Audit and Scrutiny Committee

Thursday 5 February 2026 at 9.30 am

**The meeting will be held in
Council Chambers, Kilncraigs, Alloa**

Audit and Scrutiny Committee

The remit of the Audit and Scrutiny Committee is:

Audit & Finance

a)   Receive, review and consider reports on the Council's finance
b)   Receive, review and consider reports on value for money and best value
c)   Consideration and monitoring of the Council's Annual Governance Statement
d)   Consider internal audit reports and results of internal audit investigations
e)   Consider external audit and resultant action plans
f)   Monitor and review actions taken on internal and external audit recommendations
g)   Consider the effectiveness of the Council's risk management procedures and the control environment
h)   Receive and consider reports on countering fraud and corruption.

Scrutiny

a)   Monitor council services, including the Health and Social Care Partnership (HSCP) against agreed outcomes, standards and targets
b)   Monitor the achievement of organisation-wide agreed outcomes, standards and targets
c)   Monitor the achievement of agreed outcomes, standards and targets by the community planning partnership
d)   Monitor Police and Fire performance against Plans approved by the Council
e)   Scrutiny of Council decision-making, with the ability to call in decisions
f)   Initiate or undertake scrutiny reviews
g)   Deal with matters referred by the Council for scrutiny purposes.

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

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

If you require further information about Council or Committee meetings, please contact Committee Services by e-mail at committees@clacks.gov.uk or by telephone on 01259 452006 or 452004.

28 January 2026

A MEETING of the AUDIT AND SCRUTINY COMMITTEE will be held in COUNCIL CHAMBERS, KILNCRAIGS, ALLOA on THURSDAY 5 FEBRUARY 2026 at 9.30 am.

Chris Alliston
Strategic Director (Partnership and Performance)

B U S I N E S S

Audit and Scrutiny Committee – Committee Members (Membership 8 - Quorum 4)

Councillors   Wards

Councillor	Janine Rennie (Chair)	3	Clackmannanshire Central	LABOUR
Councillor	Denis Coyne (Vice Chair)	5	Clackmannanshire East	CONSERVATIVE
Councillor	Phil Fairlie	1	Clackmannanshire West	SNP
Councillor	Martha Benny	2	Clackmannanshire North	CONSERVATIVE
Councillor	William Keogh	2	Clackmannanshire North	LABOUR
Councillor	Kenneth Earle	4	Clackmannanshire South	LABOUR
Councillor	Ellen Forson	4	Clackmannanshire South	SNP
Councillor	Bryan Quinn	4	Clackmannanshire South	SCOTTISH GREEN

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

Clackmannanshire Council | Comhairle Siorrachd Chlach Mhanann

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MINUTES OF MEETING of the AUDIT AND SCRUTINY COMMITTEE held in Council Chambers, Kilncraigs, Alloa on THURSDAY 11 DECEMBER 2025 at 9.30 AM.

PRESENT

Councillor Denis Coyne (Chair)
Councillor Janine Rennie (via Teams)
Councillor Martha Benny
Councillor Kenneth Earle (via Teams)
Councillor Phil Fairlie
Councillor Ellen Forson

IN ATTENDANCE

Chris Alliston, Strategic Director (Partnership & Performance)
Lorraine Sanda, Strategic Director (People)
Kevin Wells, Strategic Director (Place)
Helena Arthur, Solicitor, Legal and Governance (Partnership & Performance) (Depute Clerk to the Committee)
Colin Bruce, Chief Education Officer (People)
Lee Robertson, Senior Manager, Legal and Governance (Partnership & Performance)
Andrew Buchanan, Housing Operations Manager (Place)
Sarah Goldberg, Team Leader, Legal and Governance (Partnership & Performance) (Via Teams)
Alastair Hair, Senior Manager HR (Partnership & Performance)
Cherie Jarvie, Senior Manager, Partnership and Transformation (Partnership & Performance)
Nicola Mack, Chief Accountant (Partnership & Performance)
Phil Mason, External Auditor, Deloitte (Via Teams)
Stephen Craig, External Auditor, Deloitte (Via Teams)
Sarah McPhee, Senior Internal Auditor, Falkirk Council (Via Teams)
Wendy Forrest, Head of Strategic Planning and Health Improvement (HSCP)
Judi Richardson, Performance and Information Adviser (Partnership & Performance)
Lawrence Hunter, Energy and Sustainability Officer (Place)
Wendy Robertson, Senior Manager (Transformation & Capital) (Via Teams)
Lindsay Sim, Chief Finance Officer (Partnership & Performance)
Councillor Donald Balsillie, Elected Member, Ward 2, Clackmannanshire North
Melanie Moore, Committee Services, Legal and Governance (Partnership & Performance) (Minute)
Gillian White, Committee Services, Legal and Governance (Partnership & Performance)

The Chair, Councillor Rennie was attending the Committee today on MS Teams, Councillor Denis Coyne would chair the meeting this morning in Chambers.

AS(25)64   APOLOGIES

Apologies were received from Councillor Keogh.

AS(25)65   DECLARATIONS OF INTEREST

None.

AS(25)66   MINUTE OF AUDIT AND SCRUTINY COMMITTEE HELD ON 30 OCTOBER 2025

The minutes of the meeting of the Audit and Scrutiny Committee held on Thursday 30 October 2025 were submitted for approval.

Decision

The minutes of the meeting of the Audit and Scrutiny Committee held on Thursday 30 October 2025 were agreed as a correct record by the Committee and signed off by the Vice Chair.

AS(25)67   COUNCIL GENERAL FUND CAPITAL SPEND 2025/26 AS AT SEPTEMBER 2025

The report, submitted by the Chief Finance Officer, provided the Committee an update on the financial performance for the Council, as at September 2025, in respect of General Fund (GF) capital spend.

Motion

That the Committee agrees the recommendation as set out in the report.

Moved by Councillor Denis Coyne. Seconded by Councillor Martha Benny.

Decision

Having challenged and commented on the report, the Committee agreed to note the General Fund Capital Programmes forecast underspend of £(5.882)m.

AS(25)68   HRA FINANCIAL PERFORMANCE 2025/26 AS AT SEPTEMBER 2025

The report, submitted by the Chief Finance Officer, provided an update on the financial performance, as at 30 September 2025, in respect of the Housing Revenue Account (HRA) revenue and capital spend for the financial year 2025/26.

Motion

That the Committee agrees the recommendations as set out in the report.

Moved by Councillor Denis Coyne. Seconded by Councillor Ellen Forson.

Decision

Having challenged and commented on the report, the Committee the Committee agreed to note:

1. The HRA revenue forecasted surplus of £(5,825)m which is £(01.169)m greater than budgeted for the year to 31 March 2026; and

2. The HRA Capital programme forecast underspend of £(2.998)m.

AS(25)69   CORPORATE RISK REGISTER

The report, submitted by the Senior Manager (Partnership & Transformation), provided Committee with the 2025/26 Quarter 2 update on Clackmannanshire Council's Corporate Risk Register (Appendix A).

Motion

That the Committee agrees the recommendation as set out in the report.

Moved by Councillor Denis Coyne. Seconded by Councillor Phil Fairlie.

Decision

Having noted, challenged and comment on the report, the Committee agreed to note the report.

AS(25)70   INTERNAL AUDIT ACTIONS - PROGRESS REPORT

This report, submitted by the Internal Audit Manager, provided an update on progress with completion of the 2024/25 and 2025/26 Internal Audit Plans. The report also set out the work required to demonstrate compliance with the Global Internal Audit Standards.

Motion

That the Committee agrees the recommendation as set out in the report.

Moved by Councillor Denis Coyne. Seconded by Councillor Martha Benny.

Decision

Having noted, challenged and comment on the report, the Committee agreed to note the report.

AS(25)71   CLACKMANNANSHIRE AND STIRLING INTEGRATION JOINT BOARD ANNUAL PERFORMANCE REPORT 2024-2025

This report, submitted by the Head of Strategic Planning and Health Improvement, offered assurance that the Integration Joint Board continues to fulfil its ongoing responsibility to ensure effective monitoring and reporting on the delivery of services, and relevant targets and measures included in the delegated functions, and as set out in the Strategic Commissioning Plan 2023-2033.

The purpose of the Annual Performance Report (APR) is to provide an overview of performance in planning and carrying out integrated functions and is produced for the benefit of Partnerships and their communities.

The Annual Performance report (Appendix 2) reflects our progress as a HSCP from 1 April 2024 to 31 March 2025. An Executive Summary which focussed on both the highlights and areas for further development is compiled in Appendix 1.

Councillor Coyne advised that on pages 96 and 97, 3.2 to 3.5 were duplicated with the same information and was advised that this would be updated.

Councillor Earle left during this item of business (10.25 am).

Motion

That the Committee agrees the recommendation as set out in the report.

Moved by Councillor Denis Coyne. Seconded by Councillor Ellen Forson.

Decision

Having noted the Annual Performance Report 2024/25 and noted that this has been published on the Partnership website as required.

AS(25)72   HSCP – CLACKMANNANSHIRE LOCALITY PERFORMANCE REPORT 2025/26 Q1 & Q2 (1 APRIL TO 30 SEPTEMBER)

This report, submitted by the Head of Strategic Planning and Health Improvement, highlighted the work and performance of the Clackmannanshire and Stirling Health and Social Care Partnership for the Locality of Clackmannanshire.

Motion

That the Committee agrees the recommendation as set out in the report.

Moved by Councillor Denis Coyne. Seconded by Councillor Ellen Forson.

Decision

The Committee agreed to note: -

1. This paper and the continuing work being undertaken across Clackmannanshire: and

2. The performance of Clackmannanshire Locality within the Clackmannanshire and Stirling HSCP.

AS(25)73   MANAGEMENT INFORMATION: VOLUNTARY SEVERANCE, EARLY RETIREMENT, AND FLEXIBLE PACKAGES

This report, submitted by the Senior Manager (HR and Workforce Development), provided Committee with an overview of the number of early retirements, voluntary severances, and flexible retirement approved during the previous financial year, including any associated costs and savings.

Motion

That the Committee agrees the recommendation as set out in the report.

Moved by Councillor Denis Coyne. Seconded by Councillor Phil Fairlie.

Decision

Having noted, challenged and comment on the report, the Committee agreed to note the report.

AS(25)74   ABSENCE COMPLIANCE UPDATE

This report, submitted by the Senior Manager ((HR and Workforce Development), provided Committee with an update on the Maximising Attendance and Well-being action plan and an update on the work being undertaken by the Absence Compliance Officer role.

Motion

That the Committee agrees the recommendation as set out in the report.

Moved by Councillor Denis Coyne. Seconded by Councillor Ellen Forson.

Decision

The Committee agreed to note the report and accompanying appendices, having challenged and commented on it.

AS(25)75   PUBLIC BODIES' CLIMATE CHANGE REPORT DUTY (PBCCRD) CLACKMANNANSHIRE COUNCIL ANNUAL REPORT 2024/25 INTERNAL AUDIT

This report, submitted by the Strategic Director, presented the findings of Internal Audit's review of the Council's Public Body Climate Change Duties (PBCCD) 2024/25 Annual Return.

Motion

That the Committee agrees the recommendations as set out in the report.

Moved by Councillor Denis Coyne. Seconded by Councillor Ellen Forson.

Decision

The Committee was asked to:-

1. Note the contents of the internal audit report on Clackmannanshire Council's progress in delivering its climate change duties (Annex 1), as delivered to the Scottish Government;

2. Note the substantial assurance provided on the Council's PBCCD reporting arrangements; and

3. Endorse the recommendations for improvements:

   - Aim to ensure that all carbon reduction projects include estimated and actual carbon savings and investigate tools to capture emissions savings data.
   - Review and update governance documents referenced in the PBCCD return that predate the 2024/25 reporting period (Annex 1 ref P10).

AS(25)76 PARTNERSHIP & PERFORMANCE: 2025/26 HALF YEAR BUSINESS PLAN UPDATE

This report, submitted by the Strategic Director, Partnership and Performance, updated the Committee on the half year progress of the 2025/2026 Partnership and Performance Business Plan.

Motion

That the Committee agrees the recommendation as set out in the report.

Moved by Councillor Denis Coyne. Seconded by Councillor Ellen Forson

Decision

Having noted, challenged and comment on the report, the Committee agreed to note the report.

Ends 11:07 hrs

CLACKMANNANSHIRE COUNCIL

Report to: Audit & Scrutiny Committee

Date of Meeting: 05 February 2026

Subject: Internal Audit Progress Report

Report by: Internal Audit Manager

1.0   Purpose

1.1   This report provides an update on progress with completion of the 2025/26 Internal Audit Plan.

1.2   The report also sets out the work required to demonstrate compliance with the Global Internal Audit Standards.

2.0   Recommendations

2.1   It is recommended that the Committee notes:

- progress with completion of the 2025/26 Internal Audit Plan;
- the action taken on duplicate payments; and
- the update relating to the work on compliance with the Global Internal Audit Standards.

3.0   Progress with Completion of the 2025/26 Internal Audit Plan

3.1   The 2025/26 Internal Audit Plan was agreed at Committee on 12 June 2025. It sets out seventeen assignment areas to be completed by the team during the year. This includes eight audit reports to be issued to Clackmannanshire Council (those eight audit reports do not include those assignments or reports undertaken and issued to the Central Scotland Valuation Joint Board[1]). Of these eight audit reports:

- four audit reviews (Building Security, Climate Change, Council Tax Refunds, and Follow Up of the Review of Purchase Order Arrangements at Clackmannanshire Council for Adult Social Care) have been completed to final report stage (as part of our committed assignment programmes of work);

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[1] Other client work in 2025/26 only includes the Central Scotland Valuation Joint Board and not the Clackmannanshire and Stirling Integration Joint Board. From 2025/26 (for the next three years), the internal audit provision for Clackmannanshire and Stirling Integration Joint Board has passed to Stirling Council.

- one audit review (Medication in Schools) is currently in progress and will be reported to a future Committee; and

- three have not been started. These reviews include Stirling and Clackmannanshire City Region Deal, Stores Management, and Disposal of IT Equipment.

3.2   A summary of progress is set out at **Appendix 1**. Details on the scope of, and findings arising, from the three reviews finalised since the last Committee we reported to is at **Appendix 2**. The assurance is provided in line with the definitions at **Appendix 3**.

4.0   Continuous Auditing

4.1   Our work to identify duplicate creditor payments is conducted on a six monthly basis. All payments are reviewed to identify, for example, cancelled payments; credit notes; refunds; and duplicates.

4.2   For the period 01 April to 30 September 2025 we identified 43 potential duplicate payments with a gross value of £62,203 (0.08% of total payments). After further investigation by the Corporate Accountancy Team 5 transactions have been confirmed as duplicates (value c£1,725) and appropriate recovery action is underway.

5.0   Compliance with Global Internal Audit Standards (GIAS)

5.1   The new GIAS and accompanying Application Note: GIAS in the UK Public Sector issued by the Chartered Institute of Public Finance and Accountancy (CIPFA) came into force from 1 April 2025. These replace the Public Sector Internal Audit Standards (PSIAS).

5.2   At the last Committee we made you aware that we were undertaking a gap analysis exercise to identify areas which need to be addressed to demonstrate compliance with the GIAS. We have now undertaken this gap analysis, and using the results have produced an action plan for implementing the changes. This includes the production of an Internal Audit Strategy as well as updates to the Internal Audit Manual and Charter, details of which will be presented to Committee in due course. The Action Plan is set out at **Appendix 4**.

6.0   Conclusions

6.1   We are making reasonable progress with the 2025/26 Internal Audit work. This will contribute to a balanced and evidenced based year end opinion on arrangements for risk management, governance, and control.

7.0   Sustainability Implications

7.1   None Noted.

8.0 Resource Implications

Financial Details

8.1 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 ☐

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

Staffing

8.3 No implications other than those set out in the report.

9.0 Exempt Reports

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

10.0 Declarations

10.1 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 ☐

11.0 Impact Assessments

11.1 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 ☐

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

Not necessary as this report does not require a decision.

