehensive Income and Expenditure Statement;
- Increases in interest rates will affect interest paid on variable rate borrowings, potentially increasing interest expense charged to the Comprehensive Income and Expenditure Statement;
- The fair value of fixed rate financial assets will fall if interest rates rise. This will not impact the Balance Sheet as assets are held at amortised cost, but will impact the disclosure note for fair value; and
- The fair value of fixed rate financial liabilities will rise if interest rates fall. This will not impact on the Balance Sheet for the majority of liabilities are held at amortised cost but will impact on the disclosure note for fair value.

The Council has a number of strategies for managing interest rate risk. Policy is to aim to keep a maximum of 25% of its borrowings in variable rate loans. During periods of falling interest rates, and where economic circumstances make it favourable, fixed rate loans will be repaid early to limit exposure to losses. The risk of loss is reduced by the fact that a proportion of government grant payable on financing costs will normally move with prevailing interest rates or the Council's cost of borrowing and provide compensation for a proportion of any higher costs. However, this is difficult to quantify as loan charge support is calculated on weighted average interest rates for all local authorities in Scotland.

The treasury management team has an active strategy for assessing interest rate exposure that feeds into the setting of the annual budget and which is used to update the budget during the year. This allows any adverse changes to be accommodated. The analysis will also advise whether new borrowing taken out is fixed or variable.

As the Council now only have fixed rate borrowing, there will be no impact on the Comprehensive Income and Expenditure Statement due to fluctuations in interest rates.

Price Risk

The Council has no investments held as available for sale and thus has no exposure to loss arising from price movements.

Foreign Exchange Risk

The Council has no financial assets or liabilities denominated in foreign currencies and therefore no exposure to loss arising from movements in exchange rates.

Note 38 – Trust Funds

The Council administers and holds cash on behalf of the following sundry trust funds Trusts are as follows:

	2023/24 £'000	2024/25 £'000
Value of other Charitable Trusts and Endowments	382	392
Total value of all Trusts and Endowments	**382**	**392**

CLACKMANNANSHIRE COUNCIL
ANNUAL ACCOUNTS 2024/25
HOUSING REVENUE ACCOUNT (HRA)
Income and Expenditure Statement for the year ended 31 March 2025

The HRA Income and Expenditure Statement shows the economic cost in the year providing housing services in accordance with generally accepted accounting practices, rather than the amount to be funded from rents and government grants. Councils charge rents to cover expenditure in accordance with regulations; this may be different from the accounting costs.

The increase or decrease in the year, on the basis of which rents are raised, is shown in the Movement on the HRA Statement.

2023/24 £'000		2024/25 £'000
	Expenditure	
10,868	Repairs and maintenance	10,962
3,912	Supervision and management	4,256
6,044	Depreciation and impairment of non-current assets	6,842
128	Impairment of debtors	110
594	Other Expenditure	524
21,546	**Total Expenditure**	**22,695**
	Income	
(21,188)	Dwelling Rents	(23,415)
(94)	Non-dwelling rents	(50)
-	Other income	(3)
(21,282)	**Total income**	**(23,468)**
264	**Net Cost of HRA Services**	**(773)**
-	(Gain)/Loss on sale or disposal of HRA fixed assets	-
1,069	Interest payable and similar charges	1,183
(522)	Interest and Investment Income	(124)
(170)	Pensions Interest Costs and expected return on pension assets	(306)
(3,121)	Capital Grants and Contributions Receivable	(1,124)
(2,744)		**(371)**
(2,480)	**Surplus for the year on HRA Services**	**(1,144)**

CLACKMANNANSHIRE COUNCIL
ANNUAL ACCOUNTS 2024/25
HOUSING REVENUE ACCOUNT (HRA)
Movement in Housing Revenue Account Statement

2023/24 £'000		2024/25 £'000
(8,715)	**Balance on the HRA at the end of the previous year**	**(1,435)**
(2,480)	Deficit/(Surplus) for the year on the HRA Income and Expenditure Statement	(1,144)
8,592	Adjustments between accounting basis and funding basis under regulations (Note HRA 1)	606
6,112	Net Decrease before transfers to/from Reserves	(538)
1,168	Transfer to the General Fund Reserve	-
1,168	**Transfers to/from Reserves**	**0**
7,280	**(Increase)/Decrease in year on the HRA**	**(538)**
(1,435)	**Balance on the HRA at the end of the current year**	**(1,973)**

HRA 1. Adjustment between Accounting Basis and Funding Basis under Statute

2023/24 £'000		2024/25 £'000
-	Gain on sale and disposal of HRA Non Current Assets	-
10,821	Capital expenditure funded by the HRA (CFCR)	5,574
3,121	Capital Grants contributions that have been applied to capital financing	1,124
-	Capital Grants and Contributions unapplied credited to the CIES	-
	Transfer to/from the Capital Adjustment Account:	
(6,044)	- Depreciation, Amortisation and Impairment	(6,842)
481	- Repayment of Debt	568
158	HRA share of contributions to/from the Pension Reserve	179
55	Amount by which officer remuneration charged to the HRA Income and Expenditure Statement on an accruals basis is different from remuneration chargeable in the year in accordance with statutory requirements	4
8,592		**606**

HRA 2. Housing Stock

The Council's housing stock at 31 March 2025 was 5,073 (31 March 2024 5,045) in the following categories:

2023/24 Number		2024/2025 Number
29	One apartment	29
1,370	Two apartment	1,371
2,245	Three apartment	2,261
1,251	Four apartment	1,262
146	Five apartment	146
4	Six apartment	4
5,045		**5,073**

HRA 3. Rent Arrears

Rent Arrears decreased during the year by £0.300m to a total of £2.079m (2023/24: £2.379m). As a percentage of gross rental income, the arrear represents 8.9% (2023/24: 11%) which is the equivalent to £410 (2023/24: £471) per house.

HRA 4. Impairment of Debtors

In 2024/25 an impairment of £1.907m (2023/24 £2.294m) has been provided in the Balance Sheet for irrecoverable rents, a decrease of £0.387m on the provision in 2023/24.

HRA 5. Rent Lost Due To Empty Properties

Rent loss due to empty properties during the year was £0.547m (2023/24 £0.576m). This is reported within other expenditure in the Income and Expenditure.

CLACKMANNANSHIRE COUNCIL
ANNUAL ACCOUNTS 2024/25
Council Tax Income Account for the year ended 31 March 2025

The Council Tax Income Account shows the gross income raised from Council taxes levied and deductions made under Statute. The resultant net income is transferred to the Comprehensive Income and Expenditure Statement of the Council.

2023/24 £'000		2024/25 £'000
(34,912)	**Gross Council Tax levied and contributions in lieu**	**(35,038)**
	Deduct	
4,323	Other discounts and reductions	**4,318**
174	Write-off of uncollectable debts and allowance for impairment	**474**
21	Adjustments to previous years Council Tax	**132**
4,180	Council Tax Reduction Scheme	**4,190**
(26,214)	**Net Council Tax Income transferred to General Fund**	**(25,924)**

CTI 1. Council Tax Properties and Council Tax Changes
Occupiers of domestic properties are liable to pay Council Tax. This is a tax levied by local authorities on domestic properties within their area.

Dwellings fall within a valuation band which is determined by the Assessor employed by the Central Scotland Valuation Board. In setting its budget the Council determines the Council Tax level each year. Charges for other bands are proportionate to the Band 'D' figure, which for 2024/25 was £1,410.96 (2023/24 £1,410.96). This remained the same as the previous year.

Valuation Band	Council Tax Charge
	£
A	940.64
B	1,097.41
C	1,254.19
D	1,410.96
E	1,853.84
F	2,292.81
G	2,763.13
H	3,456.85

CLACKMANNANSHIRE COUNCIL
ANNUAL ACCOUNTS 2024/25
Council Tax Income Account for the year ended 31 March 2025

CTI.2 Calculation of the Council Tax Charge Base 2024/25										
number of dwellings (properties)	**A**	**A**	**B**	**C**	**D**	**E**	**F**	**G**	**H**	**Total**
	(Disabled)									
	Relief)									
Total number of dwellings	-	6,292	7,358	2,206	2,833	3,501	2,106	944	55	**25,295**
Less exempt dwellings	-	(323)	(249)	(74)	(48)	(53)	(30)	(16)	(6)	**(799)**
Dwellings subject to disabled reduction	-	(22)	(29)	(24)	(23)	(61)	(18)	(4)	(1)	**(182)**
Dwellings subject to tax at this band due to disabled relief	22	29	24	23	61	18	4	1	-	**182**
Less adjustments for single discounts	(3)	(935)	(855)	(247)	(244)	(213)	(78)	(35)	(1)	**(2,610)**
Less adjustments for double discounts	-	(28)	(30)	(15)	(11)	(11)	(3)	(3)	-	**(100)**
Less adjustments for disregarded adults	-	(1)	(1)	-	(1)	(1)	-	(1)	-	**(5)**
Effective number of dwellings after discounts, exemptions and reliefs	**19**	**5,012**	**6,219**	**1,869**	**2,568**	**3,180**	**1,981**	**886**	**47**	**21,782**
Band D equivalent factor (ratio)	5/9	6/9	7/9	8/9	9/9	(473/360)	(585/360)	(705/360)	(882/360)	
Band D equivalent properties Number of Dwellings	11	3,342	4,837	1,661	2,568	4,178	3,219	1,735	115	**21,666**
Less provision for non-collection @ 2.5%										(542)
Council Tax Base 2024/25										**21,124**

CLACKMANNANSHIRE COUNCIL
ANNUAL ACCOUNTS 2024/25
Non-Domestic Rates Income Account for the year ended 31 March 2025

The Non-Domestic Rate Account is an agent's statement that reflects the statutory obligation for billing authorities to maintain a separate Non-Domestic Rate Account. The Statement shows the gross income from the rates and deductions made under statute. The net income is paid to the Scottish Government as a contribution to the national non-domestic rate pool.

2023/24 £'000		2024/25 £'000
(23,937)	**Gross rates levied and contributions in lieu**	**(25,196)**
4,870	Reliefs and other deductions	4,624
1,730	Allowance for impairment of debts and appeals	2,005
(17,337)	**Net Non-Domestic Rate Income**	**(18,567)**
278	Adjustment to previous years' national non-domestic rates	278
(44)	Discretionary Reliefs charged to the General Fund	(45)
(414)	Charges for Voids and Empty Periods charged to the General Fund	(347)
-	Non-Domestic Rates Income Retained by Authority (NDRIS)	11
(17,517)	**Total Non-Domestic Rates Income/Income for Contribution to Non-Domestic Rate Pool**	**(18,670)**

2023/24 £'000		2024/25 £'000
17,517	Contribution to National Non-Domestic Rate Pool	18,670
(17,764)	Distribution from National Non-Domestic Rate Pool	(19,659)
(247)	(Gain)/Loss from National Pool	(989)
(17,764)	**Net NNDR Income per the Comprehensive Income and Expenditure Statement (Note 10)**	**(19,659)**

NDR 1. Net Rateable Value Calculation

The amount paid for NNDR is determined by the rateable value placed on the property by the Assessor multiplied by the rate per pound of £0.498 which is determined each year by the Scottish Government.

NDR 2. Rate Poundages Levied

	2023/24	2024/25
National Non-Domestic Rate	49.8p	49.8p
Intermediate Property Supplement – properties valued > £51,000	1.3p	4.7p
Large Property Supplement – properties valued > £95,000	2.6p	6.1p

CLACKMANNANSHIRE COUNCIL
ANNUAL ACCOUNTS 2024/25

Non-Domestic Rates Income Account for the year ended 31 March 2025

NDR 3. Analysis of Rateable Values as at 1 April 2024

Type of Subject	Number of Premises	Rateable Value £'000
Commercial	949	15,047
Industrial	291	20,517
Miscellaneous	487	11,215
Total	**1,727**	**46,779**

CLACKMANNANSHIRE COUNCIL
ANNUAL ACCOUNTS 2024/25
Common Good

Summary

Common Good Funds are the assets and income of the former burghs of Scotland and stand separate from other accounts and funds of the Council. The Common Good is corporate property and must be applied for the benefit of the community as the Council thinks fit. The assets incorporated within the Common Good Account comprise the Speirs Centre, Alloa Town Hall and West End Park all within the former burgh of Alloa. There are also currently £9k principal funds held within the Common Good Accounts.

Common Good Comprehensive Income and Expenditure Statement
For the year ended 31 March 2025

2023/24 £'000		2024/25 £'000	2024/25 £'000
	Income		
(323)	Charges for use of premises	(414)	
(323)			**(414)**
	Expenditure		
15	Property Maintenance	107	
111	Utilities	112	
111	Rates	117	
65	Cleaning, land services and refuse collection	56	
20	Insurance	22	
187	Depreciation, Impairment and Revaluations	187	
509			**601**
186	**Cost of Services**		**187**
-	Taxation and Non-Specific Grant Income		-
186	**(Surplus)/Deficit on Provision of Services**		**187**
-	Surplus on revaluation of non-current assets charged to the revaluation reserve		-
186	**Total Comprehensive Income and Expenditure**		**187**

CLACKMANNANSHIRE COUNCIL
ANNUAL ACCOUNTS 2024/25
Common Good Balance Sheet
As at 31 March 2025

2023/24 £'000		2024/25 £'000
	Long-Term Assets	
4,792	Property, Plant and Equipment	4,605
	Current Assets	
9	Short-Term Investments	9
4,801	**Net Assets**	**4,614**
(9)	Usable Reserves	(9)
(1,701)	Revaluation Reserve	(1,701)
(3,091)	Funds tied up in Fixed Assets	(2,904)
(4,801)	**Total Reserves**	**(4,614)**

Common Good Movement on Reserves Statement
As at 31 March 2025

	Notes	Usable Reserves	Unusable reserves	Total reserves
2024/25		**£'000**	**£'000**	**£'000**
Balance at 1 April 2024		**(3,100)**	**(1,701)**	**(4,801)**
Movement in reserves during 2024/25				
Total comprehensive income and expenditure		187	-	187
Increase or (decrease) in 2024/25		187	-	187
Balance at 31 March 2025		**(2,913)**	**(1,701)**	**(4,614)**

	Notes	Usable Reserves	Unusable reserves	Total reserves
2023/24		**£'000**	**£'000**	**£'000**
Balance at 1 April 2023		**(3,286)**	**(1,701)**	**(4,987)**
Movement in reserves during 2023/24				
Total comprehensive income and expenditure		186	-	186
Increase or (decrease) in 2023/24		186	-	186
Balance at 31 March 2024		**(3,100)**	**(1,701)**	**(4,801)**

CLACKMANNANSHIRE COUNCIL
ANNUAL ACCOUNTS 2024/25
Group Financial Statements

The Council has interests in its subsidiary, associates and joint ventures. It participates in these entities by means of Board membership and the provision of funding and management support. In accordance with the Code of Practice on Local Authority Accounting in the United Kingdom, Group Accounts have been prepared in addition to single entity financial statements.

The following entities have been consolidated into the Group Financial Statements:

Subsidiary:

- Common Good

Joint Ventures:

- Clackmannanshire and Stirling Integration Joint Board

Associates:

- Central Scotland Valuation Joint Board

Information on how the Council participates in these companies is given in Note 6 to the Group's Financial Statements.

CLACKMANNANSHIRE COUNCIL
ANNUAL ACCOUNTS 2024/25
Group Financial Statements

Group Comprehensive Income & Expenditure Statement for the year ended 31 March 2025

This statement combines the Comprehensive Income and Expenditure of the Council with the share of its subsidiary, consolidated on a line-by-line basis and its associates and joint ventures income and expenditure, accounted for using the equity method, to show the group position.

2023/24 Gross Expenditure	2023/24 Gross Income	2023/24 Net Expenditure /(Income)		2024/25 Gross Expenditure	2024/25 Gross Income	2024/25 Net Expenditure /(Income)
£'000	£'000	£'000		£'000	£'000	£'000
98,084	(7,459)	90,625	People	103,189	(9,058)	94,131
25,471	(22,099)	3,372	Partnership & Performance	26,638	(17,677)	8,961
45,295	(13,957)	31,338	Place	44,489	(14,671)	29,818
21,546	(21,282)	264	Housing Revenue Account	25,461	(26,236)	(775)
1,372	(1)	1,371	Corporate Services	1,353	-	1,353
65,497	(39,174)	26,323	Clackmannanshire & Stirling IJB	73,773	(42,917)	30,856
462	-	462	Central Scotland Valuation Joint Board	490	-	490
444	-	444	Common Good	545	-	545
258,171	**(103,972)**	**154,199**	**Group Cost of Services**	**275,938**	**(110,559)**	**165,379**
(210)	-	(210)	Other Operating Expenditure	(39)	-	(39)
9,755	(4,204)	5,551	Financing & Investment Income & Tax Expenditure	8,671	(2,389)	6,282
-	(154,160)	(154,160)	Taxation & Non-Specific Grant Income	-	(163,235)	(163,235)
267,716	**(262,336)**	**5,380**	**Deficit or (surplus) on Provision of Services**	**284,570**	**(276,183)**	**8,387**
		3,252	Share of (surplus) or deficit on provision of services by associates & joint ventures			**(142)**
		8,632	**Group Deficit/(Surplus)**			**8,245**
		(9,548)	Surplus on revaluation of non-current assets including share of subsidiary			-
		3,545	Impairment (gain)/ loss on non-current asset to the revaluation reserve			-
		16,266	Remeasurement of the net defined benefit liability/(asset)			28,553
		225	Share of other comprehensive income of associates & joint ventures			228
		10,488	**Other Comprehensive (Income) and Expenditure**			**28,781**
		19,120	**Total Comprehensive (Income) and Expenditure**			**37,026**

CLACKMANNANSHIRE COUNCIL
ANNUAL ACCOUNTS 2024/25
Group Financial Statements
Group Movement in Reserves Statement
For the Year Ended 31 March 2025

This statement shows the movement in the year on the different reserves held by the Council alongside the reserves of the subsidiary, associates and joint ventures that the Council has an interest in to present a total reserves position for the Group.

	Usable Reserves			Unusable Reserves			Total Group Reserves
	Council	Council's share of subsidiary, associates & joint ventures	Group Total	Council	Council's share of subsidiary, associates & joint ventures	Group Total	
2024/25	**£'000**	**£'000**	**£'000**	**£'000**	**£'000**	**£'000**	**£'000**
Balance at 1 April 2024	**(32,798)**	**(5,603)**	**(38,401)**	**(267,311)**	**(1,870)**	**(269,181)**	**(307,582)**
Movement in Reserves during 2024/25							
Total comprehensive income & expenditure	8,200	45	8,245	28,553	228	28,781	37,026
Adjustments between accounting basis & funding basis under statutory provisions	(3,620)	5	(3,615)	3,620	(5)	3,615	-
Net (increase)/decrease before transfers	**4,580**	**50**	**4,630**	**32,173**	**223**	**32,396**	**37,026**
Transfers to/from Earmarked Reserves	215	-	215	(215)	-	(215)	-
(Increase)/decrease in 2024/25	**4,795**	**50**	**4,845**	**31,958**	**223**	**32,181**	**37,026**
Balance at 31 March 2025	**(28,003)**	**(5,553)**	**(33,556)**	**(235,353)**	**(1,647)**	**(237,000)**	**(270,556)**

CLACKMANNANSHIRE COUNCIL
ANNUAL ACCOUNTS 2024/25

Group Financial Statements
Group Movement in Reserves Statement
For the Year Ended 31 March 2024

	Usable Reserves			Unusable Reserves			Total Group Reserves
	Council	Council's share of subsidiary, associates & joint ventures	Group Total	Council	Council's share of subsidiary, associates & joint ventures	Group Total	
2023/24	**£'000**	**£'000**	**£'000**	**£'000**	**£'000**	**£'000**	**£'000**
Balance at 1 April 2023	**(34,126)**	**(9,069)**	**(43,195)**	**(281,440)**	**(2,067)**	**(283,507)**	**(326,702)**
Movement in Reserves during 2023/24							
Total comprehensive income & expenditure	5,194	3,438	8,632	10,263	225	10,488	19,120
Adjustments between accounting basis & funding basis under statutory provisions	7,953	28	7,981	(7,953)	(28)	(7,981)	-
Net (increase)/decrease before transfers	**13,147**	**3,466**	**16,613**	**2,310**	**197**	**2,507**	**19,120**
Transfers to/from Earmarked Reserves	(11,819)	-	(11,819)	11,819	-	11,819	-
(Increase)/decrease in 2023/24	**1,328**	**3,466**	**4,794**	**14,129**	**197**	**14,326**	**19,120**
Balance at 31 March 2024	**(32,798)**	**(5,603)**	**(38,401)**	**(267,311)**	**(1,870)**	**(269,181)**	**(307,582)**

CLACKMANNANSHIRE COUNCIL
ANNUAL ACCOUNTS 2024/25
Group Financial Statements
Group Balance Sheet as at 31 March 2025

The Group Balance sheet shows the value of the Group combining Clackmannanshire Council's assets and liabilities with its share of the assets and liabilities of those entities in which the Council has an interest.

31 March 2024 £'000		31 March 2025 £'000
414,277	Property, Plant & Equipment	424,205
805	Heritage Assets	1,110
7,569	Investment Properties	7,633
541	Intangible Assets	1,851
1	Long-Term Investments	1
2,465	Investments in Associates and Joint Ventures	2,562
15,339	Pensions Asset	-
208	VJB Assets	24
1	Long-Term Debtors	39
441,206	**Non-Current Assets**	**437,425**
160	Investment Properties held for Sale	160
608	Inventories	658
16,858	Short-Term Debtors	15,850
8,175	Short-Term Investments	14,234
4,295	Cash and Cash Equivalents	1,104
30,096	**Current Assets**	**32,006**
(30,715)	Short-Term Creditors	(31,597)
(72)	Provisions	-
(2,591)	Short-Term Borrowings	(29,049)
(33,378)	**Current Liabilities**	**(60,646)**
(91)	Provisions	(138)
(97,243)	Long-Term Borrowing	(85,989)
(33,008)	Other Long-Term Liabilities	(41,256)
-	Pension Liabilities	(10,846)
(130,342)	**Long-Term Liabilities**	**(138,229)**
307,582	**Net Assets**	**270,556**
(38,401)	Usable Reserves	(33,556)
(269,181)	Unusable Reserves	(237,000)
(307,582)	**Total Reserves**	**(270,556)**

The unaudited financial statements were issued on 31 October 2026.

Lindsay Sim
Chief Finance Officer

Notes to the Group Financial Statements

Note 1 Group Accounting Policies

In accordance with the Code of Practice on Local Authority Accounting in the United Kingdom, Group Accounts have been prepared in addition to single entity financial statements. The Financial Statements for the Group have been prepared in accordance with the Accounting Policies specified for the Council's Financial Statements and are set out in Note 1 of this document.

Note 2 Disclosure of Interest in Other Entities

The Council has adopted the recommendations of the Code, which requires local authorities to consider their interests in all types of entity to incorporate into Group Financial Statements. Group accounts have been prepared using the following basis:

- subsidiaries – consolidated on a line-by-line basis; and
- associates and joint ventures – using the equity method of accounting.

A full set of Group Financial Statements with the exception of a Cash Flow Statement, has been prepared and presented in the pages above, incorporating material balances from identified associates. The Cash Flow Statement presented alongside the Council's single entity financial statements also represents the Group's cash flows as there are no material differences between the two.

Note 3 Group Entities

The accounting period end for the entities below is for the year end 31 March. Financial information up to 31 March was obtained and accounted for in the Group accounts. The dates of these accounts are included below.

The Group Accounts consolidate the results of other entities:

- The Common Good Fund has been consolidated in full as a subsidiary (31/03/25);
- Central Scotland Valuation Joint Board has been incorporated as an associate with a 15.7% share of total requisitions (31/03/25); and
- Clackmannanshire & Stirling Integration Joint Board has been incorporated as a joint venture with a 25% voting share (31/03/25).

The Council also has an interest in CSBP Clackmannanshire Investments Limited as a joint venture. On assessment of the financial information, the total net assets are below materiality level and the financial information is not consolidated into the Group Financial Statements. At a General Meeting of the company on 8 October 2024, a Special Resolution that the company be wound up voluntarily was passed.

The Council had an interest in Coalsnaughton NHT 2012 LLP as an associate until 19 March 2024 when the LLP was dissolved. On assessment of the financial information, the total net assets are below materiality level and the financial information is not consolidated into the Group Financial Statements.

The individual accounts relating to these entities are published separately and are available from Companies House or the Chief Finance Officer, Kilncraigs, Alloa, FK10 1EB.

Notes to the Group Financial Statements (continued)

With regard to the Joint Boards, the Council's interest reflects the requisition share paid by the Council. There is no requirement to account for goodwill as no consideration was paid for such interests.

The Council holds no shares in the bodies governed by these Boards.

The Joint Boards have a wide range of functions to discharge, and members of each Board are elected Councillors and are appointed by the Council in proportions specified in the legislation.

Under accounting standards guidance, the Council can be seen to have significant influence over these statutory bodies, through nominated Council Member involvement in the bodies' governing Boards. The Boards are included within the Group Accounts even when the Council's interest in these bodies is less than the 20% that is normally presumed to represent significant influence.

The Council has accounted for its interest in its joint venture using the equity method of accounting. The consideration paid by the Council equalled the fair value of assets and liabilities acquired, and therefore no goodwill arose on acquisition.

Note 4 Non-Material Interest in Other Entities

Until the LLP was dissolved on 19 March 2024, the Council previously recognised Coalsnaughton NHT 2012 LLP as an associate. The Council was one of four members of the LLP (25%). The Council made no contribution to the associate in 2023/24 and the financial information from this associate has not been consolidated into the Group Financial Statements as it is considered immaterial to the understanding of the accounts.

The Council recognises CSBP Clackmannanshire Investments Limited as a joint venture. The council has two elected members of the Council who sit on the board of directors. No funds were received in 2024/25 or 2023/24 however a full and final dividend of £20k was received by the Council in 2025/26. The Council made no contribution to the joint venture in the 2024/25 or 2023/24 financial years and the financial information from this joint venture has not been consolidated into the Group Financial Statements as it is considered immaterial to the understanding of the accounts.

The Council also has an interest in SEEMIS Group LLP and Scotland Excel. The financial results of the organisations have not been consolidated into the Council's Group Accounts as they are considered immaterial to the understanding of the accounts.

Note 5 Financial Impact of Group Consolidation

The effect of inclusion of the Subsidiary (Common Good), Associate, Joint Ventures and entities on the Group Balance Sheet is to increase both the Reserves and Net Assets by £7.200m (2023/24 £7.473m) representing the Council's net asset in the consolidating entities.

Notes to the Group Financial Statements (continued)

Note 6 Financial Results of Associates and Joint Ventures
The Council has interests in its subsidiary, associates and joint ventures. It participates in these entities by means of Board membership and the provision of funding and management support.

Subsidiary:

- **Common Good – the Common Good is administered and fully controlled by Clackmannanshire Council.**
  Common Good is treated as a subsidiary within the Council's Group accounts with assets, liabilities, reserves, income and expenditure being consolidated line-by-line.

The income and charges made in the year by the Council for services provided can be seen in the Common Good statements included in these accounts.

Joint Ventures:

- **Clackmannanshire and Stirling Integration Joint Board**
  The Clackmannanshire and Stirling Integration Joint Board (IJB) is a statutory body established to integrate health and social care services between Clackmannanshire Council, Stirling Council and NHS Forth Valley. The contribution provided by Clackmannanshire Council to the IJB in 2024/25 was £28.833m (2023/24 £26.208m). The IJB Board comprises twelve voting members with three elected members of Clackmannanshire Council (25% voting share).

Associates:

- **Central Scotland Valuation Joint Board**
  The Central Scotland Valuation Joint Board (VJB) is the statutory body responsible for maintaining the electoral, council tax and non-domestic rate register for Clackmannanshire, Stirling and Falkirk Councils. The contribution made by Clackmannanshire Council to the board for 2024/25 was £0.490m (2023/24 £0.462m). The VJB board comprises fifteen voting members with three elected members of Clackmannanshire Council representing 20% voting share. The accounts are consolidated based on the requisition payment share of 15.7%.

- **Coalsnaughton NHT 2012 LLP**
  Under the NHT initiative, the Scottish Futures Trust, Hadden Construction and Clackmannanshire Council (25%) entered into a Limited Liability Partnership (LLP) to purchase newly-built homes so they could be made available for rent at 'mid market' rates, for a period of up to 10 years. All housing units were sold to Kingdom Housing Association on 7th March 2021 and the investment was fully repaid to the Council on that date. This associate was dissolved on 19 March 2024 and is not included within the Group Financial Statements for 2023/24 as it is considered immaterial to the understanding of the accounts.

CLACKMANNANSHIRE COUNCIL
ANNUAL ACCOUNTS 2024/25
Group Financial Statements

The following table represents the Group's share of key financial information included within the Group statements, extracted from the accounts of the above entities for 2024/25

	Central Scotland VJB		Clackmannanshire and Stirling IJB		Common Good	
	2023/24 £'000	2024/25 £'000	2023/24 £'000	2024/25 £'000	2023/24 £'000	2024/25 £'000
Gross Income	(475)	(522)	(2,131)	(2,520)	(323)	(414)
Gross Expenditure	534	486	70,337	75,428	509	601
Financing & Investment Income & Expenditure	(23)	(9)	(64,989)	(73,005)	-	-
(Surplus)/Deficit on Provision of Services	36	(45)	3,217	(97)	186	187
Other Comprehensive Income/Expenditure	225	228	-	-	-	-
Non-current assets	208	71	-	-	4,792	4,605
Current assets	123	171	2,465	2,562	9	9
Current liabilities	(82)	(95)	-	-	-	-
Long-term liabilities	(8)	(71)	-	-	-	-
Pension liabilities	(33)	(52)	-	-	-	-

THIS PAPER RELATES TO ITEM 8

ON THE AGENDA

CLACKMANNANSHIRE COUNCIL

Report to: Clackmannanshire Council

Date of Meeting: 26 November 2026

Subject: Budget Strategy and MTFS Update – November 2026

Report by: Chief Finance Officer

1.0 Purpose

1.1 The purpose of this report is to update Council on the implementation of the approved Budget Strategy and Medium Term Financial Strategy (MTFS), the developing financial outlook and preparations for the 2027/28 Budget. It provides an updated indicative funding gap, reflecting emerging demand pressures and potential Health and Social Care Partnership financial pressures, alongside progress on financial monitoring, resilience, budget consultation and expenditure and capital controls.

1.2 The report provides an early and clear warning to Council about the seriousness of the financial position, the potential effect on service provision and the risks to the Council's ability to continue to meet all statutory duties within the resources likely to be available.

2.0 Recommendations

2.1 Council is asked to:

2.1.1 note the extremely challenging financial position and the financial risks and uncertainties set out in section 3;

2.1.2 note that the previously reported medium scenario gap of £10.096m for 2027/28 has **increased** to an indicative planning gap of £17.096m, after allowing for a further £2.300m of demand pressures and a potential £4.700m Council share of the HSCP financial position for 2026/27 (paragraphs 3.2-3.3, Table 1);

2.1.3 note that the financial challenge extends across the MTFS period, with a cumulative indicative funding gap of approximately £26.762m on current planning assumptions (paragraph 3.7)

2.1.4 note that the planning scenarios include an assumed 10% Council Tax increase and that, before any Council Tax increase, the revised 2027/28 planning gap is £20.145m (paragraphs 3.10-3.11);

2.1.5 note that demand pressure bids submitted total £4.900m against the £2.500m provision within the current gap and that the working estimate is that a further £2.300m will require to be added following officer validation and review (paragraphs 3.3-3.4);

2.1.6 note the continuing financial risk arising from the HSCP position and that the revised planning gap includes a potential £4.700m Council share of the 2026/27 position. No formal request or quantified requirement has yet been received from the IJB for 2027/28 and any such requirement would be additional to the revised planning gap; (paragraphs 3.3-3.6 & 5.13-5.15)

2.1.7 note the impact on the indicative gap from applying Low and High scenarios to the key assumptions (paragraphs 3.15-3.19) noting that all scenarios are planning illustrations rather than forecasts and will be refreshed as other information becomes available;

2.1.8 note the continuing essential-spend and critical-recruitment controls, the review of the 2026/27 and 2027/28 capital programmes to limit expenditure, reduce future borrowing requirements and associated financing costs;

2.1.9 note that the scale of the projected gap may require material changes to the level and manner of service provision and may affect the Council's ability to meet all statutory duties within the funding available;

2.1.10 note the three parallel areas being explored by officers, comprising recurring savings and service redesign, additional funding from the Scottish Government and other potential flexibilities (paragraph 5.25);

2.1.11 note the extensive political and managerial engagement undertaken by the Council Leader, Chief Executive and s95 Officer with COSLA and the Scottish Government, including the most recent correspondence to the Deputy First Minister attached at Appendix 1, and endorse continued representations seeking additional financial support and flexibility to address the Council's financial challenges and protect essential services;

2.1.12 note the statutory responsibilities of the Chief Finance Officer, as the proper officer appointed under section 95 of the Local Government (Scotland) Act 1973, in relation to the proper administration of the Council's financial affairs and the requirement to advise Council on setting a lawful and balanced budget, and

2.1.13 note progress made against the approved Budget Strategy and preparations for the 2027/28 Budget and revised consultation and briefing schedule. (section 5).

3.0 Medium Term Financial Strategy Update

3.1 The Council continues to operate within a highly challenging financial environment, driven by uncertainty over future grant funding, increasing demand for services, particularly Education and Social Care, pay and contractual inflation, and limited financial flexibility.

3.2 The MTFS continues to be managed through the three-pronged approach of reducing expenditure, maximising income and transforming service delivery with a clear focus on outcomes. The scale and recurring nature of the projected gap together with the emerging HSCP risk, mean that the Council cannot rely on a series of incremental efficiencies or one-off measures to balance the 2027/28 Budget.

3.3 The previously reported medium planning scenario produced an indicative 2027/28 gap of £10.096m. Officer review has identified two material additional pressures:

- demand pressure bids submitted total £4.900m against the £2.500m provision currently included within the gap and the working estimate is that a further £2.300m will require to be added following officer validation and review.

- a potential £4.700m Council share of the HSCP financial position for 2026/27 has been included for planning purposes.

3.4 These adjustments increase the revised medium planning gap to £17.096m. £4.700m HSCP provision is a prudent planning allowance for the potential impact of the 2026/27 position and is not an assumption about the level of any 2027/28 contribution. The revised gap therefore remains subject to change as the HSCP position, demand pressures and other assumptions are confirmed.

Table 1 – Indicative funding gap 2027/28 Movement

	£m
Previously reported 2027/28 medium gap	10.096
Additional demand pressure estimate	2.300
Potential Council share of 2026/27 HSCP position	4.700
Revised medium planning gap	**17.096**
Assumed 10% Council Tax income included in gap	3.049
Medium planning gap before Council Tax increase	**20.145**

3.5 The £4.700m HSCP provision relates to the potential Council share of the 2026/27 position. It is not based on a formal IJB ask for 2027/28. No formal request or quantified requirement has yet been received from the IJB for 2027/28 and any such requirement would therefore be additional to the revised £17.096m planning gap.

3.6 The inclusion of the £4.700m HSCP provision within the planning gap is considered prudent, given the scale of the developing Partnership position and the potential impact on the Council's available resources. The amount is not a confirmed contribution and will depend on the final IJB position, delivery of the Recovery Plan, the availability and use of IJB reserves and the application of the agreed risk-sharing arrangements.

3.7 While the revised £17.096m represents the current indicative planning gap for 2027/28, the financial challenge extends across the full MTFS period. On the current planning assumptions, the cumulative indicative funding gap over the MTFS period to 2031/32 is approximately £26.762m. This represents the cumulative financial challenge across the period rather than an additional gap over and above the annual figures. This reinforces the need for the measures developed through the budget process to deliver recurring and sustainable reductions in expenditure and/or increases in income, rather than addressing the 2027/28 position in isolation.

Assumptions within the Current Indicative Gap

3.8 The principal assumptions included within the revised medium scenario are set out below. These assumptions are not predictions. They provide a consistent baseline for planning and will be updated as firm information becomes available.

Table 2 – Assumptions

Assumption	Medium scenario	Indicative financial effect / sensitivity
Pay award	3% each year	£3.6m included for 2027/28; each 1% is approximately £1.200m. A 7% pay claim has been submitted by the trade unions, which, if agreed in full, would represent a significant additional financial pressure compared with the 3% assumption currently included.
Demand and contractual pressures	£4.8m working assumption for 2027/28, comprising the existing £2.5m provision and an additional £2.3m estimate	Demand pressure bids submitted total £4.900m and remain subject to officer validation, prioritisation and mitigation.
Core Scottish Government grant	Flat cash	No growth included. A 1% movement is approximately £1.266m.
Council Tax	10% increase each year	£3.049m included for 2027/28; each 1% is approximately £0.305m. This is a planning assumption and not a Council decision.
HSCP / IJB	£4.7m planning allowance 2026/27 risk share	Represents the potential Council share of the HSCP position for 2026/27. No formal request or quantified requirement has yet been received for 2027/28.
Other Assumptions	As current MTFS model	Includes existing savings, financing and other approved MTFS assumptions. These will be updated as further information becomes available

3.9 The assumptions remain highly sensitive. The trade unions have submitted a pay claim of 7% for 2027/28, compared with the 3% planning assumption currently included in the MTFS. In previous years, the Scottish Government has provided additional funding towards the cost of pay settlements above planned assumptions; however, there is no guarantee that similar support will be available for 2027/28 and no additional funding has therefore been assumed. Based on the current estimated sensitivity of £1.200m for each 1% movement, if a 7% award were agreed and the Council were required to meet the full

additional cost, this would create a further financial pressure of approximately £4.800m.

3.10 The Council Tax assumption is particularly significant as a 10% increase contributes £3.049m to the 2027/28 funding position. This does not represent a decision by Council and is used only as a planning assumption.

3.11 Removing the assumed 10% Council Tax increase from the 2027/28 funding position increases the gap from £17.096m to £20.145m. This provides greater transparency over the underlying expenditure and funding imbalance before a local taxation decision is made.

3.12 For illustration, each 1% Council Tax increase is currently estimated to generate approximately £0.305m. While Council Tax could mathematically address the funding gap at a sufficiently high level of increase, the scale of increase required demonstrates that significant recurring action across expenditure, income and service delivery will be required under any reasonable Council Tax assumption.

Table 3 – Council Tax

2027/28 position	**£000**
Revised medium scenario gap	17,096
Add back assumed 10% Council Tax income	3,049
Gap before any Council Tax increase	**20,145**

3.13 The table below shows the remaining gap at various illustrative levels of Council Tax increase. These figures are indicative and assume a broadly linear yield. The scenarios are presented to demonstrate the extent to which different levels of Council Tax increase could contribute towards the funding gap and should not be interpreted as proposed increases.

Table 4 – Council Tax Increase Scenarios

Illustrative Council Tax increase	**Estimated income £m**	**Remaining 2027/28 gap £m**
0%	0.000	20.145
5%	1.524	18.620
8%	2.439	17.706
10%	**3.049**	**17.096**
12%	3.658	16.486
15%	4.573	15.572

3.14 For context, based on the current estimated yield, an increase of approximately 66% would be required to raise an amount equivalent to the full £20.145m funding gap. This is provided solely to illustrate the scale of the financial

challenge and reinforces the need for a combination of measures to achieve a balanced budget.

Scenario Planning – Low, Medium and High

3.15 Consistent with the approach used in the 2025 MTFS, three scenarios have been prepared to show how the funding gap might move if the key assumptions change. The scenarios are illustrative sensitivity tests and do not replace the detailed bottom-up MTFS model.

3.16 Demand and contractual pressures have been updated to reflect the emerging position following receipt of £4.900m of demand pressure bids. This includes the recurring impact of the emerging pressure in Children's Services associated with external residential placements, currently estimated at approximately £2.800m in 2026/27. For scenario planning purposes, assumptions of £4.400m, £4.800m and £4.900m have been applied under the low, medium and high scenarios respectively. The £4.700m potential 2026/27 HSCP risk share has been applied consistently across all three scenarios and is not treated as a 2027/28 sensitivity assumption.

Table 5 – Low Medium and High Scenarios

Assumption	Low pressure	Medium / current	High pressure
Pay award	2%	3%	4%
Demand and contractual pressures	£4.4m	£4.8m	£4.9m
Core grant movement	+1%	0% / flat cash	-1%
Council Tax planning assumption	10%	10%	10%
Potential 2026/27 HSCP Risk Share	£4.7m	£4.7m	£4.7m
Other assumptions	As current model	As current model	As current model

3.17 Applying the current sensitivities, including the updated demand pressure estimates, gives an indicative planning gap ranging from £14.230m under the low scenario to £19.662m under the high scenario, with the revised medium scenario at £17.096m. The figures remain planning scenarios rather than a full reforecast and will continue to be updated as assumptions are validated and further information becomes available.

Table 6 – Indicative Gap – Low, Medium and High Scenarios including potential HSCP risk

Scenario	2027/28 indicative gap £m	Movement from medium £m
Low pressure	14.230	(2.866)
Medium / current	17.096	-
High pressure	19.662	2.566

3.18 The low scenario assumes lower pay and underlying demand pressures together with 1% growth in core grant. The high scenario assumes a 1% higher pay award, higher underlying demand pressures and a 1% reduction in core grant. All three scenarios include the additional £2.300m demand pressure estimate and the potential £4.700m Council share of the HSCP financial position for 2026/27.

3.19 Before any Council Tax increase, the equivalent 2027/28 range would be £17.279m in the low scenario, £20.145m in the medium scenario and £22.711m in the high scenario. This demonstrates both the scale of the underlying challenge and the very significant level of Council Tax increase that would be required if Council Tax were relied upon to close the gap.

3.20 These figures do not include any additional requirement which may subsequently be identified by the IJB for 2027/28. Any such requirement would increase the funding gap further.

3.21 The latest formally reported General Fund position, based on the June 2026 monitoring report, is a forecast underspend of £1.113m. As this position was reported early in the financial year, it does not reflect an emerging pressure of approximately £2.800m in Children's Services relating to external residential placements. A recovery plan is required to address this pressure and is currently being developed by the Service. Given the scale and nature of the pressure, however, it may not be possible to manage this fully within Children's Services and wider Council measures may require to be considered. The recovery plan will set out the actions being taken to contain and mitigate costs in 2026/27. The updated position as at September 2026 is due to be reported to the next Audit & Scrutiny Committee in December.

3.22 The recurring impact of current placement commitments is also being reflected in the assessment of demand pressures for 2027/28. The Council's General Fund position must therefore be considered alongside this emerging pressure, risks to delivery of the approved savings programme and the separate HSCP position. The previously reported forecast underspend should not be regarded as removing the requirement for further management action in 2026/27 or the need to establish a recurring and sustainable budget for 2027/28.

3.23 The HSCP position represents a significant additional risk to the Council's 2026/27 financial position. As set out in section 5, the IJB's latest reported position continues to indicate a significant residual deficit after savings. The Council is therefore planning for the potential that its share of any additional requirement could be in the region of £4.700m for 2026/27.

3.24 The £4.700m has been included in the revised planning gap to ensure that the potential impact on the Council's available resources is recognised. It remains a planning estimate rather than a confirmed contribution. The final amount will depend on the formal IJB position, application of IJB reserves, delivery of the Recovery Plan and the agreed risk-sharing arrangements.

3.25 No formal request or quantified requirement has yet been received from the IJB for 2027/28. The £4.700m included in the revised planning gap should therefore not be interpreted as provision for a 2027/28 contribution. Given the underlying financial position of the Partnership, any additional requirement for 2027/28 remains a material downside risk to the MTFS.

3.26 Existing mitigations restricting expenditure to essential spend and recruitment to critical posts have been in place for a number of years. Given the significant increase in the projected funding gap, strict adherence to these controls is now more important than ever. Guidance to services has therefore been reissued, including updated recruitment business case requirements and further guidance through the TLF/SLF forum on what constitutes essential spend. Services are required to continue to challenge expenditure and recruitment decisions, having regard to statutory and operational requirements, service resilience and affordability.

4.0 Financial Resilience Dashboard – progress update

4.1 Development of the Financial Resilience Dashboard has not progressed further since the previous update to Council as Finance capacity has required to be prioritised towards the immediate 2027/28 budget position, annual accounts and wider financial recovery work. The principles previously agreed remain relevant and development of the dashboard will recommence when capacity allows. In the interim, the key financial resilience indicators continue to be monitored through existing budget, treasury, reserves and financial reporting arrangements.

5.0 Budget 2027/28 – Progress Update

5.1 Budget development has moved into a more intensive design and validation phase. The scale of the budget gap means that the established process of reviewing a series of discrete savings proposals will not, on its own, be sufficient. The approach has therefore been broadened to consider the shape of a sustainable and coherent service offer, with a clear focus on outcomes, linked to statutory responsibilities, priorities, transformation and the Target Operating Model.

5.2 Initial officer proposals have been grouped under the themes of alternative delivery models and commissioning, asset strategy, digital and process redesign, external funding, income and charging, service redesign, Transformation Through Collaboration and workforce and organisational design. Proposals are being reviewed to distinguish recurring savings from one-off cash measures and to assess deliverability, lead-in time, dependencies and impact on services.

5.3 The immediate focus is to develop options with further detailed business case development and validation and clear assessment of workforce, equalities, legal and service implications. Assessment will also consider opportunities to strengthen prevention. Given the uncertainties described earlier, a range of scenarios are also having to be developed in parallel, assessing the impact of potential funding reductions of £5m, £7m, £9m, £11m and £15m and what these different levels of reduction could mean for future organisational design and service delivery. The scale and pace of this work requires significant dedicated officer capacity alongside delivery of current services, financial recovery activity and existing transformation commitments.

5.4 The Budget Hub continues to provide the central repository for savings, income and pressure proposals, supporting version control, auditability and financial validation. Governance and reporting arrangements are being aligned across the Budget Working Group, officer challenge process, Member engagement and public consultation to ensure that proposals are progressed consistently through the budget process.

Essential-spend and recruitment controls

5.5 Controls limiting expenditure to essential spend have been in place for a number of years. In light of the deterioration in the financial position and the revised £17.096m planning gap, the importance of strict compliance with these controls is being re-emphasised across all services.

5.6 Expenditure should only proceed where it is necessary to meet statutory requirements, protect health and safety, maintain critical service provision, meet an unavoidable contractual obligation or where not incurring the expenditure would result in a greater financial or operational consequence. Services are expected to manage expenditure within approved budgets and, where a forecast overspend is identified, to develop and implement recovery action. Any essential expenditure or recruitment which cannot be accommodated within the approved service budget will require to be considered in the context of the Council's overall financial position.

5.7 Similarly, recruitment remains restricted to critical posts only. This is not a new control, but the threshold for progressing recruitment must continue to be applied rigorously, taking account of statutory and operational requirements, service resilience, workforce capacity and affordability. A revised recruitment business case has been issued which strengthens the considerations and justifications of recruitment requests. This will ensure that every recruitment decision is carefully considered, affordable and supported by a clear business case demonstrating why the requirement cannot reasonably be met through existing resources or alternative arrangements.

5.8 The General Services Capital Programme is being reviewed on the same essential-spend basis. No projects from the 2027/28 programme will be accelerated into 2026/27.

5.9 Officers are reviewing the approved 2026/27 capital programme to identify expenditure that can be paused, reprofiled or removed where it is not:

- essential;
- contractually committed;
- required for health and safety purposes;
- necessary to meet a statutory obligation; or
- otherwise unavoidable.

Any updates to the programme will be reported to members for approval in line with appropriate governance requirements.

