

Kilncraigs, Greenside Street, Alloa, FK10 1EB (Tel.01259-450000)

## **Special Meeting of Clackmannanshire Council**

**Thursday 26 February 2026 at 9.30 am**

**Venue: Council Chamber, Kilncraigs,  
Greenside Street, Alloa, FK10 1EB**



## **Clackmannanshire Council**

There are 32 Unitary 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.

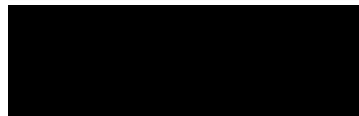
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**18 February 2026**

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



**NIKKI BRIDLE**  
**Chief Executive**

**B U S I N E S S**

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2. Declaration of Interests	--
Elected Members are reminded of their obligation to declare any financial or non-financial interest which they may have in any item on this agenda in accordance with the Councillors' Code of Conduct. A Declaration of Interest form should be completed and passed to the Committee Services Officer.	
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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.

For further information contact Committee Services, Clackmannanshire Council, Kilncraigs, Alloa, FK10 1EB  
(Tel 01259 452106/452004)(email [committees@clacks.gov.uk](mailto:committees@clacks.gov.uk)) ([www.clacks.gov.uk](http://www.clacks.gov.uk))

## 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 Sang Y Cha – Church of Scotland

Father Michael Carrie – Roman Catholic Church

Pastor Dee Jess – Baptist Church

**Report to Clackmannanshire Council**

**Date of Meeting: 26 February 2026**

**Subject: Budget Context and Outlook**

**Report by: Section 95 Officer**

**1.0 Purpose**

- 1.1. This paper has been prepared by the Section 95 Officer in consultation with the Chief Executive and Monitoring Officer. It aims to provide information on the Budget context and outlook for the Council as it prepares to agree its General Services Revenue and Capital Budgets for 2026/27.
- 1.2. The paper has been prepared in support of the Council's proposed General Service Revenue and Capital Budget 2026/27 and aims to allow elected members to consider broad issues of financial resilience and sustainability ahead of taking its decisions.

**2.0 Recommendations**

It is recommended that Council notes the:

- 2.1. Background and context to the Council's socio-economic and systemic funding challenges, exacerbated by a largely population-based mechanism for distributing the Scottish Government Grant Income received (section 3)
- 2.2. Council's track record of delivering budget savings; collaboration, leveraging external resource and innovative transformation (section 4)
- 2.3. Financial outlook ahead of setting the Council's Budget and the need to maximise the value of permanent reductions in expenditure and increases in income wherever possible to deliver medium to longer term financial sustainability (section 4)
- 2.4. Financial outlook, residual risks and uncertainties should the 2026/27 General Services Revenue and Capital Budgets, proposed later in this Council agenda, be approved (paragraph 4.17 and section 4).

It is recommended that Council agrees to:

- 2.5. Prioritise, support and invest in the key activities being taken forward to mitigate the pressures (section 5) and to deliver service and financial sustainability
- 2.6. Continue to adhere to its Medium Term Financial Strategy (MTFS) and develop a Financial Resilience Framework (paragraphs 5.14 - 5.17)
- 2.7. Identify any further potential options it would like developed to mitigate current and future service and financial sustainability challenges in addition to the current activities summarised in section 5 of this report (paragraph 5.1).

### **3.0 Background and Context**

- 3.1. Clackmannanshire is Scotland's smallest mainland authority when based on population (51,800) and experiences significant levels of demand, and complexity of need, for its services which trend beyond even the area's Upper Quartile deprivation levels. This means that on many demand-led indicators, such as domestic violence, levels of trauma, additional support needs and child protection referrals, the area's performance ranks amongst the highest in Scotland. This situation is exacerbated by funding levels which do not meet the costs of providing such vital services are not uplifted in line with inflation on an annual basis.
- 3.2. Clackmannanshire also experiences significant economic challenges, for instance high levels of worklessness, low job density (approximately two people for every job) and fewer and lower paid opportunities for employment, which is exacerbated by poor mobility/connectivity issues, and all of which contributes to significant poverty and inequality in the County.
- 3.3. Clackmannanshire has at the time of writing, a staffing headcount of 2,346 (including externally funded posts but excluding casual staff). Salary levels for managerial roles are amongst the lowest bandings in Scotland, making recruitment and retention a significant challenge given we are in direct competition for scarce resources with larger public sector bodies in the Forth Valley/Central Belt. Many staff have left, and continue to leave, the Council for better remunerated roles with significantly narrower spans of control and greater supporting resources than Clackmannanshire can offer. Remaining staff have to manage the same legislative and policy requirements as other council areas but without the resources and support. Services have been redesigned to improve efficiency and reduce duplication, but this means that specialist roles have been diluted. Despite all of this, Clackmannanshire has been driving a significant transformation agenda, leading on innovation both locally and nationally.

3.4 This principle also extends to administrative systems where the Council has a proportionately higher level of demand relative to both scale and deprivation, for instance Freedom of Information requests and SPSO complaints. Capacity benchmarking shows the Council to be the lowest in Scotland for almost the full range of support services (legal, HR, Communications), following significant budget reductions over a number of years. This same principle also applies across frontline service delivery such as in Planning and staffing levels in Education and Social work are the lowest in Scotland. As a consequence, there is a dual pressure of increased demand and reduced/low resources to respond, potentially adversely impacting service quality and customer experience.

3.5 The Council has delivered an average of 80% of planned savings and protected frontline service delivery for our most vulnerable citizens. However, over the past few years, the Council has experienced unprecedented financial pressures which are more acute for a small Council:

- The funding distribution mechanism, which is largely population-driven, in many respects results in a settlement for the Council which could be compared with that of the island councils without any of the potential levers.
- As a small Council, within an area of significant deprivation and need, there are not significant opportunities to generate additional income, for instance 1% of council tax generates circa £289K; the Council does not have revenue streams such as oil revenue or the ability to benefit significantly from local levies such as the visitor or parking levies.
- Additionally there is no material acknowledgement of the issues of scale and context in the current distribution mechanism in terms of the delivery of services to our residents: there is no equivalent to the islands allowance; needs-based indicators within the distribution do not reflect the variable contextual challenges; Clackmannanshire receives no benefit from the floor mechanism, and in 2026/27 the Council is contributing c£2m to the floor. In addition, the distribution does not take into account any minimum level of resourcing to deliver public services to a prescribed performance standard.

3.6 This snapshot of the Council's context, also highlighted as part of the 2025/26 budget setting process, is vital in understanding the financial challenges facing the Council area. The remainder of this paper sets out the service and financial sustainability challenge the Council area is facing alongside some of the priority work that is being taken forward to mitigate these challenges.

## **4.0 Financial Context and Outlook**

4.1 The Council's current (2025/26) net revenue budget is £176m and the Gross Capital Budget is £34.9m (SG Capital grant £5.7m). The HRA Budget is £24.3m.

4.2 Since 2010, the Council has agreed £74m of savings. When considered in the context of the current operating budget of £176m, this is a significant reduction and means inevitably that there are few, if any, non-statutory efficiencies and policy areas which Council has not already considered or agreed.

4.3 Inevitably the Council has had to take a number of significant and difficult decisions since 2010 in support of financial sustainability, including but not exhaustively:

- Several Community Asset transfers and community lease arrangements in respect of community assets such as a range of village halls across the County to promote community empowerment and unlock the potential of new funding streams whilst delivering cost reductions
- The relocation of a primary school within an Academy following a five-year temporary relocation
- Significant reductions made in a number of valued service areas, including refuse collection, Community Learning and Development, library and leisure provision and grounds maintenance, many of which place strains on other services and community wardens
- Closure of two swimming pools
- Significant reductions in senior managerial posts to protect frontline service delivery whilst delivering savings
- The Council was amongst the first to renegotiate the working week with unions in 2014, reducing the working week to 35 hours and delivering a saving of just over £1m.

4.4 The Council has a long history of partnership working and collaboration including a significant Shared Service arrangement with Stirling Council to deliver Education and Social Work. These arrangements prevailed for several years before they ended. In addition, Clackmannanshire led on the Regional Improvement Collaborative with Falkirk, Stirling and West Lothian Councils for four years until funding ended.

4.5 Currently there are more than ten partnership arrangements in place with Stirling and Falkirk Councils covering a range of services including Social Care, School Transport, Trading Standards, Waste, Bridges and Lighting etc. More recently, the Council has also entered into a Collaboration project

with Falkirk Council to transform services and discussions are also taking place with Stirling Council to consider their potential involvement in this Transformation Through Collaboration work.

- 4.6 In recent years, as the options for non-statutory efficiencies and policy proposals has been diminishing, the Council has consciously deployed one off cash savings and utilised the benefit from service concessions and reserves to balance its budget to minimise the need to permanently/adversely impact on the delivery of statutory services. However, wherever possible the use of reserves has been minimised such as in setting the current year's Budget (2025/26), the Council utilised £0.346m of one-off general fund reserves to support the budget. The use of one-off reserves to achieve financial balance cannot continue indefinitely as reserves are a finite resource, reinforcing the need for future spending to be contained within the Council's core funding to ensure financial sustainability.
- 4.7 Delivering sustainability is not only delivered by reducing expenditure but also by maximising/ increasing income. The Council has been developing its Investment Strategy and has successfully levered financial and non-financial resources in respect of a range of priority projects and Transformation activities including from Sports Scotland, the Vardy Foundation, the Hunter Foundation and Scottish Government. This additional resource has been critical in ensuring that priority work has been appropriately supported and resourced. This is an activity which will continue to receive priority as part of the Council's Medium Term Financial Strategy and Investment Strategy (see section 5). Previous work has led to the mapping of all the community assets that exist across the area with the aim of trying to efficiently align more resource to improving outcomes for local communities.
- 4.8 There is an ongoing awareness of the critical need to secure service and financial sustainability which is linked directly to the agreement of the Council's Be the Future Transformation Programme in 2018. The Council's Be the Future programme has significant cross-party support and has been a unifying ambition for officers and members. A significant range of priority activities continue to be developed and implemented, and Council is regularly updated on progress in the regular Be the Future Update reports. The revised corporate priorities of Digital and Data Transformation, Asset Management, Workforce Planning and Transformation Through Collaboration (TTC) were agreed by Council in November 2025 and are also aligned with the investment priorities.
- 4.9 There are already demonstrable examples of progress as a consequence of our transformation work - bucking the national trend re the poverty-related attainment gap; independent evaluation of STRIVE previously suggested that savings across partners of £66m as a consequence of preventing people from requiring statutory intervention; increased automation and digital access to Council services.

4.10 Based on the 2024/25 Draft Financial statements, the Council has Uncommitted of reserves of £6.9 (£3.6m above the minimum 2% of net expenditure level) and Committed reserves of £16.2m (including reserves with restricted use).

4.11 In the current year and beyond, the Council continues to face significant financial pressure, particularly in relation to:

- projected overspends within the HSCP;
- wage and contract inflationary increases, and
- flat cash settlements.

In response, a programme of spending restraint has been implemented across all services, with recruitment limited to critical posts only, to reduce in-year expenditure wherever possible. Alongside these measures, the Council has also focused on building reserves to create the financial capacity required to support the Target Operating Model and broader transformation activity. These steps are essential to ensure that services can be delivered sustainably within the recurring resources available and to minimise the need for one-off interventions in future years.

4.12 Looking to 2026/27 and beyond, there is a significantly challenging position over the next 5 years with a further forecast £23.8m savings to find as shown below in Table 1.

**Table 1 - Indicative Funding Gap 2026/27 to 2031/32 (pre budget setting)**

	2026/27 £000	2027/28 £000	2028/29 £000	2029/30 £000	2030/31 £000	2031/32 £000
Net Expenditure	184,798	192,069	198,873	206,689	214,625	222,849
Net Funding	(179,076)	(182,004)	(185,450)	(189,651)	(194,183)	(199,067)
Cumulative indicative Funding Gap	5,722	10,065	13,423	17,038	20,442	23,782
Annual indicative Funding Gap	-	4,343	3,358	3,615	3,404	3,340

4.13 Separately on this Council agenda, a balanced budget for 2026/27 is proposed. It is critical in considering the budget that the underlying deficit between expenditure and income is addressed by agreeing permanent reductions in expenditure, and recurring income measures, minimising cash savings and minimising reliance on the use of reserves.

4.14 A gap of this level will be extremely challenging to close, as reserves are diminished and savings are becoming increasingly difficult to identify without cuts to service provision including statutory services. In year underspends also cannot be guaranteed to replenish reserves.

4.15 It is also important that the Council provides investment in those priority activities which aim to deliver service and financial sustainability and avoid the potential for short-termism in decision-making. The activities summarised in section 5 of this report reflect some of these necessary investment requirements. Given the scale of the current and future challenges this paper articulates, work will continue to identify further potential mitigations/ options which may in turn require investment.

4.16 The Council has a track record of taking difficult decisions when necessary and this continues to be required when considering the Budget for 2026/27 and for subsequent years.

4.17 Subject to approval of the proposed General Services Revenue and Capital Budget for 2026/27, the following key financial risks and uncertainties remain:

- **HSCP multi-year sustainability risk** – The 2025/26 projected overspend (c. £11m) is expected to have recurring implications into 2026/27 and beyond. Even with specific funding uplifts for 2026/27 (e.g., Real Living Wage; Free Personal Care), there is a material risk the IJB cannot balance without additional partner contributions and/or service redesign. Any additional contribution by the Council would potentially require an emergency budget which could include a review and release of committed reserves and/or additional savings within Council services. committed reserves to be reviewed. A significant joint recovery plan and commissioning/ demand-management actions, working in consultation with partners, are required to reduce future exposure.
- **Pay award** – the pay award for 2026/27 has been agreed as part of a two year deal. As pay awards have been trending above inflation for the last few years, the budget assumption for future years includes an assumed 3% increase which is also in line with the Scottish Governments Public Sector Pay award which averaged 3%. Anything above the assumed 3% would need to be funded from additional funds and would widen the budget gap in future years if not permanently funded.
- **Increase in demand for services** – demand for frontline services including Homeless, Child Care and specialist areas within Education and Learning have also been increasing. While some additional funds have been provided within the 2026/27 settlement, Clackmannanshire's high level of deprivation and need mentioned

above means there is a risk that this demand will continue to outweigh the funding provision. Additional funding also tends to be static year on year, not taking account of any increases for inflation adding to the financial gap year on year.

- **Reserves Balances** - with the use of reserves to support the budget in previous years, and the anticipated cost pressures mentioned above it is essential that Council continues to prudently manage and direct reserve balances to ensure that reserves are used to support activity including transformation, which prioritises financial sustainability and protect services.
- **Revenue-raising constraint risk** – The Council Tax base is relatively small; a 1% council tax rise delivers a limited yield of £289k, constraining the ability to close the budget gap through taxation alone. New local levy options are not likely to have any material impact given the council's local context.
- **National funding and policy risk** – The population-weighted distribution may not adequately reflect Clackmannanshire's need and complexity, and there is no minimum service baseline funding mechanism. Policy changes introduced in-year without full funding would increase financial pressures. Interest-rate and capital financing risk – Borrowing costs remain a sensitivity; upward movements would reduce headroom for services. Capital programme re-profiling and active treasury management will be used to mitigate affordability risks.
- **Future year budget gap** – the indicative gap for 2027/28 after setting the proposed budget for 2026/27 indicates a funding shortfall of £10.1m (5.6% of expenditure) rising to £24.5m by 2031/32. A gap of this size presents significant financial challenge that will likely require reductions to service delivery and/or staffing in the coming year. There are several of assumptions within these indicative figures including assumptions on pay inflation 3%, interest rates for borrowing, a Council tax increase of 10% and flat cash grant funding. Any variation in these assumptions can have a significant impact on the budget gap. It is critical that the position is monitored and assumptions and plans adjusted accordingly on a timely basis.

4.18 These risks and uncertainties will be reviewed on an ongoing basis and any significant changes reported to Council through the regular budget strategy updates throughout the year.

## **5.0 Service and Financial Sustainability measures**

5.1 Given the scale and structural nature of the Council's challenges, the following priority actions will be progressed under the MTFS and the Financial Resilience Framework to mitigate risks and improve sustainability. Council is invited to identify any additional options for development.

- Continue to lobby with regards the systemic challenges facing the Council with Scottish Government, CoSLA and key stakeholders such as Deloitte, the Council's External Auditors, Audit Scotland and the Accounts Commission;
- Be the Future Target Operating Model and Regional Collaborative working;
- Be the Future Transformation Programme, including further development of the Voice-led Transformation Space;
- Income maximisation, including development of the Council's Investment Strategy and Maximisation of Grant Income;
- The Council's Medium Term Financial Strategy updates and development and establishment of the Financial Resilience Framework, and
- Continued focus on sound financial governance and maximising management efficiency in operational delivery.

### **Lobby and awareness raising activity**

5.2 The Council has for many years engaged both politically and managerially to raise awareness of, and lobby for, improvements in respect of the challenges faced by the Council. Continued proactive engagement is required with Scottish Government, CoSLA, External Audit, Audit Scotland and the Accounts Commission to: (i) evidence need and complexity beyond population metrics; (ii) highlight the absence of minimum service baseline funding; (iii) explore flexibilities; and (iv) progress a sector early-warning and support protocol.

5.3 All stakeholders continue to engage in this open dialogue.

### **Be the Future Target Operating Model**

5.4 The Council's agreed Be the Future Target Operating Model promotes: People First; Mixed Economy of Service delivery Models. It explicitly places collaboration and the potential for alternative models of service delivery for the future its the heart. The BtF TOM was agreed by Council in October 2022.

5.5 As we gain traction with our wider transformation programme, especially our work on the Family Wellbeing Partnership, Asset Management, Digital and Data transformation and Investment Strategy approaches, it is clear that our traditional operating structures can sometimes limit flexibility, agility and responsiveness. On some occasions this has even become a barrier

where different portfolio priorities are not consistent. This experience is bringing into focus the need to consider a more holistic review of how we design services to meet people's needs which may in time impact operational structures. This work is being developed in parallel with the BtF Transformation Programme progress.

- 5.6 In response to this learning, the next phase of the TOM has been developed and is also presented on this Council meeting agenda for approval. This focuses on further embedding a whole system outcome focus, and a drive for more integrated service delivery and financial sustainability. The proposals reflect work towards delivering the 'mixed economy' of service delivery models in line with the Council's agreed BtF TOM, including the Transformation through Collaboration proposals agreed by Council in November 2025.
- 5.7 Aligned with the refinement of the Council's TOM, the Council has also agreed a Transformation through Collaboration project with Falkirk Council with the potential future involvement of Stirling Council also being considered. A suite of options and opportunities for the way forward have been identified and the agreed areas are being taken forward through the scoping stage. Each partner is clear that these must be focused on delivering future efficiencies and savings to support the Council's financial strategy, as well as considering service sustainability.
- 5.8 It is also worth highlighting that Solace and the Improvement Service are also currently undertaking work to support change across the whole of local government in Scotland. The Council is involved in this work and the Collaboration project with Falkirk will seek to complement this.
- 5.9 It is anticipated that any such work is likely to be significant with efficiencies and savings not expected until at least 2027/28.

### **Income Maximisation**

- 5.10 Clackmannanshire's Investment Strategy, first approved in March 2023 will be further developed and enhanced to better align with the Council's wider transformation ambitions, emphasising a county-wide approach, stronger prioritisation of external funding opportunities, increased leverage of public and private investment, co-design with communities and more targeted, collaborative pursuit of grants.
- 5.11 It is important that Council is assured that Scottish Government grant income is maximised as far as possible. To facilitate this, the Chief Executive had requested that the Section 95 Officer undertakes a review of the Council's arrangements for completing and submitting its Local Finance Returns (LFRs) to ensure we are accurately maximising access to the funding available.
- 5.12 LFRs are a series of detailed returns that collect final, audited expenditure figures for all local authorities including councils, on an annual basis. The figures collected in the LFRs are published as part of the Scottish Local

Government Finance Statistics publication. Once published, the data is used for a wide range of purposes, including in assessment of Grant Aided Expenditure (GAE). It is, therefore, important that returns submitted accurately reflect demand and spend on services.

5.13 The review has been scheduled to be undertaken in 2026/27 and once we on completion of the internal review, it is intended to engage with practitioner leads within Scottish Government to review any findings/ impacts.

### **Medium Term Financial Strategy**

5.14 Following the Best Value report received in September 2024, the Council's Improvement Plan prioritised the consolidation of its Medium Term Financial Strategy into a single document. Work to take this activity forward was undertaken during the spring of 2025 and approved by Council at its meeting in June 2025. Future updates to the strategy will be presented to Council as new information emerges.

5.15 The key theme of this paper to Council is to further increase awareness of financial resilience and sustainability. Generally, Local Authorities have relied on in-year contingencies and their Reserves' Policies as a measure of financial resilience. Increasingly as a consequence of the Covid-19 pandemic and the increasing number of local authorities in England who have, in recent years, found themselves in financial difficulties, the spotlight has fallen on the financial sustainability of the local government sector in Scotland.

5.16 There has also been greater emphasis from external auditors on the assurance and demonstration of the concept of 'going concern' for local authorities and the Council has experienced this scrutiny first hand from Deloitte, the Controller of Audit and the Accounts Commission very recently.

5.17 Alongside the approved Medium Term Financial Strategy, a Financial Resilience Framework will be developed which will complement the MTFS by ensuring a longer-term view is taken of the Council's financial resilience i.e the ability to withstand events that impact the Council's income and assets, including unforeseen events. It is anticipated that this will be an iterative development process. This development will provide greater awareness and transparency over what financial resilience is, how it is defined and measured and link clearly to the subsequent actions and decisions required.

### **Financial governance and operational efficiency**

5.18 Underpinning all of the collective political and managerial investment in finding innovative solutions to deliver service and financial sustainability, it is important, that a sharp focus is sustained on day-to-day management to ensure it remains operationally efficient and cost effective.

- 5.19 To facilitate this, financial management features within the leadership programme for managers to ensure they are aware of current policies, requirements and expectation in respect of financial management, control and governance. The most recent session was held in August 2025 focussed on financial governance the approved MTFS.
- 5.20 The Section 95 Officer and Senior Leadership Group monitor the Council's financial outturns, including the achievement of savings, closely to identify whether additional actions are required during the financial year to ensure financial balance is maintained once the Budget has been agreed. This has resulted in specific actions being implemented such as spending restraint and short-term vacancy management. Significant additional scrutiny is undertaken by elected members through the Audit and Scrutiny Committee and Council.

## **6.0 Sustainability Implications**

- 6.1 There are no direct sustainability implications arising from this report

## **7.0 Resource Implications**

### *7.1 Financial Details*

- 7.2 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
- 7.3 Finance has been consulted and have agreed the financial implications as set out in the report. Yes
- 7.4 *Staffing - None*

## **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  Yes

## 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:

There are no policy changes or direct impacts resulting from the contents of this report. This is a positioning report for information,

## 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

## 12.0 Appendices

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

None

## 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

**Clackmannanshire and Stirling Integration Scheme**

### Author(s)

NAME	DESIGNATION	TEL NO / EXTENSION
Lindsay Sim	Section 95 Officer	[REDACTED]

### Approved by

NAME	DESIGNATION	SIGNATURE
Nikki Bridle	Chief Executive	[REDACTED]

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**Report to Clackmannanshire Council**

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**Date of Meeting: Thursday 26<sup>th</sup> February 2026**

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**Subject: Target Operating Model**

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**Report by: Chief Executive**

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**1.0 Purpose**

- 1.1. This report makes proposals in support of the implementation of the Council's agreed Be the Future Target Operating Model. This phase of development places a particular emphasis on further embedding a whole system outcomes focus, a drive for more integrated service delivery and financial sustainability.
- 1.2. The proposals reflect work towards delivering the 'mixed economy' of service delivery models in line with the Council's agreed Be the Future Target Operating Model (BtF TOM), including the Transformation through Collaboration proposals agreed by Council in November 2025.
- 1.3. The proposals set out in this paper also link to a savings proposal relating changes to the Council's Management Structure included within the 2026/27 proposed Budget, also on this Council agenda.

**2.0 Recommendations**

**It is recommended that Council agrees:**

- 2.1. the proposed Be the Future Target Operating Model set out at Appendix A
- 2.2. the implementation of the 'immediate state' changes to the management structure set out in Appendix A (paragraphs 3.12 and 3.13)
- 2.3. to delegate authority to the Chief Executive, in consultation with Group Leaders and in accordance with agreed Council processes (as set out in paragraph 3.11), to implement the immediate state management changes, excluding any elements that require a formal interview process
- 2.4. to delegate to the Chief Executive, in consultation with Group Leaders as appropriate, authority to progress transitional management arrangements, including consultation with potential partners, where service vacancies exist (paragraphs 3.14 and 3.15).

**It is recommended that, subject to the approval of recommendations 2.1 and 2.2, Council notes:**

- 2.5. the potential saving of between £70,650 and £127,587 subject to agreed Council processes (paragraph 3.10)
- 2.6. that these proposals align with the Transformation Through Collaboration proposals agreed by Council in November 2025
- 2.7. the priority placed on consultation and engagement processes with staff, trade union representatives and elected members in respect of both the 'immediate state' and subsequent phases of implementation (Para 3.12)
- 2.8. that all roles will be ringfenced, per Directorate, to existing senior management in the first instance. Should any positions not be filled, the roles will be opened to wider internal and external recruitment
- 2.9. that where final interviews are required appropriate Appointment Committee(s) will be convened.

### **3.0 Considerations**

- 3.1. In February 2018, Council agreed a management restructure which aimed to secure a financial saving of around £0.756m alongside the implementation of more integrated management roles; more generic working across service portfolios; a clearer managerial focus on outcomes and performance, and increased performance oversight.
- 3.2. Since 2018, a range of internal and external factors have influenced how these arrangements have been implemented, including Council's progress with its Be the Future Transformation Plan and Target Operating Model, increased investment in digital and data transformation, the agreement of a clear Medium term Financial Strategy alongside significant challenges such as the Covid-19 Pandemic, Brexit and the cost of living crisis.
- 3.3. These collective changes have shaped the Council's work in several areas including the Family Wellbeing Partnership (including Whole Family Support), the Transformation Space and the adoption of Values Based Leadership. However, whilst the Council's aims remain broadly aligned with those stated in 2018, continuing financial pressure and increased service demand suggests that the structure and operating model needs reformed to remain fit for purpose, especially in the context of the increased focus on outcomes and the delivery of innovative work with other partners. This review also provides the opportunity to address those objectives which have not been fully met in implementing the original 2018 proposals.
- 3.4. The underpinning rationale for change is focussed on:
  - securing financial sustainability
  - delivering meaningful outcomes focus

- embedding collaboration and partnership models
- delivering meaningful community empowerment
- sustaining the delivery of statutory and regulatory requirements.

3.5. The current management structure does not support the delivery of these aims for the following reasons:

- a) whilst the structure was intended to remove directorate silos, in practice this has not resulted in a comprehensive 'outcomes-led' way of working
- b) the redesign of the Senior Manager role, alongside the removal of the former Head of Service role, has introduced challenges around the clear and consistent distribution of strategic and operational responsibilities. In practice, this has contributed to a greater level of upward delegation and has, in some areas, reduced familiarity with, and adherence to, established corporate processes and governance requirements
- c) the current cost of the senior management structure is £1.951m. At a time when the Council needs to find further budget savings, it is appropriate to challenge the cost of the most senior roles in the organisation, alongside seeking budget savings through other measures. The proposed model has estimated costs between £1.855m and £1.912m
- d) the increased emphasis on public service reform, including alternative and collaborative models of service delivery will impact the Council's Workforce Strategy in terms of skills, role design and numbers of staff in the future as well as creating opportunities for our workforce
- e) there is a need to implement effective arrangements to support the design and successful implementation of the proposed future way of working. Without making these changes across planning, governance and the supporting arrangements for leaders within the organisation, the structural change alone will not be effective in delivering the outcomes aspired to
- f) 50% of the current 'tier 1' leadership postholders are not permanent; this does not facilitate either service and financial sustainability, or a sustained focus on longer term priority outcomes agreed by the Council beyond the short term
- g) the role of 'Senior Manager' has not been applied consistently, and has typically focused on service management, with the financial pressure having reinforced single-service focus rather than 'collaborative working' of the intended matrix-managed approach.

3.6. The proposed model goes beyond the 2018 restructure placing outcomes as the clear priority and focus for Council leadership and management. In the model this is expressed through leadership accountability:

**-primarily for the performance against outcomes**

**-secondarily** the specific inputs and cross-service contributions that are delivered to achieve them.

The new operating model brings this to life by putting outcomes at the top of the agenda. It embeds leadership focus on improving outcomes through collaboration, partnership and integration and aims to encourage a whole system approach to delivering services building on effective cross portfolio working. The operating model is therefore set up to deliver and manage the 'mixed economy' of internally run, partnership and collaboration delivered and externally commissioned services, as a whole in line with the Council's agreed BtF TOM.

- 3.7. The delivery framework reflects the Council accelerating its shift towards partnership as the default approach to the delivery of services. This builds in readiness of leadership and management arrangements for community-led delivery models, alongside partnerships with other local authorities or agencies (such as ongoing discussions with Falkirk Council and wider Forth Valley partners, and 'Blueprint' discussions within the Improvement Service across all councils).
- 3.8. The structure is anticipated to change over time as environmental factors and opportunities result in a changing portfolio of delivery models, responding to the expected growth in partnership working whilst living within the funding envelope available. The Structure is intended to be implemented in three broad phases:
  - the immediate state
  - a transition state
  - a future state.

This paper is seeking Council approval for the implementation of the Immediate state changes to leadership and governance arrangements to put in place those leaders who will be responsible for managing and leading the overall Redesign process.

- 3.9. Appendix A provides more detail on the operating model and the delivery framework alongside the proposed changes to management structure and the work that these leaders will take forward as part of the immediate phase, specifically in respect of the redesign of the outcomes focussed portfolios and whole system thinking at Senior Manager and Team Leader levels.
- 3.10. The implementation of the 'immediate state' will follow agreed Council processes, including consultation with affected staff; potential assimilation of certain roles to the new structure and/or ring-fenced competitive processes. It is not possible to forecast the exact impact for individual posts at this time as there are several potential outcomes. As a consequence, the saving assumption is based on a range reflecting a range of potential outcomes. Having factored in an assumed reduction of 0.5 FTE alongside the cost of the proposed structure, the range of the saving is between £70,650 and £127,587. This sum is additional to savings already delivered from the 2018 restructure.
- 3.11. It may be necessary to convene an Appointments Committee for certain roles, for instance the Depute Chief Executive, Director and Head of Service roles. To

expedite appointment to these roles, authority is sought for the Chief Executive to make arrangements for the appointment to these roles in consultation with Group Leaders and in line with agreed Council processes. This delegation would include establishing a politically balanced Appointments Committee, where this is required. The Appointments Committee would comprise:

- 2 SNP members
- 1 Labour member
- 1 Conservative member

Under delegation, if approved, the Chief Executive would consult with Group Leaders for nominations reflective of this political balance.

3.12. Prior to the submission of these proposals to Council, the consultation and engagement process has commenced:

- Strategic Directors have worked collaboratively with the Chief Executive to develop the proposals
- A briefing has been held with the Senior Leaders and Team Leader Forums which includes all Council Service Managers and Team Leaders respectively
- Trades Union colleagues have been briefed on the development of this work through the Management and Trades Union Forum and Strategic Oversight Group. A specific briefing on these proposals has also been held with Trade Union representatives prior to submitting this paper to Council
- The importance of consultation in this process is not underestimated and will be prioritised as proposals move forward through each phase of implementation.

3.13. It is critical that the proposed change is properly supported and any associated risks are mitigated and managed. Sections 4 and 5 of Appendix A set out the key considerations in respect of these important factors. Work has already commenced on two significant elements of the Foundations for delivering the Change:

- work to **transform the Council's Performance Management Framework**, building on the One Plan, One Report foundations to develop a coherent outcomes-focussed 'Golden Thread' (Appendix A1 of BtF TOM)
- work to **review, refresh and refine the Council's Workforce Strategy** to take account of the potentially changing landscape as the model is implemented and in response to external influences (Appendix A2 of Appendix BtF TOM), including arrangements to establish a 'New Deal' with Managers.

- 3.14. The Council has been experiencing some recruitment and retention issues over recent months with some service areas particularly affected. The Chief Executive has been engaged with the relevant Strategic Director (s) to ensure transitional arrangements are in place. Progress with the Transformation Through Collaboration work now provides an option to explore potential transitional management arrangements in some of these areas, pending commencement of work to develop Business cases as part of Tranche 1 activity.
- 3.15. Authority is sought to delegate to the Chief Executive authority to progress transitional management arrangements with potential partners to mitigate current vacancy pressures.

#### **4.0 Sustainability Implications**

- 4.1 There are no direct sustainability implications arising from this report.

#### **5.0 Resource Implications**

- 5.1 *Financial Details – the report sets out the costs and indicative savings range of the proposals.*
- 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* - no direct staffing implications arising from this report.

#### **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:

Any potential impacts will be evaluated in line with the development of implementation plans.

**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 A Be the Future Target Operating Model

**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
Nikki Bridle	Chief Executive	

**Approved by**

NAME	DESIGNATION	SIGNATURE
Nikki Bridle	Chief Executive	



**Be The Future  
Target Operating Model  
February 2026**

**Chief Executive**



# Clackmannanshire Council

## Be the Future Target Operating Model (TOM)

### Section 1: Background and Context

#### Introduction

- 1.1. The Council's 2018 management restructure was undertaken to enhance organisational responsiveness to a rapidly changing and increasingly complex operating environment and was driven by two key drivers:
  - to respond more effectively to changing contexts, new and more complex needs and demands; and
  - to contribute to the financial sustainability of the Council given the economic and budgetary factors within the operating context.
- 1.2. Since 2018 a range of internal and external factors have influenced how these arrangements have been implemented, including:
  - the approval of the Council's Be the Future Transformation Programme (20 December 2018)
  - the approval of the Council's Target Operating Model (19 December 2019)
  - the approval of the Council's Organisational Redesign Framework (8 March 2018)
  - Council's approved Workforce Strategy (12 June 2019)
  - the Council's increased investment in digital and data transformation
  - Covid-19 pandemic in 2020
  - Brexit
  - Cost of Living Crisis linked to political instability in Europe and the UK
  - approval of the Council's Medium Term Financial Strategy (26 June 2025).
- 1.3. Collectively these changes have shaped the Council's work in several key areas, most notably the establishment of the 'Family Wellbeing' approach, the creation of the Transformation Space/Fund and the adoption of Values based Leadership, complementing the Council's existing Corporate Values. These changes have focused on equipping council officers to work in a more agile and outcomes-focussed way. Through its investment the Council has also accelerated progress with digital and data transformation, improving access for service users and driving efficiencies in productivity and cost.
- 1.4. While the Council ambitions and values for the future remain unchanged, continuing financial and ever-increasing service demand pressures mean that the structure and operating model introduced in 2018 now needs to be reformed, to help meet three further challenges:
  - a) **Ongoing financial pressure** - this has continued to increase since 2018, in part exacerbated by some of the post-2018 external factors detailed in paragraph 1.2. Council has achieved financial balance year on year, but the Medium-Term Financial

Strategy (MTFS) forecasts a cumulative budget gap of £19.1m by 2029/30 with limited opportunities for further service redesign (or additional efficiency measures), and other mitigations such as use of reserves and service concessions not sustainable in the longer term<sup>1</sup>.

- b) **Need for innovation** - the systemic sectoral reality of this financial pressure, combined with both the principles of joint public sector working set out in *Scotland's Public Service Reform Strategy: Delivering for Scotland*<sup>2</sup> and the Council's "Be the Future" approach, accelerates the need to increasingly deliver services through partnerships; consider alternative delivery models, minimise costs, reduce risks and mitigate failure points, through greater leveraging of scale (such as investments in technology and collective assets) and to "join up" (integrate) services around the citizen and place.
- c) **Broader scope of change** - whilst the 2018 management restructure made several positive changes, it did not deliver the step-change in wider operational practice and ways of working the Council intended. This was due in part to the impact of Covid, alongside the need to invest beyond management structural change in the wider operating model, to make the new structure work as intended.

1.5. In response to this changed context, significant work has already been developed to provide greater service and financial resilience for the Council, including the development of innovative proposals for transformation through collaboration, working to develop more integrated local, regional and national models of service delivery focused on delivering priority outcomes and financial sustainability whilst meeting statutory duties. Whilst this work is critical, it is also necessary to consider how it fits within the broader strategic operating context of the Council for the future and how further organisational redesign will better support the future delivery of priority outcomes, financial sustainability and the delivery of statutory duties.

## Rationale for the Change

1.6. The proposed new operating model and redesign of the Council is based on the following rationale:

- a) **Financial Sustainability**  
The Council needs to reduce costs and this needs to be reflected in a redesign of senior officer posts, alongside other cost reduction measures being taken forward in the budget. Critically, the redesign needs to deliver an optimised leadership structure that provides stability, with the right management oversight, within a reducing funding envelope.
- b) **Outcomes focus**  
The leadership and management structure will drive changed ways of working to better focus resources on delivering outcomes, removing service-level silos, and clearly prioritising investment in services that make a contribution to the delivery of priority outcomes.
- c) **Collaboration and partnership**  
As the smallest mainland Council, Clackmannanshire has strong foundations of partnership working, with several jointly delivered service arrangements already in place. These foundations need to broaden and deepen to work with other potential partners to deliver more services on a joint basis and to maximise the potential for innovative new models of service delivery for the future. Progress is already being made as detailed in paragraph 1.5 and in the establishment of the Transformation Space/Fund. However,

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<sup>1</sup> [https://audit.scot/uploads/2024-09/coa\\_240927\\_clackmannshire\\_council.pdf](https://audit.scot/uploads/2024-09/coa_240927_clackmannshire_council.pdf)

<sup>2</sup> <https://www.gov.scot/publications/scotlands-public-service-reform-strategy-delivering-scotland/>

this principle needs to be adopted and implemented more consistently in order to align resources towards common objectives. This will require bold decision-making and significant political and managerial commitment.

d) **Community empowerment**

The Council has a proud history of working at the forefront in local government in terms of community empowerment, devolution and engaging with our people. The future model provides a new way for communities to input to longer term thinking on how public services are shaped to better deliver, building on the foundations of current work.

e) **Statutory and regulatory requirements**

Whilst not a driver in itself, the Council has unique statutory and regulatory responsibilities for the people it serves, and the future model needs to account for them. As financial and other service demand pressure rises, without substantial reform, these obligations are at risk of failure, and so 'do nothing' will not reduce the risk this presents.

### **Moving to the future model**

1.7. The change to the future structure is only part of the change required. The design and successful implementation of the future way of working is as important as the changing of roles and management portfolios, and without making these changes across planning, governance and the supporting arrangements for leaders within the organisation, the structural change will not be effective.

1.8. The changes will be significant for Council staff. Communication, engagement with representative groups and investment in the development of our staff will be critical features of how changes are delivered.

1.9. In practice this means a change programme over the next 24-36 months to:

- Develop a detailed design, planning and implementation roadmap
- Consult, engage and support staff impacted by the change
- Put in place the changes to governance, accountabilities, reporting and leadership portfolios
- Defining in detail and evaluating the new roles and migrating to the new team structures
- Define and develop a 'New Deal' with managers to balance high and changing demands with the right support and development
- Change the annual business planning cycle to align with the new portfolios, and the outcomes based, partnership way of working
- Ensure governance arrangements remain fit for purpose in changing operating environments.

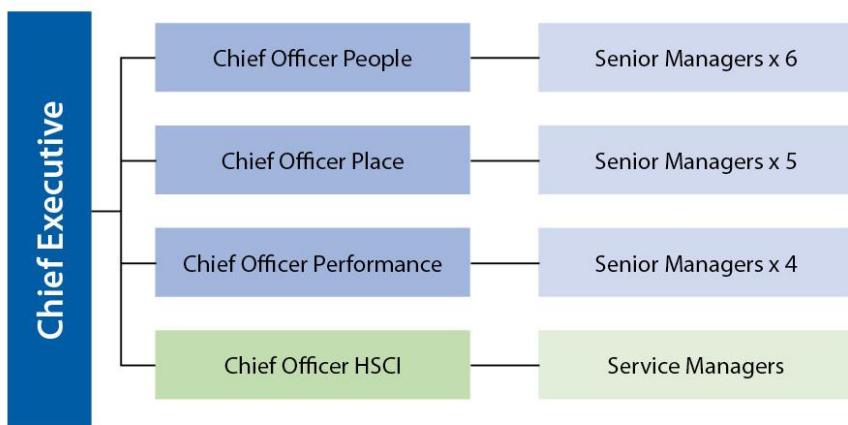
It also suggests that structural change in the 'immediate state' is more limited with implementation being aligned with other related developments such as our Transformation Through Collaboration work and ongoing transformation projects.

## Section 2: Current position

### Current structures

2.1 The structure implemented in 2018 streamlined senior leadership role and reorganised services into three functional groupings: People, Place and Partnership and Performance.

2.2 The aim of this change was to bring together services around priority objectives, to align service portfolios to where customer bases have similar and multiple touch points and to move away from traditional 'departments' working in a linear management structure and towards integrated management of multi-disciplinary teams.



### Exhibit 1: 2018 Management restructure

#### Benefits the change achieved

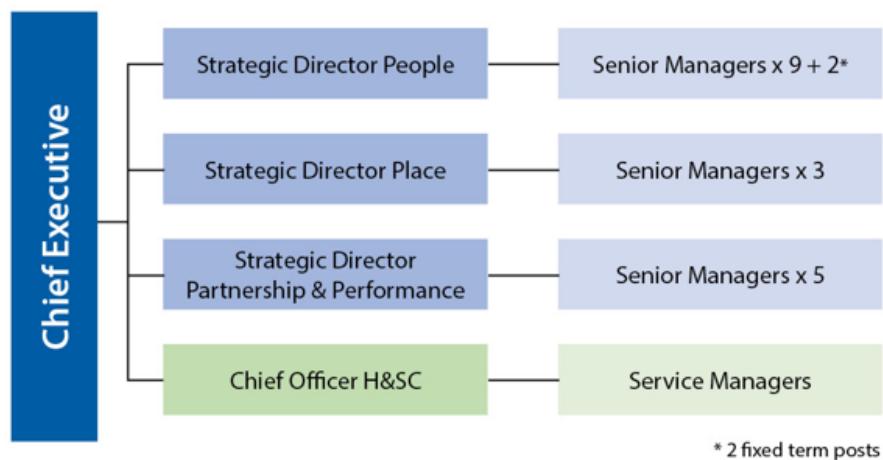
2.3 This change led to several improvements. The cost of the management team reduced. The creation of the People function brought together Children's Social Care and Education Services resulting in increased levels of joint working. The new structure created a 'Senior Manager' role intended to be responsible for delivery of integrated service, budget and performance management of service provision, management of multi-disciplinary teams as well as customer services meant to ensure there was consistency across our leadership teams and to encourage cross-Council working. The Council is developing the 'One Report' as a means of bringing together all Council activity into one view, aligned to the Council's target outcomes and priorities. This will be further developed as part of the review of our performance management framework.

2.4 The changes also strengthened our focus on values and behaviours supported through our engagement with Columba 1400 and Values Based Leadership where staff and political leaders participated together to align on a common set of principles and expected ways of working.

#### Why the Council needs to go further

2.5 The changes were not fully implemented, nor supported by wider transformation, such as greater agility or ways of working. The pandemic significantly disrupted the intended implementation phase resulting in some roles remaining in an interim state whilst the longer-term position was determined.

2.6 The current structure is detailed below.



### Exhibit 2: Current Management structure

2.7 The existing structure is now no longer fit for purpose, for the following reasons:

- a) whilst the structure was intended to remove directorate silos, in practice this has not resulted in a comprehensive 'outcomes-led' way of working
- b) the redesign of the Senior Manager role, alongside the removal of the former Head of Service role, has introduced challenges around the clear and consistent distribution of strategic and operational responsibilities. In practice, this has contributed to a greater level of upward delegation and has, in some areas, reduced familiarity with, and adherence to, established corporate processes and governance requirements
- c) the current cost of the senior management structure is £1.951m. At a time when the Council needs to find further budget savings, it is appropriate to challenge the cost of the most senior roles in the organisation, alongside seeking budget savings through other measures
- d) the increased emphasis on public service reform, including alternative and collaborative models of service delivery is likely to impact the Council's Workforce Strategy in terms of skills, role design and numbers of staff in the future as well as creating opportunities for our workforce
- e) there is a need to implement effective arrangements to support the design and successful implementation of the proposed future way of working. Without making these changes across planning, governance and the supporting arrangements for leaders within the organisation, the structural change alone will not be effective in delivering the outcomes aspired to
- f) 50% of the current 'tier 1' leadership postholders are not permanent; this does not facilitate either service and financial sustainability, or a sustained focus on longer term priority outcomes agreed by the Council beyond the short term
- g) the role of 'Senior Manager' has not been applied consistently, and has typically focused on service management, with the financial pressure having reinforced single-service focus rather than 'collaborative working' of the intended matrix-managed approach.

## Section 3: Future position

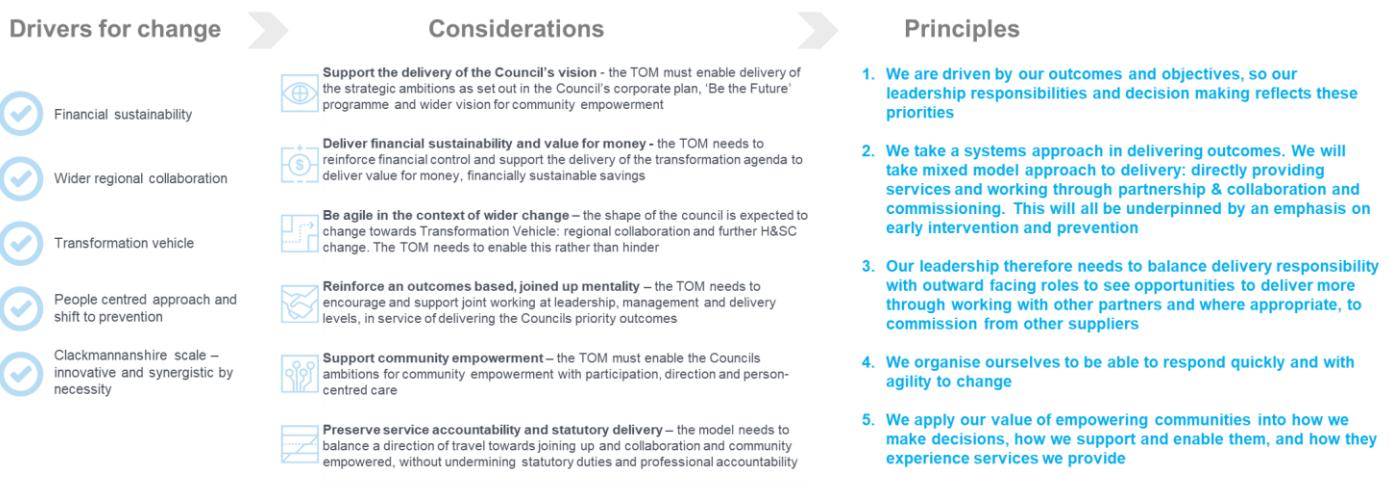
### Moving to an integrated, outcomes orientated approach

3.1 The proposed model goes beyond the 2018 restructure in placing outcomes as the clear priority and focus for Council leadership and management. In the operating model this is expressed through leadership accountability:

- **primarily** for the performance against outcomes, and
- **secondarily** the specific inputs and service contributions that are delivered to achieve them.

It means senior leaders are accountable (both jointly and individually) for the positive impact the Council's resources have on the outcomes set as the priorities for Clackmannanshire's communities.

The summary of the drivers for change, what this means for the organisation and the principles that have shaped the new structure and operating model are set out below:



### Exhibit 3: Proposed model drivers for change and underpinning principles.

3.2 The proposed change can be summarised as 'outcome-focussed and management enabled' and in practice this means that the existing set of Service Plans are subsidiary to the leadership around outcomes. It means that services will still have clarity on what they need to deliver, including service improvements and service standards, fulfilling statutory obligations and meeting legal and other regulatory requirements. However, the primary focus will be the total impact of services on outcomes, building on the 'One Report, One Plan' through a strengthened performance management framework and supported by stronger, direction-setting from a combined leadership team holding accountability for getting the greatest performance impact on the Council's key outcomes.

### The operating model

3.3 The new operating model brings this to life by putting outcomes at the top of the agenda. It makes the leadership focus on improving outcomes through partnership and integration. Effective oversight will continue to be essential across the services and functions that work together (and in

collaboration) to deliver these outcomes and will continue to do so even as increasing number of resources are delivered through different partnerships. The operating model is therefore set up to manage this 'mixed economy' of internally run, partnership and collaboration delivered and externally commissioned services as a whole.

### 3.4 Features of the new model include:

- a) Outcome leadership that becomes the focus of senior leadership accountability. This will drive new ways of working and cascade throughout the organisation. This will be supported by strengthened leadership shared purpose and drive, underpinned by new accountability matrix.
- b) Two 'level 1 portfolios: (i) Wellbeing and (ii) Place and Economy
- c) Community empowerment and decision-making is a key principle underpinning the model
- d) A clear focus on implementing a more consistent 'mixed economy' of service delivery models, through structured corporate review of existing models and potential collaborative or alternative delivery options
- e) System leadership that ensures clear monitoring of performance across services: this will focus on service improvement, data insights, and statutory obligations.
- f) Cross-cutting leadership roles that are there to manage a Council approach across the system – in terms of the experience we want to give our customers when we engage with them, the 'whole family' approach to support, how we target inward investment, leveraging funds and maximising income across all we do and having a co-ordinated approach to capturing and analysing data
- g) Creation of a 'commissioning hub' and strengthened insight and performance function to support the additional demands on these teams, providing a scale, consistent way of providing this support across Clackmannanshire and reinforcing the joint approach to understanding the current demand, interventions, expected performance and to monitor against it.