12.0 Legality

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

13.0 Appendices

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

- Appendix 1: Progress with Internal Audit Plan 2025/26

- Appendix 2: Internal Audit Plan 2025/26 Assignment Outcomes

- Appendix 3: Definition of Internal Audit Assurance Categories and Classification of Recommendations

- Appendix 4: Global Internal Audit Standards Implementation Action Plan

14.0 Background Papers

14.1 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
Isabel Wright	Internal Audit Manager	██████████

Approved by

NAME	DESIGNATION	SIGNATURE
Chris Alliston	Strategic Director Partnership and Performance	██████████

INTERNAL AUDIT PLAN

Summary of Progress with 2025/26 Internal Audit Plan

	Directorate	Assignment	Progress Status
Planned Assignments (as per 2025/26 Internal Audit Plan)			
Annual Recurring Assignments			
1.	Internal Audit	Global Internal Audit Standards: Self Assessment	**In Progress**
2.	Internal Audit	Strategic Annual Planning and Annual Assurance Work	**Ongoing**
3.	Internal Audit	Audit Committee / Working Group preparation and attendance	**Ongoing**
4.	Internal Audit	Team Management and other related tasks	**Ongoing**
5.	All Directorates	Continuous Auditing	**Ongoing Assurance**
6.	All Directorates	National Fraud Initiative	**Ongoing Assurance**
7.	All Directorates	Consultancy Work	**Ongoing Assurance**
8.	All Directorates	Work on Recommendations Outstanding	**Ongoing Assurance**
9.	Place	Validation Work Requests	**Ongoing Assurance**
10.	Place	Climate Change Act Public Body Duties Audit	**Final Report Issued**
Committed Assignments			
11.	Partnership and Performance / Health and Social Care Partnership	Follow Up of the Review of Purchase Order Arrangements at Clackmannanshire Council for Adult Social Care	**Final Report Issued**
12.	All Directorates	Stirling and Clackmannanshire City Region Deal	**Not Started**
13.	Partnership and Performance	Disposal of IT Equipment	**Not Started**
14.	All Directorates	Building Security	**Final Report Issued**
15.	Place	Stores Management	**Not Started**

		Planned Assignments (as per 2025/26 Internal Audit Plan)	
	Directorate	**Assignment**	**Progress Status**
16.	Partnership and Performance	Council Tax Refunds	**Final Report Issued**
17.	People	Medication in Schools	**In Progress**
Other Client Work			
18.	Central Scotland Valuation Joint Board	The Internal Audit Plan for 2025/26 was presented to the Central Scotland Valuation Joint Board on 27 June 2025.	**In Progress**

INTERNAL AUDIT PLAN 2025/26 ASSIGNMENT OUTCOMES

**Summary of Key Findings from Reviews Complete to Final Report
Not Previously Reported to Committee**

Review	Directorate	Assurance
Public Body Climate Change Duties	Place	**Substantial Assurance**
Scope	**Final Report Summary**	
The Climate Change (Scotland) Act 2009 (the Act) introduced the requirement for public bodies to report on their climate change duties. The Council submitted its 2024/25 report to the Scottish Government, ahead of the deadline of 30 November 2025. This is in line with the timescales from the Act. In August 2022, the Council set a target for the Council's own operations to reach net zero greenhouse gas emission by 2040 at the latest.	Our work focused on reviewing the reporting arrangements and the accuracy of the information included in the Annual Report. To ensure the consistency of returns to Scottish Government across public bodies, the annual report format is a standard template split into six required areas: • Profile of Reporting Body; • Governance, Management, and Strategy; • Emissions, Targets, and Projects; • Adaptation; • Procurement; and • Validation and Declaration. We were content that the figures recorded and the data reflected in the report was consistent and could be matched to supporting documentation. We did, however, make two recommendations; the Council governance documents noted in the return pre date the 2024/25 reporting period; and a calculation of all potential carbon savings are included in each of the Council's carbon reduction projects. The Team Leader Energy and Sustainability has agreed to undertake a review of the identified outdated documents and will explore the potential tools that could assist the Council to capture the relevant carbon data. We can provide **SUBSTANTIAL ASSURANCE** in relation to the Council's reporting arrangements and the accuracy of the information in the report (see Appendix 3 for assurance category definitions). Two recommendations were made and accepted: one at grade 2 and one at grade 3. Grading classification is also detailed at Appendix 3. Both recommendations to be implemented by Responsible Owners by 30 June 2026.	

Review	Directorate	Assurance
Council Tax Refunds	**Partnership and Performance**	**Limited Assurance**

Scope	Final Report Summary
Council Tax helps to pay for the services that the Council provides. It funds around £0.17 for every £1 that the Council spends or invests in local services, with the remaining £0.83 in every £1 being funded by Scottish Government grants and business rates contributions. For 2025/26, the total amount needed to be raised from Council Tax (to balance the budget) was £28.868 million[2]. The persons liable for paying Council Tax for a property are listed[3] below and are categorised in order of liability: • the owner, if they live in the property; • the tenant (or subtenant) who lives in the property; • anyone else who lives in the property; • the leaseholder; • anyone else with the right to live in the property; or • the owner, if nobody lives in the property or if it is considered in multiple occupancy. The Council Tax charge is based on the value of each property. The value is decided by the Assessor for Central Scotland then placed into a property valuation band (A to H). The band reflects the Assessor's opinion of the property's open market value on 1st April 1991, taking account of its physical state and its locality on 1st April 1993. If a Council Tax account has been overpaid by a resident, then it might be appropriate to issue a refund to them (subject to any amounts being owed to the Council). Council Tax Refunds are also due when the taxpayer is no longer liable for Council Tax in the Clackmannanshire Council area. If the taxpayer moves within the Council boundaries, credits can be transferred to the new property, but this is not an option if they move to another area (or do not	Council taxpayers can have credit balances on their account when they sell their property or give up a tenancy; or if there is a change in liability regarding discounts, reductions, or exemptions (as Council Tax is due in advance). These credits can be transferred to the taxpayer's new property within Clackmannanshire Council or, if this is not applicable, they can be refunded. The Revenues and Treasury sections of the Finance division of the Partnership and Performance Service are responsible for identifying, processing, authorising, and paying Council Tax Refunds. In relation to Council Tax Refunds, we reviewed roles and responsibilities; policies and procedures (including system documentation); arrangements for segregation of duties (including system access); Council Tax system extracts and reconciliations; and monitoring of the refunds. We were content that: • responsibility for identifying, processing, authorising, and paying Council Tax Refunds has been assigned to different employees. In addition, the refunds are processed and paid via two different systems (CTX ORBiS and Technology One), with approval required from an authorised signatory; and • contingency arrangements are in place for the authorisation of Council Tax Refunds in the absence of the Team Leader (Revenues and Benefits). We also reviewed the available Council Tax Refund transaction data (for April 2023 to August 2025), which we found to be insufficient to confirm segregation of duties. Our testing of this data found: • 51 duplicate entries (123 refunds with a total value of £45,503.52) based on payee bank details (multiple refunds to the same customer); • 8 matches to an employee details file (9 refunds with a total value of £3,168.66); • 32 duplicate entries based on the Council Tax account number (comprising 64 refunds with a total value of £20,574.84); and • 24 refunds (with a total value of £18,936.48) that had been processed by two of the four employees who have authorisation permission. In addition, we found that there is scope to enhance all of the internal controls, and the implementation of our recommendations should help to demonstrate this. We identified some significant weaknesses in the existing framework of control. We have, therefore, made recommendations to enhance the risk, control, and governance systems that are currently in place and to enable good practice to be followed. These recommendations relate to ensuring that: • roles and responsibilities for identifying, processing, authorising, and paying Council Tax Refunds are documented; a policy and also procedures that govern the Council Tax Refund process are developed; and an Anti-Fraud and Corruption Strategy is developed, approved, and clearly communicated to all employees; • a detailed evaluation of the refund processes (for both Council Tax and Non-Domestic Rates) is conducted by the Revenues and Benefits team; • the potential losses are quantified (by determining the number and value of Council Tax credit balances) should the Council be subject to a similar fraud to what was perpetrated against Aberdeen City Council;

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[2] Source: Council Tax Leaflet 2025/26.

[3] The Council Tax charges are subject to discounts, exemptions, reductions, and surcharges depending on the circumstances of the property and of the liable persons.

provide a forwarding address). As Council Tax is due in advance, most taxpayers will have a credit balance when they sell properties (or give up tenancies). The obvious exception to this is those who have Council Tax arrears.

The CTX ORBiS system is used to monitor Council Tax accounts and to process any refunds. The refund payments are then made via Technology One (the Council's finance system).

Between 1 April 2023 and 18 August 2025, a total of 1,156 Council Tax Refunds were issued (with a cumulative value of £377,384.07). As Council Tax was expected to generate income of £28.868 million for 2025/26, this shows that the refunds represent a very small proportion of the income received (around 0.5%).

In January 2025, the Chair of the Accounts Commission wrote to all Local Authority Chief Executives in Scotland (copied to Directors of Finance and External Auditors). The purpose of the letter was to share the lessons that Local Government can learn from a significant Council Tax Refund fraud that was perpetrated against Aberdeen City Council. It was found that weaknesses in the Council's internal controls[4] allowed the fraud to continue over a prolonged period (17 years). Failure to implement controls and a lack of monitoring enabled an abuse of authority which, when combined with a detailed operational knowledge, provided the opportunity to withdraw funds inappropriately (with a total value of £1.1 million).

This review helps to assess the status of these internal controls that apply to Council Tax Refunds.

- action is taken so that extracted files from the Council Tax system cannot be amended prior to them being uploaded to Technology One; and reconciliations are conducted each month (and reviewed by a senior employee) between the ORBiS system and Technology One for the Council Tax Refunds;
- action is taken to prevent the same person from identifying a credit balance and then requesting, authorising, and processing the payment of a Council Tax Refund (to ensure a segregation of duties);
- consideration is given to removing the permission of Council Tax Refund authorisers to change the refund amounts (as this is not required); and system access permissions of the authorisers (for example, to change amounts or BACS details) are documented in the policy and procedures for Council Tax Refunds;
- consideration is given to enhancing the available transaction data to include who has requested, processed, authorised, and paid each Council Tax Refund (the availability of this additional information should be investigated) and a programme to regularly test the transaction data should also be established;
- the Council Tax Refunds are monitored (this monitoring should be added to the policy and procedures); and
- our analysis of the available Council Tax Refund data is reviewed by the Council Tax team.

We can provide **LIMITED ASSURANCE** in relation to the adequacy of the arrangements in place for Council Tax Refund arrangements (see Appendix 3 for assurance category definitions).

Nine recommendations were made and accepted in total: two at grade 1 and seven at grade 2. Grading classification is also detailed at Appendix 3.

Four of the recommendations should be implemented by Responsible Owners by 28 February 2026, three to be implemented by 31 January 2026, and the remaining one by 31 July 2026. One recommendation has already been implemented.

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[4] A lack of segregation of duties and monitoring enabled the perpetrator (a Council Tax and Recovery Team Leader) to transfer balances between Council Tax accounts, to input bank details, and to process Council Tax Refunds. The Team Leader had unsupervised authority to issue refunds of up to £3,000 and he could also alter payee details which allowed him to transfer money to himself. This embezzlement happened where a resident had left a property, but had not claimed for overpayment of their Council Tax. The fraud was identified when a check of an arrears recovery report by another officer highlighted multiple transfers on an account that was in credit, and a satisfactory explanation was not provided by the perpetrator. The Team Leader received a prison sentence of four years in July 2024.

Review	Directorate	Assurance
Follow Up of the Review of Purchase Order Arrangements at Clackmannanshire Council for Adult Social Care	**Partnership and Performance / Health and Social Care Partnership**	**No Assurance**

Scope	Final Report Summary
The purpose of the review was to follow up on the progress with implementing the recommendations from our 2023/24 review and testing a sample of recent Adult Social Care payments made to review purchase order and invoice authorisation to ensure compliance with policies and procedures. In summary, the 2023/24 audit of Adult Social Care Purchase Order Arrangements review provided NO ASSURANCE. The review identified 10 recommendations relating to significant weaknesses involving purchase orders not being raised in advance of payments and examples of non-contract expenditure. Internal Audit also found weaknesses in the care plan approval and payment process including instances of no care plans, no details of specific manager approval, care plans approved by a manager with insufficient Clackmannanshire Council delegated authority, an no evidence of review of care plans and further approval of ongoing care costs.	For the 10 recommendations made in 2023/24 we found that 7 had been partially implemented, and 3 were not implemented. We identified that: • Purchase orders have not been raised on Techone for all Adult Care purchases. • No sample audits / data cleansing exercises have been undertaken to provide assurance on the completion and accuracy of care plans. • Adult Social Care Standard Operational Procedures including processes for compiling, approving, and reviewing care plans have not been finalised. • A review has, however, been undertaken on the Health and Social Care Scheme of Delegation, and work is progressing to update Clackmannanshire Council's authority levels to ensure consistency. A sample of 15 Adult Social Care payments made through Techone in 2024/25 were selected for testing to ensure compliance with Financial Regulations and Contract Standing Orders. This involved checking each transaction had a valid purchase order, invoice, evidence of authorisation, contract, contract rates, and where appropriate care plans were in place. This replicated the test carried out in the 2023/24 review where we found purchase orders had not been raised in advance of payments and weaknesses in the care plan approval and payment process. During this follow up review we found that processes for making payments has not changed since the 2023/24 review. In addition, we were not provided with related supporting evidence of Techone purchase orders, authorisations, and contracts for the sample of payments. We, therefore, conclude that the same weaknesses apply. The prescribed adult care provision and payment process is summarised as follows: • Social Workers complete care plans for service users on the Community Care Information System (CCIS[5]) which are approved by a Care Manager. The Business Support Team (BST) access the approved care plans and upload to FINCH[6]. • The BST update care rates on FINCH and CCIS based on the Planning and Commissioning Manager's spreadsheet of contract rates, and confirm actual costs incurred with the care provider. The BST upload care plan transactions onto Techone which are then approved for payment by a Senior Adult Care Manager. CCIS and FINCH are legacy systems that have limited reporting functionality to support management and due to the lack of IT technical support for the systems there is limited development to allow them to keep up to date with changes to operational and legislative needs. In August 2025, Clackmannanshire Council approved investment in the transformation of the Social Care Target Operating Model (TOM) underpinned by the procurement and implementation of a replacement Social Work IT System (SWITS), which will enable the transformation of social care. Health and Social Care Partnership Senior Management advised that the new system when implemented should assist with the implementation of the outstanding recommendations. This follow up review in 2025/26 identified that 100% (10 out of 10) of the 2023/24 recommendations (this includes eight recommendations at grade 1 that are most significant and are of the highest priority) have not been fully implemented. No evidence was provided to support transactional testing which resulted in Internal Audit being unable to assess whether there were appropriately authorised care plans in place and if contracts were in place for care suppliers. We can, therefore, provide **NO ASSURANCE** in relation to the adequacy of the controls put in place to implement the recommendations from the 2023/24 review. See Appendix 3 for assurance category definitions.

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[5] CCIS holds all the information about Social Work clients and the assessment process.

[6] The Social Work Finance System holds details about clients and suppliers.

	An additional recommendation has also been made regarding the administration of Pentana and maintaining the most up to date responsible owners on the system. This additional recommendation was accepted, with an agreed implementation date of 31 January 2026.

DEFINITION OF INTERNAL AUDIT ASSURANCE CATEGORIES

Level of Assurance	Definition
Substantial assurance	Largely satisfactory risk, control, and governance systems are in place. There is, however, some scope for improvement as current arrangements could undermine the achievement of objectives or leave them vulnerable to error or abuse.
Limited assurance	Risk, control, and governance systems have some satisfactory aspects. There are, however, some significant weaknesses likely to undermine the achievement of objectives and leave them vulnerable to an unacceptable risk of error or abuse.
No assurance	The systems for risk, control, and governance are ineffectively designed and operated. Objectives are not being achieved and the risk of serious error or abuse is unacceptable. Significant improvements are required.

CLASSIFICATION OF RECOMMENDATIONS

Classification of Recommendations		
Grade 1: Key risks and / or significant deficiencies which are critical to the achievement of strategic objectives. Consequently, management needs to address and seek resolution urgently.	**Grade 2**: Risks or potential weaknesses which impact on individual objectives, or impact the operation of a single process, and so require prompt, but not immediate action by management.	**Grade 3**: Less significant issues and / or areas for improvement which we consider merit attention, but do not require to be prioritised by management.

GLOBAL INTERNAL AUDIT STANDARDS IMPLEMENTATION ACTION PLAN

Key:	Implemented (or of an ongoing nature)	On track	On track, but deadline may be tight	Deadline not met

Number	Action	Due Date / Progress Made
1.	Undertake gap analysis between PSIAS and GIAS requirements.	Completed by 29 August 2025.
2.	Hold team sessions to outline new GIAS requirements based on gap analysis undertaken and provide support and / or training to the Internal Audit team.	Team sessions held: 19 September; 03 October; 31 October; 14 November; 27 November; and 12 December. Further sessions planned for January 2026.
3.	Update the Internal Audit Charter to reflect changes required by GIAS.	Draft due by 19 December 2025. Completed.
4.	Draft an Internal Audit Strategy and Mission to reflect changes required by GIAS.	Draft due by 19 December 2025. Completed.
5.	Update the Internal Audit Manual and relevant procedures to reflect changes required by GIAS.	Ongoing – first draft completed by 19 December 2025, final due by 31 March 2026.
6.	Identify and produce new declarations as part of the Internal Audit annual declarations housekeeping exercise.	Draft due by 19 December 2025. Completed.
7.	Review the Essential Conditions requirements and decide what actions are required. This may include the production of new materials.	Draft presentation completed and presented to the Internal Audit team. Revisions in progress following feedback from team presentation. Due to be completed by 19 December 2025.

Number	Action	Due Date / Progress Made
8.	Update Internal Audit report templates in line with GIAS requirements.	Ongoing – due by 31 March 2026.
9.	Update / brief CMT and Elected Members periodically. Bring drafts (Strategy / Charter / Essential Conditions) to stakeholders for discussion / consultation. Approval of the Internal Audit Charter and Internal Audit Strategy (including the Internal Audit Mission).	Ongoing – due by 31 March 2026. Ongoing – due by 31 March 2026.
10.	Review and update Annual Audit Planning process. Links to the update of the Internal Audit Manual. Consider Topical Requirements as part of the annual planning process.	Due by 31 March 2026.
11.	Undertake assessments of audit fieldwork to check compliance with requirements.	Periodic deep dives into audit fieldwork to commence by April 2026.
12.	Identify GIAS training requirements, then review against the IIA Competency Framework. Create a prioritised training plan for the year ahead using GIAS and team requirements.	By 31 March 2026.
13.	Review the templates: for auditee questionnaire and service annual surveys to ensure useful feedback is obtained. Review Chief Officers Annual Assurance Statements to check compliance with GIAS requirements. Issue Chief Officers Annual Assurance Statements.	By 31 March 2026. By 31 March 2026. By 17 April 2026.