5.10 Development of the General Services Capital Programme for 2027/28 and the longer-term capital plan is progressing. Services have submitted new capital investment bids supported by business case information covering strategic fit, estimated costs, delivery timescales, funding options, revenue consequences and key risks. The Capital Programme Board has reviewed the bids and categorised them as essential or desirable to inform prioritisation within the revised 2027/28 capital programme.

5.11 A detailed review of the existing and proposed capital programme is also underway, considering affordability, deliverability, slippage, emerging cost pressures, statutory and contractual requirements, alignment with Council priorities, future revenue implications and the scope to rephase or reprioritise investment. Given the Council's wider financial position, the review will seek to limit capital expenditure and reduce future borrowing requirements and associated financing costs. This may require investment to be delayed or reprioritised and could affect service delivery; however, additional borrowing would increase recurring revenue costs and place further pressure on the resources available to support services. The outcome of the review will inform the updated capital programme presented as part of the 2027/28 budget-setting process.

5.12 Preparation of the Housing Revenue Account (HRA) Revenue and Capital Budgets for 2027/28 remains in progress. The stock condition survey programme is progressing on track and will inform future capital investment planning and the development of the longer-term Housing Capital Programme and future budget decisions. Consultation on the proposed 2027/28 rent increase will commence in mid-November and run until mid/late December, with the outcome informing the final HRA budget and rent-setting proposals.

HSCP financial position

5.13 The financial position of the Clackmannanshire and Stirling Health and Social Care Partnership remains a significant risk to the Council's financial planning. At Month 5, the Integration Joint Board reported a forecast deficit of £18.434m after savings, an overall increase of £0.724m from Month 4. Further indications are that the position at Month 6 has further deteriorated. Work is continuing with the HSCP and partner organisations to establish the likely 2026/27 outturn, delivery of the Recovery Plan, the availability and proposed use of IJB reserves, the residual amount to be met by the constituent authorities and the application of the agreed risk-sharing arrangements.

5.14 For planning purposes, the revised gap includes £4.700m for the potential Council share of the HSCP financial position for 2026/27. This is not a confirmed contribution and the final amount will depend on the formal IJB position, delivery of the Recovery Plan, application of IJB reserves and the agreed risk-sharing arrangements.

5.15 No formal request has yet been received from the IJB for an additional contribution in 2027/28. Any requirement for 2027/28 would therefore be additional to the revised £17.096m planning gap.

Service provision and statutory duties

5.16 The Council is now at a point where the scale of the projected £17.096m medium planning gap, before any additional HSCP requirement for 2027/28, may require material changes to the level and manner of service provision.

5.17 There is a risk that reductions of this scale could affect the Council's ability to maintain existing service levels and, depending on the measures ultimately required, its capacity to discharge statutory duties. Each proposal will require legal, financial, workforce, equalities and operational assessment before decisions are taken.

5.18 The requirement to balance the budget does not remove the Council's statutory responsibilities. It does, however, mean that the range and level of services currently provided may not be sustainable within the resources expected to be available.

Section 95 responsibilities and early financial warning

5.19 The Council must set a lawful and balanced budget. The Chief Finance Officer, as the proper officer appointed under section 95 of the Local Government (Scotland) Act 1973, is responsible for the proper administration of the Council's financial affairs and for providing appropriate financial advice to Council.

5.20 This includes advising Council on the robustness of the financial estimates, the adequacy of reserves, the affordability of proposals and the financial sustainability of the overall budget.

5.21 The purpose of this report is therefore to provide clear and early warning to Council of the seriousness of the financial position. Unlike the position in England, there is no Scottish statutory mechanism directly equivalent to a section 114 notice, which is a formal report issued by a council's Chief Finance Officer in England or Wales when the authority cannot balance its budget or is facing unlawful expenditure, triggering restrictions on new spending.

5.22 The absence of an equivalent notice does not reduce the seriousness of the Council's financial position or the requirement to take action. In the absence of a Scottish equivalent to section 114, this report provides formal notice to Members that the current financial trajectory is not sustainable without significant action.

5.23 This report does not state that the Council is currently unable to meet its obligations. It does, however, make clear that a balanced and sustainable 2027/28 Budget and the Council's wider medium-term financial position, cannot be assumed without difficult decisions and significant action by the Council. The measures required may have significant implications for service performance and the level of services provided, with associated risks to the Council's capacity to discharge its statutory duties. Any additional funding or financial flexibility, should it become available, could assist in managing the position but has not been assumed.

5.24 The revised planning gap of £17.096m includes a prudent allowance for the potential 2026/27 HSCP impact but does not include any additional HSCP requirement for 2027/28. It should therefore not be regarded as the maximum level of financial risk facing the Council.

Options being explored

5.25 Officers are progressing three parallel possibilities:

1. Savings, income and service redesign - Recurring expenditure reductions, income generation, service redesign and transformation sufficient to reduce the funding gap and establish a sustainable service and financial position. This will include continuing to explore opportunities for regional collaboration and any relevant opportunities arising from wider public service reform.

2. Additional Scottish Government funding - Continued engagement with the Scottish Government on the Council's financial position, including recognition of demand, statutory and social care pressures and the potential effect on essential services. No additional funding has been confirmed and no additional funding has been assumed within the current planning position.

3. Other flexibilities - the Council is exploring whether any other financial flexibilities may be available and the conditions that would apply. This includes but not limited to exemption from the floor, capital to revenue or capitalisation. No such flexibility has been agreed and no financial benefit from this has been assumed within the current budget planning position.

5.26 Since the previous update to Council, there has been regular and ongoing engagement with the Scottish Government at both officer and political levels, Discussions involving the Chief Executive and Chief Finance Officer have focused on ensuring that the Scottish Government is aware of the Council's financial position, the scale of the developing 2027/28 funding gap, increasing demand pressures and the potential impact that further reductions in expenditure may have on service provision and the Council's ability to meet its statutory responsibilities.

5.27 Alongside ongoing engagement at officer level, the Council Leader has engaged with COSLA leadership with the Chief Executive and s95 Officer. The Council Leader has also undertaken extensive political engagement with the Scottish Government, including direct representations to Ministers, to highlight the increasingly serious financial challenges facing Clackmannanshire Council. This has included setting out the steps already taken locally to manage expenditure, deliver efficiencies and transform services, alongside the growing risks to essential service provision and the Council's ability to discharge its statutory responsibilities.

5.28 Most recently, the Council Leader has written to the Deputy First Minister seeking an urgent meeting to explore options for additional financial support and flexibility. This correspondence, attached at Appendix 1, builds on sustained engagement over a number of years and highlights the need for a sustainable financial solution which recognises the particular circumstances

and pressures facing Clackmannanshire as one of Scotland's smallest local authorities.

5.29 The Council will also continue to explore whether any additional support or financial flexibilities may be available. No additional funding or financial flexibility has been confirmed and none has been assumed within the current budget planning position. Any financial flexibility would require appropriate approval, safeguards and a clear route back to recurring balance. It could assist with the timing and management of the financial challenge but would not remove the need to address the underlying recurring gap. Depending on its structure, it may also defer costs or increase future liabilities.

5.30 The Council Leader, Chief Executive and officers will continue to engage with the Scottish Government on the Council's financial position, the potential impact on essential services and statutory capability, and whether any additional support or financial flexibility may be available.

Member, Trade Union and public engagement

5.31 A briefing for all Elected Members and Trade Unions was held on 23rd November which provided a detailed update on the content of this report.

5.32 Further briefings for Elected Members and Trade Unions will take place in December, when the Scottish Budget, local government finance settlement and developed officer options are expected to be clearer.

5.33 The same core financial information will be used for Member and Trade Union briefings to ensure consistency. Trade Union engagement will include a more detailed focus on workforce impacts, consultation requirements, redeployment and the timetable for implementation.

Budget consultation

5.34 Budget consultation will be undertaken in two stages.

5.35 Stage 1 will commence in November and will seek high-level views on priorities, principles and the broad choices facing the Council. It will explain the scale of the financial challenge and the limited scope to address the gap without changes to expenditure, income or service provision.

5.36 Stage 2 will take place in January and will consult on developed budget proposals, including the expected financial, service, workforce and equalities implications where these can be quantified.

5.37 Engagement will continue as proposals are refined and before final decisions are taken. Consultation responses will inform the final budget proposals but will not remove the requirement for Council to set a lawful and balanced budget.

Next steps

5.38 The current gap and scenario analysis will continue to be refreshed to reflect any material changes and this will be reported to members.

5.39 The financial outlook is extremely challenging. A combination of recurring expenditure reduction, income, transformation and, where appropriate, carefully controlled one-off measures will be required.

5.40 Any one-off measure must be affordable, time-limited and linked to a clear and deliverable route to a recurring balanced position. One-off resources must not be used simply to defer unidentified permanent action.

6.0 Sustainability Implications

6.1 There are no direct environmental sustainability implications arising from this report. Individual budget proposals will be assessed as required as they are developed, including consideration of environmental, economic and social sustainability where relevant.

7.0 Resource Implications

7.1 *Financial Details*

7.2 The financial implications and planning assumptions are set out in sections 3 to 5. The scenarios are illustrative and do not constitute budget decisions. Final implications will depend on the Local Government Finance Settlement, pay awards, validated demand pressures, the final HSCP position, the 2026/27 outturn, Council Tax decisions, the capital programme review and the approval and delivery of budget proposals. No additional Scottish Government funding or other financial flexibility has been assumed within the current planning position.

7.3 Finance has been consulted and has agreed the financial implications as set out in the report. Yes ☑

7.4 *Staffing* - Recruitment is restricted to critical posts only. Budget options may have significant staffing implications and will require appropriate Trade Union and staff consultation, impact assessment, legal advice and governance as proposals are developed. The scale of the financial challenge will also require consideration of the future workforce and organisational structure necessary to support a financially sustainable Council.

Sustained vacancy and recruitment controls are likely to result in further reduced capacity, increased workload and additional pressure on service resilience. These risks will require to be considered alongside the immediate financial benefits of holding posts vacant.

8.0 Exempt Reports

8.1 Is this report exempt? Yes ☐ (please detail the reasons for exemption below) No ☑

9.0 Declarations

The recommendations contained within this report support or implement our Corporate Priorities and Council Policies.

(1) **Our Priorities** (Please double click on the check box ☑)

Clackmannanshire will be attractive to businesses & people and ensure fair opportunities for all ☐

Our families; children and young people will have the best possible start in life ☐

Women and girls will be confident and aspirational, and achieve their full potential ☐

Our communities will be resilient and empowered so that they can thrive and flourish ☐

(2) Council Policies

Complies with relevant Council Policies ☐

10.0 Impact Assessments

10.1 Have you undertaken the required equalities impact assessment to ensure compliance with the public sector equality duty and fairer Scotland duty? (All EFSIAs also require to be published on the Council's website)

Yes ☐ No ☑

10.2 If an impact assessment has not been undertaken you should explain why:

There are no direct service or equalities impacts arising solely from the recommendations in this report.

Individual budget proposals may have significant impacts on protected groups, socio-economic inequality, communities, employees and service users. Equality and Fairer Scotland Impact Assessments and any other required impact assessments will be completed for relevant proposals as they are developed.

The stage 1 high-level consultation will focus on priorities and broad choices. More detailed impact information will be made available for the January consultation where proposals have been developed sufficiently to allow impacts to be identified and assessed.

11.0 Legality

11.1 It has been confirmed that in adopting the recommendations contained in this report, the Council is acting within its legal powers. Yes ☑

The Council is required to set a lawful and balanced budget.

12.0 Appendices

12.1 Please list any appendices attached to this report. If there are no appendices, please state "none".

Appendix 1 - Letter from the Council Leader to Deputy First Minister – 16 November 2026

13.0 Background Papers

13.1 Have you used other documents to compile your report? (All documents must be kept available by the author for public inspection for four years from the date of meeting at which the report is considered)

- General Services Revenue and Capital Budget 2026/27
- Medium term Financial Strategy
- Budget Strategy and Medium Term Financial Strategy Update - May 2026
- Budget Strategy and Medium Term Financial Strategy Update – August 2026
- Budget Strategy and Medium Term Financial Strategy Update – October 2026
- Council Financial Performance 2026/27 as at June 2026
- Proposed 2027/28 demand pressures summary
- Financial Resilience Framework

Author(s)

NAME	DESIGNATION	TEL NO / EXTENSION
Lindsay Sim	Chief Finance Officer	2022

Approved by

NAME	DESIGNATION	SIGNATURE
Nikki Bridle	Chief Executive	[redacted]

Councillor Ellen Forson
Leader of Clackmannanshire Council
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Clackmannanshire Council | Comhairle Siorrachd Chlach Mhanann
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Deputy First Minister
Jenny Gilruth MSP

CC
First Minister
John Swinney MSP

Contact: Jackie Davies
Business Support Administrator
Telephone: [redacted]
Email:
Our ref: EF/JD
Date: 16th November 2026

Dear Jenny,

Clackmannanshire Council – Urgent Request for Meeting and Support

I am writing to you directly because I am deeply concerned about the financial position facing Clackmannanshire Council and the consequences for the communities we serve.

As Scotland's smallest mainland local authority, we face particular challenges in delivering the same statutory responsibilities as much larger councils, with a significantly smaller funding base and limited capacity to absorb increasing pressures.

These challenges are not new. We have engaged extensively with the Scottish Government and COSLA over a number of years, both politically and at officer level, highlighting the structural difficulties facing Clackmannanshire and the need for a sustainable solution. Our position should therefore be well understood.

Despite making over £74 million in savings since 2010, we now face a projected funding gap of approximately £12 million in 2027/28, rising to £17 million when health and social care pressures are included. These are extraordinary figures for a council with an annual revenue budget of around £181 million.

I do not underestimate our responsibility to manage our finances, make difficult decisions and deliver change. We have demonstrated our commitment to doing so through our Be the Future transformation programme, our pioneering work on prevention and family wellbeing, and our leadership in developing shared services across the Forth Valley.

However, we are now reaching a point where I cannot be confident that the Council will be able to agree a balanced budget in February. Previous budget reductions have already diminished our capacity to deliver statutory services and maintain acceptable standards. The scale of the shortfall now facing us means that we are

now considering which statutory services can no longer be delivered. The options emerging are deeply concerning, particularly for our most vulnerable residents, and risk undermining the very capacity we need to deliver meaningful reform.

I firmly believe that public service reform offers the best route to a sustainable future for Clackmannanshire. But reform takes time, and we need to find a way of supporting that transition without causing lasting damage to services and outcomes for our communities.

I am therefore requesting an urgent meeting with you to explore what support the Scottish Government may be able to provide, including potential financial assistance, greater flexibility in the use of existing resources and other arrangements that could help us manage the immediate pressures while delivering longer-term change.

I have attached a briefing setting out the financial position, the risks we face, the work already under way and the options we would welcome the opportunity to discuss.

I recognise the significant pressures facing the Scottish Government and other local authorities. However, we have been raising these issues for several years, and I am concerned that we are now running out of time to find a sustainable solution. I believe we owe it to the people of Clackmannanshire to exhaust every possible avenue before taking decisions that could have profound and lasting consequences for the services they rely on.

I would welcome the opportunity to meet with you as soon as possible.

Yours sincerely,

Councillor Ellen Forson
Leader of Clackmannanshire Council

Appendix

This briefing sets out the structural financial challenges facing Clackmannanshire, the emerging risks to service delivery and statutory responsibilities, the reform already under way and the potential forms of support that could assist the Council in achieving a sustainable future.

The Council is not seeking to avoid difficult decisions or its responsibility to balance its budget. It is seeking to establish whether additional support or financial flexibility could enable those decisions to be taken in a planned and sustainable way.

The Financial Position

Clackmannanshire Council faces a projected funding gap in 2027/28 of approximately:

- £12 million excluding Health and Social Care Partnership pressures.
- £17 million including those pressures.

These forecasts remain subject to changes in funding, inflation, pay and service demand – for example the pay increase assumed is 3%, every additional 1% above this will add £1.2million to the gap.

The Council has already approved more than £74 million in savings since 2010, equivalent to approximately 41% of its current £181 million revenue budget.

The scope to raise additional income locally is exceptionally limited. A 1% increase in Council Tax generates approximately £305,000. Closing a £17 million gap through Council Tax alone would therefore require an illustrative increase of almost 56%.

Other income-generating measures, including a visitor levy or additional Council Tax on second homes, would have limited financial impact.

Previous use of reserves has helped protect frontline services and moderate Council Tax increases, but this has reduced the financial headroom available to respond to further pressures. The Council's minimum uncommitted reserves requirement of 2% provides only a modest buffer against the projected shortfall.

The Structural Challenges Facing Clackmannanshire

As Scotland's smallest mainland local authority by population, Clackmannanshire is required to discharge the same range of statutory responsibilities as larger councils, without comparable economies of scale, specialist capacity or income-generating opportunities.

Research commissioned from the University of Stirling into the Clacks Effect identified particular challenges associated with concentrated levels of complex need. It found that conventional deprivation and funding measures did not fully reflect the intensity of demand for public services within the area.

This research has previously been shared with the Scottish Government and COSLA.

The Council has consistently raised concerns about the sustainability of smaller local authorities and the need to consider minimum funding levels and the actual costs of statutory service delivery.

One current example is our ability to respond to significant increased demand for external residential care packages for young people – many of which is outwith our control. For the coming year this is expected to cause a demand pressure of £2.85million - equivalent to 1.6% of our entire council budget, or a council tax increase of 9.3%.

Despite longstanding discussions, these structural issues remain unresolved.

Emerging Risks to Services and Organisational Capacity

The financial pressures are now affecting more than the Council's ability to balance its budget. They are placing increasing strain on the organisational capacity required to maintain statutory compliance, deliver services and implement reform.

Evidence of this includes:

- The Controller of Audit's Section 102 report highlighting delays in financial reporting.
- Internal audit assurance reducing from substantial to limited for 2024/25 and 2025/26.
- Compliance concerns relating to Gaelic Language Plan and British Sign Language Plan responsibilities.
- Intervention or compliance action by the Scottish Road Works Commissioner and Scottish Information Commissioner.
- Recruitment, retention and specialist workforce pressures, including staff covering multiple roles.
- Increasing demand in children's services, specialist education, homelessness and adult social care.
- Deterioration in some performance standards and reduced capacity to maintain corporate governance and assurance.
- In the 2015, Scottish Households Survey Clackmannanshire had the highest satisfaction with services rating in Scotland at 69%. In 2025, this had fallen to the lowest in Scotland, at 27%. There is no doubt this is directly related to the difficult decisions that have had to be made.

The Council recognises its responsibilities in addressing these issues, and improvement work is under way. However, the same limited management and professional resources are required both to address immediate concerns and to deliver transformation.

Potential Consequences of Further Reductions

Budget planning is considering the scale of organisational redesign required to achieve financial balance.

While no final decisions have been taken, the extent of the projected shortfall means that reductions to and potentially stopping statutory services may be unavoidable.

Potential consequences include:

- Education and children's services: Reduced teaching, school leadership and specialist support capacity, with implications for attainment, inclusion, additional support needs and safeguarding.

- Health and social care: Further pressures on services for vulnerable adults and families, alongside increased demand for intervention and support.

- Prevention and community services: Reduced capacity to intervene early, risking increased demand for more expensive crisis services and undermining progress made through whole-family approaches.

- Infrastructure and environmental services: Reduced resilience in roads maintenance, winter services, waste management and other essential functions.

- Corporate and governance services: Further reductions in financial management, workforce support, procurement, digital capability, governance and programme delivery.

- The central concern is that reductions made to achieve immediate financial balance could permanently weaken the Council's ability to meet statutory obligations and deliver the reform needed to reduce future costs.

- Residents could consequently experience a level of service provision materially different from that available elsewhere in Scotland.

These remain potential impacts rather than approved service reductions.

Reform and Transformation Already Under Way

Clackmannanshire has a longstanding record of innovation and public service reform.

Be the Future: The Council's transformation programme has reshaped services, modernised structures and developed new approaches to digital delivery and organisational efficiency.

Family Wellbeing Partnership: An established preventative model supporting families earlier and reducing reliance on crisis interventions. Joint working has contributed to reductions in out-of-authority education placements despite increasing complexity of need.

Clackmannanshire Transformation Space: A community-led approach to aligning resources, commissioning and service delivery around better outcomes, with established governance and a commitment extending to at least March 2029.

Digital and Data Transformation: A five-year roadmap to modernise services, improve information sharing and increase automation and efficiency.

Community Empowerment: Asset transfers, community partnerships and local investment approaches supporting sustainable community-led provision.

Transformation through Collaboration: Clackmannanshire initiated the work underpinning the Forth Valley collaboration with Falkirk and Stirling Councils.

Supported by Scottish Government Invest to Save funding, this programme is testing opportunities for shared delivery, reduced duplication, greater resilience and access to specialist capacity.

These initiatives demonstrate the Council's commitment to reform. However, significant structural changes require investment, capacity and time before their full financial benefits can be realised.

The pace and extent of collaborative reform also depend on agreement between participating authorities.

Potential Scottish Government Support

The Council seeks an early discussion, without prejudging the outcome, about the forms of support that may be available.

Options for consideration include:

Additional financial assistance

Whether targeted or transitional funding could help protect essential services and maintain the capacity required to implement reform.

Financial and accounting flexibilities

Whether arrangements including capitalisation or other financial mechanisms could assist the Council in managing immediate pressures, subject to appropriate safeguards and assessment of longer-term implications.

This may require engagement with HM Treasury.

Greater flexibility over existing resources

Whether increased discretion over the use and timing of funding could support local priorities, preventative approaches and service redesign.

Support for organisational capacity

Whether assistance could be provided to strengthen the financial, governance, workforce, digital and programme management capabilities needed to deliver a sustainable operating model.

Other available interventions

Whether there are further mechanisms or approaches available to the Scottish Government that could assist the Council in managing its transition.

Proposed Next Steps

The Council proposes that urgent ministerial engagement is followed by discussions between senior Scottish Government and Council officials to:

- Identify which potential support mechanisms could be considered.
- Establish the financial and operational information required to assess those options.
- Consider affordability, risk, accountability and longer-term sustainability.
- Agree a clear timetable for reaching decisions, recognising the Council's forthcoming budget-setting process and the need to inform public consultation.
- Explore how Clackmannanshire's experience could inform wider work on public service reform and the sustainability of smaller local authorities.

The Council would be willing to provide detailed financial information, emerging budget proposals and further evidence on a confidential basis.

The objective is to secure a managed transition to sustainable public services, protecting essential provision while allowing the Council to deliver the structural reform required for the future.

CLACKMANNANSHIRE COUNCIL

THIS PAPER RELATES TO ITEM 9

ON THE AGENDA

Report to: Council

Date of Meeting: 26 November 2026

Subject: 2023/24 Audit Recovery Programme and Financial Reporting Improvement Plan - Progress Report

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Report by: Chief Finance Officer

1.0 Purpose

1.1. The purpose of this report is to provide the Council with an update on the implementation of the Council's Audit Recovery Programme and Improvement Plan approved by Council, in response to the Accounts Commission Section 102 Report. The report provides an assessment of progress against agreed recovery actions, recovery milestones and governance arrangements designed to restore compliance with statutory financial reporting requirements.

2.0 Recommendations

Council is asked to:

2.1. note, comment on and challenge the progress set out in this report and its appendices;

2.2. note that the principal recovery milestones remain: approval of the audited 2024/25 accounts by March 2027 and the audited 2025/26 accounts by October 2027;

2.3. note that Deloitte's Annual Audit Plan for 2024/25 was presented to the Audit and Scrutiny Committee on 29 October 2026 and that the audit commenced on 2 November 2026;

2.4. note that PwC has mobilised and is now providing specialist support alongside the Finance Team, together with the contract and funding position set out in paragraphs 3.12 to 3.16;

2.5. note the current overall **Amber** programme assessment and the risks and mitigating actions set out in this report; and

2.6. note that any material slippage, significant variance against the approved expenditure ceiling or other material risk to delivery will be reported to elected members at the earliest opportunity.

3.0 Considerations

3.1. On 20 August 2026 Council approved the improvement plan and recovery programme developed in response to the Accounts Commission's Section 102 Report and the jointly agreed recovery plan submitted to the Controller of Audit.

3.2. The recovery programme aims to restore compliance with statutory financial reporting requirements through enhanced governance, strengthened finance capacity, external specialist support, improved audit readiness and technology-enabled improvements.

3.3. The Accounts Commission specifically requested stronger political oversight of the audit process and regular monitoring of progress. This quarterly report supports that requirement.

3.4. On 10 September 2026, Council approved Option 5, the hybrid accelerated delivery model, together with an allocation of up to £485,000 from the Transformation Fund. The allocation is a maximum ceiling and not a spending target.

3.5. This report follows the first progress update presented to Council on 1 October 2026 and the detailed update considered by the Audit and Scrutiny Committee on 29 October 2026. It forms the second progress update to Council under the enhanced governance arrangements established through the Audit Recovery Programme. Council's role is to maintain political oversight of the overall recovery programme, consider progress against the agreed milestones and resources, and challenge any significant risks or matters requiring further action. The Audit and Scrutiny Committee provides more detailed scrutiny of delivery and assurance from officers and external audit.

3.6. The report should be considered alongside the detailed progress set out in Appendices 1 and 2. Since the previous update, the agreed timetable for providing the 2024/25 draft annual accounts and supporting working papers to external audit has been met, and the audit commenced on 2 November 2026. Particular attention is drawn to the continuing Amber programme assessment, completion of the updated asset valuation work, the timely resolution of audit queries and the capacity required to complete the 2024/25 audit while progressing the subsequent annual accounts within the agreed recovery period.

3.7. The Council will receive quarterly progress reports. Any material slippage, significant change in risk, or forecast expenditure outside the approved parameters will be escalated to elected members at the earliest opportunity.

3.8. This report provides a consolidated quarterly update on delivery of the Council's Improvement Plan and Audit Recovery Programme. Appendix 1 sets out progress against the actions contained within the Improvement Plan, including the status of key deliverables, milestones and recovery actions. Appendix 2 provides an update on progress towards completion of the

2024/25 and 2025/26 annual accounts and audits, including performance against the agreed recovery timetable and any emerging risks or issues requiring management action.

3.9. The programme has now moved from mobilisation into active audit delivery. Weekly high-level meetings are in place between the Senior Finance Team and Deloitte to review progress against the audit plan, confirm information requirements, address emerging issues and maintain clarity over respective responsibilities. In addition, the Finance Team and PwC are meeting with Deloitte junior team more regularly, generally two to three times each week, to coordinate detailed delivery, resolve issues and maintain progress against the agreed workplan.

3.10. The principal milestones remain approval of the audited 2024/25 annual accounts by March 2027 and approval of the audited 2025/26 annual accounts by October 2027. PwC will review the updated asset valuations and advise on the timetable for providing the relevant information to Deloitte, following which Deloitte will assess any consequential impact on the 2024/25 audit timetable. The wider timetable anticipates completion of the 2026/27 accounts by June 2028 and preparation of the 2027/28 draft accounts by the statutory deadline of 30 June 2028, with the final audit timetable to be agreed with the external auditor.

3.11. No change is currently proposed to these milestones pending completion of the valuation review and Deloitte's subsequent assessment of any impact on the 2024/25 audit timetable. The overall programme is assessed as **Amber**. While the milestone for providing the 2024/25 draft accounts and supporting working papers has been achieved, the remaining timetable is demanding and continues to require active management. The principal dependencies are completion of the updated asset valuation work, timely resolution of audit queries and technical accounting matters, and sustained capacity across the Council, PwC and Deloitte.

3.12. Following Council approval on 10 September 2026, the mini-competition for additional specialist support was launched through the identified procurement route and closed on 23 September 2026. The specification sought dedicated accounts recovery capacity, technical accounting support, improved audit readiness, process redesign, knowledge transfer and technology-enabled improvement.

3.13. The evaluation methodology applies an 80% weighting to quality and 20% to price. Quality considerations include the experience and availability of named personnel, the proposed mobilisation arrangements, the robustness of the delivery approach and the extent to which the proposal will support sustainable improvement within the Finance Service.

3.14. The evaluation completed in September and the contract was awarded to PricewaterhouseCoopers LLP (PwC) in October. The contract value is £495,750, which is £10,750 above the £485,000 allocation approved by Council on 10 September 2026. The additional £10,750 will be met from within existing Finance Service budgets, with no further call on the Transformation Fund. Mobilisation commenced during the week beginning 12 October 2026.

3.15. Core recovery activity will be separated from optional transformation or technology proposals. Optional elements will only be commissioned where they are affordable, necessary to support the recovery programme and demonstrably represent value for money. Payment arrangements will be linked to evidenced delivery against agreed outputs and milestones.

3.16. The outcome of the procurement exercise, the agreed scope, mobilisation arrangements and contract value are reported to the Council through this report. The contract value of £495,750 is £10,750 above the £485,000 allocation from the Transformation Fund approved by Council. The additional amount will be met from within existing Finance Service budgets. Contract expenditure, delivery against agreed outputs and achievement of the expected benefits will be monitored through the programme governance arrangements and reported in future progress reports.

3.17. The 2024/25 draft annual accounts and supporting audit evidence were provided to Deloitte in line with the agreed recovery timetable, and the audit commenced on 2 November 2026. All audit queries due by the agreed initial deadlines were answered, with the supporting information uploaded to Deloitte's portal. This included the full suite of working papers supporting the draft annual accounts.

3.18. The immediate focus is now on maintaining momentum through the audit, responding promptly to further information requests, resolving technical accounting matters as they arise, completing the outstanding valuation-related work and maintaining effective quality assurance and coordination across the Finance Team, PwC and Deloitte.

3.19. PwC is supporting the Finance Team with the updated asset valuations and associated accounting requirements. The relevant information will be provided to Deloitte as the work is completed, and any consequential impact on the audit timetable will be assessed with Deloitte. The risk assessment remains Amber pending completion of this work and continued delivery against the detailed audit timetable.

3.20. Deloitte's Annual Audit Plan for 2024/25 was presented to the Audit and Scrutiny Committee on 29 October 2026 and the audit commenced on 2 November 2026 in accordance with the agreed timetable. External audit will continue to provide its independent perspective on progress, audit readiness and any matters that may affect delivery. Deloitte's appointment has also been extended for a further two years, providing continuity of external audit during the recovery period.

3.21. Where external audit identifies any additional actions or changes to the delivery timetable, these will be reflected in the programme plan and reported through the next progress update.

3.22. Recruitment and retention of experienced public-sector finance professionals remains challenging. The approved hybrid model combines immediate specialist capacity with development of permanent internal capability. External support must therefore strengthen audit readiness, improve processes, transfer knowledge and leave sustainable improvements within the Finance Service.

3.23. Recruitment to permanent vacancies is continuing, alongside exploration of sector support and longer-term collaborative working through Transformation Through Collaboration with Falkirk and Stirling Councils.

3.24. Regular reporting to Council and the Audit and Scrutiny Committee is central to the recovery programme. Reports will cover milestones, procurement and deployment, expenditure, outputs, knowledge transfer, process improvements and emerging risks.

3.25. Any material risk or slippage arising between scheduled reporting dates will be escalated at the earliest opportunity rather than held until the next quarterly report.

4.0 Sustainability Implications

4.1. None.

5.0 Resource Implications

5.1. Financial Details

5.2. The full financial implications of the recommendations are set out in the report. This includes a reference to full life cycle costs where appropriate.

Yes ☒

5.3. Finance have been consulted and have agreed the financial implications as set out in the report. Yes ☒

5.4. Staffing

The external support will provide additional specialist capacity to support accounts preparation, technical accounting, audit readiness, process improvement and knowledge transfer. This supplements, but does not replace, ongoing recruitment to permanent vacancies within the Finance Service.

6.0 Exempt Reports

6.1. Is this report exempt? Yes ☐ (please detail the reasons for exemption below) No ☒

7.0 Declarations

The recommendations contained within this report support or implement our Corporate Priorities and Council Policies.

(1) **Our Priorities**

Clackmannanshire will be attractive to businesses & people and ensure fair opportunities for all ☐

Our families; children and young people will have the best possible ☐

start in life

Women and girls will be confident and aspirational, and achieve their full potential ☐

Our communities will be resilient and empowered so that they can thrive and flourish ☐

(2) **Council Policies**

Complies with relevant Council Policies ☒

8.0 Impact Assessments

8.1 Have you attached the combined equalities impact assessment to ensure compliance with the public sector equality duty and fairer Scotland duty? (All EFSIAs also require to be published on the Council's website)

No ☒

8.2 If an impact assessment has not been undertaken you should explain why:

There are no direct impacts resulting from the contents of this report.

9.0 Legality

9.1 It has been confirmed that in adopting the recommendations contained in this report, the Council is acting within its legal powers. Yes ☒

10.0 Appendices

10.1 Please list any appendices attached to this report. If there are no appendices, please state "none".

Appendix 1 – Accounts Recovery Action Plan - Progress Report.

Appendix 2 - Audit Delivery 2024/25 and 2025/26 - Programme Dashboard

11.0 Background Papers

11.1 Have you used other documents to compile your report? (All documents must be kept available by the author for public inspection for four years from the date of meeting at which the report is considered)

Yes ☒ (please list the documents below) No ☐

The 2023/24 Audit of Clackmannanshire Council - Council report 20 August 2026

2023/24 Audit Recovery Programme and Financial Reporting Improvement Plan - Progress Report – Council report 1 October 2026

Author(s)

NAME	DESIGNATION	TEL NO / EXTENSION
Lindsay Sim	Chief Finance Officer	

Approved by

NAME	DESIGNATION	SIGNATURE
Chris Alliston	Head of Corporate Services	[redacted]

Appendix 1 - Accounts Recovery Action Plan – Progress Report

Commission Expectation			
Develop a robust, resourced recovery plan agreed with auditors and submitted to the Controller by end July 2026.			
Council Response			
Establish a recovery programme supported by external audit and additional external resource.			
Actions	**Timeline**	**Owner**	**Progress**
As per the annex letter to Controller of Audit	2024/25 accounts – March 2027 2025/26 accounts – October 2027 2026/27 accounts – June 2028 2027/28 accounts – October 2028* *(Commitment to providing the 27/28 draft accounts by 30th June (statutory deadline) but would need to discuss with incoming new auditors on audit timeline for finalisation of audited accounts and sign off" This milestone is the Council's projected outcome based on successful delivery of the recovery programme and is not specified within the timetable included with Appendix 1)*	Council/Deloitte	The 2024/25 draft annual accounts and supporting working papers were provided to Deloitte in line with the agreed timetable. The audit commenced on 2 November 2026. Principal recovery milestones remain unchanged.

he March 2027 milestone remains unchanged. The 2024/25 draft annual accounts and supporting working papers were provided to Deloitte in line with the agreed timetable, and the audit commenced on 2 November 2026. All initial audit queries were answered and supporting information was uploaded to Deloitte's portal by the required deadlines. The position remains assessed as Amber because delivery continues to depend on completion of the updated valuation work, prompt resolution of audit queries and sustained capacity across the Council, PwC and Deloitte.

Commission Expectation			
Strong partnership working with auditors over the next three years, including continuity and proactive engagement			
Council Response			
Formal partnership approach with Deloitte and structured governance arrangements.			
Actions	**Timeline**	**Owner**	**Progress**
Weekly meetings in place with Deloitte and senior finance team to discuss progress of audit programme	Weekly	Deloitte/Chief Accountant	Weekly high level meetings in place with Senior Finance Team and Deloitte to review progress against the audit programme. More regular meetings being held with Finance Team, PwC and Deloitte to coordinate delivery and resolve issues.
External Audit scheduled quarterly meetings with Leader of the Council	Quarterly	Deloitte/Leader	Meetings scheduled
External Audit scheduled quarterly meetings with the Chair of the Audit Committee	Quarterly	Deloitte/Chair Audit and Scrutiny	Meetings scheduled

External Audit scheduled quarterly meetings with Chief Executive, Chief Finance Officer and Head of Corporate Services	Quarterly	Deloitte/CEX/HoS/S95	Meetings scheduled
Regular debrief activities and 'open door' policies on part of both Deloitte and Council ensuring access and ability to escalate issues	Ongoing	Deloitte/Council	In place

Commission Expectation			
We urge the council to seek support from the local government sector and to explore, at pace, alternative ways of working that support resilience, recovery and ensure quality and accuracy are maintained.			
Council Response			
Strengthen capacity through recruitment, collaboration and technology-enabled improvements			
Actions	**Timeline**	**Owner**	**Progress**
Significant efforts have been made over a number of years to secure additional capacity and specialist expertise within the Finance Service. As has been experienced across both the wider public sector and local government, the recruitment and retention of suitably qualified finance professionals has proved, and continues to prove, challenging. In response, the Council	August 2026–Dec 2027	Chief Finance Officer	Vacant posts are actively being recruited to through both Council recruitment processes and with assistance of recruitment agencies. The mini-competition for specialist external support was completed following Council approval of

has undertaken repeated recruitment exercises, engaged temporary agency and consultancy support, and explored the potential use of market supplements for hard-to-fill posts. Whilst some of these measures have provided short-term support, they have not delivered the level of resilience required to address the current reporting backlog and support sustainable recovery. Council officers will develop a balance proposal, for Council approval, which supports additional resource/support. The proposal will include potential for targeted external support, potential for a dedicated Year End as a Service team to support audit planning, year-end close activities and liaison with external auditors, and specialist assistance in the preparation of the Council's statutory financial statements.			additional funding. The contract has been awarded to PwC, and mobilisation commenced during the week beginning 12 October 2026. Transformation Through Collaboration Project continues with both Falkirk and Stirling Councils to explore efficiencies through joint working arrangements.
Permanent Chief Accountant appointed	September 2026	Chief Finance Officer	Chief Accountant started on 28 September 2026
Extension of existing interim Chief Accountant	August - October 2026	Chief Finance Officer	Interim Chief Accountant extended to October 2026

The Council recognises that long-term resilience will require structural solutions in addition to the recovery actions set out within this plan. Through the Transformation Through Collaboration programme with Falkirk and Stirling Councils, future work could focus on how finance services can operate more collaboratively in future, including opportunities to share professional expertise, develop common approaches to technical accounting and financial reporting, strengthen succession planning and improve organisational resilience.	TBC	CEX/Directors	Under consideration as part of the Transformation Through Collaboration project with Falkirk and Stirling Councils.

Commission Expectation			
We expect to see evidence of significantly improved political oversight of the audit process in the next annual audit report.			
Council Response			
Enhanced governance, member development and reporting arrangements.			
Actions	**Timeline**	**Owner**	**Progress**
Progress report – Standing item on Council agenda regarding progress on 2023/24 Audit of Clackmannanshire Council improvement plan	From October 2026 onwards	Chief Finance Officer/Chief Accountant (Deloitte in attendance at meeting)	In Progress – reports added to forward plan of meetings for both Council and Audit & Scrutiny. First report presented to Council on 1

			October 2026 and this report forms 2nd update report to Council.
Progress report – Standing Item on Audit and Scrutiny Committee agenda regarding progress on 2023/24 Audit of Clackmannanshire Council improvement plan	From October 2026 onwards	Chief Finance Officer/Chief Accountant (Deloitte in attendance at meeting)	In Progress – reports added to forward plan of meetings for both Council and Audit & Scrutiny. The first detailed progress report was considered by the Audit and Scrutiny Committee on 29 October 2026.
Continued finance briefings to Council and members	Ongoing	Chief Finance Officer/Chief Accountant	In progress – regular reports scheduled for Council and Audit & Scrutiny Committee.
Budget Strategy updates as standing item on Council updating on gap and budget progress	Ongoing	Chief Finance Officer/Chief Accountant/	In Progress – Budget strategy update reports added to Forward Plan. Budget Strategy Report and Update on MTFS presented to Council at its meeting on 1 October. Next report to be presented alongside this report at the Council meeting on 26 October 2026.

Financial Induction of elected members following May 2027 elections	May 2027	Chief Finance Officer/Chief Accountant/Senior Manager – HR and WFD	Planning to commence April 2027.

Appendix 2 – Audit Delivery 2024/25 and 2025/26 Programme Dashboard

The March 2027 target remains unchanged at this stage. PwC will review the updated asset valuations and advise on the timetable for providing the relevant information to Deloitte, following which Deloitte will assess any consequential impact on the 2024/25 audit timetable. The status remains Amber pending confirmation of the position.

Recovery Area	Success Measure	Target Date	RAG Status	Previous Quarter	Progress this quarter
2024/25 Accounts	Audited Accounts Approved	March 2027	Amber	N/A	Draft annual accounts and supporting working papers provided to Deloitte in line with the agreed timetable. Audit commenced on 2 November 2026. Delivery remains subject to the dependencies and risks described in the report.
2025/26 Accounts	Audited Accounts Approved	October 2027	Amber	N/A	Work progressing in line with timeline, however, delivery remains subject to the dependencies and risks described in the report.
Finance Capacity	Permanent Chief Accountant In place	September 2026	Green	N/A	Chief Accountant started on 28 September 2026
Finance Capacity	Emerging vacancies addressed	Ongoing	Amber	N/A	Recruitment continuing for vacant posts. Management Accounting Team Leader successfully recruited to on a permanent basis.

					Recruitment to backfill vacant Accountant post as a result of internal appointment underway.
External Support	Support in place and operating effectively	October 2026	Green	N/A	PwC is mobilised and working alongside the Finance Team. Weekly high-level meetings and more frequent operational meetings are in place to coordinate delivery.
Audit – readiness	Year end planning, working papers and quality checks in place	Ongoing	Amber	N/A	Weekly meetings in place with Senior Finance Team, PwC and Deloitte. Draft accounts and the full suite of supporting working papers were provided in line with the agreed timetable. All initial audit queries were answered by the required deadlines and supporting information was uploaded to Deloitte's portal.
Partnership Working	Governance meetings with Deloitte in place	Weekly/Quarterly	Green	N/A	Weekly high-level meetings are in place with Deloitte. The Finance Team and PwC also meeting Deloitte two to three times each week to coordinate detailed

					delivery and resolve emerging issues.
Technology and Modernisation	Agreed digital process improvements implemented	Ongoing	Amber	N/A	Agreed within procurement specification of external support.
Elected Member oversight	Quarterly reports and governance arrangements in place and maintained	Quarterly	Green	N/A	Reporting requirements established. Regular meetings are being held between specific members and Deloitte reports presented to audit & Scrutiny Committee and Council.
Overall Programme Assessment	Recovery programme remains on track to achieve agreed timetable	N/A	Amber	N/A	Draft accounts milestone achieved and the audit commenced on 2 November 2026. Overall status remains Amber because the remaining timetable and material dependencies require active management.

Key:

Green: On track, with no material issue affecting delivery.

Amber: Milestone remains achievable, but a risk or dependency requires active management.

Red: Significant slippage or an unresolved issue risks the agreed recovery timetable.

CLACKMANNANSHIRE COUNCIL

THIS PAPER RELATES TO ITEM 10

ON THE AGENDA

Report to Clackmannanshire Council

Date of Meeting: 26 November 2026

Subject: Be the Future Update - Digital Strategy 2026-2031

Report by: Chief Executive

1.0 Purpose

1.1. This paper seeks approval of the Clackmannanshire Digital Strategy 2026 – 2031 and to agree the establishment of a new Clackmannanshire Digital Partnership to support delivery of the strategy.

1.2. The report provides an overview of the strategy, the proposed partnership approach, summarises the development of a Digital Action Log to coordinate delivery activity, and highlights the engagement undertaken to inform the final strategy. The strategy will provide a shared framework for the use of digital, data and technology to improve outcomes for residents, communities, businesses and public services across Clackmannanshire.

2.0 Recommendations

2.1. It is recommended that Council:

2.2. Approves the Clackmannanshire Digital Strategy 2026-2031, including it's strategic direction and priorities.

2.3. Agrees the establishment of a Clackmannanshire Digital Partnership to bring together public sector, community, third sector, education and business representatives to support deliver of shared digital priorities

3.0 Considerations

3.1. Background

3.2. The Council's previous Digital Strategy covered 2019–2025 and focused on digital leadership, strong technology foundations and customer-centred services. Since then, technological change and public expectations have accelerated. Financial pressures and changing demand have also increased the need for new ways of working. Developments in data, automation and artificial intelligence bring further opportunities and challenges. Together,

these factors have prompted a refreshed strategic direction for the next five years.

3.3. The Digital Strategy 2026–2031 provides this direction and sets out a shared vision for a digitally enabled Clackmannanshire. It explains how digital, data and technology will be used to improve outcomes, reduce inequality, strengthen local services and support economic growth. Digital inclusion is central to this vision, helping to ensure that all communities can benefit and that no one is left behind

3.4. Digital and Data Transformation is a core Be the Future priority for 2026/27 and a key enabler of the Target Operating Model. The strategy is therefore closely aligned with the Council's wider transformation ambitions. It will guide the use of technology, information and organisational capability to create more integrated, efficient and financially sustainable services.

3.5. The strategy also aligns with the shared vision for digitally enabled local government being developed by SOLACE Scotland, supported by the Improvement Service and the Digital Office for Scottish Local Government. This work promotes community empowerment, better services and wider reform. It recognises that technology alone will not deliver change. Effective leadership, workforce skills, user-centred design and trusted information are also essential. This alignment will help Clackmannanshire benefit from shared learning and reusable solutions across the sector.

3.6. Delivery of the strategy will be monitored through a Digital action log, with progress reporting through existing governance arrangements as appropriate

3.7. The strategy is consistent with the Scottish Government's Programme for Government 2026–2031 and its focus on public service reform. It supports prevention, better outcomes, simpler services and effective use of resources. It also complements the Transformation through Collaboration programme involving Clackmannanshire, Falkirk and Stirling Councils. The three councils are exploring how shared capacity, expertise and systems could improve resilience, productivity and value for money while remaining responsive to local needs.

3.8. Taken together, these local, regional and national developments provide the wider context for the refreshed strategy. It will create a clear framework for future digital initiatives, investment and service redesign across the Council and with partners. Approval of the strategy will establish a consistent and evidence-based approach to change, aligned with Council priorities, sector-wide developments and the wider programme of public service reform.

3.9. Strategy Overview

3.10. The strategy sets out a long-term vision for a digitally enabled Clackmannanshire and is built around three strategic pillars:

- Digital Inclusion and Empowerment
- Digital Growth and Opportunity
- Sustainable, Data-Led and User-Centred Public Services

3.11. These themes recognise that digital is not solely about technology. It is also about ensuring that residents can participate fully in society, that businesses can benefit from innovation and skills, and that public services are designed around the needs of citizens using data and evidence to improve outcomes. The strategy also places particular emphasis on ethical and transparent use of data, automation and artificial intelligence

3.12. Digital Action Log

3.13. The Digital Action Log and delivery plans are continuing to be developed following the engagement and consultation undertaken to date. Feedback received is being used to refine priorities, identify potential actions and inform how delivery will be coordinated and monitored. The Action Log will remain a live document, allowing it to respond to emerging needs and opportunities as the strategy is implemented. It will provide the operational mechanism for tracking initiatives, projects and improvement activity that contribute to the strategy's objectives. It will help ensure that the strategy remains practical, measurable and focused on delivery rather than becoming a static policy document.

3.14. The Action Log will:

- Record digital initiatives being undertaken by the Council and partner organisations.
- Identify ownership, progress, dependencies and risks.
- Support coordination across organisations where activity overlaps.
- Enable monitoring of progress against strategic priorities.
- Provide transparency and accountability through regular reporting.

3.15. Clackmannanshire Digital Partnership

3.16. Throughout the development of the strategy, a recurring theme has been that digital challenges cannot be addressed by the Council acting alone. Many of the opportunities and challenges identified span organisational boundaries and require collaboration between public services, communities, businesses, education providers and the third sector.

3.17. To support delivery of the strategy, it is proposed that a Clackmannanshire Digital Partnership is established. The purpose of the Partnership would be to:

- Strengthen collaboration between local organisations and communities.
- Share knowledge, expertise and learning
- Identify opportunities for joint working and external funding.
- Support delivery of shared priorities contained within the Digital Action Log.