#### **The delivery model**

3.5 This way of working requires a 'golden thread' between the outcomes, the measures of success by which the Council will determine progress, the understanding of the contribution that the services make to them and the planning, service management and accountability for delivery. Work has already started to review the Corporate Performance Management Framework and this will be considered in more detail at a future meeting of Council. Appendix A1 sets out the Draft Development Framework.

3.6 This builds on the 'One Plan, One Report' approach but strengthens it in a number of areas including:

- a) deliberately breaking the 'linear' route of management and planning in which services are grouped by leadership, in favour of recognising that many services will be contributors to a number of outcomes
- b) explicitly seeking options to drive partnership and collaboration opportunities in order to increase the impact, and to reduce the delivery risk, from the Council delivering all services itself
- c) bringing performance and financial management closer together. In the foreseeable short-term,

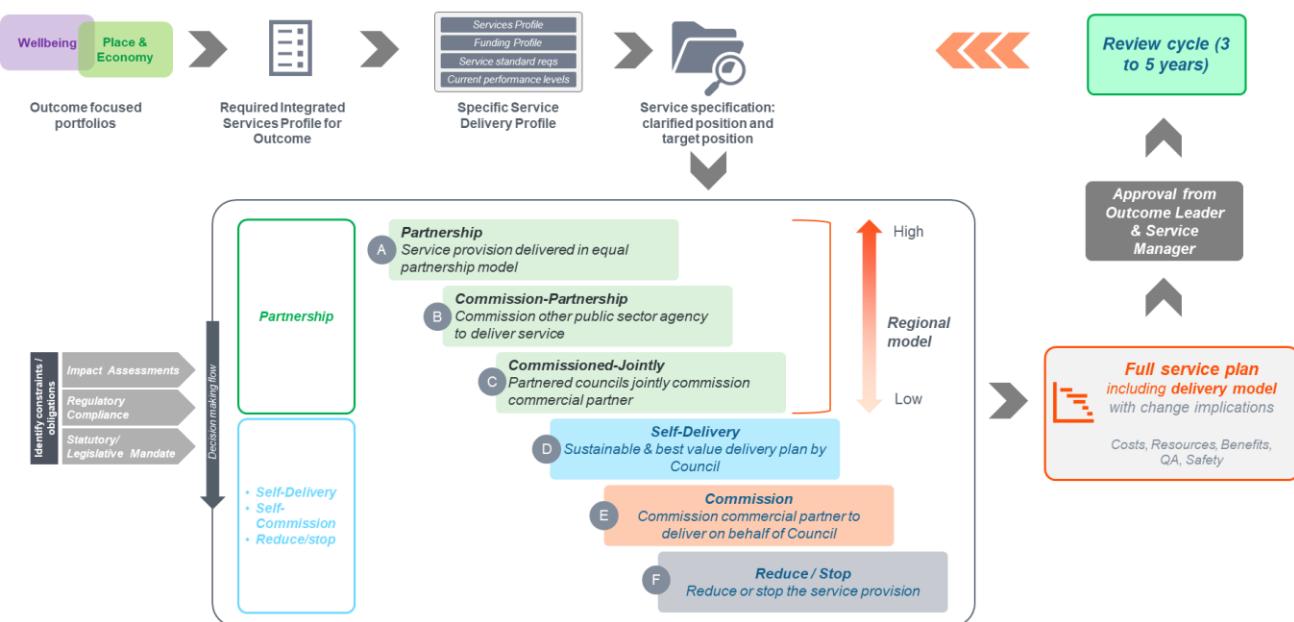
public-sector budgets will be under significant pressure, and the future model will make it easier for the Council to make priority judgements on how to best deliver within limited means, including 'reduce/stop' options, as well as where alternative sourcing is a more viable option.

The latter point is particularly critical given current and future budget discussions, and existing vacancies in roles where the Council has found it hard to appoint and retain permanent staff, which means that some services have an unsustainable delivery model.

### The delivery framework

3.7 The delivery framework reflects the Council making a fundamental shift towards partnership as default approach to the delivery of services. This is a shift from the current position which is the Council being the primary delivery agent across most services. This builds in a readiness to leadership and management for community-led delivery models, alongside partnerships with other local authorities or agencies (such as ongoing discussions with Falkirk Council and wider Forth Valley, and 'Blueprint' discussions within the Improvement Service across all Councils).

3.8 The delivery framework sets a disciplined, repeatable path for each service: start from the intended outcome, statutory and funding constraints, and the current service/performance profile, then agree a clear service specification. Options are appraised case-by-case—self-delivery, partnership, commissioning another public body, commissioning a commercial provider, joint commissioning with other councils, or reduce/stop—with regional models considered where relevant.



### Exhibit 4: Delivery Framework

3.9 The process requires full-service plans (costs, resources, benefits, quality and safety), with impact assessments and compliance checks, and approval by the Outcome Leader and Service Manager. This works on a three-to-five-year review cycle to assure best value and adaptability, with choices informed by the "Outcomes & Delivery Matrix" and supported by a strengthened commissioning capability

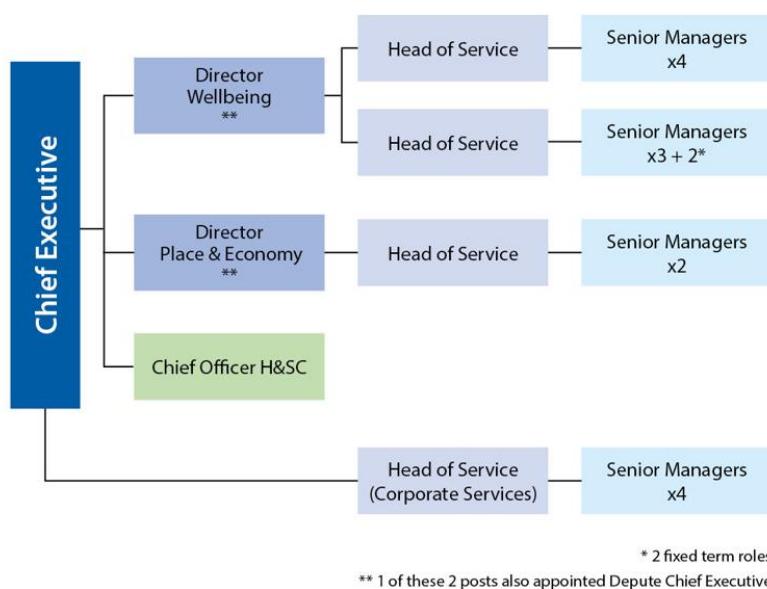
3.10 This crucially means the structure is **anticipated to change over time**, as these decisions result in changing the delivery model for services, responding to the expected growth in partnership working whilst living within our budget constraints. The structure presented therefore is set out in three phases:

1. **The immediate state** change to new leadership, governance and top 4 tier management roles that will oversee and lead the transformation of the Council.
2. **A transition state**, presented for illustrative purposes, highlighting the organisation impact of extending current partnering arrangements and assuming the continuation of existing planned collaboration work with other public sector partners
3. **A future state**, presented for illustrative purposes, highlighting the potential 'end point' whereby the majority of services that can be delivered through alternative delivery arrangements have been implemented and what the retained organisation would look like as a result.

3.11 In practice the specific decisions about which services and activities transition to different delivery models can't be determined now. It relies on the case for change, the willingness of other partners to work with us, and the measures we can take to reduce costs before looking at alternative commissioning arrangements. It will also be subject to the wider public service reform agenda and the upcoming Scottish election in May 2026 which may have broader impact on public services. However, it serves to show both the implications of the future model, the potential scale of change this would represent, and to test whether the structures and wider decision-making framework is fit for purpose for the different states in which the Council may evolve.

### The future structure

3.12 This is set out as an initial *formation phase* in the '**immediate state**' to lead the further substantial changes. The proposed immediate state is outlined below.



### Exhibit 5: Proposed Immediate State of TOM implementation

3.13 Key features of the proposed structure in the **immediate state** are:

- two Director portfolios, with lead accountability for Place & Economy and Wellbeing outcomes respectively, as well as collective responsibility for performance against outcomes as a whole.

- One of the Director posts will also carry Depute Chief Executive duties, in order to improve strategic capacity and reinforce organisational resilience.
- reintroduction of 4 Head of Service roles in support of the two outcome-focussed portfolios to improve organisational resilience and better reflect strategic and operational responsibilities
- the designation of one of the Head of Service roles as Head of Service (Corporate Services), sitting at a level below the Directors but reporting direct to the Chief Executive, (role to be held in conjunction with one corporate service professional function)
- mapping of the current Senior Manager and Head of Service roles so that there is coverage and management capacity in place from the initial change. This includes several existing vacancies which provide an opportunity to explore options within the first wave of Transformation Through Collaboration
- an assumed cash saving of 0.5 FTE (Team Leader level) as a consequence of current vacancies, transitional management arrangements and progress with the Transformation Through Collaboration activity.

3.14 Under the immediate-term changes in the model, the new leadership layer in the organisation will be charged with leading the redesign of the current Service Manager and Team Leader portfolios within their respective remit and in the collaboration framework that is fundamental to the operating model. This next stage will build on:

- Agreed **design principles**: e.g. minimising handoffs, spans of control, aligning similar functions, empowering multidisciplinary teams, and simplifying the customer journey;
- A clear, data-led **case for change**: including financial sustainability, demand trends, performance, and feedback from communities and staff; and
- A consistent **design process**: diagnostics, option development, engagement with staff and trade unions, impact assessment, and implementation planning.

3.15 The expectation is that each management team will take forward structured service reviews, using a common methodology and governance framework, as indicated in the target operating model report. These reviews will:

- Map current Team Leader structures, roles and activities and constraints;
- Test alignment with the agreed outcomes and operating model principles;
- Identify opportunities to simplify, standardise or consolidate functions; and
- Bring forward specific proposals for structural change, role redesign and new ways of working.

3.16 This approach is intended to ensure that changes across the Council are coherent and cumulative: reinforcing the overall model, releasing recurring savings from management and overheads, and improving the experience for residents, communities and partners. The implementation of the changes must be consistently applied across the Council to ensure the step-change required for operating differently.

## Target areas for alignment

3.17 A core task for the new leadership cohort will be to identify where there is unnecessary complexity or duplication in structures and to target these areas for alignment. This review will not focus on reducing posts in isolation, but on reshaping service processes and planning to be more coherent, accessible and outcomes-focused through the integrated approach.

3.18 Specifically, managers will assess where there are opportunities to address:

### Duplication of functions

- Similar or overlapping responsibilities being carried out in multiple teams (e.g. multiple advice or engagement roles serving the same communities or customer groups)
- Parallel management and supervision structures in services that are delivering closely related activities.

### Synergies in customer groups

- Teams working with the same people (for example, families with multiple needs, young people, or key employment sectors) but organised in different parts of the structure, creating fragmentation and multiple “front doors” leading to experience of ‘wrong door’ in citizen experience
- Opportunities to design around life stages, geographies or shared outcomes, rather than around historic service boundaries.

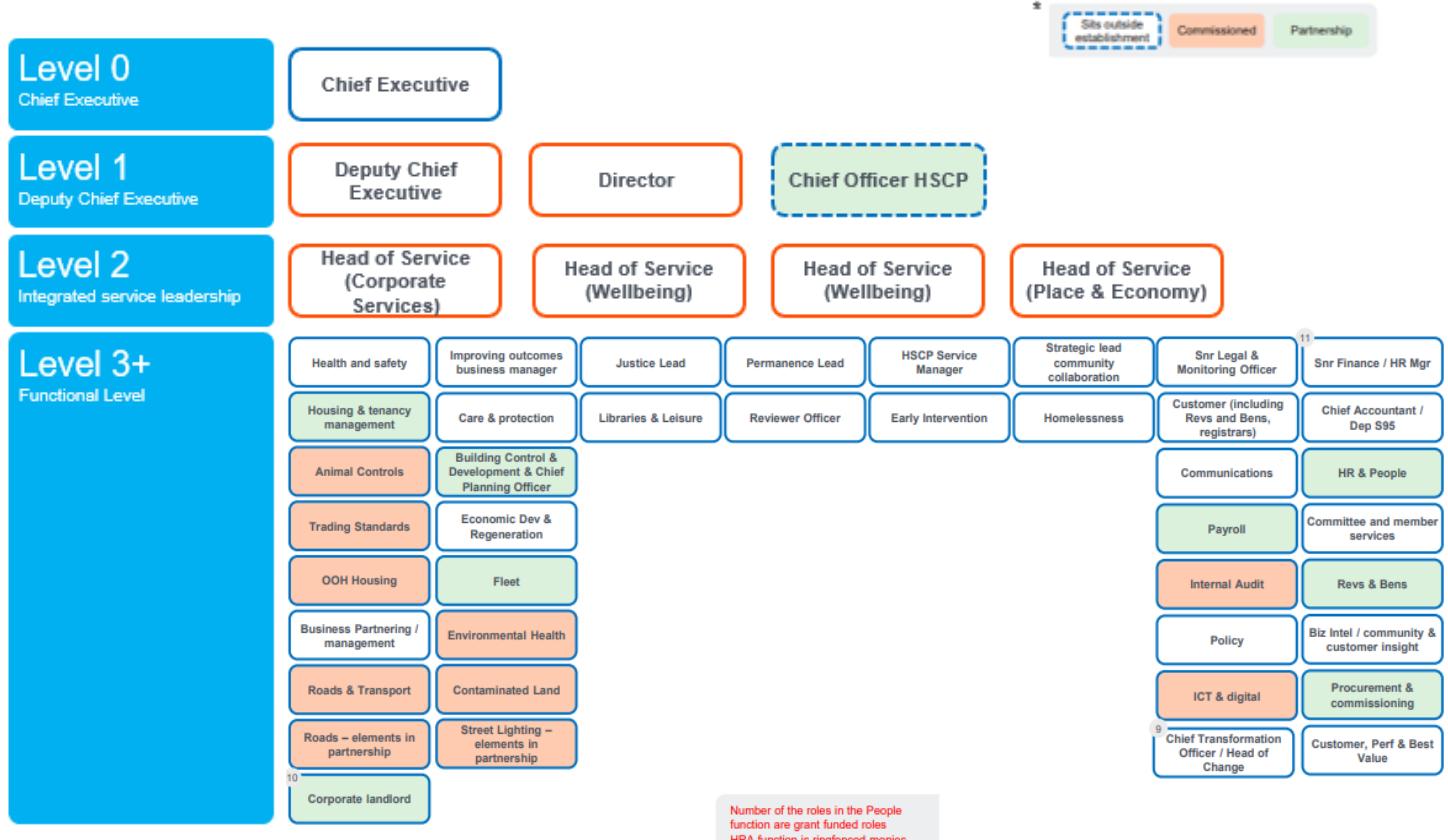
### Service delivery model

- Activities that are currently managed separately but share similar delivery channels, such as digital and telephone information and advice, outreach, or community-based provision
- The scope to consolidate back-office and enabling functions (e.g. performance, commissioning, contract management) where these are currently dispersed
- While maintaining specialisms as required for successful service delivery, the updated operating model embodies a collective responsibility across the Council to work together to improved citizen experience in engaging services and strategically collaborating across services to driving forward outcome-improvement.

3.19 The outcome of this alignment work is expected to be a more rationalised and well-supported management cohort, with fewer, broader management roles and clearer spans of control. These roles will be designed to support whole-system, multidisciplinary working rather than narrow, service-specific oversight, cognisant of limited capacity across the Council as a whole. The priority will be to protect and, where possible, strengthen frontline capacity while reducing management overheads and duplication.

3.20 In the **transition state**, the assumption is that the Council will proceed with scaling existing alternative delivery arrangements, building out the ‘wave 1’ collaboration opportunities with Falkirk and other partners, delivering on the 2026/27 budget requirements.

3.21 In the **future state**, the assumption is that the retained organisation has reached the potential 'end point' whereby those services that can be delivered through alternative delivery arrangements have been implemented. However, in reality, the change process this TOM proposes has delivered an agile and responsive 'Match Fit' Council which is able to continue to adapt to the future operating environment and maximise future collaborative opportunities. In so doing, the Council continually reviews its management and operational skills and capacity needs, and is adjusting and investing accordingly. Exhibit 6 provides an illustrative future state reflecting a mixed economy of service delivery models.



## Section 4: Delivering the Change

### Foundations for success

4.1 The plan is for the new immediate state structure to be in place early in the 2026/27 Financial year, embed outcome accountabilities and sustainable savings by April 2028, and build an agile platform for prevention and regional collaboration over the longer term. The expected benefits are clearer accountability, faster decision-making, improved value for money and resilience, and reduced avoidable demand through prevention and early intervention

4.2 The table below sets out the foundations for success as the Council moves through the transition state into the future state of the operating model.

<b>Outcomes driven</b>	<b>A single, outcomes-led top team</b> <ul style="list-style-type: none"><li>Senior leaders are jointly accountable for Local Outcome Improvement Plan (LOIP) outcomes, with clear outcome ownership for specific outcomes</li><li>There is a supporting outcomes/service matrix that sets out the contribution services make to different outcomes – and lines of accountability and performance management from the outcome owner rather than solely through the line management structure or by budget owners</li><li>Leaders operate system-wide and actively seek opportunities to maximise alternative ways of delivery – such as with the Transformation Fund, with other public sector partners, through local government collaboration – so Clackmannanshire resources go further and have a bigger impact</li></ul>
<b>Leadership support</b>	<b>Support for leaders to operate effectively</b> <ul style="list-style-type: none"><li>There is clarity of objectives and the expected impact on outcomes that leaders are expected to have. This is realistic, prioritised and contextualised against a counterfactual</li><li>Data, insight and analysis means there is a clear line of sight from inputs, outputs to outcomes and which help adhere to Best Value</li><li>As a Council there is ongoing use of community platforms to engage communities at different levels in decision-making and standards for how this is done, including how it aligns across the Community Planning Partnership (CPP) and other</li><li>The Council has a “New Deal” with managers to balance high demands and expectations with the right support and incentives</li></ul>
<b>Empowering culture</b>	<b>Culture that empowers, partners, and learns</b> <ul style="list-style-type: none"><li>Community empowerment is real (co-production, participatory mechanisms) and part of job descriptions/performance for leaders.</li><li>Leaders role-model challenge, appropriate risk appetite, and continuous improvement; staff see values in action and the results of their work.</li></ul>
<b>Strengthened corporate core</b>	<b>Strengthened corporate core to enable the model</b> <ul style="list-style-type: none"><li>Data/insight, commissioning, finance, digital and performance functions are right-sized, simplified and act as “enablers” for outcomes (e.g., One Report/One Plan, One Fund; lean processes; automation).</li></ul>

	<ul style="list-style-type: none"> <li>• A Commissioning Hub (incl. insight, procurement, policy, community intelligence) underpins a more mixed-economy delivery model</li> </ul>
<b>Outcome aligned organisation</b>	<p><b>Outcome-aligned organisation design</b></p> <ul style="list-style-type: none"> <li>• The Council will move to have fewer, broader, interoperable roles in job families to encourage a 'Council Officer' rather than service specific identify and behaviours</li> <li>• The Council will have distributive leadership that encourages all Council Officers to take an outcomes view, with the balance of responsibilities and specific roles clearly defined</li> </ul>
<b>Delivery model</b>	<p><b>Systematic partnership and collaboration</b></p> <ul style="list-style-type: none"> <li>• Leaders will be system stewards—managing Clackmannanshire's resources across shared arrangements (IJB, Transformation Vehicle, regional collaboration, third sector as well as direct delivery)</li> <li>• Leaders will follow a consistent approach to making decisions about delivery models and putting in place the assurance and controls regardless of how services are delivered.</li> </ul>

In addition to the work to review and develop the new Corporate Performance Management Framework, work has also started to develop a new Workforce Strategy in support of the proposed change and further information on this is set out at Appendix A2.

### **Leadership changes – beyond structure**

4.3 Leadership changes will not be sufficient on their own to make the new structure deliver the intended benefits. It will require a wider support and change to governance, working practice and the right leadership support to help these roles to be successful. This includes a 'New Deal' with leaders and officers across the organisation in terms of the expectations the Council has of them, the need to be more agile and to work in more fluid ways, to align around outcomes rather than services, and also for the Council to support them through the changes.

4.4 These changes will need to form part of the overall delivery project. The critical measures are set out below.

<b>Critical support area</b>	<b>Description</b>
Clarity of objectives	<ul style="list-style-type: none"> <li>a) Decide on the key outcomes, cascade through to measures, reporting, governance</li> <li>b) Expected impact on the outcome, versus a counterfactual</li> <li>c) Realism – in some areas will be about 'safe delivery' others about stretching performance - but not an excuse not to reimagine/ transform</li> <li>d) Rationalisation – of where the vision, strategy and 'doing' and oversight all take place</li> </ul>
Community platforms	<ul style="list-style-type: none"> <li>a) Mechanisms / platforms to engage with the community – maintaining our value and principles of community engagement within a new paradigm for delivery</li> <li>b) Expectations and standards – for personal, locality and wider 'council wide' and beyond</li> <li>c) Alignment with approach with other public sector and regional partners</li> </ul>

Critical support area	Description
Management support	<ul style="list-style-type: none"> <li>a) Shared agenda on system wide approach – for some this will be a change in role</li> <li>b) New 'deal' with management and staff– greater expectations, empowerment within a frame, performance appraisal that links to incentives, progression and benefits</li> <li>c) Increasingly inter-operable / working with partners as a default setting</li> </ul>
Organisation design	<ul style="list-style-type: none"> <li>a) Broader and more interoperable, agile roles – less fixed to a specific activity</li> <li>b) Balance of professional oversight, functional leadership but subservient to the outcomes/objectives</li> <li>c) Flexibility – e.g. opportunity to join ' working teams / project groups' Mini Secondments on attracting/leveraging investment as well as financial strategy</li> <li>d) Shared focus on attracting/leveraging investment as well as financial strategy</li> </ul>
Culture change	<ul style="list-style-type: none"> <li>a) Reinforces the new 'deal' – expectations and standards</li> <li>b) Reinforcing the values – seeing the results of staff delivery</li> <li>c) Acceptance of the need to change – staff and representative groups</li> <li>d) Acknowledging the complexity – Clackmannanshire employees working across collaborative arrangements – but also that other public sector organisations are moving into this space</li> </ul>
Stronger core	<ul style="list-style-type: none"> <li>a) Stronger corporate services needs to support leaders having space to perform the new roles – e.g. less administration, more responsive, less time on reporting</li> <li>b) Balancing self-service with stronger central functions to carry out finance, data, other analytics and insight across the organisation</li> <li>c) Next iteration of the One Report – supporting a rationalised set of activities across all areas</li> <li>d) One Fund -Plans/budgets aligned to an outcomes focus</li> </ul>

### Delivery timeline

4.5 The overall timeline for delivery and the key milestone is summarised below. The expectation is that the critical activity includes:

- a) Engagement with trade unions and representative groups as part of decision-making pre-budget and on an ongoing basis post-budget-setting
- b) **Council Decision and Approval** by February, alongside budget decisions for the 2026/27 financial year
- c) Finalise the **immediate state leadership design**, roles and grading by end March 2026
- d) Develop **plans for partnering and collaboration**, commissioning and sourcing as part of the budget setting process, the Falkirk/Clackmannanshire programme of work, and other wider public sector reform

e) appointing to the tier Depute Chief Executive, Director and Heads of Service roles by end April 2026 in line with existing Council processes

f) undertaking wider management team role changes through the first year.

## Section 5: Key Risks, Trade-offs and Mitigations

5.1 The future model is not without risk but represents a lower-risk option than maintaining the status quo. The current state does not have the stability of leadership, the consistency of approach to the public service reform agenda the Council is championing, nor the flexibility to adapt to the Council's aims of widening and building upon partnering arrangements. It also faces challenges of recruitment and retention in key roles and has proven less flexible and agile than intended in the 2018 restructure.

5.2 The future model does present new risks. These have been summarised below inclusive of the mitigations proposed. The risks have been distinguished between:

- a) Delivery risks – the risk of implementing the new model successfully
- b) Operating risks – the risks inherent to the future model and how it will run.

These are summarised in the tables at paragraph 5.3 and 5.4.

### 5.3 Delivery risks

The highest ranking delivery risks are summarised below:

Risk	Description	Potential Impact	Proposed Mitigation
Change treated as structural only	Risk that the TOM is implemented primarily as a structural change rather than a comprehensive redesign of how the Council operates and leads, focusing narrowly on hierarchy rather than culture, governance and ways of working.	Failure to realise intended transformation, failure to deliver recurring savings, inability to support delivery models and continued inconsistency in practice. Services remain siloed and focus on internal management rather than outcomes	<ul style="list-style-type: none"> <li>• Ensure change is positioned as organisational transformation</li> <li>• Embed new governance and performance frameworks</li> </ul>
Insufficient leadership capacity or clarity	Reduction in senior roles increases workload and pressure on remaining leaders and their ability to deliver on transformation, collaboration, BAU; unclear roles or accountabilities may slow decision-making.	Bottlenecks, reduced oversight during transition, and potential for inconsistent prioritisation of outcomes.	<ul style="list-style-type: none"> <li>• Leadership role development to include the role, accountability and outcomes contribution</li> <li>• Establish governance arrangements and the calendar</li> <li>• Complementary work to introduce the 'business management' and commissioning hub support</li> </ul>
Ambition for partnership working isn't matched by partners	The model assumes there is a viable option of partnering across a number of services, which may not materialise in practice	The decision-making framework will still be viable but only at driving alignment of services and outcomes and seeking alternative sourcing, it may result in sunk costs in exploring options that aren't taken forward	<ul style="list-style-type: none"> <li>• Continued engagement in the Public Service Reform agenda and the Blueprint work</li> <li>• Ongoing work at a Forth Valley/ Falkirk level</li> </ul>
Lack of support for alternative sourcing	The model assumes there will be political and management support for exploring new delivery models where this represents a more sustainable delivery option, this may not be present when individual service proposals are taken forward	The decision-making framework will still be viable but only at driving alignment of services and outcomes, it may result in sunk costs in exploring options that aren't taken forward	<ul style="list-style-type: none"> <li>• Continued engagement at the political level</li> <li>• Clear parameters and framework for decision-making endorsed by leadership</li> </ul>

Risk	Description	Potential Impact	Proposed Mitigation
<b>Capacity and capability gaps during transition</b>	Transition to new model will place strain on commissioning, data, digital, and corporate support teams while normal operations continue.	Delayed implementation and risks to the quality of the intended cycle of decision-making	<ul style="list-style-type: none"> <li>Clear and 'right-sized' transition plan and phasing</li> <li>Build on existing work through collaboration and leverage funding from Scottish Government</li> </ul>
<b>Cultural resistance and limited staff engagement</b>	Staff and managers may find it difficult to adapt to outcomes-based working, shared accountability and new expectations of collaboration.	<p>Variable adoption of new ways of working, and risk of reverting to old behavior's.</p> <p>inconsistent adoption of the new accountability model could entrench existing silo behaviours.</p>	<ul style="list-style-type: none"> <li>Build on the existing cultural and values work, but with greater reinforcement of new ways of working</li> <li>'New deal' basis of staff engagement but also performance management</li> </ul>
<b>Weak change management or sequencing</b>	The 24-month implementation programme requires disciplined delivery and sequencing. Insufficient programme management could lead to slippage.	Loss of momentum; cost overruns; confusion and disengagement among stakeholders.	<ul style="list-style-type: none"> <li>Build the 'right size' programme and change activity</li> <li>Free capacity within core functional teams (e.g. HR)</li> <li>Align with other change activity within a single change management oversight group.</li> </ul>
<b>Unclear governance during transition</b>	Shift from service-based to outcome-based leadership may cause temporary confusion around who owns what decisions and performance responsibilities.	Decision paralysis; duplication of effort; blurred accountability for results.	Set up outcome boards and performance cadence; define lightweight RACI per outcome area; communicate governance changes widely and embed in planning processes.

## Operational risks

5.4 The highest ranking operational risks are summarised below:

Risk	Description	Potential Impact	Proposed Mitigation
<b>Leadership bottlenecks</b>	A smaller top team and leaner structure could slow decision-making and put pressure on senior capacity, particularly in cross-cutting priorities.	Reduced speed and quality of decision-making; potential for inconsistent prioritisation or failure to manage critical risks.	Establish outcome boards and business manager roles; simplify governance calendar; delegate decision-making authority appropriately.
<b>Reversion to siloed behaviour</b>	Without ongoing reinforcement, leaders and teams may revert to service-first decisions and traditional departmental perspectives.	Fragmented delivery; duplication of effort; erosion of shared accountability for outcomes.	Use the Outcomes/Delivery Matrix to align decisions; reinforce shared prevention priorities; operate a single plan per outcome with joint leadership accountability.
<b>Under-resourced corporate core</b>	Commissioning, digital and insight functions may not scale to meet new analytical and assurance demands.	Weakened delivery assurance; poor data-driven decision-making; inability to meet new performance standards.	Protect and invest in corporate core early; phase commissioning rollout; prioritise automation and simplification of key processes.
<b>Unclear matrix accountabilities</b>	The introduction of outcome portfolios and distributed leadership could blur accountability lines between leaders and service managers.	Unclear ownership of results and performance; reduced agility; duplication of effort.	Develop lightweight RACI per outcome; establish delivery assurance cadence and regular performance reviews.
<b>Weak professional cohesion</b>	Outcome-based structure may reduce professional identity and technical support networks	Loss of professional standards or compliance failures in regulated areas.	Maintain clear professional leadership at Level 2; embed professional networks and a strengthened enabling core for assurance.
<b>Tokenistic community engagement</b>	Community empowerment ambitions could become procedural or symbolic if not genuinely embedded in decision-making.	Loss of credibility; disengagement from communities; missed opportunities for local insight and innovation.	Codify engagement standards; include co-production in service specifications; publish outcomes of engagement and feedback to communities.
<b>Financial and partnership dependencies</b>	Increased reliance on joint delivery with partners introduces dependency and shared risk exposure.	Reduced control; variability in partner performance; reputational risk.	Implement robust commissioning and partnership frameworks; include joint assurance and performance review mechanisms; define clear escalation routes.



## A Transformational Framework for Performance Management - Enabling the Target Operating Model

### Strategic Context

Clackmannanshire Council's Target Operating Model (TOM) sets out a radical and ambitious redesign of how services will be delivered, placing outcome-focused leadership at the centre of organisational transformation. To achieve the future state, described in the TOM, the Council requires a modernised, strategic performance management system capable of strengthening planning, enhancing accountability, and embedding a culture of leadership, learning and high performance across all levels of the organisation. The approach described in this briefing outlines how performance management must evolve to support statutory duties, ensure best value, and demonstrate tangible progress against the short, medium, and long-term priorities established in *Be the Future*.

The future state described in the TOM requires a different approach to traditional performance management – a framework or architecture which is flexible, adaptable and can be scaled up depending on the service delivery model that the Council has in place (including how collaborative, commissioned and partnership service delivery models are managed). The framework must also enable agility to meet the current and changing duties and legislation on performance and best value; be sufficiently agile to enable a shift in service and priority focus; and enable the accountability and measurement on the effectiveness of each TOM delivery model, all whilst being publicly accountable.

Alignment of the TOM and strategic performance management framework and architecture will benefit the Council enabling:

- A transition from traditional service-level reporting towards a holistic, system-wide, and outcomes-driven leadership model that better reflects the complexity of modern public service delivery.
- Clear demonstration of best value through transparent, comparable performance evidence that is aligned to strategic outcomes, financial sustainability requirements, and statutory obligations.
- Development of flexible and adaptive performance systems capable of responding to new delivery models, organisational reform, and emerging national expectations.
- A modern, responsive approach to performance management and reporting, embedding and enhancing 'one plan-one report' approaches that leverages digital tools, automation, and insight to improve timeliness, accuracy, and accessibility.
- Strengthened leadership accountability supported by simplified structures that reduce siloed working, duplication of effort and inconsistent reporting practices.
- Enhanced use of data and evidence to inform service design, operational delivery, and resource prioritisation, ensuring decisions are robust, equitable and outcome-focused.
- Improved public trust and engagement through more transparent, meaningful, and accessible performance information.

## **A Modernised and Optimised Performance Approach**

The scale of transformation underway requires a performance approach that can mature through the TOM design and implementation phases, whilst continuing to demonstrate best value, financial sustainability, and compliance with statutory requirements. Optimisation and enhancement of existing and developing performance approaches will enable the organisation to adapt quickly as national policy, local priorities, and service delivery models evolve. Digital tools, insight, and automation will play an essential role in enabling the maturity and optimisation of performance systems.

The performance management framework builds on three major components of the Council's existing improvement architecture: best value, performance management best practice, and benefits realisation:

A strengthened Best Value ecosystem will support continuous improvement through streamlined self-assessment, consolidated improvement planning, better engagement, and more transparent reporting.
Performance management will be aligned fully with statutory duties, the National Performance Framework, and the SPI Direction (2024), connecting the Council's strategic direction with a clear golden thread through policies, strategies, and plans and embedding integrated and our 'one-plan' approach.
Benefits realisation will be embedded as a core element of the framework, ensuring that the intended outcomes of <i>Be the Future</i> and wider transformation activity are consistently achieved, monitored, and sustained

Together, these elements will ensure that transformation remains measurable, scalable, and responsive to the needs of the organisation and the communities it serves.

## **Core Features of the Strategic Performance Architecture**

The core features of a strategic performance architecture which is aligned with the TOM are summarised as:

### **Outcomes-Led Performance System**

A clear, coherent, and consistent golden thread will align national outcomes, the LOIP outcomes, delivery plans and enabling strategies and plans. This will embed a shared language for performance, supported by robust leadership and accountability, increased ownership across the Council for delivery and improved public transparency. Performance indicators will be structured across three tiers—outcomes, services, and enablers—providing a holistic view of wellbeing, statutory compliance, service quality, workforce capacity, financial health, and customer insight. A strengthened golden thread of accountability will ensure clarity of ownership through designated outcome and service leads.

### **Integration of Performance, Risk and Benefits**

Outcomes mapping and integrated plans (one plan-one report), service standards, risk, transformation benefits, and financial performance will be brought together in a single integrated and standardised system. This will support evidence-based planning, provide clear escalation routes, and enable consistent formal assurance for all forms of delivery. Elected members and the public will benefit from transparent, consolidated oversight, streamlined reporting optimising visual dashboards and maximising digital analysis and reporting tools.

## **Strengthening Corporate Leadership and the Corporate Centre**

A central performance centre of excellence will provide analytical capability, insight, commissioning and contract performance support, and alignment with financial planning. This strengthens corporate stewardship and provides a unified view of performance across the Council. Elected members, customers and stakeholders will benefit from standardised ways of working; better integration and consolidation of strategic planning approaches; more effective use of engagement systems and public performance reporting opportunities and improved integration of management data (customer, workforce, financial, benefits realisation) to drive service delivery improvements. The framework will accommodate Clackmannanshire's mixed delivery landscape by providing consistent oversight across in-house services, commissioned and jointly commissioned arrangements, regional or shared services, and community-led delivery models.

## **Driving a Culture of Continuous Improvement**

Through annual self-assessment, benchmarking, audit activity, management information, and stakeholder insight, the Council will adopt an iterative improvement cycle that informs strategic priorities and resource allocation. This will embed a culture of evidence-driven decision-making and greater responsiveness to community needs and data. Public transparency will be enhanced through refreshed performance reporting, including an Annual Performance Report, accessible open-data dashboards, locality reporting, and clearer alignment between performance, financial sustainability, and transformation delivery.

The features of a performance management future state architecture which is fully aligned with the TOM is summarised below:

Integrated performance, risk and benefits realisation system which optimises digital and automation functionality, insight (management and customer data) and self-assessment which drives best value.	Standardised, measurable, timely, automated, scalable approaches which integrate performance, risk and audit.	Continuous best value improvement cycle driven by the annual national self-assessment framework launching in 2026.
Public Performance Reporting which is meaningful, accessible, visual, engaging and automated and which is fully aligned with the Councils vision and outcomes.	Service delivery models which are underpinned and verified by quality assurance standards and systems with the skills and competencies in place corporately.	A centralised corporate centre for excellence overseeing performance across agreed service and quality standards which can accommodate and serve the range and blend of service delivery models
Internal communications on the Councils performance and improvement initiatives which achieves the golden thread of outcomes, strategies and plans.		

## Developing our Workforce – new skills for a new model

### ***The Strategic Context***

The Council's *Be the Future* programme establishes the case for developing the way services are delivered in Clackmannanshire. Centred on a vision of being a valued, responsive, creative organisation, through collaboration inclusive growth and innovation, it requires a workforce who can embody and demonstrate these qualities in their everyday work.

The Target Operating Model (TOM) reflects this vision and establishes the case for a radically different workforce – one which will ensure that services can be delivered in a sustainable, innovative manner focussing on improved outcomes for our communities.

Moving forward, a new Strategic Workforce Plan will be created which, through data and qualitative information from our workforce, and driven by the TOM principles, will identify the specific actions and programmes of work required to enable this significant workforce and cultural change.

Our Strategic Workforce Plan will be developed through the following lenses:

- Our Leadership
- Our Culture
- Our People

### ***Our Leadership***

The Council's TOM focuses on a model of design centred around improved outcomes for our communities, where there is a shared purpose and drive across all our services, and our leaders. This is underpinned by three 'top-down' lens' which will be explored in detail through the Strategic Workforce Plan, and which will be brought to life through new, and renewed approaches to leadership development:

Outcomes Leadership	Systems Leadership	Cascading Leadership
<ul style="list-style-type: none"> <li>• Anchors leaders around measurable results</li> <li>• Keeps leaders orientated to create value and impact</li> <li>• Establishes a shared purpose and drive for all leaders</li> </ul>	<ul style="list-style-type: none"> <li>• Focuses on the whole system</li> <li>• Helps leaders understand why outcomes occur, not what has occurred previously</li> <li>• Seeks to include partners, 3rd sector, and communities</li> </ul>	<ul style="list-style-type: none"> <li>• Ensures intent, priorities and decisions flow clearly through the Council</li> <li>• Translates our strategy into action at scale</li> <li>• Acts as the 'golden thread'</li> </ul>

## ***Our Culture***

Moving forward, the TOM will require a significant cultural shift in how our leaders, and our wider workforce undertake and understand their roles within the Council. Through our new Strategic Workforce Plan we will identify the actions required to make this shift with a focus on:

- A model where risk is tolerated, managed and mitigated, as a means to achieving our priorities;
- Working across traditional boundaries to emphasise meaningful collaboration;
- Supporting leaders to innovate and experiment; and
- Ensuring our leadership can model and cascade new ways of working with our teams.

Above all else, we recognise that the TOM will be an evolving programme, and that through our Strategic Workforce Plan we should treat the change in our culture, and the OD (organisational development) implications this brings, as a multi-year journey of maturity, rather than something which can be considered as a one-off event.

## ***Our People***

Our people have always been and will continue to be the most important asset for the Council, and are crucial to realising the benefits of the TOM. As such, our Strategic Workforce Plan will have a major focus on the skills, competencies, and behaviours required both during the transition which the TOM outlines, and moving beyond this.

### *Staff Skills & the ‘New Deal’*

At its core, the TOM will demand a shift from ‘doing’ to ‘enabling outcomes’. This will include shifting staff skills from delivering services, managing activity, and operating within silos, to working across systems, being adaptive, and creating the conditions to achieve our outcomes.

For many, this will be a step change in how roles are undertaken, and so it is important that through the Strategic Workforce Plan we define and develop a ‘new deal’ to manage, and co-create this change with our employees.

In practice, this will mean being clear what is expected from our workforce under the TOM (establishing clarity and consistency across all areas), and in return providing certainty about what we will offer in return (for example through structured development, more autonomy in decision making, and governance processes aligned to the culture we are promoting).

Ultimately, this ‘new deal’ means resetting the expectations we place on our staff, and providing aligned support which ensures that moving forward they are equipped, empowered, and can lead their teams effectively to provide sustainable services to our communities.

### *Governance*

We also recognise that our governance must also develop to allow us to achieve our priorities, and so it will be critical within the Strategic Workforce Plan that we create a clear link from our people focussed outcomes and the skills required, to the performance management, scrutiny, and assurance mechanisms under which the TOM will operate.

Crucial to this will be establishing a clear link from our Strategic Workforce Plan to the ongoing work with the Council's Best Value, and Annual Governance Statement processes, and the roles our staff take in enabling these pieces of work (such as with the SLF and TLF groups).

#### *Workforce Analytics*

Moving forward, and to support this shift in our workforce, we will require greater insight into our workforce, the trends which are impacting them, and the future gaps we require to fill.

As such within our Strategic Workforce Plan, we will outline a programme of work to build this data insight, learning on the successes of our digital transformation programme to date, and leveraging tools such as PowerBI to build a comprehensive suite of workforce planning dashboards for managers.

#### *Wellbeing*

Lastly, we recognise that the pace and scale of change which is demanded from the TOM creates risks and challenges in ensuring that staff understand their roles within the organisation, and are supported at every turn through the change process.

As such, our Strategic Workforce Plan will outline what measures we will rely upon, or invest in to ensure the ongoing wellbeing of our staff.

#### **Conclusion**

On approval of the TOM, work will begin on the development of a full Strategic Workforce Plan for the period 2026-2030. This will be a collaborative process involving staff, recognised Trade Unions, and other partners, so as to ensure what we define is relevant, timely, and reflective of the Council's aspiration to provide sustainable services to our communities.

In doing so, we aim to place our staff at the centre of the TOM, and ensure that we make the right investments, at the right time, and in the right place to bring our staff with us on this journey of change.



**Report to Clackmannshire Council**

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**Date of Meeting: 26 February 2026**

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**Subject: Treasury Management Strategy Statement 2026/27**

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**Report by: Chief Finance Officer**

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**1.0 Purpose**

- 1.1 The purpose of this report is to present the Council's Treasury Management Strategy Statement for 2026/27 and Prudential Indicators for 2026/27 to 2028/29.
- 1.2 CIPFA defines treasury management as:

*"The management of the local authority's borrowing, investments and cash flows, including its banking, money market and capital market transactions, the effective control of the risks associated with those activities, and the pursuit of optimum performance consistent with those risks."*

**2.0 Recommendations**

- 2.1 It is recommended that Council:
  - 2.1.1 notes the information contained in this report,
  - 2.1.2 approves the Treasury Management Strategy Statement for 2026/27 and Prudential Indicators for the years 2026/27 to 2028/29, attached as Appendix A, in compliance with the Prudential Code requirements.
  - 2.1.3 notes the continuation of the Borrowing Strategy to support continued capital investment (paragraph 5.6)
  - 2.1.4 notes the investment portfolio position as at 31<sup>st</sup> January 2026 (Appendix B).

**3.0 Background**

- 3.1 The Council is required to operate a balanced budget, which broadly means that cash raised during the year will meet cash expenditure. Part of the treasury management operation is to ensure that this cash flow is adequately planned, with cash being available to meet spending commitments as they fall due either for day-to-day revenue operations or for larger capital projects. Treasury activities will balance the interest costs of debt and the investment income arising from cash deposits. Surplus monies are invested in low-risk

counterparties commensurate with the Council's low risk appetite, initially providing adequate liquidity before considering investment return.

- 3.2 The second main function of the treasury management service is the funding of the Council's capital plans. These capital plans provide a guide to the borrowing need of the Council, essentially the longer-term cash flow planning to ensure that the Council can meet its capital spending obligations. This management of longer-term cash may involve arranging long or short-term loans or using longer term cash flow surpluses. On occasion any debt previously undertaken may be restructured to meet treasury objectives.
- 3.3 The Prudential Indicators included in Appendix A have been determined based on the budget proposals contained in the Capital Programmes for both the General Fund and the Housing Revenue Account included within the General Services Revenue and Capital Budget 2026/27 on the agenda for approval at this meeting and the Housing Revenue Account (HRA) Budget 2026/27 previously approved by Council at its meeting on 29<sup>th</sup> January 2026.

## **4.0 Reporting Requirements**

### **Treasury Management Reporting**

- 4.1 The Council or appropriate committee is required to receive and approve as required, a minimum of three main categories of reports each year, which incorporate a variety of polices, estimates and actuals.

**1 - Prudential and treasury indicators and treasury strategy** (contained within this report) - The first and most important report is forward looking and covers:

- the capital plans (including prudential indicators);
- a policy for the statutory repayment of debt (how residual capital expenditure is charged to revenue over time);
- the treasury management strategy (how the investments and borrowings are to be organised) including treasury indicators; and
- an investment strategy (the parameters on how investments are to be managed).

**2 - An annual treasury report** – This is a reflective review and provides details of a selection of actual prudential and treasury indicators and actual treasury operations compared to the estimates set out within the strategy.

**3 - Quarterly reports** – In addition to the two reports detailed above, quarterly reports are presented to Council or Committee as appropriate throughout the year.

## **5.0 General Services Capital Programme**

- 5.1 In its budget for 2021/22, Council approved a new 20 year capital investment rolling programme covering the years 2021/22 to 2040/41. This programme set out planned significant capital investment areas across the Council's Be The Future priorities and allows investment to support wellbeing and economic performance and recovery. This programme is reviewed annually on a rolling

basis and has been updated to cover the 20 year period up to 2045/46. Detail of the capital programme is provided within the General Fund Revenue and Capital Budget 2026/27 also on this agenda.

5.2 The table below shows the planned gross expenditure across the 20 year programme, shown in detail for the first five years and summarised for each of the next five years, and the income expected for each of those years. The Gross Programme Limit represents the level of expenditure that can be incurred before external borrowing increases. This includes the income and repayments to external debt in the year, referred to as the funding envelope.

5.3 Table 1 indicates that over the period to 2045/46, there is a total of £298.2m available for capital investment without increasing borrowing. The Council's proposed programme for the period 2026/27 to 2045/46 totals £238.7m, £59.5m below the Gross Programme Limit. This means that the Council's overall level of borrowing is expected to decrease by this amount by the end of the 20 year programme.

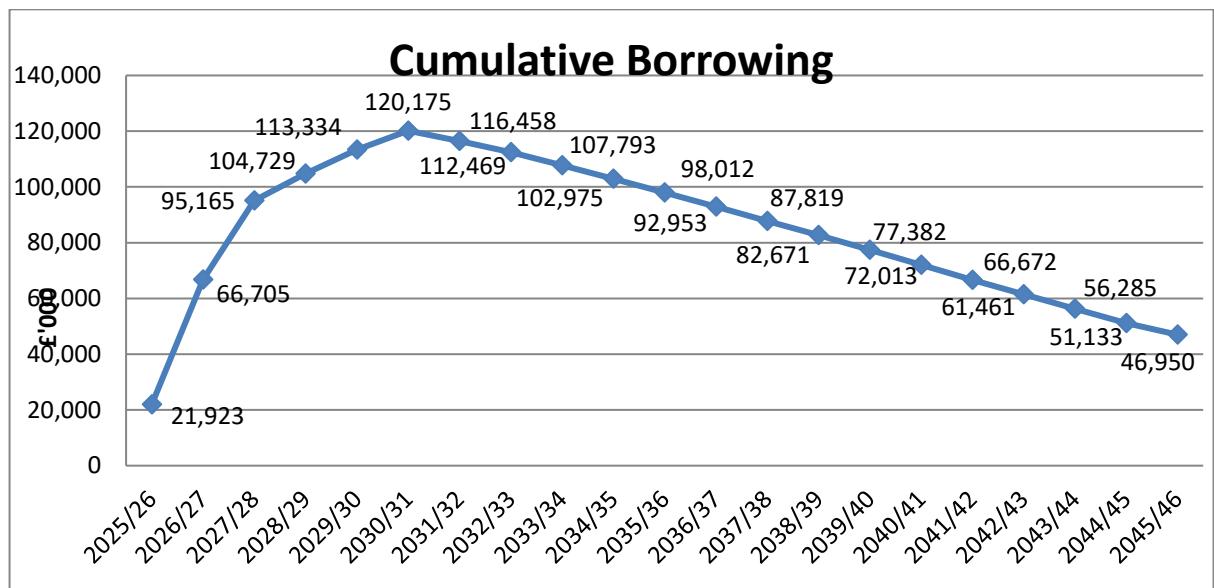
**Table 1: General Services Capital Funding 2026/27 to 2045/46**

	2026/27 £000	2027/28 £000	2028/29 £000	2029/30 £000	2030/31 £000	2031-36 £000	2036-41 £000	2041-46 £000	Total £000
<b>Gross Programme Limit</b>									
Income	(7,693)	(9,497)	(10,157)	(5,666)	(5,666)	(21,215)	(21,215)	(21,215)	(102,324)
Loans Fund Principal Repayments	(1,553)	(2,067)	(2,661)	(3,235)	(4,521)	(31,067)	(33,584)	(32,678)	(111,366)
External Borrowing Principal Repayments	(12,412)	(13,100)	(22,000)	(11,500)	(6,000)	(3,500)	(12,000)	(4,000)	(84,512)
Total Gross Programme Limit	(21,658)	(24,664)	(34,818)	(20,401)	(16,187)	(55,782)	(66,799)	(57,893)	(298,202)
Proposed Planned Expenditure	54,028	40,025	22,382	17,506	17,027	30,119	28,801	28,830	238,718
Amount of Planned Expenditure (below)/above Gross Programme Limit	32,370	15,361	(12,436)	(2,895)	840	(25,663)	(37,998)	(29,063)	(59,484)

5.4 The profile of investment over the 20 year programme front loads expenditure within the first 6 years of the programme, thereafter reducing expenditure below the available funding envelope to start to reduce the level of external borrowing back towards the current level as shown in chart 1 below. This is in line with the Council's prioritisation of an investment-led recovery strategy, as supported by the Council's Capital Budget. Throughout the programme, opportunities for

additional funding sources will be sought to reduce any external borrowing requirement and expedite the reduction in the overall level of external borrowing.