Number	Action	Due Date / Progress Made
14.	Assess External Quality Assessment (EQA) requirements / gap analysis.	Agree approach by 31 March 2026.
15.	Undertake External Quality Assessment (EQA) self-assessment. Include action on External Quality Assessment recommendations.	By 30 April 2026.

CLACKMANNANSHIRE COUNCIL

Report to Audit & Scrutiny Committee

Date of Meeting: 5th February 2026

Subject: External Audit Recommendations: Progress Report

Report by: Strategy & Performance Adviser

1.0   Purpose

1.1.   The purpose of this report is to provide an update on progress of ongoing improvement actions against recommendations made by external auditors from their review of Council's Financial Statements up to and including 2022/23 and from a Best Value themed audit 2022/23.

2.0   Recommendations

2.1.   Committee is asked to note, comment on and challenge the report.

3.0   Considerations

3.1.   The Council is externally audited by Deloitte LLP, appointed by the Controller of Audit. Deloitte LLP conducted an audit of the 2022/23 Financial Statements in accordance with the Code of Audit Practice approved by the Accounts Commission.

3.2.   A report to Council on 29th August 2024 set out the findings arising from that work. It included five recommendations around financial sustainability and enhancing governance of the Audit and Scrutiny Committee. Of these recommendations four recommendations are now complete and have been implemented fully, with one recommendation ongoing and partially implemented.

3.3.   External audit also followed up on eight outstanding actions for recommendations made in previous audits of the Council's Financial Statements. Of these, five outstanding actions are complete and implemented fully and three actions remain ongoing and partially implemented.

3.4.   Deloitte LLP also conducted a Best Value themed audit 2022/23 on leadership of the development of new local strategic priorities. Of the two recommendations raised, both are complete and implemented fully.

3.5.   All external audit recommendations take the form of strategic continuous improvement actions. They form part of the Council's Best Value Continuous Improvement Action Plan, reviewed as part of our Annual Governance arrangements, and monitored and reported through our Corporate Risk and Integrity Forum.

3.6.   All ongoing actions will continue to be monitored through this process. Any new external audit actions approved by Council from January 2026 onwards will also be included within these governance arrangements.

3.7.   Table A below provides a breakdown of progress for the total number of recommendations from external auditors, and approved by Council, from the review of the Council's Financial Statements up to and including 2022/23 and from a Best Value themed audit 2022/23. The table also shows the information reported to Committee in February 2025 to show progress made in the year.

Table A. Progress on External Audit Recommendations – Comparison Feb 2025 vs Feb 2026.

	Completed As Reported Feb 2025	Completed As Reported Feb 2026	Progress
Financial Statements (Pre-2022/23)	5/8 (63%)	5/8 (63%)	Remains the same
Financial Statements (2022/23)	2/5 (40%)	4/5 (80%)	Improvement
Best Value Audit (2022/23)	1/2 (50%)	2/2 (100%)	Improvement
Total (ALL)	**8/15 (53%)**	**11/15 (73%)**	**Overall improvement**

3.8.   Overall progress for 2025/26 so far shows that 73% of external audit improvement actions approved up to and including 2022/23 are now complete and fully implemented. This is an improvement from a total of 53% completed and fully implemented, as reported in February 2025.

3.9.   The four ongoing actions are significant and complex pieces of work that depend upon internal resource with the necessary expertise, skills or capacity, which continues to be under high demand. This means that the work is taking lengthier periods of time to progress or deliver, as might have been anticipated, particularly where the actions also require considered stakeholder consultation, adherence to formal approval processes or are dependent upon completion and approval of other high priority activities.

3.10.   Some of the ongoing actions are dependent upon new resource, skills or capacity being recruited, for which progress in key areas such as Finance and Revenues and Legal and Governance is progressing, but remains challenging. For example, the increasing complexity and external scrutiny is presenting additional work demand in preparation of the annual accounts and audit process within Finance and across other Council services. This is requiring a review of capacity to meet these demands, which is challenging given the financial position and competing demands on the Council. Work is

progressing to complete the audited accounts and to bring this back in line with statutory deadlines.

3.11. Appendix A provides further detail and commentary against all individual recommendations at the 2025/26 half-year mark.

3.12. At the time of writing the draft 2023/24 Financial Statement of Accounts are being audited by Deloitte LLP and the 2024/25 Financial Statement of Accounts are being prepared. A further progress report, including any new actions identified from the audit of these financial statements, and the Best Value thematic review around Workforce Planning, will come to a future Audit and Scrutiny Committee meeting.

3.13. The Council approved a statutory Best Value report for Clackmannanshire, including an action plan with four actions, on 28 November 2024. An update on these actions was approved on 29 January 2026. For the most accurate and current context on Best Value, please refer to the latest update report.

4.0   Sustainability Implications

4.1.   There are no sustainability implications associated with this report.

5.0   Resource Implications

5.1.   Financial Details

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

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

5.4.   Staffing

5.5.   Staff involved will represent a cross section of all Council portfolios.   Yes ☒

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:

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

9.0 Legality

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

10.0 Appendices

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

Appendix A: Progress 2025/26 Against Outstanding Recommendations Related to External Audit of Financial Statements up to and including 2022/23 and a Best Value Themed External Audit 2022/23.

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 ☐

- Clackmannanshire Council, 29th January 2026: Statutory Report: Best Value in Clackmannanshire Council – Action Plan Update (https://www.clacks.gov.uk/document/meeting/1/1292/8334.pdf)

- Clackmannanshire Council, 28th November 2024: Statutory Report: Best Value in Clackmannanshire Council – Action Plan. (https://www.clacks.gov.uk/document/meeting/1/1249/8025.pdf)

- Clackmannanshire Council, 29th August 2024: Annual report to those charged with Governance and the Controller of Audit for Financial Year Ended 2022/23 prepared by Chief Finance Officer. (https://www.clacks.gov.uk/document/meeting/1/1247/7959.pdf)

Author(s)

NAME	DESIGNATION	TEL NO / EXTENSION
Fi Grinly	Strategy and Performance Adviser	2391

Approved by

NAME	DESIGNATION	SIGNATURE
Chris Alliston	Strategic Director, Partnerships & Performance	███████████

Progress 2025/26 Against Outstanding Recommendations Related to External Audit of Financial Statements up to and including 2022/23 and a Best Value Themed External Audit 2022/23.

The following recommendations arose from external audits of the Council's Financial Statements prior to 2022/23:

Recommendation:	**1. Finance team capacity** **The council should ensure that the finance team is adequately resourced to prepare a comprehensive set of unaudited accounts and provide the necessary working papers in a timely manner to support the audit process.**
Management Response:	Finance management continue to review team capacity and undertake recruitment of permanent staff. Due to a tight labour market, recruiting to vacancies continues to be challenging and a redesign of the Service is underway including the opportunity to offer apprenticeships and/or trainee positions to support future succession planning.
Responsible Person:	Chief Finance Officer
Target Date:	31st March 2026
2025/26 Half-Yearly Update	**Ongoing and partially complete** - The vacant posts within the corporate accounting team have been filled. Phase One structure for Finance was approved and implemented during 2024/25; however, recruitment challenges remain across the Finance Team. The increasing complexity and external scrutiny are presenting additional work demand in preparation of the annual accounts and audit process within Finance and across other Council services. This is requiring a review of capacity to meet these demands which is challenging given the financial position and competing demands on the Council. Work is progressing to complete the audited accounts and to bring this back in line with statutory deadlines.
2024/25 Half-Yearly Update	**Ongoing and partially complete** - The Chief Accountant and permanent capital accountant are now in post. The first phase of the Finance restructure has been approved by Senior Leadership Group and is progressing though Trade Unions consultation. The implementation of the Revenues structure is complete and remaining posts have been recruited to.

Recommendation:	**2. Bank reconciliations** **The council must comply with its own financial regulations and prepare bank reconciliations at least once a month.**
Management Response:	Bank reconciliations were completed in a timely manner through the year, however, work to resolve reconciling items led to delays in finalising the reconciliations and passing the information over to External Audit. Regular reviews have been scheduled to ensure progress through the year.
Responsible Person:	Chief Finance Officer
Target Date:	31st March 2023
2024/25 Half-Yearly Update	**Complete and fully implemented 2024/25** - Bank reconciliations are undertaken monthly. Reconciliations are reviewed regularly by the Corporate Accountant and progress is reviewed in weekly Treasury Team meetings.

Recommendation:	**3. Finance staff will continue to liaise with internal officers and external valuers to ensure financial statements accurately reflect the non- current asset position.**
Management Response:	Finance staff will continue to liaise with internal officers and external valuers to ensure financial statements accurately reflect the non- current asset position.
Responsible Person:	Chief Finance Officer
Target Date:	30 September 2023
2024/25 Half-Yearly Update	**Complete and fully implemented 2024/25**- Finance worked with officers in Place to identify assets for revaluation which were then carried out by external valuers.

Recommendation:	**4. Management commentary and annual governance statement** **The council should review the project plan for the preparation of the unaudited annual governance statement to ensure it is prepared to the appropriate standard and fully supported by audit evidence.**
Management Response:	A number of enhancements were made to the Management Commentary and Annual Governance Statement during the audit period. Officers will review both these areas for the 2022/23 accounts.
Responsible Person:	Chief Finance Officer and Monitoring Officer
Target Date:	30 September 2023

2024/25 Half-Yearly Update	**Complete and fully implemented 2024/25**- the officer will continue to monitor this.

Recommendation:	**5. Financial systems of internal control and key supporting documents** **The council must review the control environment and reinstate critical key controls such as timely reconciliations. This should be supported by revised financial management and governance documents that clearly define expectations and responsibilities.**
Management Response:	As reported to Council on 6th October 2022, a working group consisting of Officers and Elected Members has been set up to consider and review both the Scheme of Delegation & Standing Orders. These will be presented to Council for approval following completion.
Responsible Person:	Chief Finance Officer and Monitoring Officer
Target Date:	2023/24
2025/26 Half-Yearly Update	**Ongoing and partially implemented** – capacity issues within Legal Services and existing commitments in the first half of the year, along with review of the Integration Scheme, has delayed work on the Scheme of Delegation and Standing Orders. It is hoped that this work will be initiated during the second half of the year.
2024/25 Half-Yearly Update	**Ongoing and partially implemented** - The Financial Regulations were reviewed and approved by Council in June 2023. Reconciliations were completed on a timely basis during 2023/24. Action is subject to completion of the Integration Scheme for the Clackmannanshire and Stirling Integrated Joint Board, with final sessions to take place with Senior Leadership Group then Elected Member briefings will follow. It is anticipated that this work will be completed the end of Q4 of 24/25. Subject to approval of the Integration Scheme then further work can continue on the review of the Council's Scheme of Delegation. Some initial work has commenced on the review of Standing Orders.

Recommendation:	**6. Prevention and detection of fraud and error.**

	The council should review and update its antifraud arrangements and policies and ensure these are clearly communicated to staff.
Management Response:	An annual fraud and corruption training plan will be developed for all staff and the profile of the whistleblowing policy raised through a programme of internal communication.
Responsible Person:	Senior Manager, Legal & Governance
Target Date:	September 2023 Revised target date: 31 March 2024
2025/26 Half-Yearly Update	**Ongoing and partially implemented** - A new Corporate Fraud Investigator role has been recruited, due to start in early 2026. The postholder's key priorities will be to identify what actions are required to improve the Council's resilience to fraud and corruption, develop an Anti-Fraud and Corruption Strategy to sit alongside the Whistleblowing Policy, create a Register of Interests for Senior Managers and create and source training for a fraud investigation team.
2024/25 Half-Yearly Update	**Ongoing and partially implemented** - the revised Whistleblowing policy/procedure was approved by Council in October 2023 and cascaded to staff. Ongoing communications include an article on CONNECT staff internet in August 2024 and a forthcoming article in CONNECTED staff newsletter for Spring 2025. We are also looking to put in place training in combating fraud and corruption for Directors, Senior Managers and other key officers during 2025/26.

Recommendation:	**7. Audit and scrutiny committee** **Officers should keep the revised Audit and Scrutiny committee arrangements under review to ensure there is sufficient time for members to review papers and provide effective scrutiny and challenge.**
Management Response:	Officers will monitor this during the year.
Responsible Person:	Extended Senior Leadership Group
Target Date:	Ongoing
2024/25 Half-Yearly Update	**Complete and fully implemented 2024/25 -** the Audit and Scrutiny Committee undertook a review of its plan between August and October, with the final plan being agreed on 26 October. This will be kept under ongoing review.

Recommendation:	**8. Long-term planning (from 2020/21 Action Plan)**

	Long-term planning arrangements, including a range of scenarios, should continue to be developed to support the council in recovering from the Covid-19 pandemic and in transforming services. 2021/22 update: Progressing – the council has a clear focus on continuing to develop its longer-term planning.
Management Response:	The council is reviewing its long-term plan through its Be the Future (BtF) programme including plans for transforming services and adapting to the changed environment. Regular updates continue to be provided to Council on the BtF programme.
Responsible Person:	Chief Executive & Director of Transformation
Target Date:	Ongoing
2024/25 Half-Yearly Update	**Complete and fully implemented 2024/25** - Covid recovery is now built into business as usual. Chief Executive continues to provide regular updates to Council on the progress of the BtF programme and the general transformation of service to adapt to the current and future anticipated environment.

The following recommendations arose from an external audit of the Council's Financial Statements 2022/23:

Recommendation:	**1. Financial sustainability – budget setting** **The Council should set out within its budget papers any other specific risks that impact on the achievement of a balanced financial position and what mitigating action the Council has planned to manage these risks.**
Management Response:	Accepted. Budget papers will continue to include comment around the ability to meet a balanced budget. Budget strategy report includes in year risks such as Pay Award and mitigating actions being taken - essential spend, recruitment to critical posts. Regular out turn reporting is presented to Audit and Scrutiny which includes comment in relation to under/over spends. Any significant forecasted overspend must have a management action plan developed to mitigate the overspend which is then brought back to committee. Other specific financial risks and impacts will be included as they arise.
Responsible Person:	Chief Finance Officer / Senior Manager, Finance & Revenues
Target Date:	Ongoing reporting
2025/26 Half-Yearly Update	**Complete and fully implemented 2025/26 -** A budget context and outlook report was presented alongside the 2025/26

	Budget, that included detail of risks facing the Council and the mitigations currently being undertaken. The medium-term financial strategy (MTFS) approved by Council in June 2025 also contained detail of current risks and mitigations. Budget Strategy reports to Council will provide updates on the MTFS, including updates on risks and mitigations.
2024/25 Half-Yearly Update	Ongoing and partially implemented - this is being considered for inclusion in the 2025/26 Budget Report and future budget strategy reports.

Recommendation:	**2. Financial sustainability – reserves** **The finance monitoring reports should be expanded to give members an update on progress with the use of the earmarked reserves to ensure that they are being actively monitored and being applied for the purposes intended.**
Management Response:	Accepted. We will look to include a specific section that provides a detailed breakdown of earmarked reserves opening balance, used in year to date and the closing balance. This will ensure that members are fully informed about the status of these reserves and can scrutinise the use of the reserves during the year.
Responsible Person:	Chief Finance Officer / Senior Manager, Finance & Revenues
Target Date:	October 2024 (June outturn report 2024/25 and Ongoing reporting)
2024/25 Half-Yearly Update	**Complete and fully implemented 2024/25** - this information was included within the Quarter 1 and 2 outturn reports for 2024/25 and will continue to be included in future outturn reports.

Recommendation:	**3. Financial sustainability** **A Medium-Term Financial Strategy be developed, with clear actions on how financial sustainability is to be achieved. This should follow Audit Scotland's report in June 2014 Scotland's public finances – A followup audit: Progress in meeting the challenges (audit-scotland.gov.uk) as a reference.**
Management Response:	The Budget strategy is set annually outlining the budget approach for the year to close the gap. This is in line with the current 1-year settlement of Local Government funding which makes up the majority of the Councils income. The gap for the next 3 years is also included in the strategy with assumptions on variable elements. Savings and pressures are prepared over

	a multi-year period to reduce the gap in future years as well as the forthcoming year. We will consider incorporating the recommendations of Audit Scotland's report into future budget strategy reports.
Responsible Person:	Chief Finance Officer / Senior Manager, Finance & Revenues
Target Date:	March 2025
2025/26 Half-Yearly Update	**Complete and fully implemented 2025/26 -** The Council's Medium-Term Financial Strategy 2025 was approved by Council on 26th June 2025.
2024/25 Half-Yearly Update	Ongoing and partially implemented - a medium-term Financial Strategy is being developed.