- Provide a forum for discussing opportunities, barriers and emerging digital challenges.

- The Partnership would complement existing governance structures and would not replace existing decision-making arrangements.

- At this stage, approval is sought only for the principle of establishing the Partnership. No additional funding is being requested through this report. Any future proposals requiring financial investment would be subject to separate governance and approval processes

3.18. Engagement and Consultation

3.19. Significant engagement activity has informed the development of the strategy.

3.20. Internal engagement has taken place through discussions with the Senior Leadership Forum (SLF), Team Leader Forum (TLF) and services across the Council. This engagement helped identify digital challenges, opportunities and priorities and ensured the strategy reflects both organisational and community needs.

3.21. A dedicated Digital Strategy engagement event was held in Alloa Town Hall, bringing together elected members, public sector partners, businesses, community groups and third-sector organisations. The event explored digital inclusion, digital skills, economic growth, innovation and service transformation. Participants identified strengths, opportunities and priority areas for future action.

3.22. The event was supported by guest speakers from organisations including the Digital Inclusion Alliance, Scottish Tech Army, Digital Office for Scottish Local Government and the Scottish Digital Academy, helping bring national expertise and examples of good practice to the discussion. Feedback received was overwhelmingly positive and demonstrated strong support for greater collaboration and partnership working.

3.23. In addition, dedicated youth engagement activities are planned with local schools and young people to ensure that the voices of future residents, learners and workers are reflected within the strategy and associated action planning. Outputs from these sessions will continue to inform future updates to the Digital Action Log and delivery planning.

4.0 Sustainability Implications

4.1. The strategy supports more efficient and accessible service delivery through increased use of digital channels, reducing unnecessary travel and paper-based processes where appropriate. The enhanced use of data and technology will support evidence-based decision making, more effective use of resources and improved organisational resilience.

4.2. The strategy also promotes digital inclusion and accessibility, helping ensure that the benefits of digital transformation are distributed fairly across Clackmannanshire's communities. It recognises that digital services must be

complemented by appropriate support and alternative access routes where required to avoid exacerbating inequalities.

5.0 Resource Implications

5.1. Approval of the Digital Strategy does not commit the Council to any specific additional expenditure and there are no direct financial implications arising from approval of the strategy itself.

5.2. The proposed Digital Partnership is intended to operate through existing organisational networks and collaboration arrangements. No additional funding is being requested as part of this proposal.

6.0 Exempt Reports

6.1. Is this report exempt? Yes ☐ (please detail the reasons for exemption below) No ☒

7.0 Declarations

The recommendations contained within this report support or implement our Corporate Priorities and Council Policies.

(1) **Our Priorities**

Clackmannanshire will be attractive to businesses & people and ensure fair opportunities for all	☒
Our families; children and young people will have the best possible start in life	☒
Women and girls will be confident and aspirational, and achieve their full potential	☐
Our communities will be resilient and empowered so that they can thrive and flourish	☒

(2) **Council Policies**

Complies with relevant Council Policies ☒

8.0 Impact Assessments

8.1 Have you attached the combined equalities impact assessment to ensure compliance with the public sector equality duty and fairer Scotland duty? (All EFSIAs also require to be published on the Council's website)

Yes ☒

8.2 If an impact assessment has not been undertaken you should explain why:

9.0 Legality

9.1 It has been confirmed that in adopting the recommendations contained in this report, the Council is acting within its legal powers. Yes ☒

10.0 Appendices

10.1 Please list any appendices attached to this report. If there are no appendices, please state "none".

10.2 Digital Strategy EFSIA

10.3 Clackmannanshire Council Digital Strategy

11.0 Background Papers

11.1 Have you used other documents to compile your report? (All documents must be kept available by the author for public inspection for four years from the date of meeting at which the report is considered)

Yes ☐ (please list the documents below) No ☒

Author(s)

NAME	DESIGNATION	TEL NO / EXTENSION
Alison Bonner	Digital Team Leader	2129
Luke Pritchard-Woollett	Data and AI Project Manager	

Approved by

NAME	DESIGNATION	SIGNATURE
Nikki Bridle	Chief Executive	[redacted]

Clackmannanshire Council | Comhairle Siorrachd Chlach Mhanann
www.clacks.gov.uk

Equality and Fairer Scotland Impact Assessment (EFSIA) Summary of Assessment

Title:
Clackmannanshire Council Digital Strategy 2026-2031 – Equality and Fairer Scotland Impact Assessment

Key findings from this assessment (or reason why an EFSIA is not required):

The Digital Strategy has the potential to improve equality of access by reducing digital exclusion, strengthening digital skills and delivering accessible, user-centred services. However, digital transformation could widen existing inequalities where people lack suitable devices, connectivity, skills, confidence or support.

The Council will mitigate these risks by maintaining assisted digital, telephone, face-to-face and community-based access where needed, applying accessibility and inclusive-design standards, and monitoring impacts on different groups. Further evidence and engagement will inform the detailed assessment, and individual projects arising from the strategy may require their own proportionate EFSIA.

Summary of actions taken because of this assessment:

- Maintain assisted digital, telephone, face-to-face and community-based access where needed.
- Embed accessibility and inclusive design in digital services.
- Target support towards people at risk of digital exclusion.
- Monitor impacts on equality groups and people experiencing socio-economic disadvantage.
- Complete proportionate impact assessments for individual programmes and service changes where required

Ongoing actions beyond implementation of the proposal include:

- Maintain the Digital Partnership to coordinate activity across the Council, communities, public services, the third sector, academia and industry, with clear partnership governance and shared objectives.
- Work with regional and national partners, including the City Region Deal, Digital Office and Improvement Service, to attract funding, share expertise and maximise local benefit from digital investment.
- Work with organisations such as Connecting Scotland, telecommunications providers, libraries, schools and community groups to improve access to devices, connectivity, affordable services and digital-skills support.
- Deliver and annually review the Digital Transformation Delivery Plan through the Digital Leadership Board.
- Monitor service accessibility, digital inclusion, user satisfaction and the impact of digital change on different equality groups and people experiencing socio-economic disadvantage.
- Continue engagement with residents, staff and partners, using feedback to improve services and identify unintended impacts.

- Maintain assisted digital, telephone, face-to-face and community-based access where needed.
- Review the EFSIA as the strategy develops and complete proportionate assessments for individual programmes and service changes where required

Lead person(s) for this assessment:

Alison Bonner, Digital and Data Transformation Lead
Luke Pritchard-Woollett, Data and AI Project Manager

Senior officer approval of assessment: Chris Alliston, Head of Corporate Services

DATE: 30th October 2026

Equality and Fairer Scotland Impact Assessment (EFSIA)

An Equality and Fairer Scotland Impact Assessment (EFSIA) must be completed in relation to any decisions, activities, policies, strategies or proposals of the Council (referred to as 'proposal' in this document). The first stage of the assessment process will determine the level of impact assessment required.

This form should be completed using the Council's Equality and Fairer Scotland Impact Assessment guidance. Please read the guidance before completing this form.

The aim of this assessment is to allow you to critically assess:

- the impact of the proposal on those with protected characteristics and, where relevant, affected by socio-economic disadvantage (referred to as 'equality groups' in this document);
- whether the Council is meeting its legal requirements in terms of Public Sector Equality Duty and the Fairer Scotland Duty;
- whether any measures need to be put in place to ensure any negative impacts are eliminated or minimised.

The Fairer Scotland Duty requires public authorities to pay 'due regard' to how they can reduce inequalities of outcome caused by socio-economic disadvantage, when making **strategic decisions**. Strategic decisions are key, high-level decisions such as decisions about setting priorities, allocating resources, delivery or implementation and commissioning services and all decisions that go to Council or committee for approval.

Step A – Confirm the details of your proposal

1. Describe the aims, objectives and purpose of the proposal.

The purpose of the Clackmannanshire Council Digital Strategy 2026–2031 is to set the Council's strategic direction for using digital technology, data and innovation across all Council services. It aims to improve outcomes for residents, reduce inequality and transform public services in a sustainable, secure and ethical way.

The strategy seeks to:

- reduce digital exclusion and improve access to devices, connectivity, skills and support;
- deliver accessible, inclusive and user-centred services;
- maintain assisted digital, telephone, face-to-face and community-based access where needed;
- build digital confidence, skills and capability among residents, employees and partners;
- use digital technology, data, automation and artificial intelligence ethically, transparently and securely;
- support local businesses, employability, innovation and inclusive economic growth;
- redesign services around user needs and outcomes;
- improve the use, quality and governance of data;
- strengthen digital infrastructure, cyber security and organisational resilience; and
- work with communities and partner organisations to maximise the benefits of digital investment.

The strategy provides an overarching framework for digital transformation across every Council service. It will guide future programmes and service changes, supported by a Digital Transformation Delivery Plan and measures covering accessibility, digital inclusion, user satisfaction and environmental impact.

2. Why is the proposal required?

Clackmannanshire Council faces increasing demand for services, financial pressures and rising expectations from residents. Existing ways of working are becoming increasingly difficult to sustain, and the Council must continue to transform how services are designed and delivered in order to improve outcomes, deliver best value and remain resilient in the face of changing demands.

Digital technology, data and innovation are key enablers for this transformation. The strategy is required to provide a clear, Council-wide framework for digital transformation across all services, ensuring that investment, service redesign, workforce development and partnership activity are aligned to shared outcomes and priorities.

The strategy is also required to address challenges associated with digital exclusion. While digital services can improve accessibility, efficiency and convenience, barriers relating to income, geography, disability, age, language, connectivity, skills, confidence and trust can prevent some people from fully benefiting from digital opportunities. The strategy seeks to ensure that digital transformation reduces rather than increases inequality, and that no one is left behind.

3. Who is affected by the proposal?

As the Digital Strategy applies across all Council services, the proposal has the potential to affect a wide range of individuals, communities and organisations.
The groups affected include:

- All residents who access, or may need to access, Council services.
- People who are digitally excluded or at greater risk of digital exclusion, including those experiencing socio-economic disadvantage, limited digital skills, poor connectivity, accessibility barriers or low confidence in using digital services.
- People who require assisted digital, telephone, face-to-face or other non-digital methods of accessing services.
- Individuals with protected characteristics under the Equality Act 2010, particularly where digital accessibility, inclusion, communication or service access may be affected.
- Council employees, elected members and service teams whose working practices, skills, systems and processes may change as a result of digital transformation.
- Community organisations, voluntary organisations, schools and partner agencies involved in delivering services or digital inclusion activity.
- Local businesses, social enterprises and third-sector organisations who may benefit from increased digital capability, skills development and improved access to digital services and data.
- Regional and national partners involved in shared digital services, innovation, data sharing and service transformation initiatives.

The strategy is intended to deliver benefits across the whole of Clackmannanshire; however, particular consideration is required for those who may face barriers to digital participation to ensure that digital transformation reduces rather than reinforces existing inequalities.

4. What other Council policies or activities may be related to this proposal? The EFSIAs for related policies might help you understand potential impacts.

The Digital Strategy is Council-wide and supports, or is supported by, a range of related policies, strategies and activities, including:

- the Digital Transformation Delivery Plan and associated service-redesign programmes;
- anti-poverty, digital-inclusion and community-learning activity;
- customer access, customer service and channel-management arrangements;
- accessibility and inclusive service-design standards;
- staff digital-skills programmes;
- data protection, information governance, records management and data-sharing policies;
- data transformation, analytics and performance-management activity;
- artificial intelligence governance, ethical assessment and the Council's proposed AI Register;
- cyber security, cyber resilience, business continuity and risk-management arrangements;

- procurement, commissioning and supplier-management policies;
- economic development, employability and support for local businesses;
- community engagement, participation and partnership-working arrangements;
- climate-change, sustainability and net-zero plans; and
- individual service strategies, transformation projects and technology implementations arising from the Digital Strategy.

The strategy also connects with the work of the Digital Partnership and with regional and national collaboration involving public services, the third sector, academia, industry and national digital bodies. Relevant existing EFSIAs should be reviewed, and individual programmes arising from the strategy may require their own proportionate impact assessments.

5. Is the proposal a strategic decision? If so, please complete the steps below in relation to socio-economic disadvantage. If not, please state why it is not a strategic decision:

Yes - the Digital Strategy 2026–2031 is a strategic decision as it establishes the Council's long-term direction and priorities for the use of digital technology, data and innovation across all Council services. The strategy will influence future service delivery, transformation activity, resource allocation, workforce development, technology investment and partnership working.

The strategy is intended to improve outcomes for residents, reduce inequality, support inclusive growth and ensure that no one is left behind in the digital age. As it has the potential to affect how services are accessed and delivered across Clackmannanshire, it is relevant to both the Public Sector Equality Duty and the Fairer Scotland Duty.

Accordingly, this assessment considers the impact of the proposal on people experiencing socio-economic disadvantage, including those who may face barriers relating to income, affordability, digital access, connectivity, skills and confidence

Step B – Consider the level of EFSIA required

You should consider the available evidence and data relevant to your proposal. You should gather information in order to:

- *help you to understand the importance of your proposal for those from equality groups,*
- *inform the depth of EFSIA you need to do (this should be proportionate to the potential impact), and*
- *provide justification for the outcome, including where it is agreed an EFSIA is not required.*

6. What information is available about the experience of those with protected characteristics in relation to this proposal? Does the proposal relate to an area where there are already known inequalities? Refer to the guidance for sources of evidence and complete the table below.

Equality Group	**Evidence source** (e.g. online resources, report, survey, consultation exercise already carried out)	**What does the evidence tell you about the experiences of this group in relation to the proposal?** NB Lack of evidence may suggest a gap in knowledge/ need for consultation (Step C).
Age	Digital Strategy engagement event with over 60 representatives from the public sector, third sector and local businesses; engagement with primary and secondary school pupils; external research on digital inclusion and participation.	Evidence indicates that age can influence digital access, confidence and skills. Older people may experience barriers relating to confidence, accessibility and access to support, while younger people are increasingly reliant on digital services and expect accessible digital interactions. Engagement with Education colleagues has highlighted the importance of digital skills, digital safety and accessible online services. The proposal seeks to reduce these barriers through digital-skills development, inclusive service design and continued availability of assisted support.
Disability	External research on digital accessibility and disability; Digital Strategy engagement activities; internal leadership engagement.	Evidence demonstrates that disabled people can face barriers in accessing digital services where accessibility standards are not met or where services are not designed around user needs. The proposal specifically commits to accessible, inclusive and user-centred service design, recognised accessibility standards and maintaining assisted access where required.
Race	External research on digital exclusion; Digital Strategy engagement event; engagement with community stakeholders.	Evidence suggests that language barriers, digital confidence and awareness of available services can affect some minority ethnic communities. The strategy recognises the need for accessible support, inclusive communications and digital-skills opportunities that meet diverse community needs.
Sex	External equality evidence; internal engagement with Council officers and managers.	No specific adverse impacts have been identified at this stage. The proposal is expected to benefit all residents through improved access to services, skills and support. Ongoing monitoring will be required to ensure impacts are experienced equitably.
Gender Reassignment	External equality evidence; internal engagement activity.	No specific impacts have been identified through available evidence. The strategy's commitment to accessible, inclusive and user-centred services is expected to promote equitable access for all users.

Equality Group	Evidence source (e.g. online resources, report, survey, consultation exercise already carried out)	What does the evidence tell you about the experiences of this group in relation to the proposal? NB Lack of evidence may suggest a gap in knowledge/ need for consultation (Step C).
		Further evidence may be required as services are redesigned.
Sexual orientation	External equality evidence; stakeholder engagement activity.	No specific barriers have been identified through current evidence. The strategy's focus on inclusion, accessibility and user-centred design is expected to support equitable access to services and opportunities.
Religion or Belief	External equality evidence; stakeholder engagement event involving a broad range of community and partner organisations.	There is currently limited direct evidence linking religion or belief to digital access or participation. However, accessible communication, inclusive engagement and multiple service-access channels will help ensure services remain accessible to people from all faiths and beliefs. Further consultation may be required where service redesign affects specific communities.
Pregnancy or maternity	External equality evidence; internal engagement.	Digital services can improve convenience and accessibility for pregnant people and parents by reducing the need for travel and enabling flexible access to services. Continued non-digital channels remain important where personal circumstances require alternative forms of support.
Marriage or civil partnership (only the first aim of the Duty is relevant to this protected characteristic and only in relation to work matters)	External equality evidence.	No specific impacts have been identified. In line with Equality Act requirements, this characteristic is primarily relevant to employment matters. The strategy's workforce elements will be implemented fairly and consistently across the workforce.
Socio economic disadvantage (if required)	External research on digital exclusion and poverty; Digital Strategy engagement event; local partner engagement; Digital Strategy evidence base.	Strong evidence exists that income, affordability, connectivity, access to devices, skills and confidence contribute to digital exclusion. These barriers can limit access to services, employment opportunities and participation in society. Reducing digital exclusion is a central objective of the strategy, supported through digital-inclusion activity, partnership working, skills development, assisted access and support for affordable connectivity. The proposal is therefore highly relevant to the Fairer Scotland Duty.

7. Based on the evidence above, is there relevance to some or all of the equality groups? Y

If yes or unclear, proceed to further steps and complete full EFSIA
If no, explain why below and then proceed to Step E:

Step C – Stakeholder engagement

This step will help you to address any gaps in evidence identified in Step B. Engagement with people who may be affected by a proposal can help clarify the impact it will have on different equality groups. Sufficient evidence is required for you to show 'due regard' to the likely or actual impact of your proposal on equality groups.

8. Based on the outcome of your assessment of the evidence under Step B, please detail the groups you intend to engage with or any further research that is required in order to allow you to fully assess the impact of the proposal on these groups. If you decide not to engage with stakeholders, please state why not:

A range of engagement activities have already informed the development of the Digital Strategy, including engagement through Senior Leadership Team and Team Leader Forums, face-to-face engagement with primary and secondary school pupils, and a Digital Strategy engagement event delivered in partnership with the Digital Office, Scottish Tech Army and Scottish Digital Academy. The engagement event was attended by over 60 representatives from local businesses, third-sector organisations and public-sector partners.

Based on the evidence gathered to date, no immediate requirement has been identified for a separate formal consultation on the strategy itself. However, ongoing engagement will continue through the Digital Partnership, service-design activities and delivery of the Digital Transformation Delivery Plan.

Further targeted engagement may be undertaken where required with:

- People experiencing digital exclusion or socio-economic disadvantage.
- Older people and individuals with low digital confidence or skills.
- Disabled people and representative organisations to support accessibility and inclusive design.
- Minority ethnic communities and people whose first language is not English.
- Community, voluntary and third-sector organisations supporting vulnerable groups.
- Residents, staff and service users involved in the co-design and testing of digital services.
- Young people through schools and youth engagement activities.

Additional evidence will continue to be gathered through service user feedback, digital inclusion data, accessibility monitoring, stakeholder engagement and equality impact assessments completed for individual programmes and service redesign activities arising from the strategy.

Given the strategic nature of the proposal and the extensive engagement already undertaken during its development, future engagement activity will be proportionate and focused on specific projects, services or groups where additional evidence is required to understand and mitigate potential impacts.

9. Please detail the outcome of any further engagement, consultation and/or research carried out:

Engagement and research undertaken during the development of the Digital Strategy identified strong support for a Council-wide approach to digital transformation that improves outcomes for residents while ensuring that digital inclusion, accessibility and fairness remain central to service design.

Key findings from engagement and research included:

- Broad agreement that digital transformation should improve access to services rather than create additional barriers for residents.
- Recognition that digital exclusion remains a significant challenge for some individuals and communities, particularly where barriers exist relating to affordability, connectivity, digital skills, confidence and accessibility.
- Support for maintaining assisted digital, telephone, face-to-face and community-based access channels alongside digital services.
- Strong support for delivering accessible, user-centred services designed around the needs of residents and communities.
- Consistent feedback that digital skills development and ongoing support are essential for both residents and employees.

- Recognition of the need to use data and artificial intelligence ethically, transparently and with appropriate human oversight.

Feedback from local partners highlighted the importance of collaboration across the public sector, third sector, education and business communities to maximise the benefits of digital investment and reduce duplication.

Engagement with primary and secondary school pupils identified the importance of digital skills, digital participation, online safety and ensuring that future services meet the expectations of younger residents.

Stakeholders supported ongoing engagement and co-design as digital services are developed and improved.

The evidence gathered through external research, engagement with Senior Leadership Team and Team Leader Forums, the Digital Strategy engagement event, local partner engagement and pupil engagement has informed the objectives, guiding principles and delivery approach within the strategy. No significant concerns were identified that would prevent the strategy from proceeding; however, stakeholders emphasised the need for continued monitoring, engagement and equality impact assessment as individual programmes and service redesign activities are implemented.

10. Consider the impact of the proposal in relation to each protected characteristic under each aim of the general duty:

- Is there potential for discrimination, victimisation, harassment or other unlawful conduct that is prohibited under the Equality Act 2010? How will this be mitigated?
- Is there potential to advance equality of opportunity between people who share a characteristic and those who do not? How can this be achieved?
- Is there potential for developing good relations between people who share a relevant protected characteristic and those who do not? How can this be achieved?

If relevant, consider socio-economic impact.

Age	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Positive impacts	Negative impacts	No impact	
risk of discrimination		X		There is a potential risk of indirect disadvantage if services rely heavily on digital access, as some older people may experience barriers relating to digital confidence, skills or accessibility. This will be mitigated through assisted digital support, continued face-to-face and telephone access, digital-skills support and accessible service design.
potential for developing good relations	X			Intergenerational learning and community-based digital inclusion activity may help develop understanding and participation across age groups.
potential to advance equality of opportunity	x			The strategy includes measures to improve digital skills, confidence and access to services for residents of all ages, helping to reduce barriers to participation.

Disability	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Positive impacts	Negative impacts	No impact	
risk of discrimination		X		There is a potential risk of indirect discrimination if digital services are not accessible. The strategy commits to recognised accessibility standards, inclusive design, user testing and alternative access channels to mitigate this risk.

potential for developing good relations	X			Co-design and engagement with service users can improve understanding of accessibility needs and barriers.
potential to advance equality of opportunity	x			Improved accessibility, flexible access channels and user-centred design may increase access to services and opportunities for disabled people.

Race	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Positive impacts	Negative impacts	No impact	
risk of discrimination		X		People whose first language is not English may experience barriers accessing digital services and support. Mitigations include accessible communication, community engagement and inclusive digital-skills support.
potential for developing good relations	X			Partnership working and community engagement provide opportunities to engage with diverse communities.
potential to advance equality of opportunity	x			Improved access to services and targeted digital inclusion activity can help reduce barriers to participation.

Sex	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Positive impacts	Negative impacts	No impact	
risk of discrimination		X		No specific risks have been identified at this stage. Services will continue to be monitored to ensure equitable access.
potential for developing good relations	X			Improved access to services may benefit all residents.
potential to advance equality of opportunity	x			Accessible digital services and skills opportunities are expected to benefit all users regardless of sex.

Gender Reassignment	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Positive impacts	Negative impacts	No impact	
risk of discrimination			X	No specific risks have been identified. Inclusive service design and equal access principles will apply.
potential for developing good relations	X			The strategy promotes accessible and inclusive services for all users.
potential to advance equality of opportunity	x			Consistent digital access and user-centred design may improve access to services.

Sexual Orientation	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Positive impacts	Negative impacts	No impact	

risk of discrimination			X	No specific impacts have been identified through available evidence.
potential for developing good relations	X			Inclusive and accessible services support positive experiences for all residents.
potential to advance equality of opportunity	x			Improvements to service access and digital participation are expected to benefit all users.

Religion or Belief	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Positive impacts	Negative impacts	No impact	
risk of discrimination			X	No specific risks have been identified. Services will continue to be available through multiple access channels.
potential for developing good relations	X			Community engagement and inclusive service design support participation from diverse groups.
potential to advance equality of opportunity	X			Improved access to council services may support wider participation.

Pregnancy/maternity	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Positive impacts	Negative impacts	No impact	
risk of discrimination			X	No specific risks have been identified.
potential for developing good relations	X			Improved access to services and information may benefit parents and carers.
potential to advance equality of opportunity	X			Flexible digital access may reduce the need for travel and improve access to services.

Marriage/civil partnership	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Positive impacts	Negative impacts	No impact	
risk of discrimination (only the first aim of the Duty is relevant to this protected characteristic and only in relation to work matters)			x	No specific impacts have been identified. This characteristic is relevant only in relation to employment matters.

Socio-economic disadvantage	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Yes	No	No impact	

(If required) Will the proposal reduce inequalities of outcome caused by socio-economic disadvantage?	x			Reducing digital exclusion is a core objective of the strategy. Actions include support for affordable connectivity, access to devices, digital-skills development, targeted support for vulnerable groups, partnership working, and maintaining assisted and non-digital access channels. The strategy has strong potential to reduce inequalities associated with affordability, access and digital participation.

11. **Describe how the assessment might affect the proposal or project timeline?**

Examples of the items you should consider here include, but are not limited to:

- **Communication plan**: do you need to communicate with people affected by proposal in a specific format (e.g. audio, subtitled video, different languages) or do you need help from other organisations to reach certain groups?
- **Cost**: do you propose any actions because of this assessment which will incur additional cost?
- **Resources**: do the actions you propose require additional or specialist resource to deliver them?
- **Timing**: will you need to build more time into the project plan to undertake research, consult or to complete any actions identified in this assessment?

This assessment does not identify any issues that would prevent the implementation of the Digital Strategy or require significant changes to the overall programme timetable. However, it reinforces the importance of ensuring that digital inclusion, accessibility and equality considerations are embedded throughout delivery. The strategy commits to maintaining assisted digital, telephone, face-to-face and community-based access where required, alongside the development of digital services. It also highlights the need for accessible communications, inclusive service design and ongoing engagement with residents, employees, partners and communities.

Delivery of the strategy may require ongoing investment in digital inclusion initiatives, accessibility improvements, user research, engagement activities and workforce development. These requirements will be considered and managed through the Digital Transformation Delivery Plan and through individual project business cases. Specialist support may also be required for accessibility reviews, inclusive service design, digital inclusion activity and the ethical use of data and artificial intelligence.

Individual programmes and service redesign activities arising from the strategy may require additional time for consultation, user engagement, accessibility testing and project-specific equality impact assessments. These activities will be incorporated into project planning and delivery arrangements. Overall, the assessment supports implementation of the strategy and confirms that equality, accessibility and socio-economic considerations should remain an ongoing part of governance, delivery and performance monitoring

12. **Having considered the potential or actual impacts of your proposal, you should now record the outcome of this assessment**. Choose from one of the following:

Please select (X)	**Implications for the proposal**
	No major change Your assessment demonstrates that the proposal shows no risk of unlawful discrimination and that you have taken all opportunities to advance equality of opportunity and foster good relations, subject to continuing monitoring and review.
x	**Adjust the proposal and/or implement mitigations** You have identified ways of modifying the proposal to avoid discrimination or to better advance equality of opportunity or foster good relations. In addition, or alternatively, you will introduce measures to mitigate any negative impacts. Adjustments and mitigations should be recorded in the tables under Step D above and summarised in the summary sheet at the front of the document.
	Continue the proposal with adverse impact The proposal will continue despite the potential for adverse impact. Any proposal which results in direct discrimination is likely to be unlawful and should be stopped and advice taken. Any proposal which results in indirect discrimination should be objectively justified and the basis for this set out in the tables under Step D above and summarised in the summary sheet at the front of the document. If objective justification is not possible, the proposal should be stopped whilst advice is taken.
	Stop the proposal The proposal will not be implemented due to adverse effects that are not justified and cannot be mitigated.

Step E - Discuss and review the assessment with decision-makers

13. **You must discuss the findings of this assessment at each stage with senior decision makers during the lifetime of the proposal and before you finalise the assessment. Record details of these discussions and decisions taken below:**

Details of individual feedback on the policy are contained within the policy audit history. The findings of this EFSIA, including identified risks, mitigations and post-implementation monitoring actions, will be shared with senior decision-makers before final approval and retained as part of the approval record.

Step F – Post-implementation actions and monitoring impact

It is important to continue to monitor the impact of your proposal on equality groups to ensure that your actual or likely impacts are those you recorded. This will also highlight any unforeseen impacts.

14. **Record any post-implementation actions required.**

Following implementation of the Digital Strategy, the Council will:

- Establish and maintain the Digital Partnership to support collaboration across the public sector, third sector, education, communities and local businesses, ensuring that digital transformation reflects local needs and opportunities.
- Provide regular progress updates to Council on delivery of the Digital Strategy and Digital Transformation Delivery Plan, including progress against agreed outcomes, performance measures and strategic priorities.
- Monitor the impact of digital transformation activities on equality groups and people experiencing socio-economic disadvantage.
- Review digital inclusion indicators, accessibility performance, user satisfaction measures and feedback from residents, employees and partners.
- Continue engagement with residents, employees, schools, community groups and partner organisations to identify barriers, opportunities and emerging needs.
- Maintain and promote assisted digital, telephone, face-to-face and community-based access channels where required.
- Use service user feedback, complaints, compliments and performance data to identify and address any unintended impacts on protected groups.
- Ensure that accessibility and inclusive-design principles continue to be applied to new and redesigned digital services.
- Complete proportionate Equality and Fairer Scotland Impact Assessments for significant programmes, projects or service redesign activities arising from the strategy where required.
- Review and update digital inclusion, accessibility, data governance and ethical AI arrangements in line with emerging legislation, national guidance and best practice.
- Periodically review this EFSIA and update it where significant changes to the strategy, evidence base or delivery approach occur.

15. **Note here how you intend to monitor the impact of this proposal on equality groups**.

The impact of the Digital Strategy on equality groups and people experiencing socio-economic disadvantage will be monitored through the governance arrangements established for the strategy and the associated Digital Transformation Delivery Plan.

Monitoring activities will include:

- Regular reporting to Council on delivery of the Digital Strategy, including progress against agreed outcomes, objectives and performance indicators.
- Oversight and challenge through the Digital Partnership, enabling feedback and insight from community organisations, public sector partners, education providers, local businesses and the third sector.
- Monitoring accessibility compliance, digital inclusion measures, service usage, customer feedback and user satisfaction across digital and non-digital channels.
- Reviewing complaints, compliments and service feedback to identify any unintended impacts on people with protected characteristics.
- Monitoring participation in digital inclusion initiatives, digital-skills programmes and assisted digital support activities.

- Using service-design, engagement and consultation activities to gather feedback from residents, employees and partner organisations, particularly those at greater risk of digital exclusion.
- Reviewing equality impacts as part of the development and implementation of significant programmes, projects and service redesign activities arising from the strategy.
- Periodic review of this EFSIA to ensure that it remains accurate and reflects emerging evidence, changes in legislation, national guidance and local priorities.

The findings from this monitoring activity will be used to inform continuous improvement, identify any adverse impacts and ensure that appropriate action is taken to promote equality of opportunity, reduce digital exclusion and support inclusive access to Council services

16. **Note here when the EFSIA will be reviewed as part of the post-implementation review of the proposal: Annually**

Step G – Assessment sign off and approval

Lead person(s) for this assessment: Luke Pritchard-Woollett

Signed: [redacted]

Date: 10/07/2026

Senior officer approval of assessment:

Signed: [redacted]

Date: 30/10/2026

All full EFSIAs must be published on the Council's website as soon as possible after the decision is made to implement the proposal.

Clackmannanshire Council | Comhairle Siorrachd Chlach Mhanann

www.clacks.gov.uk



Clackmannshire Council

Digital Strategy

2026–2031

Foreword

Clackmannanshire is changing. The way people live, work, learn and access services continues to evolve, and digital technology is increasingly shaping the opportunities available to our communities and our economy.

This Digital Strategy sets out our ambition to ensure that Clackmannanshire is ready to embrace those opportunities while ensuring that no one is left behind. Digital transformation is not simply about introducing new technology. It is about improving outcomes, making services work better for people, strengthening our communities and creating new opportunities for growth and participation.

We also recognise that we cannot deliver this ambition alone. The opportunities and challenges facing Clackmannanshire extend beyond organisational boundaries. Success will depend on working with our communities, businesses, public services, education providers, the third sector and our wider partners. The proposed Clackmannanshire Digital Partnership will help us bring this collective expertise together and turn shared ambition into coordinated action.

This strategy therefore represents both a commitment and a starting point. It provides a shared direction for the years ahead, supported by a detailed action plan that will enable us to turn our priorities into practical delivery.

We want Clackmannanshire to be a place where everyone can benefit from the opportunities that digital brings, where people and communities have the skills and confidence to participate, organisations can innovate and grow, and public services are inclusive, trusted, sustainable and shaped around the people who use them.



Clackmannshire in context

A small, connected and changing place — with both significant challenges and significant opportunity.

Around 51,600 people call Clackmannanshire home. While the overall population is expected to remain broadly stable over the next decade, its age profile is changing, with a growing proportion of older residents.

The opportunity is therefore not simply to digitise existing services. It is to use digital, data and technology to expand participation, strengthen communities, support businesses, improve public services and create new opportunities.



+67.9%

Growth in the 75+ population since 2001

The 75 and over population has grown significantly, while the 0–15 population has fallen by 16%.

0%

Projected population change, 2022–2032

The population is projected to remain broadly stable, compared with 4.4% growth across Scotland.

25%

Area in Scotland's 20% most deprived

18 of Clackmannshire's 72 areas are among Scotland's 20% most deprived.

7.9%

Adults aged 16–64 with low or no qualifications

The 2022 estimate for Clackmannshire, compared with 9.9% across Scotland.

21%

Households recieving Council Tax Reduction

Around one in five households receive Council Tax Reduction, highlighting the importance of affordability and digital inclusion.

67.9%

Economically active working-age population

Around two-thirds of Clackmannanshire's working-age population are economically active, compared with 77% across Scotland.

Why is Transformation needed?

Clackmannanshire, like communities across Scotland, is facing increasing demand, changing expectations and continued pressure on resources. Demographic change, financial pressures and growing complexity mean that traditional ways of delivering services will not always be sustainable in the future.

At the same time, digital technology, data and new ways of working are creating opportunities to deliver better outcomes, improve experiences and make services more sustainable.

Transformation is therefore not simply about introducing new technology or moving existing services online. It is about looking at the way we work and asking what could be done differently, designing services around people's needs, simplifying processes, making better use of data and evidence, and giving staff the tools and skills they need to work effectively. It also means ensuring that people who face barriers to digital access are not left behind, with accessible services, support and non-digital routes remaining an important part of how we work.

The opportunities extend beyond the Council itself. By working more closely with communities, businesses, education, health and other public and third-sector partners, we can share knowledge, reduce duplication and create new opportunities for Clackmannanshire as a whole. Transformation provides an opportunity to build a more connected, inclusive and resilient place using digital as an enabler to support people, strengthen communities, grow the local economy and improve public services.

The case for change is clear: to improve outcomes and deliver sustainable public services, Clackmannanshire must act now to build a digitally enabled, ethical and partnership-driven council fit for the future.



Changing needs

Communities are changing, and people increasingly expect services that are accessible, responsive and designed around their circumstances.



Increasing demand

Demand for public services continues to grow while the resources available to deliver them remain constrained.



New opportunities

Digital, data, automation and AI provide opportunities to improve productivity, personalise services, generate insight and develop new forms of participation.



A changing world

Climate change, economic uncertainty, technological change and evolving expectations mean that our services and infrastructure need to be resilient and adaptable.

Our Mission

Our ambition is to deliver better outcomes for all residents, reduce inequalities, and ensure that no one is left behind in the digital age.

Digital transformation is not an end in itself; it is an important enabler of better outcomes for our communities, our economy and our environment.

We will build on the opportunities presented by digital technology, data and emerging technologies to improve how services are designed and delivered, strengthen connections between organisations and communities, and create new opportunities for people and businesses across Clackmannanshire.

> **Together with our partners and communities, we will harness the power of digital technology to improve lives, strengthen services, reduce inequalities, and create a more inclusive and connected Clackmannanshire.**

Our approach will be grounded in the principles of transparency, fairness, privacy, security and appropriate human oversight. We will ensure that innovation is pursued responsibly, with the needs and rights of our communities at its centre.

By working in this way, we will create a more modern, agile and resilient Council — one that is better equipped to respond to changing needs, make informed decisions, work collaboratively and deliver services that improve outcomes for the people of Clackmannanshire.



“Our mission is to harness digital, data and technology to improve outcomes for the people of Clackmannanshire

Working ethically and in partnership to build trust, reduce inequality and create better, more sustainable public services for the future.”

What Digital Means for us

Digital technology is changing how people live, work, learn, connect and access services. For Clackmannanshire, the opportunity is not simply to adopt new technology, but to use digital, data and innovation purposefully to improve outcomes and create opportunities.

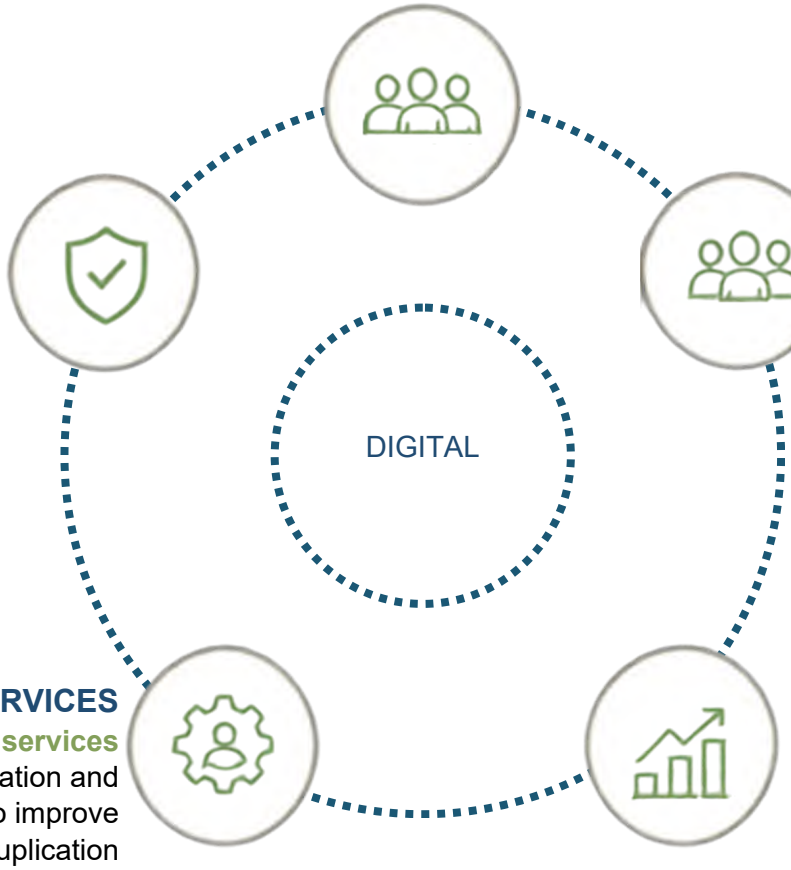
PEOPLE
Better experiences for people
Make services easier to understand, access and navigate

COMMUNITIES
Stronger Communities
Use digital connectivity, skills and participation to help people connect

ECONOMY
A stronger local economy
Support local business entrepreneurs and the workforce to develop digital capability

SERVICES
Smarter, sustainable services
Use data, automation and technology to improve productivity, reduce duplication and help public services make better use of limited resources.

RESILIENCE
A Resilient future
Build secure infrastructure, develop digital capability



> **The measure of digital transformation is not how much technology we introduce. It is the difference it makes to people's lives, our communities, our economy and our public services.**

Key Drivers



People

Clackmannanshire's rural geography, diverse communities and changing demographic profile create both challenges and opportunities.

Reliable connectivity, accessible services and digital skills are essential to ensure that everyone can participate in the digital future.

Sustainability and Resilience

To remain sustainable, council services must make better use of data, automation and shared platforms to reduce duplication, manage demand and support staff capacity.

Digital transformation enables more efficient service delivery while maintaining assisted and non-digital channels where they are needed.





Climate and Net Zero

Digital capability will support our net zero and climate resilience ambitions by helping us manage assets more effectively, reduce unnecessary travel through online services, and make better environmental decisions using data.

Collaboration

There is a clear ambition to deliver services in partnership with other councils and local partners, supported by shared digital platforms and data.



Our Principles

User-Centered
Services are designed around the needs, experiences and outcomes of people and communities.

Inclusive and Ethical
Digital services are accessible, fair and transparent, with responsible use of data and AI.

Collaborative
We work in partnership across councils, communities and sectors to deliver joined-up solutions.

Data-Driven
Decisions are informed by high-quality data, insight and evidence, supported by strong governance.

Technology-Enabled
We use modern technology to improve efficiency, resilience and innovation.

Secure by Design
Security and cyber resilience are embedded from the outset to protect systems, data and users.

Innovative and Sustainable
Innovation supports long-term service sustainability and environmental responsibility.

A Skilled Digital Workforce
We invest in skills, confidence and continuous learning across our workforce.

Transparent
We are open about how technology, data and AI are used and hold ourselves accountable



Our Strategic Pillars



Our Strategic Framework

To deliver our ambition for digital and data, our approach is structured around three Strategic Pillars. Together, these pillars describe where digital, data and partnership working will be focused to improve outcomes for people, communities and public services in Clackmannanshire.

The pillars set the direction. They are deliberately high level, describing the change we want to see and the principles that guide our decisions. They build on the mission and guiding principles set out earlier in this strategy, and each one is explored in detail in the pages that follow.

Direction alone is not enough. To make sure the strategy leads to real change, each pillar is supported by a Digital Action Log. The Action Log translates our ambitions into practical, tangible deliverables, each with clear measures of success. It gives us a way to track progress, show what has been achieved and be open about where we need to do more.

The actions in the log will be delivered by the Clackmannanshire Digital Partnership. Bringing together the Council, communities, businesses, education providers, health and public services and the third sector, the Partnership recognises that no single organisation can deliver this ambition alone.

STRATEGIC PILLARS

01 A Digitally Inclusive and Empowered Clackmannanshire

02 Digital as an Enabler of Growth and Opportunity

03 Sustainable, Data-Led and User-Centred Public Services

DIGITAL ACTION PLAN

Clear deliverables | Measurable | Partnership Working



A Digitally Inclusive and Empowered Clackmannanshire

Ensuring that everyone in Clackmannmanshire can access, trust and benefit from digital services and opportunities.

A Digitally Inclusive and Empowered Clackmannanshire

Digital plays an increasingly central role in how people access services, participate in society and manage their daily lives. Barriers such as access to devices, connectivity, skills, confidence and trust can prevent people from fully engaging with digital services, risking the exclusion of those who already face disadvantage.

Addressing these challenges is essential to improving outcomes, reducing inequality and ensuring that digital transformation supports, rather than widens, existing gaps.



To address these challenges and to support our digital future, we have set the following objectives:

1. **Reduce digital exclusion across all communities**
2. **Ensure all digital services are accessible, ethical and user-centred**
3. **Build digital confidence, skills and trust amongst staff and residents**
4. **Maintain assisted and non-digital channels where required**

A Digitally Inclusive and Empowered Clackmannanshire

Reduce digital exclusion across all communities

Digital exclusion remains a significant barrier to accessing services, opportunities and support. Differences in income, geography, age, disability and language can limit access to devices, connectivity and digital literacy.

Transformation is essential to improving outcomes, tackling inequality and ensuring that digital transformation benefits all communities in Clackmannshire.

What this means in practice

- Have access to affordable devices and reliable connectivity
- Have opportunities to develop essential digital skills
- Are supported to engage with digital services confidently and safely

Key priorities

- Target digital inclusion support at individuals and communities most at risk of exclusion
- Work with partners to provide devices, data and support
- Ensure training and support is accessible to people
- Regularly assess digital exclusion and adapt support based on evidence and community feedback

Ensure all digital services are accessible, ethical and user-centred

Digital services must be designed around the needs of people, not organisational structures or systems. Accessibility, ethical use of data and transparency are key. Effective digital transformation requires services improve outcomes rather than create barriers. This objective focuses on embedding inclusive, user-centred and ethical design as standard practice.

What this means in practice

- Digital services are easy to use and meet accessibility standards
- Services are designed with users, reflecting lived experience
- Data and AI are used transparently, responsibly and for public benefit

Key priorities

- Involve residents, staff and partners in the co-design and testing of services
- Ensure all digital services meet accessibility standards and inclusive design principles
- Embed ethical frameworks for data and AI use, aligned with national guidance
- Continuously improve services based on user feedback and performance insight

A Digitally Inclusive and Empowered Clackmannanshire

Build digital confidence, skills and trust

Digital inclusion is not only about access; it also requires confidence, skills and trust. People must feel able to use digital services safely and understand how their data is used.

Building digital confidence supports independence, improves service outcomes and strengthens trust between communities and public services.

What this means in practice

- Citizens feel confident using digital tools and public services
- Users understand how their data is used and protected
- Trust digital services and emerging technologies

Key priorities

- Provide accessible digital skills training focused on confidence as well as competence
- Promote digital awareness around privacy, online safety and data protection
- Engage communities in conversations about data use and emerging technologies
- Publish clear information about how digital tools and AI are used in council services

Maintain assisted and non-digital channels

Digital services should enhance choice, not remove it. Some residents will continue to need, or prefer, non-digital or assisted support due to accessibility needs, confidence, personal circumstances or the complexity of their situation.

Maintaining alternative channels is essential to ensuring fairness and preventing exclusion.

What this means in practice

- People are not disadvantaged by a move to digital services
- Support is available for those who need help using digital channels
- Non-digital options remain available where appropriate

Key priorities

- Maintain assisted digital support through face-to-face, telephone and community-based channels
- Design services that allow smooth movement between digital and non-digital channels
- Monitor the impact of digital changes on different user groups
- Use insight from assisted channels to improve digital service design
- Clearly communicate the support available to help people access services in ways that work for them



Digital as an Enabler of Growth and Opportunity

Using digital, data and innovation to support skills, economic participation and sustainable growth.

Digital as an Enabler of Growth and Opportunity

Digital capability is a key driver of economic participation, productivity and innovation. Strengthening digital skills, supporting businesses and leveraging innovation are critical to enabling inclusive growth and improving access to opportunity.

By working in partnership and aligning with regional and national programmes, digital can support workforce development, attract investment and help local organisations adapt and thrive in a changing economy.



To address these challenges and to support our digital future, we have set the following objectives:

1. **Strengthen Digital Skills and Workforce Capability**
2. **Support Local Businesses and the Digital Economy**
3. **Enable Innovation and the Use of Emerging Technology**
4. **Work in Partnership to Maximise Digital Opportunity**

Digital as an Enabler of Growth and Opportunity

Strengthen Digital Skills and Workforce Capability

A digitally capable workforce is essential to supporting inclusive growth and ensuring people can access new and emerging opportunities.

As technology continues to change the nature of work, it is vital that people have access to the skills, confidence and pathways needed to participate fully in the local and regional economy.

What this means in practice

- People have access to digital skills that support employability
- Staff and partners are equipped to adapt to changing digital roles
- Digital skills development is inclusive and accessible

Key priorities

- Embed foundational digital skills across the council and partner workforce
- Support advanced skills development in data, automation, AI and service design
- Work with colleges, the Scottish Digital Academy and training providers to align provision
- Ensure inclusive access to upskilling opportunities across all communities

Support Local Businesses and the Digital Economy

Small and medium-sized enterprises, social enterprises and the third sector play a vital role in Clackmannanshire's economy. Digital adoption can improve productivity, resilience and access to new markets.

This objective focuses on supporting organisations to make effective use of digital tools and data, strengthening the local economy and enabling sustainable growth.