**Chart 1: Level of Additional Borrowing**



5.5 In order to support the planned investment outlined above, the previous borrowing strategy to minimise external debt was revised as part of the 2021/22 TMSS. Prior to this the previous strategy, approved in 2012, has delivered significant reductions in external debt of £27.8m to 31<sup>st</sup> March 2025, bringing the ratio of cost of borrowing to 3.65% as at March 2025 which is below the latest reported Scottish average of 6.04% (2024/25). The ratio of the cost of Borrowing projected as at 31<sup>st</sup> March 2026 is 4.16% reflecting the cost of the new borrowing undertaken in 2024/25 and 2025/26. The cost of borrowing is based on the loan charge payments on external borrowing compared to the Council's general revenue funding and is therefore an assessment of affordability. This low cost of borrowing allows capital investment to be made whilst still being affordable.

5.6 Table 2 below shows the ratio of the cost of borrowing over the life of the capital programme, detailed for the first five years then shown at the end of each of the further five-year periods to 2045/46. Increasing rates to 2035/36 reflect the cumulative additional investment over the first ten years since the programme was approved in 2021/22, primarily in the Council's Wellbeing Hub and Lochies School, Learning Estate and Digital Developments. Investment slows in future years which also reduces the ratio of the cost of borrowing.

**Table 2: Ratio of cost of borrowing**

	2025/26 £000	2026/27 £000	2027/28 £000	2028/29 £000	2029/30 £000	2035/36 £000	2040/41 £000	2045/46 £000
Loan Charges/ Cost of Borrowing	7,086	7,703	8,972	9,552	11,032	14,842	14,865	15,447
General Revenue Funding	170,532	173,918	176,967	180,320	184,009	215,315	259,200	329,876
Ratio of Cost of Borrowing	4.16%	4.43%	5.07%	5.30%	6.00%	6.89%	5.73%	4.68%

5.7 The cost of borrowing will be reviewed annually as part of the General Fund Revenue and Capital budget and the Treasury Management Strategy to ensure costs of borrowing remain affordable over the longer term.

5.8 Additional Prudential Indicators are shown in Appendix A and reflect the revised capital programme over the three years to 2028/29. These indicators will be updated annually reflecting any changes in the expenditure or funding levels within the proposed programme ensuring that the proposed programme continues to be prudent, affordable, and sustainable.

## **6.0 Capital Strategy**

6.1 The CIPFA 2021 Prudential and Treasury Management Codes require all local authorities to prepare a capital strategy, which will provide the following:

- a high-level overview of how capital expenditure, capital financing and treasury management activity contribute to the provision of services;
- an overview of how the associated risk is managed, and
- the implications for future financial sustainability.

6.2 The aim of the Capital Strategy is to ensure that Council fully understands the overall long-term policy objectives and resulting capital strategy requirements, governance procedures and risk appetite.

6.3 This report sets out the high-level Capital Strategy which includes detail on projected capital expenditure, investments and liabilities and treasury management. This shows how stewardship, value for money, prudence, sustainability and affordability is being secured.

6.4 The work carried out to develop the initial 20-year Capital Programme in 2021/22 established the foundations for the Council's Capital Strategy which is developed annually as part of a rolling 20-year programme. This strategy is also set out in the Medium Term Financial Strategy approved by Council in June 2025 and the 20-year Capital Programme has been updated in the General Revenue and Capital Budget report also on this agenda. The capital strategy is also supplemented by the investment strategy approved by Council in March 2023 which provides further detail on the elements outlined above including a capital implementation plan for significant projects.

## **7.0 Treasury Management Strategy for 2026/27**

7.1 The strategy for 2026/27 covers two main areas:

### **Capital**

- the capital plans and the prudential indicators, and
- the loans fund repayment policy.

### **Treasury Management**

- the current treasury position;
- treasury indicators which limit treasury risk and the activities of the Council;
- prospects for interest rates;
- the borrowing strategy;
- policy on borrowing in advance of need;
- debt rescheduling;
- statutory repayment of loans fund;
- the investment policy;
- the investment strategy;
- creditworthiness policy;
- country limits and
- policy on use of external service providers

7.2 These elements cover the requirements of the Local Government in Scotland Act 2003, the CIPFA Prudential Code and CIPFA Treasury Management Code (2021 editions), the Local Government Investment Regulations (Scotland) 2010 and the Local Authority (Capital and Financing and Accounting) (Scotland) Regulations 2016.

7.3 This TMSS for 2026/27 incorporates the update to the Treasury Management and Prudential Code published by CIPFA in December 2021.

## **Training and Advice Services**

7.4 The CIPFA Treasury Management Code requires the responsible officer to ensure that members with responsibility for treasury management receive adequate training in treasury management. Training is provided for members in the form of briefings on specific changes and reports. Regular briefings are held prior to presentation of the annual Treasury Management Strategy Statement with a briefing being held in advance of this meeting. MUFG Corporate Markets, our treasury management advisors, also provide training sessions for members as required and a training session is expected to be held during 2026/27.

7.5 The Scottish Treasury Management Toolkit, developed by the Scottish Treasury Management Forum in partnership with CIPFA, provides a series of online learning modules developed to assist officers and members to have a minimum level of knowledge and understanding of treasury practices.

7.6 The training needs of treasury management officers are periodically reviewed and training arranged as appropriate. Treasury management officers attend regular meetings with the Council's treasury management advisors,

benchmarking meetings with representatives from other Scottish local authorities and specific training events arranged by the Council's treasury management advisors. A formal record of the training received by officers central to the Treasury function and members is required to be maintained.

- 7.7 The Council uses MUFG Corporate Markets as its external treasury management advisors, however it recognises that responsibility for treasury management decisions remains with the Council at all times and will ensure that undue reliance is not placed upon the services of our external service providers.
- 7.8 It also recognises that there is value in employing external providers of treasury management services in order to acquire access to specialist skills and resources. The Council will ensure that the terms of their appointment, and the methods by which their value is assessed, are properly agreed and documented and subjected to regular review. Following a procurement exercise during 2025, Link Group (now MUFG Corporate Markets) were retained as the Council's external treasury management advisors until 31<sup>st</sup> July 2029.

## **8.0 Conclusion**

- 8.1 The Treasury Management Strategy for 2026/27 builds on and consolidates the Council's existing Investment Strategy and Prudential Borrowing framework.
- 8.2 The strategy supports the delivery of the Council's capital investment plans and reflects the updated 20-year capital investment programme proposed within the General Fund Revenue and Capital Budget for 2026/27.

## **9.0 Sustainability Implications**

- 9.1 None.

## **10.0 Resource Implications**

### *10.1 Financial Details*

- 10.2 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

- 10.3 Finance has been consulted and has agreed the financial implications as set out in the report.

Yes

### *10.4 Staffing*

- 10.5 None

## 11.0 Exempt Reports

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

## 12.0 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** (Please detail)

Treasury Management Policy Statement and Practices

## 13.0 Impact Assessments

13.1 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

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

There are no direct impacts resulting from the content of this report.

## 14.0 Legality

14.1 In adopting the recommendations contained in this report, the Council is acting within its legal powers. Yes

## 15.0 Appendices

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

Appendix A – 2026/27 Treasury Management Strategy Statement & Annual Investment Strategy (including Prudential Indicators)

Appendix B – Investment Portfolio as at 31 January 2026

## 16.0 Background Papers

16.1 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

Treasury Management in the Public Services: Code of Practice and Cross Sectoral Guidance Notes 2021

The Prudential Code for Capital Finance in Local Authorities 2021

The Local Government Investment Regulations (Scotland) 2010

Local Authority (Capital Finance and Accounting) (Scotland) Regulations 2016

Financial Strategy June 2012

Interest rate forecasts

Economic background

Treasury management practice 1 - credit and counterparty risk management

Treasury management scheme of delegation

The treasury management role of the section 95 officer

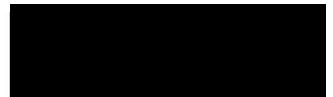
MUFG Corporate Markets - Clackmannanshire Council Loans Fund Review

Housing Revenue Account Budget 2026/27 and Capital Programme 2026/27

### Author(s)

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Lindsay Sim	Chief Finance Officer	2022

### Approved by

NAME	DESIGNATION	SIGNATURE
Lindsay Sim	Chief Finance Officer	
Nikki Bridle	Chief Executive	



**2026/27 TREASURY MANAGEMENT STRATEGY STATEMENT & ANNUAL INVESTMENT STRATEGY (including Prudential Indicators)**

The suggested strategy for 2026/27 in respect of the following aspects of the treasury management function is based upon the Council's views on interest rates, supplemented with leading market forecasts provided by the Council's treasury adviser, MUFG Corporate Markets.

The strategy for 2026/27 covers the following areas:

- capital expenditure;
- the loans fund repayment policy;
- the current portfolio position;
- treasury indicators which limit treasury risk and the activities of the Council;
- prospects for interest rates;
- the borrowing strategy;
- policy on borrowing in advance of need;
- debt rescheduling;
- statutory repayment of loans fund;
- the investment policy;
- creditworthiness policy;
- country limits; and
- the investment strategy.

## **1.0 The Capital Prudential Indicators**

### **1.1 Capital Expenditure**

The Council's capital expenditure plans are the key driver of treasury management activity. The output of the capital expenditure plans is reflected in the prudential indicators, which are designed to assist members' overview and confirm capital expenditure plans.

The Prudential Code requires the Council to make reasonable estimates of the total capital expenditure that it plans to incur during the forthcoming financial year and the following two financial years. The Code also requires this information to be split between General Fund (GF) Services and Housing Revenue Account (HRA).

To provide a longer-term view, the estimates of gross capital expenditure to be incurred for the next three years together with the projection for the current year and actual for 2024/25 are as follows:

**Table 1: Gross Capital Expenditure**

	2024/25	2025/26	2026/27	2027/28	2028/29
	£000	£000	£000	£000	£000
	Actual	Projection	Estimate	Estimate	Estimate
General Fund Services	10,517	29,017	54,028	40,025	22,382
Housing Revenue Account	11,245	14,060	18,184	14,066	13,961
<b>Total</b>	<b>21,762</b>	<b>43,077</b>	<b>72,212</b>	<b>54,091</b>	<b>36,342</b>

The above figures are shown gross of any income and are consistent with the capital programme proposals for General Services contained within the Revenue and Capital Budget report 2026/27 on the agenda for approval at this meeting and the HRA Capital Programme 2026/27 approved at Council on 29<sup>th</sup> January 2026.

The General Services Capital Programme approved at Council on 24<sup>th</sup> March 2021 set out planned significant capital investment areas across the Council's Be The Future priorities over 20 years from 2021/22 to 2040/41. The programme provides investment to support wellbeing and economic performance and recovery and is reviewed annually to ensure it reflects current priorities.

The 20-year capital programme is reviewed annually and as part of the 2026/27 budget process, the GF Capital Programme was reviewed and revised to reflect the rolling programme of 20 years up to 2045/46. Along with capacity to deliver the programme, the availability of funding continued to be a key consideration in the review of the programme to ensure that any additional borrowing was affordable. As such, the revenue charges associated with the level of expenditure across the years are reflected in the proposed revenue budget.

The capital plans for both the GF and the HRA take full account of the requirements of the Prudential Code, ensuring that planned expenditure is prudent and affordable. The planned spending figure of £72.2m for 2026/27 will be kept under review through the capital monitoring process and regularly reported to the appropriate Committee during the year.

## 1.2 Borrowing Need (Capital Financing Requirement)

The calculation of the Capital Financing Requirement (CFR) is intended to reflect the Council's underlying need to borrow for a capital purpose and it is used as a key measure in treasury management decisions for this reason. Capital expenditure that is not financed upfront using capital receipts, capital grants or directly from revenue will increase the CFR of the Council.

The CFR does not increase indefinitely as it is reduced by annual repayments of debt. These repayments are calculated to be broadly commensurate with the period and pattern of benefits of the capital expenditure i.e. to reflect the useful life of the asset financed from borrowing.

The CFR also includes the long-term liabilities the Council has in respect of the PFI contract for three secondary schools. Whilst this increases the CFR, the Council is not required to borrow for these schemes.

Estimates of the end of year CFR position for the Council are shown in the table below. The table shows the current and future years together with the actual position for the previous year

**Table 2: Capital Financing Requirement as at:**

	31/03/25	31/03/26	31/03/27	31/03/28	31/03/29
	£000	£000	£000	£000	£000
	Actual	Projection	Estimate	Estimate	Estimate
General Fund Services	141,805	161,065	205,490	233,568	242,722
Housing Revenue Account	27,161	34,797	46,886	53,857	61,802
<b>Total</b>	<b>168,966</b>	<b>195,862</b>	<b>252,376</b>	<b>287,425</b>	<b>304,524</b>

The combined GF and HRA CFR is estimated to increase over the period to £304.5m by the end of March 2029 which is an increase of £108.6m on the projected level at March 2026. This increase reflects the proposed additional capital investment as set out in the GF and HRA Capital Plans. The proposed level of capital investment will require additional external borrowing to be undertaken in the short, medium and long term. Before any external borrowing is undertaken, alternative sources of funding such as grant funding, capital receipts and internal borrowing will be considered to reduce the requirement for external borrowing over the longer term. The increase in CFR across both the GF and the HRA also reflects the implementation of the revised accounting policies of the Loans Fund which were agreed in March 2020.

The estimated CFR is likely to be affected by the adoption of IFRS16 – Leases. IFRS16 was originally due for implementation on 1 April 2020 but was deferred until 1 April 2024. It is anticipated that the adoption of IFRS 16 will increase the CFR and impact on the authorised limit and operational boundary for external debt. Due to delays in completing the 2024/25 annual accounts, the CFR figures in this report do not include any estimates for the impact of IFRS16 and this will be reported through Treasury Management updates once known.

### 1.3 Liability Benchmark

The Liability Benchmark is a prudential indicator introduced in the 2021 Code. As a minimum, the Council is required to estimate and measure the Liability Benchmark for the forthcoming financial year and the following two financial years for both the GF and HRA. The chart below estimates the Liability Benchmark to 2045/46 in line with the GF Capital Programme.

The liability benchmark itself represents an estimate of the cumulative amount of external borrowing the Council must hold to fund its current capital and revenue plans while keeping treasury investments at the minimum level required to manage day-to-day cash flow.

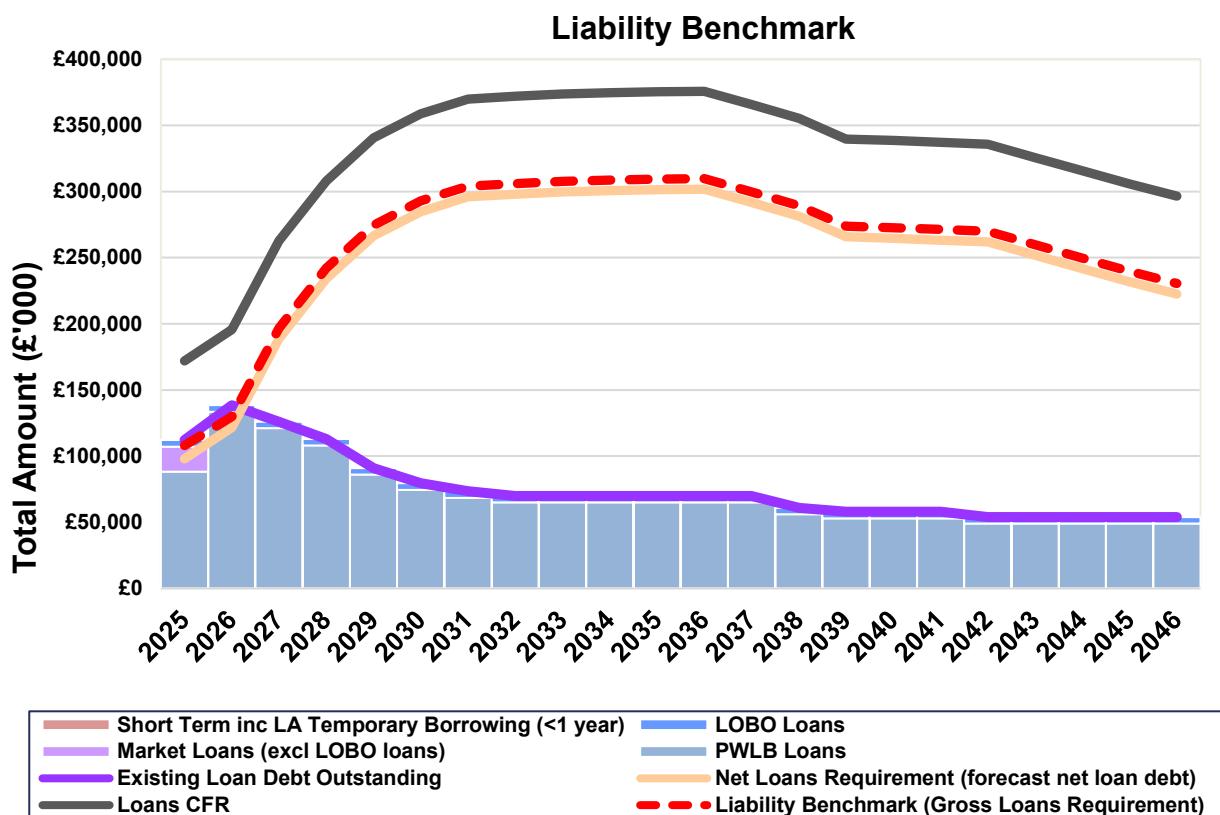
There are four components to the Liability Benchmark are:

- Existing loan debt outstanding:** the Council's existing loans that are outstanding at the end of each financial year.
- Loans CFR:** this is calculated in accordance with the loans CFR definition in the Prudential Code and projected into the future based on approved prudential borrowing, and planned Loans Fund advances and Loans Fund principal repayments.
- Net loans requirement:** this shows the Council's gross loan debt less treasury management investments at the last financial year-end, projected into the future

and based on its approved prudential borrowing, planned Loans Fund principal repayments and any other major cash flows forecast.

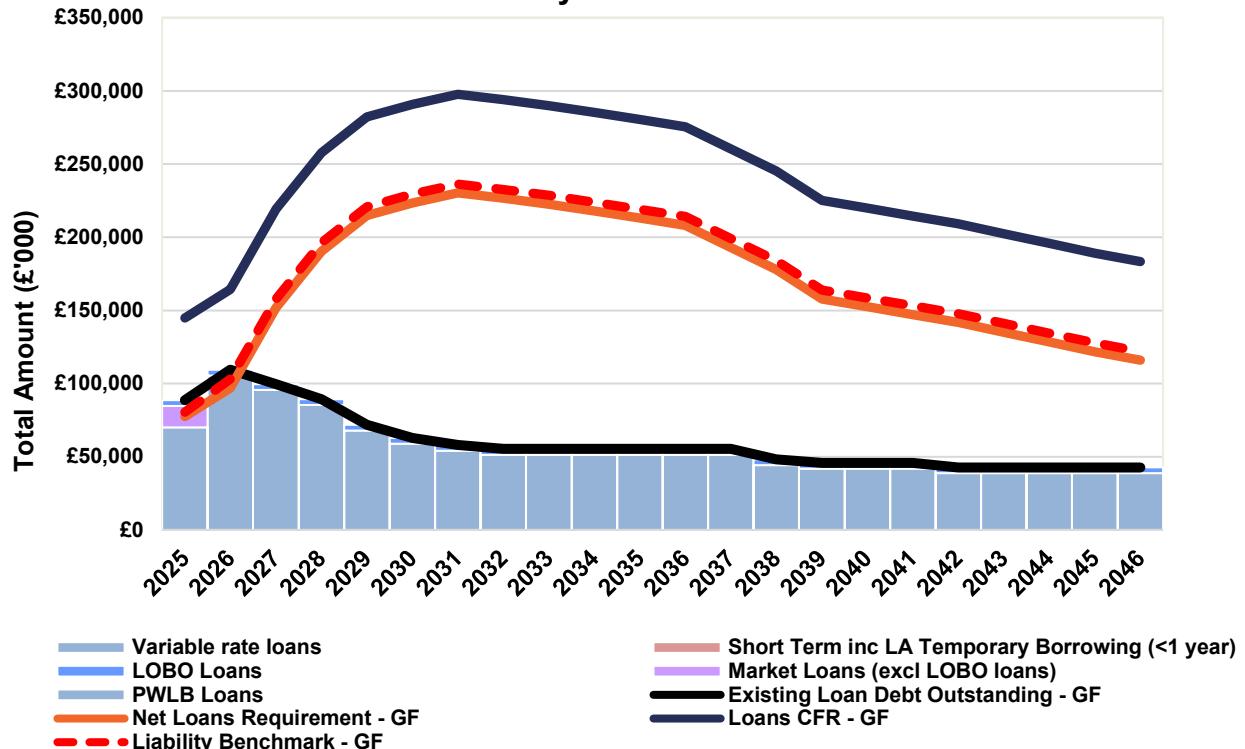
d) **Liability Benchmark** (or gross loans requirement): this equals net loans requirement plus short-term liquidity allowance.

### Chart 1 Liability Benchmark

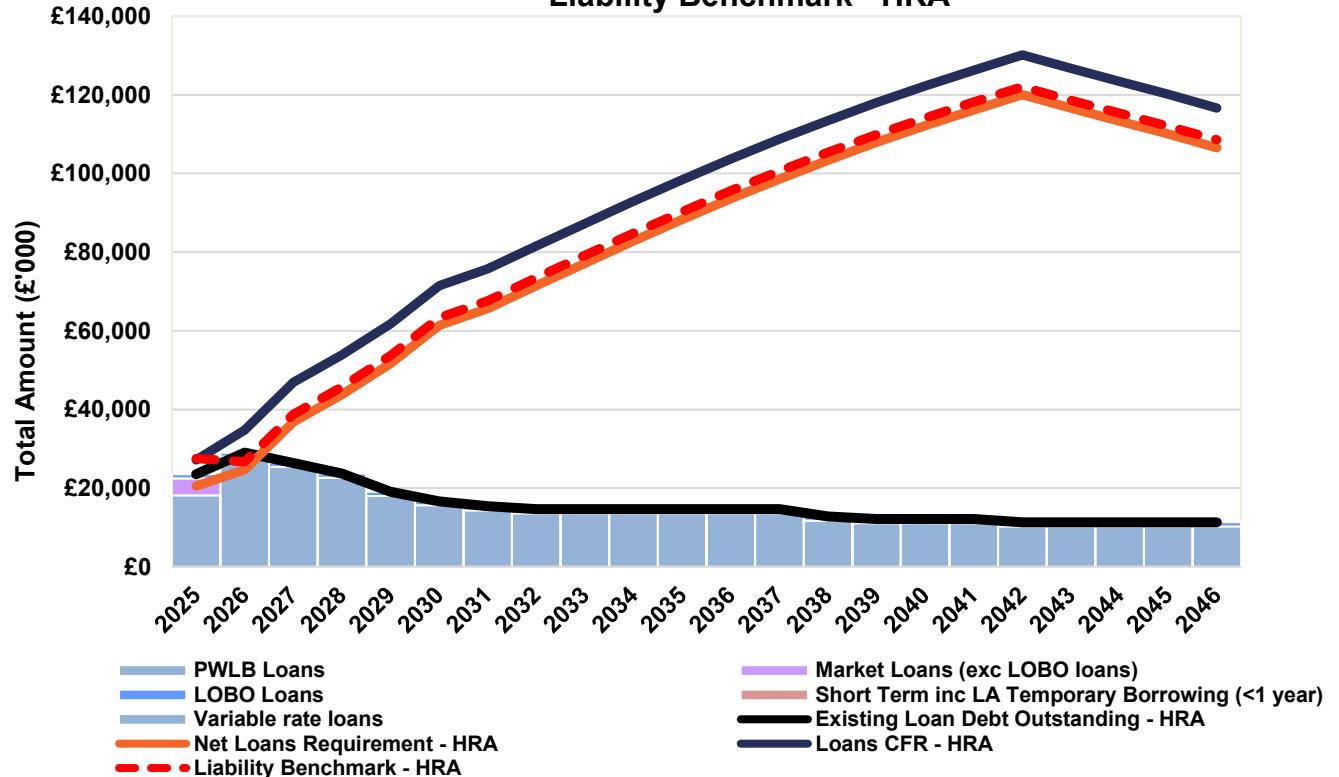


The Liability Benchmark shows that over the short, medium and long-term the Council will need to borrow to ensure it holds sufficient funds to finance its capital and revenue spending plans. The above graph shows the overall position for the Council including both the GF and the HRA. The two graphs below show the GF and the HRA separately. In line with the borrowing strategy for the GF, the borrowing requirement increases then falls towards the end of the programme. The borrowing requirement for the HRA increases year on year to 20241/42 before falling away. The HRA revenue cost of borrowing will need to be contained within affordable revenue budgets.

### Liability Benchmark - General Fund



### Liability Benchmark - HRA



## **1.4 Statutory Repayment of Loans Fund Advances**

### **1.4.1 Policy on Statutory Repayment of Loans Fund Advances**

The Council is required to set out its policy for the statutory repayment of loans fund advances prior to the start of the financial year. The repayment of loans fund advances ensures that the Council makes a prudent provision each year to pay off an element of the accumulated loans fund advances made in previous financial years.

A variety of options to account for loans fund advances are permitted within the Local Authority (Capital Finance and Accounting) (Scotland) Regulations 2016, so long as a prudent provision is made each year. A review of the Council's Loans Fund advances by the Council's treasury management advisors, MUFG Corporate Markets, was undertaken during 2019/20 and as part of the Treasury Management Strategy Statement 2020/21, Council approved the following policy, applicable from 1 April 2019, on the repayment of loan fund advances by the GF and HRA as follows:

- a) For loans fund advances made before 1 April 2019, the policy will be to use the Asset Life Method annuity method with all loans being repaid over 35 years at annuity rate of 5%;
- b) For loan advances made after 1 April 2019 the policy will be to use the Asset Life Method annuity method with all loans being repaid over 35 years at annuity rate of 5%, and
- c) For the assets under construction, the payment of the first loan fund repayment to be deferred until the financial year following the one in which the asset is first available for use or operational.

The adoption of this policy for advances made before 1 April 2019 smoothed the loans fund repayments and reprofiled the revenue requirement to 2029/30. This 10-year timeframe was linked to the investment proposals within the Be the Future Programme which apply to both GF and HRA.

The approach was taken on a prudent basis following discussions with the Council's treasury management advisors and in line with a review by Audit Scotland and Scottish Government.

The policy has been reviewed and no changes to the assumptions used in the policy are proposed for 2026/27.

### **1.4.2 Loans fund principal repayment holiday**

As part of the 2022/23 Local Authority draft settlement, a one-off financial flexibility was offered to Councils relating to the principal repayments of loans fund advances which allowed authorities to take a holiday on their loans fund repayments for 2022/23 and repay this amount over future years. The Council opted to exercise this flexibility for 2022/23 which resulted in a reduction in gross expenditure of £0.966m in that financial year and resulting additional annual repayments of £0.097m from 2023/24 to 2032/33. This was set out in the General Services Revenue and Capital Budget 2022/23 presented and approved at Council on 4<sup>th</sup> March 2022.

## **1.5 Affordability**

Prudential Indicators are required to assess the affordability of capital investment plans. These provide an indication of the impact of the capital investment plans on the Council's overall finances.

### 1.5.1 Ratio of financing costs to net revenue stream

The Prudential Code requires the Council to make estimates of the ratio of capital financing costs to its net revenue stream.

The indicator is intended to measure the percentage of the Council's total income that it is estimated will be committed towards meeting the costs of borrowing used to fund capital expenditure. For the GF, this is the ratio of financing costs of borrowing against net expenditure financed by non-ring-fenced government grant and local taxpayers. For the HRA the indicator is the ratio of financing costs to gross rental income.

Estimates of the ratio of financing costs to net revenue stream for the current and future years are:

**Table 3: Ratio of financing costs to net revenue stream**

	2024/25	2025/26	2026/27	2027/28	2028/29
	£000	£000	£000	£000	£000
	Actual	Projection	Estimate	Estimate	Estimate
General Fund	3.65%	4.16%	4.43%	5.07%	5.30%
Housing Revenue Account	7.32%	8.96%	10.32%	15.60%	19.34%

The above figures show that for the GF, the proportion of the budget allocated to loan charges is estimated to steadily increase. The ratios ranging between 3.65% and 5.30% are below the latest reported Scottish Average of 6.04% (2024/25). This initial lower rate is mainly due to the reduced principal repayments, following the previous change in accounting policy for the loans fund as outlined in paragraph 1.3 above. This also reflects the reduced borrowing required to fund the capital programme over previous years in line with the strategy to minimise new borrowing. This is a positive outcome over this period reflecting ongoing capital investment against a backdrop of reducing and flat levels of government grant funding that have been partly offset with increases in council tax income. The rate increases shown above reflect the investment requirements of significant projects within the capital programme in line with the 20 year approved programme.

The level of grant funding the Council will receive in future years in respect of the GF is uncertain and as such no increases have been assumed in future years, however, income overall is expected to increase reflecting assumed annual increases in Council Tax, however any increase will be confirmed as part of the annual budget setting. The modest increase in the ratio is a combination of a flat cash assumption in grant funding offset by increased principal and interest payments on the new external borrowing that is anticipated to be undertaken to fund the capital programme. The ratios indicate that capital financing costs are being controlled through the effective implementation of the Council's borrowing and investment strategy however these will need to be closely monitored in future years to ensure borrowing costs remain affordable.

Capital investment and funding in the HRA is detailed in the Housing Revenue Account Budget 2026/27 and Capital Programme 2026/27 approved at Council on 29<sup>th</sup> January 2026. In line with the GF, the HRA ratio of capital financing costs to rental income shows an increase from 2025/26 to 2028/29 which reflects substantial capital investment and the related principal and interest payments on the forecasted new external borrowing to fund it. Future rent increases will need to be reviewed to ensure the revenue costs of the capital programme are affordable.

## **2.0 Borrowing**

The treasury management function ensures that the Council's cash is organised in accordance with the relevant professional codes, so that sufficient cash is available to meet service activity and investments through the Capital Programme. This involves both the organisation of the cash flow and, where capital plans require, the organisation of appropriate borrowing facilities. The strategy covers the relevant treasury indicators, the current and projected debt positions and the annual investment strategy.

### **2.1 Current Portfolio Position**

Within the Prudential Indicators there are several key indicators to ensure that the Council operates its activities within well-defined limits. One of these is that the Council needs to ensure that its gross debt does not, except in the short term, exceed the total of the CFR in the preceding year plus the estimates of any additional CFR for 2026/27 and the following two financial years. This allows some flexibility for limited early borrowing for future years but also ensures that borrowing is not undertaken for revenue purposes or speculative purposes.

The Council's treasury portfolio projected position at 31 March 2026 with forward projection are summarised in the table below. The table shows:

- the cumulative level of external debt held by the Council which represents the total amount of borrowing that has been undertaken to fund the capital programme;
- the expected change in debt, which is any repayments of maturing debt less new debt undertaken in the year to fund the in-year capital programme;
- Other Long-Term Liabilities which is the total of any Finance Lease or PFI arrangements;
- the expected change in Other Long-Term Liabilities which refers to the repayments in the year made against this debt;
- the Capital Financing Requirement which is the cumulative amount of borrowing that the Council required to borrow to fund capital expenditure; and
- the under or over-borrowing position which is the difference between the required need to borrow and the actual borrowing undertaken.

The Code requires local authorities to maintain an under-borrowed position in the long term; this means that the total amount borrowed does not exceed the need to borrow. An under-borrowed position can occur where cash balances have been used to fund capital expenditure whereas an over-borrowed position can occur where borrowing has been taken in advance of need. This is permissible in the short term to take account of timing of cash flows, but the Council must return to an under-borrowed position in future years.

**Table 4: External Debt**

External Debt	2024/25 Actual £000	2025/26 Projection £000	2026/27 Estimate £000	2027/28 Estimate £000	2028/29 Estimate £000
Cumulative Debt at 1 April	97,718	112,234	138,489	195,255	231,188
Expected change in Debt	14,516	26,255	56,766	35,934	15,719
Other long-term liabilities (OLTL) at 1 April	33,995	32,357	30,667	29,018	27,591
Expected change in OLTL	(1,638)	(1,690)	(1,649)	(1,427)	(1,407)
<b>Actual gross debt at 31 March</b>	<b>144,591</b>	<b>169,156</b>	<b>224,272</b>	<b>258,780</b>	<b>273,091</b>
Capital Financing Requirement	168,966	195,862	252,376	287,425	304,524
<b>Under/(over) borrowing</b>	<b>24,375</b>	<b>26,706</b>	<b>28,104</b>	<b>28,646</b>	<b>31,433</b>

For all years shown in the above table the Council's CFR is forecast to remain above the Gross Debt maintaining a consistent under-borrowed position going forward, therefore meeting the requirement of the indicator to be in an under-borrowed position over the medium term.

It is anticipated that new external borrowing will need to be undertaken to fund the projects within the capital programme. As a result, external debt is forecast to increase to £231.2m by March 2029 to ensure sufficient cash is available to meet the capital investment within those years.

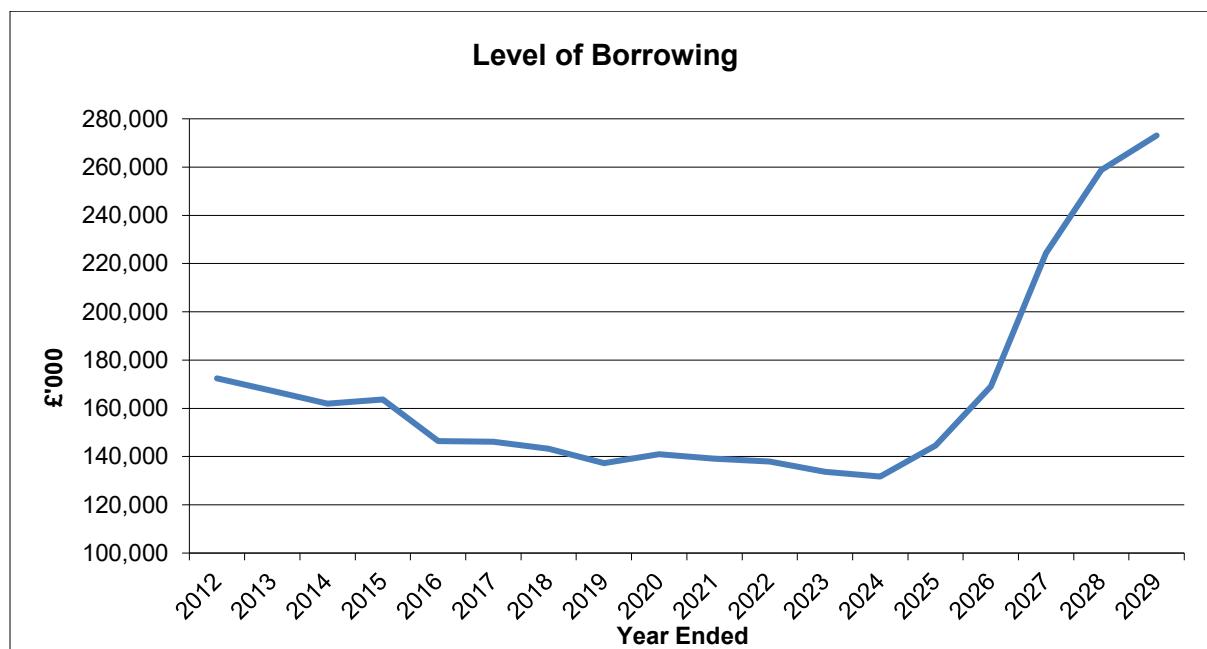
The expected change in debt also reflects PWLB loan repayments of £47.5m scheduled in the next three years to March 2029 which offset new external borrowing to fund capital investment. The new borrowing and the repayment profiles of debt maturity mean there are variations in annual change in debt year on year.

The steady reduction in other long-term liabilities reflects the annual repayments towards PFI debt.

The difference between the gross debt and the CFR shows the amount of internal borrowing/utilisation of cash balances to fund capital expenditure that has been undertaken in previous years.

Significant reductions of £27.8m to March 2025 have been achieved since the previous policy to minimise external debt was approved in June 2012. This strategy to minimise long term debt has worked well in reducing long term debt, however, the policy was changed in 2021/22 to reflect the significant investment in key projects over the next few years and the expectation that borrowing may need to increase in the medium term. It is anticipated that once these key projects are complete, borrowing will reduce in line with the strategy. The chart below shows the reduction of external debt made to date and estimates the increase over the next few years.

**Chart 2: Level of Borrowing**



The increase in borrowing from 2024/25 reflects the Council's planned investment led strategy as set out in the proposed 20-year capital plan with expenditure front loaded over the next 6 years. In the following 10 years expenditure is planned to reduce which will reduce the level of borrowing. This is set out in chart 1 in the main body of this report.

## 2.2 Treasury Indicators: Limits on Borrowing Activity

### 2.2.1 Authorised Limit for External Debt

The authorised limit for external debt is required to separately identify external borrowing (gross of investments) and other long term liabilities such as finance lease obligations. This is a key prudential indicator and is the maximum figure that the Council could borrow at any given point during each financial year.

**Table 5: Authorised limit for external debt**

	2025/26	2026/27	2027/28	2028/29
	£000	£000	£000	£000
Borrowing	183,000	242,000	285,000	301,000
Other long term liabilities including PFI	37,000	35,000	33,000	31,000
<b>Total</b>	<b>220,000</b>	<b>277,000</b>	<b>318,000</b>	<b>332,000</b>

The authorised limit set out above is consistent with approved capital investment plans and Treasury Management policy and practice but allows sufficient headroom for unanticipated cash movements. The limit increases in 2026/27 in line with increased expenditure on specific capital projects and the related forecasted external borrowing. The limit is reviewed on an annual basis in line with revisions to the approved capital programme.

If the authorised limit is liable to be breached at any time, the Chief Finance Officer (Section 95 Officer) will report to Council with a proposed recommended course of

action which could include raising the authorised limit or to take measures to ensure the limit is not breached.

## 2.2.2 Operational Boundary for External Debt

The operational boundary is the limit beyond which the external debt is not normally expected to exceed. This is a key management tool for in-year monitoring and is lower than the Authorised Limit as it is based on an estimate of the most likely level of external borrowing at any point in the year. In comparison, the authorised limit is the maximum allowable level of borrowing.

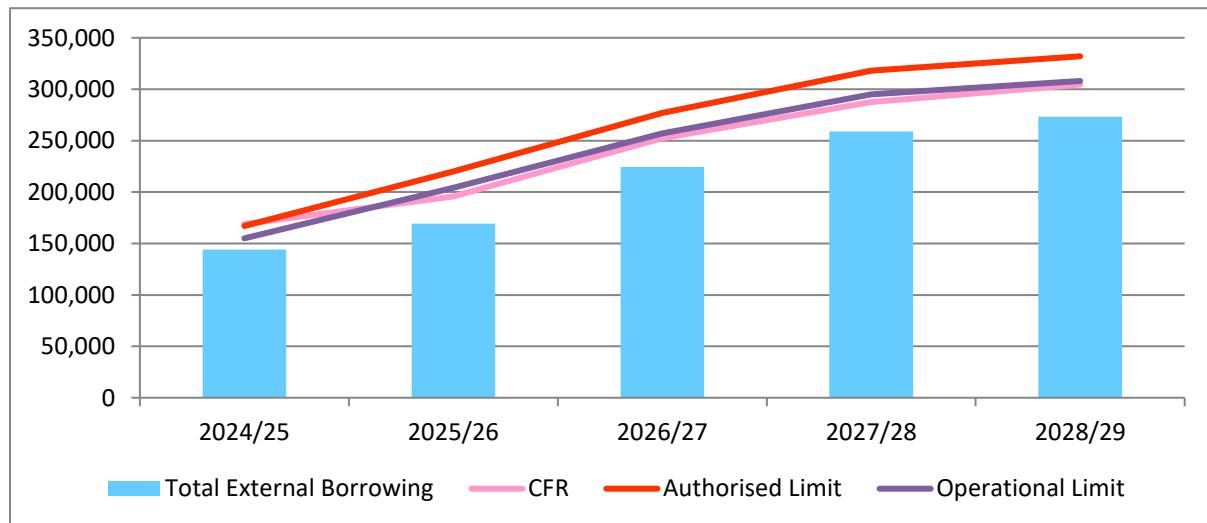
**Table 6: Operational Boundary for external debt**

	2025/26	2026/27	2027/28	2028/29
	£000	£000	£000	£000
Borrowing	170,000	225,000	265,000	280,000
Other long term liabilities	34,000	32,000	30,000	28,000
<b>Total</b>	<b>204,000</b>	<b>257,000</b>	<b>295,000</b>	<b>308,000</b>

This indicator is consistent with the Council's plans for capital expenditure and financing with Treasury Management policy and practice. It is sufficient to facilitate appropriate borrowing during the financial year and will be reviewed on an on-going basis.

The following chart shows the forecasted level of external borrowing, CFR, authorised limit and operational boundary to March 2029.

**Chart 3: Borrowing and Capital Financing Requirement**



The chart above shows that the total external borrowing does not exceed the CFR which shows that the Council is expected to be in an under borrowed position and the external borrowing is not expected to breach the operation limit or the authorised limit.

### 3.0 Prospects for Interest Rates

The Council has appointed MUFG Corporate Markets as its treasury advisor and part of their service is to assist the Council to formulate a view on interest rates. The following table gives MUFG Corporate Markets' central view at 22<sup>nd</sup> December 2025.

**Table 7: Forecast Interest Rates**

Quarter Ended	Bank Rate %	PWLB Borrowing Rates % (including certainty rate adjustment)		
		5 year	25 year	50 year
March 2026	3.75	4.60	5.80	5.60
June 2026	3.50	4.50	5.70	5.50
Sept 2026	3.50	4.30	5.60	5.40
Dec 2026	3.25	4.20	5.50	5.30
March 2027	3.25	4.10	5.50	5.30
June 2027	3.25	4.10	5.40	5.20
Sept 2027	3.25	4.10	5.30	5.10
Dec 2027	3.25	4.10	5.30	5.10
March 2028	3.25	4.10	5.30	5.10
June 2028	3.25	4.10	5.20	5.10
Sept 2028	3.25	4.10	5.20	5.10
Dec 2028	3.25	4.10	5.20	5.00
March 2029	3.25	4.10	5.20	5.00

At its latest meeting on 5<sup>th</sup> February 2026, the MPC held the Bank Rate at 3.75%, having reduced it to that level in December 2025. The forecast for Bank Rate is to reduce to 3.50% by the end of June 2026 with a further reduction to 3.25% by the end of December 2026, where it is expected to remain for at least the next two years.

CPI Inflation has gradually increased over the past year and stood at 3.4% in December 2025. The CPIH measure, which includes housing costs, was 3.6%. The Bank of England's Monetary Policy Committee target for inflation remains at 2%. Geopolitical events continue to impact the UK and world economies including the war in Ukraine and the US tariff policies.

The forecasts and MPC decisions will be liable to further amendment depending on how economic data and developments in financial markets transpire over the next year. Forecasts for average investment earnings beyond the three-year period will be heavily dependent on those economic and political developments mentioned above.

The current economic outlook and structure of market interest rates and government debt yields have key treasury management implications:

- There is expected to be reduction of gilt yields and PWLB rates over the next three years. However, they can be subject to exceptional levels of volatility due to economic recovery from major events such as geopolitical developments, sovereign debt crisis, emerging market developments and sharp changes in investor actions;

- Investment returns are expected to reduce during 2026/27 as the Bank Rate reduces, and
- Borrowing interest rates have fallen steadily during 2025/26 and are expected to fall further over the next year then remain steady in the medium term.

## 4.0 Borrowing Strategy

Over the medium term the Council is forecasted to maintain an under-borrowed position. This means that the capital borrowing need, the CFR, has been partly funded through cash balances as opposed to external loans in previous years. This strategy has been prudent as cash balances have been high and investment returns have previously been low. This strategy has had a positive impact over the last few years reducing overall borrowing and keeping interest charges low. However, in line with the capital plan requirements, the Council has taken external borrowing over the past few years and expects to take further borrowing over the medium term.

Against this background and the risks within the economic forecast, the Chief Finance Officer, supported by the Treasury team, will monitor interest rates in financial markets and adopt a pragmatic approach to changing circumstances:

- *if it was felt that there was a significant risk of a sharp FALL in long and short-term rates* (e.g. due to a marked increase of risks around relapse into recession or of risks of deflation), then long term borrowings will be postponed, and potential rescheduling from fixed rate funding into short term borrowing will be considered.
- *if it was felt that there was a significant risk of a much sharper RISE in long and short term rates* than that currently forecast, perhaps arising from an acceleration in the rate of increase in central rates in the USA and UK, an increase in world economic activity or a sudden increase in inflation risks, then the portfolio position will be re-appraised with the likely action that fixed rate funding will be drawn whilst interest rates are still lower than they will be in the next few years.

Going forward, this strategy will be reviewed to avoid incurring higher borrowing costs in the future when borrowing is required to finance new capital expenditure and/or to refinance maturing debt. Treasury activity including the undertaking of external borrowing will continue to be reported through the regular reporting cycle of Treasury Management reports to Council or Committee as appropriate.

### 4.1 Policy on borrowing in advance of need

The Council will not borrow more than, or in advance of, its needs purely to profit from the investment of the extra sum borrowed. Any decision to borrow in advance will be within the approved CFR estimates and will be considered carefully to ensure that value for money can be demonstrated and that the Council can ensure the security of such funds.

Risks associated with any borrowing in advance of activity will be subject to prior appraisal and subsequent reporting through in-year or annual reports.

### 4.2 Debt Rescheduling

Rescheduling of current borrowing in the Council's debt portfolio will be considered in year. If short-term borrowing rates are cheaper than longer term fixed interest rates, there may be potential opportunities to generate savings taking new debt over the short-term rather than long-term. However, these savings will need to be considered

in the light of the current treasury position and the size of the cost of debt repayment (premiums incurred).

The reasons for any rescheduling to take place will include:

- the generation of cash savings and / or discounted cash flow savings;
- helping to fulfil the treasury strategy, or
- to enhance the balance of the portfolio (amend the maturity profile and/or the balance of volatility).

Consideration will also be given to identify if there is any residual potential for making savings by running down investment balances to repay debt prematurely as short term rates on investments are likely to be lower than rates paid on current debt.

All rescheduling will be reported to Council or Committee at the next meeting following its action.

#### **4.3 Types of Borrowing**

Currently the PWLB Certainty Rate is set at gilt yields plus 80 basis points (0.80%) for borrowing and has historically been low compared to other options. However, consideration may still need to be given to sourcing funding at cheaper rates. Options available include:

- Local authorities (primarily shorter dated maturities);
- Financial institutions (primarily insurance companies, pension funds and banks), or
- UK National Wealth Fund.

At the time of undertaking any borrowing, a full appraisal will be carried out to identify the most cost-effective type of borrowing in line with the Council's risk appetite.

#### **4.4 Borrowing Requirement**

The Council's borrowing requirement shown in the table below is based on the in-year borrowing estimated to be needed to fund the net expenditure in the proposed Revenue and Capital Budget report 2026/27 on the agenda for approval at this meeting and the Housing Revenue Account Budget 2026/27 and Capital Programme 2026/27 approved at Council on 29<sup>th</sup> January 2026.

The actual timing of any borrowing will be influenced by prevailing interest rates and expectations for future movement on rates.

Under the previous strategy to minimise external debt, repayments towards maturing debt should be higher than any new borrowing being undertaken to fund the capital programme over the longer term. However, as the Council is undertaking a period of capital investment, external debt is expected to rise over the first half of the programme but reduce over the second half as borrowing levels reduce. Fluctuations can also arise in individual years depending on the maturing loans within that year. The table below shows variations in the external borrowing requirement for years to 2028/29.

**Table 8: Total Borrowing Requirement / Movement on CFR**

	2025/26 Projection £000	2026/27 Estimate £000	2027/28 Estimate £000	2028/29 Estimate £000
Net New External Borrowing Requirement	29,729	59,178	39,034	22,719
Repayment of Maturing Debt	(2,833)	(2,663)	(3,985)	(5,620)
<b>Total Borrowing Requirement / Movement on CFR</b>	<b>26,896</b>	<b>56,515</b>	<b>35,049</b>	<b>17,099</b>

#### **4.5 Interest Rate Exposure and Maturity Structure of Borrowing**

There are three debt related treasury activity limits. The purpose of these is to restrain the activity of the treasury function within certain limits, thereby managing risk and reducing the impact of any adverse movement in interest rates. However, if these are set to be too restrictive, they will impair the opportunities to reduce costs/ improve performance. The indicators are:

- Upper limits on fixed interest rate exposure - this identifies a maximum limit, expressed as a % of the total debt and investment, of fixed interest rates borrowing and investments;
- Upper limits on variable interest rate exposure - this is similar to the previous indicator and covers a maximum limit on variable interest rates, and
- Maturity structure of borrowing - these gross limits are set to reduce the Council's exposure to large sums falling due for refinancing and are required for upper and lower limits.