Recommendation:	**4. Financial sustainability - transformation** **More work is required to build the detail behind each project and fully align this to the development of a medium-term financial strategy by (AGS 023 018):** **a) Adding greater detail about individual projects;** **b) Setting clear timelines for each project;** **c) Assess the resources and support required to deliver these projects (taking into account the resources that are already identified); and** **d) Developing a benefits realisation tracker to assess whether the Council has achieved its aims.**
Management Response:	Accepted. Project details are now captured on a standard template which includes timelines, project budgets, key risks/issues and interdependencies and transformation. Resource requirements are also reviewed by the project lead sponsor. These updates link back to the 10 agreed corporate priorities and are reported to the Strategic Oversight Group and the Be the Future Board at each meeting. A benefits realisation tracker is also being developed which will be applied to each project. New Business cases will also be reviewed to ensure they capture relevant information going forward.
Responsible Person:	Senior Manager, Capital and Transformation
Target Date:	December 2024

2025/26 Half-Yearly Update	**Ongoing and nearly complete.** **A – Complete** **B – Complete, for those in delivery stage.** **C – Complete** **D - Ongoing** Project details are now captured on a standard template which includes timelines, project budgets, key risks/issues and interdependencies and transformation. This is working well and gives officers and Elected Members a clear picture of the status of each project. These updates link back to the agreed corporate priorities and are reported to the Strategic Oversight Group and Be the Future Board. A benefits realisation framework and approach for the benefits plan were agreed by Council. Key measures (both qualitive and quantitative data) have been agreed at a project level. Work is underway on the KPIs for the outcomes of the programme overall. This benefits realisation tracker will be key to measuring the outcomes of the investment the Council has made and the impact this investment has delivered. Next step is to present to Senior Leadership Group the benefits realisation measures at a programme level.
2024/25 Half-Yearly Update	Ongoing and partially implemented – a, b and c: Project details are now captured on a standard template which includes timelines, project budgets, key risks/issues and interdependencies and transformation. This is working well and gives officers and Elected Members a clear picture of the status of each project. These updates link back to the agreed corporate priorities and are reported to the Strategic Oversight Group and Be the Future Board. d) Benefits Realisation Plan and framework for reporting were approved at 16th May 24 Council meeting. Key metrics for each project were agreed and baseline recorded.

Recommendation:	**5. Governance – Audit and Scrutiny Committee (ASC)** **The ASC could be enhanced by:** **a) allocating provisional times for each item on the agenda to help manage the meetings within the set timeline.**

	b) formalising the arrangement for substitute members with specific expertise within the Committee's Terms of Reference. **c) receiving regular updates from management on progress with the implementation of internal and external audit recommendations.**
Management Response:	a) Accepted. This will be discussed with the chair, with implementation. b) Accepted. This will be discussed with the chair. c) Accepted but it is already intended within the current forward plan. An internal audit update went to committee in August 2023, with an undertaking to provide 6 monthly updates thereafter. The external audit reports were intended to be contained in the six monthly AGS progress report. I accept this need to be clearer.
Responsible Person:	Strategic Director, Partnerships and Performance
Target Date:	a) 31 March 2024 b) 31 August 2024 c) 31 March 2024
2024/25 Half-Yearly Update	a) **Complete and fully implemented 2024/25**- following the annual review process all Committee members now attend the pre agenda meeting along with officers, this provides the opportunity to have high level overview of papers, and outline areas which members will focus on at Committee to allow officers to have sufficient information to respond fully. Assigning timings to agenda items for the A&S could stifle questions and debate. The Chair is effective in managing the agenda and the meeting. b) **Complete and fully implemented 2024/25** - the former Strategic Director undertook work at the request of Committee regarding co-opting of members onto Committee. At the paper tabled in Dec 2023 it was noted. "When the Committee considered its Annual Report on 26 October 2023, it remitted a number of actions to the Strategic Director, Partnership and Performance that were to be further progressed and reported back in December 2023. These were: 3.1.1. Seek Council approval of the Committee's Annual Report at the next available meeting.3.1.2. Consider arrangements for co-opting independent members on to the Audit & Scrutiny Committee; 3.1.3. Draft a training and development programme for the Committee based on a skills audit undertaken in October 2023; and 3.3. Initial research has been undertaken on the action

	outlined at 3.1.2. CIPFA recommend at least two co-opted independent members. Having looked at a sample of Scottish councils the membership of most is similar in size and arrangements to Clackmannanshire's Audit & Scrutiny Committee. That includes for example, having a chair from the main opposition independent of the prevailing administration group. There appears to be no significant shift elsewhere to co-opting independent expertise from out with the pool of elected members…" Committee noted and agreed the paper. Where members of Committee are unable to attend substitutes do attend where possible given the size of the Council. This is evident from the recording attendees held by Committee Services. c) **Complete and fully implemented 2024/25** - regular reporting now takes place in relation to outstanding internal audit actions. External Audit recommendations are now also reported to Committee with the first half yearly report provided to Committee in Feb 2025.

The following recommendations arose from a Best Value themed external audit:

Recommendation:	**1. Agreement of priorities** **The Council's priorities for 2023/24 were not agreed until October 2023, more than halfway through the year.** **Risk – Insufficient time to implement any changes into Business Plans for the year.** **The Council should ensure that the priorities are agreed in advance of the start of the year to ensure any changes can be built into Business Plans.**
Management Response:	This has been updated in the revised timeline, with the 24/25 performance indicators being agreed as part of the February 2024 budget.
Responsible Person:	Strategic Director, Partnership & Performance
Target Date:	Completed in February 2024
2024/25 Half-Yearly Update	**Complete and fully implemented 2024/25.**

Recommendation:	**2. Elected members**

	Skills analysis and self-evaluation process has not been completed (with the exception of the ASC members) and personal development plans are not in place. Risk – elected members do not have the skills and knowledge to perform their role effectively A skills analysis and self-evaluation process should be carried out to assess the skills for each elected member. Personal development plans should then be developed and tailored to individual members' needs.
Management Response:	A programme of training was developed for members as part of their induction programme, however individual training needs analysis will now be offered to elected members to identify any relevant training needs.
Responsible Person:	Senior Manager Legal and Governance / Monitoring Officer.
Target Date:	31 December 2024
2025/26 Half-Yearly Update	**Complete and fully implemented 2025/26.** - all Elected Members have been offered to participate in a political skills assessment (PSA) on a voluntary basis, provided via Improvement Service. The collated output of this to form a training plan for Elected Members. The opportunity remains available to those who have yet to take up the opportunity, otherwise action is complete.
2024/25 Half-Yearly Update	Ongoing and partially implemented - training for elected members is a continual professional requirement through their term as a local councillor. A programme of training was undertaken after the 2022 local government elections and further round of training is being reviewed by Senior Manager of Legal & Governance and Senior Manager of HR and will be rolled out in due course. The Council has recently engaged with the Improvement Service to undertake a Political Skills Assessment (PSA) for Elected Members. The aim of this work is to understand the skills, and development requirements of Members, with the view to being able to offer more tailored learning interventions for those who engage with the process. The PSA process was launched in December 2024, with a view to establishing who wishes to undertake the process by the end of January 2025. After this point meetings will be scheduled with Elected Members who want to engage, with training and skills development requirements identified and collated as part of the 2025/26 training needs analysis process (due to conclude in April 2025).

CLACKMANNANSHIRE COUNCIL

Report to: Audit & Scrutiny Committee

Date of Meeting: 5 February 2026

Subject: Council Financial Performance 2025/26 as at September 2025

Report by: Chief Finance Officer

1.0   Purpose

1.1.   This paper provides an update on the financial performance for the Council, as at 30 September 2025, in respect of:

- the General Fund (GF) revenue spend and the achievement of savings for the financial year 2025/26, and

- the Clackmannanshire element of the Stirling & Clackmannanshire Health and Social Care Partnership (H&SCP) revenue spend.

2.0   Recommendations

2.1.   Committee is asked to note the report, commenting and challenging as appropriate on:

2.1.1.   General Fund revenue forecast underspend of £(2.640)m for the year to 31 March 2026;

2.1.2.   the Clackmannanshire element of the Health and Social Care Partnership (H&SCP) forecast overspend of £6.456m, for the year to 31 March 2026;

2.1.3.   the balances of earmarked reserves used to date and remaining balances at 30 September 2025;

2.1.4.   forecast delivery of £3.294m of the £3.814m approved savings programme, representing a forecasted achievement of 86.4%, as at 30 September 2025.

3.0   Considerations

3.1.   This report summarises the forecast financial position of the Council for the financial year ending 31 March 2026. This report consolidates the detailed financial data to provide a summary position for the Council. The report also provides detail of individual Directorate positions and their service areas within the appendices.

4.0   General Fund Revenue

4.1.   As at 30 September 2025 the General Fund is forecasting an underspend for the year of £(2.640)m. This is a favourable movement of £(2.218)m since reported as at June, of which £(0.980)m is due to the rescheduling of debt.

4.2.   The Council Summary at **Appendix 1** provides the forecast position and movement by each Directorate and centrally held Corporate Service areas along with the position for Partnerships and Sources of Funding. The overall net underspend is made up as follows:

- People Directorate - £(0.963)m underspend including £(0.443)m relating to Devolved budgets which will be earmarked for use in 2026/27;

- Place Directorate - £(0.919)m underspend;

- Partnership & Performance Directorate - £0.048m overspend, and

- Chief Executive and Corporate Services - £(0.806)m underspend which includes centrally held savings to be offset by underspends within individual services.

4.3.   The forecasts have also been updated to reflect the 4% pay award for non teaching staff. An estimate of 3% was built into the budget with funding for the additional 1% being provided by the Scottish Government. The 1% funding has been allocated within the budget at Strategic Director level with the amount for each service area noted within the appendices.

4.4.   Whilst the forecasted underspend remains favourable the current year HSCP projected overspend and budget gaps for 2026/27 and beyond remain a significant financial risk. As such, measures to reduce spend in year remain in place. This includes continuation of essential spend, meaning that only spend that is currently committed or business critical should be undertaken and recruitment carried out for business critical posts only.

4.5.   **Appendices 3 to 6** provide details of individual Directorate financial performance, with variance by Service area and reason for variance.

Earmarked Reserves

4.6.   At 1 April 2025, the council held earmarked reserves of £16.192m. Earmarked reserves are funds held for specific purposes which can include grant funding or ringfenced income with specific conditions on how it must be spent, funding to cover spend on specific projects that were not completed the previous year and funding ringfenced internally to take forward work in line with Council priorities. A number of the earmarked reserves shown in the table below have commitments against them but are only drawndown when spend is incurred.

4.7.   For 2025/26, £(3.134)m has been allocated to cover actual spend incurred up to 30 September 2025 which leaves a balance of £13.058m to be drawn down against future spend. Details of balances held are set out in the table below:

Earmarked Reserve	Opening Balance 01 April 2025	Allocated spend as at September 2025	Balance remaining as at September 2025
	£'000	£'000	£'000
Devolved School Management	601	400	201
Pupil Equity Funding	611	611	-
Ringfenced Housing Grants	789	200	589
Organisational Change fund	121	-	121
Other Miscellaneous Commitments	2,439	378	2,061
Scottish Welfare Fund	190	-	190
Employment Fund	1,222	-	1,222
Transformation fund	3,481	532	2,949
COVID - Specific Funding	160	-	160
Specific Employability Funding	403	10	393
Developer Contributions	962	-	962
Ukranian refugee support	551	54	497
Homeless Accommodation	1,358	16	1,342
General Services Pressure	2,958	933	2,025
Support 2025/26 budget	346	-	346
TOTAL	**16,192**	**3,134**	**13,058**

5.0 Clackmannanshire & Stirling Health and Social Care Partnership (H&SCP)

5.1. As at 30 September 2025 the Clackmannanshire element of the H&SCP is reporting a forecast overspend of £6.456m against the budgeted contribution to the Partnership. Details of the variances that make up this overspend and the reasons for movement are shown in **Appendix 7.**

5.2. The latest finance report presented to the Integrated Joint Board (IJB) on 26 November 2025 indicated an overspend for the year on the integrated budget across the Partnership of £14.868m before savings and any additional contributions from partners. This reduces to £10.868m after application of the additional £4m contribution from NHS Forth Valley held in reserves.

5.3. Work is progressing to provide a progress update on the agreed savings delivery plan along with a review of reserves which is anticipated to be reported to the next meeting of the Board.

5.4. However, due to the remaining projected overspend, there is also a requirement to continue to work with partners to consider further potential budget recovery options to mitigate the risks as far as possible as well as taking all available steps to accelerate progression with the delivery plan.

5.5. The formal dispute resolution process continues to progress with the following items remaining under discussion:

- 2025/26 projected outturn;

- Review the process around the formation of the updated Integration Scheme, and

- Review of the Strategic Commissioning Plan.

5.6. Work to conclude these areas will be progressed over the coming months.

6.0   Delivery of 2025/26 Approved Savings

6.1. At its budget meeting on 27 February 2025, Council approved savings of £3.814m for the financial year 2025/26. The table below shows the split of these savings across Directorates and the forecast achievement of those savings by 31 March 2026.

General Services Revenue Budget 2025/26 - Progress of Approved Savings by Directorate

Directorate	Total Approved Savings £'000	Achieved/ likely to be achieved £'000	At Risk £'000	Unachieved £'000
People	1,325	1,221	-	104
Place	1,655	1,395	-	260
Partnership & Performance	637	589	12	36
Corporate	197	89	-	108
Total Approved Savings	**3,814**	**3,294**	**12**	**508**
		86.4%	0.3%	13.3%

6.2. The above table indicates that 86.4% of savings are forecast as achieved or likely to be achieved and the remaining 13.6% are forecast as at risk or unachieved in 2025/26. Detail of individual savings within each directorate is provided in **Appendix 2**.

7.0   Conclusions

7.1.   General Fund Revenue Services are forecasting an underspend of £(2.640)m for the year to 31 March 2026;

7.2.   The Clackmannanshire element of the H&SCP is forecast to overspend by £6.456m for the year to 31 March 2026;

7.3.   Of the £3.814m approved savings programme, £3.294m (86.4%) is forecast as achieved or likely to be achieved by 31 March 2026.

8.0   Sustainability Implications

8.1.   There are no direct environmental sustainability implications arising from this report.

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

9.5.   There are no direct staffing implications arising from this report.

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**

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 ☒

12.0 Impact Assessments

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

Yes ☐

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

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

13.0 Legality

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

14.0 Appendices

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

Appendix 1 – Council Summary at September 2025

Appendix 2 – Summary Savings by Directorate at September 2025

Appendix 3 – People Variances at September 2025

Appendix 4 – Place Variances at September 2025

Appendix 5 – P&P Variances at September 2025

Appendix 6 – Corporate Variances at September 2025

Appendix 7 – HSCP Variances at September 2025

15.0 Background Papers

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

Yes ☒ (please list the documents below) No ☐

General Services Revenue and Capital Budget 2025/26

Author(s)

NAME	DESIGNATION	TEL NO / EXTENSION
Elizabeth Hutcheon	Management Accountancy Team Leader	6214
Nicola Mack	Chief Accountant	
Lindsay Sim	Chief Finance Officer	2022

Approved by

NAME	DESIGNATION	SIGNATURE
Chris Alliston	Strategic Director, Partnership and Performance	█████████████

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Council Summary 2025/26

As at September 2025

	Annual Budget 26GLBR £'000	Forecast to March 2025 £'000	Variance Forecast to Budget £'000	Previous reported Variance At June £'000	Variance Movement June to September £'000
Directorate					
People	90,806	89,843	(963)	(746)	(217)
Place	35,011	34,092	(919)	488	(1,407)
Partnership & Performance	13,356	13,404	48	(195)	243
Directorate Expenditure	139,173	137,339	(1,834)	(453)	(1,381)
Corporate					
Corporate Centrally Held	559	530	(29)	0	(29)
Corporate Services	(1,139)	(864)	275	31	243
Misc Services - Non Distributed Costs	1,100	1,100	0	(0)	0
	521	766	245	31	214
	139,694	138,105	(1,589)	(422)	(1,167)
less allocated to non general fund	(1,315)	(1,315)	(0)	(0)	(0)
	138,379	136,790	(1,589)	(422)	(1,167)
Add Requisitions from Joint Boards					
Central Scotland Valuation Joint Board	503	503	0	0	0
Corporate Expenditure	138,883	137,294	(1,589)	(422)	(1,167)
Add/Deduct					
Interest on Revenue Balances	(205)	(276)	(71)	0	(71)
Loans Fund Contribution	7,444	6,464	(980)	0	(980)
Contribution to Bad Debt Provision	100	100	0	0	0
Total Expenditure	146,222	151,026	(2,640)	(422)	(2,218)
Sources of Funding					
General Revenue Funding/Non-Domestic Rates	(141,164)	(141,164)	0	0	0
Council Tax	(28,868)	(28,868)	0	0	0
Contribution from Reserves	(2,757)	(2,757)	0	0	0
Contribution from Earmarked Reserves	(3,134)	(3,134)	0	0	0
Contribution from Uncommited Reserves	(346)	(346)	0	0	0
Total Funding	(176,269)	(176,269)	0	0	0
Projected (Surplus)/Shortfall	(30,047)	(25,243)	(2,640)	(422)	(2,218)
Health & Social Care Partnership	30,047	36,504	6,456	6,928	(472)