What this means in practice

- Local organisations can adopt and use digital tools confidently
- Businesses are supported to innovate and grow sustainably
- Public sector data and investment support economic opportunity

Key priorities

- Promote digital support programmes
- Encourage adoption of secure digital platforms and cloud technologies
- Support homeschooling and flexible working infrastructure
- Open up appropriate public sector data to stimulate innovation
- Work with partners to align economic development and digital support activity

Digital as an Enabler of Growth and Opportunity

Enable Innovation and the Use of Emerging Technology

Innovation and emerging technologies provide opportunities to address complex challenges and improve outcomes.

By taking a responsible and ethical approach to innovation, Clackmannanshire can test new solutions, learn quickly and scale what works, while ensuring public benefit and trust remain central.

What this means in practice

- Innovation is purposeful and focused on real outcomes
- New technologies are assessed ethically and transparently
- Learning from pilots informs wider adoption

Key priorities

- Establish innovation pilots and testbeds linked to real service challenges
- Horizon scan for emerging technologies relevant to place and services
- Leverage national and regional innovation funding
- Share learning across partners and services to accelerate adoption

Work in Partnership to Maximise Digital Opportunity

Inclusive growth cannot be delivered by any single organisation. Strong partnership working is essential to aligning investment, sharing expertise and delivering joined-up outcomes.

This objective focuses on collaboration across public services, the third sector, academia and industry to maximise the benefits of digital investment.

What this means in practice

- Digital investment is coordinated and aligned across partners
- Regional and national programmes deliver local benefit
- Collaboration supports innovation, skills and economic growth

Key priorities

- Work with City Region Deal partners to deliver digital and skills investment
- Collaborate with national bodies such as the Digital Office and Improvement Service
- Engage with academia, Innovation centres and the local tech community
- Establish clear partnership governance and shared objectives
- Use partnership working to attract funding, expertise and innovation



Sustainable, Data-Led and User-Centred Public Services

Transforming how public services are designed and delivered to improve efficiency, resilience and outcomes.

Sustainable, Data-Led and User-Centred Public Services

Public services face increasing demand, financial pressure and complexity. Digital, data and modern ways of working provide an opportunity to redesign services around user needs, improve efficiency and support better decision-making.

To realise these benefits, services must be secure, resilient and ethically governed, with data used transparently to improve outcomes. This pillar focuses on embedding digital as a core enabler of sustainable, high-quality public services.



To address these challenges and to support our digital future, we have set the following objectives:

1. **Design Services Around User Needs and Outcomes**
2. **Embed Data-Led Decision-Making and Insight**
3. **Use Digital, Data and AI Ethically and Proudly**
4. **Strengthen Digital Infrastructure & Resilience**

Sustainable, Data-Led and User-Centred Public Services

Design Services Around User Needs and Outcomes

Traditional service models often reflect organisational structures rather than user needs. Redesigning services around people and outcomes is essential to improving experiences, reducing avoidable demand and delivering better value.

This objective focuses on applying user-centred design to priority services, ensuring they are simple, joined-up and responsive.

What this means in practice

- Services are designed around user needs and life events
- Processes are simpler and easier to navigate
- Digital and non-digital channels work together seamlessly

Key priorities

- Involve users, staff and partners in service redesign and testing
- Reduce duplication and fragmentation across service journeys
- Use insight and feedback to drive continuous improvement
- Ensure service design supports accessibility and inclusion

Embed Data-Led Decision-Making and Insight

Data is a critical asset for understanding demand, improving outcomes and targeting resources effectively. To realise its value, data must be high quality, well governed and actively used in decision-making.

This objective focuses on improving data maturity and embedding insight into everyday operational and strategic decisions.

What this means in practice

- Decisions are informed by timely, reliable data
- Data is shared and reused appropriately across services
- Insight supports prevention and early intervention

Key priorities

- Improve data quality, standards and interoperability
- Invest in analytics tools, dashboards and skills
- Promote data sharing across services and partners where appropriate
- Build communities of practice to embed data-led culture

Sustainable, Data-Led and User-Centred Public Services

Use Digital, Data and AI Ethically and Transparently

As digital tools, automation and AI become more prevalent, it is essential that their use is ethical, transparent and accountable.

Public trust depends on clear governance, human oversight and engagement with communities. This objective focuses on ensuring that innovation delivers public benefit while protecting rights and building confidence.

What this means in practice

- AI and automation are used responsibly and ethically
- Decisions remain transparent and explainable
- Communities understand and influence how technology is used

Key priorities

- Establish and maintain an AI lifecycle governance framework
- Publish and maintain an AI Register covering council services
- Align with Scotland's AI Strategy and Ethical Digital Nation principles
- Embed ethical assessment into service design and procurement
- Engage residents and partners on data and AI use

Strengthen Digital Infrastructure & Resilience

Resilient digital infrastructure and strong cyber security are foundational to sustainable public services. As reliance on digital systems increases, it is essential that technology is secure by design, reliable and able to adapt to change.

This objective focuses on protecting services, data and users while enabling innovation and interoperability.

What this means in practice

- Systems are secure, resilient and fit for the future
- Risks are proactively managed and mitigated
- •Infrastructure supports efficient, joined-up services

Key priorities

- Adopt the Strategic Framework for a Cyber Resilient Scotland
- Embed security and privacy by design across all services
- Rationalise legacy systems and adopt common platforms where appropriate
- Integrate with national digital identity and shared services
- Ensure supply chain security and compliance with national standards
-

Delivering The Strategy



Turning priorities into action

The strategy will be supported by an action plan that translates our strategic priorities into practical, measurable activity. This will bring together existing programmes and initiatives alongside new opportunities identified through engagement with our partners and communities.

The strategy will remain a living framework. We will review our priorities, learn from delivery and respond to changes in technology, policy, funding and the needs of our communities.

1. **Prioritised**
   Focusing effort on the opportunities where digital can make the greatest difference.
2. **Collaborative**
   Working across organisational boundaries and with communities to deliver shared outcomes.
3. **Phased**
   Building momentum through achievable activity while creating the foundations for longer-term transformation.
4. **Measured**
   Tracking progress, outcomes and benefits — and using evidence to refine our approach.
5. **Transparent**
   Sharing progress, learning and challenges with partners and stakeholders.

“Our digital future will not be delivered by one organisation. It will be built through shared ambition, connected efforts and collective action.”

The Digital Partnership

The Clackmannanshire Digital Partnership will bring together organisations and people with a shared interest in creating a more digitally inclusive, connected and prosperous Clackmannanshire.

The Partnership will complement existing organisational responsibilities and governance. Its purpose is to create the connections, shared understanding and collective momentum needed to turn our digital ambition into action.



The Digital Partnership

The Clackmannanshire Digital Partnership will bring together organisations and people with a shared interest in creating a more digitally inclusive, connected and prosperous Clackmannanshire.

The Partnership will complement existing organisational responsibilities and governance. Its purpose is to create the connections, shared understanding and collective momentum needed to turn our digital ambition into action.

Connect
Bring organisations, communities and expertise together around common challenges and opportunities.

Collaborate
Share knowledge, resources and learning to build on existing work and avoid unnecessary duplication.

Create
Identify and develop new opportunities, initiatives and innovative approaches that can benefit Clackmannanshire.

Invest
Explore opportunities to align resources, attract external funding and develop stronger joint business cases.

Learn
Share what works, learn from what does not, and build a culture of continuous improvement across the digital ecosystem.

Our digital future

This strategy is not an endpoint. It is a shared commitment to creating lasting change across Clackmannshire. We will continue to turn the strategy into action, work with partners and communities, measure progress, learn from experience and adapt as technology, opportunities and local needs evolve.

> **Together, we can build a more inclusive, connected, sustainable and digitally empowered Clackmannshire.**



CLACKMANNANSHIRE COUNCIL

THIS PAPER RELATES TO ITEM 11

ON THE AGENDA

Report to Clackmannanshire Council

Date of Meeting: 26 November 2026

Subject: Housing Policies: Damp and Mould Policy, Housing Eviction Policy, Housing Repairs Policy & Westhaugh Allocations Policy

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Report by: Director (Place & Economy)

1.0 Purpose

1.1. This report outlines the work undertaken to review Housing Policies within the following areas:

- Damp and Mould;
- Evictions;
- Housing Repairs;
- Westhaugh Allocations

And asks members to note, review and approve the proposed changes to the policies.

2.0 Recommendations

2.1. It is recommended that the Council:

2.2. Note the changes to the Housing Service's policies referenced within this report:

- Damp and Mould Policy (Appendix 1)
- Housing Eviction Policy (Appendix 2)
- Housing Repairs Policy (Appendix 3)
- Westhaugh Allocations Policy (Appendix 4)

2.3. Approve the proposed changes to the policies.

3.0 Background

3.1. The Damp and Mould, Housing Repairs and Westhaugh Allocations Policies were last reviewed and brought forward to the Council for consideration and approval in August 2025, whereas the Housing Eviction Policy was last approved back in October 2024.

3.2. Generally, the Housing Service seeks to carry out a full review of housing policies on a 3-year cycle. However, since the policies were last approved at the October 2024 and August 2025 Council meetings, there have a been a number of major legislative and regulatory changes within the Scottish social housing sector alongside internal operational developments within Housing and Property Services, including the completion of the Westhaugh Gypsy/Traveller site re-development project. As such the Service requires to amend the policies to ensure that they align with the statutory requirements and remain relevant, fit-for-purpose, and reflective of the strategic priorities of the Service and the wider Council as well as the needs of its customers.

3.3. The Damp and Mould, Housing Repairs and Housing Eviction policies were reviewed following consultations with tenants and Registered Tenant Organisations (RTOs). Feedback from online and in-person sessions held with Clackmannanshire Tenants and Residents Federation (CTRF) and the Sauchie Community Group informed the final policy documents.

3.4. Throughout spring 2026, the Housing Service engaged with Westhaugh residents on the development of the tenancy agreement ahead of the site's re-opening. Subsequently, the Westhaugh Allocations Policy was amended embedding the tenancy provisions developed through this process, particularly the Council's discretion to consider tenancy transfer requests. These provisions seek to provide current and future Westhaugh tenants with rights comparable to those of Scottish Secure Tenants, insofar as the differing legislation allows.

3.5. In reviewing the policies, careful consideration was also given the Promise and the Council's duties under the UNCRC (Incorporation) (Scotland) Act 2024. The policies were reviewed against the strategic aims and objectives set out within the Council's Keeping the Promise Plan to ensure that, where relevant, the proposed changes reflect the commitments of the Promise.

4.0 Considerations

<u>Damp and Mould</u>

4.1. The Housing (Scotland) Act 2025 and the Investigation and Commencement of Repair (Scotland) Regulations 2026 introduce the core damp and mould provisions, commonly known as "Awaab's Law" that all social housing providers within Scotland must meet.

4.2. The Regulations make amendments to the Scottish Secure Tenants (Right to Repair) Regulations 2002 (The "Right to Repair" scheme), offering tenants with greater protections and rights in relation to damp and/or mould concerns. From 6th October 2026, any damp and/or mould issues that have been reported or discovered within tenants' homes must be addressed within prescribed timescales.

4.3. The Damp and Mould Policy is being amended to set out how the Council will respond to damp and/or mould within tenants' homes. All reports or identified cases of damp and/or mould will be dealt with in line with the relevant statutory timescales as follows:

- Following the initial report or discovery of damp and/or mould within tenant's home, an investigation will be carried to assess the nature and scope of the issue within 10 working days;

- Tenants will be provided within a written summary of the investigation results within 3 working days following the results of the investigation;

- If the investigative officer determines that the property is not substantially free from damp and/or mould, any qualifying repairs will commence within 5 working days of the investigation being completed and will be completed within 20 working days of the repair commencing.

4.4. In certain extenuating circumstances beyond the Council's control, the Council may not be able to meet these timescales. This includes, but is not limited to: severe weather conditions, unforeseen resource shortages or supply chain issues, or where complex structural repairs are required to remediate the issue in full. In line with regulations and national guidance issued by the Scottish Government, the Council may suspend these statutory timescales, provided that tenants are notified of the suspension, including reasons for the suspension and revised timescales to address the issue.

4.5. However, where the Council has failed to adhere to statutory timescales and where suspensions do not apply, the tenant may seek redress via the Council's Corporate Complains Procedure. Where the tenant remains dissatisfied with the resolution and it is determined that the Council has failed to meet the statutory timescales, the tenant may eligible for monetary compensation of an initial £15 payment with a further £3 for each working day of delay up to a maximum of £100 for any one repair issue.

<u>Housing Repairs</u>

4.6. The Housing Repairs Policy is being amended to include references to the above-mentioned changes to the Damp and Mould Policy, as they are being incorporated into the tenants' overarching rights under the "Right to Repair" scheme to have certain repairs carried out within legal prescribed timescales.

4.7. Furthermore, the Scottish Housing Regulator (SHR) requires social landlords to report on their repairs service performance and associated response timescales, which includes new damp and mould indicators. However, this excludes cases where the landlord was unable to gain access to the properties as per the landlord's own policies.

4.8. The Policy seeks to provide further clarity on the Council's no access arrangements. Where trades operatives cannot gain access to the property for repairs appointment, a calling card will be left at the property and a "No Access" letter will be issued, advising the tenant to contact the Council to arrange a further appointment within 5 working days If the tenant fails to response within 5 working days, the repairs request will be cancelled and the case will be

closed, with a new repairs case opened when the tenant re-engages with the tenant.

4.9. Moreover, the Housing Repairs Policy seeks to further clarify and embed its approach to out-of-hours emergency repairs response with the aim of reducing the number of inappropriate callouts and ensure a more effective use of staff time in line with Working Time Regulations 1998.

4.10. In circumstances where the tenant reports an emergency out-of-hours repair, the Council will provide an out-of-hours emergency repairs service only where it is unreasonable and/or safe for the repair to wait until the next working day to reduce inappropriate callouts. This will be determined on a case-by-case basis with considerations given to household vulnerabilities, nature and severity of the reported fault, the time of the year, including periods of colder weather and reduced daylight hours

4.11. The Policy also seeks to solidify the Council's current informal approach to installation and maintenance of Solid Fuel Heating Systems in tenants' homes. The Council will not grant approval for the installation of any new solid fuel heating systems, nor will it permit replacement with another solid fuel appliances. Where a previous permission has been granted, the tenant will be allowed to keep the appliances, so long as it has been installed by HETAS-registered installer with annual servicing carried out by HETAS-approved contractor.

<u>Housing Eviction</u>

4.12. Part 3 of the Domestic Abuse (Protection) (Scotland) Act 2021 went live in August 2026 and makes changes to the Schedule 2 of the Housing (Scotland) Act 2001. It introduces a new ground for eviction on the basis of abusive behaviour, known as the "Domestic Abuse" ground, permitting social landlords to seek eviction action against tenants who have engaged in abusive behaviour towards their partner/ex-partner with the aim of supporting the victim/survivor and any affected household members to remain in their homes where they wish to do so.

4.13. The Housing Eviction Policy is being amended to reflect these changes. In line with the newly introduced legislation, the Council may seek to evict a tenant or a joint tenant where they have engaged in abusive behaviour towards their partner or ex-partner ("victim/survivor"), where it is the victim/survivor's only or principal home, and they wish to remain in their home.

4.14. When considering the use of Domestic Abuse ground, the Council will consider whether eviction action is necessary, appropriate and proportionate in the circumstances of the case and whether it supports the victim/survivor to remain safely within their home. The Council will also adopt a victim/survivor-centred approach and will prioritise the wishes, safety and wellbeing of the victim/survivor and any children affected by the domestic abuse before, during and after any eviction action is taken.

4.15. Where the tenant or joint tenant has been convicted of an offence punishable by imprisonment relating to the abusive behaviour, the Council will use a streamlined eviction process, which removes the requirement for the Court to consider if it is reasonable to pursue eviction.

4.16. Furthermore, to help embed the new policy provisions in practice, a multi-agency short-life working group is being established in order to develop an effective housing eviction framework where eviction action is sought on the basis of domestic abuse.

4.17. A separate Housing Domestic Abuse Policy is currently under development which will seek to provide an overarching framework for the Council Housing Service's approach to responding to domestic abuse in association with its properties, and the provision of support to victims/survivors with the aim of preventing homelessness.

Westhaugh Allocations

4.18. The Westhaugh Site redevelopment project has been completed. All Gypsy/Traveller residents who had been decanted to mainstream Council accommodation have now successfully returned to the site and all remaining vacant pitches have been allocated to eligible applicants in line with the approved Westhaugh Allocation Policy.

4.19. To reside on the Site, all existing and incoming residents have had to sign new Westhaugh tenancy agreements. Due to the nature of the site, Westhaugh tenancy agreements are governed by the Mobile Homes Act 1983 and Mobile Homes (Written Statement) (Scotland) Regulations 2013 rather than Housing (Scotland) Act 2001 and do not result in Scottish Secure Tenancies (SST) being formed.

4.20. Due to the differences in legislation, model lease agreements under the Mobile Homes Act 1983 do not automatically provide residents with the same rights or provisions as SSTs, with the most salient difference being the absence of transfer of tenancy provisions within model 1983 Act agreements.

4.21. In consultations with the residents and MECOPP, a national charity support Gypsy/Traveller communities across Scotland, input from Legal Services and insofar as it is possible by differing legislation, the Service sought to streamline the Westhaugh Tenancies with SSTs to ensure that tenants who hold a Westhaugh Tenancy Agreement under the Mobile Homes Act 1983 are afforded comparable rights, responsibilities and protections to those available to tenants in mainstream housing under a Scottish Secure Tenancy governed by the Housing (Scotland) Act 2001.

4.22. As a result, the Westhaugh tenancy agreement allows the Council, at its own discretion, consider written requests from tenants to assign their tenancy to someone else or allow an eligible person to transfer to the tenancy following the tenant's death.

4.23. The Westhaugh Allocations Policy is being amended to reflect this provision and provide a framework for how the Council will assess and process transfer of tenancy requests from residents living at Westhaugh.

4.24. To be eligible for a transfer of tenancy, the Council must be satisfied that all criteria have been met and that approval is reasonable in the circumstances. This includes, but is not limited to, the following:

- The tenant and the eligible person must have lived in a caravan on the same pitch for a continuous period of 6 months (for successions) or 12 months (for assignations);

- To be eligible, the individual other than the tenant must have been a registered member of the tenant's household, residing in a caravan stationed on the pitch as their only or principal home;

- The person to whom the tenancy is to be transferred must be in possession of, or have access to, a caravan that can lawfully and practicably be station on the pitch.

4.25. Applications for tenancy transfer may be refused in a number of circumstances, including where the tenant and/or proposed assignee/succeeding applicant have tenancy-related debts, there is antisocial behaviour associated with the tenancy, qualifying period and/or caravan requirements are not met.

4.26. The Westhaugh Allocations Policy will be further reviewed in the future in parallel with the Council's general Housing Allocations Policy to ensure consistency and alignment across related policies and procedures.

4.27. Furthermore, any future legislative changes affecting any of the policies presented in this paper will be applied without further procedure.

5.0 Sustainability Implications

5.1. There are no sustainability implications.

6.0 Resource Implications

6.1. Financial Details

6.2. The full financial implications of the recommendations are set out in the report. This includes a reference to full life cycle costs where appropriate. Yes ☒

6.3. Finance have been consulted and have agreed the financial implications as set out in the report. Yes ☒

6.4. Staffing

There are no direct impacts to staff arising from this report

7.0 Exempt Reports

7.1. Is this report exempt? Yes ☐ (please detail the reasons for exemption below) No ☒

7.0 Declarations

The recommendations contained within this report support or implement our Corporate Priorities and Council Policies.

(1) **Our Priorities**

Clackmannanshire will be attractive to businesses & people and ensure fair opportunities for all	☒
Our families; children and young people will have the best possible start in life	☒
Women and girls will be confident and aspirational, and achieve their full potential	☒
Our communities will be resilient and empowered so that they can thrive and flourish	☒

(2) **Council Policies**

Complies with relevant Council Policies ☒

8.0 Impact Assessments

8.1 Have you attached the combined equalities impact assessment to ensure compliance with the public sector equality duty and fairer Scotland duty? (All EFSIAs also require to be published on the Council's website)

Yes ☒

8.2 If an impact assessment has not been undertaken you should explain why:

9.0 Legality

9.1 It has been confirmed that in adopting the recommendations contained in this report, the Council is acting within its legal powers. Yes ☒

10.0 Appendices

10.1 Please list any appendices attached to this report. If there are no appendices, please state "none".

Appendix 1. Damp and Mould Policy

Appendix 2. Housing Eviction Policy

Appendix 3. Housing Repairs Policy

Appendix 4. Westhaugh Allocations Policy

Appendix 5. Damp and Mould Policy EFSIA

Appendix 6. Housing Eviction Policy EFSIA

Appendix 7. Housing Repairs Policy EFSIA

Appendix 8. Westhaugh Allocations Policy EFSIA

11.0 Background Papers

11.1 Have you used other documents to compile your report? (All documents must be kept available by the author for public inspection for four years from the date of meeting at which the report is considered)

Yes ☐ (please list the documents below) No ☒

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Approved by

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Clackmannanshire Council
Housing Service
Damp and Mould Policy
August 2025

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1. ~~Scope of the Policy~~Introduction

Clackmannanshire Council is committed to ensuring that its housing stock is well maintained, safe, secure and compliant with the Scottish Housing Quality Standard (SHQS), and that tenants live in warm, comfortable, safe and secure homes that are free from damp and mould. The Council recognises the negative impacts that damp and mould can have on tenants' health and well-being, and as such aims to respond to any damp and mould concerns raised by tenants quickly and effectively.

Clackmannanshire Council's Damp and Mould Policy provides a framework of how the Council will aim to prevent, respond to and manage any damp and mould concerns within Council-owned properties and any communal areas. This Policy should be read in conjunction with Clackmannanshire Council's Scottish Secure and Short Scottish Secure Tenancy Agreements as well as the Council's Housing Repairs Policy.

2. Aims of the Policy

The policy aims to:

- Outline how the Council will respond to and implement a proactive and early intervention approach in the management of any damp and mould issues within Council properties in line with statutory requirements and prescribed timescales;
- Outline how the Council plans to help prevent the occurrence of damp, mould, and condensation in Council properties by maintaining and improving the condition of Council housing;
- Outline the Council's and Tenants' responsibilities in responding to and managing any damp, mould and condensation issues;
- Support tenants to resolve any damp and mould issues and provide them with comprehensive advice on managing and controlling damp and mould within their homes;
- Provide clarity and improve collaborative working with Council tenants to resolve issues relating to damp, mould, and condensation.

3. Legislative Framework

Clackmannanshire Council will ensure that this policy complies with all relevant legislative requirements and has due regard to Scottish Government guidance. The legal framework governing the Council's responsibilities in relation to damp and mould within Council-owned properties, including the rights and responsibilities of both the Council and its tenants, is set out in the following legislation:

- Housing (Scotland) Act 2001
- Housing (Scotland) Act 2025
- The Investigation and Commencement of Repair (Scotland) Regulations 2026
- The Scottish Secure Tenants (Right to Repair) Regulations 2002

~~3.~~4. ~~Types of Damp~~Definition of Damp and Mould

There are different causes of damp and mould which may require different solutions:

Penetrating Damp occurs when water enters the property through the external structure of the building, or where internal leaks cause damp, rot and damage to internal surfaces and structure.

Examples of causes of penetrating damp include, but are not limited to:

- Damaged, displaced or missing roof tiles or flashings;
- Defective, damaged or blocked guttering and downpipes; and
- Defects to roofs, external walls, rainwater goods and external building components.

Rising Damp is caused by moisture from the ground rising up through the fabric of the building, after being absorbed from the surrounding ground.

Examples of causes of rising damp include, but are not limited to:

- Absence of an effective damp-proof course; and
- A damaged, deteriorated or otherwise ineffective damp-proof course.

Condensation occurs when warm, moist air touches cooler surfaces such as tiles or windows. Condensation is often caused by high levels of moisture in the air, combined with poor ventilation. If left untreated over a prolonged period, condensation can result in dampness and create conditions in which mould can develop and spread. ~~and usually leads to moisture on walls, windows and ceiling if left untreated for a long period of time.~~

Environmental conditions that can increase the risk of condensation and subsequent damp and mould include, but are not limited to:

- Insufficient ventilation;
- Inadequate heating;
- Insufficient loft insulation;
- High humidity;
- Property overcrowding.

Traumatic Damp refers to dampness caused by sudden and unforeseen events which introduce significant amounts of water into a property. This includes, but is not limited to:

- Leaking water, heating or waste pipes;
- Overflowing baths, sinks or sanitary fittings;
- Burst pipes;
- Defective water storage tanks or vessels; and
- Flooding from neighbouring properties or environmental flooding events.

~~4.~~5. Council's Responsibilities

The Council is responsible for maintaining the tenant's home as set out in Clackmannanshire Council's Tenancy Agreement. It is responsible for repairing and maintaining the structure and the exterior of the property as well as any installations within the property which are provided by the Council. The Council will carry out repairs or other work necessary to keep the property in a liveable, wind and watertight condition which is reasonably fit for human habitation. This includes carrying out repairs relating to water penetration, rising dampness and condensation.

The Council has a duty to ensure that tenants' homes are substantially free from rising and penetrating damp and to take appropriate action where damp and mould issues are identified. The Council has a duty to ensure that all reports of damp and mould are investigated and responded to legally prescribed timescales.

The Council will ensure that sufficient internal staffing resources are in place to effectively and efficiently respond to any issues of condensation, damp and/or mould concerns reported by tenants.

Where relevant and appropriate, the Council may undertake works to assist in managing and controlling damp and condensation such as the installation of extractor fans, upgrading heating systems and undertaking additional energy efficiency measures.

The Council will maintain its housing stock to an acceptable standard so that tenants can heat their homes to a reasonable temperature and at a reasonable cost. This will assist in reducing the risk of condensation, damp and mould.

Where appropriate, the Council will provide tenants with appropriate advice, guidance and support to help prevent and manage damp and mould within the home, including information on ventilation, heating and moisture control.

~~The Council will seek to maintain its housing stock to an acceptable standard so that tenants can heat their homes to a reasonable temperature and at a reasonable cost, this will aid in reducing instances of condensation and mould issues. Tenants will be offered appropriate advice and guidance on how to prevent and manage damp in their homes, such as improving ventilation and maintaining appropriate heating.~~

~~5.~~6. Tenant's Responsibilities

In line with Clackmannanshire Council's Tenancy Agreement, Council tenants are responsible for reporting any arising issues, damage, or required repairs to the property, including reporting any signs of damp and/or mould as soon as they are discovered as well as faulty equipment that may affect the effective management of moisture in the home, including faulty extractor fans or issues with the heating system.

Tenants must provide the Council with access to their property for any inspection and repair works following adequate notice. Tenants are also responsible for taking reasonable care of the

property and all fittings and fixtures within it as set out in the Tenancy Agreement, including adequately heating and ventilating the property.

Tenants should follow guidance provided by the Council on preventing the build-up of condensation and mould.

~~6.~~7. Prevention and Guidance to Tenants in Managing Damp and Mould

Before the start of their tenancy, tenants will receive information on how to effectively manage and prevent condensation, damp and mould in their home.

To prevent mould and damp from becoming an issue which would require further intervention, tenants should:

- Maintain a warm living environment, between 18 and 21 degrees Celsius;
- Keep rooms well-ventilated and open windows, do not cover any air vents;
- Use extractor fans and close kitchen and bathroom doors when the rooms are in use to prevent the steam from escaping;
- Use lids on pans when cooking;
- Leave gap between furniture and walls;
- Regularly clean all vents and extractor fans to prevent build-up of dust and blockage;
- Wipe down any moisture and condensation from surfaces, including windows and sills;
- Do not dry clothes indoors unless the room is isolated and well ventilated.

The tenants should also regularly check for any issues. Signs of damp and mould can include:

- Damp and musty smell;
- Mould or mildew on walls, floor or ceilings;
- Excessive condensation on windows;
- Walls, floors or ceiling that feel cold or damp.

The Council is committed to ensuring effective systems are in place to prevent and address issues related to damp, mould, and condensation. To support this, the Council is adopting innovative technologies designed to identify and mitigate potential problems. This includes the trialling of indoor air quality monitors and smart sensors to measure humidity and CO_2 levels and identify areas that may be at risk of damp.

The data collected by these sensors will provide real-time insights into the condition of properties, enabling more proactive and predictive maintenance. This approach allows for better planning and informed decision-making to support tenants and protect their homes, and prevent any damp and mould issues from escalating.

At the stage where tenants move out and properties become void, the Council will conduct an inspection to assess the condition of the property. Any required repair and remedial works will be

carried out, including addressing any damp, mould or condensation issues before re-letting the property to address the issue and reduce the risk of damp and mould from returning.

~~7.~~8. Tenant Support

Clackmannanshire Council recognises that some tenants may struggle to keep their homes warm, leading to damp and mould issues. In such circumstances, tenants will be provided support and guidance where possible and referred to the Council's Home Energy Advice Team who can offer free and impartial energy efficiency advice and a fuel poverty service for tenants struggling to pay their energy bills or where there are issues with energy supply.

If damp and mould is caused by overcrowding, the Council will support the tenant by exploring alternative housing options and will assist the tenants with applying for a tenancy transfer in line with Clackmannanshire Council's Allocations Policy, where appropriate and where the tenant wishes to do so.

~~8.~~9. Reporting Issues

Tenants should report any condensation, damp and/or mould issues and concerns as soon as they are noticed or identified. Reports can be made using the following methods:

- Online using the online contact form;
- By calling the Repairs Centre on 01259 452000;
- Directly to their Housing Officer.

When making a report, tenants should provide as much detail as possible, including:

- The extent and the location of the problem;
- Information about any children in the household;
- Any medical or health concerns of any members of the household.

Timely and accurate reporting allows the Council to assess and address issues quickly, and take action to prevent further damage to the property, as well as reduce health risks associated with damp and mould.

10. Identifying Damp and Mould

Damp and mould concerns may be identified through a range of sources, including:

- Direct reports from tenants;
- Routine property inspections or home visits carried out by Council staff, including Housing Officers;
- Reports made during unrelated repair or maintenance activities; and

- Notifications from third parties, including contractors, health professionals or partner agencies.

~~9.~~11. Responding to Damp and Mould Reports~~Reports~~

Once a report is received or damp and mould concerns are otherwise identified, the Repairs Team will assess the nature and urgency of the issue. Priority will be given to households with identified vulnerabilities, young children, pregnant individuals, older people, or anyone with a medical condition that may be adversely affected by damp and mould.~~Once a report is received, the Repairs team will assess the urgency of the concern. Priority will be given to households with young children, pregnant individuals or those with a medical condition which could be exasperated by damp and mould.~~

11.1. Investigation

Following the report or identification of damp and/or mould within the property, the Repairs Team arrange for an initial, non-intrusive inspection of the property to assess the nature, scope and extent of the damp and mould concern.

In line with statutory requirements, all reported or identified damp and mould concerns will be investigated within 10 working days following the day on which the concern was reported or otherwise brought to the Council's attention.

The inspection will be carried out by appropriately trained Council staff and will seek to:

- Determine whether the property is substantially free from damp and mould; and
- Where the property is not substantially free from damp and mould, identify the likely causes of the issue and any repairs, remedial works or other actions required.

Following completion of the investigation, a responsible Council Officer will provide the tenant with a written summary of the inspection findings within 3 working days. The summary will include details of the investigation outcomes, any recommended actions and the proposed next steps.

Where the findings of the initial investigation are inconclusive, where further technical assessment is required, or where the damp and mould concern is considered significant, an external contractor will conduct a follow-up, more detailed survey to identify the full extent of the issue and required remedial action.

~~Once at the property, a dedicated Council Officer will then carry out an initial, non-intrusive survey to assess and determine the extent of the damp and mould issue. If further investigation is required or the problem is deemed significant, an external contractor will conduct a more detailed survey to identify the extent of the issue and the required remedial action.~~

11.1.1. Determining Whether a Property is Substantially Free from Damp and Mould

When carrying out an investigation, a responsible Council Officer will assess whether the property is substantially free from damp and mould.

This assessment will be undertaken on a case-by-case basis, having regard to the individual circumstances of the property and the household. Consideration will include, but is not limited to:

- The extent and severity of the damp and/or mould, including the number of rooms and areas affected;
- The persistence and frequency of the problem;
- Vulnerabilities of the household, as well as the presence of children, young people, older people or individuals with health conditions that may be affected by damp and mould;
- Any suspected structural defects or underlying building issues;
- The likelihood of the issue continuing or recurring if no remedial action is taken.

11.2. Commencement of Repairs

Where an investigation determines that a property is not substantially free from damp and mould, the Council will seek to commence any necessary repair or remedial works within 5 working days, after the day on which the investigation was concluded.

~~10.~~12. Remedial Action

Remedial action will depend on the type, severity and the extent of the condensation, damp and/or mould issue. Actions may include, but are not limited to:

- Advice and information to tenants on how to manage condensation and mould, including steps to improve ventilation and heating;
- Installing additional insulation or ventilation;
- Applying damp-proofing treatments to walls.

In severe cases, the Council may implement temporary measures to reduce the impact of damp and mould whilst permanent repairs are being arranged. Where necessary, the Council may temporarily decant the tenant to alternative accommodation whilst works are undertaken.

Clackmannanshire Council is committed to addressing damp and mould concerns promptly and effectively to minimise the risk of recurrence and ensure that properties are substantially free from damp and mould.

Where a property is found not to be substantially free from damp and mould, the Council will seek to complete the required remedial works within 20 working days of repair works commencing. Individual timescales may vary depending on the extent, complexity and nature of the works required.

~~In severe instances of damp and mould within the property, the Council may temporarily decant the tenant to another property whilst the necessary works are being carried out.~~

~~Clackmannanshire Council is committed to addressing condensation, damp, and mould concerns promptly, ensuring that repairs are done effectively to prevent recurrence. Resolution timescales may depend on the severity and the extent of the issue.~~

12.1. Advice-Only Cases

Following inspection, there may be circumstances where no repairs or remedial works are required.

In such cases, the Council will provide the tenant with appropriate advice, guidance and support to assist them in managing and reducing condensation and damp within the home. Once the advice has been provided and no further action is required, the case will be closed.

13. Allowing Access for Inspections and Repairs

In line with Clackmannanshire Council's Housing Repairs Policy, the Council will make reasonable attempts to gain access to the property to investigate reported damp and mould concerns and carry out any necessary repairs or remedial works.

Where an officer, contractor or a tradesperson is unable to gain access to the property following an agreed appointment, reasonable attempts will be made to contact the tenant at the time of the visit.

Where access cannot be gained:

- A calling card will be left at the property where possible;
- The Council will issue a written "No Access" letter to the tenant, advising the tenant to contact the Council to arrange a further appointment within 5 working days.

If the tenant does not respond within 5 working days, the Council may close the damp and mould case. A new case will be opened once the tenant re-engages and suitable access arrangements can be made.

14. Extenuating Circumstances

There may be circumstances beyond the Council's control which prevent it from investigating, commencing or completing damp and mould repairs within the prescribed timescales.

This may include, but is not limited to:

- Severe weather conditions;
- Staff illness or unforeseen resource shortages;

- Contractor or supply chain issues;
- Failure to gain access despite reasonable attempts;
- Delays in obtaining permissions, approvals or specialist reports; and
- Complex structural repairs required to remediate the issue in full.

In such circumstances, the Council may suspend the applicable timescales. Where a timescale is suspended, the Council will notify the tenant in writing, explain the reasons for the delay, advise of any interim measures being taken and provide revised timescales for addressing and remediating the issue.

The Council will take reasonable interim steps to minimise the impact of damp and mould on the tenant and the property while permanent solutions are being progressed.

15. Compensation for Repairs

The Council will seek to comply with all relevant statutory timescales relating to the investigation of damp and mould concerns, the provision of investigation findings and the commencement of any qualifying repair works.

Where a tenant believes that the Council has failed to comply with the applicable timescales and the matter has not been resolved through engagement with the service, the tenant should raise their concerns through the Council's Complaints Procedure as outlined in Section 18 of this Policy.

If, following completion of the complaints process, it is determined that the Council has failed to meet the applicable statutory investigation and/or repair commencement and/or completion timescales, compensation may be payable in accordance with the Scottish Secure Tenants (Right to Repair) Regulations 2002 and the Investigation and Commencement of Repair (Scotland) Regulations 2026.

Eligible compensation includes:

- An initial payment of £15; and
- A further payment of £3 for each working day of delay,

Up to a maximum of £100 for any one qualifying repair.

~~11.~~16. Equal Opportunities and Diversity

Clackmannanshire Council is committed to the elimination of unlawful discrimination, advancing equality of opportunity and fostering good relations between people.

The Council believes that equality of opportunity should be a guiding principle in all of its activities. The Council aims to ensure that its commitment to equality is embedded in all council services and in the organisations that it funds.

In accordance with the Equality Act 2010, the Council is actively working towards the elimination of policies and practices that discriminate unfairly on grounds including age; disability; gender

reassignment; marriage and civil partnership; pregnancy and maternity; race including colour, nationality, ethnic or national origin; religion or belief; sex; and sexual orientation.

~~12.~~17. Privacy Statement

Clackmannanshire Council must adhere with its legal obligations under Data Protection Legislation as set out in the Data Protection Act 2018 and UK General Protection Regulation (UK GDPR).

In order to provide the required and/or requested services, the Council will collect, store and process relevant personal information or data.

Personal information may also be shared with other partner agencies and organisations.

Personal information will be kept securely, as long as required by law and/or by specific service requirements. Once the data is no longer required, it will be securely disposed of. The Council has a Record Retention Schedule which sets out the period of time and reasons for keeping particular records. The Retention Schedule is available on request.

Under the Data Protection Act 2018 and the Freedom of Information (Scotland) Act 2002, individuals have the right to access personal information and data held about them by Clackmannanshire Council as well as the right to access information from records held by the Council.

To submit a Subject Access or Freedom of Information request, please follow the link.

To make a complaint in relation to the Council's handling and processing of personal data and information, please contact the Information Commissioner's Office.

For further information on Clackmannanshire Council's data protection practices, please visit the Council's Data Protection Statement. For the Council's Data Protection Policy, please follow the link. For further information on freedom of information laws, please visit the Scottish Information Commissioner webpage.

~~13.~~18. Complaints

If the service user is dissatisfied with the provided services and/or the standards of service, please follow the Council's Complaints Procedure. Complaints can be made in person, in writing, by email or online. For further information on the Complaints Procedure and how to make a complaint, please visit the Council's Complaints Procedure webpage.

If the service user remains dissatisfied with the final decision or the way the complaint has been handled following the Council's Complaints Handling Procedure, they can make a complaint to the Scottish Public Services Ombudsman (SPSO) by completing a complaints form found online or calling on 0800 377 7330.

For further information on how to make a complaint to SPSO, please visit the SPSO website.

~~14.~~19. Monitoring and Reviewing

The policy will be continuously monitored to ensure that it is performing efficiently against the aims set out in the policy as well as against the new damp and mould indicators linked to the Scottish Social Housing Charter.

The Council will review and evaluate this policy every 3 years to ensure the adherence to the relevant legislation and statutory guidance as well as changes in organisational practices and policies.

For the avoidance of doubt, any future legislative changes affecting this policy will be applied without further procedure.

Clackmannanshire Council | Comhairle Siorrachd Chlach Mhanann
www.clacks.gov.uk

Clackmannanshire Council

Housing Service

Eviction Policy

October 2024

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1. Introduction

Clackmannanshire Council Housing Service's Eviction Policy sets out the framework of for how and when the Council's Housing Service will pursue eviction action against Council tenants, with the intention of ending a tenancy or a tenant's interest in a tenancy.

~~how a Tenancy Agreement between the Service and the tenant will end due to eviction action pursued by the Council's Housing Service.~~

The Housing Service has the responsibility to act within the legislative framework and adhere to statutory guidelines and recommendations. This policy recognises that the Council's role as a landlord may conflict with its statutory homelessness duties. As such, it also outlines the processes that will be followed to ensure that potential alternative solutions have been explored before resorting to eviction action.

Where eviction action is being considered under Ground 15A (the "Domestic Abuse" ground), before taking any action, the Service will consider the wishes, best interests, safety and wellbeing of any victim/survivor of domestic abuse and any children affected.

2. Aims of the Policy

The specific aims of the policy are:

- To identify tenants' support needs, use preventative action and provide early intervention in an attempt to prevent evictions and potential homelessness from occurring;
- To ensure that Clackmannanshire Council has a clear and concise policy for eviction action and the recovery of possession of the property;
- To deal with all repossession actions and evictions in a consistent way;
- To support victims/survivors of domestic abuse to remain safely in their homes wherever appropriate and to prevent homelessness resulting from domestic abuse;
- For all repossession actions to meet all legislative requirements and statutory guidelines.

3. Legal Framework

Clackmannanshire Council will ensure that this policy adheres to all legislative requirements under relevant legislation and gives due regard to statutory guidance.

The main legislative framework for tenancy repossession action and eviction is set out in the following acts:

- Domestic Abuse (Protection) (Scotland) Act 2021
- Housing (Scotland) Act 2001
- Housing (Scotland) Act 2010
- Housing (Scotland) Act 2014

Additional guidance may be sought in:

- Antisocial Behaviour etc. (Scotland) Act 2004
- Human Rights Act 1998
- Homelessness etc. (Scotland) Act 2003
- United Nations Convention on the Rights of the Child (Incorporation) (Scotland) Act 2024

4. The Grounds for Recovery of Possession

The complete list for grounds for recovery of possession of a property are contained within the Housing (Scotland) Act 2001, Schedule 2, Part 1, as amended by the Housing (Scotland) Act 2010, Part 16, Sections 153 and 155(2)-(7) ~~and,~~ Part 2, Section 14 of the Housing (Scotland) Act 2014 and Part 2, Section 22 of the Domestic Abuse (Protection) (Scotland) Act 2021.

For the complete list of the grounds, please see appendix 2.

The main grounds that the Council ~~will~~ may use to form the basis for eviction are the following conduct grounds:

4.1. Ground 1

- The tenant has rent arrears, or any other obligation of their tenancy agreement has been broken.

4.2. Ground 2

- The tenant, or someone living in or visiting the property, has been convicted of (a) using the house for immoral or illegal purposes or (b) an offence punishable by imprisonment committed in, or in the locality of, the house.
- An "offence punishable by imprisonment" means that the offence carries imprisonment as a possible, but not definite penalty.

4.3. Ground 3

- The tenant, or someone living in the property, has caused deterioration of the property or common parts.

4.4. Ground 7

- The tenant, or someone living in or visiting the property, has acted in an antisocial manner within the locality, or pursued a course of conduct amounting to harassment or antisocial behaviour.

4.5. Ground 15A ("Domestic Abuse" Ground)

- A person who is the tenant, or one of the joint tenants, has engaged in behaviour which is abusive towards a person who is their partner or ex-partner (the "victim/survivor").

Eviction action under Ground 15A may be considered where:

- The property is the victim/survivor's only or principal home;
- The victim/survivor wishes to remain in the property; and
- The Council considers it appropriate to end the perpetrator's tenancy or interest in the tenancy.

For the purposes of Ground 15A and in line with the definition provided within the Domestic Abuse (Protection) (Scotland) Act 2021, behaviour by a tenant is abusive of their partner or ex-partner if the behaviour is likely to cause the victim/survivor to suffer physical or psychological harm, including fear alarm or distress. Abusive behaviour may consist of a single incident or a course of conduct.

A partner or ex-partner includes a current or former spouse, civil partner, or cohabitant of the perpetrator. To be considered a cohabitant, the victim/survivor must have lived with the perpetrator for a period amounting to at least six months within the 12 months preceding the raising of court proceedings. This six-month period may be cumulative and include more than one period of residence.

Before progressing eviction action under the Domestic Abuse ground, the Council will also seek to ensure that appropriate arrangements relating to the care and residence of any children have been considered and settled.

In all circumstances, only the Sheriff, and not the Council, has the authority to grant a decree for repossession of the tenancy. To grant the decree for repossession, the Court must be satisfied that:

- Pre-action requirements have been complied with, if eviction action is sought under Ground 1 on the basis of rent arrears;
- The statutory criteria for Ground 15A have been met, where eviction action is sought on the basis of abusive behaviour;
- It is reasonable to grant the decree, except where repossession is sought as part of the streamlined eviction process;
- A valid statutory notice of proceedings has been served on the tenant and all qualifying occupiers.

5. Tenancy Support

At the start of a tenancy, the Council will aim to establish a strong relationship with its tenant. The Council will aim to ensure that the tenant is informed of all of their responsibilities associated with maintaining the tenancy.

The tenant will be informed once it becomes apparent that their tenancy is at risk. In line with the Council's tenancy management, antisocial behaviour and any other relevant policies and procedures, appropriate preventative and early intervention action will be considered and taken. The Council will aim to ensure that the relevant information, advice and/or support is given to the tenant. It will work together with other relevant internal departments and external partner agencies and third sector organisations to identify the needs of the tenant and deliver tailored support packages.

The Council will adopt a trauma-informed approach which considers the individual circumstances of the tenant and ensures that all other potential actions have been pursued before considering eviction action as a last resort.

Where all other remedies have been exhausted and eviction action is due to take place, the Council will advise the tenant and any qualifying occupiers of the homelessness duties that the Council has towards them.

5.1. Tenancy Support to Victims/Survivors in Domestic Abuse Cases

Where the Council is considering eviction action on the basis of abusive behaviour, it will adopt a person-centred and trauma-informed approach. The Council will take a zero-tolerance approach towards domestic abuse and will seek to support victims/survivors to remain safely within their home wherever appropriate, with the aim of preventing homelessness.

The Council will engage with the victim/survivor before pursuing and throughout any eviction action. The Council will aim to:

- Engage with and keep the victim/survivor informed of any proposed action;
- Explain the court process and provide appropriate information about what to expect;
- Take account of the victim/survivor's views and wishes before progressing eviction action;
- Consider the safety, wellbeing and best interests of the victim/survivor and any children affected by the abuse;
- Ensure that appropriate safety planning is in place before and during court proceedings;
- Provide information about available housing, support and advocacy services; and
- Work in partnership with relevant internal services, partner agencies and third sector organisations to promote the safety and wellbeing of the victim/survivor and any children involved.

The Council will act in accordance with its Housing Domestic Abuse Policy and any relevant statutory guidance when considering and progressing eviction action under Ground 15A.

5.2. Provision of Advice and Assistance to the Perpetrator of Domestic Abuse

Where Court proceedings have been raised and the Court grants a decree for repossession, the Council will provide the tenant and any qualifying occupiers with appropriate advice and assistance regarding alternative accommodation options, taking account of their individual circumstances and the Council's statutory duties.

6. Pre-action Requirements (Ground 1)

If eviction action is sought on the basis of rent arrears, the Council must ensure that pre-action requirements have been fulfilled before serving the notice of proceedings and applying for the recovery of possession to the Court. Pre-action requirements are aimed at providing support and further protection for tenants facing eviction for rent arrears, and aiming to resolve the arrears before applying for eviction action as a last resort. The Council must:

- Provide the tenant with clear information about the terms of the tenancy agreement and any rent or other financial arrears owed to the Council;
- Aim to provide the tenant with advice and assistance on benefits available to them;
- Provide the tenant with information where they can seek help to manage their debts and make reasonable efforts to refer the tenant to appropriate support services;
- Aim to establish a rental payment/arrear repayment plan with the tenant;

- Provide the tenant with an opportunity to apply for housing benefits, adhere to a payment plan, or explore alternative measures of reducing outstanding arrears before initiating the formal eviction process.

7. Test of Reasonableness

Where the Court must be satisfied that it is reasonable to grant the decree for repossession, the Court must have regard to:

- The nature, frequency and duration of the conduct;
- The extent to which the tenant was personally responsible for the behaviour leading to eviction action;
- The impact of the conduct on other individuals and the wider community;
- Any alternative actions the Council has taken prior to eviction action in an effort to address the conduct of the individual in question.