Table 9: Treasury Management Limits

	2026/27	2027/28	2028/29
<b>Interest rate exposures</b>			
	<b>Upper</b>	<b>Upper</b>	<b>Upper</b>
<b>Limits on fixed interest rates based on</b>			
• Debt	100%	100%	100%
• Investments	75%	75%	75%
<b>Limits on variable interest rates based on</b>			
• Debt	25%	25%	25%
• Investments	100%	100%	100%
<b>Maturity structure of fixed interest rate borrowing 2026/27</b>			
	<b>Lower</b>	<b>Upper</b>	
Under 12 months	0%	25%	
12 months to 2 years	0%	25%	
2 years to 5 years	0%	50%	
5 years to 10 years	0%	75%	
10 years and above	0%	100%	
<b>Maturity structure of variable interest rate borrowing 2026/27</b>			
	<b>Lower</b>	<b>Upper</b>	
Under 12 months	0%	25%	
12 months to 2 years	0%	25%	
2 years to 5 years	0%	50%	
5 years to 10 years	0%	75%	
10 years and above	0%	100%	

## 5.0 Investment Strategy

### 5.1 Investment Policy

The aim of the investment strategy is to generate a list of highly creditworthy counterparties which enables diversification and thus avoidance of concentration risk. The intention of the strategy is to provide security of investment and minimisation of risk.

The Treasury Management Code requires all investments and investment income to be attributed to one of the following three purposes: -

#### Treasury management

Arising from the organisation's cash flows or treasury risk management activity, this type of investment represents balances which are only held until the cash is required for use. Treasury investments may also arise from other treasury risk management activity which seeks to prudently manage the risks, costs or income relating to existing or forecast debt or treasury investments.

#### Service delivery

Investments held primarily and directly for the delivery of public services including housing, regeneration and local infrastructure. Returns on this category of investment which are funded by borrowing are permitted only in cases where the income is "either related to the financial viability of the project in question or otherwise incidental to the

primary purpose". The Council holds an investment of £500 (at cost) in CSBP Clackmannanshire Investments Ltd which is in the process for being wound up voluntarily.

### **Commercial return**

Investments held primarily for financial return with no treasury management or direct service provision purpose. Risks on such investments should be proportionate to an authority's financial capacity – i.e., that 'plausible losses' could be absorbed in budgets or reserves without unmanageable detriment to local services. An authority must not borrow to invest primarily for financial return. The Council holds investment and commercial properties for the purpose of generating rental income. All properties are located within Clackmannanshire.

The Council does not intend to invest for service delivery or commercial return purposes during 2026/27.

Treasury management investment opportunities arise naturally through treasury management activity and in particular the management of cash flows which can result in variations in the amount of cash required during the year. As at 31<sup>st</sup> January 2026, the Council held immediately available cash balances of £13.2m as detailed in Appendix B.

During 2026/27 the Council will continue to invest surplus cash balances of which the return contributes to reducing the net expenditure of the Council. As part of the Council's commitment to Wellbeing Economy and Community Wealth Building, opportunities to invest ethically will be considered which fit within the remit of our strategy.

The Council's investment policy has regard to the Local Government Investment (Scotland) Regulations 2010 (and accompanying Finance Circular 5/2010) and the CIPFA Treasury Management in Public Services: Code of Practice and Cross Sectoral Guidance Notes 2021 ("the CIPFA TM Code"). The Council's investment priorities will be security first, liquidity second and only then return.

In accordance with guidance from the Scottish Government and CIPFA, and to minimise the risk to investments, the Council has adopted a prudent approach and defines its risk appetite by the following means:

- Minimum acceptable credit criteria are applied to generate a list of highly creditworthy counterparties which also enables diversification and thus avoidance of concentration of risk. The key ratings used to monitor counterparties are the Short Term and Long Term ratings;
- The Council's officers will use ratings and other information provided by MUFG Corporate Markets to ensure creditworthiness as detailed below;
- The Council's officers will also use other information sources which include the financial press, share price and other such information pertaining to the banking sector to establish the most robust scrutiny process on the suitability of potential investment counterparties;
- Investments will be placed with counterparties from countries with a specified minimum sovereign rating;
- Limits will be set for the amount of principal sums invested for longer than 365 days, and
- All investments will be denominated in sterling.

## 5.2 Creditworthiness Policy

This Council applies the creditworthiness service provided by MUFG Corporate Markets. This service employs a sophisticated modelling approach utilising a wide array of information sources including credit ratings from the three main credit rating agencies - Fitch, Moody's and Standard and Poor's.

The credit ratings of counterparties are supplemented with the following overlays: -

- "watches" and "outlooks" from credit rating agencies;
- Credit Default Swap spreads that may give early warning of changes in credit ratings, and
- sovereign ratings to select counterparties from only the most creditworthy countries.

This modelling approach combines credit ratings, and any assigned Watches and Outlooks, in a weighted scoring system which is then combined with an overlay of CDS spreads. The end-product of this is a series of colour coded bands which indicate the relative creditworthiness of counterparties. These colour codes are used by the Council to determine the suggested duration for investments. The Council will, therefore, use counterparties within the following durational bands:

- Yellow 5 years
- Dark pink 5 years for Ultra short dated bond funds with a credit score of 1.25
- Light pink 5 years for Ultra short dated bond funds with a credit score of 1.5
- Purple 2 years
- Blue 1 year (only applies to nationalised or semi nationalised UK Banks)
- Orange 1 year
- Red 6 months
- Green 100 days
- No colour not to be used

The Council will consider the ratings (Fitch or equivalents) in conjunction with other topical market information to support their use.

All credit ratings of counterparties currently used will be monitored quarterly. The Council is alerted to changes to ratings of all three agencies through its use of the MUFG Corporate Markets creditworthiness service.

In the case where an investment is outwith the scope of the ratings agencies the Council will analyse the financial information available for that organisation such as annual accounts to assess the financial viability of the investment and to ensure a minimal level of financial risk. Joint Venture arrangements, contractual agreements and financial guarantees from the Scottish Government are investment areas previously entered into by the Council where this has applied. The Council currently has no investments of this type.

## 5.3 Environmental, Social and Governance (ESG) Policy

Environmental, Social and Governance (ESG) considerations are increasingly a factor in global investors' decision making and the TM code requires the Council to set out its policy relating to ESG considerations in investment decision.

The Council remains focused on its long-term vision, shaped by sustainable growth, improved health and wellbeing, and empowered communities, and will not knowingly

invest directly in organisations whose activities are inconsistent with this vision or with its commitment to a Wellbeing Economy and Community Wealth Building.

It should be noted that the Council's investment priorities continue to be security first, liquidity second and then return. The framework for evaluating ESG investment opportunities is still being developed by financial organisations, and the Council will monitor developments in this area.

#### 5.4 Country Limits

The Council has determined that it will only use approved counterparties registered to take deposits in the United Kingdom or approved counterparties registered in other countries who have a similar sovereign credit rating as the UK (currently AA).

#### 5.5 Investment Returns

**In-house funds** - Investments will be made with reference to the core balance and cash flow requirements and the outlook for short-term interest rates (i.e. rates for investments up to 12 months). Greater returns are usually obtainable by investing for longer periods. While most cash balances are required to manage the variations in cash flow, where cash sums can be identified that could be invested for longer periods, the value to be obtained from longer term investments will be carefully assessed.

**Investment returns expectations** –Bank Rate forecasts for financial year ends (March) are:

- 2025/26 3.75%
- 2026/27 3.25%
- 2027/28 3.25%
- 2028/29 3.25%

Taking account of the current investment returns, the suggested budgeted investment earnings rates for returns on investments placed for periods up to three months during each financial year for the next three years are as follows:

- 2025/26 2.25%
- 2026/27 2.00%
- 2027/28 2.00%
- 2028/29 2.00%

**Investment treasury indicator and limit** for the total principal funds invested for greater than 365 days. These limits are set with regard to the Council's liquidity requirements and to reduce the need for early sale of an investment, and are based on the availability of funds after each year-end.

Maximum principal sums invested > 365 days			
£m	2026/27	2027/28	2028/29
Principal sums invested > 365 days	£12m	£12m	£12m

For its cash flow generated balances, the Council will seek to utilise its bank instant access accounts, notice accounts and one ultra short dated bond fund to benefit from

compounding interest (non-distributing). The Council also invests in two money market funds, one ultra short dated bond fund and with the Debt Management Office (DMO) which are distributing, meaning that interest is paid at the end of each month or on redemption (in the case of the DMO) rather than compounded.

### **The Markets in Financial Instruments Directive (MiFID II)**

These regulations govern the relationship financial institutions conducting lending and borrowing transactions will have with local authorities. The effective date of the new regulations was 3 January 2018 and all local authorities are now classified as retail counterparties which determines the types of investments that they can undertake. Local authorities may apply for Professional status which extends the range of investments that are available but must meet certain qualifying criteria. To date there has been no requirement to apply for Professional Status, but this will be considered as part of the ongoing treasury management reviews.

### **On-lending to Registered Social Landlords (RSL's)**

Under powers granted by the Scottish Government, Scottish Local Authorities can on-lend to Registered Social Landlords to assist in the development of affordable housing. Any plans to utilise these powers will be reported for appropriate Council approval.

### **End of Year Investment Report**

At the end of the financial year, the Council will report on its investment activity as part of its Annual Treasury Report.

## Appendix B

### Investment Portfolio as at 31 January 2026

Short Term Investments – Counterparty	Principal (£000)	Interest Rate	Type
Aberdeen Standard Money Market Fund	4,100	4.75% Net Average Monthly Yield for January	Instant access
Aberdeen Standard Ultra Short Dated Bond Fund	2,514	4.93% Net Average Monthly Yield for January	Instant access
Blackrock Money Market Fund	4,100	4.65% Net Average Monthly Yield for January	Instant access
Blackrock Ultra Short Dated Bond Fund	2,131	5.01% Net Average Monthly Yield for January	Instant access
CSBP Clackmannanshire Investments Ltd	1		
<b>Total Short-Term Investments</b>	<b>12,846</b>		

Cash and Cash Equivalents – Counterparty	Principal (£000)	Interest Rate
Royal Bank of Scotland plc	245	1.75% as at 31st Jan 2026
Bank of Scotland plc	82	0.01% as at 31st Jan 2026
Other Accounts	64	-
<b>Total Cash and Cash Equivalents</b>	<b>391</b>	

<b>TOTAL INVESTMENTS</b>	<b>13,237</b>
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**Report to: Clackmannanshire Council**

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**Date of Meeting: 26 February 2026**

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**Subject: General Services Revenue and Capital Budget 2026/27**

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**Report by: Administration**

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## **1.0 Purpose**

- 1.1. The purpose of this report is to present the General Services Budget for 2026/27. This report builds on the regular update reports and briefings presented to Council and the Audit and Scrutiny Committee throughout the year, including those covering the Be the Future Transformation Programme and implementation of the Target Operating Model (TOM).

## **2.0 Recommendations**

**It is recommended that Council agrees:**

- 2.1. The General Services Revenue and Capital Budget for 2026/27 as set out in Appendix A, including:
  - 2.1.1 The proposals for demand pressures totalling £3.000m (Appendix B) (paragraphs 6.2 and 6.3);
  - 2.1.2 Policy and Redesign savings set out in Appendix D and note the Management Efficiency savings set out in Appendix C (paragraph 6.4);
  - 2.1.3 The 2026/27 Income and Charging Strategy (Appendix E);
  - 2.1.4 The utilisation of £0.625m Capital receipts to offset loans fund principal repayments (paragraph 6.9);
  - 2.1.5 The utilisation of £2.747m from uncommitted reserves to support the 2026/27 revenue budget (paragraph 6.9);
  - 2.1.6 A net resource transfer of £31.643m for the Clackmannanshire and Stirling Health and Social Care Partnership for 2026/27 (paragraph 7.2 and 7.3);
  - 2.1.7 The earmarking of an additional contribution of up to £2.824m to the 2025/26 projected overspend for the Clackmannanshire and Stirling Health and Social Care Partnership (paragraph 7.5);
  - 2.1.8 The revised General Services Capital Programme incorporating project resource in Appendix A and section 8;

2.1.9 A 5.6% increase in the level of Council Tax for 2026/27 resulting in a Band D Council tax of £1,683.67 (paragraph 5.4);

**2.2 It is recommended that Council notes:**

2.2.1 The challenging context within which this Budget is presented (section 3);

2.2.2 The summary of recent budget engagement activity detailed in section 4;

2.2.3 That the minimum reserve policy of 2% remains unchanged with the balance of £3.624m in uncommitted General Services Revenue reserves, after setting the budget, equating to 2% (paragraphs 6.8-6.9);

2.2.4 The five year cumulative indicative gap of £24.462m up to 2031/32 and a funding gap of £10.096m in 2027/28 following setting this budget (Exhibit 5), and

2.2.5 The Be the Future Target Operating Model: Corporate Priorities 2026/27 as set out in Appendix A.

**3.0 Budget Context**

3.1 Clackmannanshire Council is Scotland's smallest mainland authority when based on population. The County is an area of outstanding natural beauty and strong, resilient communities, whilst simultaneously experiencing a variety of significant, well-rehearsed and unique challenges.

3.2 These challenges include:

- high levels of demand and complexity of need for the services the Council provides;
- significant service and financial demand pressures associated with the provision of Health and Social Care services;
- needs-based indicators which influence the funding the Council receives, not reflecting the volume and complexity of need reflected in our communities
- significant socio-economic challenges
- lack of economies of scale
- the Council is contributing just over £2m to the floor mechanism in 2026/27
- minimal scope for income generation with 1 % Council Tax raising £289k.

3.3 The Council's current (2025/26) net revenue budget is £176m and the gross capital budget is £34.9m (SG Capital Grant £5.7m). The HRA Budget is £24.3m.

3.4 Since 2010 the Council has approved £74m of savings. This is a significant reduction when considered in the context of the £176m current operating budget. It also means that given the volume and value of savings taken, there remain few, if any, non-statutory efficiencies and policy areas which Council has not already considered or agreed. The Council has taken a number of

significant and difficult decisions since 2010 and these have been presented to Council alongside previous Council Budget reports.

- 3.5 Given the precedent of one year funding announcements for councils, whilst appreciating that the use of reserves is not a sustainable strategy for delivering medium to longer term financial balance, the Council has consciously utilised reserves as part of its budget setting to minimise the impact of proposed savings proposals on those services supporting our most vulnerable services users, families and communities.
- 3.6 Wherever possible, the use of reserves has been minimised such as in the current year (2025/26) where only £0.346m of general fund reserves were allocated to support the budget. The approach of protecting vital services, delivering these within the funding envelope provided and not utilising reserves, remains extremely challenging and does not represent a sustainable strategy.
- 3.7 Based on the draft 2024/25 Draft Financial statements, the Council has Uncommitted reserves of £6.9m (£3.6m above the minimum 2% of net expenditure level agreed by Council) and Committed Reserves of £16.2m (including reserves with restricted use).
- 3.8 Looking ahead there is a significantly challenging position for 2026/27 and over the next 5 years with a further forecast £23.8m savings to find (Exhibit 1).

**Exhibit 1: Indicative Funding Gap 2026/27 to 2031/32 (pre-budget setting)**

	2026/27 £000	2027/28 £000	2028/29 £000	2029/30 £000	2030/31 £000	2031/32 £000
Net Expenditure	184,798	192,069	198,873	206,689	214,625	222,849
Net Funding	(179,076)	(182,004)	(185,450)	(189,651)	(194,183)	(199,067)
Cumulative indicative Funding Gap	5,722	10,065	13,423	17,038	20,442	23,782
Annual indicative Funding Gap	-	4,343	3,358	3,615	3,404	3,340

- 3.9 The main financial risks facing the Council are summarised below:

- Rising demand pressures, particularly within Health and Social Care, Children's services and Homeless, continuing to exceed recurring funding levels;
- Reliance on one-off reserves and cash savings, contributing to a cumulative, recurring deficit;
- Limited scope for further non-statutory savings following more than a decade of significant reductions;
- Volatility in pay, contract and inflation assumptions, which could materially widen the future funding gap;
- Restricted income-generation capacity, with low Council Tax elasticity and limited scope for discretionary charging and financial levers;

- Increasing capital financing costs associated with major planned investment over the medium term;
- Capacity and delivery risk across the Target Operating Model and transformation programme, and
- National policy and funding uncertainty, including annual settlements and emerging reforms.

3.10 These risks are monitored through the Council's Medium Term Finance Strategy (MTFS), regular budget strategy updates to Council and financial performance reports to Audit & Scrutiny Committee. These provide formal routes for escalation, ensuring that any adverse movement in assumptions and forecasts, such as additional pressures, changes in grant funding, projected overspends or slippage in savings delivery, can be responded to promptly. This approach enables early corrective action, supports transparency in financial decision-making, and ensures alignment with the Council's long-term financial sustainability objectives.

3.11 This report proposes a balanced budget for 2026/27 (exhibit 5). It is critical in considering this budget that the underlying deficit between expenditure and income is addressed by agreeing permanent reductions in expenditure, increasing income, minimising cash savings and minimising the reliance on the use of reserves.

3.12 It is also important that the Council continues to invest in those priority activities which aim to deliver service and financial sustainability, ensuring that short-term decisions do not undermine longer-term sustainability. The activities summarised in paragraph 3.16 below highlight key areas where targeted investment is required to support system redesign, transformation and operational resilience.

3.13 In considering this Budget, it is important to highlight the significant financial risks that remain, particularly those reflected in the projected post-budget funding gap. These risks reinforce the need for continued focus on financial sustainability through the priorities set out in the Medium Term Financial Strategy (MTFS). Further detail on these risks and the associated mitigations are set out in sections 3.9 and 3.15.

3.14 The Council's MTFS was agreed in June 2025 and consolidates the Council's approach to achieving long-term financial balance around three core elements:

- reducing expenditure;
- maximising income, and
- transformation of service delivery.

The MTFS provides the framework within which the Council will continue to address the risks noted above, ensuring that actions taken over the coming years support financial sustainability.

3.15 As well as making savings, sustaining a range of partnership working delivery models and maximising the efficiency of Council systems and processes to deliver reductions in expenditure, the Council has also sought to maximise income such as by leveraging additional external financial and non-financial resources. However, the scope to increase non-grant-related funding is challenging. It is an area which remains under regular review to ensure that

potential opportunities are maximised, including new and emerging regional opportunities such as the Local Growth Fund.

3.16 The Council's MTFS also includes priority activities focussed on supporting the delivery of service and financial sustainability. Key areas of activity and progress include:

**- Lobby and awareness raising:** Significant political and managerial activity has continued during 2025/26, including discussions with the Cabinet Secretary for Finance and Local Government, CoSLA, Scottish Government, the Accounts Commission and Deloitte, the Council's External Auditors;

**- Be the Future Target Operating Model:** work to further advance a consistently deployed whole system and outcomes- led organisational design and structure which places collaboration and alternative service delivery models within its default delivery framework are set out for Council approval earlier on this Council agenda. This phase of development also seeks authority to implement the initial structural changes to leadership roles;

**- Be the Future Transformation Programme:** a significant range of priority activities continue to be developed and implemented and Council is regularly updated on progress in the regular Be the Future Update reports. The revised corporate priorities of Digital and Data Transformation, Asset Management, Workforce Planning and Transformation Through Collaboration (TTC) were agreed by Council in November 2025 and are also aligned with the investment priorities embedded within this proposed Budget. Good progress is being made with the TTC Programme of activity with the initial project teams now 'live'. Discussions are also taking place with Stirling Council to consider their potential involvement in the Transformation Through Collaboration work;

**- Income Maximisation:** planned revisions to the Investment Strategy had stalled during the current financial year due to capacity constraints, though progress is anticipated to gain traction during 2026/27 following the reallocation of responsibilities and further consideration of the resourcing requirements;

**- Medium Term Financial Strategy:** The Council's approach was consolidated in a single strategy document and agreed by Council in June 2025. The MTFS will continue to be monitored and any material variances in planning assumptions acted upon. Work to develop the Financial Resilience Framework will be progressed during 2026/27, and

**- Financial Governance and operational efficiency:** a sharp focus has been maintained on the financial management of day to day activities with a planned underspend forecast on operational activity again being forecast for the 2025/26 financial year. Leadership development sessions have been held to improve awareness of and consistent compliance with Council processes and systems. Elected member scrutiny continues to be provided through the Audit and Scrutiny Committee, Council, Thematic Boards and member briefing sessions.

3.17 This context and progress is vital in understanding the financial challenges facing the Council. The remainder of this paper sets out the proposed balanced Budget for 2026/27.

## **4.0 Budget Engagement Process**

4.1 The Council's budget engagement process was undertaken between 11 December 2025 and 18 January 2026. The purpose of the engagement was to gather residents' views on a range of officer-developed policy savings proposals. A total of 203 responses were submitted through the Council's online consultation system Citizen Space, supplemented by direct representations from a number of stakeholder groups. The engagement aimed to identify potential impacts arising from the proposed savings measures and to highlight any mitigation or amendments required. This work informed the accompanying draft Equality and Fairer Scotland Impact Assessment

4.2 Feedback received through the engagement has been categorised under key themes, with associated potential impacts and mitigation considerations summarised for each.

The broad themes were as follows:

- Council Tax;
- Fees and Charges;
- Education and Support Services; and
- Community Services, covering community facilities, waste management and winter maintenance.

4.3 Across all themes, respondents emphasised the continued effect of cost-of-living pressures, particularly for vulnerable residents and those on lower incomes, and the need to prioritise the protection of frontline services. Feedback also highlighted concerns regarding potential widening of inequalities, possible negative impacts on educational attainment, and longer-term implications for demand on Council services.

4.4 A significant proportion of respondents expressed the view that the Council should first pursue internal efficiencies before implementing reductions to public services. Common mitigation themes included reducing senior management expenditure, strengthening debt recovery processes, reducing reliance on external consultancy support, exploring service-sharing arrangements with neighbouring councils, and maximising the use of existing assets such as Kilncraigs.

4.5 A dominant theme throughout the engagement was the strong support for protecting services for children and vulnerable groups, alongside a broader expectation that the Council should continue to promote the health and wellbeing of local communities. Insights from the engagement, together with evidence gathered through the Equality and Fairer Scotland Impact Assessment process, have directly informed the proposals set out within this budget report.

4.6 As part of the engagement process, all Elected Members received a comprehensive budget engagement pack prior to this meeting. The pack

provided detailed analysis of resident feedback, insights from targeted discussions with specific groups, and an overview of the participation profile.

### **Staff & Trade Union Consultation**

4.7 Engagement with Trade Union representatives on management efficiencies and policy savings has continued along similar lines to that adopted previously and is well embedded. As in previous years, trade union representatives received the same information on areas for proposed savings as elected members and briefing sessions have also been held for Trade Union representatives, most recently, ahead of this Budget setting meeting.

4.8 Prior to this meeting of Council, as usual, a pre budget staff cascade was prepared and cascaded by the Chief Executive and Chief Finance Officer. Throughout the budget process, staff have also been encouraged to contact senior managers to discuss proposals if they require further information. Again this year, a post budget cascade will also be prepared, led by the Chief Executive, Chief Finance Officer and Strategic Directors.

### **5.0 Budget 2026/27**

5.1 The Local Government Finance Circular 1/2026 setting out the Draft Local Government Settlement for 2026/27 was issued on the 13 January 2026. Based on this draft settlement, the funding assumed for the Councils 2026/27 General Services Revenue Budget is as follows:

#### **Exhibit 2: General Services Funding 2026/27**

	<b>£m</b>
General Revenue Grant	125.123
Ring fenced Revenue Grants	2.596
Non-Domestic Rates Income	16.470
<b>Total Grant Funding</b>	<b>144.189</b>
Estimated share of unallocated and additional expected funds	1.840
<b>Revised Total Grant Funding</b>	<b>146.029</b>
Council Tax Income	30.485
<b>Total Revenue Funding</b>	<b>176.514</b>

Source: Finance Circular 1/2026

5.1 Prior to the announcement of the Scottish Budget and Local Government draft settlement there was an extensive budget engagement process between Scottish Government and Local Authorities and through CoSLA. The Council Leader, Chief Executive and Officers continued their engagement directly with the Scottish Government on the context, demand and financial challenges faced by the council. These discussions also highlighted the significant transformation activity, partnership working and leverage of external resources

to mitigate some of these challenges. This is summarised in Section 3 of this report.

5.2 This engagement highlighted the significant financial pressures faced by Local Government and the need to increase grant funding. As a result, £235m uncommitted revenue was included within the settlement for Local Authorities to prioritise on core services. This additional funding reduced the Councils budget gap and is included within the £125m general revenue grant shown in Exhibit 2.

5.3 Also included within the revised total grant funding are estimated shares of unallocated and additional expected funds totalling £1.840m. This includes:

- Redeterminations for Teachers Induction Scheme;
- Discretionary Housing Payments (DHP), and
- Criminal Justice Grant.

Taking these unallocated and additional estimates into account the total estimated grant funding is £146.029m. This is an increase in the Council's funding of £7.020m from 2025/26 before Council Tax.

5.4 Despite the additional revenue grant funding, increased cost pressures and rising demand for the level of services, grant funding does not cover planned expenditure. It has therefore been necessary to increase the level of Council Tax by 5.6% for 2026/27 and an amount of £30.485m has been included within Total Revenue Funding shown above, on the basis of an assumed collection rate of 96%. For Clackmannanshire Council residents, the increase of 5.6% results in a Band D Council Tax of £1,683.67 for 2026/27 which is an increase of £89.29 on 2025/26. Full details of the Council Tax Band Charges are set out within Appendix A.

5.5 The funding outlined above does not include any additional allocations provided outside of the settlement. However, it is expected that any such funding will be accompanied by specific service-delivery requirements.

5.6 The total Government Grant Funding set out above is subject to approval of the Local Government Finance Order. This approval is expected in March 2027 and any material variations will be presented to Council or Audit and Scrutiny Committee as appropriate during the year.

### **Rollover Revenue Budget**

5.7 Each year, the base budget is reviewed to ensure that any adjustment that is required to meet expected costs and demands is properly considered. Budget Strategy reports submitted to Council during the year provide updates on the budget gap and changes in assumptions to reflect current information. Due to uncertainty around financial pressures, the assumptions on the gap have remained relatively stable during the year.

5.8 Following the announcement of the draft local government settlement for 2026/27 in January, the gap has reduced by £1.618m to reflect the Councils share of the £235m additional funding, and to reflect rollover budgets and the increase in the pay award from an estimated 3% to the agreed 3.5%.

5.9 An additional £0.500m has been added to the gap following a review of Demand pressures which amounted to £3.000m as opposed to the £2.500m assumed.

5.10 The table below sets out the changes in the assumptions:

**Exhibit 3: Movement in Indicative Gap during the year**

	<b>2026/27 £000</b>
<b>Indicative Gap</b>	<b>7,340</b>
Increase in Demand Pressures above £2.5m	500
Rollover and Pay adjustments	1,006
Additional Core Grant Funding	(3,124)
<b>Revised Gap</b>	<b>5,722</b>
Decrease in Council Tax from 10% to 5.6%	1,270
<b>Revised gap excluding any increase in Council Tax</b>	<b>6,992</b>

5.11 The main assumptions included within the gap shown above in Exhibit 3 and the gap for future years set out in Exhibit 5 below are:

- a proposed increase in Council Tax of 5.6% in setting this budget. An increase of 10% has been built into the gap for future years which is unchanged from that previously assumed.
- Pay inflation equivalent to 3.5% for 2026/27 as per two year agreement and 3% inflation assumed each year thereafter. Any increase above this level would need to be met from additional funding;
- Increased demand pressures covering contract inflation and increases in specific areas totalling £3.000m in 2026/27 as shown in Appendix B. Demand pressures have been estimated at £2.500m for 2027/28 and future years. The amount set aside for demand pressures is primarily to offset contract inflation and any general inflation should be offset through additional savings, however general demand pressures are considered where this is critical to service delivery;
- There has been an increase in General Fund grant in financial year 2026/27 to support additional and existing priorities including support for the recurring cost of the two year agreed pay award. However, funding for core services is not sufficient to meet rising costs. As indicated in the Scottish Budget, the assumption for future years is that funding will remain static and as such no increase or decrease has been built into the budget gap, and
- As an accredited employer we will implement the Real Living Wage of £13.52 from 1 April 2026. The current Scottish Government Local Authority Living Wage rate is £13.06 (1 April 2025).

## 6.0 General Services Revenue Budget

6.1 The 2026/27 General Services Revenue Budget is summarised within Appendix A. The budget proposes expenditure of £181.178m against income of £181.178m, providing a balanced position.

6.2 Each year demand pressures are advised by Services which reflect any increasing demand for mandatory services, new duties and responsibilities, the demographic change affecting the area and specific provisions for inflation. Due to the challenging financial position and high level of inflation, bids for Contractual inflation have been prioritised totalling £1.611m with additional bids considered that reflect new demand or increases to costs that cannot be absorbed within budget totalling £1.389m.

6.3 After a stringent review of bids put forward, the 2026/27 proposed pressures total £3.000m and these are set out in Appendix B for approval as part of this Budget.

6.4 The 2026/27 budget proposes savings of £3.620m for 2026/27 with further savings of £0.107m. The savings of £3.620m comprise:

- £3.153m Management Efficiencies (Appendix C), and
- £0.467m Policy and Redesign savings requiring Council approval (Appendix D).

6.5 Exhibit 4 below shows the movement in budgets across each of the portfolio areas. The movement is made up of combined savings, demand pressures and additional growth which includes pay inflation and additional funding for specific priorities:

**Exhibit 4: General Services Revenue Budget 2026/27: Movement in Service areas and Proposed Budget for 2026/27**

Service	Approved Budget 2025/26 £000	Total Savings 2026/27 £000	Savings As % of 2025/26 Budget	Demand Pressures £000	Growth & Additional Funding £000	Proposed Budget 2026/27 £000
People	90,805	(692)	0.76%	1,087	2,274	93,474
Place	35,012	(1,861)	5.32%	1,403	700	35,254
Partnership & Performance	13,355	(518)	3.88%	350	790	13,977
Other Services	37,097	(549)	1.48%	160	1,765	38,473
<b>TOTAL</b>	<b>176,269</b>	<b>(3,620)</b>	<b>2.05%</b>	<b>3,000</b>	<b>5,529</b>	<b>181,178</b>

6.6 The revised Income and Charging Policy and respective list of fees and charges for 2026/27 are set out in Appendix E. It is proposed that where the Council has the discretion to set charges, that these are increased by 4% for the financial year 2026/27 in line with CPI as at September 2025. Some charges have increased at a different rate, usually this is where these are set nationally or by an external organisation and these exceptions are also noted in the Income and Charging Policy.

## **Balances and Reserves**

### **General Reserves**

6.7 The Council's current Finance Strategy is to retain uncommitted non HRA reserves at a minimum of 2% of net expenditure. The Council reviews this level of reserves on an annual basis and can vary this minimum level in times of economic volatility and rising inflation. Due to the continued significant rise in wage inflation, demand for services and increases in costs of goods and services, it is recommended that the minimum level of reserves is maintained at 2%.

6.8 Net expenditure for 2026/27 is £181.178m, therefore 2% minimum reserves equates to £3.624m. As noted in section 3, the current forecast for 2025/26 is an underspend of £1.970m after earmarked reserves, which when added to current uncommitted reserves above minimum of £0.777m (after allowing for the additional contribution to HSCP) results in £2.747m being available above the minimum level to support the proposed 2026/27 budget.

6.9 After taking account of the planned savings of £3.620m detailed in Appendices C and D, there is a residual budget gap of £3.372m. It is therefore, recommended that the Council approves the following to close the gap:

- utilises £0.625m Capital Receipts to offset the loans fund principal repayments, and
- applies £2.747m from the one off uncommitted reserves above minimum.

6.10 On 13 January 2026, Local Government Finance Circular 1/2026 was issued setting out the draft local government settlement for 2026/27 (Appendix F). The final settlement is due to be laid before Parliament and confirmed in March 2026. This budget has sought to make adequate provision for meeting the assumptions set out in the Finance Circular.

6.11 Subject to the approval of this budget, the net expenditure, funding and resulting indicative funding gap for 2027/28 and beyond is set out in Exhibit 5 below. Council will note that the gap has increased by £5.733m for 2027/28 due to one off cash savings, and utilisation of revenue reserves which have been committed to support the 2026/27 Budget:

**Exhibit 5: General Services Budget 2026/27-2031/32 Indicative funding gap**

	2026/27 £000	2027/28 £000	2028/29 £000	2029/30 £000	2030/31 £000	2031/32 £000
Net Expenditure	181,178	190,703	197,507	205,323	213,259	221,483
Net Funding	(181,178)	(180,607)	(183,913)	(187,961)	(192,323)	(197,021)
Cumulative indicative Funding Gap	-	10,096	13,594	17,362	20,936	24,462
Annual indicative Funding Gap	-	10,096	3,498	3,768	3,574	3,526

6.12 The table above shows that the indicative funding gap after the setting of the 2026/27 budget as proposed in this paper is £10.096m for 2027/28 and a cumulative gap of £24.462m by 2031/32. This is based on current assumptions at this time and will be updated through the Budget Strategy updates to Council throughout the year.

6.13 A gap of this level will be extremely challenging to close, as reserves are diminished and savings are becoming increasingly difficult to identify without cuts to service provision including statutory services. In year underspends also cannot be guaranteed to replenish reserves.

**Earmarked Reserves and Financial Flexibilities**

6.14 As in previous years, as part of budget preparation, all the Council's earmarked and unearmarked reserves have been reviewed to ensure that Council balances are optimised. Given the financial context, risks and uncertainties highlighted within this report, it is important that the Council makes prudent and prioritised use of its reserves. Council has previously agreed to prioritise the use of reserves to protect frontline services and support transformation activity that will assist with future financial and service sustainability. This proposed Budget aims to sustain this strategy.

6.15 As part of the 2023/24 Treasury Management Strategy statement, Council approved a change to the accounting treatment for Service Concessions. This was a flexibility granted by the Scottish Government in 2022/23 (Circular 10/2022) that created a past year financial benefit of £12.537m and an ongoing annual benefit of around £1.2m per year for the next 16 years. The past year benefit has previously been utilised to protect frontline services and support Transformation. The annual in year benefit of £1.292m for 2026/27 has been included within the proposed budget and the benefit for future years has been included within the budget gap for future years, to offset loans fund costs within the revenue budget on an ongoing basis.

## **7.0 Health and Social Care Integration**

- 7.1 The draft local government settlement for 2026/27 set out a net additional £167m to support social care and integration. This included: £160m to recognise the continued commitment to provide Real Living Wage to adult social care workers in the third and private sectors of £13.45 per hour, with the funding intended to cover the increase from the National Living Wage rate to the Real Living Wage rate, and an additional £7m to support the uprating of Free Personal and Nursing Care rates.
- 7.2 The proposed resource transfer to the Clackmannanshire and Stirling Integrated Joint Board (IJB) is £31.643m. This reflects an increase of £1.490m on the final budgeted contribution for 2025/26 which reflects the share of the £160m for the Real Living Wage. The share of the £7m for the uplift in Personal and Nursing Care rates has not yet been allocated and will be added to this figure once it is known.
- 7.3 The budgeted contribution of £31.643m is proposed on the basis that the Council seeks to continue its track record of supporting the Partnership to set a budget that is sustainable whilst being mindful of affordability in the wider context of the Council's financial challenges.
- 7.4 It should also be noted that in addition to the budgeted revenue contribution, continued provision has also been made in this Budget for a new Social Work Information System, with initial preparatory works having been funded through the Councils Transformation Fund and future costs of implementation included within the proposed Capital budget.
- 7.5 The challenging financial position facing the IJB both in the current year and projected for 2026/27 has previously been summarised in the Council's Budget Briefings to all Members ahead of this Budget setting process. In light of the projected overspend for 2025/26, an additional contribution of up to £2.824m has been earmarked, representing the Councils share of the estimated £11.295m residual overspend after the application of reserves, in line with the precedented risk share agreements based on voting shares. This contribution will be subject to the finalisation of the year end position and will be reported back to Council or Committee as appropriate.
- 7.6 The IJB's Chief Finance Officer is working with officers across the Partnership to develop budget proposals for 2026/27 to be presented to the IJB Board at its meeting in March 2026. Initial work has indicated that even with significant savings proposals, there will still be the requirement for additional contributions from partners via risk share. In setting the IJB Budget, it is anticipated that the Chief Officer for HSCP and the Chief Finance Officer will set out their proposed approach for managing service delivery within the IJB's available financial resource envelope.

## **8.0 General Services Capital Programme 2026/27**

- 8.1 The indicative Capital Programme for 2026/27 is set out in Appendix A, providing detail of the major projects within the planned £239m Capital Investment Programme over the period 2026/27 to 2045/46.

- 8.2 The planned programme, as in previous years, contains estimated costs for those key proposals which require the development and refinement of business cases as the projects move through the various stages of development, for instance the delivery of the Wellbeing Hub in Alloa and Lochies School, Learning Estate developments and digital enhancements. These estimates are based on current data, industry benchmarks and a range of assumptions. Within the cost estimates for 2026/27 and beyond, assumptions have been updated to reflect additional costs related to inflation for materials and time, as a result of labour market pressures where known.
- 8.3 As these projects move through the various stages, appropriate governance will, as usual, be sought through Council to ensure that projects remain financially viable reflecting current affordability. Routine monitoring of the Capital Plan through the Audit and Scrutiny Committee also provides further opportunities for elected members to scrutinise the delivery of planned activity.
- 8.4 Additionally, in setting out the plans within the capital programme, consideration is given to fulfilling the COSLA commitment where at least 1% of the Local Authority Revenue and Capital budgets would be subject to Participatory Budgeting which for Clackmannanshire would equate to approximately £2.377m.

### **General Services Capital Grant 2026/27**

- 8.5 The General Capital Grant allocated to Clackmannanshire Council in 2025/26 is £4.363m. This is augmented by additional grant income streams totalling an estimated £3.330m, resulting in total grant income of £7.693m being available in 2026/27. The £3.330m additional grant includes specific capital grant funding for City Region Deal projects (£2.230m) and (£1.100m) from Developer Contributions, the timing of which will be dependent on actual spend and final planning confirmation.
- 8.6 The Scottish Government has also committed additional capital funding for Climate Change £20m. This funding has yet to be allocated and therefore, not included in the grant figures noted above. Further details of this funding will be provided through regular monitoring reports once known.

### **Capital Strategy**

- 8.7 In previous years, the General Services Indicative Capital Programme has been developed in consideration of the financial strategy of minimising new borrowing. In 2021/22 the Council approved a departure from this strategy with a revised strategy focusing on supporting capital investment over the 20 year programme.
- 8.8 Since the previous strategy was introduced in 2012, and the change in strategy in 2021/22, there has been a reduction of £27.8m in the Council's level of debt as at end of March 2025. As such, the Council's borrowing as a proportion of income is now relatively low compared to other Scottish Councils. The ratio of the cost of borrowing relative to our income stream as at 31 March 2025 was 3.65% compared to the Scottish Average of 6.04% (2024/25). The ratio of the cost of Borrowing projected as at 31<sup>st</sup> March 2026 is 4.16% reflecting the cost of the new borrowing undertaken in 2024/25 and 2025/26. This low cost of borrowing places the Council in a strong position from which to invest and stimulate local economic recovery on which the capital plan is based.

8.9 A summary of the borrowing position is set out in Exhibit 6 below. The Treasury Management Report, also on the agenda for this meeting sets out the effect of this strategy in more detail.

**Exhibit 6: General Services Capital Funding 2026/27-2045/46**

	2026/27 £000	2027/28 £000	2028/29 £000	2029/30 £000	2030/31 £000	2031-36 £000	2036-41 £000	2041-46 £000	Total £000
Total Gross Programme Limit	(21,658)	(24,664)	(34,818)	(20,401)	(16,187)	(55,782)	(66,799)	(57,893)	(298,202)
Proposed Planned Expenditure	54,028	40,025	22,382	17,506	17,027	30,119	28,801	28,830	238,718
Amount of Planned Expenditure (below)/above Gross Programme Limit	32,370	15,361	(12,436)	(2,895)	840	(25,663)	(37,998)	(29,063)	(59,484)

8.10 The table above shows that if the current level of debt was to be maintained, the new borrowing requirement should be restricted to under £298.2m for the duration of the 20 year programme. Any new borrowing above this level in any year will directly impact the revenue costs budgeted for the annual repayment of debt.

8.11 The gross expenditure over the 20 year proposed programme is £238.7m which results in a net reduction in borrowing of £59.5m below the programme level of £298.2m by the end of the 20 year programme. The resulting estimated additional borrowing costs are reflected within the indicative budget gap set out at exhibit 5.

8.12 As shown in the table above, the indicative spend on the capital programme increases in the initial years, taking investment above the gross programme limit. This is due to significant investments in the Learning Estate and Wellbeing Hub and lower debt repayments in these years due to the recent change in the loans fund strategy. Towards the end of the 20 year programme, Investment starts to reduce below the programme limit.

8.13 It is important that medium to longer term levels of borrowing are closely planned and monitored. In particular, given the significant investment summarised in the capital programme, it is critical that considerable emphasis is placed on the identification of alternative funding streams including Capital Receipts, specific grant funding and internal borrowing are being considered to reduce any external borrowing requirement to continue to minimise the Council's overall level of debt. The Council is also exploring a different capital funding model to expand our assets to support the Promise. As a consequence, the Funding Officer as well as Strategic Directors will continue to place a priority on identifying and maximising the benefit of such opportunities to identify alternate funding sources.

8.14 When setting its Capital programme the Council needs to ensure that it is affordable. One of the measures to do this is the ratio of Costs of Borrowing to net revenues stream which is set out in the table below.

**Exhibit 7: Ratio of financing costs to net revenue stream**

	2025/26 £000	2026/27 £000	2027/28 £000	2028/29 £000	2029/30 £000	2035/36 £000	2040/41 £000	2045/46 £000
Loan Charges/ Cost of Borrowing	7,086	7,703	8,972	9,552	11,032	14,842	14,865	15,447
General Revenue Funding	170,532	173,918	176,967	180,320	184,009	215,315	259,200	329,876
Ratio of Cost of Borrowing	4.16%	4.43%	5.07%	5.30%	6.00%	6.89%	5.73%	4.68%

8.15 The table shows that over the initial years, revenue costs associated with borrowing including the interest costs and loans fund advances are rising as a percentage of the revenue income from grant and council tax. The ratio increases from 4.16% in 2025/26 steadily over the life of the capital plan as borrowing costs increase and grant funding remains fairly stable. However, costs start to reduce towards the end of the programme after peaking in 2035/36. Further detail on the cost of borrowing is contained within the Treasury Management Report also on the agenda for this meeting.

## 9.0 Resource Implications

### 9.1 Financial Details

9.2 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

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

Yes

### 9.4 Staffing

## 10.0 Exempt Reports

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

## 11.0 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 X
- 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 X
- Our communities will be resilient and empowered so that they can thrive and flourish X

**(2) Council Policies**

- Complies with relevant Council Policies

**12.0 Equalities Impact**

- 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

An Equality and Fairer Scotland Impact Assessment has been completed as part of the 2026/27 budget setting process. This assessment was published on our website as part of the budget engagement exercise and focussed on gathering views and evidence on the equality impacts arising from budget proposals and any mitigations or adjustments that should be considered.

Evidence on these impacts and the mitigations and adjustments provided through the public engagement have been analysed and shared as part of our budget process. Our final Equality and Fairer Scotland Impact Assessment will be updated and published following the Council's budget being agreed.

- 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 A      Budget Leaflet including the General Services Revenue Budget 2026/27 and the General Services Capital Programme 2026/27 to 2045/46

Appendix B      Demand Pressures

- Appendix C Management Efficiency Savings
- Appendix D Policy and Redesign Savings
- Appendix E Income and Charging Strategy and Register of Charges
- Appendix E1 Register of charges 2026/27
- Appendix F Local Government Draft Settlement 1/2026

## 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)

### Author(s)

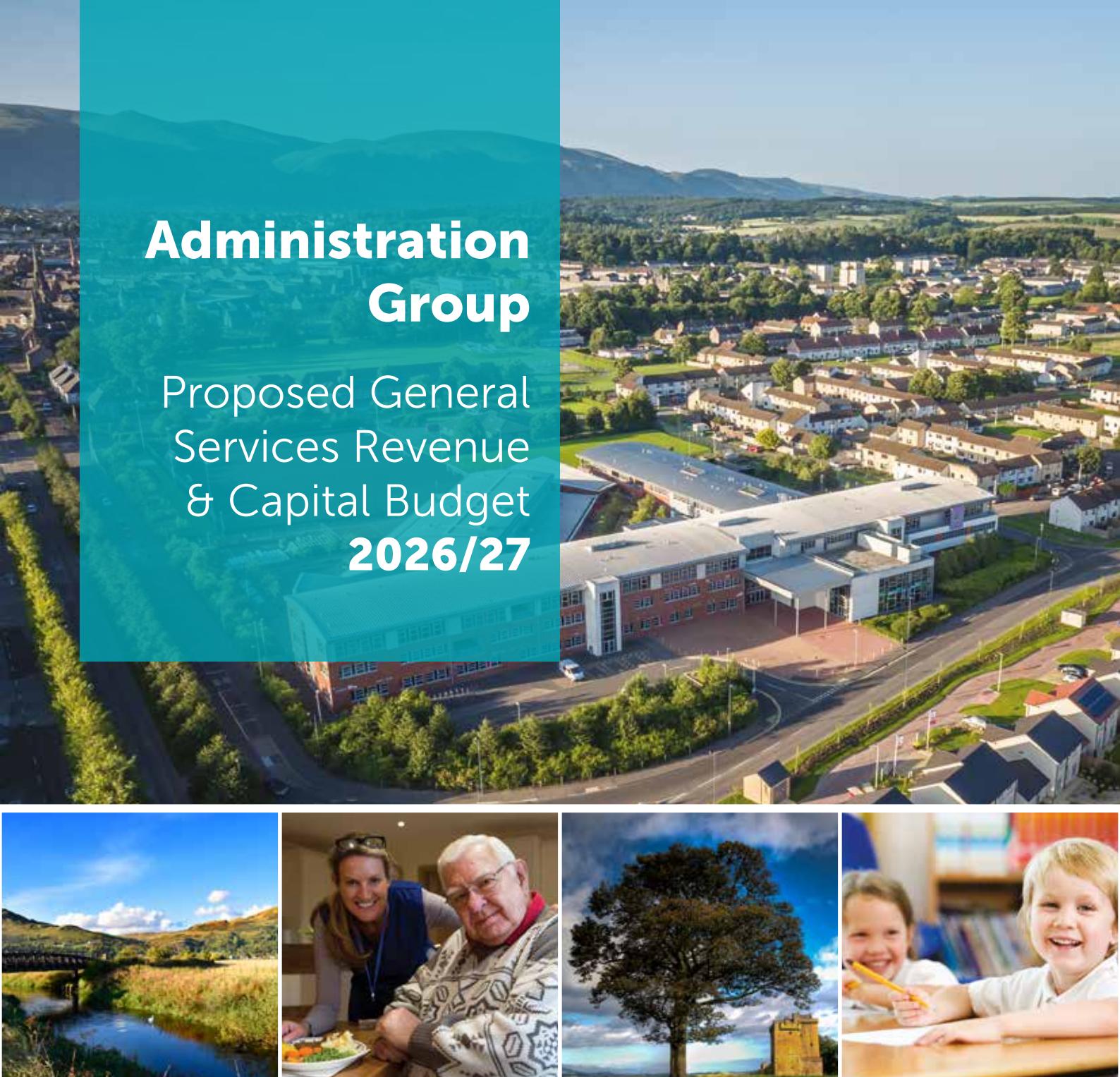
NAME	DESIGNATION	
Lindsay Sim	Chief Finance Officer (S95)	

### Approved By:

NAME	DESIGNATION	Signature
Lindsay Sim	Chief Finance Officer (S95)	
Nikki Bridle	Chief Executive	

# Administration Group

Proposed General Services Revenue & Capital Budget  
**2026/27**



**Clackmannanshire  
Council**

[www.clacks.gov.uk](http://www.clacks.gov.uk)

Comhairle Siòrrachd  
Chlach Mhanann

# Council Administration

## Roles and responsibilities



**Cllr Ellen Forson**  
Council Leader  
Spokesperson for  
Partnership & Performance



**Cllr Graham Lindsay**  
Depute Council Leader  
Spokesperson for  
People



**Cllr Phil Fairlie**  
Convener



**Cllr Donald Balsillie**  
Provost  
Depute Convener



**Cllr Jane McTaggart**  
Depute Provost  
Depute Spokesperson  
for Place



**Cllr Wendy Hamilton**  
Depute Spokesperson  
for Partnership &  
Performance



**Cllr Fiona Law**  
Depute Spokesperson  
for People



**Cllr Scott Harrison**  
Spokesperson for  
Place

# Foreword

Clackmannanshire Council continues to operate in one of the most challenging financial environments in recent history. Despite sustained pressure, we remain focused on delivering high-quality services while planning responsibly for the future.