Management Efficiency Savings

Saving Reference	Directorate	Department	Description	Cash /Permanent	2025/26	Achieved/ Likely to be achieved £	At Risk £	Unachieved £	Total	Comments
P&PMGT2509	Partnership & Performance	Directorate	Saving associated with the Strategic Director Role	Cash	£ 9,000	£ 9,000			£ 9,000	Achieved
P&PMGT2512	Partnership & Performance	Directorate	Removal of all remaining hospitality budgets across the Directorate	Permanent	£ 3,166	£ 3,166			£ 3,166	Achieved
P&PMGT2513	Partnership & Performance	Directorate	Reduction of individual stationery budgets and centralisation into 1 managed through P&P administrator	Permanent	£ 3,500	£ 3,500			£ 3,500	Achieved
P&PMGT2508	Partnership & Performance	Directorate	Managed reduction of overtime budget	Permanent	£ 4,170	£ 4,170			£ 4,170	Achieved
P&PMGT2535	Partnership & Performance	Finance and Revenues	Delay in filling Procurement Assistant Vacant post	Cash	£ 21,450	£ 21,450			£ 21,450	Achieved
P&PMGT2519	Partnership & Performance	Finance and Revenues	Income rebate from contracts	Permanent	£ 3,000	£ 3,000			£ 3,000	Achieved
P&PMGT2521	Partnership & Performance	Finance and Revenues	Non Domestic Rates efficiency saving	Cash	£ 334,000	£ 334,000			£ 334,000	Achieved
P&PMGT2522	Partnership & Performance	Finance and Revenues	Reduction in professional fees budget for asset valuations by exception	Permanent	£ 12,000		£ 12,000		£ 12,000	At Risk - Saving dependent on qualified valuer being apponted within Place
P&PMGT2540	Partnership & Performance	Finance and Revenues	Postpone recruitment to 2 Trainee posts within Revenues until September 2025	Cash	£ 28,798	£ 28,798			£ 28,798	Achieved
P&PMGT2510	Partnership & Performance	HR & Workforce Development	Partial saving associated with not filling the Senior manager HR&WFD Vacancy	Cash	£ 55,000	£ 55,000			£ 55,000	Achieved
P&PMGT2503	Partnership & Performance	HR & Workforce Development	New corporate training funding model	Cash	£ 86,000	£ 86,000			£ 86,000	Achieved
P&PMGT2511	Corporate	Corporate	Increase Holiday Buy Back thresholds, promote unpaid leave options such as parental leave	Cash	£ 67,000	£ 67,000			£ 67,000	Achieved
P&PMGT2536	Partnership & Performance	Partnership & Transformation	Reduce Multi Functional Device (printers and scanners) fleet by 1/3 and use Royal Mail print driver	Permanent	£ 30,000			£ 30,000	£ 30,000	Device rationalisation to take place following expiry of new contract in 26/27.
P&PMGT2529	Partnership & Performance	Partnership & Transformation	Reduction in IT computer hardware budget	Permanent	£ 10,000	£ 10,000			£ 10,000	Achieved
P&PMGT2530	Partnership & Performance	Partnership & Transformation	Vacancy Management in Customer Services	Cash	£ 15,000	£ 15,000			£ 15,000	Likely to be achieved
P&PMGT2525	Partnership & Performance	Partnership & Transformation	Income from sale of obsolete IT equipment	Cash	£ 5,500			£ 5,500	£ 5,500	Unachieved as quality standard to enable sale has been increased
PEOMGT2506	People	ASN Non Dev	Removal of 3 temporary ASN Outreach Workers	Permanent	£ 124,770	£ 124,770	£ -		£ 124,770	Likely to achieve
PEOMGT2520, 21, 22, 23	People	Care & Protection	Service redesign through Spend to Save	Permanent	£ 414,000	£ 310,000	£ -	£ 104,000	£ 414,000	Saving not likley to be achieved on Day Education and Residential Placements, however, placements continue to be reviewed through the External Resource Group
PEOMGT2507	People	Chief Officers	Increased automation of grant payments	Permanent	£ 6,284	£ 6,284			£ 6,284	Achieved
PEOMGT2501	People	Customer Services	Library Service Option 1: Budget re-alignment and Operational Savings	Permanent	£ 44,640	£ 44,640			£ 44,640	Achieved
PEOMGT2502	People	Primary Devolved	Review of Devolved school management	Permanent	£ 400,000	£ 400,000			£ 400,000	Achieved
PEOMGT2505	People	Secondary Non Dev	Ending the contract with Work Placement Services Contract, Gateway Shared Services.	Permanent	£ 14,268	£ 14,268			£ 14,268	Achieved
PEOMGT2504	People	Sport & Leisure	Review Of Leisure Budget	Cash	£ 250,000	£ 250,000			£ 250,000	Achieved
PEOMGT2524	People	Sport & Leisure	Removal of Sports Apprentice position & Sports Council grant funding	Permanent	£ 32,850	£32,850			£ 32,850	Achieved
PLMGT2503	Place	DEVELOPMENT	Vacancies Reconciliation, Offset staff costs against external income	Cash	£ 170,000	£ 170,000			£ 170,000	Saving to be achieved via funding for budgeted posts
PLMGT2506	Place	DEVELOPMENT	Redesign: Vocational Training	Permanent	£ 21,500	£ 21,500			£ 21,500	Achieved
PLMGT2501	Place	DIRECTORATE	Further alignment of General Fund costs attributed to HRA	Permanent	£ 41,515	£ 29,311		£ 12,204	£ 41,515	Unachieved £12k due to vacant post not rechargeable
PLMGT2504	Place	DIRECTORATE	Offset of corporate expenditure supporting Place Delivery from Balances	Cash	£ 200,000	£ 200,000			£ 200,000	Likely to be achieved
PLMGT2509	Place	ENVIRONMENT	Reduction in Fleet operational budget - offset by income	Cash	£ 75,000	£ 75,000			£ 75,000	Likely to achieve
PLMGT2519	Place	ENVIRONMENT	Public Behaviour Change Campaign - Food Waste behaviour	Cash	£ 30,000			£ 30,000	£ 30,000	Not achievable as forecast to overspend
PLMGT2516	Place	ENVIRONMENT	Increase Income via Waste for Paper sales	Cash	£ 80,000	£ 80,000			£ 80,000	Achieved
PLMGT2514	Place	ENVIRONMENT	Reprofiling mechanical gritting hire	Permanent	£ 15,000	£ 15,000			£ 15,000	Achieved
PLMGT2522	Place	PROPERTY	Asset Management - Operational Revenue Savings from Sale of Properties	Permanent	£ 198,733			£ 198,733	£ 198,733	Not achievable in 25/26
PLMGT2523	Place	PROPERTY	Asset Management - PPP Contract Insurance Return	Permanent	£ 170,000	£ 170,000			£ 170,000	Likely to be achieved
PLMGT2524	Place	PROPERTY	Asset Management - Kilncraigs new space model	Permanent	£ 20,000			£ 20,000	£ 20,000	Unlikely to be achieved
PLMGT2526	Place	PROPERTY	Asset Management - Council behaviour change - utilities	Cash	£ 25,000	£ 25,000			£ 25,000	Likely to be achieved
PLMGT2528	Place	PROPERTY	Catering - Remove vacant post	Permanent	£ 43,009	£ 43,009			£ 43,009	Achieved
PLMGT2533	Place	PROPERTY	Facilities - Remove vacant posts	Permanent	£ 54,202	£ 54,202			£ 54,202	Achieved
PLMGT2525	Place	PROPERTY	Asset Management - Reduction in non-essential minor works	Cash	£ 52,500	£ 52,500			£ 52,500	Achieved
Total Management Efficiency Savings 2025/26					£ 3,170,855	£ 2,758,418	£ 12,000	£ 400,437	£ 3,170,855	

Policy Savings 2025/26

Saving Reference	Directorate	Department	Description	Cash /Permanent	2025/26	Achieved/ Likely to be achieved £	At Risk £	Unachieved £	Total	Comments
P&PPOL2512	Corporate	Corporate	Business Support Review	Permanent	£ 50,000			£ 50,000	£ 50,000	Not achievable in year
P&PPOL2507	Corporate	Corporate	No payment to leavers for backpay for pay award	Cash	£ 80,000	£ 21,750		£ 58,250	£ 80,000	Part achieved, pay award paid earlier than expected (Aug)
P&PPOL2513	Partnership & Performance	HR & Workforce Development	Reduction of Corporate Training budget	Permanent	£ 6,170	£ 6,170			£ 6,170	Achieved
P&PPOL2503	Partnership & Performance	Partnership & Transformation	Reduce budgets by 50% which support voluntary organisations with training and development. This includes support to Community Councils for training, equipment,	Permanent	£ 10,000	£ 10,000			£ 10,000	Achieved
PEOPOL2515	People	ASN, Primary, Secondary Early Years Devolved	Reduction in school resources in line with fall in pupil numbers	Permanent	£ 38,118	£ 38,118			£ 38,118	Achieved
PLPOL2507	Place	DEVELOPMENT	Development Services: New Income	Cash	£ 10,000	£ 10,000			£ 10,000	Achieved
PLPOL2510	Place	ENVIRONMENT	Increase income into Land Services	Cash	£ 40,000	£ 40,000			£ 40,000	Likely To Achieve
PLPOL2520	Place	ENVIRONMENT	Increase Brown Bin charges by £2	Permanent	£ 20,000	£ 20,000			£ 20,000	Likely To Achieve
PLPOL2534	Place	ENVIRONMENT	Redesign of Land Services	Permanent	£ 90,000	£ 90,000			£ 90,000	Achieved.
PLPOL2517	Place	ENVIRONMENT	Reduction in the winter service budget	Cash	£ 50,000	£ 50,000			£ 50,000	Achieved.
PLPOL2531	Place	PROPERTY	Cleaning - Remove Internal Window Cleaning Budget	Permanent	£ 10,000	£ 10,000			£ 10,000	Likely to achieve
PLPOL2502	Place	DIRECTORATE	Place Directorate Redesign	Permanent	£ 150,000	£ 150,000			£ 150,000	Achieved.
PLPOL2518	Place	ENVIRONMENT	Redesign Roads TOM	Permanent	£ 31,795	£ 31,795			£ 31,795	Achieved.
PLPOL2521	Place	HOUSING	Service Redesign: Housing	Permanent	£ 39,251	£ 39,251			£ 39,251	Achieved.
PLPOL2530	Place	PROPERTY	Cleaning - Reduce operations	Permanent	£ 18,310	£ 18,310			£ 18,310	Achieved.
Total Policy Savings 2025/26					**£ 643,644**	**£ 535,394**	**£ -**	**£ 108,250**	**£ 643,644**	

People	1,324,930	1,220,930	0	104,000	1,324,930
Place	1,655,815	1,394,878	0	260,937	1,655,815
Partnership & P	636,754	589,254	12,000	35,500	636,754
Corporate	197,000	88,750	0	108,250	197,000
Total	**3,814,499**	**3,293,812**	**12,000**	**508,687**	**3,814,499**

People	Annual Budget 2025/26	Forecast to March 2026	Variance Forecast to Budget at September 2025	Previous Variance at June 2025	Variance Movement June to Sept 2025	Narrative
	£'000	£'000	£'000	£'000	£'000	
Strategic Director	631	427	(204)	73	(277)	**Forecast underspend of £(0.204)m.** **£(0.278)m** additional pay funding 1% shortfall. **£0.074m** historic restructure saving not achieved. **Movement of £(0.277)m** - Additional pay funding 1% shortfall
Support & Wellbeing						
Customer Services	622	527	(96)	(98)	2	**Pay Funding Held at Strategic Director level (pending allocation) £0.005m.** **Forecast underspend of £(0.096)m.** **Libraries & Customer services**: **£(0.121)m** underspend due to staffing vacancies, and reduced hours worked part offset by forecast overspend of **£0.025m** in service charges for card machine terminals due to an increase in the the number of terminals. **Movement of £0.002m** - Staff Turnover
Leisure & Sports Development	856	602	(254)	(259)	5	**Pay Funding held at Strategic Director level (pending allocation) £0.015m.** **Forecast underspend of £(0.254)m.** **Sports Development: £(0.089)m** - an underspend of **£(0.057)**m is reported within the swimming programme and various other sports programmes are forecasting a combined surplus of **£(0.032)m**. **Leisure: £(0.165)m - £(0.106)m** underspend in Wellbeing Hub operating costs/subsidy not required, staffing underspend of **£(0.090)m** partially offset by income shortfall of **£0.031m** mainly in halls & Community Centres. **Movement of £0.005m** - various minor movements across Sports & Leisure programmes.
Total Support & Wellbeing	1,478	1,129	(350)	(356)	7	
Education & Learning						
Devolved Schools	40,608	40,165	(443)	(592)	149	**Pay Funding held at Strategic Director level (pending allocation) £0.032m.** **Devolved Schools are reporting an underspend of £(0.443)m.** This consists of: £(0.691)m forecast underspend within Primary schools - staffing turnover, vacant posts and shared headships. £0.007m forecast overspend within Secondary schools - staffing £(0.153)m underspend due to vacant posts & turnover and per capita £0.160m overspend. ASN is forecasting an overspend of £0.241m - staffing overspend £0.060m, per capita overspend £0.053m and external placement income shortfall £0.128m with there being no current external placements. Early Years per capita is currently forecasting on budget. **The movement of £0.149m** relates to staffing costs, mainly ASN, due to the removal of budget for posts connected to the 2025/26 saving totaling £0.088m and additional staffing £0.013m, plus an increase in Primary staffing costs of £0.048m. Any underspend in Devolved budgets is carried forward at year end into DSM earmarked reserves and is available for use in the next financial year. Devolved school budgets were re-aligned in September after Teachers census to reflect schools requirements for the new academic year.
Early Years	11,351	11,290	(61)	(29)	(32)	**Pay Funding held at Strategic Director level (pending allocation) £0.086m.** **Early Years are forecasting an underspend of £(0.061)m.** **£0.021m** Kidzone out of school care overspend due to a shortfall in income and additional staffing costs relating to Janitors' overtime. **£(0.082)m** underspend within Mainstream Nursery provision relates to increased payments within Third Party Nursery Providers of £0.121m due to inflationary pressures. Staffing overspend of £0.074m in relation to prior years' saving initiatives "Review of operating Models" is not being fully achieved and is offset by funding from Child Wellbeing Partnership for Under 2, and 3 to 5 year old out of hours placements totaling £(0.277)m. **The movement of £(0.032)m** relates to a reduction in Partner Nurseries payments forecast of £(0.063)m and staffing costs movement of £0.031m.
ASN Non Devolved	8,121	8,182	61	19	42	**Pay Funding held at Strategic Dirctor level (pending allocation) £0.046m** **ASN Non Devolved is forecasting an overspend of £0.061m:** Relating to - Staffing overspend of £0.098m due to ongoing high demand for ASN provision part offset by £(0.037)m underspend on Speech & Language contract (PEF contribution). **The movement of £0.042m** is increase in Staffing due to 25-26 Budget saving removal of post.

People	Annual Budget 2025/26	Forecast to March 2026	Variance Forecast to Budget at September 2025	Previous Variance at June 2025	Variance Movement June to Sept 2025	Narrative
	£'000	£'000	£'000	£'000	£'000	
Primary Non Devolved	2,738	3,012	274	249	25	**Pay Funding held at Strategic Director level (pending allocation) £0.002m** **Primary Non Devolved is reporting an overspend of £0.274m**. Within the Core Primary Non Devolved areas staff turnover / vacancies is forecasting an overspend of £0.274m, non staffing overspends in relation to Parent Pay fees £0.006m, Cleaning £0.012m, Seemis £0.037m, equipment & property works £0.029m, Insurance £0.006m and Teachers Supply £0.250m (Previously forecast on Budget now LYA plus inflation) part offset by staff turnover £(0.048m) and Probationers Waivers underspend (£0.018m) Within Teachers Flexibility there is a nil variance reflecting the effect of academic year 2025/26 DSM staffing budgets releasing adequate budget to mitigate various 2025/26 and prior year DSM related staffing savings. **The movement of £0.025m** relates to increase of £0.250m forecast in Teachers Supply and in Flexibility academic Year 2025/26 DSM staffing. Re-alignments in Primary and implementation of savings of £(0.225)m.
Secondary Non Devolved	2,134	2,122	(12)	(49)	36	**Pay Funding held at Strategic Director level (pending allocation) £0.001m** **Secondary Non Devolved is reporting an underspend of £(0.012)m.** Gaelic (Pupil Transport) £0.015m overspend, Staff Turnover and vacant Music Instructor post £(0.052)m Insurance £0.006m and various Non budgeted non staffing expenditure Parent Pay £0.006m, Unicef MOA £0.007m and others £0.006m. **The Movement of £0.036m** relates to staff turnover - Leaver £(0.030m), Insurance £0.006m now forecast on actual and Teachers Supply Costs £0.060m.
Pupil Equity Funding	2,271	2,271	(0)	(0)	(0)	**Pupil Equity Funding (PEF)** is allocated on an Academic Year basis and any underspend is carried forward with the requirement that it is fully spent by July of the following year.
Business Management	873	845	(28)	94	(122)	**Pay Funding held at Strategic Director level (pending allocation) £0.004m** **Business Management is forecasting an underspend of £(0.028)m** being staffing £(0.035)m underspend due to EAC funding for Business Support function less £0.007m forecast for Long Service awards. **The movement of £(0.122)m** relates to various 2025/26 and historic savings being re aligned after academic year 2025/26 staffing re alignment exercise.
Other Areas	858	784	(74)	(20)	(55)	**Pay Funding held at Strategic Director level (pending allocation) £0.005m** **Other areas combine to forecast an underspend of £(0.074)m:** the Psychology Service is overspent by £0.021m due to a permanent post which is no longer funded, School Crossing Patrols Officers underspend of £(0.011)m due to vacancies and turnover and CLD underspend due to staffing (£0.084m) with external funding being available. **The movement of £(0.055)m** relates to further staff turnover (Leavers & Maternity)
Education & Learning Total	68,955	68,671	(284)	(328)	43	
Care & Protection						
Children's Commissioned Services	1,175	1,175	0	0	(0)	Spend in line with budget.
Corporate Parenting	7,348	7,221	(127)	(17)	(110)	**Pay Funding held at Strategic Director level (pending allocation) of £0.016m** **Corporate Parenting is forecast to underspend by £0.127m:** Children's Unit is forecast to overspend by **£0.190m**, of which £0.151m is due to unbudgeted employee costs for increased contractual payments (weekend working and overnights). The remaining overspends are £0.008m transport, £0.021m due to payments made to individuals and £0.010m due to supplies such as food and other purchases. A demand pressure is being prepared for 2026/27 to address this overspend. Family Placement Team is forecast to overspend by **£0.025m**. This is made up of overspends in Adoption payments of £0.109m (this has a historic insufficient budget), Respite Care payments of £0.064m and Fostering & Kinship payments of £0.010m. Underspends are £(0.010)m in employee costs caused by a new employee starting mid-year, holiday buy-backs and a small vacancy pot; Fostering payments to Other Local Authorities of £(0.064)m; Legal costs of £(0.074)m; £(0.006)m in professional fees and other minor underspends of £(0.004)m. External Foster Care is forecast to underspend by **£(0.201)m,** continuing the trend of prior year underspend. This is due to an underspend in external fostering payments of £(0.059)m as well as unbudgeted income of £(0.142)m from the Home Office for Unaccompanied Asylum Seeking Children. Throughcare Aftercare is underspent by **£(0.040)m**. This consists of £(0.019)m underspend in employee costs due to a maternity leave and small vacancy pot. There was also £(0.162)m unbudgeted income from the Home Office for Unaccompanied Asylum Seeking Children which offsets overspends of £0.141m in other agency payments and professional fees. Performance, Quality & Assurance is underspent by **£(0.085)m**, due to employee costs of a vacancy and holiday buy-back. Kinship Care is forecast to underspend by **£(0.015)m**. This is due to unbudgeted income from the Home Office for Unaccompanied Asylum Seeking Children £(0.037)m which offsets overspends of: Kinship and Residence Order payments of £0.012m; Legal expenses of £0.006m; Client Transport of £0.003m and minor overspends of £0.001m.