8. Notice of Proceedings

To start the formal eviction process, the Council will send a notice of proceedings to the tenant and any qualifying occupier who lives with the tenant. A qualifying occupier is a person who is 16 years old or more, or who may turn 16 during the life of any proposed legal action, and occupies the house as their main or only home.

The notice of proceedings must include the following:

- Signal the intent of the Council to apply for a decree for repossession from the Court;
- The reasons and grounds for recovery of possession;
- The earliest date the Council can request a Court hearing;
- How the Council has met the pre-action requirements where eviction action is sought on the basis of rent arrears.

The date given in the notice is the earliest date on which the Council can start court action for possession. Following the date, the Council has a 6-month window to initiate court action. Where the process of streamlined eviction is sought under ground 2 or ground 15A, the notice of proceedings must be served anytime within 12 months of the conviction, or where the conviction was appealed, the day on which the appeal was dismissed or abandoned.

Where eviction action is pursued under the Domestic Abuse Ground and the victim/survivor is a joint tenant or a qualifying occupier, the Council will ensure that they are informed of the proceedings. Where the Council is seeking to transfer the tenancy to the victim/survivor or to end

the perpetrator's interest in a joint tenancy, the victim/survivor will be sisted as a party to the repossession proceedings in line with legislation and statutory guidance.

9. Streamlined Evictions

The Council may seek to use the streamlined eviction process where eviction action is pursued under:

- Ground 2, where the Council has served a Notice of Proceedings for recovery of possession within 12 months of the relevant conviction; or
- Ground 15A, where the tenant has been convicted of an offence punishable by imprisonment relating to the abusive behaviour upon which the eviction action is based, and the Council has served a Notice of Proceedings within 12 months of that conviction.

~~If eviction is sought under ground 2, and the Council has served the notice of proceedings to the tenant for the recovery of possession within 12 months of the conviction, streamlined eviction process is followed.~~ The streamlined eviction process removes the test of reasonableness, but the Council must give considerations to the relevant statutory guidance in relation to raising eviction action using the streamlined eviction process.

Before pursuing streamlined eviction on ground 2, the Council will give due regard to relevant Council policies, strategies and plans and will seek to uphold commitments to care experienced children and young people contained within The Promise.

Where streamlined eviction is pursued under Ground 15A, the Council will adopt a victim/survivor-centred approach and will prioritise the wishes, safety and wellbeing of the victim/survivor and any children affected by the domestic abuse. The Council will consider whether eviction action is necessary, appropriate and proportionate in the circumstances of the case and whether it supports the victim/survivor to remain safely within their home

~~and will exhaust other relevant Council policies and plans such as keeping to the commitments contained within the Promise to care experienced children and young people, considering the objectives of the Local Outcomes Improvement Plan as well as the Community Justice Improvement Plan.~~

In all cases, the Services should also consider whether the reasons for pursuing streamlined eviction are appropriate and proportionate. This includes taking into account:

- The nature and severity of the offence(s);
- The individual who has been convicted of the offence and their connection to the property;
- Where the offence occurred and its relevance to the Council housing tenancy;

- The extent to which the offence has affected other individuals within the community, considering its impact over time and its influence on the stability of the community;
- Any proactive steps taken by the convicted individual to make positive change;
- Impact of eviction on household members;
- Other measures taken/that could be taken by the Council or partner agencies to address the conduct in question.

10. Authorising and Enforcing the Eviction

Having served the notice of proceedings to the tenant, the tenant will be served the Statement of Claim and a warrant from the Court, which summons the tenant to a Court hearing and outlines the first date of the hearing. ~~The papers will be served by hand by the responsible housing officer. On occasion, they may also be served by recorded delivery or by Sheriff Officers if the tenant is in prison or is living under non-usual circumstances.~~

If the Court agrees to proceed with the eviction action at the Court hearing, a decree for repossession will be granted, specifying the date for the tenancy to end. The Court must wait at least 14 days in case the tenant appeals the decision to evict. For further information on appeals procedure, please see the appeals section.

After the appeal period, Sheriff Officers will send the tenant a form of charge of removing, which sets out the deadline by which the tenant must vacate the property. Following the deadline, the Sheriff Officers will be sent to the tenant's home to remove them from it.

Once the removal is complete, Sheriff Officers must serve a letter to the tenant, informing them of the completion of the removal, the date it occurred and the individuals responsible for carrying it out.

Where the Court grants recovery of possession under Ground 15A and the tenancy is ended as a result of abusive behaviour, the Council will seek to transfer the tenancy to the victim/survivor within 28 days of the abusive tenant's tenancy ending. Where this is not reasonably practicable due to the individual circumstances of the victim/survivor and/ or other members of the household, the Council will progress the transfer as soon as reasonably practicable and will provide appropriate advice and support throughout the process.

11. Equal Opportunities and Diversity

Clackmannanshire Council is committed to the elimination of unlawful discrimination, advancing equality of opportunity and fostering good relations between people.

The Council believes that equality of opportunity should be a guiding principle in all of its activities. The Council aims to ensure that its commitment to equality is embedded in all council services and in the organisations that it funds.

In accordance with the Equality Act 2010, the Council is actively working towards the elimination of policies and practices that discriminate unfairly on grounds including age; disability; gender reassignment; marriage and civil partnership; pregnancy and maternity; race including colour, nationality, ethnic or national origin; religion or belief; sex; and sexual orientation.

12. Privacy Statement

Clackmannanshire Council must adhere with its legal obligations under Data Protection Legislation as set out in the Data Protection Act 2018 and UK General Protection Regulation (UK GDPR).

In order to provide the required and/or requested services, the Council will collect, store and process relevant personal information or data.

Personal information may also be shared with other partner agencies and organisations.

Personal information will be kept securely, as long as required by law and/or by specific service requirements. Once the data is no longer required, it will be securely disposed of. The Council has a Record Retention Schedule which sets out the period of time and reasons for keeping particular records. The Retention Schedule is available on request.

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To make a complaint in relation to the Council's handling and processing of personal data and information, please contact the Information Commissioner's Office.

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13. Complaints

If the tenant is dissatisfied with the provided services and/or the standards of service, please follow the Council's Complaints Procedure. Complaints can be made in person, in writing, by email or online. For further information on the Complaints Procedure and how to make a complaint, please visit the Council's Complaints Procedure webpage.

If the tenant remains dissatisfied with the final decision or the way the complaint has been handled following the Council's Complaints Handling Procedure, they can make a complaint to the Scottish Public Services Ombudsman (SPSO) by completing a complaints form found online or calling on 0800 377 7330.

For further information on how to make a complaint to SPSO, please visit the SPSO website.

14. Appeals

If the tenant or their representative was absent at the Court hearing for the decree for repossession, a process of Minute for Recall may be initiated. This gives the tenant another opportunity to state a defence at the Court and potentially recall the decree for repossession. The Minute for Recall must be submitted within 14 days of receiving the date for eviction.

In all other cases, the tenant can also appeal the Court's decision to grant an eviction decree within 14 days of granting the decree if the tenant believes that the Sheriff did not follow the law or the Court procedures correctly.

15. Monitoring and Reviewing

The policy will be continuously monitored to ensure that it is performing efficiently against the aims set out in the policy.

The Council will review and evaluate this policy every 3 years to ensure the adherence to the relevant legislation and statutory guidance as well as changes in organisational practices and policies.

For the avoidance of doubt, any future legislative changes affecting this policy will be applied without further procedure.

Appendices

Appendix 1. Glossary of Terms and Interpretations

Abusive Behaviour – behaviour as defined by section 2 of the Domestic Abuse (Protection) (Scotland) Act 2021. Abusive behaviour occurs where a person, by virtue of their behaviour, is likely to cause another person to suffer physical or psychological harm, including fear, alarm or distress. Abusive behaviour may consist of a single incident or a course of conduct, and may be directed towards the person themselves, their property or carried out through a third party.

Antisocial Behaviour – behaviour as defined by section 143 of the Antisocial Behaviour etc. (Scotland) Act 2004. Antisocial behaviour occurs where a person "acts in a manner that causes or is likely to cause alarm or distress; or pursues a course of conduct that causes or is likely to cause alarm or distress to at least one person who is not of the same household."

Decree for Repossession – an order for recovery of possession granted by the Court

Eviction – the physical removal of a tenant from the premises following Court action

Form of Charge for Removing – an official Court letter sent to the tenant which confirms the enforcement and the deadline for the eviction

Notice of Proceedings – legal document which states that the Council may raise proceedings in the Court to gain possession of the tenancy

Tenant – includes any joint tenants

Recovery of Possession – Court proceedings for recovery of possession of the tenancy

Appendix 2. Complete List of Grounds for Recovery of Possession

There are 14 grounds that Clackmannanshire Council may use to form the basis for eviction, as defined by Housing (Scotland) Act 2001, and amended by Housing (Scotland) Act 2010 and Housing (Scotland) Act 2014.

Where eviction action is sought under grounds 1 to 8, the Court must be satisfied that it is reasonable to grant the decree for repossession. Grounds 9 to 15 are known as 'management' grounds and require the Council to offer suitable alternative accommodation to the tenant in order for the Court to grant decree for repossession.

The grounds for recovery of possession that the Council may use are as follows:

1. The tenant has rent arrears, or any other obligation of their tenancy agreement has been broken;
2. The tenant, or someone living in or visiting the property, has been convicted of (a) using the house for immoral or illegal purposes or (b) an offence punishable by imprisonment committed in, or in the locality of, the house;
3. The tenant, or someone living in the property, has caused deterioration of the property or common parts;
4. The tenant, or someone living in the property, has caused deterioration of furniture provided with the property;
5. The tenant has been absent from the property for a continuous period of more than 6 months without a reasonable cause;
6. The tenant knowingly or recklessly made a false statement in order to obtain the tenancy;
7. The tenant, or someone living in or visiting the property, has acted in an antisocial manner within the locality, or pursued a course of conduct amounting to harassment or antisocial behaviour;
8. The tenant, or someone living in the property, has been guilty of conduct which is a nuisance or annoyance within the locality, or harassed someone living in or visiting the local area;
9. The tenant has allowed the property to become overcrowded;
10. The Council intends to demolish or carry out substantial works on the property;
11. The property is designed or adapted for a person with special needs, there is currently no one living in the property with such needs, and the Council requires it for a person who has such needs.
12. The property is designed, provided with or located near facilities for a person with special needs, there is currently no one living in the property with such needs, and the Council requires it for a person who has such needs;
13. The Council has leased the property and the lease has ended;
15. The tenant has had a relationship breakdown and their spouse, civil partner or cohabitee has requested that the tenancy is transferred to them;

15A. A person ("person T") who is the tenant or one of the joint tenants has engaged in behaviour which is abusive of a person ("person P") who is a partner or ex-partner of Person T.

Clackmannanshire Council

Housing Service

Housing Repairs Policy

August 2025

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1. ~~Scope of the policy~~Introduction

Clackmannanshire Council is committed to ensuring that its housing stock is well-maintained, safe, secure and compliant with the Scottish Housing Quality Standard (SHQS), and that tenants live in warm, comfortable, safe and secure homes by delivering a high quality, efficient and effective responsive repairs service to tenants.

Clackmannanshire Council's Housing Repairs Policy provides a framework for how the Council will deliver responsive repairs to its housing stock. Responsive repairs are defined as repairs carried out in response to the tenant notifying of a problem or defect with their home.

The Housing Repairs Policy should be read in conjunction with Clackmannanshire Council's Scottish Secure and Short Scottish Secure Tenancy Agreements, Clackmannanshire Council's Damp and Mould Policy and Rechargeable Repairs Policy.

2. Aims of the policy

The overall aim of this Policy is to deliver a high quality, reliable, efficient and cost-effective responsive repairs service that ensures effective maintenance of the Council's housing stock and provides tenants with a safe, secure and comfortable living environment.

The specific aims of the policy are to:

- Comply with all legal and statutory requirements;
- Recognise a commitment to repairs being carried out "right the first time" and that they meet established target timescales;
- Ensure that the repairs service offers value for money to both the Council and its tenants;
- Ensure that the Council meets its repairing obligations in full;
- Ensure that tenants are aware of, and are supported in understanding, their rights and responsibilities in relation to housing repairs.

3. Legislative Framework

The Housing Repairs Policy follows the terms set out in the Repairs, Maintenance, Improvements and Alterations to the House sections within the Clackmannanshire Council's Scottish Secure and Short Scottish Secure Tenancy Agreements.

The Council will ensure that this policy adheres to all legislative requirements under relevant legislation and gives due regard to statutory guidance. The rules and regulations governing the Council's responsibilities in relation to carrying out repairs is set out in the following legislation:

- Gas Safety Management Regulation 1998
- Housing (Scotland) Act 1987
- Housing (Scotland) Act 2001
- Housing (Scotland) Act 2006
- Housing (Scotland) Act 2025
- The Investigation and Commencement of Repair (Scotland) Regulations 2026

- The Scottish Secure Tenants (Right to Repair) Regulations 2002

4. Council's Responsibilities

The Council is responsible for maintaining the tenant's home as set out in the Tenancy Agreement. It is responsible for repairing and maintaining the structure and the exterior of the property as well as any installations within the property which are provided by the Council, including, but not limited to:

- Walls, floors and ceilings;
- Window frames and external doors;
- Heating systems and equipment;
- Electrical installations and fittings.

The Council will carry out repairs or other work necessary to keep the property in a liveable, wind and watertight condition which is reasonably fit for human habitation.

All repairs will be completed within a reasonable timeframe after the Council becomes aware that repairs need to be completed, meeting the required repair standards and using good quality materials.

Under the Right to Repair Scheme, certain repairs will be carried out within legally specified timescales. For further information, please see section 10 'Right to Repair Scheme.'

5. Tenant's Responsibilities

In line with Clackmannanshire Council's Tenancy Agreement, tenants are responsible for reporting any arising issues, damage, or required repairs to the property to the Council as soon as they are discovered. Tenants must provide the Council with access to their property for any inspection and repair works following adequate notice given in writing.

Tenants are also responsible for taking reasonable care of the property and all fittings and fixtures within it as set out in the Tenancy Agreement. This includes carrying out all repairs and maintenance which are not part of the Council's responsibilities, including, but not limited to:

- Keeping the property reasonably clean;
- Repairing and maintaining improvements made by the tenant (after having sought agreement where applicable to install such improvement), where permission was required and granted by the Council;
- Replacing lost or broken keys or broken locks and;
- Adequately heating and ventilating the property.

In some instances, the tenant may be charged for any costs associated with required repairs to the property and to any fixtures/fittings within it which are deemed to be the tenant's

responsibility and which the Council carries out on behalf of the tenant. For further information on rechargeable repairs, please see Clackmannanshire Council's Rechargeable Repairs Policy.

6. Repair Categories

The Council categorises repairs based on urgency, ensuring that the most critical issues are addressed first. Repairs are grouped into the following categories:

6.1 Emergency Repairs

Emergency repairs are defined as repairs which are necessary due to a threat or danger to health and safety, or where there is a risk of serious loss or damage to the property. Emergency repairs include, but are not limited to:

- Total failure of central heating systems;
- Loss of water, gas or electric supply;
- Significant water leaks from internal or external sources such as burst pipes.

Appointments for emergency repairs will be made within 8 hours of the repair being reported or by the next day. The Council will aim to complete the full repair during this visit. If this is not possible, a temporary repair will be carried out to make the property and the tenants safe, with any follow-up repair works arranged.

6.1.1 Out-of-hours Repairs

Where a serious fault occurs outside normal working hours, the Council will provide an out-of-hours emergency repairs service.

An emergency repair will be attended to during out of hours only where it is not reasonable or safe for the repair to wait until the next working day. This includes circumstances where:

- There is a serious risk to the health or safety of the tenant or others;
- There is a serious risk of damage to the structure of the property;
- The property is insecure; or
- Delaying the repair until the next working day is likely to result in significant deterioration of the fault or damage to the property

When responding to an out-of-hours repair request, the responsible Repairs Adviser will determine whether the reported issue qualifies as an out-of-hours emergency repair and will advise the tenant accordingly. In making this determination, consideration will be given to:

- The nature and severity of the reported fault;
- The time of year, including periods of colder weather and reduced daylight hours;

- Any known vulnerabilities, medical needs or other relevant household circumstances;
- The likely impact on the tenant, occupants and the property if the repair is delayed until normal working hours resume.

Examples of repairs that may require an out-of-hours response include, but are not limited to:

- Total or significant partial loss of electrical power;
- Loss of electrical heating and hot water where there is no alternative means of heating during winter months;
- Complete loss of water supply;
- Loss of washing facilities, such as a shower, where the tenant is elderly, vulnerable or has specific medical needs;
- A toilet that will not flush where there is no alternative toilet within the property, or where the tenant is elderly, vulnerable or has specific medical needs;
- A tenant being locked out of their property;
- A broken window or external door where the property cannot be made secure.

Where the Repairs Adviser determines that the repair does not qualify for an out-of-hours response but still meets the definition of an emergency repair, the repair will be attended by the next working day or within 8 hours.

Where the tradesperson attends an out-of-hours request, they will assess the reported issue to determine whether it qualifies as an out-of-hours emergency repair. If the nature or severity of the issue has been inaccurately described and/or where the works are assessed to be the responsibility of the tenant, the tenant may be recharged the costs of works in line with the Council's Rechargeable Repairs Policy.

6.2 Non-emergency repairs

All other responsive repairs are classed as non-emergency or routine repairs. Examples of non-emergency repairs include, but are not limited to:

- Minor leaks and overflow;
- Superficial damage to floors, walls, ceilings;
- Faults in the central heating system;
- Non-emergency electrical issues.

An appointment for non-emergency repairs will be made within 20 working days of the repair being reported. However, the individual response timescales will depend on the urgency and nature of the repair reported as well as the right to repair timescales (Appendix 1).

In certain circumstances, the urgency of a repair and its response timescale may be flexible and subject to re-categorisation, which includes (but is not limited) to preventing non-urgent repairs (such as a minor water leak) from escalating to a more serious issue. Re-categorisation may also take place where the tenant has specific special need or identified vulnerabilities such as older people or individuals with medical needs.

6.3 Planned Maintenance Works

Planned maintenance includes large-scale internal or external upgrades carried out across multiple properties. These are not classified as reactive repairs but are delivered as part of a scheduled programme of works. Planned maintenance works include, but are not limited to:

- Kitchen replacements;
- Electrical upgrades;
- Window replacements;
- Large dry/wet rot work repairs;
- Roof and render works.

All planned maintenance works are identified ahead of time. Planned works are scheduled based on property condition, stock condition survey data and the established life cycle component replacement schedules currently in use. Tenants and any affected neighbouring residents will be notified in advance of works starting and be provided with relevant information as required to allow them to prepare for works commencement.

7 Reporting Repairs

In line with the Tenancy Agreement, tenants are required to report repairs that are the responsibility of the Council as soon as reasonably possible to prevent further damage to the property and ensure that the property does not fall into disrepair.

When reporting a repair, the tenant should provide the Repairs Team with:

- Their name and, address and contact number;
- Details of the required repair;
- Any areas of vulnerability or impairment that may be adversely affected by the reported repair issue or that which may affect the arrangement of the appointment.

Before the repair visit, tenants must ensure that the following measures are taken to allow safe and effective access for Council staff to carry out the repair:

- An adult over the age of 16 is present during the visit;
- Clear and tidy the area around the repair to make it accessible. This may include, but is not limited to lifting carpets, laminate flooring, clearing work surfaces, moving furniture;

- Let the Council know in advance of anything that may stop Council staff gaining access to the property or to the area around the fault;
- Take reasonable steps to prevent further damage to the property once a fault has been identified;
- Keep pets away from staff or representatives when they enter the home.

7.1 Emergency Repair

The Council operates a 24/7 emergency repairs service. Emergency repairs cannot be reported online. To report an emergency repair, the tenant must contact the Housing Repairs Team on **01259 452000**.

7.2 Non-emergency Repair

Non-emergency repairs can be reported by:

- visiting a local Council Office,
- contacting the Housing Repairs Team on 01259 452000
- emailing the Housing Repairs Team at repairs@clacks.gov.uk, or
- completing the online contact form.

7.3 Gas Leaks

In the event of a suspected gas leak, the tenant must immediately turn off the gas supply, open windows and contact SGN on 0800 111 999.

The tenant must then contact the Housing Repairs Team on 01259 452000 to report the leak, confirm that SGN have been contacted, and advise that the gas supply has been turned off.

Where the tenant reports loss of gas central heating, hot water and/or general loss of gas supply, the Housing Repairs Team will assess whether the reported issue may be caused by a gas leak, requiring emergency gas leak response. All gas leaks will be dealt in line with the emergency response timescales within 8 working hours or by the next day as set out in section 6.1 of the Policy.

8 Responding to Repairs

Upon receiving a repair request, a Repairs ~~Officer~~ Adviser will assess:

- The urgency of the repair;
- Whether the repair is a qualifying repair covered by the Right to Repair scheme and whether the tenant has been informed of this;
- Whether the responsibility lies with the Council or the tenant in line with the Rechargeable Repairs Policy;
- Whether further technical inspection is required.

8.1 Repairs appointment

Where appropriate, non-emergency repairs will be completed by appointment agreed with the tenant, or alternatively, a person reporting the repair on the tenant's behalf, within the relevant target timescale.

There are currently 2 appointment categories:

- Morning. Between 8.00am and 12.00pm
- Afternoon. Between 12.30pm and 4.00pm (excluding Friday)

If the repair is no longer required or the appointment time is inconvenient, the tenant should contact the repairs centre to cancel or rearrange the appointment. Failure to do so may result in a charge made to the tenant in line with the Rechargeable Repairs Policy.

8.2 Exceptions to scheduling appointments

In some instances, the tenant may not be given an appointment at time of reporting the non-emergency repair. This includes, but is not limited to the following circumstances:

- Council staff do not need access to the property to carry out the work;
- A larger repair is needed that will involve work by more than one trade.
- An inspection is needed to determine the work required.

In such circumstances, the Housing Repairs Team will contact the tenant to schedule the repair works once the necessary resources have been allocated and suitable arrangements in place.

8.3 Inspection visits

In certain circumstances, a Repairs Officer may need to carry out an inspection before proceeding with the works where there is a need for further information and/or technical decision has to be made regarding the repair. If an inspection is required, an appointment will be arranged with the tenant. The tenant will be informed if no repair is necessary following the inspection.

8.4 Refusal to carry out repairs

Council staff will always adhere to the Council's Health and Safety Policy when carrying out repairs, and will follow all relevant procedures and guidelines. Please note that there may be cases where Council staff may not be able to carry out the works or may reserve the right to refuse to undertake the repair. This includes, but is not limited to the following circumstances:

- There are people smoking to excess within the property;
- People within the property are engaging in antisocial behaviour;
- The operative fears for their personal safety;

- The tenant has failed to clear and tidy the area around the repair and the Council staff cannot gain access to the area around the fault.

9 Allowing access for repairs

In line with the Tenancy Agreement, the tenant is responsible for providing access to their property for any required repairs and inspections.

Where possible, the Council will provide reasonable notice requesting access to and will aim to carry out repairs by appointment, except for emergency works.

In emergency situations where the tenant does not provide access to the property, the Council may require to force entry in order to make the property safe and/or to protect the health and safety of the tenant, and any neighbouring properties.

If the tenant does not provide access or has missed an appointment for repairs without a reasonable cause, the tenant may be charged for the cost of the call-out associated with the missed appointment.

9.1 No Access

Where an officer, contractor or a tradesperson is unable to gain access to the property following an agreed appointment, reasonable attempts will be made to contact the tenant at the time of the visit.

Where access cannot be gained:

- A calling card will be left at the property where possible;
- The Council will issue a written "No Access" letter to the tenant, advising the tenant to contact the Council to arrange a further appointment within 5 working days.

If the tenant fails to respond to the letter within 5 working days, the Council will cancel the repair request and close the repair case. A new repair request will be opened when the tenant re-engages with the Council and access can be arranged.

Separate access arrangements apply to Gas Safety Inspections, as set out in Section 12 of this Policy.

10 Right to Repair Scheme

Under the Housing (Scotland) Act 2001, tenants have the right to have certain small urgent repairs carried out within legally prescribed timescales. Tenants also have the right to have reports of damp and mould investigated to assess whether the property is substantially free from damp and mould, and, where substantial damp and mould is identified, for qualifying repair works to be commenced within the prescribed timescales. ~~If not completed in time~~Where the relevant timescales are not met, tenants may be entitled to compensation.

To qualify for the Right to Repair scheme:~~, the repair must:~~

- The repair must be a 'qualifying repair'. For the full list of qualifying repairs and the associated timescales, please see appendix 1;
- The repair must have an estimated value of £350 or less, unless the repair relates to a substantial damp and/or mould concern; or
- ~~•~~ There is a need to investigate an identified damp and/or mould concern~~;~~.
- ~~•~~
-

At the time of reporting, the Repairs Team will advise the tenant if the repair is a qualifying repair covered by the Scheme.

The Right to Repair will not apply where:

- The cost of the qualifying repair exceeds £350;
- Following investigation, the property is assessed as being substantially free from damp and mould;~~i~~
- The Council is unable to gain access to inspect, investigate or carry out the repair; or
- The repair does not meet the criteria of a qualifying repair.

Where the Council is unable to gain access, the Right to Repair process will end~~and/or where the Council has been unable to gain access for inspection or for the repair to be carried out~~. In such circumstances, the tenant will need to make a new repair request and/or start the right to repair process again, or the repair will need to be re-categorised.

10.1 Compensations

If the Council has started but not completed the qualifying repair within the legally prescribed timescale, the tenant will be entitled to compensation of £15.

In relation to damp and/or mould concerns, the tenant will be entitled to an initial compensation of £15 where the Council has failed to complete the damp and mould investigation, provide a written summary of the investigation, commence and/or complete the qualifying repair works within the prescribed timescales.

Except where the repair relates to a damp and mould investigation or associated repair works, if ~~If~~ the Council has not started the repair within the timescale, the tenant has the right to approach an alternative contractor nominated by the Council to carry out the repair, and the tenant will be entitled to £15 compensation.

The alternative contractor has the same length of time to carry out the repair as the Council's main contractor.~~I~~

~~I~~f the~~y do not carry out the repair~~ prescribed timescales have not been met, ~~within the timescale,~~ the tenant will be entitled to another £3 compensation for each working day until the investigation and/or repair has been completed, up to a maximum payment of £100 for any one repair. If the tenant is in arrears or owes money to the Council, any compensation due will first be used to pay these debts with any remainder issued to the tenant.

For further information on the Council's approach to investigating and responding to damp and mould concerns, and the associated 'Right to Repair' timescales and compensations, please refer to Clackmannanshire Council's Damp and Mould Policy.

11 Exceptional circumstances

In certain circumstances, it may not be possible to carry out the repair within the prescribed timescales. This could be due to factors such as severe weather conditions or delays in sourcing parts from suppliers.

In such cases, the Council may need to make temporary arrangement and extend the maximum time to complete the repair. The Council will notify the tenant if there is a need to do this, and an appointment will be offered as soon as the parts become available.

12 Gas Safety

The Council must carry out annual inspections of gas appliances to ensure all appliances are in safe working order. The Council will send a letter to tenants advising when the next gas service is due and will arrange a convenient appointment to access the property. If the proposed date is unsuitable, tenants must contact the Council to rearrange.

The tenant must allow access to their property for this work. If the Council cannot obtain access to a property after three attempts and the tenant has not made contact, the Council may force entry to the home. In such cases, the tenant may be liable for the cost of the forced entry, lock change, and any other associated charges.

12.1 Gas Heating System Installations

Tenants who wish to install or replace their own gas heating system must obtain written permission from the Council beforehand. Any new gas appliance must be installed by a qualified and registered gas engineer.

Once installed, the appliance will be inspected by the Council and will then be included in the Council's future planned programme of maintenance and servicing (as required). If the tenant wishes to take the appliance with them at the end of their tenancy, the tenant must obtain a written permission from the Council in advance.

12.2 Solid Fuel System Installations

In some circumstances, tenant may wish install solid fuel heating systems instead of traditional systems. Solid fuel heating system use materials such as coal, peat, or wood to generate heat and hot water, which may include open fires, multi-fuel stoves, and wood-burning stoves.

While sometimes seen as an alternative to gas or electric heating, solid fuel systems may contribute to carbon monoxide poisoning, reduce indoor air quality, and present a risk of chimney fires.

The Council will not grant approval for the installation of new solid fuel heating systems or allow the opening of an existing flue or old fireplace to install solid fuel appliance.

Where an existing solid fuel heating system is no longer operational, the Council will not permit to replace it with another solid fuel appliance, and the tenant will be required to remove it.

Any solid fuel heating systems installed without the Council's written consent will be deemed unauthorised. Retrospective permission will not be granted. In such cases, tenants will be instructed to remove the unauthorised system. If the tenant fails to do so, the Council may remove the system and recharge the tenant for the associated costs.

12.2.1 Maintenance of Approved Systems

Where a solid fuel heating system has been installed with prior written approval, the tenant is allowed to keep the appliance. The tenant must be able to provide evidence that the system has been installed by HETAS-registered installer.

The tenant is responsible for the ongoing maintenance of the system. Maintenance and servicing must be carried in accordance with the manufacturer's instructions, at least annually be a HETAS-approved contractor. Tenants are required to retain and present service records to the Council when requested.

At the end of a tenancy, tenants will be responsible for ensuring that any approved solid fuel system is removed before vacating the property, unless the Council agrees otherwise in writing.

13 Circumstances where repairs service may be restricted

In certain circumstances, the Council may limit a tenant's access to the repairs service if the repair is not of an emergency nature. This will be as a last resort, and only after the tenant has been advised of this in writing. The repairs service may be restricted in circumstances where:

- The tenant, family or visitors pose a risk of violent or abusive behaviour towards Council staff or representatives;
- The tenant makes persistent and unreasonable demands for repairs which are not required, or are a result of malicious damage or wilful neglect;
- The home is scheduled for demolition;
- The fault reported is included in a planned maintenance programme to be completed in the next 12 months and there is no immediate risk or danger posed to the tenant.

14 Equal Opportunities and Diversity

Clackmannanshire Council is committed to the elimination of unlawful discrimination, advancing equality of opportunity and fostering good relations between people.

The Council believes that equality of opportunity should be a guiding principle in all of its activities. The Council aims to ensure that its commitment to equality is embedded in all council services and in the organisations that it funds.

In accordance with the Equality Act 2010, the Council is actively working towards the elimination of policies and practices that discriminate unfairly on grounds including age; disability; gender reassignment; marriage and civil partnership; pregnancy and maternity; race including colour, nationality, ethnic or national origin; religion or belief; sex; and sexual orientation.

15 Privacy Statement

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16 Complaints

If the tenant is dissatisfied with the provided services and/or the standards of service, please follow the Council's Complaints Procedure. Complaints can be made in person, in writing, by

email or online. For further information on the Complaints Procedure and how to make a complaint, please visit the Council's Complaints Procedure webpage.

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For further information on how to make a complaint to SPSO, please visit the SPSO website.

17 Monitoring and Reviewing

The Council will monitor its performance in delivering the commitments set out in this policy through a range of key performance indicators. This will include assessing how effectively target timescales are being met, alongside several indicators linked to the Scottish Social Housing Charter.

To ensure a high standard of workmanship, the Council will carry out post-inspections on a random sample of completed repairs. These inspections will cover work undertaken by both Council officers and sub-contractors.

The Council will also actively seek tenants' views through customer satisfaction surveys. The feedback gathered will help to identify any issues with the repairs service and inform future improvements.

The Council will review and evaluate this policy every 3 years to ensure the adherence to the relevant legislation and statutory guidance as well as changes in organisational practices and policies.

For the avoidance of doubt, any future legislative changes affecting this policy will be applied without further procedure.

18 Appendix 1. Qualifying repairs under the Right to Repair Scheme and the associated timescales

Type of Repair	Timescales (days)
Blocked flue to open fire or boiler	1
Blocked or leaking foul drains, soil stacks or toilet pans where there is no other toilet in the house	1
Blocked sink, bath or basin	1
Electric Power	
• Loss of electric power	1
• Partial loss of electric power	3
Insecure external window, door or lock	1
Unsafe access to a path or step	1
Significant leaks or flooding from water or heating pipes, tanks, cisterns	1
Loss or partial loss of gas supply	1
Loss or partial loss of space or water heating where no alternative heating is available	1
Toilet not flushing where there is no other toilet in the house	1
Unsafe power or lighting socket, or electrical fitting	1
Water Supply	
• Loss of water supply	1
• Partial loss of water supply	3
Loose or detached banister or handrail	3
Unsafe timber flooring or stair treads	3
Mechanical extractor fan in internal kitchen or bathroom not working	7

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Clackmannanshire Council

Housing Service

Westhaugh ~~Traveller Site~~

~~Pitch~~ Allocations Policy

August 2025

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1. ~~Scope~~ Introduction~~of the Policy~~

Clackmannanshire Council operates one ~~Gypsy/Traveller Site~~protected caravan site at Westhaugh, near Alva. The site has 16 pitches with a community hub and a play park. Each pitch has its own hardstanding for parking a caravan and another vehicle, with space for a second caravan, an amenity block with toilet, shower/bath, kitchen area, hot and cold water and storage, as well as a hook-up facility for electricity to the caravan.

The policy aims to ensure a fair and transparent system of allocation of pitches and sets out a framework of how the Council will process applications, assess accommodation needs and allocate any vacant caravan pitches at Westhaugh.

~~This policy has been developed in order to allocate pitches fairly and transparently and sets out a framework of how the Council will process applications, assess accommodation need and allocate any vacant caravan pitches on the Westhaugh site.~~

The policy also establishes the Council's approach to the transfer of tenancy interests for existing tenancies held under the Westhaugh Tenancy Agreement. This includes requests for assignation by existing tenants and requests for the transfer of a tenancy following the death of a tenant. These provisions are intended to provide a clear and streamlined framework for managing such requests and to support effective and consistent decision-making.

2. Aims of the Policy

The overarching aim of this policy is to ensure an equitable and transparent system for the allocation of pitches, recognising the differing tenancy types, individual circumstances and cultural needs of applicants.

It also seeks to ensure that tenants who hold a Westhaugh Tenancy Agreement under the Mobile Homes Act 1983 are afforded comparable rights, responsibilities and protections to those available to tenants in mainstream housing under a Scottish Secure Tenancy governed by the Housing (Scotland) Act 2001, insofar as this is allowed by the differing legislative requirements.

The specific aims of the policy are to:

- Address and respond to the accommodation needs of the Gypsy/Traveller community;
- Provide a suitable means of allocating pitches and create a sustainable and balanced community;
- Ensure equality of opportunity and fair and transparent allocation of the pitches based on needs of the applicants;
- Ensure an accessible, consistent, efficient and easily understood allocation system;

- Comply with and adhere to the relevant legislation and associated codes of practice and guidelines, including the Equalities Act 2010 and the Council's equal opportunities policies;
- Support a consistent and streamlined approach to tenancy management across different tenancy types;
- Protect and promote rights of all Clackmannanshire Council tenants.

3. Legislative Framework

Clackmannanshire Council will ensure that this policy adheres to all legislative requirements under relevant legislation and gives due regard to statutory guidance. The legal framework governing tenancy agreements at Westhaugh, including the rights and responsibilities of tenants and the Council, is set out in the following legislation:

- Mobile Homes Act 1983
- Mobile Homes (Written Statement) (Scotland) Regulations 2013
- Housing (Scotland) Act 2025

~~3.~~4. Applying for the Pitch

~~3.1~~4.1 *Making an application*

Anyone aged 16 and over who self-identifies as a Gypsy/Traveller, with the right to reside in the UK, can apply and be considered for a vacant caravan pitch.

Application form can be obtained by:

- Requesting by email at home@clacks.gov.uk;
- Collecting in-person from Place, Housing Services, Kilncraigs, Greenside Street, Alloa, FK10 1EB;
- Calling the Housing Department on 01259 225122 where a form can be posted out or where one of the housing officers can fill out on behalf of the applicant over the phone;
- Visiting the site office at Westhaugh, ~~Alva~~Alloa, FK10 ~~2AT~~3AT.

Once obtained, the applicant should fill out the form and send it back by email or hand it in in-person.

The Council may request a tenancy reference from the applicant's previous or current landlord.

Applicants should notify the Council if there have been any changes in their living circumstances which may affect their pitch application, such as change in family circumstances, phone number or current address.

~~3.2~~4.2 *Assessing Accommodation Need*

The Council will maintain a waiting list for the pitches on the site. The Council operates a bands and points-based system for assessing need, rewarding priority and allocating vacant pitches to the applicants. Depending on the applicant's needs and circumstances, the application will fall into one of the following categories, based on the criteria that the applicant fulfils:

Bands	Criteria	Points
Band 1	• The applicant has a caravan or access to a caravan which is their principal home but has nowhere to locate it*	-
Band 2	• The applicant has been assessed as unintentionally homeless or threatened with homelessness*	14
Band 3	• The applicant is living on a site/property which does not meet their medical or support needs*	12
	• The applicant is living on a site/property that is assessed as being below tolerable standard*	8
	• The applicant is living on a private site*	4
Band 4	• The applicant is assessed as adequately housed with no recognised accommodation need (clarify that this is highly unlikely of offer being made)*	-

*Applicants with the highest priority will receive an offer when a pitch becomes available. The applicants must have a caravan at the point of sign up and provide evidence of this.

~~3.3~~4.3 *Allocating a pitch*

When the application form is received, the Council will assess the applicant's need, place the applicant into one of the four bands and award the applicant with the highest number of points based on the housing need.

Applicants in bands 2 and 3 are placed in points order. These applicants are also awarded 'time in need' points. Applicants in bands 1 and 4 are placed in order of date of application.

The applicant will be awarded with only one set of points. Where two or more sets of points apply, the Council will award the highest set of points available.

~~3.4~~4.4 *Time in Need points*

	Time in Need	Points
Applicants in Bands 2 and 3 will be awarded points reflecting the time they have had the assessed accommodation need. These are referred to as 'time in need' points and the maximum number of points that can be accrued is 4 points.	3+ years	4 points
	2 years	3 points
	1 year	2 points
	6 months	1 point

When a pitch becomes vacant, the Council will offer the pitch to the applicant assessed as having the highest priority need taking into consideration local connection.

Applicants in band 1 will be considered first, followed by bands 2 and 3 and band 4 respectively.

Applicants in band 4 will only be considered once band 1, 2 and 3 have been exhausted.

Applicants with a local connection will be given preference. For further information on the definition of local connection, please see appendix 1 – Terms and Interpretations.

~~4.~~5. Managing Applications

~~4.1~~5.1 *Making an Offer*

Applicants with the highest priority will receive an offer when a pitch becomes available. The applicants must have a caravan at the point of sign up and provide evidence of this.

Prior to extending any offers, the Council reserves the right to consider the needs of the broader community and the potential impact that the allocation may have on the site.

~~4.2~~5.2 *Refusing an Offer*

If the applicant refuses the offer, the pitch will be offered to the next applicant who meets the criteria.

~~4.3~~5.3 *Suspending Applications*

Clackmannanshire Council reserves the right to suspend an application for a specified period of time. If an application is suspended, this will be communicated to the applicant and followed up in writing explaining why the decision has been made regarding any suspension.

During the suspension period, the applicant will not be considered for any allocations of vacant pitches and will not receive any offers. Suspension may last up to 12 months but will be reviewed on an individual basis.

The application may be suspended in cases of:

~~4.3.1~~5.3.1 *Antisocial Behaviour*

Where there has been antisocial behaviour established/under investigation either by a member of the applicant's household or the applicant themselves. Offers will be held pending the outcome of any investigation. Where antisocial behaviour has been established, the application will be suspended and the offer of a pitch withdrawn.

Where the applicant can show that an appropriate support package is in place and that they are working with others to improve their behaviour and change their actions, the application will be reviewed for active consideration for housing.

~~4.3.2~~5.3.2 *Previous occupancy/tenancy-related debts*

This includes debt that has been accrued by the applicant from a previous tenancy within the last 3 years, relating to rent arrears, rechargeable repairs or other tenancy-related debt.

Exceptions apply where the debt has been paid in full; the debt is no more than one month's rent (4 weeks' rental charge); repayment plan has been agreed with the applicant and has been upheld for 3 months.

~~4.3.3~~5.3.3 *Previous/current tenancy has been neglected*

This is following a tenant reference from the previous/current tenancy states that the property has been neglected and is in a poor condition.

Where the applicant can show that the condition of the property has improved to a reasonable standard, following updated tenancy reference, the application will be reviewed for active consideration for housing.

~~4.4~~5.4 *Cancelling Applications*

The Council reserves the right to cancel the application, if the Applicant:

- Has supplied false information;
- Has persistently failed to respond to contact attempts made by the Council;

- Has failed to respond to the periodic review of the application list;
- Has requested to be removed from the application list;
- Has died and there are no joint applicants;
- No longer requires a pitch;
- Has been allocated a pitch.

~~4.5~~5.5 Withdrawing an Offer

The Council will withdraw an offer of a vacant pitch if the applicant does not own or has no access to a caravan.

6. Transfer of Tenancy

In accordance with the terms of Clackmannanshire Council Westhaugh Tenancy Agreement, Clackmannanshire Council may, at its discretion, consider written requests from tenants to transfer (assign) their tenancy or allow an eligible person to transfer to the tenancy following the tenant's death.

7. Transfer of Tenancy (Assignation)

Under the Westhaugh Tenancy Agreement, the Council may consider written requests from a tenant seeking permission to transfer their tenancy (assign) to another person. Assignation is not an automatic right and will only be approved where the Housing Service is satisfied that all relevant criteria are met and that approval is reasonable in the circumstances.

7.1 Making an Application

Any request to assign a Westhaugh tenancy must be made in writing by the tenant to the Housing Service. The request must clearly outline the:

- Details of the proposed change,
- identify the person to whom the tenancy is to be assigned and specify the pitch concerned, and
- state the intended date on which the assignation is to take effect.

7.2 Criteria for Considerations

In order for an assignation request to be considered, the tenant must have occupied the caravan stationed on the pitch as their only or principal home for a continuous period of at least 12

months immediately prior to the date of the written request. The person proposed as the assignee must also have lived in a caravan on the same pitch as their only or principal home for a minimum of 12 months prior to the request.

The Housing Service must have been formally notified that the proposed assignee was living on the pitch. The qualifying period will only begin from the date on which such notification was received by the Housing Service from the tenant, a joint tenant, or the proposed assignee.

7.3 Eligible Persons

Assignation requests will only be considered where the proposed assignee is a registered member of the tenant's household and is currently residing in a caravan on the pitch as their only or principal home.

7.4 Caravan Requirements

The person to whom the tenancy is to be assigned must be in possession of, or have access to, a caravan that can lawfully and practically be stationed on the pitch. This requirement must be satisfied before an assignation request is submitted.

7.5 Decision Making

Upon receipt of a valid written request, the Housing Service will assess the application and carry out appropriate checks in relation to both the tenant and the proposed assignee. A decision will then be made to approve or refuse the request, based on the information available and the criteria set out in this policy.

7.6 Application Accepted

Where an application is approved, the tenant will be notified in writing. The person to whom the tenancy is assigned will be required to enter into a new Westhaugh Tenancy Agreement prior to the transfer taking effect.

7.7 Application Refused

The Council will have discretion in determining whether a request to transfer or assign the tenancy. In making the decision, the Council will consider a number of factors. Requests may be refused in circumstances including, but not limited to, the following:

- A notice of potential eviction has been served on the tenant;
- An order for eviction has been granted against the tenant;
- The tenant and/or the proposed assignee has rent arrears;
- The tenant and/or proposed assignee has other outstanding tenancy-related debts;
- There is a history of serious, ongoing, or repeated antisocial behaviour associated with the tenancy;
- The Housing Service has not been notified that the proposed assignee has been residing on the caravan stationed on the pitch as their only or principal home;
- The proposed assignee has not met the required qualifying period of residence on the pitch;
- The proposed assignee does not have access to, or possession of, a suitable caravan to reside on the pitch following the assignation.

8. Transfer following a Death

In line with the Westhaugh Tenancy Agreement and the Mobile Homes Act 1983, there is no automatic right for any person to transfer the tenancy to a Westhaugh tenancy following the death of the tenant. However, the Council may, at its discretion, consider written requests from eligible individuals seeking to be granted a new tenancy of the pitch.

8.1 Eligible Applicants and Priority

Any individual seeking to transfer to a Westhaugh tenancy following the death of a tenant must be considered an eligible applicant under the terms of this policy. Any requests will be considered in the following order of priority:

- **Level One:** Priority is given to the surviving spouse, civil partner or a joint tenant, provided their caravan parked on the Pitch was his or her only or principal home at the time at the time of the tenant's death.
- **Level Two:** If no one qualifies or chooses to transfer from Level One, priority passes to other members of the tenant's family, provided they are aged at least 16 years and the caravan parked on the Pitch is their only or principal home at the time of the tenant's death.
- **Level Three:** If no one qualifies or chooses to transfer under the above categories, priority goes to carers aged at least 16 years where the caravan parked on the Pitch was their only or principal home at the time of the tenant's death, they had given up their own home before the tenant's death, and they are providing, or have provided care for the tenant or a member of the tenant's family.

Where an individual does not fall within one of the above categories, they will not be considered eligible to succeed to the tenancy.

8.2 Criteria for Consideration

To be considered eligible, the applicant must have been a registered member of the tenant's household and must have lived in the caravan parked on the Pitch as their only or principal home for a qualifying period of at least 6 months immediately before the tenant's death.

The tenant, any joint tenants, or the person wishing to transfer the tenancy must have notified the Housing Service that the applicant was living in the caravan parked on the Pitch as their only or principal home.

The qualifying period cannot begin unless the Housing Service have been notified that the applicant was living in the caravan parked on the Pitch as their only or principal home by the tenant, a joint tenant, or the applicant themselves. The qualifying period starts from the date the Housing Service was informed.

8.3 Making an Application

All requests for transfers on death must be made in writing to the Housing Service within one month of the death of the Tenant. Rent will be charged for any period of occupation after the death of the Tenant.

8.4 Caravan Requirements

Any person seeking to transfer to a tenancy following death of the tenant must be in possession of, or have access to, a suitable caravan capable of being stationed on the pitch.

8.5 Decision Making

Upon receipt of a valid written request, the Housing Service will assess the application and carry out all necessary checks before making a decision to approve or refuse the request, based on the information available and the criteria set out in this policy and within the Tenancy Agreement. Any decision whether to grant a transfer is entirely at the Council's discretion and the Council is under no obligation to grant a tenancy to any person, regardless of their relationship to the Tenant, length of occupation, or any other factor.

8.6 Application Accepted

Where a request is approved, the applicant will be notified in writing and will be required to sign a new Westhaugh Tenancy Agreement, unless they already hold a joint tenancy.

8.7 Application Refused

The Council will have discretion in determining whether a request to transfer following death should be refused. These may include, but are not limited to, the following circumstances:

- A notice of potential eviction had been served on the tenant prior to their death;
- An order for eviction had been granted against the tenant prior to their death;
- There were outstanding rent arrears at the time of the tenant's death, and no payment had been made to clear the arrears.
- There was a history of serious, ongoing, or repeated antisocial behaviour associated with the tenancy.

~~5.~~9. Equal Opportunities and Diversity

Clackmannanshire Council is committed to the elimination of unlawful discrimination, advancing equality of opportunity and fostering good relations between people.

The Council believes that equality of opportunity should be a guiding principle in all of its activities. The Council aims to ensure that its commitment to equality is embedded in all council services and in the organisations that it funds.

In accordance with the Equality Act 2010, the Council is actively working towards the elimination of policies and practices that discriminate unfairly on grounds including age; disability; gender reassignment; marriage and civil partnership; pregnancy and maternity; race including colour, nationality, ethnic or national origin; religion or belief; sex; and sexual orientation.