In recent years, we have delivered significant transformation across the organisation – modernising services, embedding digital solutions, reshaping structures and strengthening financial resilience. Since 2010, this work has enabled us to achieve over £74 million in savings. While these changes have improved efficiency and protected priority services, we recognise that savings of this scale inevitably affect the services people receive. Service redesign and new ways of working have required understanding from our communities and resilience from our workforce.

The financial outlook remains extremely challenging. We face a projected cumulative funding gap of £24.5 million by 2031/32, and opportunities for further incremental efficiencies are now limited. The choices before us are therefore more fundamental. Transformation is no longer simply about improvement – it is about reimagining how services will be delivered in the future.

In setting this budget, we have also had to consider the contribution asked of local taxpayers. Our proposal is to increase Council Tax by 5.6%. We are acutely aware of the continuing cost of living pressures facing households and have sought to keep this increase as low as possible, while recognising the significant financial challenges the Council must address and the need to protect essential services.

We provide more than 700 services, including education, social care, housing, waste management, roads and environmental services. As Scotland's smallest mainland authority by population, with significant levels of need within our communities, demand for statutory services – particularly in education and social care – continues to grow, placing unavoidable pressure on our finances.

Despite these challenges, our services continue to perform strongly in a national context. We have the highest recycling rates in Scotland, educational attainment is improving, and positive destinations for school leavers consistently exceed the national average. Our housing service also performs well above national benchmarks. These outcomes reflect the commitment of our workforce and the strength of our partnerships.



**Cllr Ellen Forson**  
Council Leader

That commitment has been recognised nationally. Our Family Wellbeing Partnership received the Chairperson's Award at the COSLA Excellence Awards, presented by the Convention of Scottish Local Authorities. This award highlights the innovation and collaboration taking place in Clackmannanshire to tackle inequality and strengthen whole family support.

This budget sets out difficult but necessary decisions to secure long-term sustainability. Local government delivers the services that shape daily life – educating children, caring for older people, supporting vulnerable families and maintaining our communities – yet funding settlements do not fully reflect rising demand, inflationary pressures or the true cost of delivery.

Given our size, the impact of funding constraints is felt particularly sharply here. We will continue to make the case – clearly and constructively – for a fair and sustainable funding model for local government, one that recognises both the scale of our statutory responsibilities and the preventative role councils play in reducing long-term public spending.

This budget is not only about managing pressure – it is about shaping the future. By continuing our transformation programme, becoming more agile, more preventative and more focused on where we make the greatest difference, we will continue tackling inequality, strengthening wellbeing and supporting inclusive economic growth. Examples of the transformation achieved to date, along with our investment priorities, are set out on the following pages.

Clackmannanshire is resilient and ambitious. As Council Leader, I am clear that while the decisions set out in this budget are difficult, they are necessary to protect our most vulnerable residents and secure the long-term sustainability of the services our communities rely on. By embracing change, standing up for fair funding, and working in partnership with our communities and staff, we will continue building a fairer, stronger future for Clackmannanshire – now and in the years ahead.

I want to finish by thanking our staff for their continued professionalism and dedication in increasingly complex circumstances. Their commitment to our communities makes the difference every day.

# Transformation Achievements

Examples of the transformation achievements to date include:

- The creation of the Transformation Space, a dedicated environment for innovation and collaboration, enabling new service models and attracting external investment.
- The launch of the Family Wellbeing Partnership, a pioneering approach that brings together services and community partners to deliver holistic support for families, improving outcomes and reducing demand on crisis interventions.
- Digital platforms introduced for school enrolment and service requests.
- Automation of back-office processes reducing costs and freeing staff for frontline work.
- Asset reviews leading to rationalisation and better use of Council buildings.
- Workforce development initiatives embedding digital skills and flexible working.



£12.6m for our roads network over five years

£400k for for Forthbank recycling centre during 2026/27

Continued investment in local community and voluntary groups

Investment in damp and mould sensor technology in our properties

Further £250k to support education of children with additional support needs

New online services reducing wait times and making access simpler

£31.6m for adult social care services through the HSCP

£76m for the new Wellbeing Hub and Lochies School

£2.3m to expand childcare provision

£1.3m investment in a new Transformation Space enabling communities to make decisions on local priorities

£100k to improve play parks

£7.53m investment in digital and improving outcomes for social care

Over £1m invested in services to keep the Promise and support families and children

£250k to improve Alloa Family Centre

£400k to install solar panels in our housing stock

## Proposed General Revenue Budget 2026/27

Directorate	Current Budget 2025/26 £'000's	Proposed Budget 2026/27 £'000's	Indicative Budget 2027/28 £'000's	Indicative Budget 2028/29 £'000's	Indicative Budget 2029/30 £'000's	Indicative Budget 2030/31 £'000's	Indicative Budget 2031/32 £'000's
<b>People</b>							
Strategic Director	630	604	604	604	604	604	604
Care & protection	19,742	20,779	20,779	20,779	20,779	20,779	20,779
Education & Learning	68,955	70,321	70,670	70,670	70,670	70,670	70,670
Support & Wellbeing	1,478	1,770	1,770	1,770	1,770	1,770	1,770
	<b>90,805</b>	<b>93,474</b>	<b>93,823</b>	<b>93,823</b>	<b>93,823</b>	<b>93,823</b>	<b>93,823</b>
<b>Place</b>							
Strategic Director	59	116	216	216	216	216	216
Development	1,954	1,872	2,117	2,117	2,117	2,117	2,117
Environment	9,883	9,046	9,996	9,996	9,996	9,996	9,996
Property	22,888	23,305	23,358	23,358	23,358	23,358	23,358
Housing	228	915	915	915	915	915	915
	<b>35,012</b>	<b>35,254</b>	<b>36,602</b>	<b>36,602</b>	<b>36,602</b>	<b>36,602</b>	<b>36,602</b>
<b>Partnership &amp; Performance</b>							
Strategic Director	193	257	257	257	257	257	257
Finance & Revenues	4,837	5,128	5,198	5,198	5,198	5,198	5,198
HR & Workforce Development	1,862	2,174	2,174	2,174	2,174	2,174	2,174
Legal & Governance	2,169	2,092	2,095	2,095	2,095	2,095	2,095
Partnership & Transformation	4,294	4,326	4,331	4,331	4,331	4,331	4,331
	<b>13,355</b>	<b>13,977</b>	<b>14,055</b>	<b>14,055</b>	<b>14,055</b>	<b>14,055</b>	<b>14,055</b>
<b>Other Services</b>							
Corporate Services	(1,243)	(1,533)	4,949	11,173	17,509	23,962	30,533
Chief Executive and Transformation	560	513	513	513	513	513	513
Central Support recharge	(1,315)	(1,315)	(1,315)	(1,315)	(1,315)	(1,315)	(1,315)
Misc Services - Non Distributed Costs	1,100	1,100	1,100	1,100	1,100	1,100	1,100
Central Scotland Valuation Joint Board	503	536	536	536	536	536	536
Health & Social Care Partnership	30,153	31,643	31,643	31,643	31,643	31,643	31,643
Interest on Revenue Balances	(205)	(275)	(275)	(275)	(275)	(275)	(275)
Loans Fund Contribution	7,444	7,704	8,972	9,552	11,032	12,515	14,168
Contribution to Bad Debt Provision	100	100	100	100	100	100	100
<b>Total expenditure</b>	<b>176,269</b>	<b>181,178</b>	<b>190,703</b>	<b>197,507</b>	<b>205,323</b>	<b>213,259</b>	<b>221,483</b>
<b>Sources of Funding</b>							
General Revenue Funding	(119,267)	(125,123)	(125,123)	(125,123)	(125,123)	(125,123)	(125,123)
Non Domestic Rates	(19,834)	(16,470)	(16,470)	(16,470)	(16,470)	(16,470)	(16,470)
Ringfenced Grant	(1,663)	(2,596)	(2,596)	(2,596)	(2,596)	(2,596)	(2,596)
General revenue funding still to be allocated	(400)	(1,840)	(1,840)	(1,840)	(1,840)	(1,840)	(1,840)
Council Tax	(28,868)	(30,485)	(33,534)	(36,887)	(40,576)	(44,633)	(49,096)
Contribution from other reserves	(2,757)	(1,917)	(1,044)	(997)	(1,356)	(1,661)	(1,896)
Drawdown of Earmarked reserves	(3,134)	0	0	0	0	0	0
Contribution from uncommitted reserves	(346)	(2,747)	0	0	0	0	0
<b>Total funding</b>	<b>(176,269)</b>	<b>(181,178)</b>	<b>(180,607)</b>	<b>(183,913)</b>	<b>(187,961)</b>	<b>(192,323)</b>	<b>(197,021)</b>
<b>Projected (Surplus)/Shortfall</b>	<b>0</b>	<b>(0)</b>	<b>10,096</b>	<b>13,594</b>	<b>17,362</b>	<b>20,936</b>	<b>24,462</b>

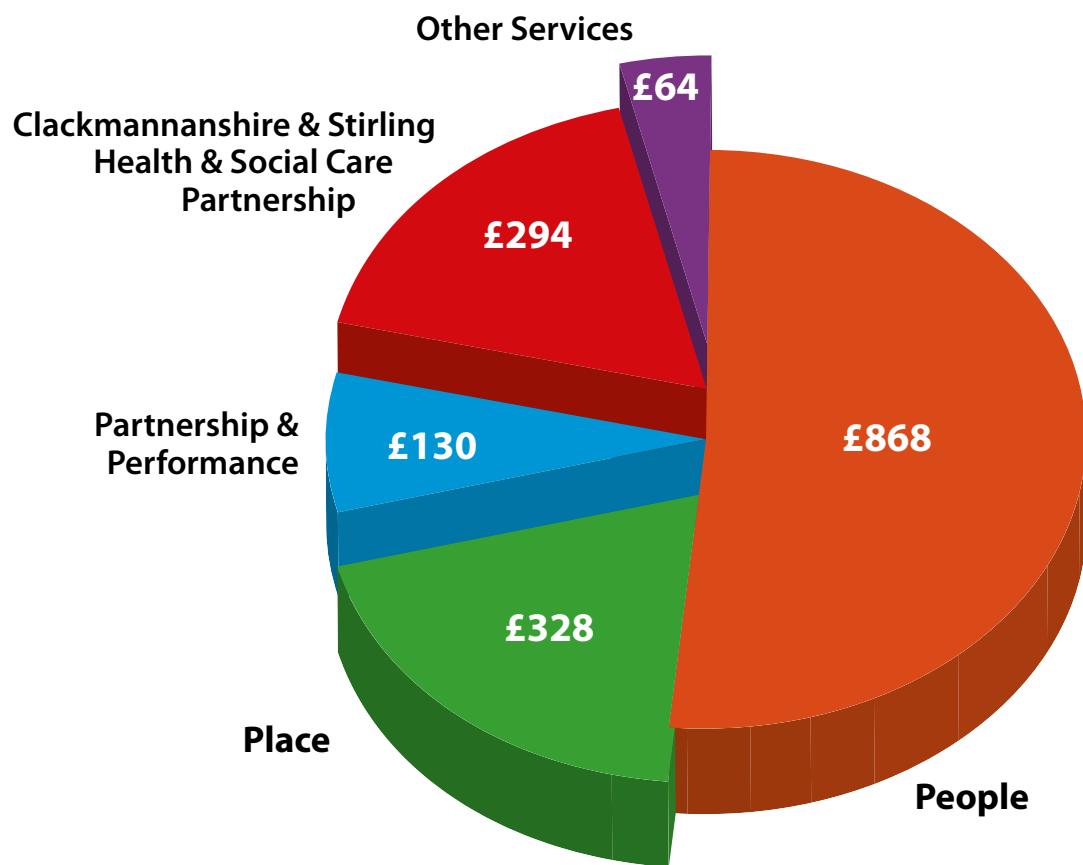
## Capital Programme 2026/27 to 2045/46

Project	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000	Total 2026-31 £'000	Total 2031-36 £'000	Total 2036-41 £'000	Total 2041-46 £'000	Total 2026-46 £'000
Wellbeing Hub and Lochies	35,420	18,248	1,280	0	0	54,948	-	-	-	54,948
Work Smarter	75	0	0	0	0	75	-	-	-	75
City Deal (RPMO)	100	100	100	100	100	500	100	-	-	600
CRD -Culture, Heritage, Tourism	344	0	2,750			3,094	-	-		3,094
CRD -Active Travel	2,231	2,114	-			4,345	-	-		4,345
CRD -Digital Hub	-	0	660			660	-	-		660
Renewable Energy Projects	100	50	50	50	50	300	250	250	250	1,050
Alloa Town Centre Upgrade	-	-	40	360	-	400	-	-	-	400
Alloa Town Centre Upgrade extension	-	-	80	320	-	400	-	-	-	400
Flood Protection	86	86	86	86	86	430	430	430	430	1,720
Village and Small Town - Menstrie	-	-	24	96	-	120	-	-	-	120
Village and Small Town - Tillicoultry	110	440	-	-	-	550	-	-	-	550
Learning Estate - Free School Meals infrastructure	257	-	-	-	-	257				257
Learning Estate - Development Driven (minimum requirements)	500	5,000	6,500	5,500	9,400	26,900	-	-	-	26,900
Social Work IT System	2,990	1,160	-	-	-	4,150	-	-	-	4,150
Learning Estate										
Indicative Future Investment Requirements (Options appraisals, condition and suitability)"	2,500	5,000	3,150	3,000	0	13,650	-	-	-	13,650
Learning Estate DDA	17	17	17	17	17	85	85	85	85	340
Social services adaptations	75	75	75	75	75	375	375	375	375	1,500
Park, Play Area & Open Space Improvements	25	25	25	25	25	125	125	125	125	500
Digital Transformation - Future Ways of Working (Homeworking)	160	120	120	120	120	640	600	600	600	2,440
Digital Learning Strategy	250	250	250	250	250	1,250	1,250	1,250	1,250	5,000
IT Infrastructure (Council)	90	90	90	90	90	450	450	450	450	1,800
ICT Replacement (Secondary Schools)	125	125	125	125	125	625	625	625	625	2,500
ICT Upgrade (Primary Schools)	90	90	90	90	90	450	450	450	450	1,800
Fitness Suite Equipment	6	6	6	6	6	30	30	30	30	120
Street Lighting Replacement	360	360	360	360	360	1,800	1,802	1,805	1,805	7,212
Carriageways - Road Improvements	2,200	2,600	2,600	2,600	2,600	12,600	11,830	11,050	11,050	46,530
Cemetery Walls	200	-	-	-	-	200	-	-	-	200
Polmaise Waste Transfer Station	350	-	-	0	0	350	-	-	-	350
Alva Cemetery Extension	400	-	-	0	0	400	-	-	-	400
Vehicle Replacement	800	1,000	1,500	1,550	1,550	6,400	5,000	5,000	5,000	21,400
Asbestos Removal (Schools)	10	10	10	10	10	50	50	50	50	200
Bridge Improvements	75	75	75	75	75	375	375	375	375	1,500
Car Park Works	-	0	114	475	-	589	-	-	-	589
Wheeled Bins	30	30	30	30	30	150	150	150	150	600
Clackmannanshire War Memorials & Monuments	30	0	0	0	0	30	-	-	-	30
Digital and IT PMRO Resourcing	179	129	129	129	-	566	-	-	-	566
IT Network Switching	400	300	0	0	-	700	-	-	-	700
LED Street Lighting Conversion Project	50	0	0	0	0	50	-	-	-	50
Street Lighting Column Safety Replacement Programme	157	233	233	233	233	1,089	467	-	-	1,556
<b>Resourcing</b>										
ICT Resourcing	167	167	167	167	167	835	835	835	835	3,340
ICT Resourcing - Digital Learning	64	64	64	64	64	320	320	320	320	1,280
City Region Deal Resourcing	68	68	68	68	68	340	340	340	340	1,360
Wellbeing Hub & Lochies	338	306	0	0	0	644	-	-	-	644
Property	76	76	76	76	76	380	380	380	380	1,520
Working Smarter (IOT, RPA)	391	391	391	391	391	1,955	1,955	1,955	1,955	7,820
Capital Programme Support	366	366	366	287	287	1,672	1,435	1,435	1,435	5,977
Nature Restoration	120	-	0	0	0	120	-	-	-	120
<b>Gross Total Approved Programme (Revised) (£'000)</b>	<b>52,382</b>	<b>39,171</b>	<b>21,701</b>	<b>16,825</b>	<b>16,345</b>	<b>146,424</b>	<b>29,709</b>	<b>28,365</b>	<b>28,365</b>	<b>232,863</b>

## Capital Programme 2026/27 to 2045/46 continued

Project	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000	Total 2026-31 £'000	Total 2031-36 £'000	Total 2036-41 £'000	Total 2041-46 £'000	Total 2026-46 £'000
<b>New Capital Bids</b>										
Grass Cutting Machine	47	0	0	0	0	47	-	-	0	47
Digital and Data Transformation	353	353	353	353	353	1,765	-	-	0	1,765
Alloa Family Centre Investment Programme	150	0	0	0	0	150	-	-	0	150
Active Travel Capital Funding	250	250	250	250	250	1,250			0	1,250
Play Parks Improvement	100	0	0	0	0	100			0	100
Interactive Boards -Primary Schools	260	174	0	0	0	434	-	-	0	434
Fir Park Ski Centre	100	0	0	0	0	100	-	-	0	100
VMware/Nutanix Infrastructure	260	0	0	0	0	260	-	-	0	260
Bus Shelter	26	27	28	28	29	138	160	186	215	699
Childrens - Adaptations	100	50	50	50	50	300	250	250	250	1,050
<b>Gross Total New Bids (£'000)</b>	<b>1,646</b>	<b>854</b>	<b>681</b>	<b>681</b>	<b>682</b>	<b>4,544</b>	<b>410</b>	<b>436</b>	<b>465</b>	<b>5,855</b>
INCOME - General Capital Grant	-4,363	-4,243	-4,243	-4,243	-4,243	-21,335	-21,215	-21,215	-21,215	-84,980
INCOME - City Region Deal Grant (100% spend)	-2,230	-2,750	-3,410	0	0	-8,390	-	-	0	-8,390
INCOME - Developer contributions - Learning	-1,100	-2,504	-2,504	-1,423	-1,423	-8,954	-	-	0	-8,954
<b>Gross Total Income Anticipated (£'000)</b>	<b>-7,693</b>	<b>-9,497</b>	<b>-10,157</b>	<b>-5,666</b>	<b>-5,666</b>	<b>-38,679</b>	<b>-21,215</b>	<b>-21,215</b>	<b>-21,215</b>	<b>-102,324</b>
<b>GROSS TOTAL CAPITAL PROGRAMME (£'000)</b>	<b>54,028</b>	<b>40,025</b>	<b>22,382</b>	<b>17,506</b>	<b>17,027</b>	<b>150,968</b>	<b>30,119</b>	<b>28,801</b>	<b>28,830</b>	<b>237,718</b>
<b>NET TOTAL CAPITAL PROGRAMME (£'000)</b>	<b>46,335</b>	<b>30,528</b>	<b>12,225</b>	<b>11,840</b>	<b>11,361</b>	<b>112,289</b>	<b>8,904</b>	<b>7,586</b>	<b>7,615</b>	<b>136,394</b>

## How your council tax is spent



**Based on a Band D property Council tax of £1,683.67 for 2026/27**

The total figure does not include water and sewerage charges

**People:** Education, children's services, community learning & development, justice and sport & leisure

**Place:** Waste, roads, green space, property, planning and environmental health

**Partnership & Performance:** Legal, finance, HR and customer services    **Health and Social Care Partnership:** Adult care

## Council Tax Charges 2026/27

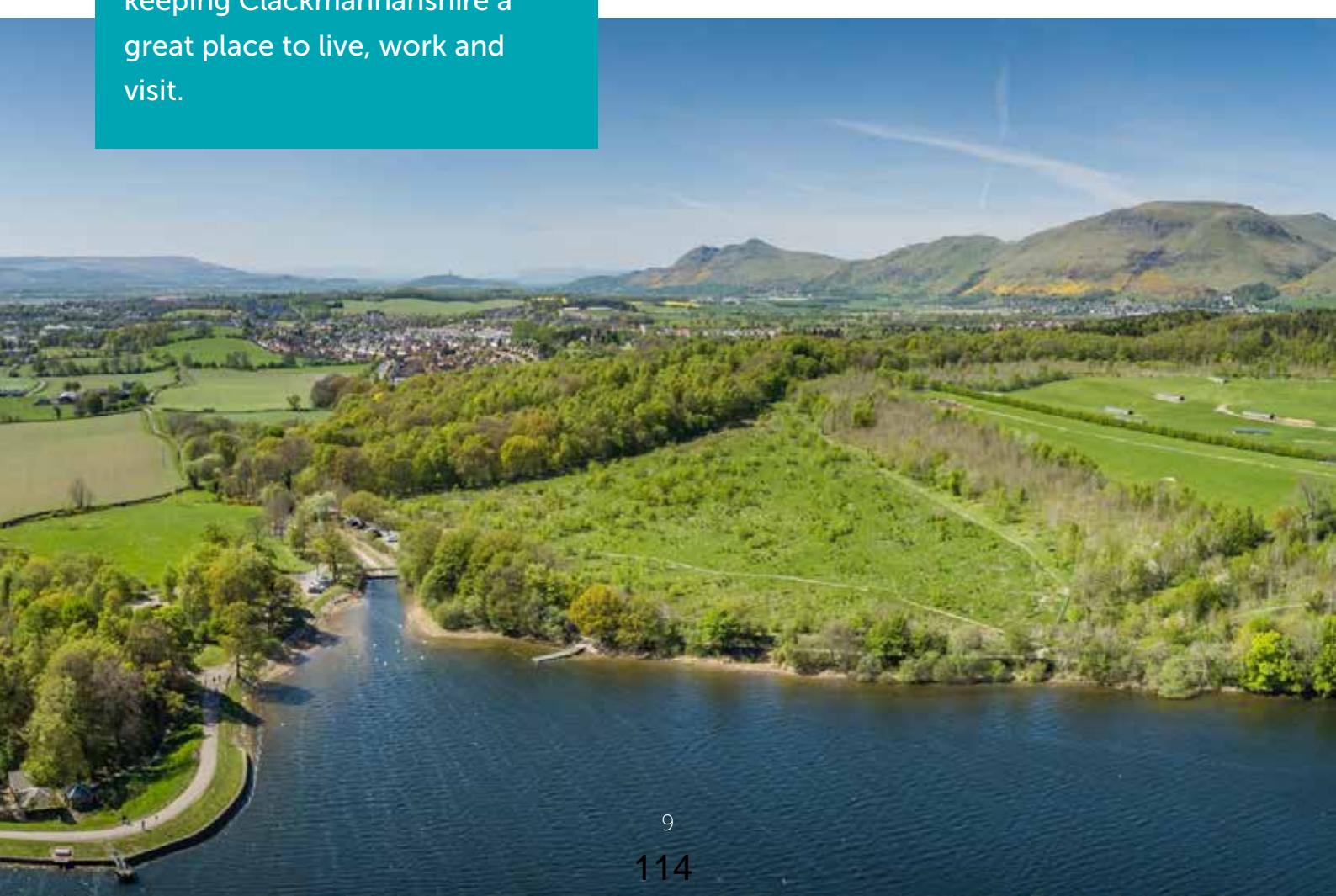
Valuation Band	Council Tax £
<b>BAND A</b> - up to £27,000	£1,122.44
<b>BAND B</b> - £27,001 to £35,000	£1,309.52
<b>BAND C</b> - £35,001 to £45,000	£1,496.59
<b>BAND D</b> - £45,001 to £58,000	<b>£1,683.67</b>
<b>BAND E</b> - £58,001 to £80,000	£2,212.15
<b>BAND F</b> - £80,001 to £106,000	£2,735.96
<b>BAND G</b> - £106,001 to £212,000	£3,297.18
<b>BAND H</b> - over £212,000	£4,124.98

# Clackmannanshire: Investing in our People and Places

Against the backdrop of the difficult decisions we must take to balance our budget for 2026/27, we have kept a relentless focus on ensuring that our investment remains aligned with the priorities we set following engagement with you, our communities, partners and stakeholders.

**In the following sections you will see the significant progress we have made, along with the continued commitments to investment in those services which are most valued by you, our residents and communities, keeping Clackmannanshire a great place to live, work and visit.**

To allow us to continue to allocate Council resources to the services you wish us to prioritise, we have also set out in this booklet, a series of short to medium term priority actions that will ensure that the foundations, investment and activity is securing progress in those areas we said we would transform in our Be the Future vision.



# Wellbeing Hub & Lochies School

With an overall capital investment of £76.1million, the new state-of-the-art Wellbeing Hub and Lochies School will provide an inclusive and accessible destination to take real pride in and where the entire community will feel welcome.

Construction of the Council's flagship community project is well underway. The development will transform local delivery of health, wellbeing, education and community services by uniting them in one modern, inclusive space.

The campus will feature swimming pools, fitness suites, a games hall, soft play, a wellbeing park and contemporary classrooms with specialist facilities for Lochies School pupils. Additional community spaces, including a café, outdoor areas and flexible rooms for social prescribing, learning and cultural activities will enhance



the Hub's role in supporting wellbeing and community life.

The new Lochies School will offer a sector leading environment for children with severe and complex additional support needs, with purpose designed indoor and outdoor spaces that enrich learning and promote independence.

The Wellbeing Hub and Lochies School will be one of the first large scale community facilities in Scotland to be built to Passivhaus Standards which will significantly cut energy use and carbon emissions, supporting the Council's Net Zero 2040 commitment.

The project is backed by around £10 million from the Scottish Government's Learning Estate Investment Programme and investment of over £800,000 from sportscotland. This investment will deliver modern, accessible and sustainable leisure, learning and wellbeing facilities for Clackmannanshire and help attract more visitors to the county.

# Whole Family Support

**We have made a promise to our communities that Clackmannanshire's children and young people will grow up safe, loved and respected.**

Our investment in whole family support exemplifies change to a whole systems approach, where all our resources, talents and efforts are pooled together to effect change. A Family Support Collaborative has been developed, bringing local authority services including Social Work, Housing, Education and Employability alongside local third sector services. The Council has invested £1.1 million in whole family support services and over £180,000 was directly awarded through the Family Support Collaborative after evaluation by partners and lived experience groups.

We continue to invest in our one stop shop approaches such as the multiagency team: STRIVE (Safeguarding Through Rapid Intervention) which supports families in crisis. £84,000 has been dedicated to providing community connectors, who help people develop sustainable support networks within their local communities.

We are redesigning our youth justice service, and have developed our multi-disciplinary co-located justice hub and enhanced support for families affected by domestic abuse with investment of £120,000. We are also investing in diversionary activities for young people.



We are working closely with the Vardy Foundation to develop sustainable local care provision and support for care experienced children and young people. We continue to enhance our support to care giving families, as well as investing in intensive supports to families with the highest levels of need to help children remain at home or within their local community. This activity helps deliver trauma informed system change, geared towards prevention and collaboration. This will lead to long term savings for the Council, but more importantly better outcomes for our children and young people.

Over the past year we have invested £100,000 for improvement works at Alloa Family Centre, which is a key asset in the delivery of our whole family support programme. We propose to invest a further £150,000 to enhance the centre's environment.

# Children's Services

We continue to make significant investment in the services that support our children and young people. This includes £68.953 million in education and £19.448 million in care & protection, encompassing social work for children and young people as well as justice services. These investments reflect our sustained commitment to ensuring that every child and young person in Clackmannanshire has access to high quality learning, care and support.

This year, we added £250,000 to strengthen our additional support needs provision, allowing us to expand staffing and improve support for learners and families who work with children with neurodevelopmental and communication needs.

Targeted support for care experienced children has continued to grow. We have invested in a new Promise support worker role, providing tailored support to ensure children and young people in care can access education consistently and meaningfully. This role complements the existing support provided through MCR Pathways and the Virtual Headteacher.

We have invested £40,000 in the professional learning of our Early Learning and Childcare (ELC) workforce to ensure our youngest learners access high quality play, supporting child development milestones and progress in learning.

Children and young people are benefitting from a strong network of early intervention and accessible mental health supports. Services such as Kooth, along with therapeutic interventions including Resilient Rhythms and music therapy, provide timely, stigma free help. These supports strengthen wellbeing, build resilience, and reduce pressure on statutory services by preventing issues from escalating into crisis. Recent



modelling shows over £100,000 in savings across health and justice services.

We have the lowest pupil teacher ratio in mainland Scotland, ensuring learners remain at the centre of our investments. We continue to invest £250,000 in digital technologies through our 1:1 Digital Device Deployment Programme, which provides every learner with their own device and supports greater equity in learning.

Our continued development of the Early Help Team ensures families receive timely and accessible support. This model enhances joint working with universal and third sector partners.

We have also invested in the next phase of the development of Bairns' Hoose, a whole system approach uniting protection, justice, health and therapeutic support for children who have experienced harm.

We have delivered Trauma Informed Practice training for teams and learning communities. This training strengthens staff understanding of the language of care and enhances the quality of support offered to children, young people and families.

# Tackling Poverty

We are delivering a comprehensive programme to lift families out of hardship and build a fairer future for every community, preventing poverty, strengthening family wellbeing and removing the financial pressures holding people back.

We have invested £60,000 to secure a dedicated child poverty co-ordinator, ensuring families get faster access to practical help, financial guidance, and coordinated support across the Family Wellbeing Partnership and employability services.

We continue to provide support for women and girls particularly those affected by gender based violence through a dedicated Domestic Abuse Hub.

Since 2022, we have committed over £7 million to build an all age childcare system that expands early years provision, strengthens baby and toddler groups, and enables parents to return to work or study with confidence. Further investment is planned for 2026/27 to sustain this progress. Uptake for eligible two-year-olds remains the highest in Scotland.

We have delivered £265,000 in capital improvements to increase childcare and early learning capacity, ensuring high quality, accessible provision.

We continue to prioritise young parents through the Young Parenting Partnership, delivering tailored, early support for families facing the greatest challenges.

Our Thrive to Keep Well programme is improving outcomes for residents, supported by £56,000 to expand the Planet Youth model in schools and communities, including staffing for The Hive and wider prevention work.

Money advice services are helping families secure greater financial stability. We have expanded free



school meals to P6 and P7 for children receiving the Scottish Child Payment, alongside investment in breakfast clubs and afterschool provision. To guarantee no child goes hungry, we are providing a direct financial payment over the summer holidays, giving families certainty and security during school closures.

Through the Clackmannanshire Transformation Space and the Grass Roots Make it Happen Fund delivered with What Matters to You, with investment of £1.34m we are bringing community, funding and public services together to:

- Empower communities to make decisions about local priorities and solutions
- Tackle root causes of some of society's biggest challenges
- Focus on prevention and early support
- Remove barriers that stop funding from working effectively
- Direct money to where it makes the biggest difference.

The Council intends to invest in excess of £400,000 in solar panels within our housing stock over the next year in areas of higher concentrations of poverty. This will not only assist reduce residents' energy costs but also support our wider carbon reduction and climate change ambitions.

# Living and Ageing Well in Clackmannanshire

The Council invests a significant proportion of its budget on delivering adult social care through the Clackmannanshire and Stirling Health and Social Care Partnership (£30.05m).

Working with partners such as NHS Forth Valley, the Clackmannanshire Third Sector Interface and a range of local care providers, adult health and social care is provided to over 1240 adults every week in Clackmannanshire receiving care at home and living within care home settings.

In March 2023, the Clackmannanshire and Stirling Health and Social Care Partnership approved its ambitious 10 year Strategic Commissioning Plan following a range of consultations with partners and service users. This Plan, reviewed during 2025/26 as part of the three-year review cycle was agreed by the Integration Joint Board last year. This review takes account of current financial challenges, policy and legislation and, within the context of the HSCP Delivery Plan 2025/26 ensures community health and care services are delivered against national health and wellbeing outcomes as well as many of the Council's local priorities and transformation activities.



## Key priorities are:

1. Right Care, Right Time is transforming the processes and operational delivery of services focusing on partnership with third sector and communities as well as delivering care and support within a Self Directed Support context in line with the SDS Act 2013.  
This delivery context ensures
  - a) assessment processes focused on an individual's rights to choice and control and to improve supported person and their carer's experience
  - b) reduce the overall costs of care, where possible, by providing the right care at the right time with regular reviews and signposting for outcomes.
  - c) support workforce confidence, learning and development needs as well as their wellbeing through the development of clear, efficient and easy to use processes.
2. Integrated locality working and social prescribing
  - a) integrated working across communities with community health, social care, primary care and third & independent sector to focus on inequalities, and prevention & population health
3. Carers Support
  - a) a developing Short Breaks service will ensure carers understand their rights and have access to choices around respite and access to a range of short break
  - b) a range of carers supports including on-line, telephone and in person supports including information, specialist money advice and access to peer support
  - c) working closely with third sector partners to ensure seamless support across the whole system.

# Customer Experience and Digital Transformation

Over the past year, we have made significant progress in improving how residents interact with the Council. In 2025/26, we rolled out more digital solutions through the Customer Service Hub making it easier and faster to request a service.

New online applications have been introduced for school and early learning and childcare enrolments, as well as free school meals, clothing grants, road permits, and energy fund support. These changes mean that more Council services are now available online, reducing waiting times and making it simpler for people to get the help they need.

By improving how we manage and use information, we can make smarter decisions and deliver support where it is needed most. We have introduced new tools to strengthen data security and reporting, and we are building skills across the Council to ensure staff can make the most of these improvements.

We will continue to expand digital services, invest in automation to speed up routine tasks, and develop innovative ways to engage with residents.

We are also investing in new digital solutions for social care. This will help us use technology and resources more effectively, benefiting both staff and the people in our communities. At the same time we are re-imagining how social care is provided and implementing a new delivery model. This includes improving how we manage demand, redesigning processes, raising service standards using existing tools and planning our workforce more effectively. These steps will lead to real changes in how we work and improve outcomes.

We are committed to continually improving how we communicate and engage with our customers,



our communities, and our employees. Our goal is to ensure every interaction is meaningful and reflects our core values of openness, transparency and integrity.

We want our customers to clearly understand how they can engage with us, and we are working to ensure we have the right systems in place to communicate effectively about the services we deliver and the issues that matter most to our communities. Over the past year, we have listened to residents and gathered their views on how we can improve the way we engage, consult, and share information about our services, transformation priorities, performance and how the Council's budget is spent.

## Public Performance Reporting

The Council is committed to being a high performing organisation built on a culture of evidence based learning, strong performance management and continuous improvement. These principles guide our planning and service delivery at every level. Enhancing our public performance reporting will therefore be a key focus for 2026/27.

By adopting best practice and using digital and visual tools, we aim to provide information that is transparent, timely, and relevant, helping customers understand the Council's performance and progress against key priorities.

Our aim is to deliver public performance reporting that is meaningful, accessible, engaging, and increasingly automated – fully aligned with the Council's vision and outcomes.

# Place-based Regeneration

The Council through 2025-26 invested circa £1m in Greenfield house, restoring significant elements of this historic building as part of our City Region Deal plans to bring a Culture, Heritage and Tourism Centre to Alloa.

Over this next year our Officers will be working with National Lottery Heritage Fund and Historic Environment Scotland amongst others to tap into in excess of £6m of further funding and opportunities for this initiative.

We have committed in excess of £300,000 of Place Based Investment Programme funding in 2025/26 to invest in community groups who have taken over the operational management of Sauchie Public Hall and the Ben Cleuch Centre. This investment will support each of these facilities deliver for their local communities. We are committed to continuing to support community asset transfer groups, subject to funds being made available to us in the future.

Our Administration has agreed to invest £550,000 of capital monies over the next two years as part of the Tillicoultry Village Streetscape initiative. Officers will work alongside local residents and stakeholders to explore the possibilities and priorities that this investment can leverage into the village centre, building upon the success of previous investments in other villages and towns.



# Sustainable Transport

**A Wellbeing Economy approach to transport will strengthen local health and wellbeing by prioritising access, fairness and community connection.**

Work is now underway to deliver a Sustainable Transport action plan that will provide a more connected, inclusive, and resilient transport system. These actions were developed in partnership with the Wellbeing Economy Alliance and places Clackmannanshire as a leader in adopting a Wellbeing Economy approach to transport solutions.

We will embed wellbeing economy principles into transport planning, strengthening cross departmental collaboration and ensuring decisions reflect wider social, economic and environmental outcomes.

We will invest in core infrastructure particularly accessible footways, active travel facilities, and secure bike storage. Enhanced digital information systems, including real time passenger updates and multi format communication tools will make travel easier to navigate for all users.

Community transport options will be developed by mapping local assets, supporting volunteer led initiatives, and complementing rather than competing with existing provision. We will build



on existing partnerships with our community partners to connect residents into social outlets and wider community supports and services.

Regional collaboration across the Forth Valley will ensure transport planning reflects real travel patterns and aligns with wider economic development frameworks.

Ongoing community engagement will ensure local voices shape priorities, strengthen accountability and create a continuous feedback loop so transport solutions evolve with residents' needs.

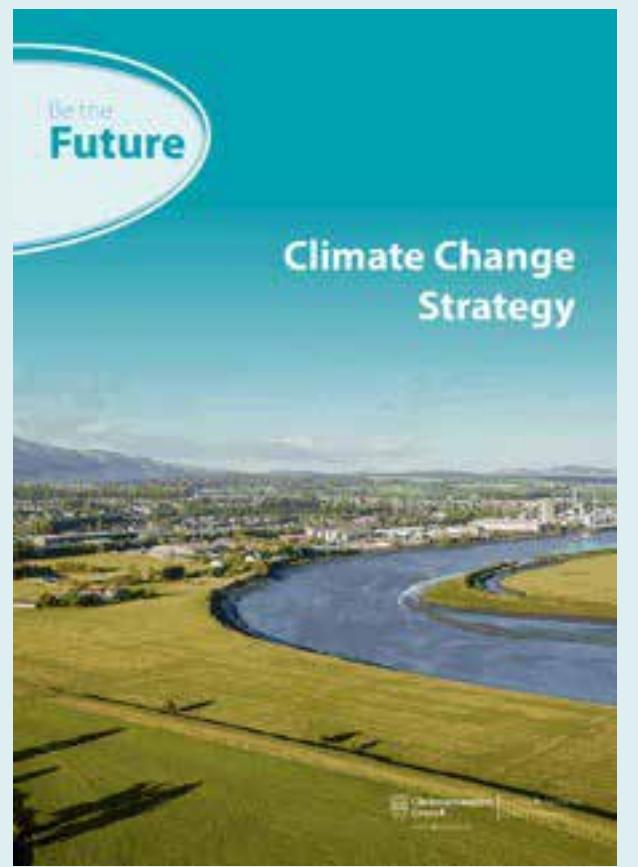
# Investing in Net Zero

**Our transport team have over this last year undertaken a series of drainage works in support of our flood prevention agenda, these have included new drainage systems on the A908 and at Back Road, Alva.**

The Council will continue these improvement works over the coming years while grappling with the effects of climate change.

As a result of improvement works undertaken within our waste collection services and model changes, our recycling performance has improved, with Clackmannanshire ranking first in recycling performance in Scotland. These efforts have not only assisted the Council to make significant headway on our climate change targets but have also assisted to reduce our waste disposal expenditure. We are planning to invest a further £400,000 into the Forthbank Recycling Centre to expand the capacity and further enhance customer experience at the site.

As part of the Council's Biodiversity Strategy, we have undertaken work in support of wildflower meadowing and rewilding across the area, but we also understand how the image and cleanliness of our streets and greenspaces add to the sense of civic pride. Our land services team will over this next year undertake a programme of focused work in key amenity spaces realigning our resources to support these improvements.



The Council will invest £120,000 in 2026-27 awarded by Scottish Government in a range of initiatives as part of the Council's nature restoration activities. This will include programmes of tree planting in Clackmannanshire linked to the Forth Valley Climate Forest and supporting growth of pollinators locally. This work will assist our Council progress our journey to net zero.

This Council recognises the importance of public transport and that for many the bus network is a vital lifeline in support of everyday activities. It is also a more environmentally sustainable alternative when well utilised. It is for this reason the Council is committing over £135,000 over the next five years to encourage further investment to improve bus shelters throughout our county.

# Assets

**Our roads infrastructure is a vital asset supporting everyday activity and economic prosperity. They are vital for businesses and create a gateway connection across our county and further afield.**

Over this last year we have undertaken significant upgrades to key artery roads including the upgrades to the A907 Cambus; Main Street Coalstnaughton; Alloa Road, Clackmannan; Menstrie Road, Tullibody and Clackmannan Road, Alloa. Additionally, we have repaired in excess of 600 potholes. We recognise that it is vital that we maintain a robust road network and this is why we are increasing our roads baseline capital budget by an additional £400,000 in 2026/27, and a further £200,000 in 2027/28, which will represent a planned investment of £12.6m over the next five years. This will allow us to invest on the B9140 Bypass and King O'Muires Road



and Alloa Industrial Relief Road as well as others, starting 2026/27.

Our Council will over the next five years invest over £800,000 to maintain our bridges and flood prevention measures. This work alongside our roads infrastructure improvements and a further £500,000 in 2026/27 to replace street lighting columns and upgrades, will help keep our roads open and communities safer.

We recognise that attractive outdoor spaces are vital to wellbeing and development, and this Administration wishes to continue to invest in children's play parks with another £100,000 for improvements.



# Corporate Priorities for 2026/27

For 2026/27, we will accelerate this journey through four corporate priorities:

## **Digital and Data Transformation**

The Council's digital and data transformation programme aims to create a more connected, efficient, and forward-thinking Council by integrating technologies such as automation, Internet of Things (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 both national frameworks and local priorities. In addition, work is ongoing to secure and modernise our IT infrastructure. The five year roadmap is aimed at creating a more connected, efficient, and people-focused Council. The Social Work IT system and Reimagining Social Care programme of work and our new Housing Management IT system which are both underway are key priorities for the Council in 2026/27.

## **Asset Strategy**

Our Corporate Asset Management Strategy sets out a clear and structured approach to how the Council manages its physical assets. Its purpose is to ensure that we make the most of our financial investment while also achieving strong social and community benefits through the assets that the Council owns. The strategy, agreed in late 2025, provides a framework to help us improve the performance of our assets, manage risks more effectively, and strengthen the overall sustainability and resilience of our asset base. Work is underway to develop asset plans for each of the key asset work streams that contribute to our Strategy including, Roads, Fleet, Grounds and Public Buildings.

## **Workforce Strategy**

As the Council progresses its Target Operating Model (TOM), we will introduce a new Workforce Strategy. This will set out what we need to do to develop our workforce, so we have the right people, with the right skills, in the right roles, at the right time to best support our communities. Work on our new Strategic Workforce Plan will start with engagement across services, in line with the TOM. Alongside this, we will continue work that supports our values and priorities. This includes the annual Senior Leadership Forum (SLF) and Team Leaders Forum (TLF) events, the Step Forward Mentoring Programme and new leadership development programmes for aspiring and senior leaders and continued commitment to Columba 1400 values-based leadership.

## **Collaboration Work**

Again, linked with the Council's Target Operating Model and Medium-Term Financial Strategy, we will actively progress our Transformation through Collaboration programme. The discovery phase for the collaboration work with Falkirk was completed in 2025 with an agreed list of projects to be taken forward for development. This will look at the potential opportunities for transformation and shared delivery models across both Councils and with other partners in the longer term. The focus of the collaboration work is to deliver future efficiencies and savings, recognising that Councils face long-term financial pressures and need to ensure sustainable service delivery into the future. Transformation through collaboration may offer opportunities to reduce duplication, share systems and expertise and help protect frontline services.

## **Our Commitment**

We have already proven that transformation works, through initiatives like the Transformation Space and the Family Wellbeing Partnership. Now, we will go further, protecting essential services today while investing in the capabilities that secure tomorrow. By combining strong financial discipline with bold innovation, we will build a stronger, fairer, and more resilient Clackmannanshire for generations to come.