People	Annual Budget 2025/26	Forecast to March 2026	Variance Forecast to Budget at September 2025	Previous Variance at June 2025	Variance Movement June to Sept 2025	Narrative
	£'000	£'000	£'000	£'000	£'000	
Fieldwork Children And Families	1,868	1,942	74	(3)	77	**Pay Funding held at Strategic Director level (pending allocation) of £0.017m** **Fieldwork is forecast to overspend by £0.074m:** Employee costs are overspent by **£0.058m**, of which £0.190m is agency cost offset by underspend in employee costs £(0.132)m. This is due to vacancies and maternity leave within the department and the agency costs are reviewed every 12 weeks. Other overspends include: Transport costs by **£0.011m** due to secure transport required, **£0.015m** for Independent Chair of the Child Protection Committee, and other minor overspends of **£0.003m**. There is an underspend in transfer payments (Payments to individuals and Section 22 Grants) by **£(0.013)m.**
Residential Placements	3,642	3,528	(114)	(115)	1	**Residential placements are forecast to underspend by £(0.114)m:** The External Resource Group placements are overspent by **£0.031m**, this is for 34 placements. Continuing Care placements are underspent by **£(0.145)m**, which is an anderspend for supported accommodation costs where there were 3 placements reducing to 2 during the year.
Management and Support	1,220	1,207	(13)	(32)	19	**Pay Funding held at Strategic Director level (pending allocation) of £0.011m** **Management and Support are forecast to be underspent by £(0.013)m:** There are underspends from staff costs of **£(0.009)m** from a small vacancy pot, professional fees of **£(0.008)m** and stationery **£(0.002)m**. These are against overspends in Emergency duty team costs of **£0.004m** in line with increased charges and other minor overspends **£0.002m.**
Permanence Team	294	299	6	30	(24)	**Pay Funding held at Strategic Director level (pending allocation) of £0.003m** **Permanence Team are forecast to be overspent by £0.006m:** Staff costs are underspent by **£(0.038)m** due to vacancies and a maternity leave. Overspends consist of **£0.025m** in client transport, **£0.018m** in legal expenses (Permanence Orders, Adoptions Fees, Court/Professional Fees) and other minor overspends of **£0.001m**.
Early Interventions	2,033	2,041	8	(79)	87	**Pay Funding held at Strategic Director level (pending allocation) of £0.009m** **Early Interventions are forecast to be overspent by £0.008m:** Employee costs within Early Intervention are overspent by **£0.025m** due to agency workers covering vacancies within the team. Within the Disabilities Team there are overspends of **£0.021m** due to a reduction in number of clients we can claim income for, as well as underspends in respite **£(0.019)m**, SDS payments **£(0.012)m**, Equipment Maintenance **£(0.010)m** and staff/client travel **£(0.004)m**. Early Help hub has minor overspends of **£0.007m** in insurance, and other internal recharges.
Criminal Justice Service	1,904	1,999	95	104	(9)	**Pay Funding held at Strategic Director level (pending allocation) of £0.024m** **Criminal Justice Service is forecast to overspend by £0.095m:** MAPPA is forecast to overspend by **£0.003m** which is representative of our contribution to this years' overspend within the MAPPA team (Clacks, Stirling, Falkirk, Health & Police). Glenochil is forecast at nil as all costs are re-charged to the Scottish Prison Service. S27 Management is forecast to overspend by **£0.092m**. Employee costs £0.018m and Vol Org Payments £0.069m. Other small overspend of £0.005m are from unbudgeted premises costs such as electricity and water.
Community Justice	258	204	(55)	(23)	(32)	**Pay Funding held at Strategic Director level (pending allocation) of £0.001m** **Community Justice is forecast to be underspent by £(0.054)m:** Employee costs are underspent by **£(0.010)**m due to a small vacancy pot and unbudgeted income of **£(0.013)m** for a share of Violence Against Women and Girls funding from Stirling and **£(0.032)m** from the Improvement Service is forecast against minor overspends of **£0.001m**.
Total Care & Protection	**19,742**	**19,616**	**(126)**	**(135)**	**9**	
Directorate Total	**90,806**	**89,843**	**(963)**	**(746)**	**(217)**	

Place	Annual Budget 2025/26	Forecast to March 2026	Variance Forecast to Budget at September 2025	Previous Variance at June 2025	Variance Movement June to Sept 2025	Narrative
	£'000	£'000	£'000	£'000	£'000	
Strategic Director	57	(66)	(123)	35	(158)	£(0.123)m overall underspend, movement of **£(0.158m** £(0.146)m underspend - Additional Pay Funding 1% shortfall held at Strategic Director level (pending allocation) £0.035m overspend on unachieved savings £(0.023)m underspend on Chief officers salaries
Development	1,954	1,839	(115)	(99)	(16)	Pay Funding held at Strategic Director level (pending allocation) of £0.023m **Planning and Building Standards: £(0.028)m** underspend, **£0.004m** movement: **£(0.213)m** underspend on staff costs offset by **£0.212m** overspend in agency costs, **£0.007m** movement in payroll and **£0.024m** movement in agency costs re extension to agency contracts; **£(0.026)m** underspend and movement in income due to more income received than anticipated regarding two large energy applications. **Economic Development:** Forecasting on budget, **£0.002m** movement due to various small variances. **Environmental Health: £(0.076)m** underspend and **£(0.025)m** movement due to staffing as a result of delays in recruitment. **Energy & Sustainability**: **£0.010m** overspend and **£0.002m** movement due to various small expenditure. **Implementation: £(0.021)m** underspend due to staffing. **Trading Standards:** forecast to be on budget.
						Pay Funding held at Strategic Director level (pending allocation) of £0.069m **Fleet: £(0.030)m** underspend, **£0.011m** movement **£(0.006)m** underspend in staffing; **£0.007m** movement **£(0.023)m** underspend due to additional internal income generated from maintenance of fleet vehicles; **£(0.013)m** underspend due to increase in Income from Avoidable Repairs, Other Recharges **£0.038m** overspend on Vehicles Insurance **£(0.011)m** underspend in External Maintenance **£(0.011)m** underspend on Tyres **£(0.004)m** various small underspends. **£0.004m** movement **Land: £(0.141)m** underspend: **£(0.024)m** movement **£(0.226)m** underspend and **£(0.034)m** movement due to staffing offset by agency costs; **£0.077m** overspend and **£(0.023)m** movement within agency costs; **£0.004m** overspend on training for hedge cutting and weedkilling which is a health and safety requirement; **£0.112m** overspend and **£0.103m** movement in Payment To Contractors offset by additional income **£(0.228)m** underspend and **£(0.090**)m movement due to additional income from HRA; **£0.080m** overspend due to historical income budget; **£0.040m** overspends and **£0.020m** movement in various other areas. **Roads:** Forecasting on budget, **£0.068m** movement; **£(0.067)m** underspend, **£(0.004)m** movement in staffing due to delay in recruitment to vacancies and retirement; **£(0.080)m** underspend in Winter Maintenance due to the expectation of a milder winter; **£0.080m** overspend on salt shed for redevelopment at Forthbank; **£0.058m** overspend in Street Lighting due to increased electricity costs; **£0.009m** overspend and movement in payments to contractors as increased spend; **£0.063m** movement in forecast for capitalisation of salaries as part of income budget and forecast moved to Transportation.

Place	Annual Budget 2025/26	Forecast to March 2026	Variance Forecast to Budget at September 2025	Previous Variance at June 2025	Variance Movement June to Sept 2025	Narrative
	£'000	£'000	£'000	£'000	£'000	
Environment	9,883	8,653	(1,230)	(339)	(891)	**Transportation** £(0.237)m underspend, £(0.130)m movement; **£(0.104)m** underspend , **£(0.015)m** movement in staff costs due to delay in recruitment to vacancies; **£(0.133)m** underspend, **£(0.052)m** movement due to additional income from electrical vehicle charging points. The electricity costs for this service delivery are captured within property; **(£0.063)m** movement in forecast for capitalisation of salaries as income budget and forecast moved here from Roads. **Waste: £(0.823)m** underspend: £(0.817)m movement **£(0.808)m** underspend and movement due to additional income offsetting waste costs; **£(0.398)m** underspend, **£(0.102)m** movement in staffing offset by agency costs overspend: **£0.270m** overspend in agency costs; **£(0.299)m** underspend, **£(0.080)m** movement due to additional income from HRA; **£0.138m** overspend, **£0.006m** movement in contractors including spend for redevelopment at Forthbank and Gas Explosion at Blackdevon **£0.097m** overspend and **£0.077m** movement in Waste Treatment Contractors; **£0.048m** overspend for Polmaise transfer loading station at Stirling; **£0.044m** overspend and **£0.075m** movement in Other Council Accounts Expenditure including works carried out at Forthbank. **£0.003m** overspend due to reduced income from garden waste permits; **£0.026m** overspend due to historic unachieved saving for reduction in opening hours to recycling facility; **£0.018m** overspend due to reduced income from Small Traders Tipping Ticket; **£0.033m** overspend and **£0.033m** movement in Commercial Waste Income **£0.005m** overspend and **(£0.018m)** movement in various small spends. **Senior Manager:** £0.001m overspend on Payroll Costs. **£0.001m** movement.
Housing	229	1,153	925	960	(36)	**Pay Funding held at Strategic Director level (pending allocation) of £0.010m** **ASBO/CSP: £(0.130)m** underspend within staffing. **Homeless & Specialised Accom: £1.022m** overspend. This is due to the rising costs within temporary accommodation by private landlords **Housing and Community Safety:£(0.006)m** underspend on staffing **Strategic Housing Authority**: On budget **Resettlement programmes** : **£0.038m** overspend mainly within absence pay
Property	22,889	22,512	(376)	(70)	(307)	**Pay Funding held at Strategic Director level (pending allocation) of £0.041m** **Catering: £0.005m** overspend: **£0.009m** movement **£(0.016)m** underspend and **£0.007m** movement due to staffing; **£0.114m** overspend and **£0.019m** movement on food provision due to increase in food costs; **£(0.166)m** underspend and **£(0.037)m** movement due to additional income from nursery meals to support the early years 1140 hours expansion; **£0.012m** overspend due to Loomis costs for cash collection at the secondary schools; **£0.032m** overspend and **£0.021m** movement due to a reduction in school meal income in secondary schools; **£0.011m** overspend and **£0.011m** movement in milk scheme; **£0.008m** overspend due to a reduction in income from lunch clubs that service no longer provides; **£0.010m** overspend and **£(0.012)m** movement on various small spends. **Building Operations: £(0.220)m** underspend; **£0.044m** movement: **£(0.252)m** underspend due to decrease in gas cost, **£0.046** movement due to more accurate forecast; **£(0.030)m** underspend due to reduction in the cost of insurance; **£0.048m** increase in electricity costs due to rising cost, **£(0.003)m** movement; **£0.014m** increase in water charges due to rising cost, **£0.001m** movement. **Facilities: £(0.277)m** underspend: **£(0.210)m** movement **£(0.199)m** underspend on Staffing due to vacancies / absences **£(0.220)m** movement **£(0.095)m** underspend relating to additional income from cleaning and janitorial supporting the early years 1140 hours expansion; **£(0.004)m** movement **£0.015** overspend on Purchase of Equipment and **£0.015m** movement **£0.002m** overspend on various small spends. **£(0.001)m** movement **Rental Income:** £0.269m overspend relating to reduced income across properties. Small movement of **£1k.** **Asset Management & Major Works: £(0.153)m** underspend relating to staffing costs due to delay in recruitment with senior management.
Directorate Total	**35,011**	**34,092**	**(918)**	**488**	**(1,406)**	

Partnership & Performance	Annual Budget 2025/26	Forecast to March 2025 as at September 2025	Variance Forecast to Budget at September 2025	Previous Variance at June 2025	Variance Movement June to Sept 2025	Narrative
	£'000	£'000	£'000	£'000	£'000	
Strategic Director	200	146	(55)	43	(98)	**Forecast underspend of £(0.055)m.** This includes additional pay funding of £(0.084)m for previously unbudgeted additional 1% pay award held centrally. Staffing costs are forecasted to be £(0.014)m underspent due to Chief Officer's post filled at lower scale point. £0.043m anticipated overspend due to balance of historic unachieved savings for restructure. **Movement of £(0.098)m -** £(0.084)m for additional pay funding and £(0.014)m staffing costs.
Finance & Revenues	4,834	4,790	(43)	(157)	114	**Pay funding held at Strategic Director level (pending allocation) of £(0.028)m.** **Overall forecast underspend of £(0.043)m.** **Finance:** forecast to underspend by £(0.065)m; Staffing costs underspent by £(0.005)m due to vacancies within Accountancy, Techone support funded from Systems Developer vacancy £0.039m and small overspends of £0.004m, underspends in computer software not purchased £(0.018)m and procurement rebates £(0.085)m. **Revenues:** forecast to overspend by £0.022m, Staffing costs underspent by £(0.024)m due to vacancies, supplies and services overspent by £0.020m across many categories including subscriptions, software maintenance and professional fees, income shortfall of £0.006m due to reduced Housing Benefit admin funding. **Movement of £0.114m -** Reduced underspend in staffing £0.083m, increase in overspends in supplies and services of £0.033m, decrease in income shortfall of £(0.001)m and small variances of £(0.001)m.
HR & Workforce Development	1,861	1,904	43	36	7	**Pay funding held at Strategic Director level (pending allocation) of £(0.013)m.** **Overall forecast overspend of £0.043m. HR & Workforce Development:** Forecast to overspend by £0.043m. Staffing costs overspent by £0.040m due to unachieved savings, small variances of £0.003m. **Corporate Training**: Forecast to be on budget **Movement of £0.007m:** Increase in staffing overspend of £0.007m.
Legal & Governance	2,169	2,108	(61)	(118)	57	**Pay funding held at Strategic Director level (pending allocation) of £(0.013)m.** **Overall forecast underspend of £(0.061)m.** **Legal and Democracy:** Forecast to underspend by £(0.067)m, Staffing underspend of £(0.081)m due to vacancies partially offset by loss of income £0.010m and small variances of £0.004m. **Elections**: forecast on budget **Business support:** Overspend on professional fees £0.010m **Registrars:** Staffing forecast to underspend by £(0.018)m **Audit & Fraud:** forecast on budget **Member services**: Staffing overspend of £0.015m due to councillor budget not reflecting senior position and small underspends of £(0.001)m. **Movement of £0.057m -** Staffing in Legal & Democracy and Registrars of £0.035m as posts are filled, staffing overspend in Member Services of £0.015m and miscellaneous overspends in Legal & Democracy and Member Services of £0.007m.