~~6.~~10. Privacy Statement

Clackmannanshire Council must adhere with its legal obligations under Data Protection Legislation as set out in the Data Protection Act 2018 and UK General Protection Regulation (UK GDPR).

In order to provide the required and/or requested services, the Council will collect, store and process relevant personal information or data.

Personal information may also be shared with other partner agencies and organisations.

Personal information will be kept securely, as long as required by law and/or by specific service requirements. Once the data is no longer required, it will be securely disposed of. The Council has a Record Retention Schedule which sets out the period of time and reasons for keeping particular records. The Retention Schedule is available on request.

Under the Data Protection Act 2018 and the Freedom of Information(Scotland) Act 2002, individuals have the right to access personal information and data held about them by Clackmannanshire Council as well as the right to access information from records held by the Council.

To submit a Subject Access or Freedom of Information request, please follow the link.

To make a complaint in relation to the Council's handling and processing of personal data and information, please contact the Information Commissioner's Office.

For further information on Clackmannanshire Council's data protection practices, please visit the Council's Data Protection Statement. For the Council's Data Protection Policy, please follow the link. For further information on freedom of information laws, please visit the Scottish Information Commissioner webpage.

~~7.~~11. Complaints and Appeals

If the applicant is dissatisfied with the provided services and/or the standards of service, please follow the Council's Complaints Procedure. Complaints can be made in person, in writing, by email or online. For further information on the Complaints Procedure and how to make a complaint, please visit the Council's Complaints Procedure webpage.

If the applicant remains dissatisfied with the final decision or the way the complaint has been handled following the Council's Complaints Handling Procedure, they can make a complaint to the Scottish Public Services Ombudsman (SPSO) by completing a complaints form found online or calling on 0800 377 7330.

For further information on how to make a complaint to SPSO, please visit the SPSO website.

~~8.~~12. Monitoring and Reviewing

The policy will be continuously monitored to ensure that it is performing efficiently against the aims set out in the policy.

The Council will review and evaluate this policy every 3 years or earlier, as necessary, to ensure the adherence to the relevant legislation and statutory guidance as well as changes in organisational practices and policies.

For the avoidance of doubt, any future legislative changes affecting this policy will be applied without further procedure.

~~9.~~13. Appendix 1. Terms and Interpretations

Antisocial Behaviour – behaviour as defined by section 143 of the Antisocial Behaviour etc. (Scotland) Act 2004. Antisocial behaviour occurs where a person "acts in a manner that causes or is likely to cause alarm or distress; or pursues a course of conduct that causes or is likely to cause alarm or distress to at least one person who is not of the same household."

Within this policy, antisocial behaviour applies to the following behaviour and circumstances:

- Annoyance, harassment, violent or intimidating behaviour towards staff, neighbours or others;
- Criminal convictions related to a tenancy such as drug dealing, prostitution, illegal gambling or betting and fire raising;
- Extensive damage caused to the landlord's property;
- Eviction decree previously granted for antisocial behaviour;
- Antisocial behaviour order has been granted;
- If you/any member of your household has been evicted for ASB, has current ASBO, waiting for a court decision on eviction or antisocial behaviour order (ASBO).

Local Connection – the applicant's local connection will be considered when assessing housing need and allocating pitches. Local connection includes, but is not limited to, being employed within the local authority area, living within the area, having family associations within the area (such as parents, siblings, grandparents, children) or any other special circumstances such as attending specialist health treatment within the area.

Unintentionally homeless or threatened with homelessness – the applicant will be placed into band 2 where they have been assessed as unintentionally homeless or threatened with homelessness. This means that the applicant has presented to the Council as homeless, and the Council has assessed the applicant as homeless or threatened with homelessness, and not intentionally homeless.

An applicant may be considered unintentionally homeless if they have been forced to leave their home due to abuse or harassment, including domestic abuse, or if they have been evicted or required to leave their accommodation through no fault of their own.

Tolerable standard is a minimum standard of housing that all residential dwellings must meet. To meet the tolerable standard, all dwelling houses should:

- Be structurally stable;
- Be substantially free from rising or penetrating damp;

- Have enough natural and artificial lighting, ventilation and heating;
- Have enough thermal insultation;
- Have adequate piped supply of water for domestic use;
- Have a sink with supply of both hot and cold water within the house;
- Have a toilet;
- Have a fixed bath or shower and wash-hand basin with a supply of both hot and cold water;
- Have effective system for the drainage and disposal of foul or surface water;
- Have a supply of electricity (where supplied to the property) that is compliant with relevant electrical installation regulations, and is safe to use;
- Have facilities for cooking food;
- Have access to all external doors and outbuildings;
- Have equipment installed for detecting fire and warning of fire/suspected fire;
- Have equipment installed for detecting and giving warning of excessive levels of carbon monoxide.

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Equality and Fairer Scotland Impact Assessment (EFSIA) Summary of Assessment

Title: Damp and Mould Policy
Name of your decision, activity, policy, strategy or proposal. Referred to throughout as 'proposal' in this document.

Key findings from this assessment (or reason why an EFSIA is not required):

The assessment identified positive impacts for children, older people, disabled people, pregnant individuals and those with existing health conditions, who may be more vulnerable to the effects of damp and mould. No negative impacts or risks of unlawful discrimination were identified, and no major changes to the policy are required.

Summary of actions taken because of this assessment:

The policy prioritises vulnerable households, incorporates the statutory response timescales introduced by Awaab's Law and commits to providing accessible advice and guidance. Consultation feedback also informed the policy and identified wider opportunities to improve repair quality, communication and tenant confidence.

Ongoing actions beyond implementation of the proposal include:

The Housing Service will monitor equality impacts through scheduled policy reviews and associated tenant consultations. The EFSIA will be reviewed alongside the policy, with emerging impacts and tenant feedback informing any future changes.

Lead person(s) for this assessment: Monika Bicev

Senior officer approval of assessment: Katie Roddie

DATE: 06/10/2026

Equality and Fairer Scotland Impact Assessment (EFSIA)

An Equality and Fairer Scotland Impact Assessment (EFSIA) must be completed in relation to any decisions, activities, policies, strategies or proposals of the Council (referred to as 'proposal' in this document). The first stage of the assessment process will determine the level of impact assessment required.

This form should be completed using the guidance contained in the document: ['NAME']. Please read the guidance before completing this form.

The aim of this assessment is to allow you to critically assess:

- the impact of the proposal on those with protected characteristics and, where relevant, affected by socio-economic disadvantage (referred to as 'equality groups' in this document);
- whether the Council is meeting its legal requirements in terms of Public Sector Equality Duty and the Fairer Scotland Duty;
- whether any measures need to be put in place to ensure any negative impacts are eliminated or minimised.

The Fairer Scotland Duty requires public authorities to pay 'due regard' to how they can reduce inequalities of outcome caused by socio-economic disadvantage, when making **strategic decisions**. Strategic decisions are key, high-level decisions such as decisions about setting priorities, allocating resources, delivery or implementation and commissioning services and all decisions that go to Council or committee for approval.

Step A – Confirm the details of your proposal

1. Describe the aims, objectives and purpose of the proposal.

The Housing Services is committed to ensuring that tenants can live in warm, comfortable, safe and secure homes that are free from damp and mould. It recognises the negative impacts that damp and mould can have on tenants' health and well-being, and as such aims to respond to any damp and mould concerns raised by tenants quickly and effectively.

In response to growing awareness and concern about the impact of damp and mould in social housing, alongside the introduction of new regulatory requirements that place greater responsibility on social landlords to address these issues promptly, Clackmannanshire Council's Housing Service is developing a dedicated Damp and Mould Policy.

The Damp and Mould policy provides a framework of how the Council will aim to prevent, respond to and manage any damp and mould concerns within Council-owned properties. The policy will aim to:

- Effectively respond to and implement a proactive and early intervention approach in the management of any damp and mould issues within Council properties;
- Prevent the occurrence of damp, mould, and condensation in Council properties by maintaining and improving the condition of Council housing;
- Outline the Council's and Tenants' responsibilities in responding to and managing any damp, mould and condensation issues;
- Support tenants to resolve any damp and mould issues and provide them with comprehensive advice on managing and controlling damp and mould within their homes;
- Work together with Council tenants to resolve issues relating to damp, mould, and condensation.

The developed policy brings forward proposed amendments in November 2026 following the introduction of Awaab's Law to reflect the introduction of statutory requirements for:

- Timescales to meet the investigation, commencement of repairs, and completion of repairs
- The extenuating circumstances in which the Council may seek to suspend the investigation and repairs timescales
- When the Council would seek to suspend the investigation and repairs timescales

2. Why is the proposal required?

The policy was developed and approved in August 2025 to establish Clackmannanshire Council Housing Service's approach to responding to and managing damp and mould concerns in Council homes. It is being amended in November 2026 to reflect the requirements introduced by Awaab's Law, including statutory timescales for investigation, response and remediation, the circumstances in which these timescales may be suspended, and the associated communication standards.

3. Who is affected by the proposal?

The proposal may affect all Clackmannanshire Council tenants living in Council homes, particularly those whose properties are affected by damp or mould. It is especially relevant to tenants and household members who may be more vulnerable to the associated health impacts, including children, older people, pregnant individuals, disabled people and those with pre-existing medical conditions.

4. What other Council policies or activities may be related to this proposal? The EFSIAs for related policies might help you understand potential impacts.

5. Is the proposal a strategic decision? If so, please complete the steps below in relation to socio-economic disadvantage. If not, please state why it is not a strategic decision:

This is a policy-level decision, not a strategic one. It sets out how the Council's Housing Service will deal with damp and mould concerns within Council tenants' homes and is closely linked with day-to-day operations of the Housing Service, rather than key strategic decisions which determine the Service priority-setting and service delivery.

Step B – Consider the level of EFSIA required

You should consider the available evidence and data relevant to your proposal. You should gather information in order to:

- *help you to understand the importance of your proposal for those from equality groups,*
- *inform the depth of EFSIA you need to do (this should be proportionate to the potential impact), and*
- *provide justification for the outcome, including where it is agreed an EFSIA is not required.*

6. What information is available about the experience of those with protected characteristics in relation to this proposal? Does the proposal relate to an area where there are already known inequalities? Refer to the guidance for sources of evidence and complete the table below.

Equality Group	**Evidence source** (e.g. online resources, report, survey, consultation exercise already carried out)	**What does the evidence tell you about the experiences of this group in relation to the proposal?** NB Lack of evidence may suggest a gap in knowledge/ need for consultation (Step C).
Age	Scottish Census 2022 Clackmannanshire Council's Tenant Satisfaction and Aspiration Survey 2023	UK Government guidance on Understanding and Addressing the Health Risks of Damp and Mould in the Home identifies heightened risk among children, older people, pregnant women, and individuals with pre-existing health conditions or weakened immune systems. These findings have informed the policy's focus on identifying and prioritising vulnerable households. Clackmannanshire Council's Tenant Satisfaction and Aspiration Survey 2023 highlights that over 30% of tenancies include households with at least one child under the age of 16, and 26% of households contain individuals aged 65 or over, both groups which are known to be at greater risk from the health impacts of damp and mould. The policy is particularly relevant to both younger and older age groups, who are more susceptible to the health risks associated with damp and mould.

Equality Group	Evidence source (e.g. online resources, report, survey, consultation exercise already carried out)	What does the evidence tell you about the experiences of this group in relation to the proposal? NB Lack of evidence may suggest a gap in knowledge/ need for consultation (Step C).
		It is important that the policy considers and establishes priority criteria which considers households with children or older adults when assessing and responding to reports of damp and mould.
Disability	Scottish House Condition Survey 2017–2019	Research indicates that individuals with pre-existing health conditions, weakened immune systems, mental health conditions, or mobility issues are at greater risk from the effects of damp and mould. Limited ability to leave the home or access fresh air can further exacerbate health impacts. The *Scottish House Condition Survey 2017–2019* found that 58% of households in the social rented sector include at least one person who is long-term sick or disabled. However, this data is not currently available for Clackmannanshire Council tenancies, and there is a lack of information available on the specific types or severity of disabilities represented. UK Government guidance on Understanding and Addressing the Health Risks of Damp and Mould in the Home identifies heightened risk among children, older people, pregnant women, and individuals with pre-existing health conditions or weakened immune systems. These findings have informed the policy's focus on identifying and prioritising vulnerable households. The policy recognises these risks and includes provisions to prioritise cases involving disabled tenants or household members, ensuring that vulnerability related to disability is a key factor in determining response urgency.
Race	Scottish Census 2022	There is no indication at this stage that this protected characteristic would be impacted.
Sex	Scottish Census 2022	There is no indication at this stage that this protected characteristic would be impacted.
Gender Reassignment	Scottish Census 2022	There is no indication at this stage that this protected characteristic would be impacted.
Sexual orientation	Scottish Census 2022	There is no indication at this stage that this protected characteristic would be impacted.
Religion or Belief	Scottish Census 2022	There is no indication at this stage that this protected characteristic would be impacted.
Pregnancy or maternity	NICE 2020	According to NICE (2020) guidance on indoor air quality, pregnant women, unborn babies, and women who have recently given birth may be more vulnerable to the health

Equality Group	Evidence source (e.g. online resources, report, survey, consultation exercise already carried out)	What does the evidence tell you about the experiences of this group in relation to the proposal? NB Lack of evidence may suggest a gap in knowledge/ need for consultation (Step C).
		impacts of damp and mould, particularly due to weakened immune systems. UK Government guidance on Understanding and Addressing the Health Risks of Damp and Mould in the Home identifies heightened risk among children, older people, pregnant women, and individuals with pre-existing health conditions or weakened immune systems. These findings have informed the policy's focus on identifying and prioritising vulnerable households. It is important that the maternity is taken into the account when developing the policy, and that the appropriate priority criteria is established to address the needs of the relevant protected groups.
Marriage or civil partnership (only the first aim of the Duty is relevant to this protected characteristic and only in relation to work matters)		Not applicable, not an employment matter.
Socio economic disadvantage (if required)		Not applicable, not a strategic decision.

7. Based on the evidence above, is there relevance to some or all of the equality groups? Yes
If yes or unclear, proceed to further steps and complete full EFSIA

If no, explain why below and then proceed to Step E:

Step C – Stakeholder engagement

This step will help you to address any gaps in evidence identified in Step B. Engagement with people who may be affected by a proposal can help clarify the impact it will have on different equality groups. Sufficient evidence is required for you to show 'due regard' to the likely or actual impact of your proposal on equality groups.

8. **Based on the outcome of your assessment of the evidence under Step B, please detail the groups you intend to engage with or any further research that is required in order to allow you to fully assess the impact of the proposal on these groups. If you decide not to engage with stakeholders, please state why not:**

The Housing Service is actively seeking views on the potential impacts of the proposed Damp and Mould Policy and any additional mitigation measures that should be considered. Engagement with a broad and diverse range of tenants and residents is essential to ensure the policy is inclusive and responsive to the needs of all communities.

Tenants and residents are invited to complete an online survey, open from 15 May 2025 to 15 June 2025, which seeks feedback on personal experiences of damp and mould and views on how cases should be prioritised. In addition, in-person consultation sessions will be held with Clackmannanshire Tenants' and Residents' Federation and Sauchie Community Group to gather more in-depth, qualitative feedback on the lived experiences of tenants.

The Housing Service will update and publish this Equality Impact Assessment upon completion of the consultation period and analysis of feedback, to reflect the findings and any resulting changes to the policy.

9. **Please detail the outcome of any further engagement, consultation and/or research carried out:**

The development of this Equality and Fairer Scotland Impact Assessment and the subsequent policy has been informed by a wide-ranging and inclusive consultation programme. This programme was conducted as part of the broader review and development of policies relating to damp and mould, housing repairs, and rechargeable repairs.

Key engagement activities included an online public survey hosted on Citizens Space, which was open from 15 May to 15 June 2025. In addition, an in-person focus group session was held at Sauchie Resource Centre on 5 June 2025, providing an opportunity for more in-depth dialogue with tenants. Further targeted consultation was carried out with the Clackmannanshire Tenants and Residents Federation through an online session held on 18 June 2025. Feedback was also gathered through ongoing engagement with Housing and Property Officers and representatives from the Council's Direct Labour Organisation.

Across all engagement activities, there was a broad consensus in support of the core principles and key indicators of the policy. However, several concerns were raised regarding the operational delivery of the broader housing repairs service. In particular, consultees expressed a desire for improvements in the consistency and quality of repair works, clearer and more timely communication between the repairs service and tenants, and action to address a perceived lack of trust in the repairs process. These insights will support ongoing service improvement planning, ensuring that tenant voice remains central to service delivery and policy development.

Step D - Impact on equality groups and steps to address this

10. Consider the impact of the proposal in relation to each protected characteristic under each aim of the general duty:

- Is there potential for discrimination, victimisation, harassment or other unlawful conduct that is prohibited under the Equality Act 2010? How will this be mitigated?
- Is there potential to advance equality of opportunity between people who share a characteristic and those who do not? How can this be achieved?
- Is there potential for developing good relations between people who share a relevant protected characteristic and those who do not? How can this be achieved?

If relevant, consider socio-economic impact.

Age	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Positive impacts	Negative impacts	No impact	
risk of discrimination	X			The Housing Service has carefully considered its responsibilities under the Equality Act 2010 to eliminate unlawful discrimination, harassment, victimisation, and other prohibited conduct. The Damp and Mould Policy is designed to ensure that all tenants have equitable access to housing services, including the ability to report issues without fear of discrimination and with confidence that their concerns will be addressed promptly and fairly. The Housing Service recognises that certain groups protected under the Equality Act – such as young children, older people, disabled individuals, and those with existing health or respiratory conditions – may be disproportionately affected by damp and mould. As such, the policy aims to ensure that cases are prioritised based on the individual circumstances of the household and potential severity of impact, ensuring that the needs of the most vulnerable households are identified and addressed appropriately. The amended Policy also reflects the changes brought forward by the Awaab's law to ensure that statutory response timescales are met.
potential for developing good relations	X			The proposed Damp and Mould Policy includes measures that will contribute to advancing equality of opportunity, particularly for individuals and households who share relevant protected characteristics. By prioritising cases involving young children and tenants or household members with serious medical or health conditions, the policy aims to ensure that those at greater risk of harm receive timely intervention and support.
potential to advance equality of opportunity			X	Impacts are assessed as low. However, the Housing Service recognises the importance of inclusive communication and engagement in promoting understanding and respect among all tenants. To support this aim, the policy establishes a commitment

				to provide accessible advice and guidance on the prevention and management of damp and mould. This will be through a range of formats, including in-person advice during visits from repairs officers, online resources such as relevant webpages on Clackmannanshire Council website, as well as printed materials in accessible formats such as damp and mould FAQ leaflets.

Disability	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Positive impacts	Negative impacts	No impact	
risk of discrimination	X			The Housing Service has carefully considered its responsibilities under the Equality Act 2010 to eliminate unlawful discrimination, harassment, victimisation, and other prohibited conduct. The Damp and Mould Policy is designed to ensure that all tenants have equitable access to housing services, including the ability to report issues without fear of discrimination and with confidence that their concerns will be addressed promptly and fairly. The Housing Service recognises that certain groups protected under the Equality Act – such as young children, older people, disabled individuals, and those with existing health or respiratory conditions – may be disproportionately affected by damp and mould. As such, the policy aims to ensure that cases are prioritised based on the individual circumstances of the household and potential severity of impact, ensuring that the needs of the most vulnerable households are identified and addressed appropriately. The amended Policy also reflects the changes brought forward by the Awaab's law to ensure that statutory response timescales are met.
potential for developing good relations	X			The proposed Damp and Mould Policy includes measures that will contribute to advancing equality of opportunity, particularly for individuals and households who share relevant protected characteristics. By prioritising cases involving young children and tenants or household members with serious medical or health conditions, the policy aims to ensure that those at greater risk of harm receive timely intervention and support.
potential to advance equality of opportunity			X	Impacts are assessed as low. However, the Housing Service recognises the importance of inclusive communication and engagement in promoting understanding and respect among all tenants. To support this aim, the policy establishes a commitment to provide accessible advice and guidance on the prevention and management of damp and mould. This will be through a range of formats, including in-person advice during visits from repairs officers, online resources such as relevant webpages on Clackmannanshire Council website, as well as printed materials in accessible formats such as damp and mould FAQ leaflets.

Race	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Positive impacts	Negative impacts	No impact	
risk of discrimination			X	There is no indication at this stage that this protected characteristic would be impacted.
potential for developing good relations			X	There is no indication at this stage that this protected characteristic would be impacted.
potential to advance equality of opportunity			X	There is no indication at this stage that this protected characteristic would be impacted.

Sex	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Positive impacts	Negative impacts	No impact	
risk of discrimination			X	There is no indication at this stage that this protected characteristic would be impacted.
potential for developing good relations			X	There is no indication at this stage that this protected characteristic would be impacted.
potential to advance equality of opportunity			X	There is no indication at this stage that this protected characteristic would be impacted.

Gender Reassignment	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Positive impacts	Negative impacts	No impact	
risk of discrimination			X	There is no indication at this stage that this protected characteristic would be impacted.
potential for developing good relations			X	There is no indication at this stage that this protected characteristic would be impacted.
potential to advance equality of opportunity			X	There is no indication at this stage that this protected characteristic would be impacted.

Sexual Orientation	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Positive impacts	Negative impacts	No impact	
risk of discrimination			X	There is no indication at this stage that this protected characteristic would be impacted.
potential for developing good relations			X	There is no indication at this stage that this protected characteristic would be impacted.
potential to advance equality of opportunity			X	There is no indication at this stage that this protected characteristic would be impacted.

Religion or Belief	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Positive impacts	Negative impacts	No impact	
risk of discrimination			X	There is no indication at this stage that this protected characteristic would be impacted.
potential for developing good relations			X	There is no indication at this stage that this protected characteristic would be impacted.
potential to advance equality of opportunity			X	There is no indication at this stage that this protected characteristic would be impacted.

Pregnancy/maternity	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Positive impacts	Negative impacts	No impact	
risk of discrimination	X			The Housing Service has carefully considered its responsibilities under the Equality Act 2010 to eliminate unlawful discrimination, harassment, victimisation, and other prohibited conduct. The Damp and Mould Policy is designed to ensure that all tenants have equitable access to housing services, including the ability to report issues without fear of discrimination and with confidence that their concerns will be addressed promptly and fairly. The Housing Service recognises that certain groups protected under the Equality Act – such as young children, older people, disabled individuals, and those with existing health or respiratory conditions – may be disproportionately affected by damp and mould. As such, the policy aims to ensure that cases are prioritised based on the individual circumstances of the household and potential severity of impact, ensuring that the needs of the most vulnerable households are identified and addressed appropriately. The amended Policy also reflects the changes brought forward by the Awaab's law to ensure that statutory response timescales are met.
potential for developing good relations	X			The proposed Damp and Mould Policy includes measures that will contribute to advancing equality of opportunity, particularly for individuals and households who share relevant protected characteristics. By prioritising cases involving young children and tenants or household members with serious medical or health conditions, or pregnant individuals, the policy aims to ensure that those at greater risk of harm receive timely intervention and support.
potential to advance equality of opportunity			X	Impacts are assessed as low. However, the Housing Service recognises the importance of inclusive communication and engagement in promoting understanding and respect among all tenants. To support this aim, the policy establishes a commitment to provide accessible advice and guidance on the prevention and management of damp and mould. This will be through a range of formats, including in-person advice during visits from repairs officers, online resources such as relevant webpages on Clackmannanshire Council website, as well as printed materials in accessible formats such as damp and mould FAQ leaflets.

	Place 'X' in the relevant box(es)	

Marriage/civil partnership	Positive impacts	Negative impacts	No impact	Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
risk of discrimination (only the first aim of the Duty is relevant to this protected characteristic and only in relation to work matters)			X	Not applicable, not an employment matter.

Socio-economic disadvantage	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Yes	No	No impact	
(If required) Will the proposal reduce inequalities of outcome caused by socio-economic disadvantage?			X	Not applicable, not a strategic decision.

11. **Describe how the assessment might affect the proposal or project timeline?**

Examples of the items you should consider here include, but are not limited to:

- **Communication plan**: do you need to communicate with people affected by proposal in a specific format (e.g. audio, subtitled video, different languages) or do you need help from other organisations to reach certain groups?
- **Cost**: do you propose any actions because of this assessment which will incur additional cost?
- **Resources**: do the actions you propose require additional or specialist resource to deliver them?
- **Timing**: will you need to build more time into the project plan to undertake research, consult or to complete any actions identified in this assessment?

The assessment is not expected to affect the overall timeline of the development of policy. Equality considerations are embedded into the early stages of Policy development, with the needs of different equality groups taken into account from the outset.

12. **Having considered the potential or actual impacts of your proposal, you should now record the outcome of this assessment**. Choose from one of the following:

Please select (X)	**Implications for the proposal**
X	**No major change** Your assessment demonstrates that the proposal shows no risk of unlawful discrimination and that you have taken all opportunities to advance equality of opportunity and foster good relations, subject to continuing monitoring and review.
	Adjust the proposal and/or implement mitigations You have identified ways of modifying the proposal to avoid discrimination or to better advance equality of opportunity or foster good relations. In addition, or alternatively, you will introduce measures to mitigate any negative impacts. Adjustments and mitigations should be recorded in the tables under Step D above and summarised in the summary sheet at the front of the document.
	Continue the proposal with adverse impact The proposal will continue despite the potential for adverse impact. Any proposal which results in direct discrimination is likely to be unlawful and should be stopped and advice taken. Any proposal which results in indirect discrimination should be objectively justified and the basis for this set out in the tables under Step D above and summarised in the summary sheet at the front of the document. If objective justification is not possible, the proposal should be stopped whilst advice is taken.
	Stop the proposal The proposal will not be implemented due to adverse effects that are not justified and cannot be mitigated.

Step E - Discuss and review the assessment with decision-makers

13. You must discuss the findings of this assessment at each stage with senior decision makers during the lifetime of the proposal and before you finalise the assessment. Record details of these discussions and decisions taken below:

Step F – Post-implementation actions and monitoring impact

It is important to continue to monitor the impact of your proposal on equality groups to ensure that your actual or likely impacts are those you recorded. This will also highlight any unforeseen impacts.

14. **Record any post-implementation actions required.**

15. **Note here how you intend to monitor the impact of this proposal on equality groups**.

The impact of the policy on equality groups will be monitored through scheduled policy reviews and ongoing consultation with Council tenants, including those from affected equality groups.

16. **Note here when the EFSIA will be reviewed as part of the post-implementation review of the proposal:**

The EFSIA will be reviewed concurrently with the scheduled review of the Policy.

Step G – Assessment sign off and approval

Lead person(s) for this assessment: Monika Bicev

Signed: MBicev

Date: 06/10/2026

Senior officer approval of assessment:

Signed:

Date:

All full EFSIAs must be published on the Council's website as soon as possible after the decision is made to implement the proposal.

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Equality and Fairer Scotland Impact Assessment (EFSIA) Summary of Assessment

Title: Housing Eviction Policy Policy
Name of your decision, activity, policy, strategy or proposal. Referred to throughout as 'proposal' in this document.

Key findings from this assessment (or reason why an EFSIA is not required):

The assessment found no evidence that the revised Housing Eviction Policy would result in unlawful discrimination or significant adverse impacts on protected groups. The Policy is being updated in November 2026 to include the new domestic abuse ground, which is expected to have a positive impact, particularly for women and girls, by enabling a victim/survivor-led, trauma-informed approach that may help them remain safely in their home.

The revised definition of a qualifying occupier also ensures that young people aged 16, or approaching 16 during legal proceedings, receive appropriate homelessness advice and assistance. No material impacts were identified for the other protected characteristics, and socio-economic disadvantage was not assessed as the proposal is not a strategic decision.

Summary of actions taken because of this assessment:

The policy was reviewed against current legislative requirements and equality evidence, with feedback sought from, Clackmannanshire Tenants' and Residents' Federation and children and young people. The wording and layout were amended following consultation. The policy also embeds proportionate safeguards, including consideration of the victim/survivor's wishes, safety planning, homelessness prevention advice and assistance for affected tenants, qualifying occupiers and any perpetrator subject to eviction action.

Ongoing actions beyond implementation of the proposal include:

The Housing Service will continue to monitor the policy's impact through scheduled policy reviews and ongoing engagement with Council tenants and affected equality groups. Any gaps in support, unforeseen impacts or further mitigating actions identified through monitoring and consultation will be addressed. The EFSIA will be reviewed alongside the scheduled review of the Housing Eviction Policy.

Lead person(s) for this assessment: Monika Bicev

Senior officer approval of assessment: Katie Roddie

DATE: 06/10/2026

Equality and Fairer Scotland Impact Assessment (EFSIA)

An Equality and Fairer Scotland Impact Assessment (EFSIA) must be completed in relation to any decisions, activities, policies, strategies or proposals of the Council (referred to as 'proposal' in this document). The first stage of the assessment process will determine the level of impact assessment required.

This form should be completed using the guidance contained in the document: ['NAME']. Please read the guidance before completing this form.

The aim of this assessment is to allow you to critically assess:

- the impact of the proposal on those with protected characteristics and, where relevant, affected by socio-economic disadvantage (referred to as 'equality groups' in this document);
- whether the Council is meeting its legal requirements in terms of Public Sector Equality Duty and the Fairer Scotland Duty;
- whether any measures need to be put in place to ensure any negative impacts are eliminated or minimised.

The Fairer Scotland Duty requires public authorities to pay 'due regard' to how they can reduce inequalities of outcome caused by socio-economic disadvantage, when making **strategic decisions**. Strategic decisions are key, high-level decisions such as decisions about setting priorities, allocating resources, delivery or implementation and commissioning services and all decisions that go to Council or committee for approval.

Step A – Confirm the details of your proposal

1. Describe the aims, objectives and purpose of the proposal.

Clackmannanshire Council's Eviction Policy sets out the framework of how a Tenancy Agreement between the Council and the tenant will end due to eviction action pursued by the Council. Clackmannanshire Council has the responsibility to act within the legislative framework and adhere to statutory guidelines and recommendations, including statutory homelessness duties by preventing homelessness from occurring and providing the relevant support. This policy aims to recognise that the Council's role as a landlord may conflict with its statutory homelessness duties. As such, it also outlines the processes that will be followed to ensure that potential alternative solutions have been explored before resorting to eviction action.

The Council's Evictions policy must comply with statutory obligations set out in the Housing (Scotland) Act 2001, Housing (Scotland) Act 2010 and Housing (Scotland) Act 2014. The Policy has been reviewed to ensure that it complies with the most recent legislative changes found within the relevant legislation.

The Policy is being further amended in November 2026 to include a new ground for eviction on the grounds abusive behaviour by a tenant towards their partner or ex-partner.

2. Why is the proposal required?

The policy was reviewed and approved in October 2024 to establish an updated approach by Clackmannanshire Council's Housing Service to initiating eviction action against Council tenants.

It is being amended in November 2026 to reflect the changes brought forward by the Domestic Abuse (Protection) (Scotland) Act 2021 which introduces a new "Domestic Abuse" ground for eviction to enable victim/survivors to remain in their homes if they wish to do so.

3. Who is affected by the proposal?

The proposal may affect all Clackmannanshire Council tenants living in Council homes, who are at risk of eviction action. No particular protected group was found to be more at risk of being taken eviction action against.

The inclusion of the new domestic abuse provision, and associated protections afforded to victims/survivors of domestic abuse is likely to positively affect protected groups who are at heightened risk of domestic abuse, namely women and girls.

4. What other Council policies or activities may be related to this proposal? The EFSIAs for related policies might help you understand potential impacts.

5. Is the proposal a strategic decision? If so, please complete the steps below in relation to socio-economic disadvantage. If not, please state why it is not a strategic decision:

This is a policy-level decision, not a strategic one. It sets out a framework by which the Council's Housing Service may seek to take eviction action against its tenants and is linked to the day-to-day operations of the Housing Service, rather than key strategic decisions which determine Service's priority setting and key service delivery actions.

Step B – Consider the level of EFSIA required

You should consider the available evidence and data relevant to your proposal. You should gather information in order to:

- *help you to understand the importance of your proposal for those from equality groups,*
- *inform the depth of EFSIA you need to do (this should be proportionate to the potential impact), and*
- *provide justification for the outcome, including where it is agreed an EFSIA is not required.*

6. What information is available about the experience of those with protected characteristics in relation to this proposal? Does the proposal relate to an area where there are already known inequalities? Refer to the guidance for sources of evidence and complete the table below.

Equality Group	**Evidence source** (e.g. online resources, report, survey, consultation exercise already carried out)	**What does the evidence tell you about the experiences of this group in relation to the proposal?** NB Lack of evidence may suggest a gap in knowledge/ need for consultation (Step C).
Age	Scottish Census 2022 Clackmannanshire Council's Tenant Satisfaction and Aspiration Survey 2023 Equality Finder	According to the Scottish Census 2022, there were a total 12,652 individuals living social rented sector across Clackmannanshire. 29% of those individuals were aged 0-15, followed by 25% who were aged 50 to 64 and 23% of individuals aged 35 to 49. Following advice from independent solicitors, the policy aims the definition of a qualifying occupier to include changes to the age of the qualifying occupier. The policy now aims to state that "the policy now states: "A qualifying occupier is a person who is 16 years old or more, or who may turn 16 during the life of any proposed legal action, and occupies the house as their main or only home." This may impact young individuals who may be affected by any proceeding eviction action. Where eviction action is due to take place, the policy aims advise the tenant and any qualifying occupiers of the homelessness duties that the Council has towards them. This includes advice and assistance on temporary accommodation and ways to secure alternative permanent accommodation.
Disability	Scottish House Condition Survey 2017–2019 Clackmannanshire Council's Tenant Satisfaction and	There is no indication at this stage that this protected characteristic would be impacted.

Equality Group	Evidence source (e.g. online resources, report, survey, consultation exercise already carried out)	What does the evidence tell you about the experiences of this group in relation to the proposal? NB Lack of evidence may suggest a gap in knowledge/ need for consultation (Step C).
	Aspiration Survey 2023 Equality Finder	
Race	Scottish Census 2022 Clackmannanshire Council's Tenant Satisfaction and Aspiration Survey 2023 Equality Finder	There is no indication at this stage that this protected characteristic would be impacted.
Sex	Scottish Census 2022 Clackmannanshire Council's Tenant Satisfaction and Aspiration Survey 2023 Equality Finder Domestic abuse: statistics recorded by the Police in Scotland - 2020/21	According to Clackmannanshire Council's Tenant Satisfaction and Aspiration Survey, the sex split among Council tenants is broadly even, with 50% male and 49% female. National evidence indicates that women are disproportionately affected by domestic abuse. Police Scotland statistics for 2020/21 show that 80% of domestic abuse incidents recorded by the police involved a female victim and a male accused, while 16% involved a male victim and a female accused. The Scottish Government also recognises domestic abuse as a form of gender-based violence which is predominantly experienced by women and girls and predominantly perpetrated by men. While the relevant policy provisions apply regardless of sex, the disproportionate experience of domestic abuse among women means that the proposals are likely to have a greater positive impact on women and girls experiencing domestic abuse. In particular, provisions enabling the Council to consider eviction action against a perpetrator on the basis of domestic abuse may provide greater protection and housing stability for victims/survivors, while supporting them to remain safely within their home where appropriate.
Gender Reassignment	Scottish Census 2022 Clackmannanshire Council's Tenant Satisfaction and Aspiration Survey 2023 Equality Finder	There is no indication at this stage that this protected characteristic would be impacted.
Sexual orientation	Scottish Census 2022 Clackmannanshire Council's Tenant	There is no indication at this stage that this protected characteristic would be impacted.

Equality Group	Evidence source (e.g. online resources, report, survey, consultation exercise already carried out)	What does the evidence tell you about the experiences of this group in relation to the proposal? NB Lack of evidence may suggest a gap in knowledge/ need for consultation (Step C).
	Satisfaction and Aspiration Survey 2023 Equality Finder	
Religion or Belief	Scottish Census 2022 Clackmannanshire Council's Tenant Satisfaction and Aspiration Survey 2023 Equality Finder	There is no indication at this stage that this protected characteristic would be impacted.
Pregnancy or maternity	Scottish Census 2022 Clackmannanshire Council's Tenant Satisfaction and Aspiration Survey 2023 Equality Finder	There is no indication at this stage that this protected characteristic would be impacted.
Marriage or civil partnership (only the first aim of the Duty is relevant to this protected characteristic and only in relation to work matters)		Not applicable, not an employment matter.
Socio economic disadvantage (if required)		Not applicable, not a strategic decision.

7. Based on the evidence above, is there relevance to some or all of the equality groups? Yes
If yes or unclear, proceed to further steps and complete full EFSIA

If no, explain why below and then proceed to Step E:

Step C – Stakeholder engagement

This step will help you to address any gaps in evidence identified in Step B. Engagement with people who may be affected by a proposal can help clarify the impact it will have on different equality groups. Sufficient evidence is required for you to show 'due regard' to the likely or actual impact of your proposal on equality groups.

8. **Based on the outcome of your assessment of the evidence under Step B, please detail the groups you intend to engage with or any further research that is required in order to allow you to fully assess the impact of the proposal on these groups. If you decide not to engage with stakeholders, please state why not:**

As part of the initial review of the Housing Eviction Policy, views were sought from Registered Tenant Organisations, Clackmannanshire Tenants' and Residents' Federation as well as children and young people from local schools.

9. **Please detail the outcome of any further engagement, consultation and/or research carried out:**

Clackmannanshire Tenants' and Residents' Federation as well as Alloa Academy's Pupil Parliament will be consulted.

Following the engagement with Clackmannanshire Tenants' and Residents' Federation and Alloa Academy's Pupil Parliament, appropriate changes were made to alter the layout and the wording of the document following the feedback received from the groups.

Step D - Impact on equality groups and steps to address this

10. Consider the impact of the proposal in relation to each protected characteristic under each aim of the general duty:

- Is there potential for discrimination, victimisation, harassment or other unlawful conduct that is prohibited under the Equality Act 2010? How will this be mitigated?
- Is there potential to advance equality of opportunity between people who share a characteristic and those who do not? How can this be achieved?
- Is there potential for developing good relations between people who share a relevant protected characteristic and those who do not? How can this be achieved?

If relevant, consider socio-economic impact.

Age	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Positive impacts	Negative impacts	No impact	
risk of discrimination			X	Clackmannanshire Council's Eviction Policy has considered potential unlawful discrimination to ensure that services are delivered to all and no one is unequally discriminated. The policy is written in adherence with all of the legislative requirements, following all of the relevant changes in legislation to make sure it does not discriminate disproportionally against any of the protected characteristics where the Council decides to pursue eviction action. Following advice from independent solicitors, the policy aims the definition of a qualifying occupier to include changes to the age of the qualifying occupier. The policy now aims to state that "the policy now states: "A qualifying occupier is a person who is 16 years old or more, or who may turn 16 during the life of any proposed legal action, and occupies the house as their main or only home." This may impact young individuals who may be affected by any proceeding eviction action. Where eviction action is due to take place, the policy aims advise the tenant and any qualifying occupiers of the homelessness duties that the Council has towards them. This includes advice and assistance on temporary accommodation and ways to secure alternative permanent accommodation. The Council will continue to address gaps in provision of support and identify any potential mitigating action to be considered, and will consult the relevant protected groups.
potential for developing good relations			X	Impacts are assessed as low in relation to the proposed changes to the policy.
potential to advance equality of opportunity			X	Impacts are assessed as low in relation to the proposed changes to the policy.

	Place 'X' in the relevant box(es)	

Disability	Positive impacts	Negative impacts	No impact	Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
risk of discrimination			X	Clackmannanshire Council's Eviction Policy has considered potential unlawful discrimination to ensure that services are delivered to all and no one is unequally discriminated. The policy is written in adherence with all of the legislative requirements, following all of the relevant changes in legislation to make sure it does not discriminate disproportionally against any of the protected characteristics where the Council decides to pursue eviction action.
potential for developing good relations			X	Impacts are assessed as low in relation to this duty.
potential to advance equality of opportunity			X	Impacts are assessed as low in relation to this duty.

Race	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Positive impacts	Negative impacts	No impact	
risk of discrimination			X	Clackmannanshire Council's Eviction Policy has considered potential unlawful discrimination to ensure that services are delivered to all and no one is unequally discriminated. The policy is written in adherence with all of the legislative requirements, following all of the relevant changes in legislation to make sure it does not discriminate disproportionally against any of the protected characteristics where the Council decides to pursue eviction action.
potential for developing good relations			X	There is no indication at this stage that this protected characteristic would be impacted.
potential to advance equality of opportunity			X	There is no indication at this stage that this protected characteristic would be impacted.

Sex	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Positive impacts	Negative impacts	No impact	
risk of discrimination	X			The proposed policy updates in November 2026 are likely to have a positive impact on women and girls, who are disproportionately affected by domestic abuse. Where the Housing Service considers eviction action against a perpetrator on the basis of domestic abuse, the approach will be victim/survivor-led, trauma-informed and person-centred. The victim/survivor's wishes and views will be considered throughout the process, with appropriate safety planning undertaken to minimise risk and support their safety. Any perpetrator subject to eviction action will also be offered appropriate advice and assistance regarding alternative accommodation options, with the aim of preventing homelessness. On this basis, the proposals are considered unlikely to result in discrimination on the basis of sex.
potential for developing good relations			X	There is no indication at this stage that this protected characteristic would be impacted.
potential to advance equality of opportunity	X			The proposed changes to the Eviction Policy in November 2026, particularly the introduction of a new ground for eviction on the basis of abusive behaviour, are likely to positively impact women and girls, who are disproportionately affected by domestic abuse. Where eviction action is taken against a perpetrator, with the wishes and views of the victim/survivor taken into account, this may help prevent homelessness and enable victims/survivors to remain safely within their homes. As victims/survivors are predominantly women, the proposed approach has the potential to advance equality of opportunity for this protected group.

Gender Reassignment	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Positive impacts	Negative impacts	No impact	
risk of discrimination			X	Clackmannanshire Council's Eviction Policy has considered potential unlawful discrimination to ensure that services are delivered to all and no one is unequally discriminated. The policy is written in adherence with all of the legislative requirements, following all of the relevant changes in legislation to make sure it does not discriminate disproportionally against any of the protected characteristics where the Council decides to pursue eviction action.

potential for developing good relations			X	There is no indication at this stage that this protected characteristic would be impacted.
potential to advance equality of opportunity			X	There is no indication at this stage that this protected characteristic would be impacted.

Sexual Orientation	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Positive impacts	Negative impacts	No impact	
risk of discrimination			X	Clackmannanshire Council's Eviction Policy has considered potential unlawful discrimination to ensure that services are delivered to all and no one is unequally discriminated. The policy is written in adherence with all of the legislative requirements, following all of the relevant changes in legislation to make sure it does not discriminate disproportionally against any of the protected characteristics where the Council decides to pursue eviction action.
potential for developing good relations			X	There is no indication at this stage that this protected characteristic would be impacted.
potential to advance equality of opportunity			X	There is no indication at this stage that this protected characteristic would be impacted.

Religion or Belief	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Positive impacts	Negative impacts	No impact	
risk of discrimination			X	Clackmannanshire Council's Eviction Policy has considered potential unlawful discrimination to ensure that services are delivered to all and no one is unequally discriminated. The policy is written in adherence with all of the legislative requirements, following all of the relevant changes in legislation to make sure it does not discriminate disproportionally against any of the protected characteristics where the Council decides to pursue eviction action.
potential for developing good relations			X	There is no indication at this stage that this protected characteristic would be impacted.
potential to advance equality of opportunity			X	There is no indication at this stage that this protected characteristic would be impacted.

Pregnancy/maternity	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Positive impacts	Negative impacts	No impact	
risk of discrimination	X			The proposed policy updates in November 2026 are likely to have a positive impact on women and girls, who are disproportionately affected by domestic abuse, including women with children. Where the Housing Service considers eviction action against a perpetrator on the basis of domestic abuse, the approach will be victim/survivor-led, trauma-informed and person-centred. The victim/survivor's wishes and views will be considered throughout the process, with appropriate safety planning undertaken to minimise risk and support their safety.
potential for developing good relations			X	There is no indication at this stage that this protected characteristic would be impacted.
potential to advance equality of opportunity	X			The proposed changes to the Eviction Policy in November 2026, particularly the introduction of a new ground for eviction on the basis of abusive behaviour, are likely to positively impact women and girls, who are disproportionately affected by domestic abuse. Where eviction action is taken against a perpetrator, with the wishes and views of the victim/survivor taken into account, this may help prevent homelessness and enable victims/survivors, including any children to remain safely within their homes. As victims/survivors are predominantly women, the proposed approach has the potential to advance equality of opportunity for this protected group, especially where children are in the household.

Marriage/civil partnership	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Positive impacts	Negative impacts	No impact	
risk of discrimination (only the first aim of the Duty is relevant to this protected characteristic and only in relation to work matters)			X	Not applicable, not an employment matter.

Socio-economic disadvantage	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Yes	No	No impact	
			X	Not applicable, not a strategic decision.

(If required) Will the proposal reduce inequalities of outcome caused by socio-economic disadvantage?				

11. **Describe how the assessment might affect the proposal or project timeline?**

Examples of the items you should consider here include, but are not limited to:

- **Communication plan**: do you need to communicate with people affected by proposal in a specific format (e.g. audio, subtitled video, different languages) or do you need help from other organisations to reach certain groups?
- **Cost**: do you propose any actions because of this assessment which will incur additional cost?
- **Resources**: do the actions you propose require additional or specialist resource to deliver them?
- **Timing**: will you need to build more time into the project plan to undertake research, consult or to complete any actions identified in this assessment?

The assessment is not expected to affect the overall timeline of the development of policy. Equality considerations are embedded into the early stages of Policy development, with the needs of different equality groups taken into account from the outset.

12. **Having considered the potential or actual impacts of your proposal, you should now record the outcome of this assessment**. Choose from one of the following:

Please select (X)	**Implications for the proposal**
X	**No major change** Your assessment demonstrates that the proposal shows no risk of unlawful discrimination and that you have taken all opportunities to advance equality of opportunity and foster good relations, subject to continuing monitoring and review.
	Adjust the proposal and/or implement mitigations You have identified ways of modifying the proposal to avoid discrimination or to better advance equality of opportunity or foster good relations. In addition, or alternatively, you will introduce measures to mitigate any negative impacts. Adjustments and mitigations should be recorded in the tables under Step D above and summarised in the summary sheet at the front of the document.
	Continue the proposal with adverse impact The proposal will continue despite the potential for adverse impact. Any proposal which results in direct discrimination is likely to be unlawful and should be stopped and advice taken. Any proposal which results in indirect discrimination should be objectively justified and the basis for this set out in the tables under Step D above and summarised in the summary sheet at the front of the document. If objective justification is not possible, the proposal should be stopped whilst advice is taken.
	Stop the proposal The proposal will not be implemented due to adverse effects that are not justified and cannot be mitigated.

Step E - Discuss and review the assessment with decision-makers

13. You must discuss the findings of this assessment at each stage with senior decision makers during the lifetime of the proposal and before you finalise the assessment. Record details of these discussions and decisions taken below:

Step F – Post-implementation actions and monitoring impact

It is important to continue to monitor the impact of your proposal on equality groups to ensure that your actual or likely impacts are those you recorded. This will also highlight any unforeseen impacts.

14. **Record any post-implementation actions required.**

15. **Note here how you intend to monitor the impact of this proposal on equality groups**.

The impact of the policy on equality groups will be monitored through scheduled policy reviews and ongoing consultation with Council tenants, including those from affected equality groups.

16. **Note here when the EFSIA will be reviewed as part of the post-implementation review of the proposal:**

The EFSIA will be reviewed concurrently with the scheduled review of the Policy.