## Demand Pressures

Directorate	Department	Responsible Officer	Demand Pressure Reference	Pressure Description	Contractual/General	Amount 2026/27
P&P	Legal & Governance	L Robertson	P&PDP001	Law Society of Scotland - Practising Certificates/SLCC Levy	Contractual	700
P&P	Legal & Governance	L Robertson	P&PDP002	Linets - Legal Research Tool	Contractual	800
P&P	Legal & Governance	L Robertson	P&PDP003	SOLAR Scotland Subscription	General	500
P&P	Legal & Governance	L Robertson	P&PDP010	Copyright Licence	Contractual	750
P&P	Legal & Governance	L Robertson	P&PDP011	Information Commissioner - registration increase for Council, Licensing Board and Returning Officer	General	1,000
P&P	Legal & Governance	L Robertson	P&PDP012	Scottish Certificates - Registrar (Income Shortfall)	General	25,000
P&P	Legal & Governance	L Robertson	P&PDP006	Internal Audit Inflation	Contractual	5,000
P&P	Legal & Governance	L Robertson	P&PDP013	Archivist - Materials	General	2,000
P&P	Finance & Revenues	L Sim	P&PDP004	Audit Scotland - External Audit Annual Increase	Contractual	6,031
P&P	Finance & Revenues	L Sim	P&PDP017	Senior Accountancy Assistant Corporate - Year End	General	54,597
P&P	Partnership & Transformation	W Robertson	P&PDP014	Licence Cost Co pilot - IT	General	37,490
P&P	Partnership & Transformation	W Robertson	P&PDP015	Transcription licenses - IT	General	18,846
P&P	Partnership & Transformation	W Robertson	P&PDP016	Power BI licenses - IT	General	13,000
P&P	Partnership & Transformation	C Jarvie	P&PDP018	Unachieved income target from Funding Officer role which no longer sits within the P&T establishment	General	50,000
P&P	Transformation	W Robertson	P&PDP019	Netcall IT Contract for the Customer Service Hub and Automation	General	136,523
P&P	HR & Workforce Dev	A Hair/ S Langsford	P&PDP005	Apprenticeship Levy - annual inflationary increase	Contractual	14,161
P&P	HR & Workforce Dev	A Hair/ S Langsford	P&PDP008	Brodies Workbox	General	5,000
P&P	HR & Workforce Dev	A Hair/ S Langsford	P&PDP009	People Safe	General	27,000
P&P	HR & Workforce Dev	A Hair/ S Langsford	P&PDP007	Itrent/Midland Upgrade	Contractual	88,315
P&P	Chief Executive	N Bridle	P&PDP020	CoSLA Membership - Inflationary increase	Contractual	3,378
P&P	VJB	L Sim	CORDP001	Inflationary increase on requisition to Valuation Joint Board - 4% estimated	Contractual	19,941
People	Care & Protection	G Scott	PEODP001	NMW Rise 4.1% affect on services	Contractual	396,041
People	Care & Protection	J Roddie	PEODP002	Woodside Children's Home: Contractual Extras plus AL relief cover	Contractual	261,183
People	Care & Protection	G Scott	PEODP003	Children with Disabilities team - increased demand on service	Demographic	72,301
People	Education & Learning	L Sanda	PEODP006	Home to school and ASN transport	Contractual	48,403
People	Education & Learning	L Sanda	PEODP005	ELC Partner Providers	Contractual	70,258
People	Education & Learning	L Sanda	PEODP007	Other Local Authorities	Contractual	21,256
People	Education & Learning	L Sanda	PEODP008	School Holiday Meal Payments	Contractual	10,400
People	Education & Learning	L Sanda	PEODP004	Clothing Grants	Contractual	9,290
People	Education & Learning	L Sanda	PEODP009	Cleaning and Catering Costs for ELC	General	27,405
People	Education & Learning	L Sanda	PEODP011	ASN Learning Assistants regrading	Contractual	130,000
People	Customer Services	A Mackie	PEODP010	Cashless Payments Card Processing Fees & Charges	General	40,000
Place	Environment	C Hargrove	PLADP002	Charges for Land Services 50009	General	60,000
Place	Environment	C Hargrove	PLADP003	Land General Admin - Pay Funding	General	28,689
Place	Environment	C Hargrove	PLADP004	Play Parks income revenue	General	15,000
Place	Environment	S Cullen	PLADP006	Drainage Cleansing	General	10,000

Directorate	Department	Responsible Officer	Demand Pressure Reference	Pressure Description	Contractual/ General	Amount 2026/27
Place	Environment	S Cullen	PLADP007	Public Transport Infrastructure	General	2,740
Place	Development	A Davidson	PLADP009	Historical Income Figure	General	40,692
Place	Housing	K Wells	PLADP011	Temporary Accommodation	General	721,202
Place	Property	K Wells	PLADP005	Inflation pressure for Food	Contractual	156,581
Place	Property	K Wells	PLADP010	PPP Contract Inflation	Contractual	368,527
				<b>TOTAL</b>		<b>3,000,000</b>

People	1,086,537
Place	1,403,431
P&P	510,032
<b>TOTAL</b>	<b>3,000,000</b>

## Savings proposals

## Management Efficiency

Saving Reference	Directorate	Department	Description	2026/27	2027/28	Total	Cash /Permanent
PLAMGT001	PLACE	DEVELOPMENT	Realignment of Costs to External Budgets	£ 170,000		£ 170,000	Cash
PLAMGT002	PLACE	DEVELOPMENT	Realignment of Costs to Retained P&BS Earmarked Budgets	£ 75,000		£ 75,000	Cash
PLAMGT003	PLACE	DIRECTORATE	Realignment of Costs to Retained Housing Earmarked Budgets	£ 100,000		£ 100,000	Cash
PLAMGT004	PLACE	ENVIRONMENT	Additional income from recyclate	£ 800,000		£ 800,000	Cash
PLAMGT005	PLACE	ENVIRONMENT	New Cleaning Arrangements - Fleet	£ 4,000		£ 4,000	Permanent
PLAMGT007	PLACE	ENVIRONMENT	Increase in Service Income - Street Care	£ 20,000		£ 20,000	Permanent
PLAMGT008	PLACE	ENVIRONMENT	Deletion of Vacancies - Land Services	£ 72,000		£ 72,000	Permanent
PLAMGT011	PLACE	PROPERTY	Reduction in Minor Works Budget - Property	£ 52,500		£ 52,500	Cash
PLAMGT012	PLACE	PROPERTY	Removal of Menstrie House Cleaning Budget	£ 120,567		£ 120,567	Permanent
PLAMGT013	PLACE	ENVIRONMENT	Housing attributed spend for environmental works	£ 200,000		£ 200,000	Permanent
PEOPOL2520 b	PEOPLE	Support & Wellbeing	Review provision of free period products in line with demand	£ 19,500		£ 19,500	Permanent
PEOMGT001	PEOPLE	Education & Learning	Recharge of staff time Developing Young Workforce	£ 10,000		£ 10,000	Cash
PEOMGT002	PEOPLE	Education & Learning	Recharge of staff time Child Wellbeing Partnership	£ 10,000		£ 10,000	Cash
PEOMGT003	PEOPLE	Education & Learning	Review of Leisure Bowl Budget -pending opening of Wellbeing Hub	£ 336,000		£ 336,000	Cash
PEOMGT004	PEOPLE	Education & Learning	Review of schools devolved school management	£ 100,000		£ 100,000	Cash
P&PMGT006	P&P	Finance and Revenues	Delay filling Procurement Assistant Vacant post for 6mths	£ 29,134		£ 29,134	Cash
P&PMGT008	P&P	Finance and Revenues	Additional increase in income rebates from contracts	£ 15,000		£ 15,000	Permanent
P&PMGT020	P&P	Finance and Revenues	Revenues NDR	£ 300,000		£ 300,000	Permanent
P&PMGT007	P&P	Finance and Revenues	Delay filling 2 Trainee vacant posts within Revenues for 6mths	£ 40,627		£ 40,627	Cash
P&PMGT016	P&P	Partnership and Transformation	Reduction in IT Hardware Budget	£ 30,000		£ 30,000	Permanent
P&PMGT024	P&P	Partnership and Transformation	Income generation through Design Services.	£ 5,000		£ 5,000	Cash
P&PMGT015	P&P	Partnership and Transformation	Removal of 1 FTE IT Grade 9 (Vacancy)	£ 61,003		£ 61,003	Permanent
P&PMGT014	P&P	Partnership and Transformation	Mail OfficerVacancy	£ 32,940		£ 32,940	Permanent
CWMGT001	Council Wide	Corporate	TOM - Management Restructure	£ 70,650		£ 70,650	Permanent
CWMGT002	Council Wide	Loans Fund	Reduction in loans fund budget	£ 116,645		£ 116,645	Cash
CWMGT003	Council Wide	Corporate	Reduction in Employers Ni through salary sacrifice schemes - EV cars	£ 9,813		£ 9,813	Cash
CWMGT004	Council Wide	Corporate	Increase turnover level from £750k	£ 250,000		£ 250,000	Cash
CWMGT005	Council Wide	Corporate	Unpaid elements relating to Council Policies (mat pay/adoption/sick)	£ 103,000		£ 103,000	Cash

<b>TOTAL</b>	<b>3,153,379</b>	<b>-</b>
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## Savings proposals

## Policy &amp; Redesign

Saving Reference	Directorate	Department	Description	2026/27	2027/28	Total	Cash /Permanent
PLAPOL002	PLACE	ENVIRONMENT	Increase Brown Bin charges by 4%	£ 20,000		£ 20,000	Permanent
PLAPOL003	PLACE	ENVIRONMENT	Reduce Winter Service Budget	£ 150,000		£ 150,000	Cash
PLAPOL004	PLACE	ENVIRONMENT	Cessation of Summer emergency standby cover	£ 2,850		£ 2,850	Permanent
PLAPOL005	PLACE	ENVIRONMENT	Reduction in inspection frequency for vehicles under 3.5T	£ 14,000		£ 14,000	Permanent
PLAPOL009	PLACE	ENVIRONMENT	Reconfiguration of Recycling Centre Opening Times	£ 60,000		£ 60,000	Permanent
PEOPOL2516	PEOPLE	Education & Learning	Reduce school resources budgets in line with reduction in pupil numbers	£ 10,000		£ 10,000	Permanent
PEOPOL2504	PEOPLE	Education & Learning	Review of Music Tuition Service	£ 37,120		£ 37,120	Permanent
PEOPOL2530	PEOPLE	Education & Learning	Reduction in teacher numbers to reflect reduction in pupils	£ 168,612	£ 106,799	£ 275,410	Permanent
P&PPOL001	P&P	Legal & Governance	Charges Register - increase in Civil Ceremonies of Citizenship	£ 1,000		£ 1,000	Permanent
P&PPOL016	P&P	Legal & Governance	Charges Register - increase in costs for use of Ceremony Room for weddings (income generation)	£ 1,000		£ 1,000	Cash
P&PPOL017	P&P	Legal & Governance	Charges Register - increase cost for Birth, Death and Marriage Certificates - premium service (1 day turnaround)	£ 2,000		£ 2,000	Cash

<b>TOTAL</b>	<b>466,582</b>	<b>106,799</b>
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## APPENDIX E



### Clackmannanshire Council

[www.clacksweb.org.uk](http://www.clacksweb.org.uk)

## Income and Charging Strategy

**This policy sets out Clackmannanshire's policy regarding fees and charges for services for the 2026/27 financial year.**

### Introduction

Clackmannanshire Council has a statutory duty to provide certain services to the public. There are no charges for these services except where charges are set by statute. (e.g. planning applications, building control, licensing).

The Council provides other discretionary services, some of which are provided at a cost to the customer.

### Principles

1. The Council must provide services which are defined as a statutory duty.
2. The Council may also choose to provide discretionary services, depending on the identified needs of the population of Clackmannanshire.
3. The Council will agree the charges for each discretionary service provided as part of the budget process each year and these are published annually in the Council's Register of Charges.
4. The Council will benchmark the charges it makes against other Scottish Councils to ensure fees and charges are reasonable and affordable. Where a benchmark doesn't exist, a commercial rate may be used to set the rate.
5. Services aim to recover the full cost of providing discretionary services to ensure that all costs are covered by the charges made.
6. The Council consults with the public each year through a Budget Engagement process covering the provision of Services incorporating any changes to fees and charges.
7. The Council can choose to provide services through a third party supplier or provider. Any such arrangement will be procured through the agreed

procurement arrangements and in compliance with Councils Contract Standing Orders.

8. The ability of those in receipt of services, to pay proposed rates is taken into account when proposals for increased charges are being considered. Consideration is also given to the competitive environment in which particular services operate.
9. The cost of invoicing and recovering income due is taken into account when considering fees and charges for services. Low volume activity may cost the Council more to process than the income generated.
10. The Council encourages customers to pay for services, in advance and electronically or through on-line facilities.
11. Fees are set in advance, for the coming year, however a small number may be subject to mid-year revisions.

### **Summary**

The Council seeks to ensure best value for all residents of Clackmannanshire.

Statutory services will be provided free of charge to residents of Clackmannanshire, except where statute or legislation requires a charge to be made.

Discretionary services will be provided on a full cost recovery basis subject to financial assessment where appropriate and considered alongside benchmark charges from other providers.

Fees and charges are reviewed on an annual basis as part of the budget setting process but may be subject to changes in-year.

The Register of Charges will be available on the Council's website following approval of the Budget and this will set out the charges for fees and services provided from 1<sup>st</sup> April 2026 to 31<sup>st</sup> March 2027.

## **Income and Charging 2026/27**

### **Rationale for Changes**

The annual review of the Council's Income and Charging Policy has taken place as part of the budget challenge process. All aspects of the Council's income and expenditure were considered including comparison with other councils and third-party providers, discussion with Services and consideration of service proposals to introduce a service charge or increase charges in some areas.

### **Charges for 2026/27**

An inflationary increase of 4.0% has been applied across all discretionary Fees and Charges this is in line with the rate of inflation at September 2025. Where Fees and Charges are set by statute or are outwith the control of the Council an alternative increase may apply. These are detailed within this report as exceptions and may be subject to change as external providers set their pricing strategy for the year.

In general, charges have been rounded up to the nearest ten pence.

### **Exceptions**

#### **Adult Care**

These charges are set by the Integration Joint Board for the Health & Social Care Partnership. The proposed increases to charges have been made to align the charge across both Local Authorities and will be confirmed by the Board as part of its annual Budget setting.

- Day Care charges previously £15.96 per hour will now be charged at £25.00 per hour.
- Care at home charges previously £15.96 per hour will now be charged at £25.00 per hour.
- Telecare charges previously £1.85 per week will now be charged at £5.00 per week.
- MECS charges have been increased by 5.0%.
- Key Box purchase and installation charges have been increased by 5%.

### **Environmental Health**

The shelter for stray dogs is run by Stirling Council. The increase in the charge has been estimated at 4% in line with our applied charges. This confirmed following the approval of charges by Stirling Council at its budget meeting.

## **Electrical Vehicle charges**

A 4% increase has been applied to Standard and Fast charge rates. However, due to rounding the amount charged remains the same. This means a higher increase may be charged in future years.

## **Trading Standards**

This service is provided by Stirling Council. The increase in the charge has been estimated at 4% in line with our applied charges. This will be confirmed following the approval of charges by Stirling Council at its budget meeting.

## **Civic Licensing**

The Council continues to waive the fee for a Public Entertainment Licence, upon application by a constituted community group, for a community gala benefiting Clackmannanshire residents. This waiver is limited to one instance per year per Community Council area, provided the event meets the criteria for a community gala. It is proposed that this is continued for 2026/27 and the initiative reviewed annually subject to it continuing to align with the licensing process and to it continuing to deliver community benefit.

## **Licensing**

There has been no statutory increase to licences for Alcohol or Gambling premises.

## **Registrar's**

New charges have been introduced for Ceremony Fees (maximum fees - Midweek ceremony - Registration Office up to 50 people) of £340 and Private British Citizenship Ceremonies of £100. Other fees have been increased between 2.86% and 3.52% dependant on request (week vs weekend/public holiday), time of day and venue of the ceremony. The exception to this is Ceremony Fees (maximum fees - Midweek ceremony - Registration Office up to 30 people) which has increased to £280 from £250.

There is a new charge for Same day Fast Track Service premium in respect of replacement Birth Death and Marriage Certificates at a cost of £6.00 per certificate.

## **Education**

There has been no increase applied to school milk or breakfast in 2026/27.

## **Council Tax**

Council tax charges have increased by 5.6%

## **Early Years and Out of School Care**

These charges have been increased from £5.00 to £7.00 per hour in line with private and third sector providers to meet increases in pay and national insurance. A discounted rate is available for bookings of 3 hours where the hourly rate reduces to £5.70 per hour.

## **Planning**

Application for High Hedges has increased by 6.25%.

New charges for Pre-planning advice have been introduced as follows:

<b>Planning</b>	<b>Description</b>	<b>2026/27 charge</b>
Pre application advice- from 1 <sup>st</sup> October 2026	Individual householder (per request)	£96.00
Pre application advice- from 1 <sup>st</sup> October 2026	Small local scale development (per request)	£180.00
Pre application advice- from 1 <sup>st</sup> October 2026	Large local scale development (per request)	£600.00
Pre application advice- from 1 <sup>st</sup> October 2026	Major local scale development (per request)	£1,440.00
Pre application advice- from 1 <sup>st</sup> October 2026	Listed Buildings (per request)	£96.00
Planning	Planning applications- Non material variances (from 1 <sup>st</sup> October 2026)	£238.00
Planning	Condition compliance fee- per request (from 1 <sup>st</sup> October 2026)	£119.00
Planning	Condition discharge fee - per request (from 1 <sup>st</sup> October 2026)	£119.00
Retrospective Application Surcharge	Surcharge 25% of max charge (from 1 <sup>st</sup> April 2026)	£46,381.00
Retrospective Application Surcharge	Surcharge 25% of min charge (from 1 <sup>st</sup> April 2026)	£92.70

## **Sports and Leisure Lets**

The following new charges are being implemented in 2026/27:

<b>Location/Programme</b>		<b>Description</b>	<b>2026/27 Charge</b>
Clackmannan Town Hall	Indoor Sports Programmes	Clacks 60+	<b>£3.20</b>
Active Communities Programme	Indoor Sports Programmes	Gym sessions	<b>£3.20</b>
Dollar Academy	Swimming Programme	Swimming LTS - Level 1-4	<b>£7.20</b>
Dollar Academy	Swimming Programme	Swimming LTS - Level 5	<b>£8.80</b>
Alloa Academy	Swimming Programme	Swimming ASN Hydro	<b>£10.40</b>
Alloa Academy	Swimming Programme	Swimming Small Group Hydro	<b>£9.10</b>
Alloa Academy	Swimming Programme	Holiday Hydro Swim Camps	<b>£10.40</b>
Dollar Academy	Swimming Programme	Holiday Rookie Swim Camps	<b>£8.80</b>
Firpark Ski Centre	Sports Development	Ski Level individual assessment	<b>£6.00</b>

## **Housing**

Council have approved a 6% increase in rents and the Westhaugh Travellers Site through the HRA budget process.

There has been no increase applied to garage site pitches and lock up rentals.

The rent charge for temporary accommodation and support remains at the same level as 2025/26.

Licences for Landlord Registration and late applications are set by Scottish Government and not by Local Authorities.

All charges will continue to be reviewed as part of the annual review of fees and charges aligned to the budget setting process.

Charge Title	Charge Title 2	Charge Description 1	Charge Description 2	Statutory or Discretionary	2026/27 Charge
Adult Care	Adult Care	Day Care	Day Care - per hour	D	£25.00
Adult Care	Adult Care	Day Care	Care at Home (formerly Domestic Care) - per hour	D	£25.00
Adult Care	Adult Care	Day Care	Mobile Emergency Care Service - per week	D	£5.10
Adult Care	Adult Care	Day Care	Keybox purchase and installation	D	£126.00
Adult Care	Adult Care	Day Care	Telecare Charge - per week	D	£5.00
Adult Care	Adult Care	Day Care	Equipment	D	No Charge
Adult Care	Adult Care	Day Care	Minor adaptations	D	No Charge
Adult Care	Adult Care	Personal Care	Nursing Care	D	Assessed
Adult Care	Adult Care	Personal Care	Residential Care	D	Assessed
Adult Care	Adult Care	Personal Care	Local Authority over 65's	D	Assessed
Adult Care	Adult Care	Personal Care	Local Authority under 65's	D	Assessed
Adult Care	Adult Care	Personal Care	Respite Care	D	Assessed
Burial Grounds	Burial Grounds		Duplicate Certificate of Right of Burial	D	£98.30
Burial Grounds	Burial Grounds		Exhumation Fee	D	Total cost recovery
Burial Grounds	Burial Grounds		Interment - Child (Up to 18 years)	D	No Charge
Burial Grounds	Burial Grounds		Interment - Stillborn Baby	D	No Charge
Burial Grounds	Burial Grounds		Interment of Cremation Remains	D	£305.20
Burial Grounds	Burial Grounds		Interment - Adult	D	£1,097.30
Burial Grounds	Burial Grounds		Monuments and Memorials - concrete foundation required*	D	£456.10
Burial Grounds	Burial Grounds		Monuments and Memorials - Locate and excavate for foundations*	D	£259.50
Burial Grounds	Burial Grounds		Purchase of Right of Burial Cremation Lair	D	£615.00
Burial Grounds	Burial Grounds		Purchase of Right of Burial for Coffin Lair (Including Lair Certificate)	D	£1,132.70
Burial Grounds	Burial Grounds		Search Fee - search for Burial Ground Records (per occasion)	D	See Registrars section
Burial Grounds	Burial Grounds		Transfer Certificate of Right of Burial	D	£98.30
Burial Grounds	Burial Grounds		Maintenance Cost on Purchase of Right of Burial Coffin Lair*	D	£338.30
Burial Grounds	Burial Grounds		Maintenance Cost on Purchase of Right of Burial Cremation Lair*	D	£185.20
Burial Grounds	Burial Grounds		Purchase of Lair - Woodland Burial Alva (no Lair certificate issued)	D	£1,034.40
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	0,000 - 5,000	S	£215.00
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	5,001 - 5,500	S	£237.00

	<b>Charge Title</b>	<b>Charge Title 2</b>	<b>Charge Description 1</b>	<b>Charge Description 2</b>	<b>Statutory or Discretionary</b>	<b>2026/27 Charge</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	5,501 - 6,000		S	<b>£259.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	6,001 - 6,500		S	<b>£281.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	6,501 - 7,000		S	<b>£303.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	7,001 - 7,500		S	<b>£325.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	7,501 - 8,000		S	<b>£347.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	8,001 - 8,500		S	<b>£369.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	8,501 - 9,000		S	<b>£391.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	9,001 - 9,500		S	<b>£413.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	9,501 - 10,000		S	<b>£435.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	10,001 - 11,000		S	<b>£461.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	11,001 - 12,000		S	<b>£487.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	12,001 - 13,000		S	<b>£513.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	13,001 - 14,000		S	<b>£539.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	14,001 - 15,000		S	<b>£565.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	15,001 - 16,000		S	<b>£591.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	16,001 - 17,000		S	<b>£617.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	17,001 - 18,000		S	<b>£643.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	18,001 - 19,000		S	<b>£669.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	19,001 - 20,000		S	<b>£695.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	20,001 - 30,000		S	<b>£780.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	30,001 - 40,000		S	<b>£865.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	40,001 - 50,000		S	<b>£950.00</b>

	<b>Charge Title</b>	<b>Charge Title 2</b>	<b>Charge Description 1</b>	<b>Charge Description 2</b>	<b>Statutory or Discretionary</b>	<b>2026/27 Charge</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	50,001 - 60,000		S	<b>£1,035.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	60,001 - 70,000		S	<b>£1,120.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	70,001 - 80,000		S	<b>£1,205.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	80,001 - 90,000		S	<b>£1,290.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	90,001 - 100,000		S	<b>£1,375.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	100,001 - 120,000		S	<b>£1,513.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	120,001 - 140,000		S	<b>£1,651.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	140,001 - 160,000		S	<b>£1,789.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	160,001 - 180,000		S	<b>£1,927.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	180,001 - 200,000		S	<b>£2,065.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	200,001 - 220,000		S	<b>£2,203.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	220,001 - 240,000		S	<b>£2,341.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	240,001 - 260,000		S	<b>£2,479.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	260,001 - 280,000		S	<b>£2,617.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	280,001 - 300,000		S	<b>£2,755.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	300,001 - 320,000		S	<b>£2,893.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	320,001 - 340,000		S	<b>£3,031.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	340,001 - 360,000		S	<b>£3,169.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	360,001 - 380,000		S	<b>£3,307.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	380,001 - 400,000		S	<b>£3,445.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	400,001 - 420,000		S	<b>£3,583.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	420,001 - 440,000		S	<b>£3,721.00</b>

	Charge Title	Charge Title 2	Charge Description 1	Charge Description 2	Statutory or Discretionary	2026/27 Charge
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	440,001 - 460,000		S	£3,859.00
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	460,001 - 480,000		S	£3,997.00
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	480,001 - 500,000		S	£4,135.00
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	500,001 - 550,000		S	£4,374.00
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	550,001 - 600,000		S	£4,613.00
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	600,001 - 650,000		S	£4,852.00
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	650,001 - 700,000		S	£5,091.00
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	700,001 - 750,000		S	£5,330.00
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	750,001 - 800,000		S	£5,569.00
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	800,001 - 850,000		S	£5,808.00
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	850,001 - 900,000		S	£6,047.00
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	900,001 - 950,000		S	£6,286.00
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	950,001 - 1,000,000		S	£6,525.00
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	Addition charge for each subsequent £100,000 (or part thereof)		S	£339.00
Building Standards	Building Warrant Amendment Fees		Additional work with no increased costs/costs less than £5,000		S	£150.00
Building Standards	Building Warrant Amendment Fees		Additional work with costs greater than £5,000		S	£695.00
Building Standards	Building Warrant Amendment Fees		Amendment for Demolition or Conversion only		S	£150.00
Building Standards	Building Warrant Amendment Fees		Application for Conversion Warrant only		S	£215.00
Building Standards	Building Warrant Amendment Fees		Application for Demolition Warrant only		S	£215.00
Building Standards	Building Warrant Amendment Fees		Application for an Extension to Warrant		S	£150.00
Building Standards	Completion Certificate Submission Where No Building Warrant Granted		Construction of Building/Provision of Services(i.e. BW)		S	300% of fee from charges above

	Charge Title	Charge Title 2	Charge Description 1	Charge Description 2	Statutory or Discretionary	2026/27 Charge
Building Standards	Completion Certificate Submission Where No Building Warrant Granted		Conversion only		S	£600.00
Building Standards	Completion Certificate Submission Where No Building Warrant Granted		Demolition only		S	£600.00
Building Standards	Where Work Has Started		Application for a late Building Warrant		S	200% of fee from charges above
Building Standards	Where Work Has Started		Application for a late Demolition Warrant		S	£350.00
Building Standards	Certifiers of Design		If accompanied by a certificate of design covering a defined trade or installation then discount applied would be		S	contact service for rate
Building Standards	Certifiers of Design		Each certificate covering the construction of the entire building		S	contact service for rate
Building Standards	Certifiers of Design		Maximum discount		S	
Building Standards	Certifiers of Construction		Each certificate covering a defined trade or installation		S	contact service for rate
Building Standards	Certifiers of Construction		Each certificate covering the construction of the entire building		S	contact service for rate
Building Standards	Certifiers of Construction		Maximum discount		S	
Building Standards	Building Standards - Non-Statutory Charges		Confirmation of Completion (minimum charge)		D	£306.30
Building Standards	Building Standards - Non-Statutory Charges		Property Inspection (minimum charge)		D	£612.70
Building Standards	Building Standards - Non-Statutory Charges		Further Site Visits		D	£140.60
Building Standards	Building Standards Copy Document Fee Table		Copy of a document - less than 5 years of age		D	£57.10
Building Standards	Building Standards Copy Document Fee Table		Copy of a document - more than 5 years of age		D	£70.90
Building Standards	Building Standards Copy Document Fee Table		Set of documents - less than 5 years of age		D	£77.70
Building Standards	Building Standards Copy Document Fee Table		Set of documents - more than 5 years of age		D	£93.80
Building Standards	Building Standards Copy Document Fee Table		View plans		D	£45.80
Development Management	Planning		Application to Display Advertisement		S	£359.80
Development Management	Planning		Copies of Decision Notices		D	£24.00
Development Management	Planning		Copies of Approved Plans		D	£24.00
Development Management	Planning		Certificate of Lawfulness for a Proposed Use or Development* (Min)		S	£185.50
Development Management	Planning		Certificate of Lawfulness for a Proposed Use or Development* (Max)		S	£185,524.00

Charge Title	Charge Title 2	Charge Description 1	Charge Description 2	Statutory or Discretionary	2026/27 Charge
Development Management Planning		Certificate of Lawfulness for an Existing Use or Development* (Min)		S	£371.00
Development Management Planning		Certificate of Lawfulness for an Existing Use or Development* (Max)		S	£185,524.00
Development Management Planning		Application for Demolition Consent		S	£100.00
Development Management Planning		Pre application advice-Individual householder from 1st October 2026		D	£96.00
Development Management Planning		Pre application advice- Small local scale development from 1st October 2026		D	£180.00
Development Management Planning		Pre application advice- Large local scale development from 1st October 2026		D	£600.00
Development Management Planning		Pre application advice- Major local scale development from 1st October 2026		D	£1,440.00
Development Management Planning		Pre application advice- Listed Buildings from 1st October 2026		D	£96.00
Development Management Planning		Planning applications- Non material variances from 1st October 2026		D	£238.00
Development Management Planning		Condition compliance fee- per request from 1st October 2026		D	£119.00
Development Management Planning		Condition discharge fee - per request from 1st October 2026		D	£119.00
Development Management Planning		Application for Planning Permission* (Max)		S	£185,524.00
Development Management Planning		Retrospective Application Surcharge- 25% of max charge		D	£46,381.00
Development Management Planning		Application for Planning Permission* (Min)		S	£371.00
Development Management Planning		Retrospective Application Surcharge- 25% of min charge		D	£92.70
Development Management Planning		Application for a High Hedge		D	£425.00
Development Management Planning		Planning Permission in Principle (Max)		S	£92,762.00
Development Management Planning		Planning Permission in Principle (Min)		S	£742.00
Development Management Planning		Notification of Agricultural or Forestry Building		S	£124.00
Development Management Planning		Advertising of Application		D	£136.10
Development Planning	Local Plan	Adopted Local Development Plan and Maps		D	£39.40
Development Planning	Local Plan	Supplementary Guidance: SG1 Developer Contributions		D	£4.30
Development Planning	Local Plan	Supplementary Guidance: SG2 Onshore Wind Energy		D	£4.30
Development Planning	Local Plan	Supplementary Guidance: SG3 Placemaking		D	£4.30
Development Planning	Local Plan	Supplementary Guidance: SG4 Water		D	£4.30
Development Planning	Local Plan	Supplementary Guidance: SG5 Affordable Housing		D	£4.30
Development Planning	Local Plan	Supplementary Guidance: SG6 Green Infrastructure		D	£4.30
Development Planning	Local Plan	Supplementary Guidance: SG7 Energy Efficiency and Low Carbon Development		D	£4.30
Development Planning	Local Plan	Supplementary Guidance: SG8 Woodlands and Forestry		D	£4.30
Development Planning	Local Plan	Supplementary Guidance: SG10 Domestic Developments		D	£4.30

				Charge Description 2	Statutory or Discretionary	2026/27 Charge
	Charge Title	Charge Title 2	Charge Description 1			
Development Planning	Local Plan	Supplementary Guidance:	Future Supplementary Guidance	D		<b>£4.30</b>
			Local Development Plan Action			
Development Planning	Local Plan	Supplementary Guidance:	Programme	D		<b>£13.60</b>
			Freedom of Information Charges (FOI)			<b>Variable full cost recovery</b>
Democracy	Administration				D	
Environmental Health (Pest Control, Animal Welfare, HMOs)	Animal Welfare		Stray Dog Charges (collection on day 1)	D		<b>£59.00</b>
Environmental Health (Pest Control, Animal Welfare, HMOs)	Animal Welfare		Stray Dog Charges (collection on day 2)	D		<b>£84.40</b>
Environmental Health (Pest Control, Animal Welfare, HMOs)	Animal Welfare		Stray Dog Charges (collection on day 3)	D		<b>£108.60</b>
Environmental Health (Pest Control, Animal Welfare, HMOs)	Animal Welfare		Stray Dog Charges (collection on day 4)	D		<b>£134.20</b>
Environmental Health (Pest Control, Animal Welfare, HMOs)	Animal Welfare		Stray Dog Charges (collection on day 5)	D		<b>£158.20</b>
Environmental Health (Pest Control, Animal Welfare, HMOs)	Animal Welfare		Stray Dog Charges (collection on day 6)	D		<b>£183.60</b>
Environmental Health (Pest Control, Animal Welfare, HMOs)	Animal Welfare		Stray Dog Charges (collection on day 7)	D		<b>£209.40</b>
Environmental Health (Pest Control, Animal Welfare, HMOs)	Animal Welfare		Purchase of dog	D		<b>£199.90</b>
Environmental Health (Pest Control, Animal Welfare, HMOs)	Animal Welfare		Callout Fee for collecting animals on behalf of another service/agency	D		<b>£108.40</b>
Environmental Health (Pest Control, Animal Welfare, HMOs)	Pest Control		Council Tenants - All pests	HRA		<b>*Free</b>
Environmental Health (Pest Control, Animal Welfare, HMOs)	Pest Control		Charities and Housing Associations - Rats and Mice	D		<b>£70.30</b>
Environmental Health (Pest Control, Animal Welfare, HMOs)	Pest Control		Charities and Housing Associations - All other pests	D		<b>£100.80</b>
Environmental Health (Pest Control, Animal Welfare, HMOs)	Pest Control		Housing Associations Fleas	D		<b>£177.90</b>
Environmental Health (Pest Control, Animal Welfare, HMOs)	Pest Control		Housing Associations Bed Bugs	D		<b>£177.90</b>
Environmental Health (Pest Control, Animal Welfare, HMOs)	Pest Control		Charities and Housing Associations - Void houses	D		<b>£127.30</b>
Environmental Health (Pest Control, Animal Welfare, HMOs)	Pest Control		Housing Associations Ants and Wasps (First visit)	D		<b>£92.90</b>
Environmental Health (Pest Control, Animal Welfare, HMOs)	Pest Control		Visits for advice	D		<b>£100.80</b>
Environmental Health (Pest Control, Animal Welfare, HMOs)	Food Export Certificates		Standard Certificate for a single product (one week turnaround)	D		<b>£21.70</b>
Environmental Health (Pest Control, Animal Welfare, HMOs)	Food Export Certificates		Standard Certificate listing multiple products (one week turnaround)	D		<b>£44.60</b>
Environmental Health (Pest Control, Animal Welfare, HMOs)	Food Export Certificates		Premium Service - certificate produced and dispatched within 24 hours	D		<b>£61.70</b>

	Charge Title	Charge Title 2	Charge Description 1	Charge Description 2	Statutory or Discretionary	2026/27 Charge
Environmental Health (Pest Control, Animal Welfare, HMOs)	Water		Regulation 2 Supplies		S	<b>Full cost</b>
Environmental Health (Pest Control, Animal Welfare, HMOs)	Water		Type B Private Water Supply Sample Taking		S	<b>£70.00</b>
Environmental Health (Pest Control, Animal Welfare, HMOs)	Water		Type B Private Water Supply Analysis		S	<b>£48.00</b>
Environmental Health (Pest Control, Animal Welfare, HMOs)	Water		Type B Private Water Supply Risk Assessment Preparatory Work		S	<b>£70.00</b>
Environmental Health (Pest Control, Animal Welfare, HMOs)	Water		Type B Private Water Supply Risk Assessment		S	<b>£50.00</b>
Environmental Health (Pest Control, Animal Welfare, HMOs)	Water		Type B Private Water Supply Review of Risk Assessment		S	<b>£50.00</b>
Environmental Health (Pest Control, Animal Welfare, HMOs)	Water		Type B Private Water Supply Lead in Water Sampling		S	<b>£70.00</b>
Environmental Health (Pest Control, Animal Welfare, HMOs)	Water		Type B Private Water Supply Swimming Pool Water Sampling		S	<b>£50.00</b>
Environmental Health (Pest Control, Animal Welfare, HMOs)	Housing & Land		Contaminated Land Report		D	<b>£208.10</b>
Environmental Health (Pest Control, Animal Welfare, HMOs)	Housing & Land	Application for Licence for House in Multiple Occupation (Licence valid for 3 years):	(fewer than 10 occupants) Licence Granted or Refused		D	<b>£700.70</b>
Environmental Health (Pest Control, Animal Welfare, HMOs)	Housing & Land	Application for Licence for House in Multiple Occupation (Licence valid for 3 years):	(10 or more occupants) Licence Granted or Refused		D	<b>£865.20</b>
Environmental Health (Pest Control, Animal Welfare, HMOs)	Housing & Land		Requests for professional statements of fact		D	<b>£92.60</b>
Environmental Health (Pest Control, Animal Welfare, HMOs)	Housing & Land		Abandoned vehicles (now Government Controlled)		D	<b>Full cost</b>
Housing (Miscellaneous)	Housing & Land		Application with a single Local Authority		S	<b>£82.00</b>
Housing (Miscellaneous)	Housing & Land		Two or more applications with different local authorities per Local Authority		S	<b>£41.00</b>
Housing (Miscellaneous)	Housing & Land		Each Property		S	<b>£19.00</b>
Housing (Miscellaneous)	Housing & Land		Registration - Late Application Fee		S	<b>£164.00</b>
Housing (Rent)	Housing (rent)	0 Bed Flat shared entrance			HRA	<b>£70.66</b>
Housing (Rent)	Housing (rent)	0 Bed House or Bungalow Mid Terrace			HRA	<b>£82.32</b>
Housing (Rent)	Housing (rent)	0 Bed House or Bungalow End Terrace			HRA	<b>£85.23</b>
Housing (Rent)	Housing (rent)	1 Bed Flat shared entrance			HRA	<b>£86.98</b>
Housing (Rent)	Housing (rent)	1 Bed Flat own entrance			HRA	<b>£92.81</b>
Housing (Rent)	Housing (rent)	1 Bed House or Bungalow Mid Terrace			HRA	<b>£98.64</b>
Housing (Rent)	Housing (rent)	1 Bed House or Bungalow End Terrace			HRA	<b>£101.56</b>
Housing (Rent)	Housing (rent)	1 Bed House or Bungalow semi detached			HRA	<b>£104.47</b>

			Charge Description 1	Charge Description 2	Statutory or Discretionary	2026/27 Charge
Housing (Rent)	Housing (rent)		1 Bed House or Bungalow Detached		HRA	£110.30
Housing (Rent)	Housing (rent)		2 Bed Flat shared entrance		HRA	£98.64
Housing (Rent)	Housing (rent)		2 Bed Flat own entrance		HRA	£104.47
Housing (Rent)	Housing (rent)		2 Bed Maisonette		HRA	£104.47
Housing (Rent)	Housing (rent)		2 Bed House or Bungalow Mid Terrace		HRA	£110.30
Housing (Rent)	Housing (rent)		2 Bed House or Bungalow End Terrace		HRA	£113.22
Housing (Rent)	Housing (rent)		2 Bed House or Bungalow semi detached		HRA	£116.13
Housing (Rent)	Housing (rent)		2 Bed House or Bungalow Detached		HRA	£121.96
Housing (Rent)	Housing (rent)		3 Bed Flat shared entrance		HRA	£107.39
Housing (Rent)	Housing (rent)		3 Bed Flat own entrance		HRA	£113.22
Housing (Rent)	Housing (rent)		3 Bed Maisonette		HRA	£113.22
Housing (Rent)	Housing (rent)		3 Bed House or Bungalow Mid Terrace		HRA	£119.05
Housing (Rent)	Housing (rent)		3 Bed House End Terrace		HRA	£121.96
Housing (Rent)	Housing (rent)		3 Bed House or Bungalow semi detached		HRA	£124.88
Housing (Rent)	Housing (rent)		3 Bed House or Bungalow Detached		HRA	£130.71
Housing (Rent)	Housing (rent)		4 Bed Flat shared entrance		HRA	£116.13
Housing (Rent)	Housing (rent)		4 Bed Flat own entrance		HRA	£121.96
Housing (Rent)	Housing (rent)		4 Bed House Mid terrace		HRA	£127.79
Housing (Rent)	Housing (rent)		4 Bed House End Terrace		HRA	£130.71
Housing (Rent)	Housing (rent)		4 Bed House Semi Detached		HRA	£133.62
Housing (Rent)	Housing (rent)		5 Bed House Mid terrace		HRA	£133.62
Housing (Rent)	Housing (rent)		5 Bed House End Terrace		HRA	£136.54
Housing (Rent)	Housing (rent)		5 Bed House Semi Detached		HRA	£139.45
Housing (Rent)	Housing (rent)		5 Bed House Detached		HRA	£145.28
Housing (Rent)	Housing (rent)		Lock Up Garage Rent (Council Tenant Charge)		HRA	#REF!
Housing (Rent)	Housing (rent)		Lock Up Garage Rent (Non Council Tenant Charge)		HRA	#REF!
Housing (Rent)	Housing (rent)		Garage Pitch Site - annual charge		HRA	#REF!
Housing (Rent)	Housing (rent)		Garage Pitch Site with VAT - annual charge		HRA	#REF!
Housing (Rent)	Housing (rent)		Rent Charge for Temporary Accommodation (per Week)		HRA	£480.00
Miscellaneous	Communal Investment / Communal Repairs		Costs will be shared by owners according to title deeds and or rateable value if applicable, therefore charges will vary.		D	Variable dependent on cost
Miscellaneous	Communal Investment / Communal Repairs		Repair of damage caused by tenant, resident or visitor is charged on full cost recovery basis		D	Variable dependent on cost
Miscellaneous	Commercial Events				D	Price on application

			Charge Description 1	Charge Description 2	Statutory or Discretionary	2026/27 Charge
Miscellaneous	Legal Services				D	£150-£200 per hour
Miscellaneous	Design Services				D	POA
Miscellaneous	Health and Safety	IOSH Managing Safely			D	£374.90
Miscellaneous	Health and Safety	IOSH Managing Safely Refresher			D	£107.10
Miscellaneous	Health and Safety	First Aid at Work			D	£192.80
Miscellaneous	Health and Safety	First Aid at Work Refresher			D	£160.70
Miscellaneous	Health and Safety	Emergency First Aid at Work			D	£107.10
Miscellaneous	Health and Safety	Paediatric First Aid			D	£107.10
Leisure Lets	Halls & Meeting Spaces	Classroom Hire - Standard	Per Hour		D	£18.30
Leisure Lets	Halls & Meeting Spaces	Classroom Hire - Concession	Per Hour		D	£14.80
Leisure Lets	Halls & Meeting Spaces	Meeting Space - Standard (Bowmar)	Per Hour		D	£18.30
Leisure Lets	Halls & Meeting Spaces	Meeting Space - Concession (Bowmar)	Per Hour		D	£14.80
Leisure Lets	Halls & Meeting Spaces	Event Space - Standard (Alloa Town Hall)	Per Hour		D	£43.00
Leisure Lets	Halls & Meeting Spaces	Event Space - Concession (Alloa Town Hall)	Per Hour		D	£35.40
Leisure Lets	Halls & Meeting Spaces	Alloa Town Hall Meeting Rooms	Per Hour		D	£28.30
Leisure Lets	Halls & Meeting Spaces	Alloa Town Hall Meeting Rooms	Per Hour		D	£21.20
Leisure Lets	Halls & Meeting Spaces	Main Hall Bowmar - Standard	Per Hour		D	£28.30
Leisure Lets	Halls & Meeting Spaces	Main Hall Bowmar - Concession	Per Hour		D	£21.20
Leisure Lets	Community Sports Facilities	Indoor Sports Facilities	Games Hall: Full Hall Standard	Per Hour	D	£49.50
Leisure Lets	Community Sports Facilities	Indoor Sports Facilities	Games Hall: Full Hall Concession	Per Hour	D	£36.60
Leisure Lets	Community Sports Facilities	Indoor Sports Facilities	Badminton/Single Court Standard	Per Hour	D	£13.00
Leisure Lets	Community Sports Facilities	Indoor Sports Facilities	Badminton/Single Court Concession	Per Hour	D	£9.50
Leisure Lets	Community Sports Facilities	Indoor Sports Facilities	Gymnasium Standard	Per Hour	D	£21.80
Leisure Lets	Community Sports Facilities	Indoor Sports Facilities	Gymnasium Concession	Per Hour	D	£14.80
Leisure Lets	Community Sports Facilities	Indoor Sports Facilities	Dance Studio Standard	Per Hour	D	£21.80
Leisure Lets	Community Sports Facilities	Indoor Sports Facilities	Dance Studio Concession	Per Hour	D	£14.80
Leisure Lets	Community Sports Facilities	Indoor Sports Facilities	Fitness Suite Standard	Per Session	D	£4.20
Leisure Lets	Community Sports Facilities	Indoor Sports Facilities	Fitness Suite Standard Concession	Per Session	D	£2.80
Leisure Lets	Community Sports Facilities	Indoor Sports Facilities	Fitness Suite Annual Membership - Standard	One Off Annual Pay	D	£130.80
Leisure Lets	Community Sports Facilities	Indoor Sports Facilities	Fitness Suite Annual Membership - Concession	One Off Annual Pay	D	£104.30
Leisure Lets	Community Sports Facilities	Indoor Sports Facilities	Fitness Suite 30 Day Pass - Standard		D	£16.50
Leisure Lets	Community Sports Facilities	Indoor Sports Facilities	Fitness Suite 30 Day Pass - Concession		D	£13.00
Leisure Lets	Community Sports Facilities	Outdoor Sports Facilities	Artificial Grass: Match Rate (Football Partnership) Standard	Match Duration	D	£63.10
Leisure Lets	Community Sports Facilities	Outdoor Sports Facilities	Artificial Grass: Match Rate (Football Partnership) Concession	Match Duration	D	£31.30
Leisure Lets	Community Sports Facilities	Outdoor Sports Facilities	Artificial Grass: Match rate (non football partnership)		D	£117.30
Leisure Lets	Community Sports Facilities	Outdoor Sports Facilities	Artificial Grass: Match rate (non football partnership) - Concession		D	£58.90

				Charge Description 2	Statutory or Discretionary	2026/27 Charge
	Charge Title	Charge Title 2	Charge Description 1			
Leisure Lets	Community Sports Facilities	Outdoor Sports Facilities	Artificial Grass: Football 1/3	48.5	D	£52.00
Leisure Lets	Community Sports Facilities	Outdoor Sports Facilities	Artificial Grass: Football 1/3 Concession	24.5	D	£26.30
Leisure Lets	Community Sports Facilities	Outdoor Sports Facilities	Artificial Grass: Football 2/3	Per Hour	D	£103.90
Leisure Lets	Community Sports Facilities	Outdoor Sports Facilities	Artificial Grass: Football 2/3 Concession	Per Hour	D	£52.50
Leisure Lets	Community Sports Facilities	Outdoor Sports Facilities	Artificial Grass: Football 2/3 - partnership clubs	Per Hour	D	£83.10
Leisure Lets	Community Sports Facilities	Outdoor Sports Facilities	Artificial Grass: Football 2/3 Concession - partnership clubs	Per Hour	D	£42.00
Leisure Lets	Community Sports Facilities	Outdoor Sports Facilities	Artificial Grass: Football 3/3	Per Hour	D	£155.90
Leisure Lets	Community Sports Facilities	Outdoor Sports Facilities	Artificial Grass: Football 3/3 Concession	Per Hour	D	£78.80
Leisure Lets	Community Sports Facilities	Outdoor Sports Facilities	Artificial Grass: Football 3/3 - partnership clubs	Per Hour	D	£63.00
Leisure Lets	Community Sports Facilities	Outdoor Sports Facilities	All Weather: Football 5's per court	Per Hour	D	£41.90
Leisure Lets	Community Sports Facilities	Outdoor Sports Facilities	All Weather: Football 5's per court Concession	Per Hour	D	£20.60
Leisure Lets	Community Sports Facilities	Outdoor Sports Facilities	All Weather: Full pitch Standard	Per hour	D	£60.10
Leisure Lets	Community Sports Facilities	Outdoor Sports Facilities	All Weather: Full pitch Concession	Per Hour	D	£30.10
Leisure Lets	Community Sports Facilities	Outdoor Sports Facilities	All Weather: Tennis per court	Per Hour	D	£7.70
Leisure Lets	Community Sports Facilities	Outdoor Sports Facilities	All Weather: Tennis per court Standard	Per Hour	D	£5.30
Leisure Lets	Community Sports Facilities	Outdoor Sports Facilities	Tennis Season Ticket - Standard	Per Person	D	£52.50
Leisure Lets	Community Sports Facilities	Outdoor Sports Facilities	Tennis Season Ticket - Concession	Per Person	D	£32.40
Leisure Lets	Community Sports Facilities	Outdoor Sports Facilities	Running Track: Exclusive Use (Lornhill Only)	Standard Per Hour	D	£58.90
Leisure Lets	Community Sports Facilities	Outdoor Sports Facilities	Running Track: Exclusive Use (Lornhill Only) Concession	Per Hour	D	£29.50
Leisure Lets	Community Sports Facilities	Outdoor Sports Facilities	Running Track: Half Track hire (Lornhill Only)	Standard Per Hour	D	£29.50
Leisure Lets	Community Sports Facilities	Outdoor Sports Facilities	Running Track: Half Track hire (Lornhill Only) Concession	Per Hour	D	£14.80
Leisure Lets	Community Sports Facilities	Outdoor Sports Facilities	Running Track: Session Per Person (Lornhill Only)	Standard	D	£4.20
Leisure Lets	Community Sports Facilities	Outdoor Sports Facilities	Running Track: Session Per Person (Lornhill Only) Concession		D	£2.60
Leisure Lets	Community Sports Facilities	Outdoor Sports Facilities	Grass Rugby Pitch: Match (Lornhill & Alva)	Standard Match Duration	D	£58.90
Leisure Lets	Community Sports Facilities	Outdoor Sports Facilities	Grass Rugby Pitch: Match (Lornhill & Alva) Concession	Match Duration	D	£28.30
Leisure Lets	Community Sports Facilities	Outdoor Sports Facilities	Grass Rugby Pitch: Training (Lornhill & Alva)	Standard Per Hour	D	£29.50
Leisure Lets	Community Sports Facilities	Outdoor Sports Facilities	Grass Rugby Pitch: Training (Lornhill & Alva) Concession	Per Hour	D	£14.10
Leisure Lets	Community Sports Facilities	Grass Football Pitches	Football Match - Standard	Match Duration	D	£61.30
Leisure Lets	Community Sports Facilities	Grass Football Pitches	Football Match - Concession	Match Duration	D	£29.50
Leisure Lets	Community Sports Facilities	Grass Football Pitches	Football Training - Standard	Per Hour	D	£18.40
Leisure Lets	Community Sports Facilities	Grass Football Pitches	Football Training - Concession	Per Hour	D	£10.00
Leisure Lets	Community Sports Facilities	Grass Football Pitches	Football Pavilion - West End Park - Standard	Per Changing Room	D	£20.40

	Charge Title	Charge Title 2	Charge Description 1	Charge Description 2	Statutory or Discretionary	2026/27 Charge
Leisure Lets	Community Sports Facilities	Grass Football Pitches	Small grass pitch - standard	Per hour	D	£23.00
Leisure Lets	Community Sports Facilities	Grass Football Pitches	Small grass pitch - concession	Per Hour	D	£10.60
Leisure Lets	Community Sports Facilities	Indoor Sports Facilities	Hydropool Hire ( Alloa Academy ) - Standard	Per Hour	D	£40.70
Leisure Lets	Community Sports Facilities	Leisure Park Events	Parks West End Park & Cochrane Park - Commercial	Per Day operational	D	£410.10
Leisure Lets	Community Sports Facilities	Leisure Park Events	Parks West End Park & Cochrane Park - Commercial	Per Day non operati	D	£133.20
Leisure Lets	Community Sports Facilities	Leisure Park Events	Parks West End Park & Cochrane Park - Non Commercial*	Per Day operational	D	£199.70
Leisure Lets	Community Sports Facilities	Leisure Park Events	Parks West End Park & Cochrane Park - Non Commercial*	Per Day non operati	D	£66.60
Leisure Lets	Community Sports Facilities	Leisure Park Events	Other Parks - Commercial	Per Day operational	D	£205.00
Leisure Lets	Community Sports Facilities	Leisure Park Events	Other Parks - Commercial	Per Day non operati	D	£99.60
Leisure Lets	Community Sports Facilities	Leisure Park Events	Other Parks - Non-Commercial*	Per Day operational	D	£99.60
Leisure Lets	Community Sports Facilities	Leisure Park Events	Other Parks - Non-Commercial*	Per Day non operati	D	£47.20
Leisure Lets	Community Sports Facilities	Leisure Park Events	Partial hire of park grounds	Per Day	D	POA
Leisure Lets	Community Sports Facilities	Leisure Park Events	Bond West End Park & Cochrane Park- Commercial	Deposit	D	£2,051.50
Leisure Lets	Community Sports Facilities	Leisure Park Events	Bond All Other Parks (Commercial Activities)- Standard	Deposit	D	£1,025.20
Leisure Lets	Community Sports Facilities	Leisure Park Events	Bond All Parks (non-commercial activities*, maximum 400 people)- Concession	Deposit	D	£478.40
Leisure Lets	Community Sports Facilities	Leisure Park Events	Bond partial hire of park grounds		D	POA
Leisure Lets	Community Sports Facilities	Leisure Park Events	West End Park Pavilion - for event hire per hour		D	POA
Leisure Lets	Weddings & Celebrations		Alloa Town Hall -Full Day Exclusive Use (15 hours)	Per Day	D	£710.50
Leisure Lets	Weddings & Celebrations		Alloa Town Hall - Weekend Package	Per Weekend	D	£1,051.60
Leisure Lets	Weddings & Celebrations		Alloa Town Hall - Half Day Package (9 hours)	Per Day	D	£495.50
Leisure Lets	Weddings & Celebrations		Box Office Admin Fee	Per booking	D	£1.20
Leisure Lets	Concerts, Shows & Events		Alloa Town Hall (Full Day Exclusive Use - 15 hours)	Per Day	D	£912.70
Leisure Lets	Concerts, Shows & Events		Alloa Town Hall - Multi Day Rate		D	Price on application
Sports Development	Active Communities Programme	Adult Programmes	Zone 60s	Dumyat Community Centre	D	£3.20
Sports Development	Active Communities Programme	Adult Programmes	Circuit Class *	Alva Academy	D	£6.30
Sports Development	Active Communities Programme	Adult Programmes	Circuit Class *- concession for over 60's	Alva Academy	D	£3.10
Sports Development	Active Communities Programme	Adult Programmes	Mature Movers	Bowmar Centre	D	£3.20
Sports Development	Active Communities Programme	Adult Programmes	OTAGO	Bowmar Centre	D	£3.20
Sports Development	Active Communities Programme	Adult Programmes	Chair Yoga *	Speirs Centre- Wed Bowmar Centre- Fri	D	£6.30