Partnership & Performance	Annual Budget 2025/26	Forecast to March 2025 as at September 2025	Variance Forecast to Budget at September 2025	Previous Variance at June 2025	Variance Movement June to Sept 2025	Narrative
	£'000	£'000	£'000	£'000	£'000	
Partnership & Transformation	4,194	4,357	163	(0)	163	**Pay funding held at Strategic Director level (pending allocation) of £0.030m.** **Overall forecast overspend of £0.163m.** **IT:** Forecast to underspend by £(0.249)m .Staffing costs underspent by £(0.098)m due to vacancies pending redesign, computer software maintenance underspend £(0.118)m, this is estimated and subject to change as the year progresses. Telephones underspend £(0.062)m due to new system and Computer hardware £(0.023)m. Overspend forecast in professional fees £0.027m due to TDA support and PSN accreditation, overspend in 3rd party payments of £0.023m and small variances £0.002m. **Strategy & Performance:** A forecasted overspend of £0.412m is anticipated for 2025/26, with associated demand pressures to be created for consideration within the 2026/27 budget. An overspend of £0.225m is expected due to an unachievable saving within the Contact Centre. A further £0.105m overspend relates to a historic income target within Strategy & Partnership that will not be met. £0.022m of overspend in Consultancy fees. Additionally, £0.060m reflects two unachieved savings of £0.030m each. **Movement of £0.163m -**Staffing reduction in underspends of £0.108m, reduction in underspends in Computer hardware of £0.013m, overspends in 3rd party payments of £0.023m, £0.005m increase in shortfall in historic income target, overspend in consultancy fees of £0.022m , decrease in contact centre overspend of £(0.006)m and other small decreases in overspends of £(0.002)m.
Working Smarter	98	98	0	0	0	Drawdown from Earmarked Reserves for Transformation Projects £0.098m to date. Forecast anticipated to be on budget by March 2026.
Directorate Total	**13,356**	**13,404**	**48**	**(195)**	**243**	

Corporate Budgets & Sources of Funding
Variances as at September 2025   **Appendix 6**

Corporate	Annual Budget 2025/26	Forecast to March 2026	Forecast to Budget at Sept 2025	Previous Variance at June 2025	Variance Movement June to Sept 2025	Narrative
	£'000	£'000	£'000	£'000	£'000	
Chief Executive and Corporate Services	(579)	(334)	245	31	214	**Overspend of £0.245m** for corporate savings centrally held achieved within services - family friendly, turnover and mileage. Achievement monitored throughout year.
Misc Services - Non Distributed Costs	1,100	1,100	0	0	0	Spend expected in line with budget
Central Support	(1,315)	(1,315)	0	0	0	Spend expected in line with budget
Central Scotland Valuation Joint Board	503	503	0	0	0	Spend expected in line with budget
Interest on Revenue Balances	(205)	(276)	(71)	0	(71)	Income from short term cash deposits exceeding budget
Loans Fund Contribution	7,444	6,464	(980)	0	(980)	**Underspend and movement £(0.980)m** **£(0.149)m** due to lower borrowing costs and **£(0.831)m** due to discounts achieved through debt rescheduling.
Contribution to Bad Debt Provision	100	100	0	0	0	Calculated at the end of the year based on age of debt
Total expenditure	**7,048**	**6,242**	**(806)**	**31**	**(837)**	
Sources of Funding	(176,269)	(176,269)	0	0	0	Funding expected in line with budget
Total	**(169,221)**	**(170,027)**	**(806)**	**0**	**(837)**	

Place	Annual Budget 2025/26	Forecast to March 2026 at September	Variance Forecast to Budget March 2026	Previous Variance at June 2025	Movement in Variance June to September	Narrative
Learning Disabilities						
LD Assessment & Care Management	557	583	26	(75)	101	**Overspend of £0.026m against budget.** Underspends in staff costs **£(0.099)m** with several open positions for part of the year. There is currently 1 vacancy, forecast to be filled in November. Underspend within single status relief costs of **£(0.100)m**. NHS care charges of **£0.194m** and Voluntary Org Payments **£0.023m** not included in budget and previous forecast, now added per 2024/25 actuals. Minor overspends across several smaller budget areas account for an additional **£0.008m** in variance. **Movement of £0.101m against previous forecast** due to £(0.005)m resource and integration funding budget movement, small changes to staff costs **£(0.099)m**, NHS charges of **£0.194m** added and movement in smaller budget areas totalling **£0.011m**.
LD- Residential Care Services	1,624	1,725	100	(58)	158	**Overspend of £(0.100)m against budget.** Care package costs are anticipated to be **£0.022m** higher than budget. Client numbers have decreased from 20 to 17 since the start of April. The savings from a lower number of packages has been offset by the annual increase in NHCH rate, which was not in the budget, and increases in the care package value of 2 clients. Forecast client contribution income was reduced by **£0.078m,** using last years actuals rather than the budget figure. **Movement of £0.158m against last quarters forecast.** Forecast care package costs have increased by **£0.080m** (per CCIS) with client contribution income forecast to be under budget by **£0.078m.**
LD- Community Based Care	7,389	9,398	2,009	1,894	115	**Forecast overspend of £2.009m on budget.** Care package costs are **£2.161m** over budget. We have 166 clients, with 27 having packages worth between £100k to £302k, accounting for almost half of the forecast costs. Since the start of April we have added 13 new clients with package values between £10k to £144k. 32 packages have also seen increases ranging from £10k up to £148k. Staff costs are **£(0.154)m** under budget with 4 positions at Whins currently vacant with no recruitment plans in 2025/26. Other minor costs **£0.001m** The **movement of £0.115m from last quarters forecast** is due to £(0.094)m resource and integration funding budget movement, changes in care packages of **£0.198m** (per CCIS), staffing costs **£0.017m** and minor changes acrosss several smaller budget areas **£(0.006)m**
Learning Disabilities Total	**9,571**	**11,705**	**2,135**	**1,760**	**375**	
Mental Health						
MH Assessment & Care Management	536	473	(63)	(80)	17	**Forecast underspend of £(0.063)m against budget.** Staff costs **£(0.021)m** under budget with 2 staff on maternity and a part time vacant position. Voluntary organisations payments are underspent by **£(0.044)m.** Other minor costs **£0.002m** **Movement of £0.017m against last quarters forecast.** This is primarily made of changes to the payroll forecast.
MH-Residential Care Services	814	875	61	61	()	**Forecast exceeds budget by £0.061m.** Care package costs are **£0.011m** over budget. We currently have 19 clients, with an average package cost of £65k. Income from client contribution is **£0.050m** lower than budget based on current information. **No movement from last quarters forecast.**
MH- Community Based Care	1,246	922	(325)	(244)	(81)	**Underspend of £(0.325)m against budget.** Home care package costs are forecast to be **£(0.328)m** lower than budget. We currently have 46 packages, down from 53 last month. Clients with the top 4 packages total £0.441m in value, this accounts for over 50% of the value of all packages. Average package costa are £0.018m. Staffing costs **£0.002m** accounted for the other variance to budget. Other minor costs **£0.001m** The **movement of £(0.081)m from the Quarter 1** forecast is due to changes in **£(0.086)m** forecast care package costs (per CCIS). **£0.005m** other small costs
Mental Health Total	**2,596**	**2,269**	**(327)**	**(263)**	**(64)**	
Older People / Physical Disabilities						
OP/PD Assessment & Care Management	2,245	2,265	21	(78)	99	**Forecast overspend of £0.021m to budget.** NHS charges of **£0.160m** for delayed discharge have been forecast**.** This is partially offset by a staffing underspend of **£(0.133)m** relating to 2 vacant positions. Smaller variances across several budget areas account for **£0.006m** in variance. The **movement of £0.099m from last quarters forecast** comes from **£(0.146)m** resource and integration funding budget movement, changes to the payroll forecast **£0.081m**, NHS Charges of **£0.160m** added, per last years actuals, and an increase of **£0.004m** across smaller budget areas.

Place	Annual Budget 2025/26	Forecast to March 2026 at September	Variance Forecast to Budget March 2026	Previous Variance at June 2025	Movement in Variance June to September	Narrative
OP/PD Residential Care Services	9,837	12,082	2,245	3,279	(1,033)	**Overspend of £2.245m forecast against budget.** The increase in care package costs totals **£3.669m.** We currently have 264 clients (251 OP / 13 PD) with an average care package cost of £54k per annum. **T**he National Care Home Contract rate uplift was not in the budget and added £1m to cost in this area. Menstrie residents moved to private providers account for £0.482m of this increase. This was partly offset by income from client contributions increasing by **£(0.524)m** and relief staffing costs reducing by **£(0.398)m** as forecast reduced in line with last years actuals. Staffing costs **£(0.437)m** and reduced purchases and supplies forecast for Menstrie House of **£(0.065)m** accounted for the remaining variance to budget. **The movement against last quarter of £(1.033)m** is the result of changes in forecast care package costs of **£0.055m**, movement in staffing costs of **£(0.549)m** as Menstrie staff leaving dates and severance payments become clearer, external income movement of **£(0.524)m**, with a **£(0.016)m** movement in minor spends across several budget areas.
OP/PD Community Based Care	10,099	12,758	2,659	2,822	(163)	**Forecast overspend of £2.659m against budget**. Care package costs are forecast to be **£2.482m** over budget. There are 430 users with package values in the range from £10k up to £191k. Staffing costs are **£0.019m** over budget. This includes single status relief of £(0.130)m being removed from the forecast. Income from other local authorities of **£0.095m** has been removed with the forecast now per last years actuals rather than budget. External residential income has been reduced by **£0.038m**, per last years actual. The forecast for the purchase of equipment has been increased by **£0.009m**. Various small movements against budget account for **£0.016m**. A **movement of £(0.163)m on last quarters variance.** This is made up of **£(0.247)m resource and integration funding budget movement.** Forecast care package changes (per CCIS) total **£0.077m.** External residential income has been reduced by **£0.038m** and income from other local authorities down **£0.095m.** Staffing costs are forecast to decrease by **£(0.120)m** with minor underspend totalling **£(0.006)m.**
Older People / Physical Disabilities Total	**22,181**	**27,106**	**4,925**	**6,023**	**(1,098)**	
Reablement						
Reablement	1,545	1,489	(56)	(31)	(24)	**Forecast underspend of £(0.056)m against budget.** Staff costs are forecast to underspend by **£(0.092)m** with **£(0.202)m** relating to relief staff forecast. Insurance costs **£0.009m** and staff mileage cost **£0.024m** were in line with last years actuals. Small minor movements totalled **£0.003m.** The **movement from Quarter 1 forecast of £(0.024)m** came from **£0.032** resource and integration funding budget movement, changes in the payroll forecast of **£(0.058)m** with minor changes across several budget areas totalling **£0.002m.**
Reablement Total	**1,545**	**1,489**	**(56)**	**(31)**	**(24)**	
Management & Others						
Management	2,258	2,037	(221)	(561)	340	**Forecast underspend of £(0.221)m:** This was due primarily to vacancies in senior management roles which were previously hosted by Clacks **£(0.165)m**. The balance relates to a **£(0.059)m** underspend on payments to voluntary organisation and private residence costs and small variances totalling **£0.004m.** The **movement of £0.340m to last quarters forecast** is due to **£0.145m** resource and integration funding budget movement, and **£0.194m** as a result of changes to staffing. **£0.001m** other small costs.
Management & Others Total	**2,258**	**2,037**	**(221)**	**(561)**	**340**	
Income						
Resource Transfer	(8,103)	(8,103)	()		()	Resource Transfer (including Integration Funding and Transformation Funding).
Income Total	**(8,103)**	**(8,103)**	**()**		**()**	
Total	**30,047**	**36,504**	**6,456**	**6,928**	**(472)**	

Report to: Audit & Scrutiny Committee

Date: 5 February 2026

Subject: Treasury Management Quarterly Update to 30th September 2025

Report by: Chief Finance Officer

1.0 Purpose

1.1 The purpose of this report is to present an update of Treasury Management activity for the first two quarters of the 2025/26 financial year - 1st April to 30th September 2025.

2.0 Recommendations

2.1 It is recommended that the Committee note, comment and challenge as appropriate on the review of the Council's Treasury Management activities.

3.0 Considerations

3.1 The Treasury Management Strategy Statement (TMSS) for 2025/26 and the Prudential Indicators for 2025/26 to 2027/28 were approved by the Council on 27 February 2025. No changes to the TMSS are proposed in this report.

3.2 The Chartered Institute of Public Finance and Accountancy (CIPFA) Code of Practice for Treasury Management (the Code) recommends that the Council be updated on treasury management activities regularly (Treasury Management Strategy Statement, annual and quarterly reports). This report therefore ensures the Council is implementing best practice in accordance with the Code.

3.2 This report covers the following:

➢ The Economy and Interest Rates;

➢ Interest Rate Forecast;

➢ Investment Position as at 30 September 2025;

➢ Borrowing Requirement and Debt;

➢ Borrowing Position as at 30 September 2025 and Forecast as at 31 March 2026, and

➢ Compliance with Treasury and Prudential Limits.

The Economy and Interest Rates

3.3   The continuing war in Ukraine, the Israel-Gaza war and the US foreign and trade policies including import tariffs continue to increase uncertainty for the global economy. In the UK, CPI inflation increased from 3.5% in April 2025 to a high of 3.8% from July to September, before gradually decreasing to 3.2% in November 2025.

3.4   The Bank of England's Monetary Policy Committee (MPC) sets its monetary policy in line with its 2% inflation target with the aim of sustaining growth and employment. As inflation was above the 2% target, the MPC has reduced the base rate three times this financial year, decreasing it from 4.50% as at March 2025 to 4.25% in May, to 4.00% in August and to 3.75% in December 2025. The forecast is for Bank Rate to steadily reduce further over the next few years as the MPC continues to take action to combat on-going inflationary and economic uncertainty.

Interest Rate Forecast

3.5   The Council's treasury advisors, MUFG Corporate Markets, provided the following interest rate forecast as at 22nd December 2025 for Bank Rates and Public Works Loan Board (PWLB) borrowing rates.

Table 1: MUFG Corporate Markets Investment Forecast as at 22nd December 2025

	Mar 2026	Jun 2026	Sep 2026	Dec 2026	Mar 2027	Jun 2027	Sep 2027	Dec 2027
Bank Rate	3.75	3.50	3.50	3.25	3.25	3.25	3.25	3.25
5yr PWLB Rate	4.60	4.50	4.30	4.20	4.10	4.10	4.10	4.10
10yr PWLB Rate	5.20	5.00	4.90	4.80	4.80	4.70	4.70	4.70
25yr PWLB Rate	5.80	5.70	5.60	5.50	5.50	5.40	5.30	5.30
50yr PWLB Rate	5.60	5.50	5.40	5.30	5.30	5.20	5.10	5.10

3.6   As outlined in paragraphs 3.3 and 3.4 above, inflation is above target, however it has fallen from its peak in October 2022 and as a result the UK Base Rate has reduced throughout 2025/26. The rate is now expected to continue to reduce steadily to 3.25% by December 2026. However, uncertainty remains due to geopolitical events which could lead to the forecast being changed within a short timeframe.

3.7   Similar to bank rates, PWLB borrowing rates are expected gradually reduce over the next two years as shown in the interest forecast table above.

Investment Position as at 30 September 2025

3.8 The Treasury Management Strategy Statement (TMSS) for 2025/26 includes the Annual Investment Strategy, which sets out the approved upper limits of investments with fixed and variable interest rates. It can be confirmed that these limits were not breached during the period from 1st April 2025 to 30th September 2025.

3.9 In order to maintain the availability of cash to meet daily cash flow payments, cash is held in easily accessible current accounts, call accounts, Money Market Funds (MMFs) and Ultra-Short Duration Bond Funds (USDBFs).

3.10 Current accounts generally have low interest rates; therefore, cash is invested in MMFs and USDBFs on a short-term basis to achieve a higher return. MMFs and USDBFs are mutual funds that invest in a range of short-term and medium-term money market instruments such as cash deposits (e.g. with banks), short term fixed and variable income securities (such as bonds) and, for USDBFs, mortgage and asset backed securities. These funds allow investors to participate in a more diverse and higher quality portfolio holdings than if they were to invest independently. Their primary aims are the preservation of capital and the provision of liquidity whilst offering a level of return consistent with money market investment. This aim is consistent with the Council's investment priorities of security first, liquidity second and then returns.

3.11 The Council also has an account with the UK Treasury Debt Management Office (DMO) to place deposits for fixed periods up to six months at rates close to the Bank of England Base rate.

3.11 As at 30th September 2025, the Council held cash balances of £11.7m, of which £0.6m was immediately available in the Council's bank accounts and a further £11.1m immediately available from holdings in MMFs and USDBFs.

3.12 The average level of funds available for investment during the six months to 30th September 2025 was £15.7m. These funds were available on a temporary basis with the amount available varying at any one time depending on several factors including cash flow and the borrowing strategy.

3.13 The benchmark investment returns over the six months ended 30th September 2025 are illustrated in the undernoted table:

Table 3: Benchmark Investment Returns 2025/26

Benchmark Period	Benchmark Return as at 30 Sep 2025
7 Days	4.20%
30 Days	4.24%
90 Days	4.34%
6 Months	4.48%
12 Months	4.79%

*The rates shown above are based on the average backward-looking Sterling Overnight Index Average (SONIA) rates for the period.

3.14 The Council's budgeted cash investment return for 2025/26 is 2.25%. This is a composite rate of all investments which is a mixture of instant access balances and short-term investments with maturity dates up to 100 days. The budgeted rate was based on an expected average bank rate of 3.75% for 2025/26.

3.15 For the six months ended 30th September 2025 the Council achieved an actual investment return of 4.17% (£394.0k) which is higher than budgeted due to interest rates remaining above the budgeted level. Most of this return (£364.6k) was from investments in MMFs and USDBFs which achieved rates of between 4.05% and 4.58% for the period.

3.16 For the six months ended 30th September 2025, an average return of 2.32% (£11.9k) was achieved on everyday cash balances held with Royal Bank of Scotland (RBS). The cash balances in RBS accounts are held as working balances and achieved a return of between 2.00% and 2.50%. The DMO account was used for deposits of less than 7 days when temporary excesses of working funds were identified, achieving returns of between 3.95% and 4.45% (£15.9k) in the period. Balances held with Bank of Scotland achieved a return of 4.03% (£1.6k) for the first two quarters of 2025/26.

3.17 The bank rate was reduced to 3.75% in December 2025. It is expected that there will be two further reductions in 2026, reaching 3.25% by December 2026, as shown in Table 1 above. Investment rates generally follow the bank rate and as the bank rate is forecast to be higher than previously expected for the remainder of 2025/26, it is anticipated that actual investment returns will also continue to be higher than budgeted.

Borrowing Requirement and Debt

3.18 The Council's underlying need to borrow to finance capital expenditure, termed the Capital Financing Requirement (CFR) is shown below. The 2024/25 Actual CFR increased by £7.3m due to GF and HRA capital expenditure offset by Loans Fund principal repayments and lease repayments. The projected CFR shows a decrease from budgeted, due to the net effect of:

- the General Fund and HRA capital expenditure for 2024/25 being less than anticipated;

- the forecast General Fund capital expenditure for 2025/26 being less than anticipated (with proposed re-phasing of spend into future years):

- the forecast for HRA capital expenditure for 2025/26 being higher than anticipated.