Step G – Assessment sign off and approval

Lead person(s) for this assessment: Monika Bicev

Signed: MBicev

Date: 06/10/2026

Senior officer approval of assessment:

Signed:

Date:

All full EFSIAs must be published on the Council's website as soon as possible after the decision is made to implement the proposal.

Clackmannanshire Council | Comhairle Siorrachd Chlach Mhanann
www.clacks.gov.uk

Equality and Fairer Scotland Impact Assessment (EFSIA) Summary of Assessment

Title: Housing Repairs Policy
Name of your decision, activity, policy, strategy or proposal. Referred to throughout as 'proposal' in this document.

Key findings from this assessment (or reason why an EFSIA is not required):

The assessment identified no risk of unlawful discrimination and concluded that no major changes to the Housing Repairs Policy are required. The policy is expected to have positive impacts for older and disabled tenants through accessible reporting, appropriate prioritisation and improved communication.

Summary of actions taken because of this assessment:

The revised policy seeks to include strengthened no-access and out-of-hours arrangements to ensure reasonable contact attempts are made and urgent repairs are prioritised according to individual circumstances and vulnerability.

Ongoing actions beyond implementation of the proposal include:

Equality impacts will be monitored through tenant engagement and scheduled policy reviews, with the EFSIA reviewed alongside the policy.

Lead person(s) for this assessment: Monika Bicev

Senior officer approval of assessment: Katie Roddie

DATE: 06/10/2026

Equality and Fairer Scotland Impact Assessment (EFSIA)

An Equality and Fairer Scotland Impact Assessment (EFSIA) must be completed in relation to any decisions, activities, policies, strategies or proposals of the Council (referred to as 'proposal' in this document). The first stage of the assessment process will determine the level of impact assessment required.

This form should be completed using the guidance contained in the document: ['NAME']. Please read the guidance before completing this form.

The aim of this assessment is to allow you to critically assess:

- the impact of the proposal on those with protected characteristics and, where relevant, affected by socio-economic disadvantage (referred to as 'equality groups' in this document);
- whether the Council is meeting its legal requirements in terms of Public Sector Equality Duty and the Fairer Scotland Duty;
- whether any measures need to be put in place to ensure any negative impacts are eliminated or minimised.

The Fairer Scotland Duty requires public authorities to pay 'due regard' to how they can reduce inequalities of outcome caused by socio-economic disadvantage, when making **strategic decisions**. Strategic decisions are key, high-level decisions such as decisions about setting priorities, allocating resources, delivery or implementation and commissioning services and all decisions that go to Council or committee for approval.

Step A – Confirm the details of your proposal

1. Describe the aims, objectives and purpose of the proposal.

Clackmannanshire Council is committed to ensuring that its housing stock is well-maintained, safe, secure and compliant with the Scottish Housing Quality Standard (SHQS), and that tenants live in warm, comfortable, safe and secure homes by delivering a high quality, efficient and effective responsive repairs service to tenants.

Housing and Property Services have reviewed the Housing Repairs Policy in August 2025 to ensure that it can provide a framework of how the Council will deliver a high quality, reliable, efficient and cost-effective responsive repairs service to its housing stock.

The Policy is being further reviewed in November 2026 to reflect changes made to the Right to Repair Scheme due to the introduction of Awaab's Law, clarification to the Housing and Property Services' approach to out-of-hours emergency repairs, no access processes as well as approach to managing requests for solid fuel heating systems

2. Why is the proposal required?

The policy was reviewed and approved in August 2025 to establish Clackmannanshire Council Housing Service's approach to responding to and managing damp and mould concerns in Council homes. It is being amended in November 2026 to reflect the reflect changes made to the Right to Repair Scheme under the Commencement and Investigation of Repairs (Scotland) Regulations 2026, clarification to the Housing and Property Services' approach to out-of-hours emergency repairs, no access processes as well as approach to managing requests for solid fuel heating systems

3. Who is affected by the proposal?

The proposal may affect all Clackmannanshire Council tenants living in Council homes, requiring reactive repairs to be carried out to their properties.

4. What other Council policies or activities may be related to this proposal? The EFSIAs for related policies might help you understand potential impacts.

5. Is the proposal a strategic decision? If so, please complete the steps below in relation to socio-economic disadvantage. If not, please state why it is not a strategic decision:

This is a policy-level decision, not a strategic one. It sets out the Council's Housing and Property Services' responsive repairs processes and is closely linked with day-to-day operations of the Housing Service, rather than key strategic decisions which determine the Service priority-setting and service delivery.

Step B – Consider the level of EFSIA required

You should consider the available evidence and data relevant to your proposal. You should gather information in order to:

- *help you to understand the importance of your proposal for those from equality groups,*
- *inform the depth of EFSIA you need to do (this should be proportionate to the potential impact), and*
- *provide justification for the outcome, including where it is agreed an EFSIA is not required.*

6. What information is available about the experience of those with protected characteristics in relation to this proposal? Does the proposal relate to an area where there are already known inequalities? Refer to the guidance for sources of evidence and complete the table below.

Equality Group	**Evidence source** (e.g. online resources, report, survey, consultation exercise already carried out)	**What does the evidence tell you about the experiences of this group in relation to the proposal?** NB Lack of evidence may suggest a gap in knowledge/ need for consultation (Step C).
Age	Scottish Census 2022 Clackmannanshire Council's Tenant Satisfaction and Aspiration Survey 2023	Clackmannanshire Council's Tenant Satisfaction and Aspiration Survey 2023 highlights that 26% of households contain individuals aged 65 or over. Older tenants may be more likely to experience mobility issues, chronic health conditions, or sensory impairments that make it harder to manage repair issues in their homes. Delays in repairs may disproportionately affect their health, wellbeing and ability to live independently. It is important that the Council takes into account the individual circumstances of the household, including age of the tenants when assessing the urgency and response timescales of the repairs.
Disability	Scottish House Condition Survey 2017–2019 Clackmannanshire Council's Tenant Satisfaction and Aspiration Survey 2023	The *Scottish House Condition Survey 2017–2019* found that 58% of households in the social rented sector include at least one person who is long-term sick or disabled. However, this data is not currently available for Clackmannanshire Council tenancies, and there is a lack of information available on the specific types or severity of disabilities represented. The policy may be relevant to individuals with disabilities, who may face additional challenges in reporting, accessing, or managing housing repairs. The policy includes provisions for assessing the urgency and type of response required based on individual circumstances, including disability. This ensures that repairs can be prioritised appropriately, and that the service is responsive to tenants who may be at greater risk due to health or mobility-related issues.
Race	Scottish Census 2022	There is no indication at this stage that this protected characteristic would be impacted.

Equality Group	Evidence source (e.g. online resources, report, survey, consultation exercise already carried out)	What does the evidence tell you about the experiences of this group in relation to the proposal? NB Lack of evidence may suggest a gap in knowledge/ need for consultation (Step C).
	Clackmannanshire Council's Tenant Satisfaction and Aspiration Survey 2023	
Sex	Scottish Census 2022 Clackmannanshire Council's Tenant Satisfaction and Aspiration Survey 2023	There is no indication at this stage that this protected characteristic would be impacted.
Gender Reassignment	Scottish Census 2022 Clackmannanshire Council's Tenant Satisfaction and Aspiration Survey 2023	There is no indication at this stage that this protected characteristic would be impacted.
Sexual orientation	Scottish Census 2022 Clackmannanshire Council's Tenant Satisfaction and Aspiration Survey 2023	There is no indication at this stage that this protected characteristic would be impacted.
Religion or Belief	Scottish Census 2022 Clackmannanshire Council's Tenant Satisfaction and Aspiration Survey 2023	There is no indication at this stage that this protected characteristic would be impacted.
Pregnancy or maternity	Scottish Census 2022 Clackmannanshire Council's Tenant Satisfaction and Aspiration Survey 2023	There is no indication at this stage that this protected characteristic would be impacted.
Marriage or civil partnership (only the first aim of the Duty is relevant to this protected characteristic and only in relation to work matters)		Not applicable, not an employment matter.

Equality Group	Evidence source (e.g. online resources, report, survey, consultation exercise already carried out)	What does the evidence tell you about the experiences of this group in relation to the proposal? NB Lack of evidence may suggest a gap in knowledge/ need for consultation (Step C).
Socio economic disadvantage (if required)		Not applicable, not a strategic decision.

7. Based on the evidence above, is there relevance to some or all of the equality groups? Yes
If yes or unclear, proceed to further steps and complete full EFSIA

If no, explain why below and then proceed to Step E:

Step C – Stakeholder engagement

This step will help you to address any gaps in evidence identified in Step B. Engagement with people who may be affected by a proposal can help clarify the impact it will have on different equality groups. Sufficient evidence is required for you to show 'due regard' to the likely or actual impact of your proposal on equality groups.

8. **Based on the outcome of your assessment of the evidence under Step B, please detail the groups you intend to engage with or any further research that is required in order to allow you to fully assess the impact of the proposal on these groups. If you decide not to engage with stakeholders, please state why not:**

The Housing Service is actively seeking views on the potential impacts of the proposed Housing Repairs Policy and any additional mitigation measures that should be considered. Engagement with a broad and diverse range of tenants and residents is essential to ensure the policy is inclusive and responsive to the needs of all communities.

Tenants and residents are invited to complete an online survey, open from 15 May 2025 to 15 June 2025, which seeks feedback on personal experiences with the housing repairs service and the service standards. In addition, in-person consultation sessions will be held with Clackmannanshire Tenants' and Residents' Federation and Sauchie Community Group to gather more in-depth, qualitative feedback on the lived experiences of tenants.

The Housing Service will update and publish this Equality Impact Assessment upon completion of the consultation period and analysis of feedback, to reflect the findings and any resulting changes to the policy.

9. **Please detail the outcome of any further engagement, consultation and/or research carried out:**

The development of this Equality and Fairer Scotland Impact Assessment and the subsequent policy has been informed by a wide-ranging and inclusive consultation programme. This programme was conducted as part of the broader review and development of policies relating to damp and mould, housing repairs, and rechargeable repairs.

Key engagement activities included an online public survey hosted on Citizens Space, which was open from 15 May to 15 June 2025. In addition, an in-person focus group session was held at Sauchie Resource Centre on 5 June 2025, providing an opportunity for more in-depth dialogue with tenants. Further targeted consultation was carried out with the Clackmannanshire Tenants and Residents Federation through an online session held on 18 June 2025. Feedback was also gathered through ongoing engagement with Housing and Property Officers and representatives from the Council's Direct Labour Organisation.

Across all engagement activities, there was a broad consensus in support of the core principles and key indicators of the policy. However, several concerns were raised regarding the operational delivery of the broader housing repairs service. In particular, consultees expressed a desire for improvements in the consistency and quality of repair works, clearer and more timely communication between the repairs service and tenants, and action to address a perceived lack of trust in the repairs process. These insights will support ongoing service improvement planning, ensuring that tenant voice remains central to service delivery and policy development.

Step D - Impact on equality groups and steps to address this

10. Consider the impact of the proposal in relation to each protected characteristic under each aim of the general duty:

- Is there potential for discrimination, victimisation, harassment or other unlawful conduct that is prohibited under the Equality Act 2010? How will this be mitigated?
- Is there potential to advance equality of opportunity between people who share a characteristic and those who do not? How can this be achieved?
- Is there potential for developing good relations between people who share a relevant protected characteristic and those who do not? How can this be achieved?

If relevant, consider socio-economic impact.

Age	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Positive impacts	Negative impacts	No impact	
risk of discrimination	X			Housing and Property Services aim to ensure that everyone has equitable access to services, are able to report any issues that they may have and that that their reports are addressed in a timely manner and no one is unlawfully discriminated. Tenants have access to a range of different methods of reporting, including direct communication with housing officers during visits, direct contact with the repairs centre and the use of online reporting forms. The revised no-access arrangements will ensure tenants receive appropriate communication and that all reasonable contact attempts are made before a repair is closed. More robust out-of-hours arrangements also aim to reduce inappropriate call-outs while ensuring that tenants requiring an urgent response, including because of age or vulnerability, are appropriately prioritised.
potential for developing good relations			X	Impacts are assessed as low in relation to this duty. However, the Housing Repairs Policy supports the Council's commitment to promoting understanding and fostering positive relations among all tenants by ensuring fair, transparent, and inclusive communication. The policy ensures that regardless of their individual protected characteristics, all tenants receive clear, accessible information about their rights and responsibilities as a tenant, including those in relation to housing repairs and rechargeable repairs. The information is provided in a variety of ways, including during the tenancy sign-up process, the provision of easy-read documents and information available via Clackmannanshire Council's website.
potential to advance equality of opportunity			X	Impacts are assessed as low in relation to this duty.

Disability	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Positive impacts	Negative impacts	No impact	
risk of discrimination	X			Housing and Property Services aim to ensure that everyone has equitable access to services, are able to report any issues that they may have and that that their reports are addressed in a timely manner and no one is unlawfully discriminated. Tenants have access to a range of different methods of reporting, including direct communication with housing officers during visits, direct contact with the repairs centre and the use of online reporting forms. The revised no-access arrangements will ensure tenants receive appropriate communication and that all reasonable contact attempts are made before a repair is closed. More robust out-of-hours arrangements also aim to reduce inappropriate call-outs while ensuring that tenants requiring an urgent response, including because of disabilities or vulnerability, are appropriately prioritised.
potential for developing good relations	X			Impacts are assessed as low in relation to this duty. However, the Housing Repairs Policy supports the Council's commitment to promoting understanding and fostering positive relations among all tenants by ensuring fair, transparent, and inclusive communication. The policy ensures that regardless of their individual protected characteristics, all tenants receive clear, accessible information about their rights and responsibilities as a tenant, including those in relation to housing repairs and rechargeable repairs. The information is provided in a variety of ways, including during the tenancy sign-up process, the provision of easy-read documents and information available via Clackmannanshire Council's website.
potential to advance equality of opportunity			X	Impacts are assessed as low in relation to this duty.

Race	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Positive impacts	Negative impacts	No impact	
risk of discrimination			X	There is no indication at this stage that this protected characteristic would be impacted.
potential for developing good relations			X	There is no indication at this stage that this protected characteristic would be impacted.
potential to advance equality of opportunity			X	There is no indication at this stage that this protected characteristic would be impacted.

Sex	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Positive impacts	Negative impacts	No impact	
risk of discrimination			X	There is no indication at this stage that this protected characteristic would be impacted.
potential for developing good relations			X	There is no indication at this stage that this protected characteristic would be impacted.
potential to advance equality of opportunity			X	There is no indication at this stage that this protected characteristic would be impacted.

Gender Reassignment	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Positive impacts	Negative impacts	No impact	
risk of discrimination			X	There is no indication at this stage that this protected characteristic would be impacted.
potential for developing good relations			X	There is no indication at this stage that this protected characteristic would be impacted.
potential to advance equality of opportunity			X	There is no indication at this stage that this protected characteristic would be impacted.

Sexual Orientation	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Positive impacts	Negative impacts	No impact	
risk of discrimination			X	There is no indication at this stage that this protected characteristic would be impacted.
potential for developing good relations			X	There is no indication at this stage that this protected characteristic would be impacted.
potential to advance equality of opportunity			X	There is no indication at this stage that this protected characteristic would be impacted.

Religion or Belief	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Positive impacts	Negative impacts	No impact	
risk of discrimination			X	There is no indication at this stage that this protected characteristic would be impacted.
potential for developing good relations			X	There is no indication at this stage that this protected characteristic would be impacted.
potential to advance equality of opportunity			X	There is no indication at this stage that this protected characteristic would be impacted.

Pregnancy/maternity	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Positive impacts	Negative impacts	No impact	
risk of discrimination			X	There is no indication at this stage that this protected characteristic would be impacted.
potential for developing good relations			X	There is no indication at this stage that this protected characteristic would be impacted.
potential to advance equality of opportunity			X	There is no indication at this stage that this protected characteristic would be impacted.

Marriage/civil partnership	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Positive impacts	Negative impacts	No impact	
risk of discrimination (only the first aim of the Duty is relevant to this protected characteristic and only in relation to work matters)			X	Not applicable, not an employment matter.

Socio-economic disadvantage	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Yes	No	No impact	
(If required) Will the proposal reduce inequalities of outcome caused by socio-economic disadvantage?			X	Not applicable, not a strategic decision.

11. **Describe how the assessment might affect the proposal or project timeline?**

Examples of the items you should consider here include, but are not limited to:

- **Communication plan**: do you need to communicate with people affected by proposal in a specific format (e.g. audio, subtitled video, different languages) or do you need help from other organisations to reach certain groups?
- **Cost**: do you propose any actions because of this assessment which will incur additional cost?
- **Resources**: do the actions you propose require additional or specialist resource to deliver them?
- **Timing**: will you need to build more time into the project plan to undertake research, consult or to complete any actions identified in this assessment?

The assessment is not expected to affect the overall timeline of the development of policy. Equality considerations are embedded into the early stages of Policy development, with the needs of different equality groups taken into account from the outset.

12. **Having considered the potential or actual impacts of your proposal, you should now record the outcome of this assessment**. Choose from one of the following:

Please select (X)	**Implications for the proposal**
X	**No major change** Your assessment demonstrates that the proposal shows no risk of unlawful discrimination and that you have taken all opportunities to advance equality of opportunity and foster good relations, subject to continuing monitoring and review.
	Adjust the proposal and/or implement mitigations You have identified ways of modifying the proposal to avoid discrimination or to better advance equality of opportunity or foster good relations. In addition, or alternatively, you will introduce measures to mitigate any negative impacts. Adjustments and mitigations should be recorded in the tables under Step D above and summarised in the summary sheet at the front of the document.
	Continue the proposal with adverse impact The proposal will continue despite the potential for adverse impact. Any proposal which results in direct discrimination is likely to be unlawful and should be stopped and advice taken. Any proposal which results in indirect discrimination should be objectively justified and the basis for this set out in the tables under Step D above and summarised in the summary sheet at the front of the document. If objective justification is not possible, the proposal should be stopped whilst advice is taken.
	Stop the proposal The proposal will not be implemented due to adverse effects that are not justified and cannot be mitigated.

Step E - Discuss and review the assessment with decision-makers

13. You must discuss the findings of this assessment at each stage with senior decision makers during the lifetime of the proposal and before you finalise the assessment. Record details of these discussions and decisions taken below:

Step F – Post-implementation actions and monitoring impact

It is important to continue to monitor the impact of your proposal on equality groups to ensure that your actual or likely impacts are those you recorded. This will also highlight any unforeseen impacts.

14. **Record any post-implementation actions required.**

15. **Note here how you intend to monitor the impact of this proposal on equality groups**.

The impact of the policy on equality groups will be monitored through scheduled policy reviews and ongoing consultation with Council tenants, including those from affected equality groups.

16. **Note here when the EFSIA will be reviewed as part of the post-implementation review of the proposal:**

The EFSIA will be reviewed concurrently with the scheduled review of the Policy.

Step G – Assessment sign off and approval

Lead person(s) for this assessment: Monika Bicev

Signed: MBicev

Date: 06/10/2026

Senior officer approval of assessment:

Signed:

Date:

All full EFSIAs must be published on the Council's website as soon as possible after the decision is made to implement the proposal.

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www.clacks.gov.uk

Equality and Fairer Scotland Impact Assessment (EFSIA) Summary of Assessment

Title: Westhaugh Allocations Policy
Name of your decision, activity, policy, strategy or proposal. Referred to throughout as 'proposal' in this document.

Key findings from this assessment (or reason why an EFSIA is not required):

The assessment identified no risk of unlawful discrimination or significant negative impact. The policy is expected to positively impact Gypsy/Traveller households by providing a fair, transparent and culturally appropriate allocation framework, with further positive impacts for disabled applicants and residents through consideration of individual needs and strengthened transfer and succession rights.

Summary of actions taken because of this assessment:

The policy has been informed by consultation with Westhaugh residents, the wider Gypsy/Traveller community and MECOPP. It includes clear allocation criteria, consideration of medical, support and educational needs, and accessible information to support applicants and promote wider understanding of Gypsy/Traveller culture and accommodation needs.

Ongoing actions beyond implementation of the proposal include:

The impact of the policy will be monitored through ongoing engagement with affected equality groups and scheduled policy reviews. The EFSIA will be reviewed alongside the policy, with further action taken where any unforeseen impacts or additional support needs are identified.

Lead person(s) for this assessment: Monika Bicev

Senior officer approval of assessment: Katie Roddie

DATE: 06/10/2026

Equality and Fairer Scotland Impact Assessment (EFSIA)

An Equality and Fairer Scotland Impact Assessment (EFSIA) must be completed in relation to any decisions, activities, policies, strategies or proposals of the Council (referred to as 'proposal' in this document). The first stage of the assessment process will determine the level of impact assessment required.

This form should be completed using the guidance contained in the document: ['NAME']. Please read the guidance before completing this form.

The aim of this assessment is to allow you to critically assess:

- the impact of the proposal on those with protected characteristics and, where relevant, affected by socio-economic disadvantage (referred to as 'equality groups' in this document);
- whether the Council is meeting its legal requirements in terms of Public Sector Equality Duty and the Fairer Scotland Duty;
- whether any measures need to be put in place to ensure any negative impacts are eliminated or minimised.

The Fairer Scotland Duty requires public authorities to pay 'due regard' to how they can reduce inequalities of outcome caused by
socio-economic disadvantage, when making **strategic decisions**. Strategic decisions are key, high-level decisions such as decisions about setting priorities, allocating resources, delivery or implementation and commissioning services and all decisions that go to Council or committee for approval.

Step A – Confirm the details of your proposal

1. Describe the aims, objectives and purpose of the proposal.

As part of the Clackmannanshire Council's Mainstreaming Equality and Diversity Plan and its associated Outcome 7 – Access to Council services will be improved for citizens with a protected characteristic in Clackmannanshire Council – the Council has agreed to a programme of redevelopment of the Westhaugh travelling site in order to improve access to services for the Clackmannanshire Council's Gypsy/Traveller community.

As part of the redevelopment of the site and the provision of the associated services, in August 2025 the Council approved a Westhaugh Site-specific allocations policy to ensure a consistent and fair approach to the allocation of the available pitches, while taking into account the needs of the individuals within the Gypsy/Traveller community and adherence to the legislative requirements, including the Equalities Act 2010.

The Council aims to ensure that everyone who wants to live on the Westhaugh site has an equal opportunity to apply and receive offers for the available pitches, and that the policy clearly communicates the process for applying and receiving offers, including how to submit an application, how applications will be assessed, considerations for extenuating circumstances as well as potential reasons for suspending and cancelling applications.

The policy is being amended in November 2026 to introduce provisions for the transfer of an existing tenancy to an eligible individual where a pitch has already been allocated and a tenancy agreement entered into with the Council. These amendments aim to strengthen the rights of Westhaugh residents and, as far as possible within the separate legislative frameworks, provide greater consistency with the rights available to tenants living in mainstream Council tenancies.

2. Why is the proposal required?

The Westhaugh Allocations Policy is required to provide a clear, transparent, fair and consistent framework for the allocation of pitches at the Westhaugh site, ensuring decisions take account of individual housing needs and the specific circumstances of the Gypsy/Traveller community.

The November 2026 amendments are required to introduce clear provisions for the transfer of an existing tenancy to another eligible individual living on the pitch, as well as provisions for succession where a tenant has died and another eligible individual seeks to succeed to the tenancy. The amendments provide greater clarity and consistency around these circumstances and aim to strengthen the tenancy rights of Westhaugh residents, as far as permitted within the applicable legislative framework.

3. Who is affected by the proposal?

Any individual aged o16 and over who identify themselves as Gypsy/Traveller with the right to reside in the UK are affected by the proposals made in this policy.

4. What other Council policies or activities may be related to this proposal? The EFSIAs for related policies might help you understand potential impacts.

5. Is the proposal a strategic decision? If so, please complete the steps below in relation to socio-economic disadvantage. If not, please state why it is not a strategic decision:

The Westhaugh Allocations Policy is a policy-level decision, not a strategic one. It sets out the Council's framework to the allocation of empty pitches at the Westhaugh site, and covers the day-to-day operational activities of the Housing Service, rather than key strategic decisions which determine Service's priority setting.

Step B – Consider the level of EFSIA required

You should consider the available evidence and data relevant to your proposal. You should gather information in order to:

- *help you to understand the importance of your proposal for those from equality groups,*
- *inform the depth of EFSIA you need to do (this should be proportionate to the potential impact), and*
- *provide justification for the outcome, including where it is agreed an EFSIA is not required.*

6. What information is available about the experience of those with protected characteristics in relation to this proposal? Does the proposal relate to an area where there are already known inequalities? Refer to the guidance for sources of evidence and complete the table below.

Equality Group	**Evidence source** (e.g. online resources, report, survey, consultation exercise already carried out)	**What does the evidence tell you about the experiences of this group in relation to the proposal?** NB Lack of evidence may suggest a gap in knowledge/ need for consultation (Step C).
Age	Scottish Census 2022	The policy is available to individuals aged 16 and over who self-identify as Gypsy/Travellers and have the right to reside in the United Kingdom. According to the Scottish Census, the Gypsy/Traveller population includes 450 individuals aged 16-24, 553 aged 25-34, 689 aged 35-49, 638 aged 50-64 and 334 aged 65 and over. There is no indication at this stage that age will have a direct or disproportionate impact on how individuals experience the proposals. Any eligible individual aged 16 or over may apply to be considered for an available pitch, with applications assessed in accordance with the criteria set out within the policy.
Disability	Scottish Census 2022	There is currently limited information available on the disability status of individuals who identify as Gypsy/Travellers.

Equality Group	Evidence source (e.g. online resources, report, survey, consultation exercise already carried out)	What does the evidence tell you about the experiences of this group in relation to the proposal? NB Lack of evidence may suggest a gap in knowledge/ need for consultation (Step C).
	Scottish House Condition Survey 2017-2019	However, individuals with disabilities, medical needs or additional support requirements may be particularly affected by decisions made under the policy. The allocation framework allows relevant medical and support needs to be taken into consideration when assessing housing need and determining priority for an available pitch. As such, the policy has the potential to positively impact disabled applicants by ensuring that relevant individual circumstances are considered as part of the allocation process.
Race	Scottish Census 2022	According to the 2022 Scottish Census, more than 3,300 individuals across Scotland identify as Gypsy/Travellers, including 56 individuals living in Clackmannanshire. As the Westhaugh Allocations Policy specifically governs allocation of pitches at the Council's Westhaugh Site, applications for which are open to individuals who identify as Gypsy/Travellers this group is most directly affected by the proposals where individuals wish to apply for accommodation at Westhaugh.
Sex	Scottish Census 2022	Scottish Census data indicates an equal sex split within the Gypsy/Traveller population, with approximately 50% female and 50% male. The policy applies equally to eligible members of the Gypsy/Traveller community regardless of sex. There is currently no evidence to indicate that the proposals would directly or disproportionately affect individuals on the basis of this protected characteristic.
Gender Reassignment	Scottish Census 2022	The Scottish Census (2022) reports that 0.44% of people aged 16 and over in Scotland identify as transgender, with Clackmannanshire's rate slightly lower at 0.35%, representing approximately 151 individuals. There is no indication at this stage that this protected characteristic would be impacted.
Sexual orientation	Scottish Census 2022	According to the 2022 Census, 1,343 individuals (3.12%) aged 16 and over in Clackmannanshire identify as LGB+. There is no indication at this stage that this protected characteristic would be impacted.

Equality Group	Evidence source (e.g. online resources, report, survey, consultation exercise already carried out)	What does the evidence tell you about the experiences of this group in relation to the proposal? NB Lack of evidence may suggest a gap in knowledge/ need for consultation (Step C).
Religion or Belief	Scottish Census 2022 Poverty and Income Inequality in Scotland 2017-2019	There is no indication at this stage that this protected characteristic would be impacted.
Pregnancy or maternity	Scottish Census 2022 People Community Wellbeing Plan 2024-25	There is no indication at this stage that this protected characteristic would be impacted.
Marriage or civil partnership (only the first aim of the Duty is relevant to this protected characteristic and only in relation to work matters)		Not applicable, not an employment matter.
Socio economic disadvantage (if required)		Not applicable, not a strategic decision.

7. Based on the evidence above, is there relevance to some or all of the equality groups? Yes
If yes or unclear, proceed to further steps and complete full EFSIA

If no, explain why below and then proceed to Step E:

Step C – Stakeholder engagement

This step will help you to address any gaps in evidence identified in Step B. Engagement with people who may be affected by a proposal can help clarify the impact it will have on different equality groups. Sufficient evidence is required for you to show 'due regard' to the likely or actual impact of your proposal on equality groups.

8. **Based on the outcome of your assessment of the evidence under Step B, please detail the groups you intend to engage with or any further research that is required in order to allow you to fully assess the impact of the proposal on these groups. If you decide not to engage with stakeholders, please state why not:**

The Council is seeking views from protected groups, and in particular from: members of the Gypsy/Traveller community, those with a disabilities and/or communities and from organisations supporting residents with protected characteristics or who have social economic disadvantage.

We are seeking information on any impacts arising from the proposals and any additional mitigation that we should consider. We will update this impact assessment following the completion of the Westhaugh Site Allocation Policy consultations and analysis of feedback.

In particular, views are sought on the accessibility of advice and information necessary to support applications, and the assessment of housing need to ensure that policy does not inadvertently disadvantage Gypsy/Travellers compared to other applicants with or without the relevant protected characteristics

9. **Please detail the outcome of any further engagement, consultation and/or research carried out:**

Clackmannanshire Council has consulted with the Council's Gypsy/Traveller community on proposals for the development of the policy which includes proposals on the ways to allocate the pitches and suspensions and cancellations of applications by way of in-person engagement sessions with Clackmannanshire's local Gypsy/Traveller community.

An in-person consultation session was held on 1st May 2025 with residents of the Westhaugh site as well as MECOPP to ensure a broad and culturally informed evidence base and subsequently inform this EQIA and the development of the policy. This was followed by individual telephone surveys to capture feedback from those unable to attend or who preferred to share their views privately.

Feedback from these consultations has highlighted that the Gypsy/Traveller community possesses distinct cultural values and accommodation requirements that differ significantly from those of the settled population. In particular, strong familial and community ties are central to their way of life, and housing decisions are often made with an emphasis on maintaining these close social networks.

Further consultation was undertaken throughout the redevelopment of the Westhaugh site, including engagement on the development of the new Westhaugh Tenancy Agreement. This provided residents with an opportunity to consider the proposed tenancy provisions and the alignment of Westhaugh tenants' rights with those of Scottish Secure Tenants, as far as possible within the different legislative frameworks.

The agreed outcomes arising from the development of the Tenancy Agreement are reflected in the proposed amendments to the Westhaugh Allocations Policy being brought forward in November 2026.

Step D - Impact on equality groups and steps to address this

10. Consider the impact of the proposal in relation to each protected characteristic under each aim of the general duty:

- Is there potential for discrimination, victimisation, harassment or other unlawful conduct that is prohibited under the Equality Act 2010? How will this be mitigated?
- Is there potential to advance equality of opportunity between people who share a characteristic and those who do not? How can this be achieved?
- Is there potential for developing good relations between people who share a relevant protected characteristic and those who do not? How can this be achieved?

If relevant, consider socio-economic impact.

Age	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Positive impacts	Negative impacts	No impact	
risk of discrimination			X	There is no indication at this stage that this protected characteristic would be impacted.
potential for developing good relations			X	There is no indication at this stage that this protected characteristic would be impacted.
potential to advance equality of opportunity			X	There is no indication at this stage that this protected characteristic would be impacted.

Disability	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Positive impacts	Negative impacts	No impact	
risk of discrimination	X			There may be impact on applicants with disabilities. Proposals relating to the assessment of housing need may positively impact disabled applicants, where the assessment takes into account the medical or support needs of applicants.
potential for developing good relations			X	There is no indication at this stage that this protected characteristic would be impacted.
potential to advance equality of opportunity	X			There may be impact on applicants with disabilities. Proposals relating to the assessment of housing need may positively impact disabled applicants, where the assessment takes into account the medical or support needs of applicants.

Race	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Positive impacts	Negative impacts	No impact	
risk of discrimination	X			The Westhaugh Allocations Policy is specifically designed to meet the accommodation needs of individuals who identify as Gypsy/Travellers and is intended to be culturally sensitive and responsive to the community's distinct traditions and way of life. The policy provides clear information on how to apply for a pitch and establishes a fair, transparent and consistent framework for assessing housing need and allocating available pitches.

				Overall, the policy seeks to minimise the risk of discrimination by ensuring that decisions are based on clearly defined criteria, while recognising and responding appropriately to the specific cultural and accommodation needs of the Gypsy/Traveller community.
potential for developing good relations	X			The policy recognises the distinct cultural needs and way of life of the Gypsy/Traveller community and seeks to ensure that access to Westhaugh is supported through a culturally appropriate and responsive allocation framework. The policy also has the potential to support better understanding and relationships between the Gypsy/Traveller community and the wider population. Information on the policy and Westhaugh site will be made publicly available, alongside wider information intended to increase awareness and understanding of Gypsy/Traveller culture, accommodation needs and available support. The policy will be made available online, and additional efforts will be made to ensure accessible information about the needs, culture, and support available to Gypsy/Travellers is widely promoted. These measures are intended not only to support applicants but also to enhance wider public awareness and understanding of the Gypsy/Traveller way of life, contributing to improved relations and reduced prejudice. Further data and evidence on impacts and the ways to foster good relations is invited as part of the consultation process.
potential to advance equality of opportunity	X			The redevelopment of the Westhaugh site and associated Allocations Policy are intended to improve access to modern, high-quality and culturally appropriate accommodation for Gypsy/Traveller households. Following consultation with the local Gypsy/Traveller community, available pitches are allocated according to assessed housing need. The policy also provides for discretionary consideration of individual circumstances which may justify additional priority, including medical needs and requirements relating to special educational provision. This helps ensure that the allocation process remains responsive to individual circumstances while reflecting the specific accommodation needs of the Gypsy/Traveller community. The November 2026 amendments have the potential to further advance equality of opportunity by introducing provisions for the transfer of existing Westhaugh tenancies between eligible individuals. This aims to strengthen the rights and housing security of Westhaugh residents and provide greater

				consistency with the tenancy rights available within mainstream Council housing, as far as possible within the different legislative frameworks governing the respective tenancy arrangements.

Sex	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Positive impacts	Negative impacts	No impact	
risk of discrimination			X	There is no indication at this stage that this protected characteristic would be impacted.
potential for developing good relations			X	There is no indication at this stage that this protected characteristic would be impacted.
potential to advance equality of opportunity			X	There is no indication at this stage that this protected characteristic would be impacted.

Gender Reassignment	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Positive impacts	Negative impacts	No impact	
risk of discrimination			X	There is no indication at this stage that this protected characteristic would be impacted.
potential for developing good relations			X	There is no indication at this stage that this protected characteristic would be impacted.
potential to advance equality of opportunity			X	There is no indication at this stage that this protected characteristic would be impacted.

Sexual Orientation	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Positive impacts	Negative impacts	No impact	
risk of discrimination			X	There is no indication at this stage that this protected characteristic would be impacted.
potential for developing good relations			X	There is no indication at this stage that this protected characteristic would be impacted.
potential to advance equality of opportunity			X	There is no indication at this stage that this protected characteristic would be impacted.

Religion or Belief	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Positive impacts	Negative impacts	No impact	
risk of discrimination			X	There is no indication at this stage that this protected characteristic would be impacted.
potential for developing good relations			X	There is no indication at this stage that this protected characteristic would be impacted.
potential to advance equality of opportunity			X	There is no indication at this stage that this protected characteristic would be impacted.

Pregnancy/maternity	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Positive impacts	Negative impacts	No impact	
risk of discrimination			X	There is no indication at this stage that this protected characteristic would be impacted.
potential for developing good relations			X	There is no indication at this stage that this protected characteristic would be impacted.
potential to advance equality of opportunity			X	There is no indication at this stage that this protected characteristic would be impacted.

Marriage/civil partnership	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Positive impacts	Negative impacts	No impact	
risk of discrimination (only the first aim of the Duty is relevant to this protected characteristic and only in relation to work matters)			X	Not applicable, not an employment matter.

Socio-economic disadvantage	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Yes	No	No impact	
(If required) Will the proposal reduce inequalities of outcome caused by socio-economic disadvantage?			X	Not applicable, not a strategic decision.

11. **Describe how the assessment might affect the proposal or project timeline?**

Examples of the items you should consider here include, but are not limited to:

- **Communication plan**: do you need to communicate with people affected by proposal in a specific format (e.g. audio, subtitled video, different languages) or do you need help from other organisations to reach certain groups?
- **Cost**: do you propose any actions because of this assessment which will incur additional cost?
- **Resources**: do the actions you propose require additional or specialist resource to deliver them?
- **Timing**: will you need to build more time into the project plan to undertake research, consult or to complete any actions identified in this assessment?

The assessment is not expected to affect the overall timeline of the development of policy. Equality considerations are embedded into the early stages of Policy development, with the needs of different equality groups taken into account from the outset.

12. **Having considered the potential or actual impacts of your proposal, you should now record the outcome of this assessment**. Choose from one of the following:

Please select (X)	**Implications for the proposal**
X	**No major change** Your assessment demonstrates that the proposal shows no risk of unlawful discrimination and that you have taken all opportunities to advance equality of opportunity and foster good relations, subject to continuing monitoring and review.
	Adjust the proposal and/or implement mitigations You have identified ways of modifying the proposal to avoid discrimination or to better advance equality of opportunity or foster good relations. In addition, or alternatively, you will introduce measures to mitigate any negative impacts. Adjustments and mitigations should be recorded in the tables under Step D above and summarised in the summary sheet at the front of the document.
	Continue the proposal with adverse impact The proposal will continue despite the potential for adverse impact. Any proposal which results in direct discrimination is likely to be unlawful and should be stopped and advice taken. Any proposal which results in indirect discrimination should be objectively justified and the basis for this set out in the tables under Step D above and summarised in the summary sheet at the front of the document. If objective justification is not possible, the proposal should be stopped whilst advice is taken.
	Stop the proposal The proposal will not be implemented due to adverse effects that are not justified and cannot be mitigated.

Step E - Discuss and review the assessment with decision-makers

13. You must discuss the findings of this assessment at each stage with senior decision makers during the lifetime of the proposal and before you finalise the assessment. Record details of these discussions and decisions taken below:

Step F – Post-implementation actions and monitoring impact

It is important to continue to monitor the impact of your proposal on equality groups to ensure that your actual or likely impacts are those you recorded. This will also highlight any unforeseen impacts.

14. **Record any post-implementation actions required.**
15. **Note here how you intend to monitor the impact of this proposal on equality groups**.

The impact of the policy on equality groups will be monitored through scheduled policy reviews and ongoing consultation with Council tenants, including those from affected equality groups.

Note here when the EFSIA will be reviewed as part of the post-implementation review of the proposal:

The EFSIA will be reviewed concurrently with the scheduled review of the Policy.

Step G – Assessment sign off and approval

Lead person(s) for this assessment: Monika Bicev

Signed: MBicev

Date: 06/10/2026

Senior officer approval of assessment:

Signed:

Date:

All full EFSIAs must be published on the Council's website as soon as possible after the decision is made to implement the proposal.

CLACKMANNANSHIRE COUNCIL

THIS PAPER RELATES TO ITEM 12

ON THE AGENDA

Report to Clackmannanshire Council

Date of Meeting: Thursday 26th November 2026

Subject: Home to School Transport Policy Review and Consultation Outcome

Report by: Colin Bruce, Head of Service Wellbeing

1.0 Purpose

1.1. Present the findings from the public consultation undertaken on the Council's Home to School Transport Policy.

Seek Council approval for the revised Home to School Transport Policy now called - SCHOOL TRAVEL AND TRANSPORT POLICY.

Provide Members with an overview of the proposed changes, consultation feedback, and the legal, financial, operational and equality considerations associated with the revised policy

2.0 Recommendations

2.1. Note the outcomes of the consultation exercise undertaken between September and October 2026.

2.2. Consider the feedback received from parents, carers, children and young people, Parent Councils and other stakeholders.

2.3. Approve the revised Home to School Transport Policy now called SCHOOL TRAVEL AND TRANSPORT POLICY attached as Appendix 1

2.4. Agree that the revised policy will take effect from December 2026.

2.5. Note that implementation of the policy will be supported by ongoing monitoring of transport demand, equality impacts and service performance.

3.0 Background

3.1. The review of the Home to School Transport Policy follows a series of Council decisions and reports over the past twenty-two months.

3.2. The policy review originated from a Council motion considered on 30 January 2025 which sought further examination of the Council's Home to School Transport arrangements and associated equality considerations.

3.3. Subsequent reports were presented to Council on:

- 15 May 2025 - Equality Impact Assessment of Home to School Transport.
- 21 August 2025 - Equality Impact Assessment of Home to School Transport Policy.
- 25 June 2026 - Home School Transport (latest position report).

3.4. In June 2026, Council agreed that officers should undertake consultation on a number of potential policy changes before bringing a final revised policy back to Council for consideration.

3.5. The review has been informed by legal advice, equality considerations, operational service requirements, stakeholder engagement and consultation feedback.

4.0 Consultation Process

4.1. A public consultation was undertaken between September 2026 and October 2026.

4.2. The consultation aimed to gather views on proposed revisions to the Home to School Transport Policy and ensure that future arrangements are transparent, equitable and sustainable.

4.3. The consultation included:

- An online public survey.
- Engagement with Parent Councils.
- Stakeholder discussions with parents and carers.
- Consultation with education and school transport service representatives.
- Opportunities for children and young people to provide feedback.

4.4. The feedback received has informed the final draft policy presented within this report.

5.0 Consultation Findings

Respondents generally supported the principle of having a clear and consistent transport policy that is applied fairly across the Council area. 206 public respondents (63.8%) agreed or strongly agreed that the current school transport eligibility criteria meet the needs of pupils and families, compared with 51 (15.8%) who disagreed or strongly disagreed. 67% respondents from secondary school young people, were satisfied with current travel

arrangements. Primary consultation responses indicated support for the current eligibility criteria.

5.1. Key themes emerging from the consultation included:.

- Strong interest in ensuring that Care Experienced children and young people are appropriately supported with 56 public respondents from our public survey identifying care experience as a relevant factor when considering eligibility for ASN transport. 41% of secondary pupils supported prioritising spare seats for care experienced pupils or those entitled to free school meals, while 56% were neutral or unsure. Primary consultation responses identified care experience and family income as relevant considerations when allocating transport.

- Requests for improved communication regarding concessionary place allocations. 132 respondents (40.9%) agreed or strongly agreed that certain groups should be prioritised, while 77 strongly disagreed and 87 neither agreed nor disagreed. This does not demonstrate a clear consensus about prioritisation. It does, however, show that discretionary provision is an issue on which respondents hold differing views. A clear policy explaining eligibility, priority, availability and the distinction between entitlement and discretionary provision would therefore support transparency and consistency.

5.2. Specific feedback in relation to the proposed policy changes is summarised below.

5.3. Catchment Areas and New Housing Developments

Respondents generally supported the need for clearer guidance regarding eligibility arrangements where housing developments are in progress. The policy should aim to make the entitlement to free transport clearer. 239 public respondents (74.0%) agreed or strongly agreed that safe walking, wheeling and cycling routes should be considered when planning new housing developments and assessing future demand for school transport. Both primary and secondary pupils considered safe walking routes important.

Denominational Transport Provision

Feedback highlighted the importance of maintaining eligibility for free transport for all learners leaving St Mungo's or St Bernadette's who wish to travel to their catchment school (St Modan's RC Secondary). This would include learners from across Clackmannanshire, who are baptised and wish to attend their catchment school of St Modan's. Among public survey respondents who expressed agreement or disagreement about transport arrangements to St Modan's RC High School, 80% agreed or strongly agreed that current provision meets needs, compared with 20% who disagreed or strongly disagreed. (these percentages exclude don't know and not applicable responses) St Mungo's and St Bernadette's pupils expressed satisfaction with travel arrangements to St Modan's while supporting free school transport for all pupils progressing there.

Placing Requests

Consultation responses demonstrated broad understanding that transport should only be provided where there is a statutory entitlement and that transport associated with successful placing requests should remain subject to policy criteria.

Concessionary Places

Respondents were generally supportive of reviewing concessionary place allocation arrangements. There was support for prioritising care experienced children and young people. 132 public respondents (40.9%) agreed or strongly agreed that certain groups should be prioritised, while 77 strongly disagreed and 87 neither agreed nor disagreed. Responses from children and young people also support this view.

Free School Meal Entitlement

Many respondents expressed support for considering children and young people entitled to Free School Meals when allocating concessionary seats where capacity exists. The public consultation identified family income as a relevant consideration within transport eligibility, and qualitative responses raised affordability and financial vulnerability. This view is also supported by the children and young people's consultation.

6.0 Proposed Policy Changes

6.1. The revised policy retains the Council's statutory duties while introducing greater clarity and consistency.

6.2 The principal changes proposed are:

a) Eligibility and Catchment Areas

Clarification of eligibility arrangements where school new housing developments are developed.

b) Denominational School Transport

Clearer articulation of the Council's position regarding denominational transport provision, including travel arrangements associated with St Modan's High School.

c) Placing Requests

Clearer articulation of the Council's position regarding transport provision for pupils attending a school as a result of a placing request.

d) Concessionary Seat Allocation

Introduction of a revised prioritisation approach for concessionary seats where spare capacity exists.

e) Priority Groups

Enhanced consideration for:

- Care experienced children and young people.
- Children and young people entitled to Free School Meals.

f) Policy Clarity

Simplification of policy wording and guidance to support greater understanding by children, families and stakeholders.

7.0 Equality Implications

7.1 An Equality Impact Assessment has informed the policy review process.

7.2 The revised policy seeks to ensure that transport arrangements are applied consistently and fairly while having regard to the needs of vulnerable children and young people.

7.3 The revised policy seeks to ensure that transport arrangements are applied consistently and fairly while having regard to the needs of vulnerable children and young people.

8.0 Financial Implications

8.1 The revised policy seeks to ensure that the Council continues to meet its statutory obligations while managing increasing transport demand and associated costs.

8.2 Financial implications arising from implementation of the revised policy have been assessed and can be accommodated within existing budget arrangements.

8.3 Previous analysis indicates that extending free transport more widely could result in additional recurring costs of at least £50,000 per annum, with potential wider cost pressures if applied more broadly. The Council must balance any changes against its duty to secure best value.

9.0 Legal Considerations

9.1 The Council has regard to its statutory duties in relation to school transport provision under the Education (Scotland) Act 1980 and associated guidance.

9.2 Legal advice has informed the development of the revised policy and the Equality Impact Assessment.

10.0 Sustainability Impact

10.1 The revised policy supports efficient use of transport resources and provides a transparent framework for future decision making.

11.0 Conclusions

11.1 The consultation exercise has provided valuable feedback from parents, carers, children and young people, Parent Councils and other stakeholders.

11.2 The proposed policy maintains compliance with statutory duties while providing greater clarity, consistency and transparency regarding transport entitlement and concessionary arrangements.