	Charge Title	Charge Title 2	Charge Description 1	Charge Description 2	Statutory or Discretionary	2026/27 Charge
Sports Development	Active Communities Programme	Adult Programmes	Chair Yoga -access rate	Speirs Centre-Wed	D	<b>£3.10</b>
Sports Development	Active Communities Programme	Adult Programmes	Social Badminton *	Bowmar Centre-Fri	D	<b>£6.30</b>
Sports Development	Active Communities Programme	Adult Programmes	Social Badminton - access rate	Alva Academy	D	<b>£3.10</b>
Sports Development	Active Communities Programme	Adult Programmes	Chi Kung	Bowmar Centre	D	<b>£3.20</b>
Sports Development	Active Communities Programme	Adult Programmes	Yoga *	Alloa Academy	D	<b>£6.30</b>
Sports Development	Active Communities Programme	Adult Programmes	Yoga - access rate	Alloa Academy	D	<b>£3.10</b>
Sports Development	Active Communities Programme	Adult Programmes	Lower Limbs	Cochrane Hall, Alva	D	<b>£3.20</b>
Sports Development	Active Communities Programme	Adult Programmes	Adult ASN Class	Bowmar Centre	D	<b>£3.20</b>
Sports Development	Active Communities Programme	Adult Programmes	Sporty Seniors	Dollar Civic Centre (Hive)	D	<b>£3.20</b>
Sports Development	Active Communities Programme	Adult Programmes	Over 60's	Tullibody Civic Centre	D	<b>£3.20</b>
Sports Development	Active Communities Programme	Adult Programmes	Zumba *	Alloa Academy	D	<b>£6.30</b>
Sports Development	Active Communities Programme	Adult Programmes	Zumba - access rate	Alloa Academy	D	<b>£3.10</b>
Sports Development	Active Communities Programme	Adult Programmes	Lower Limbs Class	Bowmar Centre	D	<b>£3.20</b>
Sports Development	Active Communities Programme	Adult Programmes	Seasonal Yoga *	Lornhill Academy	D	<b>£6.30</b>
Sports Development	Active Communities Programme	Adult Programmes	Seasonal Yoga - access rate	Lornhill Academy	D	<b>£3.10</b>
Sports Development	Active Communities Programme	Adult Programmes	Female Only Class *	Alloa Academy	D	<b>£6.30</b>
Sports Development	Active Communities Programme	Adult Programmes	Female Only Class - access rate	Alloa Academy	D	<b>£3.10</b>
Sports Development	Active Communities Programme	Adult Programmes	Pilates *	Lornhill Academy	D	<b>£6.30</b>
Sports Development	Active Communities Programme	Adult Programmes	Pilates - access rate	Lornhill Academy	D	<b>£3.10</b>
Sports Development	Active Communities Programme	Adult Programmes	Fitness Suite Session- applies to all current fitness suites	Alva Academy, Alloa Academy, Lornhill Academy	D	<b>£4.20</b>
Sports Development	Active Communities Programme	Adult Programmes	Fitness Suite Session- applies to all current fitness suites	Alva Academy, Alloa Academy, Lornhill Academy	D	<b>£2.80</b>

	Charge Title	Charge Title 2	Charge Description 1	Charge Description 2	Statutory or Discretionary	2026/27 Charge
Sports Development	Active Communities Programme	Indoor Sports Programmes	Clacks 60+ class	Clackmannan Town hall	D	£3.20
Sports Development	Active Communities Programme	Indoor Sports Programmes	Gym sessions	Gym sessions	D	£3.20
Sports Development	Physical Activities Programme	Indoor Sports Programmes	Line Dancing per 1 hour	Alva Academy	D	£6.30
Sports Development	Physical Activities Programme	Indoor Sports Programmes	Line Dancing per 1 hour- access rate	Alva Academy	D	£3.10
Sports Development	Physical Activities Programme	Indoor Sports Programmes	Pickleball per 1 hour	Lornhill Academy	D	£3.20
Sports Development	Sports Development		Sports Development (Gymnastics, Football, Basketball,Athletics) - 9 weeks . Bookings are non refundable once booked		D	£54.20
Sports Development	Sports Development		School Holiday Sports Camp per day- Bookings non refundable once booked		D	£27.10
Sports Development	Sports Development		School Holiday Sports Camp per week- Bookings non refundable once booked		D	£109.60
Sports Development	Swimming Programme		Swimming per session- ASN	Alloa Academy	D	£10.40
Sports Development	Swimming Programme		Swimming per session- small group Hydro	Alloa Academy	D	£9.10
Sports Development	Swimming Programme	Programmes	Swimming LTS - Level 1-4	Dollar Academy	D	£7.20
Sports Development	Swimming Programme	Programmes	Swimming LTS - Level 5	Dollar Academy	D	£8.80
Sports Development	Swimming Programme	Holiday Rookie Camps	Easter, Summer , October Swim Camps	Dollar Academy	D	£8.80
Sports Development	Swimming Programme	Holiday Hydro Swim Camps	Easter, Summer , October Swim Camps	Alloa Academy	D	£10.40
Sports Development	Sports Development	Block Lessons	Pre School Football 9 weeks - Bookings non refundable once booked	Per 45 minutes	D	£40.70
Sports Development	Firpark Ski Centre	Block Lessons	Ski Instruction - Adult	1 hour x 6 weeks	D	£106.10
Sports Development	Firpark Ski Centre	Block Lessons	Ski Instruction - Child	1 hour x 6 weeks	D	£61.30
Sports Development	Firpark Ski Centre	Block Lessons	Snowboard Instruction - Adult	1 hour x 6 weeks	D	£153.20
Sports Development	Firpark Ski Centre	Block Lessons	Snowboard Instruction - Child	1 hour x 6 weeks	D	£77.20
Sports Development	Firpark Ski Centre	Block Lessons	Penguin Club	1 hour x 6 weeks	D	£107.80
Sports Development	Firpark Ski Centre	Block Lessons	Trainee Instructor - Adult	1.5 hours x 6 weeks	D	£180.30
Sports Development	Firpark Ski Centre	Block Lessons	Trainee Instructor - Child	1.5 hours x 6 weeks	D	£90.70
Sports Development	Firpark Ski Centre	Block Lessons	Adult only skiing	1 hour x 6 weeks	D	£106.10
Sports Development	Firpark Ski Centre	Group Lets	Group - Skiing / Snowboarding party with Firpark instructor- 8 or 12, Mon-Fr 4-10pm , all day Sat/Sun. Cancellations- 7 days notice required for refunds	Per Hour	D	£123.80
Sports Development	Firpark Ski Centre	Group Lets	Group - Skiing / Snowboarding party with Firpark instructor- 8 or 12, Mon-Fri 9-4pm	Per Hour	D	£104.30
Sports Development	Firpark Ski Centre	Group Lets	Group - Skiing / Snowboarding party with own instructor- 8 or 12, Mon-Fr 4-10pm , all day Sat/Sun	Per Hour	D	£95.50

				Charge Description 2	Statutory or Discretionary	2026/27 Charge
	Charge Title	Charge Title 2	Charge Description 1			
Sports Development	Firpark Ski Centre	Group Lets	Group - Skiing / Snowboarding party with own instructor- 8 or 12, Mon-Fri 9-4pm	Per Hour	D	<b>£74.80</b>
Sports Development	Firpark Ski Centre	Group Lets	Group - Tubing	1 hour up to max of 15 attendees	D	<b>£130.80</b>
Sports Development	Firpark Ski Centre	Group Lets	Group - Tubing	1 hour up to max of 30 attendees	D	<b>£208.00</b>
Sports Development	Firpark Ski Centre	Individual sessions	Personal Tuition- 1 Client	Per Hour	D	<b>£50.70</b>
Sports Development	Firpark Ski Centre	Individual sessions	Personal Tuition- 1 Client	Per 1/2 Hour	D	<b>£25.40</b>
Sports Development	Firpark Ski Centre	Individual sessions	Personal Tuition- 2 Client	Per Hour	D	<b>£66.00</b>
Sports Development	Firpark Ski Centre	Individual sessions	Personal Tuition- 2 Client	Per 1/2 Hour	D	<b>£33.00</b>
Sports Development	Firpark Ski Centre	Individual sessions	Personal Tuition- 3 Client	Per Hour	D	<b>£81.30</b>
Sports Development	Firpark Ski Centre	Individual sessions	Personal Tuition- 3 Client	Per 1/2 Hour	D	<b>£40.70</b>
Sports Development	Firpark Ski Centre	Individual sessions	Personal Tuition- 4 Client	Per Hour	D	<b>£97.20</b>
Sports Development	Firpark Ski Centre	Individual sessions	Personal Tuition- 4 Client	Per 1/2 Hour	D	<b>£53.00</b>
Sports Development	Firpark Ski Centre	Individual sessions	External schools using Firpark instructor- max 15	Per Hour/ min charge £24	D	<b>£7.10</b>
Sports Development	Firpark Ski Centre	Individual sessions	Recreational Skiing/Snowboarding - Adult	Per Hour / person	D	<b>£12.40</b>
Sports Development	Firpark Ski Centre	Individual sessions	Recreational Skiing/Snowboarding - Adult	Per 1.5 Hours / person	D	<b>£18.30</b>
Sports Development	Firpark Ski Centre	Individual sessions	Recreational Skiing/Snowboarding - Child	Per Hour / person	D	<b>£6.50</b>
Sports Development	Firpark Ski Centre	Individual sessions	Recreational Skiing/Snowboarding - Child	Per 1.5 Hours / person	D	<b>£9.70</b>
Sports Development	Firpark Ski Centre	Individual sessions	After school club- max 25	Per Hour / person	D	<b>£5.50</b>
Sports Development	Firpark Ski Centre	Individual sessions	Supervised Practice - Adult	Per Hour / person	D	<b>£13.40</b>
Sports Development	Firpark Ski Centre	Individual sessions	Supervised Practice - Child	Per Hour / person	D	<b>£7.20</b>
Sports Development	Firpark Ski Centre	Individual sessions	Tubing	Per Hour / person	D	<b>£6.70</b>
Sports Development	Firpark Ski Centre	Holiday Ski Schools	Ski School Skiing - Adult . Bookings are none refundable	4 days x 2 hours per day	D	<b>£140.80</b>
Sports Development	Firpark Ski Centre	Holiday Ski Schools	Ski School Skiing - Child. Bookings are non refundable	8 hours	D	<b>£80.80</b>
Sports Development	Firpark Ski Centre	Holiday Ski Schools	Ski School Snowboarding - Adult	8 hours	D	<b>£204.50</b>
Sports Development	Firpark Ski Centre	Holiday Ski Schools	Ski School Snowboarding - Child	8 hours	D	<b>£102.50</b>
Sports Development	Firpark Ski Centre	Holiday Ski Schools	Ski School - Penguin Club	4 days x 1 hour per day	D	<b>£70.70</b>
Sports Development	Firpark Ski Centre	Bi-ski sessions	Adaptive tuition - 1 client - Adult	Per 1.5 hours	D	<b>£17.70</b>
Sports Development	Firpark Ski Centre	Bi-ski sessions	Adaptive tuition - 1 client - Child	Per 1.5 hours	D	<b>£15.30</b>
Sports Development	Firpark Ski Centre	Assessment	Ski Level individual assessment	Per 30 mins with instructor	D	<b>£6.00</b>
Library	Library		B & W photocopying and computer prints - A4		D	<b>£0.40</b>
Library	Library		Colour photocopying and computer prints - A4		D	<b>£0.60</b>

			Charge Description 1	Charge Description 2	Statutory or Discretionary	2026/27 Charge
Library	Library		B & W photocopying - A3		D	£0.50
Library	Library		Colour photocopying - A3		D	£1.40
Library	Library		Microfilm printout - A4 B & W and colour		D	£0.60
Library	Library		Laminating A4		D	£1.40
Library	Library		Laminating A3		D	£1.70
Library	Library		Lost and damaged items		D	Full Cost Recovery of replacement
Library	Library		Replacement of membership tickets		D	£0.70
Library	Library		Request Service - in stock		D	Free
Library	Library		Request Service - ILL/Music Scores etc.		D	Full Cost Recovery
Library	Library		Talking Book (single issue)		D	£1.90
Library	Library		Withdrawn stock sales		D	£1.00 maximum
Archive	Archive Services		Basic search free for 15mins, £16.50 per 30 mins thereafter		D	£17.20
Archive	Archive Services		Archive Photos 5 x 7½.		D	£8.10
Archive	Archive Services		Archive Photos 9 x 6		D	£11.00
Archive	Archive Services		Archive Photos 12 x 8.		D	£16.40
Archive	Archive Services		Provision of digital image (per item)		D	£1.30
Archive	Archive Services		Provision of digital image (per day)		D	£6.10
Licensing	Licensing (Civic)		Indoor Sports Licence		D	£285.70
Licensing	Licensing (Civic)		Knife dealer's licence		D	£475.50
Licensing	Licensing (Civic)		Late Hours Catering Licence		D	£285.70
Licensing	Licensing (Civic)		Market Operator		D	£520.10
Licensing	Licensing (Civic)		Temporary Market Operator		D	£139.30

			Charge Description 1	Charge Description 2	Statutory or Discretionary	2026/27 Charge
Licensing	Licensing (Civic)	Metal Dealer		D		£321.40
Licensing	Licensing (Civic)	Public Entertainment - Fun Fair per occasion		D		£321.40
Licensing	Licensing (Civic)	Public Entertainment (3 years) Grant		D		£428.50
Licensing	Licensing (Civic)	Public Entertainment (3 years) Renewal		D		£321.40
Licensing	Licensing (Civic)	Public Entertainment (Temporary) By Capacity: Events with less than 500 capacity		D		£214.20
Licensing	Licensing (Civic)	Public Entertainment (Temporary) By Capacity: 501 capacity -> 1500 capacity		D		£321.40
Licensing	Licensing (Civic)	Public Entertainment (Temporary) By Capacity: Greater than 1501 capacity		D		£535.60
Licensing	Licensing (Civic)	Second Hand Dealer's Licence		D		£232.00
Licensing	Licensing (Civic)	Skin Piercing and Tattooing (Grant) (1 Year)		D		£475.50
Licensing	Licensing (Civic)	Skin Piercing and Tattooing Renewal (3 Years)		D		£238.90
Licensing	Licensing (Civic)	Street Trader's Licence		D		£318.90
Licensing	Licensing (Civic)	Street Trader's Licence (Temporary)		D		£99.40
Licensing	Licensing (Civic)	Street Trader's Licence (Variation)		D		£232.00
Licensing	Licensing (Civic)	Substitution of Vehicles (per vehicle)		D		£53.60
Licensing	Licensing (Civic)	Private Hire Operator Licence		D		£249.60
Licensing	Licensing (Civic)	Public Entertainment Licence - Community Gala (if eligible)		D		£0.00
Licensing	Licensing (Civic)	Window Cleaner's Licence (1 year)		D		£136.10
Licensing	Licensing (Civic)	Window Cleaner's Licence (3 years)		D		£341.70
Licensing	Licensing (Civic)	Cinema Licence		D		£202.40
Licensing	Licensing (Civic)	Itinerant metal dealer		D		£232.00
Licensing	Licensing (Civic)	Civic Licensing Unspecified Variation		D		£80.30
Licensing (Taxi /Private Hire Vehicles)	Licensing (Taxi /Private Hire Vehicles)	Taxi booking office licence (3 years)		D		£461.70

	Charge Title	Charge Title 2	Charge Description 1	Charge Description 2	Statutory or Discretionary	2026/27 Charge
Licensing (Taxi /Private Hire Vehicles)	Licensing (Taxi /Private Hire Vehicles)		Taxi Operator Licence		D	£249.60
Licensing (Taxi /Private Hire Vehicles)	Licensing (Taxi /Private Hire Vehicles)		Taxi Operator Licence (3 years)		D	£561.60
Licensing (Taxi /Private Hire Vehicles)	Licensing (Civic)		Private Hire Operator Licence (3 years)		D	£561.60
Licensing (Taxi /Private Hire Vehicles)	Licensing (Taxi /Private Hire Vehicles)		Taxi/PHC Operator Variation		D	£156.00
Licensing (Taxi /Private Hire Vehicles)	Licensing (Taxi /Private Hire Vehicles)		Taxi Booking Office Variation		D	£156.00
Licensing (Taxi /Private Hire Vehicles)	Licensing (Taxi /Private Hire Vehicles)		Taxi/Private Hire Driver Licence (1 year) Grant		D	£249.60
Licensing (Taxi /Private Hire Vehicles)	Licensing (Taxi /Private Hire Vehicles)		Taxi/Private Hire Driver Licence (1 year) Renewal		D	£197.60
Licensing (Taxi /Private Hire Vehicles)	Licensing (Taxi /Private Hire Vehicles)		Taxi/Private Hire Driver Licence (3 years)		D	£468.00
Licensing (Taxi /Private Hire Vehicles)	Licensing (Taxi /Private Hire Vehicles)		Replacement Taxi ID Badge		D	£26.00
Licensing (Taxi /Private Hire Vehicles)	Licensing (Taxi /Private Hire Vehicles)		Taxi card Aborted Journeys		S/D	£2.00
Licensing (Taxi /Private Hire Vehicles)	Licensing (Taxi /Private Hire Vehicles)	Vehicle Testing	Taxi / Private Hire Replacement Plate		D	£20.60
Licensing (Taxi /Private Hire Vehicles)	Licensing (Taxi /Private Hire Vehicles)	Vehicle Testing	Taxi Meter Check & Seal		D	£20.60
Licensing (Taxi /Private Hire Vehicles)	Licensing (Taxi /Private Hire Vehicles)	Vehicle Testing	External Client Labour Charge		D	£46.40
Licensing (Taxi /Private Hire Vehicles)	Licensing (Taxi /Private Hire Vehicles)	Vehicle Testing	Taxi / Private Hire Inspection and Hire Test Charges		D	£66.40
Licensing (Taxi /Private Hire Vehicles)	Licensing (Taxi /Private Hire Vehicles)	Vehicle Testing	Taxi / Private Hire Inspection Retest		D	£46.40
Licensing	Licensing (Civic)	Short Term Lets	Secondary Letting - (Occupancy 4 or under)		D	£514.30
Licensing	Licensing (Civic)	Short Term Lets	Secondary Letting - (Occupancy 5 or above)		D	£628.70
Licensing	Licensing (Civic)	Short Term Lets	Home Letting or Home Sharing (both) (Occupancy 4 or under)		D	£314.30
Licensing	Licensing (Civic)	Short Term Lets	Home Letting or Home Sharing (both) (Occupancy 5 or above)		D	£400.00
Licensing	Licensing (Civic)	Short Term Lets	Renewal Secondary Letting (Occupancy 4 or above)		D	£457.20

			Charge Description 1	Charge Description 2	Statutory or Discretionary	2026/27 Charge
Licensing	Licensing (Civic)	Short Term Lets	Renewal Secondary Letting - (Occupancy 5 or above)		D	£571.50
Licensing	Licensing (Civic)	Short Term Lets	Renewal Home Letting or Home Sharing (both) (Occupancy 4 or under)		D	£257.20
Licensing	Licensing (Civic)	Short Term Lets	Renewal Home Letting or Home Sharing (both) (Occupancy 5 or above)		D	£514.30
Licensing	Licensing (Civic)	Short Term Lets	Variation application for Secondary Letting, Home Letting or Home Sharing (both) (Occupancy 4 or under)		S	£75.00
Licensing	Licensing (Civic)	Short Term Lets	Variation application for Secondary Letting, Home Letting or Home Sharing (both) (Occupancy 5 or more)		S	£75.00
Licensing	Licensing (Alcohol)	Confirmation Premises Licence Fee Rateable:	Confirmation Premises Licence Fee Rateable Value of Premises £1 - £11,500		S	£600.00
Licensing	Licensing (Alcohol)	Confirmation Premises Licence Fee Rateable:	Confirmation Premises Licence Fee Rateable Value of Premises £11,501 - £35,000		S	£900.00
Licensing	Licensing (Alcohol)	Confirmation Premises Licence Fee Rateable:	Confirmation Premises Licence Fee Rateable Value of Premises £35,001 - £70,000		S	£1,100.00
Licensing	Licensing (Alcohol)	Confirmation Premises Licence Fee Rateable:	Confirmation Premises Licence Fee Rateable Value of Premises £70,001 - £140,000		S	£1,500.00
Licensing	Licensing (Alcohol)	Confirmation Premises Licence Fee Rateable:	Confirmation Premises Licence Fee Rateable Value of Premises Over £140,000.00		S	£1,800.00
Licensing	Licensing (Alcohol)	Application Fee:	Application Fee Rateable Value of Premises £0		S	£200.00
Licensing	Licensing (Alcohol)	Application Fee:	Application Fee Rateable Value of Premises £1 - £11,500		S	£800.00
Licensing	Licensing (Alcohol)	Application Fee:	Application Fee Rateable Value of Premises £11,501 - £35,000		S	£1,100.00
Licensing	Licensing (Alcohol)	Application Fee:	Application Fee Rateable Value of Premises £35,001 - £70,000		S	£1,300.00
Licensing	Licensing (Alcohol)	Application Fee:	Application Fee Rateable Value of Premises £70,000 - £140,000		S	£1,700.00
Licensing	Licensing (Alcohol)	Application Fee:	Application Fee Rateable Value of Premises Over £140,000		S	£2,000.00
Licensing	Licensing (Alcohol)	Annual Fee:	Annual Fee (September) Rateable Value of Premises £0		S	£180.00
Licensing	Licensing (Alcohol)	Annual Fee:	Annual Fee (September) Rateable Value of Premises £1 - £11,500		S	£220.00
Licensing	Licensing (Alcohol)	Annual Fee:	Annual Fee (September) Rateable Value of Premises £11,501 - £35,000		S	£280.00
Licensing	Licensing (Alcohol)	Annual Fee:	Annual Fee (September) Rateable Value of Premises £35,001 - £70,000		S	£500.00
Licensing	Licensing (Alcohol)	Annual Fee:	Annual Fee (September) Rateable Value of Premises £70,001 - £140,000		S	£700.00
Licensing	Licensing (Alcohol)	Annual Fee:	Annual Fee (September) Rateable Value of Premises Over £140,000		S	£900.00
Licensing	Licensing (Alcohol)		Personal Licence		S	£50.00
Licensing	Licensing (Alcohol)		Personal Licence Renewal		S	£50.00
Licensing	Licensing (Alcohol)		Personal Licence Variation		S	£20.00

			Charge Description 1	Charge Description 2	Statutory or Discretionary	2026/27 Charge
Licensing	Licensing (Alcohol)		Alcohol Licensing - Occasional Licence		S	£10.00
Licensing	Licensing (Alcohol)		Alcohol Licensing - Extended Hours Licence		S	£10.00
Licensing	Licensing (Alcohol)		Alcohol Licensing - Provisional Premises Licence		S	£200.00
Licensing	Licensing (Alcohol)		Alcohol Licensing - Replacement Personal Licence		S	£20.00
Licensing	Licensing (Alcohol)		Alcohol Licensing - Replacement Premises Licence (certified copy)		S	£50.00
Licensing	Licensing (Alcohol)		Alcohol Licensing- Substitution Premises Manager With Minor Variation		S	£31.00
Licensing	Licensing (Alcohol)		Alcohol Licensing - Minor Variation		S	£20.00
Licensing	Licensing (Alcohol)		Alcohol Licensing - Variation of Conditions, Operating Plan, Layout Plan		S	£200.00
Licensing	Licensing (Alcohol)		Alcohol Licensing - Transfer Application By Licence Holder		S	£250.00
Licensing	Licensing (Alcohol)		Alcohol Licensing - Transfer Application By Licence Holder		S	£170.00
Licensing	Licensing (Alcohol)		Alcohol Licensing - Transfer Application Other Than By Licence Holder Including Variation		S	£250.00
Licensing	Licensing (Alcohol)		Alcohol Licensing - Transfer Application Other Than By Licence Holder		S	£170.00
Licensing	Licensing (Alcohol)		Alcohol Licensing - Temporary Premises Licence		S	£250.00
Licensing	Licensing (Alcohol)		Section 50 Application per certificate		S	£150.00
Licensing	Licensing (Other)		Performing Animals		D	£112.10
Licensing	Licensing (Other)		Duplicate Licences		D	£26.80
Licensing	Licensing (Other)		Certified True Copies		D	£26.80
Licensing	Licensing (Other)		Animal Boarding Establishment		D	£115.50
Licensing	Licensing (Other)		Breeding of Dogs/Cats/Rabbits - New Application/Renewal		D	£177.20
Licensing	Licensing (Other)		Breeding of Dogs/Cats/Rabbits - Variation of Licence		D	£148.60
Licensing	Licensing (Other)		Animal Welfare Establishments - New Application/Renewal		D	£177.20
Licensing	Licensing (Other)		Animal Welfare Establishments - Variation of Licence		D	£148.60
Licensing	Licensing (Other)		Rehoming Activities - New Application/Renewal		D	£177.20
Licensing	Licensing (Other)		Rehoming Activities - Variation of Licence		D	£148.60
Licensing	Licensing (Other)		Game Dealer's Licence		D	£120.10

				Charge Description 1	Charge Description 2	Statutory or Discretionary	2026/27 Charge
Licensing	Licensing (Other)			Sale of Pet Animals - New Application/Renewal		D	<b>£177.20</b>
Licensing	Licensing (Other)			Sale of Pet Animals - Variation of Licence		D	<b>£148.60</b>
Licensing	Licensing (Other)			Riding Establishment		D	<b>£145.20</b>
Licensing	Licensing (Other)			Venison Dealer's Licence		D	<b>£97.20</b>
Licensing	Licensing (Other)			Dangerous Wild Animals		D	<b>£133.70</b>
Licensing	Licensing (Gambling Act 2005)			Non Commercial Society Grant (1 year)		S	<b>£40.00</b>
Licensing	Licensing (Gambling Act 2005)			Non Commercial Society Renewal (1 year)		S	<b>£20.00</b>
Licensing	Licensing (Gambling Act 2005)			Annual Fee - Betting Premises (Other)		S	<b>£400.00</b>
Licensing	Licensing (Gambling Act 2005)			Gaming Machine Automatic Entitlement		S	<b>£50.00</b>
Licensing	Licensing (Gambling Act 2005)			Variations (Bingo)		S	<b>£1,200.00</b>
Licensing	Licensing (Gambling Act 2005)			Variations (Betting Office)		S	<b>£1,050.00</b>
Licensing	Licensing (Gambling Act 2005)			Transfer (Bingo & Betting Office)		S	<b>£840.00</b>
Licensing	Licensing (Gambling Act 2005)			Annual Fee - Adult Gaming Centre		S	<b>£700.00</b>
Licensing	Licensing (Gambling Act 2005)			Annual Fee - Bingo Premises		S	<b>£700.00</b>
Licensing	Licensing (Gambling Act 2005)			Annual Fee - Betting Office		S	<b>£400.00</b>
Licensing	Licensing (Gambling Act 2005)			Transfer - Adult Gaming		S	<b>£840.00</b>
Licensing	Licensing (Gambling Act 2005)			Variation - Adult Gaming		S	<b>£700.00</b>
Early Years and Out of School Care	Early Years and Out of School Care	Early Years and Out of School Care		Kidzone Out of School Care (term time) per hour		D	<b>£7.00</b>
Early Years and Out of School Care	Early Years and Out of School Care	Early Years and Out of School Care		Kidzone Out of School Care (term time) per 2 hours		D	<b>£14.00</b>
Early Years and Out of School Care	Early Years and Out of School Care	Early Years and Out of School Care		Kidzone Out of School Care (term time) per 3 hours		D	<b>£17.10</b>
Early Years and Out of School Care	Early Years and Out of School Care	Early Years and Out of School Care		Kidzone Out of School Care (term time) (per minibus journey)		D	<b>£2.80</b>
Early Years and Out of School Care	Early Years and Out of School Care	Early Years from August 2026 onwards		0 - 2 year olds session (4 hours 30 minutes)		D	<b>£31.20</b>
Early Years and Out of School Care	Early Years and Out of School Care	Early Years from August 2026 onwards		2 - 3 year olds (per hour)		D	<b>£7.00</b>

				Charge Description 1	Charge Description 2	Statutory or Discretionary	2026/27 Charge
Early Years and Out of School Care	Early Years and Out of School Care	Early Years from August 2026 onwards		3 - 5 year olds (per hour)		D	£7.00
Education	Education			Primary Milk (per carton)		S	£0.15
				School Meals - Traditional Lunch - Child			
Education	Education					D	£2.55
				Breakfast (per serving)		D	£1.50
Registrars	Registrars	Extracts		Extract (Certificate) of Birth, Death, Marriage or Civil Partnership (within a month of registration)		S	£10.00
Registrars	Registrars	Extracts		Extract (Certificate) of Birth, Death, Marriage or Civil Partnership (after a month of registration)		S	£15.00
Registrars	Registrars	Extracts		Same day Fast Track Service= Premium charged in respect of replacement Birth Death and Marriage Certificates.		D	£6.00
Registrars	Registrars	Searches and Scotland's People		Search of Registration Records - Particular Search		S	£5.00
Registrars	Registrars	Searches and Scotland's People		Search of Registration Records - General Search		S	£15.00
Registrars	Registrars	Searches and Scotland's People		Scotland's People Search Facility (per day)		S	£15.00
Registrars	Registrars	Searches and Scotland's People		Prints of Historical Registration Records (per page)		S	£0.50
Registrars	Registrars	Marriage or Civil Partnership		Marriage Notice forms (per person)		S	£45.00
Registrars	Registrars	Marriage or Civil Partnership		Civil Marriage or Civil Partnership Fee		S	£55.00
Registrars	Registrars	Ceremony Fees		Ceremony Fees ( Midweek ceremony - Registration Office max 4 people)		S	£155.00
Registrars	Registrars	Ceremony Fees		Ceremony Fees (maximum fees - Midweek ceremony - Registration Office up to 30 people)		S/D	£280.00
Registrars	Registrars	Ceremony Fees		Ceremony Fees (maximum fees - Midweek ceremony - External Venue)		S/D	£440.00
Registrars	Registrars	Ceremony Fees		Ceremony Fees (maximum fees - Midweek ceremony - Registration Office up to 50 people)		S/D	£380.00
Registrars	Registrars	Ceremony Fees		Ceremony Fees (maximum fees - Saturday - All Venues)		S/D	£440.00
Registrars	Registrars	Ceremony Fees		Ceremony Fees (maximum fees - Late Saturday or Sunday and public holidays - All Venues)		S/D	£540.00
Registrars	Registrars	Ceremony Fees		Private British Citizenship Ceremonies			£100.00
Electric Vehicle Charging Points	Electric Vehicle Charging Points			Standard Charger (7kW) (min. charge £5.00, overstay fee not applicable)		D	£0.50

Charge Title	Charge Title 2	Charge Description 1	Charge Description 2	Statutory or Discretionary	2026/27 Charge
Electric Vehicle Charging Points	Electric Vehicle Charging Points	Fast Charger (22kW) (min. charge £5.00, overstay fee £12.00 charged after 4 hours)		D	<b>£0.50</b>
Electric Vehicle Charging Points	Electric Vehicle Charging Points	Rapid Charger (43-50 kW) (min. charge £5.00, overstay fee £20.00 charges after 60 minutes)		D	<b>£0.80</b>
Roads & Transportation	Roads	New Roads and Street works Act 1980 Sample/Defect Inspections		S	<b>£36.00</b>
Roads & Transportation	Roads	New Roads and Street works Act 1980 Section 109 Permit/Inspection on Non Statutory Undertakers		D	<b>£714.40</b>
Roads & Transportation	Roads	Roads (Scotland) Act - Minor Road works Consent - Footway Crossing		D	<b>£51.40</b>
Roads & Transportation	Roads	Roads (Scotland) Act - Minor Road works Consent - Section 56		D	<b>£154.30</b>
Roads & Transportation	Roads	Roads (Scotland) Act - Skip Permit		D	<b>£32.00</b>
Roads & Transportation	Roads	Roads (Scotland) Act - Road Occupation Permits - Up to 3 days		D	<b>£80.00</b>
Roads & Transportation	Roads	Roads (Scotland) Act - Road Occupation Permits - Up to 1 week		D	<b>£131.50</b>
Roads & Transportation	Roads	Roads (Scotland) Act - Road Occupation Permits - Up to 1 month		D	<b>£205.80</b>
Roads & Transportation	Roads	Roads (Scotland) Act - Road Closures - Emergency		D	<b>£771.60</b>
Roads & Transportation	Roads	Road Closures - Non-Emergency (1 to 5 days)		D	<b>£771.60</b>
Roads & Transportation	Roads	Road Closures - Non-Emergency (More than 5 days)		D	<b>£771.60</b>
Roads & Transportation	Transportation	Blue Badge (Issue or Replacement) - Per Three Years		S	<b>£20.00</b>
Roads & Transportation	Transportation	Residents Parking Permits - Per Annum		D	<b>£26.30</b>
Roads & Transportation	Roads	Traffic Light Charges		D	<b>£74.40</b>
Roads & Transportation	Roads	Traffic Signal / Pedestrian Crossing Turn Off		D	<b>£228.60</b>
Roads & Transportation	Roads	Roads Adoption Plans		D	<b>£62.90</b>
Roads & Transportation	Transportation	Access Protection Marking - Initial	Fee Levied	D	<b>£80.00</b>
Roads & Transportation	Transportation	Access Protection Marking - Remarking	Fee Levied	D	<b>£51.40</b>
Roads & Transportation	Roads	Traffic volume data extraction per site		D	<b>£48.60</b>
Roads & Transportation	Roads	Traffic data collection per site		D	<b>£60.00</b>
Waste	Waste	Commercial Waste - 1 Collection per week, Bin Size 240 (0% VAT)		D	<b>£405.80</b>
Waste	Waste	Commercial Waste - 1 Collection per week, Bin Size 360 (0% VAT)		D	<b>£609.20</b>
Waste	Waste	Commercial Waste - 1 Collection per week, Bin Size 660 (0% VAT)		D	<b>£1,120.10</b>
Waste	Waste	Commercial Waste - 1 Collection per week, Bin Size 1100 (0% VAT)		D	<b>£1,866.50</b>

Charge Title	Charge Title 2	Charge Description 1	Charge Description 2	Statutory or Discretionary	2026/27 Charge
Waste	Waste	Commercial Waste Bulky Uplift - individually priced subject to inspection (minimum standard collection charge of £54.95 plus standard disposal charge of £70.35)		D	<b>Cost on enquiry</b>
Waste	Waste	Commercial Food Waste Service - 1 collection per week, Bin Size 140 (0% VAT)		D	<b>£178.30</b>
Waste	Waste	Commercial Recycling Waste - 1 Collection per week, Bin Size 240 (0% VAT)		D	<b>£306.40</b>
Waste	Waste	Commercial Recycling Waste - 1 Collection per week, Bin Size 360 (0% VAT)		D	<b>£460.60</b>
Waste	Waste	Commercial Recycling Waste - 1 Collection per week, Bin Size 660 (0% VAT)		D	<b>£843.50</b>
Waste	Waste	Commercial Recycling Waste - 1 Collection per week, Bin Size 1100 (0% VAT)		D	<b>£1,407.10</b>
Waste	Waste	Small Trader Tipping Ticket for Forth bank (inc. 20% VAT) - one per visit per vehicle size 3.5 tonnes gross vehicle weight i.e. (e.g. Transit Size).		D	<b>£73.20</b>
Waste	Waste	Bulky Uplift - Household Waste (0% VAT)		D	<b>£57.10</b>
Waste	Waste	Garden Waste Permit (fee per bin & max of 2 bins)		D	<b>£52.00</b>
Waste	Waste	Sacks/Labels are available in multiples of 10 (0% VAT)		D	<b>£43.50</b>
Waste	Waste	Provision of bins for new properties (developers - per property)		D	<b>£160.70</b>
Waste	Waste	Provision of communal bins for flatted properties		D	<b>£571.50</b>
Waste	Waste	Public Events (Fairs, Concerts, Galas etc)		D	<b>Full Cost Recovery</b>
Trading Standards	Trading Standards	Special Weighing & Measuring Equipment, per hour.		D	<b>£166.60</b>
Trading Standards	Trading Standards	Weights -weights exceeding 5kg or not exceeding 500mg, 2cm.		D	<b>£20.30</b>
Trading Standards	Trading Standards	Weights -other weights.		D	<b>£20.30</b>
Trading Standards	Trading Standards	Measures -linear measures not exceeding 3 metres for each scale.		D	<b>£20.30</b>
Trading Standards	Trading Standards	Measures -capacity measures without divisions not exceeding 1 litre.		D	<b>£20.30</b>
Trading Standards	Trading Standards	Liquid capacity measures for making up/checking average quantity packages.		D	<b>£60.70</b>
Trading Standards	Trading Standards	Templets -(a) per scale -first item.		D	<b>£101.50</b>
Trading Standards	Trading Standards	Templets -(b) second and subsequent items.		D	<b>£40.50</b>
Trading Standards	Trading Standards	Weighing Instruments - instruments calibrated to weigh only in metric or imperial units, non EC not exceeding 1 tonne.		D	<b>£125.20</b>
Trading Standards	Trading Standards	Weighing Instruments - instruments calibrated to weigh only in metric or imperial units, non EC exceeding 1 tonne up to 10 tonnes.		D	<b>£208.30</b>

Charge Title	Charge Title 2	Charge Description 1	Charge Description 2	Statutory or Discretionary	2026/27 Charge
Trading Standards	Trading Standards	Weighing Instruments - instruments calibrated to weigh only in metric or imperial units, non EC exceeding 10 tonnes.		D	£416.40
Trading Standards	Trading Standards	Measuring Instruments for Intoxicating Liquor -not exceeding 150ml.		D	£40.50
Trading Standards	Trading Standards	Measuring Instruments for Intoxicating Liquor -other.		D	£50.50
Trading Standards	Trading Standards	Measuring Instruments for Liquid Fuel and Lubricants -container type (un-subdivided).		D	£156.10
Trading Standards	Trading Standards	Measuring Instruments for Liquid Fuel and Lubricants -single/multi outlet (nozzles)- first nozzle tested per site.		D	£228.40
Trading Standards	Trading Standards	Measuring Instruments for Liquid Fuel and Lubricants -each additional nozzle tested.		D	£165.60
Trading Standards	Trading Standards	Measuring Instruments for Liquid Fuel and Lubricants -additional costs involved in testing ancillary equipment which requires additional testing on-site, such as credit card acceptors.		D	£166.60
Trading Standards	Trading Standards	Measuring Instruments for Liquid Fuel and Lubricants -testing of peripheral electronic equipment on a separate visit (per site).		D	£166.60
Trading Standards	Trading Standards	Measuring Instruments for credit card acceptor (per unit, regardless of the number of slots/nozzles/pumps).		D	£166.60
Trading Standards	Trading Standards	Road Tanker Fuel Measuring Instrument (above 100 litres) - Meter measuring systems -(a) wet hose with 2 testing liquids.		D	£478.90
Trading Standards	Trading Standards	Road Tanker Fuel Measuring Instrument (above 100 litres) - Dipstick measuring system - (a) up to 7,600 litres (for calibration of each compartment and production of chart).		D	£333.70
Trading Standards	Trading Standards	Road Tanker Fuel Measuring Instrument (above 100 litres) - Dipstick measuring system - (a) for any compartment over 7,600 litres - basic fee, plus additional costs at the rate of (b), (c) or (d). (see figures below)		D	£166.60
Trading Standards	Trading Standards	Road Tanker Fuel Measuring Instrument (above 100 litres) - Dipstick measuring system - (b) initial dipstick.		D	£50.50
Trading Standards	Trading Standards	Road Tanker Fuel Measuring Instrument (above 100 litres) - Dipstick measuring system - (c) spare dipstick.		D	£50.50
Trading Standards	Trading Standards	Road Tanker Fuel Measuring Instrument (above 100 litres) - Dipstick measuring system - (d) replacement of dipstick (including examination of compartment).		D	£101.50

Charge Title	Charge Title 2	Charge Description 1	Charge Description 2	Statutory or Discretionary	2026/27 Charge
Trading Standards	Trading Standards	Road Tanker Fuel Measuring Instrument (above 100 litres) - Certificate of Errors - for supplying a certificate containing the results of errors found on testing.		D	£81.00
Trading Standards	Trading Standards	Poisons Act - Registration		D	£54.80
Trading Standards	Trading Standards	Poisons Act - Change in details of registration		D	£30.40
Trading Standards	Trading Standards	Weighing & Measuring - Specialist Testing Services - non-trade equipment.		D	£194.60
Trading Standards	Trading Standards	Weighing & Measuring - Specialist Testing Services - Special attendance charges (out-with normal hours).		D	£195.60
Miscellaneous	Film location charges			D	POA
Miscellaneous	Local Review charges	Each review		D	£100.00

## **Local Government Finance Circular No. 1/2026**

Chief Executives and Directors of Finance of  
Scottish Local Authorities

Chief Executive, Convention of Scottish Local  
Authorities (COSLA)

Our ref: A54977866  
13 January 2026

Dear Chief Executive/Director of Finance

### **LOCAL GOVERNMENT FINANCE SETTLEMENT 2026-27 NON-DOMESTIC RATES**

1. This Local Government Finance Circular provides details of the provisional total revenue and capital funding allocations for 2026-27, as well as the latest information on current known redeterminations for 2025-26. This Circular also provides details on a range of Non-Domestic Rates measures, including the proposed 2026-27 rates and changes to certain reliefs.
2. These provisional total funding allocations form the basis for the annual consultation between the Scottish Government and COSLA ahead of the Local Government Finance (Scotland) Order 2026 being presented to the Scottish Parliament. This is currently scheduled for the end of February 2026.
3. We expect local authorities to inform COSLA, and for COSLA in turn to inform the Scottish Government by no later than 20 January 2026, if they think there are any discrepancies or changes required to these provisional allocations. Redistribution(s) to address any agreed discrepancies or changes will be undertaken within the total settlement allocations set out in this Circular and not through the provision of any additional resources by the Scottish Government. The allocations are therefore provisional only at this stage, with the final allocations not being confirmed until after the end of the consultation period and the publication of the Local Government Finance Circular which will follow the approval of the Local Government Finance (Scotland) Order 2026.
4. The Cabinet Secretary for Finance and Local Government wrote to the COSLA President, copied to all Council Leaders on 13 January 2026, confirming the package of measures that make up the settlement to be provided to local government. This Circular should be read in conjunction with that letter. The terms of this settlement have been discussed with COSLA on behalf of all 32 of its member councils.
5. The Scottish Government will work in partnership with local government to implement the budget and the joint priorities in return for the full funding package worth almost £15.7 billion and includes:

- a further £773.8 million of funding that has now been baselined as General Revenue Grant, as part of our commitment under the Verity House Agreement to review ring-fenced funding, that's almost £2.3 billion since 2024-25;
- Additional General Revenue Grant of £253.9 million to support local priorities;
- An additional £3 million to support Free School Meals;
- £160 million for adult social care workers in commissioned services;
- An additional £11 million to improve pay for early learning and childcare workers in commissioned services;
- £11 million to support development of people working in children's social work;
- £7 million to support provision of Free Personal and Nursing care;
- £20 million to tackle the climate emergency;
- £40 million to improve active travel infrastructure; and
- An additional £11.4 million resource and £15.5 million capital to improve inter-island connectivity.

6. In addition to the funding set out in this Circular it should be noted that there are a number of further revenue and capital funding streams outwith the local government finance settlement for particular policy initiatives which deliver on shared priorities and support local government services. [Table 4.17 in the Scottish Government's "Budget Document: 2026-27"](#), which was published on 13 January 2026, provides provisional details of these funding streams but as with previous years, the actual sums payable will be notified by the relevant policy team at the earliest opportunity.

7. The allocations have been arrived at using the standard agreed needs-based distribution methodology and updated indicators. The funding floor has been set at 0.5% below the average, at an increase of 2.41%.

8. Any undistributed sums will be allocated in the standard way following consideration by the Settlement and Distribution Group. We have shared a separate note with COSLA and Directors of Finance providing a full reconciliation of the changes between the 2025-26 and 2026-27 Budgets. We have also provided full details of all the revenue and capital allocations.

9. The various parts and annexes to this Circular, listed below, provide more of the detail behind the calculations.

Part A: Local Government Finance Settlement – Revenue: 2026-27 and changes in 2025-26;  
 Part B: Local Government Finance Settlement – Capital: 2025-27;  
 Part C: Non-Domestic Rates for 2026-27.

The various Annexes included in this Circular are as follows:

Annex A: All Scotland Aggregated Funding Totals 2025-27;  
 Annex B: Individual Revenue Allocations for 2026-27;  
 Annex C: Revised Individual Revenue Allocations for 2025-26;  
 Annex D: Explanatory Notes on the Revenue Distribution;  
 Annex E: Estimates of Ring-Fenced Grant Revenue Funding for 2026-27;  
 Annex F: Floor calculation for 2026-27;  
 Annex G: Redeterminations of Individual Revenue funding for 2025-26;  
 Annex H: 2008-26 Changes Column;  
 Annex I: General Capital Grant and Specific Capital Grants 2026-27;  
 Annex J: Updated General Capital Grant 2025-26; and  
 Annex K: Total Local Government Funding Settlement 2026-27

## **Part A: Local Government Finance Settlement - Revenue: 2026-27 and changes in 2025-26**

10. This Finance Circular sets out the provisional distribution of revenue funding allocations for 2026-27. **Annex A** of this Circular sets out the all-Scotland aggregate totals for 2025-26 and 2026-27.
11. **Annexes B and C** set out the distribution of the total revenue funding allocation between councils and the allocation of the different elements (General Revenue Grant Funding, Non-Domestic Rate Income and Specific Revenue Grants) for each council for 2026-27 and 2025-26 respectively. The explanatory notes contained in **Annex D** explain the basis behind the calculation of the individual council grant allocations.
12. **Annex E** gives a breakdown of the provisional individual council shares of all the ring-fenced revenue grant allocations for 2026-27. The provisional total for specific grants included in the circular is £11.4 million less than was published in the 2026-27 Scottish Government Budget due to the in-year transfer to the General Revenue Grant from the Support for Inter Island Connectivity specific grant. The variance of £10.6 million for Pupil Equity funding was included in table 4.15 of the Scottish Budget (Local Government Attainment Grants) and will also be transferred in-year.
13. The calculation and effects of the main floor adjustment for 2026-27, which provided councils with a minimum increase in the funding used in the calculation of the main floor of 2.41%, is set out in **Annex F** of this Circular. The setting of the floor is in line with the discretion accorded to Scottish Ministers with the percentage set at 0.5% below the average.
14. This Circular confirms the continuation of the **85% funding floor** for 2026-27. The methodology compares total revenue funding plus local authorities' assumed council tax income and any council whose total support under this method falls below 85% will be topped up to ensure that all councils receive 85% of the Scottish average total revenue support per head. To ensure that all 32 local authorities exceed 85% of the Scottish average, £4.9 million of funding has been provided.
15. This Local Government Finance Circular provides details of current known 2025-26 redeterminations at **Annex G** for the General Revenue Grant.
16. **Annex H** summarises the column within the settlement titled 2008-26 Changes Column.

## **Part B: Local Government Finance Settlement – Capital Grants 2025-27**

17. In 2026-27 the Local Government Settlement provides capital grants totalling £681.4 million. This is made up of General Capital Grant totalling £569.2 million and Specific Capital Grants totalling £112.2 million.
18. **Annex I** sets out the provisional distribution of the Settlement for capital per local authority for 2026-27. The methodologies used to calculate these provisional allocations have been agreed with COSLA. Capital grants which remain undistributed are identified as such.
19. **Annex J** provides a breakdown of the updated 2025-26 General Capital Grant allocations by local authority.
20. **Annex K** summarises the Local Government Finance Settlement for 2026-27

## Part C: Non-Domestic Rates for 2026-27

21. The Distributable Amount of Non-Domestic Rates Income for 2026-27 has been provisionally set at £3,474 million. This figure uses the latest forecast of net income from non-domestic rates in 2026-27 and also draws on council estimates of the amounts they will contribute to the Non-Domestic Rating Account (the 'Pool') in 2025-26. The figure incorporates the Scottish Fiscal Commission's estimate of the contributable amount and includes a calculation of gross income; expected losses from appeals; estimated expenditure on mandatory and other reliefs; write-offs and provision of bad debt together; and estimated changes due to prior year adjustments. The distribution of Non-Domestic Rates Income for 2026-27 has been based on the amount each Council estimates that it will collect (based on the 2025-26 mid-year estimates provided by councils). General Revenue Grant provides the guaranteed balance of funding. This method of allocation provides a clear presentation of the Non-Domestic Rates Income per council and transparency in the make-up of council funding.

22. The 2026-27 Non-Domestic Basic Property Rate ('poundage') is provisionally set at 48.1 pence, a decrease from last year. The Intermediate Property Rate (levied on properties with a rateable value from £51,001 to £100,000) and Higher Property Rate (levied on properties with a rateable value over £100,000) will also both decrease, to 53.5 pence and 54.8 pence respectively.

23. A new 15% non-domestic rates relief will be available in 2026-27 and up to 31 March 2029 for retail, hospitality and leisure premises liable for the Basic or Intermediate Property Rate, those with a rateable value up to and including £100,000. This relief is capped at £110,000 per ratepayer per year.

24. A 100% non-domestic rates relief will be available in 2026-27 and up to 31 March 2029 for properties in the retail, hospitality and leisure sectors on islands, as defined by the Islands (Scotland) Act 2018, and prescribed remote areas (Cape Wrath, Knoydart and Scoraig), capped at £110,000 per ratepayer per year.

25. Revaluation Transitional Relief will be available for the next three years (2026-27 to 2028-29) and will cap increases in gross rates liabilities for those seeing the highest increases in rateable values at revaluation.

### Year-on-year Revaluation Transitional Relief caps (%), 2026-27 to 2028-29

	2026-27	2027-28	2028-29
Small (rateable value up to £20,000)	15%	22%	38%
Medium (rateable value £20,001 to £100,000)	30%	44%	75%
Large (rateable value over £100,000)	50%	75%	113%

26. Small Business Transitional Relief will ensure that those ratepayers losing, on 1 April 2026, eligibility for Small Business Bonus Scheme relief (including shootings and deer forests, but excluding those properties that require a short-term let licence but do not have one), rural relief, hospitality relief or Small Business Transitional Relief introduced for the 2023 revaluation cycle, do so in a phased manner. Eligible ratepayers will pay 25% of any increase to their net bill in the first year (2026-27), 50% in the second year (2027-28) and 75% in the third year (2028-29).

27. 100% relief will be available for eligible Electric Vehicle-charging points for 10 years from 1 April 2026.

28. The following reliefs will be maintained: business growth accelerator relief, charitable rates relief, day nursery relief, disabled rates relief, district heating relief, fresh start relief, hardship relief, hydro relief, new fibre relief, renewable energy relief, rural relief, small business bonus scheme relief, sports club relief and stud farms relief.

29. Shootings and deer forests will be however excluded from eligibility for Small Business Bonus Scheme relief from 1 April 2026, except where a) shooting rights are exercised solely for the purposes of deer management, including to prevent damage to woodland or to agricultural production, environmental management or vermin control, b) crofts and c) all forms of agricultural and small landholding tenancies, leases for new entrants, and leases agreed for environmental purposes. Premises requiring a short-term let licence to operate will only be eligible for Small Business Bonus Scheme relief if they have a short-term let licence, from 1 April 2026. Payday lenders, advertisements, car parks, and betting shops will remain ineligible for Small Business Bonus Scheme relief.
30. All the property categories which are ineligible for Small Business Bonus Scheme relief will also be ineligible for Fresh Start relief from 1 April 2026.
31. Empty Property Relief was devolved to local authorities on 1 April 2023 covering all relief and rates exemptions for fully unoccupied properties including listed buildings, properties where the owner is in administration, etc. Partly unoccupied properties that the council requests be apportioned by the assessor will be liable for rates on the occupied portion only. Councils may offer their own local reliefs under the Community Empowerment (Scotland) Act 2015 including to empty properties.
32. NDR reliefs, like other subsidy or support measures, may be subject to the Subsidy Control Act 2022.
33. Information on the Non-Domestic Rates Incentivisation Scheme (NDRIS) will be set out in a future circular.
34. Since 2019-20, the Scottish Government has provided Local Government Revenue Funding to support the additional costs met by Scottish Assessors in respect of the implementation of the recommendations of the Barclay Review of Non-Domestic Rates. The 2026-27 Settlement includes a further £1 million to support this aim. Local authorities are expected to continue to pass on the allocated quantum for this to Assessors, including the additional funding and the increment in line with the 2026-27 settlement. Further resource and capital funding for Scottish Assessors, including funding to support a partial Council Tax Revaluation, will be subject to consideration by the Settlement and Distribution Group in due course.

## **Enquiries relating to this Circular**

35. It should be noted that figures in this Circular may be marginally different from final allocations due to roundings. Local authorities should note that if they have any substantive specific enquiries relating to this Circular these should, in the first instance, be addressed through COSLA. We have given an undertaking to respond to these queries as quickly as possible. Contact details for COSLA are:

Mirren Kelly

Any other queries should be addressed to the following:

Local Government Revenue and Capital Settlement. Craig Inglis

Non-Domestic Rates. Anouk Berthier

36. This Circular, along with the supporting tables will be made available through the Local Government section of the Scottish Government website at:

<https://www.gov.scot/publications/local-government-finance-circulars-index/>

Yours faithfully

**Ellen Leaver**  
Director, Local Government

	2025-26 £ million	2026-27 £ million
<b>Revenue Funding</b>		
General Resource Grant	11,168.182	11,306.663
Non Domestic Rate Income	3,114.000	3,474.000
Specific Revenue Grants	271.903	221.680
<b>Total Revenue</b>	<b>14,554.085</b>	<b>15,002.343</b>
/less Redress Top-Slice	9.000	10.000
/less Valuation Committee	0.883	0.000
/less National Dog Database	0.053	0.053
/less SSSC Fees	2.200	2.600
/less Climate Intelligence Service	0.900	0.900
<b>Net Total Revenue</b>	<b>14,541.049</b>	<b>14,988.790</b>
/less Teachers' Induction Scheme	0.000	37.600
/less Discretionary Housing Payments	17.780	108.500
/less Gaelic	0.100	0.118
/less Inter Island Connectivity	0.512	0.153
/less Criminal Justice Social Work	86.450	0.000
/less Childrens Social Care Pay	0.000	0.000
/less Employers National Insurance	0.000	0.000
/less Free School Meals Intervention	0.000	3.000
/less Scottish Disability Assistance	0.000	3.300
/less Scottish Assessors Mansion Tax	0.000	5.000
/less Free Personal Nursing Care	0.000	7.000
/less Teachers Pay	0.000	47.000
<i>Total Undistributed Revenue Funding</i>	<i>104.842</i>	<i>211.671</i>
<b>Distributable Revenue Funding</b>	<b>14,436.207</b>	<b>14,777.119</b>
<b>Capital Funding</b>		
General Capital Grant	669.415	569.150
Specific Capital Grants	123.772	99.845
Distributed to SPT	12.400	12.400
<b>Total Capital</b>	<b>805.587</b>	<b>681.395</b>
<b>Total Funding</b>	<b>15,359.671</b>	<b>15,683.738</b>

<b>RECONCILIATION FROM FINANCE CIRCULAR 1/2025</b>	
<b>General Resource Grant Circular 1/2025</b>	<b>11,024.572</b>
School Milk	1.000
Inter Island connectivity	58.097
No One Left Behind	2.500
Prisoner Early Release	1.300
Nature Restoration Fund	2.500
Island Cost of Living	1.000
Ukraine and others resettlement	3.400
SRA Kinship Care	1.956
Holiday Activities for Disables Children	1.000
Firework Control Zones	0.355
Single Use Vapes	0.301
Adopt and Adapt	1.100
Discretionary Housing Payment - Housing Emergency	2.001
Discretionary Housing Payment - Top Up	1.000
Rapid Rehousing Transition Plan - Top Up	1.000
SJC Pay	40.000
Teacher Induction Scheme	2.851
Scottish Welfare Fund	5.465
Union Street	0.200
PSL Scheme	0.587
Invest to Save	5.768
Regional Connectivity PSO Services	1.664
Green Freeports	0.250
Calderwood Lodge Security	0.013
Investment Zones	7.353
Verity House Resource	0.050
Climate Intelligence Service	0.900
<b>General Resource Grant Circular 1/2026</b>	<b>11,168.183</b>
	-
<b>General Capital Grant Circular 1/2025</b>	<b>643.500</b>
Active Travel	37.500
Bus Transformation Fund	10.000
Coastal Change Adaptation	1.360
LG Pay Flexible Use	39.660
Housing First Flexible Use	3.000
Coastal Change Adaptation Bid Fund	0.404
Perth City Centre Fire	1.000
Cladding Remediation	15.399
Investment Zones	7.092
Undistributed	-89.500
<b>General Capital Grant Circular 1/2026</b>	<b>669.415</b>
	-

£million	Expenditure					Funding						
	1 Updated Service Provision	2 2008-26 Changes	3 Loan Charges/ PPP/ LPFS	4 Main Floor	5 Total Estimated Expenditure	6 Assumed Council Tax contribution	7 Total Ring-fenced Grants	8 Non Domestic Rates	9 General Revenue Funding	10 Total	11 85% floor	12 Revised Total
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	537.716	85.872	5.856	-2.921	626.523	98.441	7.477	230.406	290.198	528.082	0.000	528.082
Aberdeenshire	647.354	103.380	16.468	4.451	771.653	116.361	6.063	148.238	500.991	655.292	0.000	655.292
Angus	294.051	46.959	10.150	0.543	351.704	45.213	3.978	34.651	267.862	306.491	0.000	306.491
Argyll & Bute	252.924	40.391	7.073	14.195	314.583	40.648	2.931	53.618	217.386	273.935	0.000	273.935
Clackmannanshire	139.882	22.339	3.986	-2.066	164.140	19.951	2.597	16.470	125.123	144.190	0.000	144.190
Dumfries & Galloway	408.146	65.180	13.018	-2.710	483.634	60.321	6.087	72.290	344.936	423.313	0.000	423.313
Dundee City	408.595	65.251	4.944	-3.462	475.328	50.478	8.263	72.776	343.810	424.850	0.000	424.850
East Ayrshire	337.468	53.893	3.922	-5.009	390.273	44.233	6.157	36.239	303.643	346.040	0.000	346.040
East Dunbartonshire	288.157	46.018	3.403	6.193	343.772	51.671	2.673	28.193	261.235	292.101	0.000	292.101
East Lothian	282.167	45.061	3.169	-3.337	327.060	52.010	3.002	69.068	202.980	275.050	0.000	275.050
East Renfrewshire	267.014	42.641	7.610	5.117	322.382	45.586	2.218	18.188	256.391	276.796	0.000	276.796
Edinburgh, City of	1,131.128	180.638	20.807	32.084	1,364.657	237.510	15.727	435.069	676.350	1,127.146	4.896	1,132.042
Eilean Siar	97.011	15.492	5.836	16.260	134.599	9.862	1.628	10.864	112.245	124.737	0.000	124.737
Falkirk	408.144	65.179	4.708	-5.965	472.066	60.450	6.515	78.723	326.378	411.616	0.000	411.616
Fife	954.295	152.398	26.473	0.004	1,133.171	144.692	16.419	187.332	784.728	988.479	0.000	988.479
Glasgow City	1,742.872	278.331	33.210	-26.133	2,028.280	228.148	38.073	443.947	1,318.112	1,800.132	0.000	1,800.132
Highland	637.031	101.732	13.139	10.594	762.496	102.308	8.573	196.440	455.174	660.187	0.000	660.187
Inverclyde	223.626	35.712	8.529	-3.387	264.481	27.877	3.954	23.539	209.111	236.604	0.000	236.604
Midlothian	254.263	40.605	5.885	-3.671	297.081	41.367	3.691	41.135	210.889	255.714	0.000	255.714
Moray	238.349	38.064	7.034	-2.859	280.588	35.989	2.798	66.412	175.389	244.599	0.000	244.599
North Ayrshire	383.422	61.231	4.924	1.356	450.933	51.485	6.625	47.344	345.480	399.449	0.000	399.449
North Lanarkshire	930.803	148.646	8.481	-13.763	1,074.167	120.494	15.961	140.573	797.138	953.672	0.000	953.672
Orkney Islands	109.839	17.541	2.616	-1.647	128.350	8.504	0.490	14.090	105.265	119.846	0.000	119.846
Perth & Kinross	384.152	61.348	5.866	5.828	457.194	69.812	3.896	71.661	311.825	387.382	0.000	387.382
Renfrewshire	485.491	77.531	6.606	-7.058	562.571	74.572	7.485	114.866	365.648	487.999	0.000	487.999
Scottish Borders	301.005	48.070	5.000	6.011	360.086	49.197	3.357	47.921	259.611	310.889	0.000	310.889
Shetland Islands	112.135	17.908	4.226	1.529	135.797	8.529	0.491	32.626	94.150	127.268	0.000	127.268
South Ayrshire	302.372	48.288	7.726	1.254	359.639	49.161	4.418	56.618	249.442	310.478	0.000	310.478
South Lanarkshire	866.337	138.351	8.556	-12.597	1,000.647	132.716	13.986	427.417	426.528	867.931	0.000	867.931
Stirling	241.351	38.543	8.469	0.386	288.748	40.702	2.778	48.169	197.099	248.046	0.000	248.046
West Dunbartonshire	260.349	41.577	3.050	-2.010	302.966	33.996	5.173	99.984	163.812	268.970	0.000	268.970
West Lothian	484.276	77.337	10.782	-7.208	565.186	70.246	8.077	109.133	377.731	494.940	0.000	494.940
<b>Scotland</b>	<b>14,411.723</b>	<b>2,301.507</b>	<b>281.524</b>	<b>0.000</b>	<b>16,994.755</b>	<b>2,222.531</b>	<b>221.562</b>	<b>3,474.000</b>	<b>11,076.662</b>	<b>14,772.223</b>	<b>4.896</b>	<b>14,777.119</b>

	Expenditure					Funding						
	1	2	3	4	5	6	7	8	9	10	11	12
	Updated Service Provision	2008-25 Changes	Loan Charges/ PPP/ LPFS	Main Floor	Total Estimated Expenditure	Assumed Council Tax contribution	Total Ring-fenced Grants	Non Domestic Rates	General Revenue Funding	Total	85% floor	Revised Total
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	548.205	65.750	6.096	-3.957	616.095	97.320	3.359	200.361	315.055	518.775	0.000	518.775
Aberdeenshire	665.765	80.054	16.930	-4.928	757.821	115.726	3.240	130.389	508.466	642.095	0.000	642.095
Angus	299.357	36.110	10.425	-2.270	343.623	44.956	2.315	28.346	268.006	298.667	0.000	298.667
Argyll & Bute	262.414	31.251	8.209	10.190	312.064	40.418	4.539	42.809	224.298	271.646	0.000	271.646
Clackmannanshire	141.340	16.890	4.138	-1.060	161.307	19.878	1.670	19.834	119.926	141.430	0.000	141.430
Dumfries & Galloway	413.100	49.709	13.545	-3.159	473.194	60.104	3.270	64.534	345.286	413.090	0.000	413.090
Dundee City	412.651	49.555	5.149	0.312	467.667	50.092	5.107	71.406	341.061	417.575	0.000	417.575
East Ayrshire	338.076	40.666	4.082	-1.978	380.846	43.982	3.987	33.087	299.790	336.864	0.000	336.864
East Dunbartonshire	303.163	36.231	3.542	-2.155	340.781	51.599	1.825	26.697	260.659	289.181	0.000	289.181
East Lothian	284.457	34.278	3.298	-2.062	319.971	50.687	1.826	60.072	207.386	269.284	0.000	269.284
East Renfrewshire	279.976	33.489	8.587	-2.037	320.015	45.199	1.551	15.871	257.394	274.816	0.000	274.816
Edinburgh, City of	1,171.510	141.327	21.397	4.278	1,338.512	234.700	8.240	400.788	694.784	1,103.812	0.000	1,103.812
Eilean Siar	94.796	11.326	6.083	19.507	131.712	9.845	1.310	9.387	111.170	121.868	0.000	121.868
Falkirk	411.253	49.145	7.781	-3.033	465.145	60.883	3.975	82.693	317.594	404.262	0.000	404.262
Fife	964.220	117.437	27.416	-7.430	1,101.642	143.573	10.478	171.721	775.870	958.069	0.000	958.069
Glasgow City	1,717.475	206.208	33.972	24.644	1,982.300	223.690	23.789	402.292	1,332.528	1,758.609	0.000	1,758.609
Highland	646.961	77.710	25.626	-1.751	748.545	101.373	6.721	167.986	472.465	647.172	0.000	647.172
Inverclyde	225.638	27.131	8.895	-1.756	259.908	27.868	2.650	20.806	208.583	232.040	0.000	232.040
Midlothian	255.063	30.710	5.998	-1.870	289.901	40.483	2.444	36.433	210.541	249.418	0.000	249.418
Moray	240.307	28.932	7.324	-1.829	274.735	35.911	1.485	58.035	179.305	238.824	0.000	238.824
North Ayrshire	385.786	46.521	5.125	4.959	442.391	51.113	4.290	44.123	342.864	391.277	0.000	391.277
North Lanarkshire	898.836	110.431	8.824	-6.914	1,011.176	119.819	9.943	122.759	758.655	891.358	0.000	891.358
Orkney Islands	132.210	12.375	2.726	-0.267	147.043	8.462	21.054	11.759	105.768	138.581	0.000	138.581
Perth & Kinross	394.858	47.598	7.326	-2.880	446.901	68.847	1.967	63.537	312.550	378.054	0.000	378.054
Renfrewshire	484.511	58.279	6.881	-3.590	546.081	73.600	4.718	108.844	358.919	472.481	0.000	472.481
Scottish Borders	310.547	37.355	5.204	0.160	353.266	49.057	1.948	43.024	259.237	304.209	0.000	304.209
Shetland Islands	136.016	13.383	4.663	1.778	155.840	8.475	24.934	26.492	95.939	147.365	0.000	147.365
South Ayrshire	310.042	37.275	8.020	-2.317	353.019	48.820	2.624	49.811	251.765	304.199	0.000	304.199
South Lanarkshire	854.979	104.307	8.902	-6.420	961.768	130.938	9.133	371.110	450.587	830.830	0.000	830.830
Stirling	247.416	29.731	9.845	-1.848	285.144	40.588	1.568	46.246	196.742	244.556	0.000	244.556
West Dunbartonshire	260.029	31.375	3.175	3.358	297.937	34.039	3.408	84.737	175.753	263.898	0.000	263.898
West Lothian	485.620	58.334	11.159	-3.673	551.440	69.540	5.473	98.011	378.417	481.900	0.000	481.900
<b>Scotland</b>	<b>14,576.575</b>	<b>1,750.871</b>	<b>310.343</b>	<b>0.000</b>	<b>16,637.789</b>	<b>2,201.582</b>	<b>184.841</b>	<b>3,114.000</b>	<b>11,137.366</b>	<b>14,436.207</b>	<b>0.000</b>	<b>14,436.207</b>

The explanation of each of the columns within the tables at Annex B is as follows:

**Column 1** – represents the updated on-going service provision and includes the following combined information: (i) the updated Grant Aided Expenditure (GAE) assessments; (ii) the revised Special Islands Needs Allowance (SINA); (iii) each council's individual share of the on-going revenue grants which have been rolled up into the core local government finance settlement; (iv) each council's share of all the baselined redeterminations since Spending Review 2007; and the previous loan charge adjustment.

**Column 2** – is the new combined total, non-ring-fenced, changes in general provision resulting from Spending Reviews 2007, 2010, 2011, 2013, 2015 and budget revisions for 2016 - 2027 allocated pro-rata to each council's share of TEE as agreed with the Settlement and Distribution Group (SDG).

**Column 3** – represents the updated share of the loan charges support for outstanding debt and the same level of on-going PPP level playing field support. The methodology for calculating Loan Charge Support (LCS) and support for Public Private Partnership (PPP) projects (level playing field projects only) (LPFS) is set out on Annex H of Finance Circular 2/2011.

**Column 4** – is the main floor adjustment which has been calculated using the revised methodology agreed following the 2018 review.

**Column 5** – this is the net revenue expenditure recognised by the Scottish Government and represents the sum of columns 1 to 4.

**Column 6** – is the assumption of the amount of Total Estimated Expenditure to be funded from the council tax. Any changes are as a result of buoyancy or projected numbers of properties, as well as the estimated additional council tax income to be collected and retained by each local authority as a result of the changes to bands E to H.

**Column 7** – is each council's estimated share of the on-going Ring-Fenced Grants for Gaelic, Pupil Equity Fund (PEF), and Criminal Justice Social Work.

**Column 8** – is each council's share of the estimated non-domestic rate income which has been distributed proportionately on the basis of council's 2025-26 mid-year income.

**Column 9** – is the balance of funding provided by means of general revenue funding and is calculated by deducting columns 6, 7 and 8 from the Total Estimated Expenditure in column 5.

**Column 10** – represents the total revenue funding available to each council in 2026-27.

**Column 11** – is the 85% floor adjustment which has been calculated to meet the Scottish Government's commitment to ensure that no Local Authority receives less than 85% of the Scottish average per head in terms of revenue support.

**Column 12** - is the revised total funding including all the changes and the 85% funding floor adjustments.

Local Authority	Gaelic	Pupil Equity Fund	Criminal Justice Social Work
			£m
Aberdeen City	0.095	3.264	4.118
Aberdeenshire	0.000	3.230	2.833
Angus	0.006	2.310	1.663
Argyll & Bute	0.365	1.355	1.212
Clackmannanshire	0.007	1.663	0.926
Dumfries & Galloway	0.000	3.257	2.830
Dundee City	0.000	5.145	3.118
East Ayrshire	0.144	3.843	2.170
East Dunbartonshire	0.073	1.752	0.848
East Lothian	0.010	1.814	1.179
East Renfrewshire	0.062	1.489	0.667
Edinburgh, City of	0.325	7.915	7.487
Eilean Siar	0.970	0.340	0.317
Falkirk	0.013	3.962	2.539
Fife	0.012	10.461	5.946
Glasgow City	0.565	23.295	14.213
Highland	0.915	4.281	3.378
Inverclyde	0.065	2.585	1.304
Midlothian	0.008	2.436	1.247
Moray	0.002	1.482	1.313
North Ayrshire	0.093	4.197	2.335
North Lanarkshire	0.265	9.678	6.018
Orkney Islands	0.000	0.247	0.243
Perth & Kinross	0.103	1.864	1.929
Renfrewshire	0.055	4.663	2.767
Scottish Borders	0.001	1.939	1.417
Shetland Islands	0.000	0.255	0.237
South Ayrshire	0.009	2.614	1.794
South Lanarkshire	0.170	8.963	4.854
Stirling	0.115	1.453	1.210
West Dunbartonshire	0.027	3.389	1.757
West Lothian	0.008	5.489	2.581
<b>Scotland</b>	<b>4.482</b>	<b>130.630</b>	<b>86.450</b>

Notes: These figures represent the best estimates used in the calculation of the 2026-27 local government finance settlement, including the calculation of the Floors. The actual sums payable will be notified by the relevant Policy Team.

Local Authority	Grant Without Floor	Change Without Floor	Floor Change	Grant With Floor	Change With Floor
	£m	%	£m	£m	%
North Lanarkshire	915.931	7.00%	-13.763	902.168	5.39%
Renfrewshire	469.702	5.38%	-7.058	462.644	3.79%
Falkirk	396.971	5.31%	-5.965	391.006	3.73%
West Lothian	479.720	5.20%	-7.208	472.511	3.61%
South Lanarkshire	838.347	4.99%	-12.597	825.750	3.41%
East Ayrshire	333.367	4.83%	-5.009	328.358	3.26%
Clackmannanshire	137.471	4.77%	-2.066	135.405	3.19%
Midlothian	244.329	4.74%	-3.671	240.657	3.17%
Glasgow City	1,739.162	4.69%	-26.133	1,713.029	3.12%
Orkney Islands	109.593	4.38%	-1.647	107.946	2.81%
Inverclyde	225.385	4.05%	-3.387	221.998	2.49%
Aberdeen City	507.790	3.00%	-2.921	504.869	2.41%
Aberdeenshire	626.500	1.69%	4.451	630.951	2.41%
Angus	288.728	2.22%	0.543	289.271	2.41%
Argyll & Bute	244.722	-3.21%	14.195	258.916	2.41%
Dumfries & Galloway	403.405	3.10%	-2.710	400.695	2.41%
Dundee City	402.753	3.30%	-3.462	399.291	2.41%
East Dunbartonshire	271.002	0.12%	6.193	277.195	2.41%
East Lothian	267.056	3.70%	-3.337	263.719	2.41%
East Renfrewshire	256.913	0.41%	5.117	262.029	2.41%
Edinburgh (City of)	1,036.626	-0.67%	32.084	1,068.710	2.41%
Eilean Siar	102.604	-11.60%	16.260	118.863	2.41%
Fife	943.236	2.41%	0.004	943.240	2.41%
Highland	618.699	0.68%	10.594	629.293	2.41%
Moray	235.928	3.66%	-2.859	233.070	2.41%
North Ayrshire	377.477	2.04%	1.356	378.834	2.41%
Perth & Kinross	362.501	0.79%	5.828	368.328	2.41%
Scottish Borders	291.166	0.34%	6.011	297.177	2.41%
Shetland Islands	120.963	1.13%	1.529	122.491	2.41%
South Ayrshire	293.777	1.97%	1.254	295.031	2.41%
Stirling	235.488	2.24%	0.386	235.874	2.41%
West Dunbartonshire	252.992	3.23%	-2.010	250.982	2.41%
	<b>14,030.304</b>		<b>0.000</b>	<b>14,030.304</b>	

The annual change in the Grant for Floor Funding was 2.91% and as a result of the floor being set at -0.50% below this annual change the minimum increase in the Grant for floor was set at 2.41%

GENERAL FUNDING	School Milk	Inter Island Connectivity	Children's Social Care Pay	No One Left Behind	Prisoner Early Release	Nature Restoration Fund (£2.5m Revenue)	Employers National Insurance Contributions	Island Cost of Living (final £1m)	Ukraine and others, resettlement	SRA kinship care	Holiday activities for Disabled Children	Fireworks Control Zones	Single-use vapes	Fairer Futures Partnerships: Adopt & Adapt Funding
Aberdeen City	0.037	0.000	0.442	0.077	0.085	0.070	5.408	0.000	0.216	0.067	0.030	0.000	0.006	0.000
Aberdeenshire	0.058	0.000	0.701	0.082	0.030	0.081	6.584	0.000	0.121	0.074	0.038	0.000	0.005	0.069
Angus	0.021	0.000	0.296	0.070	0.026	0.086	2.970	0.000	0.089	0.040	0.019	0.000	0.005	0.069
Argyll & Bute	0.015	2.810	0.213	0.063	0.009	0.084	2.570	0.145	0.092	0.026	0.014	0.000	0.004	0.069
Clackmannanshire	0.009	0.000	0.135	0.060	0.026	0.054	1.389	0.000	0.060	0.022	0.011	0.000	0.001	0.000
Dumfries & Galloway	0.027	0.000	0.425	0.079	0.055	0.152	4.088	0.000	0.112	0.054	0.029	0.000	0.108	0.000
Dundee City	0.025	0.000	0.357	0.077	0.081	0.059	4.076	0.000	0.097	0.060	0.031	0.000	0.005	0.000
East Ayrshire	0.024	0.000	0.324	0.075	0.034	0.053	3.345	0.000	0.079	0.051	0.024	0.000	0.006	0.000
East Dunbartonshire	0.023	0.000	0.195	0.060	0.004	0.066	2.980	0.000	0.066	0.028	0.016	0.000	0.002	0.069
East Lothian	0.023	0.000	0.257	0.066	0.017	0.068	2.819	0.000	0.068	0.037	0.019	0.000	0.003	0.069
East Renfrewshire	0.023	0.000	0.189	0.060	0.013	0.045	2.754	0.000	0.061	0.028	0.017	0.000	0.002	0.069
Edinburgh, City of	0.074	0.000	0.870	0.105	0.094	0.082	11.623	0.000	0.357	0.136	0.064	0.218	0.016	0.000
Eilean Siar	0.005	0.000	0.082	0.054	0.000	0.058	0.932	0.253	0.058	0.007	0.002	0.000	0.001	0.069
Falkirk	0.029	0.000	0.376	0.077	0.051	0.075	4.042	0.000	0.080	0.060	0.032	0.000	0.006	0.069
Fife	0.068	0.000	0.910	0.117	0.085	0.168	9.659	0.000	0.130	0.146	0.075	0.000	0.011	0.000
Glasgow City	0.100	0.000	1.643	0.196	0.239	0.117	16.960	0.000	0.242	0.292	0.142	0.137	0.037	0.000
Highland	0.045	1.521	0.653	0.088	0.034	0.102	6.391	0.107	0.147	0.075	0.037	0.000	0.008	0.069
Inverclyde	0.013	0.000	0.185	0.063	0.030	0.066	2.231	0.000	0.078	0.029	0.017	0.000	0.003	0.000
Midlothian	0.022	0.000	0.234	0.066	0.013	0.053	2.526	0.000	0.080	0.036	0.025	0.000	0.005	0.069
Moray	0.019	0.000	0.240	0.065	0.013	0.077	2.380	0.000	0.073	0.032	0.016	0.000	0.003	0.069
North Ayrshire	0.023	0.000	0.362	0.077	0.038	0.073	3.826	0.058	0.095	0.058	0.026	0.000	0.005	0.000
North Lanarkshire	0.068	0.000	0.879	0.116	0.098	0.120	9.082	0.000	0.104	0.143	0.072	0.000	0.012	0.000
Orkney	0.004	28.991	0.066	0.053	0.000	0.049	1.018	0.214	0.058	0.006	0.003	0.000	0.001	0.069
Perth & Kinross	0.028	0.000	0.364	0.072	0.034	0.094	3.915	0.000	0.106	0.046	0.027	0.000	0.005	0.000
Renfrewshire	0.033	0.000	0.403	0.078	0.047	0.058	4.793	0.000	0.114	0.064	0.031	0.000	0.005	0.069
Scottish Borders	0.021	0.000	0.305	0.069	0.004	0.063	3.072	0.000	0.089	0.037	0.016	0.000	0.004	0.069
Shetland	0.005	24.775	0.081	0.053	0.000	0.046	1.101	0.223	0.057	0.006	0.003	0.000	0.001	0.000
South Ayrshire	0.020	0.000	0.253	0.068	0.009	0.048	3.066	0.000	0.095	0.038	0.018	0.000	0.004	0.000
South Lanarkshire	0.064	0.000	0.773	0.102	0.043	0.142	8.579	0.000	0.123	0.117	0.071	0.000	0.012	0.069
Stirling	0.017	0.000	0.205	0.062	0.026	0.056	2.445	0.000	0.093	0.027	0.013	0.000	0.003	0.069
West Dunbartonshire	0.016	0.000	0.243	0.068	0.026	0.058	2.580	0.000	0.078	0.039	0.020	0.000	0.004	0.000
West Lothian	0.039	0.000	0.477	0.083	0.038	0.078	4.798	0.000	0.084	0.074	0.044	0.000	0.006	0.000
<b>Scotland</b>	<b>1.000</b>	<b>58.097</b>	<b>13.138</b>	<b>2.500</b>	<b>1.300</b>	<b>2.500</b>	<b>144.000</b>	<b>1.000</b>	<b>3.400</b>	<b>1.956</b>	<b>1.000</b>	<b>0.355</b>	<b>0.301</b>	<b>1.100</b>

GENERAL FUNDING	Discretionary Housing Payments - Housing Emergency Action Plan	DHP Top Up	RRTP Top Up	LA Pay revenue	Teacher induction scheme	Scottish Welfare Fund	Aberdeen City Council Union Street	PSL Scheme (Fife Council)	Invest to Save	Regional Connectivity PSO Services (Dundee)	Green Freeports	Funding for security at Calderwood Lodge	Investment Zones	Verity House Resource	Climate Intelligence Service	Total
	£m															
Aberdeen City	0.016	0.034	0.044	2.991	1.609	0.164	0.200	0.000	1.239	0.000	0.000	0.000	0.897	0.000	0.000	13.632
Aberdeenshire	0.005	0.030	0.022	3.642	0.588	0.138	0.000	0.000	0.000	0.000	0.000	0.000	2.149	0.000	0.000	14.417
Angus	0.001	0.020	0.020	1.643	0.113	0.098	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	5.585
Argyll & Bute	0.012	0.013	0.020	1.422	0.023	0.071	0.000	0.000	0.300	0.000	0.000	0.000	0.000	0.000	0.000	7.973
Clackmannanshire	0.012	0.009	0.020	0.768	0.315	0.061	0.000	0.000	1.000	0.000	0.000	0.000	0.000	0.000	0.000	3.952
Dumfries & Galloway	0.011	0.027	0.026	2.262	0.901	0.143	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	8.498
Dundee City	0.044	0.046	0.034	2.255	0.684	0.204	0.000	0.000	0.000	1.664	0.000	0.000	0.000	0.000	0.000	9.797
East Ayrshire	0.005	0.022	0.020	1.850	1.304	0.155	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	7.369
East Dunbartonshire	0.016	0.012	0.020	1.648	3.309	0.065	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	8.580
East Lothian	0.018	0.018	0.020	1.560	0.577	0.089	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	5.727
East Renfrewshire	0.020	0.012	0.020	1.524	2.825	0.054	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	7.716
Edinburgh, City of	0.682	0.123	0.086	6.430	1.231	0.372	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	22.564
Eilean Siar	0.003	0.002	0.020	0.515	0.074	0.022	0.000	0.000	0.300	0.000	0.000	0.000	0.000	0.000	0.000	2.458
Falkirk	0.038	0.020	0.021	2.236	2.166	0.151	0.000	0.000	2.000	0.000	0.125	0.000	0.000	0.000	0.000	11.654
Fife	0.085	0.069	0.059	-4.657	1.555	0.370	0.000	0.587	0.000	0.000	0.000	0.000	0.000	0.000	0.000	9.436
Glasgow City	0.620	0.169	0.160	9.382	6.542	1.000	0.000	0.000	0.100	0.000	0.000	0.013	3.398	0.000	0.000	41.489
Highland	0.026	0.030	0.029	3.536	1.219	0.191	0.000	0.000	0.000	0.000	0.125	0.000	0.000	0.000	0.000	14.433
Inverclyde	0.001	0.020	0.020	1.234	0.901	0.116	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	5.008
Midlothian	0.050	0.016	0.020	1.397	0.671	0.081	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	5.363
Moray	0.002	0.012	0.020	1.316	0.482	0.068	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	4.885
North Ayrshire	0.019	0.032	0.024	2.117	0.499	0.193	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	7.524
North Lanarkshire	0.043	0.059	0.039	-14.976	3.920	0.425	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.050	0.900	1.156
Orkney	0.007	0.002	0.020	0.563	0.037	0.013	0.000	0.000	0.300	0.000	0.000	0.000	0.000	0.000	0.000	31.472
Perth & Kinross	0.003	0.021	0.020	2.166	0.123	0.101	0.000	0.000	0.529	0.000	0.000	0.000	0.000	0.000	0.000	7.654
Renfrewshire	0.005	0.031	0.021	2.652	1.219	0.193	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.908	0.000	10.723
Scottish Borders	0.010	0.019	0.020	1.700	0.916	0.090	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	6.504
Shetland	0.001	0.002	0.020	0.609	0.094	0.011	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	27.088
South Ayrshire	0.018	0.020	0.020	1.696	1.397	0.115	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	6.883
South Lanarkshire	0.086	0.052	0.042	-4.914	1.263	0.340	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	6.963
Stirling	0.032	0.010	0.020	1.353	1.050	0.068	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	5.549
West Dunbartonshire	0.021	0.019	0.026	1.427	0.173	0.131	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	4.928
West Lothian	0.089	0.029	0.028	2.654	2.671	0.175	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	11.367
Scotland	2.001	1.000	1.000	40.000	40.451	5.465	0.200	0.587	5.768	1.664	0.250	0.013	7.353	0.050	0.900	338.349

Local Authority	2026-27 GAE plus SINA	Percentage Shares	2008-26 Changes	2008-25 Changes	Movement in Changes
	£m	£m	£m	£m	£m
<b>Aberdeen City</b>	537.716	3.731	85.872	65.750	<b>20.121</b>
<b>Aberdeenshire</b>	647.354	4.492	103.380	80.054	<b>23.326</b>
<b>Angus</b>	294.051	2.040	46.959	36.110	<b>10.849</b>
<b>Argyll &amp; Bute</b>	252.924	1.755	40.391	31.251	<b>9.140</b>
<b>Clackmannanshire</b>	139.882	0.971	22.339	16.890	<b>5.449</b>
<b>Dumfries &amp; Galloway</b>	408.146	2.832	65.180	49.709	<b>15.471</b>
<b>Dundee City</b>	408.595	2.835	65.251	49.555	<b>15.696</b>
<b>East Ayrshire</b>	337.468	2.342	53.893	40.666	<b>13.226</b>
<b>East Dunbartonshire</b>	288.157	1.999	46.018	36.231	<b>9.787</b>
<b>East Lothian</b>	282.167	1.958	45.061	34.278	<b>10.783</b>
<b>East Renfrewshire</b>	267.014	1.853	42.641	33.489	<b>9.153</b>
<b>Edinburgh, City of</b>	1,131.128	7.849	180.638	141.327	<b>39.310</b>
<b>Eilean Siar</b>	97.011	0.673	15.492	11.326	<b>4.166</b>
<b>Falkirk</b>	408.144	2.832	65.179	49.145	<b>16.035</b>
<b>Fife</b>	954.295	6.622	152.398	117.437	<b>34.961</b>
<b>Glasgow City</b>	1,742.872	12.093	278.331	206.208	<b>72.124</b>
<b>Highland</b>	637.031	4.420	101.732	77.710	<b>24.022</b>
<b>Inverclyde</b>	223.626	1.552	35.712	27.131	<b>8.581</b>
<b>Midlothian</b>	254.263	1.764	40.605	30.710	<b>9.895</b>
<b>Moray</b>	238.349	1.654	38.064	28.932	<b>9.131</b>
<b>North Ayrshire</b>	383.422	2.660	61.231	46.521	<b>14.711</b>
<b>North Lanarkshire</b>	930.803	6.459	148.646	110.431	<b>38.216</b>
<b>Orkney</b>	109.839	0.762	17.541	12.375	<b>5.167</b>
<b>Perth &amp; Kinross</b>	384.152	2.666	61.348	47.598	<b>13.750</b>
<b>Renfrewshire</b>	485.491	3.369	77.531	58.279	<b>19.253</b>
<b>Scottish Borders</b>	301.005	2.089	48.070	37.355	<b>10.714</b>
<b>Shetland</b>	112.135	0.778	17.908	13.383	<b>4.525</b>
<b>South Ayrshire</b>	302.372	2.098	48.288	37.275	<b>11.013</b>
<b>South Lanarkshire</b>	866.337	6.011	138.351	104.307	<b>34.044</b>
<b>Stirling</b>	241.351	1.675	38.543	29.731	<b>8.812</b>
<b>West Dunbartonshire</b>	260.349	1.807	41.577	31.375	<b>10.202</b>
<b>West Lothian</b>	484.276	3.360	77.337	58.334	<b>19.003</b>
<b>Scotland</b>	<b>14,411.723</b>	<b>100.000</b>	<b>2,301.507</b>	<b>1,750.871</b>	<b>550.636</b>

2026-27	Capital Settlement			Specific Capital Grants			
Authority	General Capital Grant	Specific Grants	Total Capital Grants	Strathclyde Partnership	Vacant and Derelict Land	TMDF	Total
Aberdeen City	17.730	0.000	17.730	0.000	0.000	0.000	0.000
Aberdeenshire	22.005	0.000	22.005	0.000	0.000	0.000	0.000
Angus	9.733	0.000	9.733	0.000	0.000	0.000	0.000
Argyll & Bute	15.347	0.000	15.347	0.000	0.000	0.000	0.000
Clackmannanshire	4.363	0.000	4.363	0.000	0.000	0.000	0.000
Dumfries & Galloway	18.789	0.000	18.789	0.000	0.000	0.000	0.000
Dundee City	13.603	0.000	13.603	0.000	0.000	0.000	0.000
East Ayrshire	7.857	0.000	7.857	0.000	0.000	0.000	0.000
East Dunbartonshire	7.330	0.000	7.330	0.000	0.000	0.000	0.000
East Lothian	5.739	0.000	5.739	0.000	0.000	0.000	0.000
East Renfrewshire	5.731	0.000	5.731	0.000	0.000	0.000	0.000
Edinburgh, City of	38.295	27.950	66.245	0.000	0.000	27.950	27.950
Eilean Siar	5.914	0.000	5.914	0.000	0.000	0.000	0.000
Falkirk	10.552	0.000	10.552	0.000	0.000	0.000	0.000
Fife	26.879	1.708	28.587	0.000	1.708	0.000	1.708
Glasgow City	50.970	66.202	117.172	0.000	1.907	64.295	66.202
Highland	23.068	0.000	23.068	0.000	0.000	0.000	0.000
Inverclyde	6.502	0.000	6.502	0.000	0.000	0.000	0.000
Midlothian	7.509	0.000	7.509	0.000	0.000	0.000	0.000
Moray	8.627	0.000	8.627	0.000	0.000	0.000	0.000
North Ayrshire	9.895	1.561	11.456	0.000	1.561	0.000	1.561
North Lanarkshire	23.923	1.896	25.819	0.000	1.896	0.000	1.896
Orkney Islands	7.118	0.000	7.118	0.000	0.000	0.000	0.000
Perth & Kinross	13.586	0.000	13.586	0.000	0.000	0.000	0.000
Renfrewshire	11.889	0.000	11.889	0.000	0.000	0.000	0.000
Scottish Borders	11.164	0.000	11.164	0.000	0.000	0.000	0.000
Shetland Islands	8.302	0.000	8.302	0.000	0.000	0.000	0.000
South Ayrshire	8.676	0.000	8.676	0.000	0.000	0.000	0.000
South Lanarkshire	21.262	0.528	21.790	0.000	0.528	0.000	0.528
Stirling	7.728	0.000	7.728	0.000	0.000	0.000	0.000
West Dunbartonshire	7.188	0.000	7.188	0.000	0.000	0.000	0.000
West Lothian	11.576	0.000	11.576	0.000	0.000	0.000	0.000
Undistributed	120.300	0.000	120.300	0.000	0.000	0.000	0.000
<b>Councils Total</b>	<b>569.150</b>	<b>99.845</b>	<b>668.995</b>	<b>0.000</b>	<b>7.600</b>	<b>92.245</b>	<b>99.845</b>
Strathclyde Partnership for Transport	0.000	12.400	12.400	12.400	0.000	0.000	12.400
	<b>569.150</b>	<b>112.245</b>	<b>681.395</b>	<b>12.400</b>	<b>7.600</b>	<b>92.245</b>	<b>112.245</b>

2025-26 General Capital Grant	Circular 1/2025	2025-26 Total									
		£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	21.181	1.687	0.050	0.000	0.000	0.155	0.016	0.000	1.593	0.000	24.682
Aberdeenshire	31.844	1.313	0.510	0.000	0.000	0.078	0.016	0.000	0.000	0.717	34.478
Angus	11.479	0.684	0.191	0.000	0.000	0.047	0.016	0.000	0.000	0.000	12.417
Argyll & Bute	12.009	0.446	0.414	0.160	0.000	0.034	0.016	0.000	0.000	0.000	13.079
Clackmannanshire	5.017	0.359	0.257	0.000	0.000	0.041	0.000	0.000	0.000	0.000	5.674
Dumfries & Galloway	55.677	0.733	0.832	0.000	0.000	0.091	0.016	0.000	0.000	0.000	57.349
Dundee City	15.370	1.172	0.050	0.000	0.000	0.120	0.016	0.000	0.059	0.000	16.787
East Ayrshire	9.308	0.758	0.645	0.000	0.000	0.060	0.000	0.000	0.000	0.000	10.771
East Dunbartonshire	8.832	0.769	0.089	0.000	0.000	0.019	0.000	0.000	0.000	0.000	9.709
East Lothian	2.002	0.746	0.202	0.045	0.000	0.050	0.016	0.000	0.000	0.000	3.061
East Renfrewshire	6.936	0.716	0.088	0.000	0.000	0.032	0.000	0.000	0.118	0.000	7.890
Edinburgh, City of	43.698	3.943	0.050	0.115	0.000	0.306	0.016	0.000	2.950	0.000	51.078
Eilean Siar	6.733	0.214	0.244	0.000	0.000	0.009	0.016	0.000	0.000	0.000	7.216
Falkirk	12.452	1.179	0.203	0.000	0.000	0.076	0.016	0.000	1.652	0.000	15.578
Fife	29.471	2.469	0.858	0.000	10.000	0.210	0.016	0.000	0.000	0.000	43.024
Glasgow City	57.430	4.990	0.088	0.000	0.000	0.570	0.000	0.000	0.000	6.375	69.453
Highland	27.143	1.213	1.155	0.610	0.000	0.104	0.016	0.000	2.124	0.000	32.365
Inverclyde	7.428	0.575	0.050	0.000	0.000	0.031	0.016	0.000	0.000	0.000	8.100
Midlothian	8.740	0.701	0.192	0.000	0.000	0.042	0.000	0.000	0.000	0.000	9.675
Moray	9.900	0.500	0.395	0.077	0.000	0.041	0.016	0.000	0.000	0.000	10.929
North Ayrshire	9.384	0.962	0.288	0.200	0.000	0.084	0.016	0.000	0.118	0.000	11.052
North Lanarkshire	27.637	2.573	0.525	0.000	20.000	0.140	0.000	0.000	5.192	0.000	56.067
Orkney	7.846	0.214	0.067	0.000	0.000	0.007	0.016	0.000	0.000	0.000	8.150
Perth & Kinross	11.804	0.796	0.374	0.000	0.000	0.064	0.000	1.000	0.000	0.000	14.038
Renfrewshire	14.060	1.411	0.105	0.000	0.000	0.076	0.000	0.000	0.944	0.000	16.596
Scottish Borders	13.035	0.567	0.471	0.153	0.000	0.053	0.016	0.000	0.000	0.000	14.295
Shetland	15.881	0.214	0.089	0.000	0.000	0.007	0.116	0.000	0.000	0.000	16.307
South Ayrshire	10.089	0.737	0.382	0.000	0.000	0.062	0.016	0.000	0.590	0.000	11.876
South Lanarkshire	25.171	2.296	0.648	0.000	9.660	0.149	0.000	0.000	0.059	0.000	37.983
Stirling	3.514	0.551	0.197	0.000	0.000	0.050	0.000	0.000	0.000	0.000	4.312
West Dunbartonshire	19.086	0.693	0.050	0.000	0.000	0.092	0.000	0.000	0.000	0.000	19.921
West Lothian	13.843	1.319	0.241	0.000	0.000	0.099	0.000	0.000	0.000	0.000	15.502
Undistributed	89.500										0.000
<b>Scotland</b>	<b>643.500</b>	<b>37.500</b>	<b>10.000</b>	<b>1.360</b>	<b>39.660</b>	<b>3.000</b>	<b>0.404</b>	<b>1.000</b>	<b>15.399</b>	<b>7.092</b>	<b>669.415</b>

Local Authority	Ring-Fenced Grants	Non Domestic Rates	General Revenue Funding	Total 2026-27 Revenue	2026-27 Local Government Finance Settlement		
					General Capital Grant	Specific Grant	Total 2025-26 Capital
	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	7.477	230.406	290.198	528.082	17.730	-	17.730
Aberdeenshire	6.063	148.238	500.991	655.292	22.005	-	22.005
Angus	3.978	34.651	267.862	306.491	9.733	-	9.733
Argyll & Bute	2.931	53.618	217.386	273.935	15.347	-	15.347
Clackmannanshire	2.597	16.470	125.123	144.190	4.363	-	4.363
Dumfries & Galloway	6.087	72.290	344.936	423.313	18.789	-	18.789
Dundee City	8.263	72.776	343.810	424.850	13.603	-	13.603
East Ayrshire	6.157	36.239	303.643	346.040	7.857	-	7.857
East Dunbartonshire	2.673	28.193	261.235	292.101	7.330	-	7.330
East Lothian	3.002	69.068	202.980	275.050	5.739	-	5.739
East Renfrewshire	2.218	18.188	256.391	276.796	5.731	-	5.731
Edinburgh, City of	15.727	435.069	681.246	1,132.042	38.295	27.950	66.245
Eilean Siar	1.628	10.864	112.245	124.737	5.914	-	5.914
Falkirk	6.515	78.723	326.378	411.616	10.552	-	10.552
Fife	16.419	187.332	784.728	988.479	26.879	1.708	28.587
Glasgow City	38.073	443.947	1,318.112	1,800.132	50.970	66.202	117.172
Highland	8.573	196.440	455.174	660.187	23.068	-	23.068
Inverclyde	3.954	23.539	209.111	236.604	6.502	-	6.502
Midlothian	3.691	41.135	210.889	255.714	7.509	-	7.509
Moray	2.798	66.412	175.389	244.599	8.627	-	8.627
North Ayrshire	6.625	47.344	345.480	399.449	9.895	1.561	11.456
North Lanarkshire	15.961	140.573	797.138	953.672	23.923	1.896	25.819
Orkney	0.490	14.090	105.265	119.846	7.118	-	7.118
Perth & Kinross	3.896	71.661	311.825	387.382	13.586	-	13.586
Renfrewshire	7.485	114.866	365.648	487.999	11.889	-	11.889
Scottish Borders	3.357	47.921	259.611	310.889	11.164	-	11.164
Shetland	0.491	32.626	94.150	127.268	8.302	-	8.302
South Ayrshire	4.418	56.618	249.442	310.478	8.676	-	8.676
South Lanarkshire	13.986	427.417	426.528	867.931	21.262	0.528	21.790
Stirling	2.778	48.169	197.099	248.046	7.728	-	7.728
West Dunbartonshire	5.173	99.984	163.812	268.970	7.188	-	7.188
West Lothian	8.077	109.133	377.731	494.940	11.576	-	11.576
Strathclyde Passenger Transport	-	-	-	-	-	12.400	12.400
Undistributed	0.118	0.000	211.553	211.671	120.300	-	120.300
Scotland	221.680	3,474.000	11,293.110	14,988.790	569.150	112.245	681.395
							15,670.185