11.3 Council is therefore invited to approve the revised policy and associated implementation arrangements.

12.0 Impact Assessments

12.1 Have you attached the combined equalities impact assessment to ensure compliance with the public sector equality duty and fairer Scotland duty? (All EFSIAs also require to be published on the Council's website) Yes ☒

12.2 If an impact assessment has not been undertaken you should explain why:

13.0 Legality

13.1 It has been confirmed that in adopting the recommendations contained in this report, the Council is acting within its legal powers. Yes ☒

14.0 Appendices

14.1 Please list any appendices attached to this report. If there are no appendices, please state "none".

Appendix 1 – School Travel and Transport Policy

Appendix 2 – Consultation Findings Report

Appendix 3 – Equality Impact Assessment

15.0 Background Papers

15.1 Have you used other documents to compile your report? (All documents must be kept available by the author for public inspection for four years from the date of meeting at which the report is considered)
Yes ☒ (please list the documents below)

1. Motion to Meeting of Clackmannanshire Council (30 January 2025) [https://ww...0/8069.pdf]
2. Equality Impact Assessment of Home to School Transport (15 May 2025) [https://ww...2/8161.pdf]

3. Equality Impact Assessment of Home to School Transport Policy (21 August 2025) [https://ww...8/8212.pdf]
4. Home School Transport (25 June 2026) [https://ww...5/8480.pdf]

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Your journey to school

A quick guide for children and young people

Clackmannanshire Council • Help with travel. Safe journeys. Someone to talk to.

You matter

- You should be treated fairly and kindly.
- Adults should think about what you need.
- You can say what you think. Adults should listen.
- You should get help to learn and take part.

Can I get help with travel?

The Council looks at your school, how far away you live, whether the route is safe and the help you need. Some schools have different travel arrangements.

Free school transport is not available to everyone. Ask your school what help you can get. Tell them if travelling is hard for you. Your help can be checked again if your needs change.

Help keep your journey safe

- Use the transport arranged for you. Bring your pass if you need one.
- Listen to the driver and the adult helping you.
- Wear a seatbelt if there is one.
- Be kind. Do not bully anyone or distract the driver.

Serious or repeated unsafe behaviour may mean your transport is stopped. **You still have rights if something goes wrong.**

Walking, wheeling, cycling or taking a bus may suit you, but not everyone. Having a free bus travel card does not, on its own, stop you getting school transport.

Worried? Tell someone

Tell an adult you trust, your school or the adult helping on your transport if:

- you feel unsafe or someone is bullying you;
- you find the journey hard.

You can talk, write, draw or ask someone to help you. Ask adults to explain things in a way you understand. If you think a decision is wrong, ask an adult to help you ask the Council to look at it again.

Need help? Education Services

01259 456000 • education@clacks.gov.uk

This is a quick guide. The full School Travel Policy gives more detail.

CLACKMANNANSHIRE COUNCIL

SCHOOL TRAVEL POLICY

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1. Introduction

Clackmannanshire Council is committed to supporting children and young people to access education safely and in accordance with its statutory duties and this policy.

In this policy, references to "transport" mean school transport or support with school travel unless stated otherwise.

This policy explains:

- who is eligible for free school transport;
- how transport arrangements are decided;
- the responsibilities of parents, carers, pupils and the Council;
- how transport is arranged for children and young people with Additional Support Needs (ASN);
- what to do if there is a transport concern or complaint.

The Council aims to provide safe, reliable and cost-effective transport that supports attendance, wellbeing and access to education.

2. Legislative Background

This policy should be read in the context of the **Children (Care, Care Experience and Services Planning) (Scotland) Act 2026 (asp 16),** which forms part of the legislative framework supporting Scotland's commitment to implement the recommendations of the Independent Care Review, commonly referred to as **The Promise**.

- Children (Care, Care Experience and Services Planning) (Scotland) Act 2026

This policy has been developed in line with:

- **Education (Scotland) Act 1980**
  - https://www.legislation.gov.uk/ukpga/1980/44/contents
- **Education (Additional Support for Learning) (Scotland) Act 2004**
  - https://www.legislation.gov.uk/asp/2004/4/contents
- **Education (Scotland) Act 2016**
  - https://www.legislation.gov.uk/asp/2016/8/contents
- **Equality Act 2010**
  - https://www.legislation.gov.uk/ukpga/2010/15/contents
- **UNCRC (Incorporation) (Scotland) Act 2024**
  - https://www.legislation.gov.uk/asp/2024/1/contents

Where legislation changes, the legal requirements will take precedence over this policy.

3. Quick Guide for Parents and Carers

Most families want to know three things:

Is my child entitled to free school transport?

Generally, pupils are entitled if they attend their catchment school and:

Age	Distance from Home to School
Under 8 years old	More than 2 miles
8 years and older	More than 3 miles

Distance is measured using the shortest available safe walking route.

What if my child has additional support needs?

Children and young people with Additional Support Needs (ASN) may receive transport support if their needs make it unreasonable for them to walk or use public or mainstream school transport.

Each request is considered individually.

How do I apply?

Applications for mainstream school transport can be made through Clackmannanshire Council. Requests for ASN transport are normally considered through the school's Staged Intervention process.

4. Roles and Responsibilities

4.1 Parents and Carers

Parents and carers are responsible for ensuring that their child attends school and travels safely to and from school.

Where transport is provided by the Council, parents and carers must:

- ensure their child is ready for collection at the agreed time;
- accompany or supervise their child to the agreed pick-up point where required;
- inform the Council of any change of address;
- notify schools and transport providers when transport is no longer required due to illness or absence;
- support their child to follow the expected standards of behaviour when using school transport.

4.2 Children and Young People

Children and young people must follow the School Transport Behaviour Standards (PASS) set out in section 9.

4.3 Clackmannanshire Council

The Council is responsible for:

- setting transport policy and eligibility criteria;
- assessing eligibility for school transport;
- determining whether walking routes are safe;
- managing ASN transport arrangements;
- investigating concerns regarding pupil behaviour;
- ensuring transport services are delivered safely and effectively;
- paying transport contractors.

4.4 Stirling Council Transport Co-ordination Unit

The Transport Co-ordination Unit manages transport services on behalf of Clackmannanshire Council and is responsible for:

- day-to-day management of mainstream transport services;
- arranging contracts with transport operators;
- monitoring service quality and contractor performance;
- calculating transport eligibility based on distance;
- providing specialist transport advice;
- working with schools and Education Services to address service issues.

5. Who is Eligible for Free School Transport?

5.1 Secondary School Transport

5.2 Transport to Lornshill Academy

Free transport is provided for pupils living within the catchment areas of:

- Clackmannan Primary School;
- Deerpark Primary School;
- Fishcross Primary School.

Pupils living within the Craigbank Primary School catchment area are also entitled, except those living in Willowfields and Greenacres to the east of Ten Acres/Branshill Road.

5.3 Transport to Alva Academy

Free transport is provided for pupils living within the catchment areas of:

- Tillicoultry Primary School;
- Strathdevon Primary School;
- Muckhart Primary School;

- Coalsnaughton Primary School.

5.4 Transport to St Modan's High School

Free transport is available to:

- catchment pupils from Clackmannanshire attending St Modan's High School;
- pupils transferring from St Mungo's RC Primary School or St Bernadette's RC Primary School into S1 at St Modan's.

Transport support will continue while the pupil remains enrolled at St Modan's High School.

5.5 Primary School Transport

Primary-age pupils are entitled to free transport where the shortest safe walking route between home and their catchment school exceeds two miles.

5.6 Gaelic Medium Education

In line with the Council's duties under the Education (Scotland) Act 2016, transport will be provided for eligible pupils attending:

- Riverside Primary School, Stirling.

Pupils attending Wallace High School should normally travel using public transport and their National Entitlement Card.

5.7 Children Living at More Than One Address

Where a child lives between two households, transport assistance will normally be provided from one address only.

The address used will be the main address recorded on the pupil's school record.

5.8 Exceptional Circumstances

The Council may consider transport support in exceptional circumstances, even where standard distance criteria are not met.

Examples may include:

- significant medical needs;
- young carers and care experienced children and young people;
- circumstances where the Council has a statutory duty to provide assistance.

The following are not normally considered exceptional circumstances:

- childcare arrangements;

- parental working patterns;
- availability of public transport.

Where eligible applications exceed availability of seats on school transport a ballot process will be implemented. The ballot process for school transport follows the same process used to allocate placing requests when demand exceeds availability.

6. Placing Requests

School transport is not normally provided where a pupil attends a school as a result of a placing request made by parents or carers.

This includes pupils who choose to attend a school outside their catchment area.

The exception is pupils transferring from St Mungo's RC Primary School or St Bernadette's RC Primary School to St Modan's High School, as set out in this policy.

7. Alternative School Placements

Where the Council cannot offer a place at a catchment school and allocates a pupil to an alternative school, transport will be considered using the same eligibility criteria that apply to catchment pupils.

8.Disruption and Temporary Arrangements

The Council and the Transport Co-ordination Unit will seek to maintain school transport services where it is safe and practicable to do so. Services may be disrupted by severe weather, roadworks, route closures, school closures or other unforeseen circumstances.

Where disruption occurs:

- pick-up or drop-off times, routes or locations may be changed temporarily;
- parents, carers and schools will be given as much notice as reasonably possible, although changes may be required at short notice;
- temporary meeting points will be identified in line with this policy, and parents or carers remain responsible for ensuring their child reaches and leaves the revised point safely;
- transport will not operate where the transport provider or Council considers that travel cannot be undertaken safely.

Where a school is closed temporarily, transport will not normally operate. Where a school is permanently closed, mothballed or pupils are relocated, eligibility for transport to the new catchment school will be assessed using the criteria in this policy.

8.1 School Excursions

Transport for school excursions is separate from routine home-to-school transport. The headteacher is responsible for arranging suitable excursion transport and for ensuring that the individual needs of children and young people, including those who normally receive ASN transport, are considered. Additional assistance from the Transport Co-ordination Unit should be requested only where the school cannot make suitable arrangements through the normal excursion-planning process.

9. Safety of Walking Routes

The Council recognises that distance alone does not determine whether a route is suitable. Transport assistance may also be provided if the shortest available walking route is assessed as unsafe, even when accompanied by a responsible adult.

When assessing route safety, factors considered include:

- availability of footpaths;
- road crossings;
- lighting;
- traffic volumes;
- speed limits;
- road layout and visibility;
- crossing patrol provision.

Parents may request a review of a route assessment.

The Council will either:

- carry out a fresh assessment; or
- provide a copy of the most recent assessment.

Reviews should normally be completed within 28 days.

10. School Transport Behaviour Standards (PASS)

Children and young people using school transport must follow the Pupil Acceptable Standards Scheme (PASS) to support a safe journey for all passengers and staff.

10.1 Pupil Responsibilities

- travel on their allocated service;
- carry their pass when required;
- follow instructions from drivers and pupil transport support workers;
- wear a seatbelt where provided;
- treat other passengers and staff with respect; and
- keep vehicles clean and free from damage.

10.2 Unacceptable Behaviour

- distract the driver;
- bully, harass or intimidate another person;
- damage or misuse a vehicle;
- smoke or vape;
- leave litter; or
- behave in a way that compromises the safety or wellbeing of others.

10.3 Consequences of Misbehaviour

Where serious or repeated incidents occur, transport may be suspended or withdrawn.

Parents and carers may be required to make alternative travel arrangements at their own expense.

11. Additional Support Needs (ASN) Transport

11.1 Our Approach

Clackmannanshire Council aims to support children and young people with Additional Support Needs to access education as independently as possible.

Many pupils with ASN can successfully use mainstream school transport or public transport with appropriate support. Where this is not possible, specialist arrangements may be considered.

11.2 ASN Eligibility

A pupil may qualify for ASN transport if:

- they have a disability which prevents them from accessing available transport;
- they have a significant physical, sensory or learning need requiring specialist arrangements;
- they attend a specialist placement approved by the Education Resource Group (ERG).

Each case is considered individually.

11.3 How Decisions Are Made

Transport needs are normally considered through the Staged Intervention process.

When assessing eligibility, the Council will consider:

- distance from home to school;
- route safety;
- ability to travel independently;
- ability to use public transport;
- supervision requirements;
- journey times;
- physical and emotional wellbeing;
- information provided by parents and professionals.

11.4 Reviews of Transport Arrangements

ASN transport arrangements are reviewed annually and may change as a child's needs and independence develop over time.

11.5 Transport to College, Alternative Placements and Integration

Where attendance at college, another educational setting or an integration placement forms part of an agreed educational package, a request for transport support may be submitted by a member of the school senior management team or the child or young person’s support co-ordinator.

The request must form part of the support plan agreed through Staged Intervention and will be assessed on the child or young person's individual needs, existing transport arrangements and the suitability of available travel options.

11.6 ASN Placements Outwith Clackmannanshire

Transport for a child or young person placed by the Council in an educational setting outwith Clackmannanshire will be considered and reviewed as part of the Education Resource Group (ERG) process.

ASN transport will not normally be provided where an out-of-authority placement results from a parental placing request.

11.7 Pupil Transport Support Workers

Pupil transport support workers may be provided on contracted transport where a child or young person has been assessed as requiring supervision because of medical, communication, behavioural or safety needs.

The team around the child may recommend this support. The final decision rests with an Education Senior Manager and will be reviewed alongside the child or young person's transport arrangements.

Pupil transport support workers are recruited by Clackmannanshire Council in accordance with the Council's recruitment, safeguarding and training requirements. Their role is to support safe travel and follow the agreed arrangements for each child or young person; they are not authorised to change routes, times or collection arrangements.

12. Administration of Medication During Transport

Drivers, operators and pupil transport support workers must not administer medication unless they have been specifically trained and formally authorised by Education Services to do so for the individual child or young person.

Relevant medical information must be shared, with appropriate consent and in accordance with data protection requirements, where a condition could affect a child or young person during the journey. Any agreed emergency arrangements must be recorded in the child or young person's individual healthcare or transport plan and communicated to the transport provider and relevant staff.

13. Accidents and Incidents

In the event of a road traffic accident, the driver must follow the Highway Code, contact the emergency services where required and take reasonable steps to safeguard all passengers.

The operator must notify the Transport Co-ordination Unit or Council Contact Centre immediately by telephone and provide a full written account within three working days. Parents, carers and the school will be informed as soon as practicable through the agreed communication arrangements.

Any accident involving injury must be reported to the police in accordance with legal requirements. All accidents, injuries, near misses and significant incidents must also be recorded and reviewed under the relevant Council and contract procedures.

15. Use of the National Entitlement Card

The National Entitlement Card (NEC) provides eligible children and young people in Scotland with access to free bus travel.

Clackmannanshire Council recognises the value of the National Entitlement Card in helping young people access education, training, leisure activities and opportunities within their communities.

The Council actively encourages eligible pupils to apply for and use their National Entitlement Card where appropriate.

For many young people, using public transport can:

- increase independence and confidence;
- develop life skills and travel awareness;
- improve access to educational, social and recreational opportunities;
- support preparation for further education, employment and adulthood.

Holding or having access to a National Entitlement Card does not, by itself, affect eligibility for school transport under this policy.

Scheduled public transport and a National Entitlement Card may be identified as the appropriate travel arrangement where this is suitable for the young person's age, stage of development and individual needs, and supports greater independence.

For children and young people with Additional Support Needs, the use of public transport and a National Entitlement Card may form part of an agreed programme to develop independent travel skills. Any such arrangements will be considered on an individual basis and in partnership with parents, carers, schools and relevant professionals.

16. Active Travel

Clackmannanshire Council supports and encourages active travel wherever it is safe, practical and appropriate to do so.

Active travel includes:

- walking to school;
- cycling to school;
- wheeling, including the use of scooters, wheelchairs and other mobility aids; and
- combining active travel with public transport.

Active travel can provide a range of benefits for children and young people, including:

- improving physical and mental health and wellbeing;
- developing independence and road safety awareness;
- reducing traffic congestion around schools;
- supporting environmental sustainability and the Council's climate objectives;
- helping children and young people build healthy lifelong travel habits.

The Council recognises that active travel will not be suitable for every child or every journey. Decisions regarding school transport eligibility will continue to be made in accordance with the criteria set out in this policy. The promotion of active travel does not replace the Council's responsibilities to provide school transport assistance where a pupil is entitled to support.

Parents and carers remain responsible for deciding whether active travel is appropriate for their child, taking account of the child's age, maturity, ability and the safety of the route.

The Council works with partners to improve opportunities for active travel across Clackmannanshire and provides information on local walking, wheeling and cycling routes through its **Cycling, Wheeling and Walking Friendly Paths** programme.

Further information can be found on the Council website:

Cycling, Wheeling and Walking Friendly Paths
View Walking, Wheeling and Cycling Routes

17. Children's Rights and UNCRC

Clackmannanshire Council is committed to respecting, protecting and fulfilling the rights of children and young people as set out in the **United Nations Convention on the Rights of the Child (UNCRC)** and the **UNCRC (Incorporation) (Scotland) Act 2024**.

In developing and implementing this School Travel Policy, the Council will have regard to the rights, wellbeing and best interests of children and young people.

In particular, this policy seeks to support children's rights to:

- access education and educational opportunities;
- be safe and protected from harm;
- have their views considered in decisions that affect them;
- participate in their local community;
- achieve the highest attainable standard of health and wellbeing;
- access services fairly and without discrimination.

When making decisions about school transport arrangements, including eligibility, route safety assessments and ASN transport, the Council will consider the child or young person's individual circumstances and act consistently with this policy, proportionately and in accordance with applicable legal duties.

Where appropriate, children and young people will be given opportunities to express their views, and those views will be taken into account alongside information provided by parents, carers, schools and relevant professionals.

Further information about children's rights under the UNCRC can be found on the Scottish Government website:

United Nations Convention on the Rights of the Child (UNCRC)
https://www.gov.scot/policies/human-rights/childrens-rights/

18. Complaints and Appeals

Parents and carers who disagree with a transport decision should contact Education Services in the first instance.

The Council will review:

- eligibility decisions;
- route safety assessments;
- ASN transport decisions;
- service delivery concerns.

A written response will normally be provided within 20 working days.

Where a parent remains dissatisfied, they may use the Council's formal complaints process.

19. Contact Details

Transport Co-ordination Unit

Telephone: 01786 237511

Email: transportcoordination@stirling.gov.uk

Clackmannanshire Education Services

Telephone: 01259 456000

Email: education@clacks.gov.uk

ASN Transport Team

Telephone: 01786 404040

Email: asntransport@stirling.gov.uk

School Travel and Transport Policy Public Consultation

Summary of Key Themes and Findings

Consultation overview

The consultation received **323 responses**, including **283 parents/carers of children currently attending ELC or school (87.6%)**. Secondary education was relevant to 217 responses and primary education to 130, with respondents able to select more than one educational stage. This provides a clear evidence base for the review of school travel and transport arrangements.

Overall, the consultation indicates **broad support for the existing eligibility framework**, alongside clear concerns about distance, safety, the practicality of active travel and the availability of realistic alternatives to dedicated school transport.

Overall conclusion

The consultation supports evolution and clarification of school travel and transport policy rather than wholesale change. The majority view supports the existing eligibility framework, while the wider findings emphasise distance, safe and practical routes, personal and road safety, individual need and the continuing importance of dedicated school transport.

The overall evidence supports a clear, transparent and consistently applied Clackmannanshire-wide policy, balanced by sufficient flexibility to respond to safety, ASN and individual circumstances. Active and sustainable travel should be encouraged where safe and practical, while recognising that dedicated school transport continues to play an important role in enabling access to education.

1. Broad support for a clear and consistent eligibility framework

206 respondents (63.8%) agreed or strongly agreed that the current school transport eligibility criteria meet the needs of pupils and families, compared with 51 (15.8%) who disagreed or strongly disagreed.

This provides support for retaining a clear and consistently applied eligibility framework. Responses also demonstrate that transport decisions need to recognise a range of circumstances. The consultation considered distance, safe walking routes, age, rural location, additional support needs, medical and mobility needs, public transport availability, road and personal safety and exceptional circumstances.

2. Continued importance of dedicated school transport

Dedicated school transport remains an important part of current travel arrangements:

- **175 respondents selected school bus** as a usual means of travel;

- **80 selected walking**;
- **73 selected car**; and
- only **10 selected public bus**.

Respondents could select more than one travel mode, so these figures represent reported use rather than mutually exclusive percentages.

Distance was selected by **207 respondents** as a factor influencing how they currently travel, while **138 identified school transport entitlement**, **119 personal safety**, **84 road safety** and **48 availability of public transport**.

The findings demonstrate the continuing importance of dedicated school transport and indicate that the availability of general public transport should not, in itself, be regarded as equivalent to existing dedicated provision.

3. Safety and safe walking routes

Safety emerged as a particularly strong theme. **196 respondents agreed or strongly agreed that the availability of a safe walking route is important when deciding how their child travels to school.**

In contrast, when respondents considered their current route:

- **195 disagreed or strongly disagreed that the route was safe**; and
- only **52 agreed or strongly agreed that it was safe**.

This is consistent with the 119 respondents identifying personal safety and 84 identifying road safety as factors affecting their current travel arrangements.

The consultation therefore provides a strong rationale for considering **both distance and the safety and practical suitability of available routes** when developing future arrangements.

4. Active and sustainable travel

There is support for the benefits of active travel, but this is qualified by practical concerns. **211 respondents (65.3%) agreed or strongly agreed that walking, wheeling, cycling or scooting to school has important health benefits.** In addition, **146 agreed or strongly agreed that, where safe and practical, school transport policies should encourage lower-carbon travel options**.

However, when asked whether active travel should normally be encouraged, **90 respondents agreed or strongly agreed while 185 disagreed or strongly disagreed**.

The evidence therefore supports promotion of active and sustainable travel **where it is safe and practical**, rather than treating active travel as a universally suitable alternative to school transport.

5. Learning communities and denominational provision

There were differences in views about current arrangements across learning communities. For pupils travelling to **Alva Academy**, 184 respondents agreed or strongly agreed that current arrangements meet needs. For **Lornshill Academy**, 77 agreed or strongly agreed, although 187 selected either not applicable or did not know.

For **St Modan's RC High School**, **47 respondents agreed or strongly agreed** that current arrangements meet needs, compared with **12 who disagreed or strongly disagreed**. However, 234 respondents selected either not applicable or did not know.

The consultation therefore provides some positive evidence regarding current denominational-school arrangements, but the relatively small number expressing a substantive view means conclusions should remain proportionate. The findings support continued consideration of **practical access to denominational provision**, particularly where longer journeys are involved.

6. Additional support needs and individual circumstances

The findings indicate the importance of an individualised approach for children and young people with additional support needs. Respondents considered factors including distance, safe routes, ability to travel independently or use public transport, physical and psychological capabilities, medical or mobility needs, supervision and personal safety.

Care experience was ranked as a relevant factor by 56 respondents when considering eligibility for ASN school transport.

There was also considerable uncertainty among the wider respondent group about ASN transport. **152 respondents were unsure** whether current ASN eligibility criteria meet pupils' and families' needs; 172 were unsure about ASN arrangements to mainstream schools and 182 about travel to ASN provision.

Respondents were explicitly offered**“ Where a child or young person is care experienced”** as a factor. **56 respondents selected/ranked this factor**, with the responses distributed across rankings 1 to 5.

Specifically:

- 7 ranked it **1**
- 8 ranked it **2**
- 13 ranked it **3**
- 12 ranked it **4**
- 16 ranked it **5**.

This supports a policy which provides clarity about eligibility while retaining appropriate flexibility to consider **individual need and circumstances, including care experience where relevant**.

7. Discretionary/concessionary places

Views on prioritising particular groups for discretionary places were mixed. **132 respondents (40.9%) agreed or strongly agreed** that certain groups should be prioritised, while 77 strongly disagreed and 87 neither agreed nor disagreed.

There is therefore no clear consultation consensus on prioritisation. The mixed findings reinforce the importance of a transparent approach explaining the basis on which discretionary/concessionary places are allocated, including the distinction between **entitlement and discretionary provision**.

8. Future housing, sustainability and transport planning

There was strong support for integrating school travel considerations into future development. **239 respondents (74.0%) agreed or strongly agreed that safe walking, wheeling and cycling routes should be considered when planning new housing developments and assessing future school transport demand.**

Dedicated transport nevertheless remained important. When infrastructure associated with new housing was ranked, **117 respondents gave dedicated school transport their first-priority ranking**, compared with 37 giving improved public bus services first priority.

Reducing congestion around schools was also strongly supported, with **236 respondents agreeing or strongly agreeing that reducing traffic congestion is important**.

Primary and Secondary Pupil Consultations

Summary of Combined high-level key themes

Scope and interpretation

This appendix brings together the **primary and secondary pupil consultations**, complementing the public consultation findings. The revised primary spreadsheet covers **eight primary schools**. It includes individual pupil responses and adult submissions on behalf of individuals, classes or mixed-year groups; a submission cannot therefore be equated with one child. Secondary responses are from individual young people.

Findings are presented thematically, not as a pooled percentage or a representative account of every pupil.

Evidence basis: primary findings represent group views, not separate responses from every pupil. Primary and secondary findings remain distinct from the public consultation figures.

Overall key messages

Safety, dependable access and realistic choice unite the pupil consultations. Primary responses particularly emphasise crossings, supervision and traffic around schools; St Bernadette's and St Mungo's submissions also highlight supported access to St Modan's for all children. Secondary responses add a strong focus on bus reliability and journey practicality. The pupil evidence highlights the importance of clear arrangements responsive to individual need, with active travel enabled through practical improvements rather than assumed to suit everyone.

1. Safe routes are a recurring practical theme

Shared: safer crossings, suitable paths, lower vehicle speeds and reduced traffic recur across both consultations. **Primary:** comments particularly emphasise crossing patrols, supervised walking groups, school-gate parking and safe walking routes. Responses on the safety of current routes vary, including positive assessments, disagreement and uncertainty; requests for improvements do not establish that every current route is unsafe. **Secondary:** pupils also identify lighting, separate walking/cycling routes and safety over longer journeys. Pupil assessments of existing routes vary and should not be treated as confirmation that every route is unsafe.

2. Active travel needs practical support, not a single expectation

Shared: health benefits are recognised, while weather, distance, time, bags and route conditions constrain participation. Travelling with friends and improved walking/cycling infrastructure are recurring encouragements. **Primary:** many describe already walking, cycling or scooting, so limited willingness to do more should not automatically be read as opposition to active travel. Encouragements include safer routes and crossings, lower speeds, cycle routes, secure storage and supervised walking groups; family work patterns also affect choices. **Secondary:** distance and journey time are prominent barriers, with mixed willingness to travel actively more often. The combined message is to encourage active travel **where safe and practical**, without assuming it can replace transport for every pupil.

3. Dependable transport remains important, particularly at secondary

Primary: reported arrangements centre on walking, car, cycling/scooting and mixed journeys, with some requests for better public transport. National Entitlement Card responses include non-ownership, uncertainty and, among reported holders, occasional, rare or no use; comments seek better frequency, weekend/evening services, connections and route information. St Mungo's and St Bernadette's group submissions both express satisfaction with current school/St Modan's arrangements while arguing that all pupils making that transition should have access to school transport. **Secondary:** dedicated buses feature prominently; comments identify late or missed services, inconsistent arrival times, seating capacity and comfort. National Entitlement Card use ranges from daily school travel to occasional leisure use or non-use. Requests for better frequency, connections and timetable information show that free travel access alone does not remove service barriers.

4. Clear eligibility must recognise individual circumstances

Both primary and secondary responses identify distance, safe routes, medical/mobility needs, age, independence, supervision and personal safety among allocation considerations. Views on eligibility and ASN provision include agreement, disagreement and uncertainty. Some responses also select care experience or family income. **Primary:** respondents include consideration of ASN, care experience and exceptional family circumstances.

5. Plan infrastructure and communication around real journeys

Across both consultations, priorities include direct accessible paths, crossings, cycle routes, lighting and appropriate bus provision. **Primary:** comments often focus on school-gate traffic, park-and-stride, crossings and cycle/scooter storage. **Secondary** comments connect infrastructure with service reliability and longer journeys. Some request additional parking areas.

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Equality and Fairer Scotland Impact Assessment (EFSIA) Summary of Assessment

Title: School Travel and Transport Policy

Key findings from this assessment (or reason why an EFSIA is not required):

A limited inequality was identified because non-Roman Catholic pupils transitioning from St Bernadette's or St Mungo's Primary Schools to St Modan's High School may receive free transport, while non-Roman Catholic pupils from other primary schools attending by placing request are not normally eligible. The assessment concludes that the policy should continue, with mitigations including vacant school transport places, free public transport through the National Entitlement Card and case-by-case discretion where specific needs are identified.

Summary of actions taken because of this assessment:

A limited inequality was identified because non-Roman Catholic pupils transitioning from St Bernadette's or St Mungo's Primary Schools to St Modan's High School may receive free transport, while non-Roman Catholic pupils from other primary schools attending by placing request are not normally eligible. The assessment concludes that the policy should continue, with mitigations including vacant school transport places, free public transport through the National Entitlement Card and case-by-case discretion where specific needs are identified.

Ongoing actions beyond implementation of the proposal include:

Continue monitoring, retain case-by-case assessment.

Original assessment approval: Last approved 23 July 2025

Lead person(s) for this assessment:

Judith Morrison, Improving Outcomes Engagement Officer

Senior officer approval of assessment:

Colin Bruce, Head of Service (Wellbeing) and Chief Education Officer

DATE: 26 October, 2026

Equality and Fairer Scotland Impact Assessment (EFSIA)

An Equality and Fairer Scotland Impact Assessment (EFSIA) must be completed in relation to any decisions, activities, policies, strategies or proposals of the Council (referred to as 'proposal' in this document). The first stage of the assessment process will determine the level of impact assessment required.

This form should be completed using the guidance contained in the document: Please read the guidance before completing this form.

The aim of this assessment is to allow you to critically assess:

- the impact of the proposal on those with protected characteristics and, where relevant, affected by socio-economic disadvantage (referred to as 'equality groups' in this document);
- whether the Council is meeting its legal requirements in terms of Public Sector Equality Duty and the Fairer Scotland Duty;
- whether any measures need to be put in place to ensure any negative impacts are eliminated or minimised.

The Fairer Scotland Duty requires public authorities to pay 'due regard' to how they can reduce inequalities of outcome caused by
socio-economic disadvantage, when making **strategic decisions**. Strategic decisions are key, high-level decisions such as decisions about setting priorities, allocating resources, delivery or implementation and commissioning services and all decisions that go to Council or committee for approval.

Step A – Confirm the details of your proposal

1. Describe the aims, objectives and purpose of the proposal.

The policy explains eligibility for free school transport, how decisions are made, responsibilities, Additional Support Needs transport, safety, temporary arrangements, concessionary travel, active travel, children's rights, complaints and appeals.

2. Why is the proposal required?

The policy states that the Council aims to provide safe, reliable and cost-effective transport that supports attendance, wellbeing and inclusion, and explains how statutory duties and individual circumstances are considered.

3. Who is affected by the proposal?

Children and young people and their parents or carers, including pupils with Additional Support Needs or disabilities, pupils attending denominational or Gaelic Medium Education, pupils affected by unsafe walking routes or temporary disruption, and pupils attending through placing requests. The approach also considers households affected by socio-economic disadvantage (Free School Meal entitlement), disability, caring responsibilities, health inequalities or multiple deprivation.

4. What other Council policies or activities may be related to this proposal? The EFSIAs for related policies might help you understand potential impacts.

Home to School Transport Policy (2011 review / 2004 framework)
The Promise
Transport provision for pupils with Additional Support Needs

5. Is the proposal a strategic decision? If so, please complete the steps below in relation to socio-economic disadvantage. If not, please state why it is not a strategic decision:

The source screening records that the policy is a major policy and relates to known or potential inequalities and equality outcomes.

Step B – Consider the level of EFSIA required

You should consider the available evidence and data relevant to your proposal. You should gather information in order to:

- *help you to understand the importance of your proposal for those from equality groups,*
- *inform the depth of EFSIA you need to do (this should be proportionate to the potential impact), and*
- *provide justification for the outcome, including where it is agreed an EFSIA is not required.*

6. What information is available about the experience of those with protected characteristics in relation to this proposal? Does the proposal relate to an area where there are already known inequalities? Refer to the guidance for sources of evidence and complete the table below.

Equality Group Socio economic disadvantage (if required)	Evidence source (e.g. online resources, report, survey, consultation exercise already carried out)	**What does the evidence tell you about the experiences of this group in relation to the proposal?** NB Lack of evidence may suggest a gap in knowledge/ need for consultation (Step C).
Age	The September 2024 school census recorded a primary roll of 3,621 and a secondary roll of 2,775. 67 primary pupils and 1,800 secondary pupils received home-to-school transport to Clackmannanshire schools. 162 children with Additional Support Needs or a disability received home-to-school transport in 2025/26. 92 pupils attended St Bernadette's Primary School and 133 attended St Mungo's Primary School. Five primary pupils attended Gaelic Medium Education. An average of 195 Clackmannanshire pupils attended denominational secondary education over a three-year period, and 180 children received transport to denominational schools. An average of 15 pupils applied to attend St Modan's High School from other Clackmannanshire primary schools through a placing request. After spare places were allocated, around nine	In line with national guidance legislation on distance per age group to access travel.

Equality Group Socio economic disadvantage (if required)	Evidence source (e.g. online resources, report, survey, consultation exercise already carried out)	**What does the evidence tell you about the experiences of this group in relation to the proposal?** NB Lack of evidence may suggest a gap in knowledge/ need for consultation (Step C).
	pupils per year did not receive free school transport. 12% of pupils attending Clackmannanshire schools were recorded as being from minority ethnic groups.	
Disability		The policy affects children with Additional Support Needs, including disability, and may affect families where a parent or other household member has a disability. Transport can be assessed case by case.
Race		The source states there was no data indicating discrimination against children from minority ethnic groups and no evidence of a negative impact.
Sex		No evidence was identified that this group is impacted by the policy.
Gender Reassignment		No evidence was identified that this group is impacted by the policy.
Sexual orientation		No evidence was identified that this group is impacted by the policy.
Religion or Belief		Potential impact arises from transport arrangements for denominational education, particularly St Modan's High School and the treatment of placing requests. The continued provision of transport for pupils transferring to St Modan's High School reflects longstanding denominational education arrangements and supports parental choice within the Council's denominational school provision. Any differential impact is mitigated through concessionary places, access to free public transport and discretionary consideration of individual circumstances.
Pregnancy or maternity		No evidence was identified that this group is impacted by the policy.
Marriage or civil partnership (only the first aim of the Duty is relevant to this protected characteristic and only in relation to work matters)		No evidence was identified that this group is impacted by the policy.

Equality Group Socio economic disadvantage (if required)	Evidence source (e.g. online resources, report, survey, consultation exercise already carried out)	**What does the evidence tell you about the experiences of this group in relation to the proposal?** NB Lack of evidence may suggest a gap in knowledge/ need for consultation (Step C).
Socio economic disadvantage (if required)		The revised policy promotes equality of opportunity by prioritising Care Experienced children and those entitled to Free School Meals when concessionary seats are available.

7. Based on the evidence above, is there relevance to some or all of the equality groups? Y/ N/ unclear – Yes

If yes or unclear, proceed to further steps and complete full EFSIA

If no, explain why below and then proceed to Step E:

Step C – Stakeholder engagement

This step will help you to address any gaps in evidence identified in Step B. Engagement with people who may be affected by a proposal can help clarify the impact it will have on different equality groups. Sufficient evidence is required for you to show 'due regard' to the likely or actual impact of your proposal on equality groups.

A public consultation was undertaken between September and October 2026 involving parents, carers, Parent Councils, children and young people and other stakeholders. Feedback received has informed the revised policy and has been considered as part of this assessment.

8. Based on the outcome of your assessment of the evidence under Step B, please detail the groups you intend to engage with or any further research that is required in order to allow you to fully assess the impact of the proposal on these groups. If you decide not to engage with stakeholders, please state why not:

Continue the existing policy despite the potential for limited adverse impact. It identifies mitigation through vacant school transport places, free public transport and case-by-case discretion. The October 2026 policy adds individual assessment for ASN, review routes for eligibility and safety decisions, temporary arrangements and consideration of children's views.

9. Please detail the outcome of any further engagement, consultation and/or research carried out:

Continue monitoring the impact of the policy on disability, religion or belief, race and socio-economic disadvantage.

- Retain flexibility and discretion to assess needs and provide support on a case-by-case basis.
- Continue using vacant school transport places and free public transport as mitigations.
- Consider future review and consultation on the home to school transport policy, including financial and equality implications.

Step D - Impact on equality groups and steps to address this

10. Consider the impact of the proposal in relation to each protected characteristic under each aim of the general duty:

- Is there potential for discrimination, victimisation, harassment or other unlawful conduct that is prohibited under the Equality Act 2010? How will this be mitigated?
- Is there potential to advance equality of opportunity between people who share a characteristic and those who do not? How can this be achieved?
- Is there potential for developing good relations between people who share a relevant protected characteristic and those who do not? How can this be achieved?

If relevant, consider socio-economic impact.

Age	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Positive impacts	Negative impacts	No impact	
risk of discrimination	X			Eligibility for free school transport is determined in line with national legislation and guidance, including the statutory distance thresholds of two miles for primary pupils and three miles for secondary pupils
potential for developing good relations			X	
potential to advance equality of opportunity			X	

Disability	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Positive impacts	Negative impacts	No impact	
risk of discrimination	X			The policy affects children with Additional Support Needs, including disability, and may affect families where a parent or other household member has a disability. Transport can be assessed case by case.
potential for developing good relations			X	
potential to advance equality of opportunity			X	

Race	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Positive impacts	Negative impacts	No impact	
risk of discrimination			X	The source states there was no data indicating discrimination against children from minority ethnic groups and no evidence of a negative impact.
potential for developing good relations			X	
potential to advance equality of opportunity			X	

Sex	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Positive impacts	Negative impacts	No impact	
risk of discrimination			X	No evidence was identified that this group is impacted by the policy.
potential for developing good relations			X	
potential to advance equality of opportunity			X	

Gender Reassignment	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Positive impacts	Negative impacts	No impact	
risk of discrimination			X	No evidence was identified that this group is impacted by the policy.
potential for developing good relations			X	
potential to advance equality of opportunity			X	

Sexual Orientation	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Positive impacts	Negative impacts	No impact	
risk of discrimination			X	No evidence was identified that this group is impacted by the policy.
potential for developing good relations			X	
potential to advance equality of opportunity			X	

Religion or Belief	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Positive impacts	Negative impacts	No impact	
risk of discrimination	X			Potential impact arises from transport arrangements for denominational education, particularly St Modan's High School and the treatment of placing requests.
potential for developing good relations			X	
potential to advance			X	

equality of opportunity				

Pregnancy/maternity	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Positive impacts	Negative impacts	No impact	
risk of discrimination			X	No evidence was identified that this group is impacted by the policy.
potential for developing good relations			X	
potential to advance equality of opportunity			X	

Marriage/civil partnership	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Positive impacts	Negative impacts	No impact	
risk of discrimination (only the first aim of the Duty is relevant to this protected characteristic and only in relation to work matters)			X	No evidence was identified that this group is impacted by the policy.

Socio-economic disadvantage	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Yes	No	No impact	
(If required) Will the proposal reduce inequalities of outcome caused by socio-economic disadvantage?	X			The policy looks to prioritise those young people who are entitled to Free School Meals when considering Discretionary bus spaces. Additionally, the policy looks to prioritise those young people who are Care Experienced when considering Discretionary bus spaces.

11. **Describe how the assessment might affect the proposal or project timeline?**

Examples of the items you should consider here include, but are not limited to:

- **Communication plan**: do you need to communicate with people affected by proposal in a specific format (e.g. audio, subtitled video, different languages) or do you need help from other organisations to reach certain groups?
- **Cost**: do you propose any actions because of this assessment which will incur additional cost?
- **Resources**: do the actions you propose require additional or specialist resource to deliver them?
- **Timing**: will you need to build more time into the project plan to undertake research, consult or to complete any actions identified in this assessment?

Communication will be provided through accessible channels, with alternative formats available on request. No significant additional costs, resources or implementation timescales have been identified as a result of this assessment. Existing mitigation measures, including discretionary assessments, vacant school transport places and access to free public transport, will continue to support implementation of the policy.

12. **Having considered the potential or actual impacts of your proposal, you should now record the outcome of this assessment**. Choose from one of the following:

Please select (X)	**Implications for the proposal**
X	**No major change** Your assessment demonstrates that the proposal shows no risk of unlawful discrimination and that you have taken all opportunities to advance equality of opportunity and foster good relations, subject to continuing monitoring and review.
	Adjust the proposal and/or implement mitigations You have identified ways of modifying the proposal to avoid discrimination or to better advance equality of opportunity or foster good relations. In addition, or alternatively, you will introduce measures to mitigate any negative impacts. Adjustments and mitigations should be recorded in the tables under Step D above and summarised in the summary sheet at the front of the document.
	Continue the proposal with adverse impact The proposal will continue despite the potential for adverse impact. Any proposal which results in direct discrimination is likely to be unlawful and should be stopped and advice taken. Any proposal which results in indirect discrimination should be objectively justified and the basis for this set out in the tables under Step D above and summarised in the summary sheet at the front of the document. If objective justification is not possible, the proposal should be stopped whilst advice is taken.
	Stop the proposal The proposal will not be implemented due to adverse effects that are not justified and cannot be mitigated.

Step E - Discuss and review the assessment with decision-makers

13. **You must discuss the findings of this assessment at each stage with senior decision makers during the lifetime of the proposal and before you finalise the assessment. Record details of these discussions and decisions taken below:**

Continue the policy. The assessment states that the Council is meeting its statutory obligations, that potential adverse impacts affect proportionately low numbers, that the identified impact can be justified in the context of cost and budget balance, and that mitigations are in place.

Step F – Post-implementation actions and monitoring impact

It is important to continue to monitor the impact of your proposal on equality groups to ensure that your actual or likely impacts are those you recorded. This will also highlight any unforeseen impacts.

14. **Record any post-implementation actions required.**

    Monitor the implementation of the revised policy through stakeholder feedback, service data, requests, appeals and complaints. Review any identified impacts on equality groups and take appropriate action where required. Findings will be used to inform future policy reviews and continuous improvement of travel and transport arrangements.

15. **Note here how you intend to monitor the impact of this proposal on equality groups**.

    Continue monitoring the impact of the policy on disability, religion or belief, race and socio-economic disadvantage.
    • Retain flexibility and discretion to assess needs and provide support on a case-by-case basis.
    • Continue using vacant school transport places and free public transport as mitigations.
    • Consider future review and consultation on the home to school transport policy, including financial and equality implications.

    The impact on equality groups will be monitored through stakeholder feedback, requests, appeals, complaints and relevant service data. Any disproportionate impacts identified will be considered and used to inform future policy reviews and improvements.

16. **Note here when the EFSIA will be reviewed as part of the post-implementation review of the proposal:**

    The EFSIA will be reviewed as part of the post-implementation review of the policy, normally within 12 months of implementation. An earlier review may be undertaken if monitoring, stakeholder feedback, legislative changes, or any unintended impacts indicate that further assessment is required.

Step G – Assessment sign off and approval

Lead person(s) for this assessment:
Signed: Judith Morrison
Date: 26 October, 2026

Senior officer approval of assessment:
Signed: Colin Bruce
Date: 26 October, 2026

All full EFSIAs must be published on the Council's website as soon as possible after the decision is made to implement the proposal.

Councillor Craig Holden

Ward 4 Clackmannanshire South (Multi Member Ward)

Kilncraigs, Greenside Street, Alloa, FK10 1EB

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THIS PAPER RELATES TO ITEM 13

ON THE AGENDA

Contact: Jackie Davies

Business Support Officer

Telephone:

Email:

Our ref: CH/LC

Date: 21st October 2026

Motion to Meeting of Clackmannanshire Council Thursday 26th November 2026

Kelle Place/ Primrose Street

"Council agrees to instruct Officers to produce a report on the fire damaged properties at Kellie Place and Primrose Street, Alloa setting out why these properties remain in their current state, the obstacles (legal or otherwise) preventing their remediation and the steps which the Council could take to either expedite their repair or demolition.

Council further agrees that officers should engage with relevant stakeholders and where possible undertake such works designed to reinstate paths, restore parking areas and such actions as are required to remove personal belongings/furnishings from public view to preserve the dignity of the deceased."

[redacted]

Councillor Craig Holden

Ward 4, Clackmannanshire South

Councillor Craig Holden

Ward 4 Clackmannanshire South (Multi Member Ward)

Kilncraigs, Greenside Street, Alloa, FK10 1EB

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THIS PAPER RELATES TO ITEM 14

ON THE AGENDA

Contact: Jackie Davies

Business Support Officer

Telephone:

Email:

Our ref: CH/LC

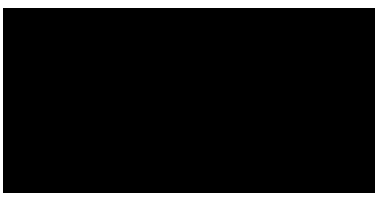
Date: 21st October 2026

Motion to Meeting of Clackmannanshire Council Thursday 26th November 2026

Police Scotland – Parking Enforcement in Clackmannanshire

"Council agrees to seek external legal opinion on options available to the Council to address concerns regarding Police Scotland's approach to parking enforcement within Clackmannanshire.

Council further agrees that the Leader of the Council will act as the lead person for the Council on this matter, identify possible resolutions and bring back a report to Council summarising the legal advice, options and proposing next steps no later than April 2027."



Councillor Craig Holden

Ward 4, Clackmannanshire South

Councillor Craig Holden

Ward 4 Clackmannanshire South (Multi Member Ward)

Kilncraigs, Greenside Street, Alloa, FK10 1EB

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THIS PAPER RELATES TO ITEM 15

ON THE AGENDA

Contact: Jackie Davies

Business Support Officer

Telephone:

Email:

Our ref: CH/LC

Date: 21st October 2026

Motion to Meeting of Clackmannanshire Council Thursday 26th November 2026

Police Scotland Evidence Room

"Council is concerned that odours from controlled drugs stored within Police Scotland evidence room at Kilncraigs have been escaping into common areas of the building which is impacting on staff and other users.

Council acknowledges that it has legal responsibilities to its staff and other users of its premises. Council agrees, therefore, to instruct Officers to engage with Police Scotland as a priority to resolve this issue which may include reviewing alternative accommodation.

Council also agrees that Officers will bring back a report to the next meeting of Council outlining discussions and possible resolutions."

[redacted]

Councillor Craig Holden

Ward 4, Clackmannanshire South

Councillor Craig Holden

Ward 4 Clackmannanshire South (Multi Member Ward)

Kilncraigs, Greenside Street, Alloa, FK10 1EB

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THIS PAPER RELATES TO ITEM 16

ON THE AGENDA

Contact: Jackie Davies

Business Support Officer

Telephone:

Email:

Our ref: CH/LC

Date: 21st October 2026

Motion to Meeting of Clackmannanshire Council Thursday 26th November 2026

Kilncraigs Lane

"Council is concerned to note that Police Scotland have and continue to be in breach of the lease between the Council and the Scottish Police Authority in respect of non-emergency vehicles using Kilncraigs Lane and the sounding of sirens in Kilncraigs Lane.

Council agrees, therefore, to instruct Legal Services to formally raise these breaches with the Scottish Police Authority and report back to the next ordinary meeting of the Council."

[redacted]

Councillor Craig Holden

Ward 4, Clackmannanshire South

Councillor Craig Holden

Ward 4 Clackmannanshire South (Multi Member Ward)

Kilncraigs, Greenside Street, Alloa, FK10 1EB

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THIS PAPER RELATES TO ITEM 17

ON THE AGENDA

Contact: Jackie Davies

Business Support Officer

Telephone:

Email:

Our ref: CH/LC

Date: 21st October 2026

Motion to Meeting of Clackmannanshire Council Thursday 26th November 2026

Tree Planting & Removal

"Council is pleased to note that following the submission of a draft motion that officers are currently working on a tree policy which will provide clear operational guidance on matters such as tree management, maintenance, pruning, replacement planting, risk assessment and responding consistently to requests from residents regarding individual trees.

Council agrees to instruct officers to provide an update report to the next ordinary meeting of the Council outlining when this work began, what progress has been made and when the Council can expect to receive the final policy for consideration."

[redacted]

Councillor Craig Holden

Ward 4, Clackmannanshire South