Overall, although the HRA forecast is higher than anticipated, it is outweighed by the reductions in the General Fund and this results in a net decrease from the budgeted CFR.

Table 4: Borrowing Requirement (CFR) 2025/26

	31 March 2025 Actual £000	31 March 2026 Budget Estimate £000	31 March 2026 Projected as at Dec 2025 £000
CFR General Fund	141,805	172,410	161,605
CFR HRA	27,161	39,198	34,797
Total CFR	**168,966**	**211,069**	**195,862**

Borrowing Position at 30 September and Forecast as at 31 March 2026

3.19 The approved Capital programmes for both the General Fund and the HRA for 2025/26 indicated that additional external borrowing would need to be undertaken to finance capital expenditure within the year.

3.20 During the six months to 30th September 2025, the Council undertook borrowing from the PWLB of £5m in May for two years to refinance a one-year PWLB loan taken in May 2024. In April, an opportunity arose to redeem four Barclays loans (Market Loans) totalling £18.5m at a substantial discount. To finance this, three PWLB loans totalling £18m were undertaken, with a range of maturities from one to five years. The duration of the loans was varied between short and medium terms on the expectation of a forecast reduction in the bank rate. It is anticipated that the Council will refinance the debt as it falls due at a lower interest rate. As a result of this activity ongoing revenue savings were made totalling £1.072m within the General Fund which reduced the amount held for Market Loans to nil (£437k) with the remainder offsetting a previous debt rescheduling premium (£635k). A one-off revenue saving of £0.808m was also achieved and this has been allocated across both GF and HRA in line with Loans Fund debt weightings. Following the additional borrowing being undertaken, the Council remains in an under borrowed position.

3.21 In the same period, the Council made repayments of £25.4m against its external borrowing. This included repayments of £6.1m towards PWLB debt, £18.5m to repay the Barclays loans mentioned above and repayments of £0.8m towards the Council's PFI arrangement.

3.22 Capital spend in the first six months of 2025/26 was funded from internal borrowing (cash balances), as the new borrowing and repayments resulted in a net reduction in borrowing of £1.6m. In the third quarter of 2025/26, £20m of PWLB borrowing was undertaken and it is anticipated that a further £10m of PWLB borrowing will be undertaken by 31 March 2026. This will be subject to review of progress on the approved capital programme and the level of cash balances held.

3.23 The Council's external borrowing position as at 30th September 2025 and projected year end position is illustrated in the undernoted table:

Table 5: External borrowing 2025/26

	Actual March 2025 £000	Actual Sep 2025 £000	Projected March 2026 £000
Public Works Loan Board	88,297	103,989	133,489
Market Loans	18,937	0	0
LOBO* Loans	5,000	5,000	5,000
Long term Liabilities - PFI	32,358	31,513	30,667
Total	**144,592**	**140,502**	**169,156**

*LOBO = Lender Option Borrower Option – long term loan with a fixed interest rate but allows the option to vary the interest rate at periodic intervals throughout the term of the loan.

3.24 The level of borrowing is forecast to increase by the end of 2025/26. This is on the basis of £20m of new external borrowing undertaken in the quarter October to December 2025 and a further £10m of new borrowing that is anticipated to be undertaken in the quarter January to March 2026 to fund the ongoing capital programme.

3.25 The following chart shows the actual and forecast level of debt up to the end of 2025/26. In addition to programmed capital spend, repayment profiles of debt maturity mean there are variations in annual change in debt year on year.

Chart 1: External debt and Capital Financing Requirement (actual and forecast)

74
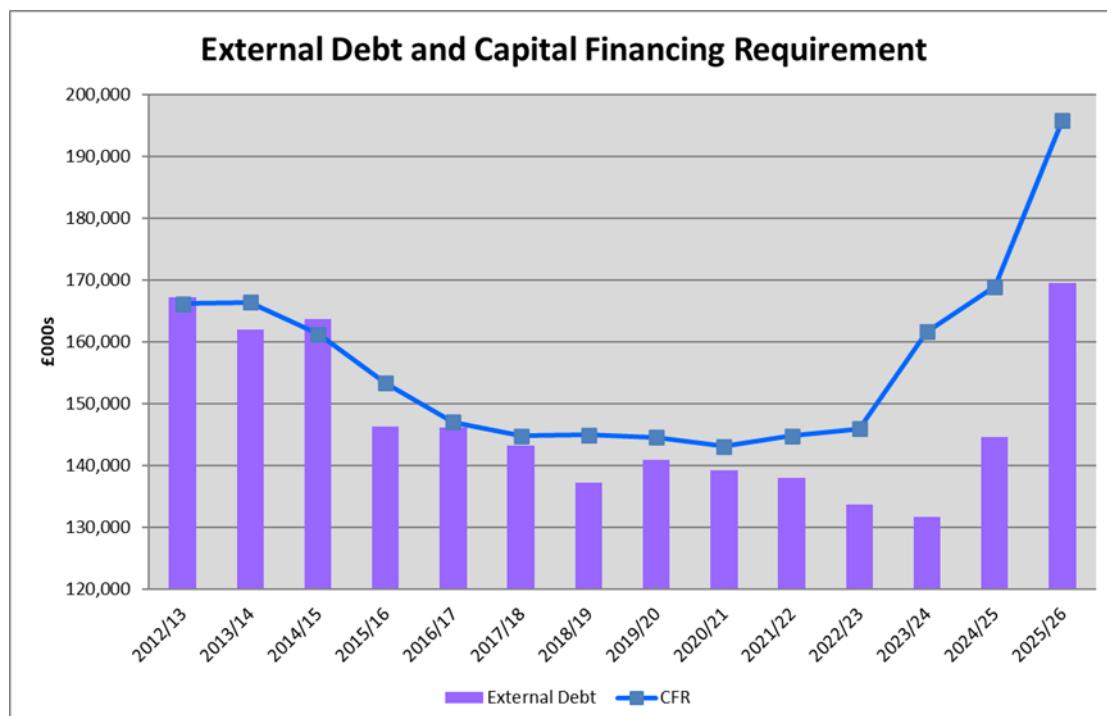
3.26 Overall there was reduction in cumulative external debt of £35.4m (21%) between 2012/13 and 2023/24, showing that over the longer term the Council did not increase its level of debt to finance its capital programme. However, the rolling 20-year capital programme for 2024/25 to 2043/44, approved by Council at its meeting in February 2024 and updated annually, included a significant increase in capital investment with the expectation that new external borrowing would need to be undertaken over this period to ensure sufficient cash is available to meet the capital investment. In line with this strategy, external debt has increased since 2024/25 and is forecast to increase in the medium term before falling again towards the end of the 20-year programme. Repayments towards PFI also continue to reduce the Council's overall level of external debt on an annual basis.

3.27 In line with the 2025/26 TMSS and Prudential Indicators, total external debt of £169.2m is forecast at end of the year which remains below the Operational Boundary for External Debt (£204m) and the Authorised Limit for External Debt (£220m).

Liability Benchmark

3.28 The Liability Benchmark was introduced in the 2021 Code and is included in the annual TMSS. 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. The chart below estimates the Liability Benchmark to 2044/45 in line with the approved GF and HRA 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:

a) **Existing loan debt outstanding**: the Council's existing loans that are outstanding at the end of each financial year.

b) **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.

c) **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 2: Liability Benchmark

Liability Benchmark

Legend:
- PWLB Loans
- LOBO Loans
- Existing Loan Debt Outstanding
- Loans CFR
- Market Loans (excl LOBO loans)
- Short Term inc LA Temporary Borrowing (<1 year)
- Net Loans Requirement (forecast net loan debt)
- Liability Benchmark (Gross Loans Requirement)
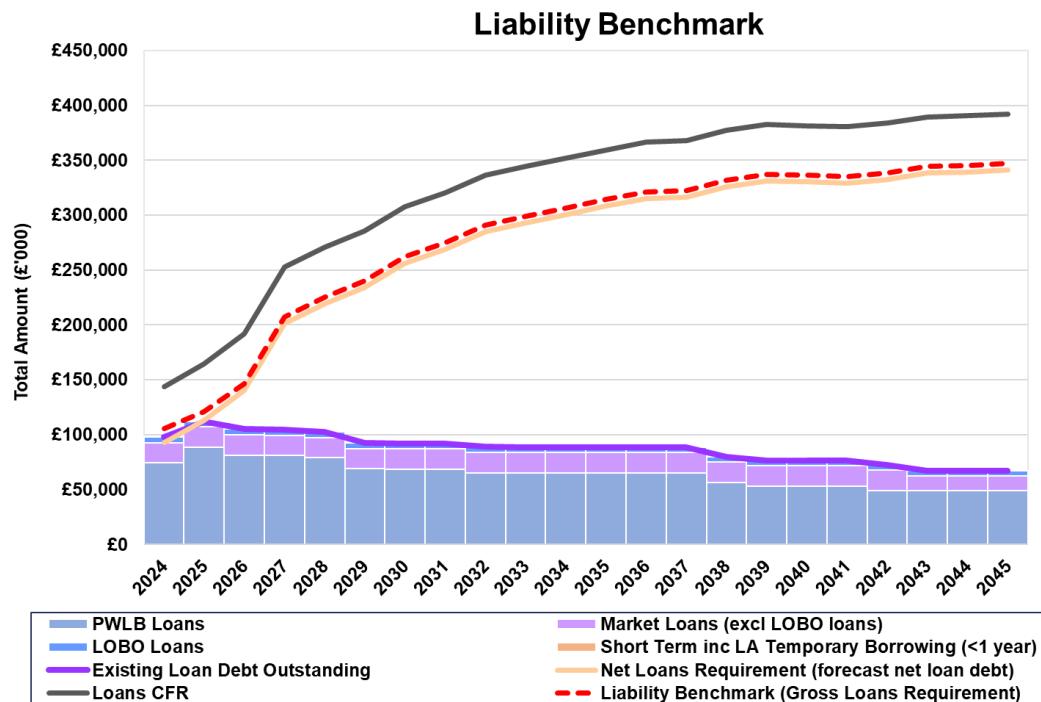
3.29 The combined Liability Benchmark across the GF and HRA above, shows that it is anticipated that the Council will need to borrow to ensure it holds sufficient funds to finance its capital spending plans.

The Liability Benchmarks for the GF and HRA were reported separately in the TMSS. 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 and the revenue cost of borrowing will need to be contained within affordable revenue budgets.

Borrowing in Advance of Need

3.30 The Council has not borrowed in advance of need in the six months ended 30th September and has no intention to borrow in advance during the remainder of 2025/26.

Debt Rescheduling

3.31 An opportunity arose during the first half of the year to undertake debt rescheduling. As noted in paragraph 3.20, the four Market Loans totalling £18.9m were repaid at a discount and new loans were undertaken at a lower rate generating a significant revenue benefit. There has been limited economic opportunities for PWLB debt rescheduling in recent years due to interest rate structures and as such no rescheduling of PWLB debt has taken place or is expected to take place during 2025/26.

Compliance with Treasury and Prudential Limits

3.32 It is a statutory duty for the Council to determine and keep under review the affordable capital expenditure limits. The Council's Treasury and Prudential Indicators (affordability limits) are included in the approved TMSS.

3.33 All treasury and prudential indicators set out in the Council's TMSS have been complied with in the financial period to 30th September 2025. These prudential and treasury Indicators are shown in Appendix 2.

4.0 Conclusions

4.1 Cash balances were £11.7m as at 30th September which contributes to supporting the Council's capital financing requirement internally.

4.2 The Council's return on investments was higher than the budgeted return and similar to the SONIA benchmark rates for the first six months of the financial year.

4.3 The Council has repaid £0.8m towards PFI arrangements and £24.6m towards other external debt.

4.4. During the period to 30th September 2025, the Council undertook borrowing from the PWLB of £23m. A further £20m was borrowed from the PWLB in the three months to 31st December 2025. It is anticipated that a further £10m borrowing will be required in the three months to 31st March 2026.

4.5 Immediate cash balances have decreased by £3.6m over the first six months of the year. A total of £11.2m was held in two MMFs and two USDBFs as at 30th September 2025. It is anticipated that the balances in the MMFs and USDBFs will remain around this level for the remainder of the financial year.

5.0 Sustainability Implications

5.1 None

6.0 Resource Implications

6.1 Financial Details

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

Yes ☑

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

Yes ☑

6.4 Staffing

6.5 None

7.0 Exempt Reports

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

8.0 Declarations

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

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

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

(2) **Council Policies**

Complies with relevant Council Policies	☑

9.0 Impact Assessments

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

Yes ☐

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

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

10.0 Legality

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

11.0 Appendices

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

Appendix 1 – Investment Portfolio as at 31st December 2025

Appendix 2 - Prudential and Treasury Indicators as at 30th June and 30th September 2025

12.0 Background Papers

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

Yes ☑ (please list the documents below)   No ☐

Treasury Management Strategy Statement 2025/26 - report to Council February 2025

Author

NAME	DESIGNATION	TEL NO / EXTENSION
Steven Henderson	Corporate Accountant	2069
Helen Coleman	Team Leader – Corporate Accountancy	

Approved by

NAME	DESIGNATION	SIGNATURE
Lindsay Sim	Chief Finance Officer	
Chris Alliston	Strategic Director of Partnership & Performance	

APPENDIX 1: Investment Portfolio as at 30 September 2025

Short Term Investments – Counterparty	Principal as at 30 Sep 2025 £000	Interest Rate	Type
Aberdeen Standard Money Market Fund	2,950	Average Yield: Mar-Aug 4.33%	Instant access
Aberdeen Standard Ultra Short Dated Bond Fund	2,514	Average Yield: Mar-Aug 4.49%	Instant access
Blackrock Money Market Fund	4,100	Average Yield: Mar – Aug 4.17%	Instant access
Blackrock Ultra Short Dated Bond Fund	1,593	Average Yield: Apr - Sep 4.32% (Accumulating interest)	Instant access
CSBP Clackmannanshire Investments Ltd	1		
Total Short Term Investments	**11,158**		

Cash and Cash Equivalents – Counterparty	Principal as at 30 Sep 2025 £000	Interest Rate
Royal Bank of Scotland plc	386	2.50% from 28th Feb 2025 2.25% from 28th May 2025 2.00% from 29th Aug 2025
Bank of Scotland plc	80	Average Yield Apr-Sep 4.05%
Other Accounts	110	-
Total Cash and Cash Equivalents	**576**	

TOTAL INVESTMENTS	**11,734**

APPENDIX 2: Prudential and Treasury Indicators

Treasury Indicators	2025/26 Budgeted Estimate £'000	Actual as at 30 June 2025 £'000	Actual as at 30 Sept 2025 £'000	Projected 31 March 2025 £'000
Authorised limit for external debt	220,000	220,000	220,000	220,000
Operational boundary for external debt	204,000	204,000	204,000	204,000
Gross external debt	178,268	142,161	* 140,502	169,156
Investments	** 15,330	13,837	11,734	11,734
Net borrowing	162,938	128,324	128,768	157,422

*As at 30 September 2025, Gross external debt consisted of £108.989m fixed rate borrowing and £31.513m liabilities in relation to PFI
**Actual as at 31 March 2025

Maturity structure of fixed rate borrowing (excluding PFI)	Upper and Lower Limits	Fixed Rate Borrowing as at 30 Jun 2025 £'000	Fixed Rate Borrowing as at 30 Sep 2025 £'000	% of Total Fixed Rate Borrowing as at 30 Sep 2025
Under 12 months	25% - 0%	9,149	7,912	7.26%
12 months to 2 years	25% - 0%	8,100	8,100	7.43%
2 years to 5 years	50% - 0%	19,500	19,500	17.89%
5 years to 10 years	75% - 0%	3,499	3,499	3.21%
10 years and above	100% - 0%	69,978	69,978	64.21%
		110,226	108,989	100.00%

Prudential and Treasury Indicators

2025/26	As at 30 September 2025		
Prudential Indicators	**Budgeted Estimate**	**Projected Outturn**	**Variance**
	£'000	**£'000**	**£'000**
Capital expenditure: General Fund Services	29,266	21,416	(7,850)
Capital expenditure: Housing Revenue Account	14,118	14,060	(58)
Capital Financing Requirement (CFR): General Fund	172,410	161,065	(11,345)
Capital Financing Requirement (CFR): HRA	39,198	34,797	(4,401)
In year borrowing requirement	33,341	32,016	(1,325)
Ratio of financing costs to net revenue stream - General Fund	4.35%	4.16%	(0.19%)
Ratio of financing costs to net revenue stream - HRA	8.95%	8.96%	0.01%

CLACKMANNANSHIRE COUNCIL

Report to	**Audit & Scrutiny Committee**
Date of Meeting:	**5th February 2026**
Subject:	**Corporate Risk Register**
Report by:	**Senior Manager, Partnership & Transformation**

1.0 Purpose

1.1. This report provides Committee with the 2025/26 Quarter 3 update on Clackmannanshire Council's Corporate Risk Register (Appendix A).

2.0 Recommendations

2.1. That Committee notes the report, commenting and challenging as appropriate.

3.0 Considerations

3.1. Purpose of Risk Management

3.1.1. The Council has set out key priorities in the Be the Future programme and Wellbeing Economy Local Outcomes Improvement Plan (LOIP) 2024-34. In order to ensure we achieve our goals, planning must also consider the challenges that may prevent or hinder progress. An effective risk management approach ensures that we are aware of such factors and, where appropriate, take mitigating action to ensure the success of initiatives.

3.1.2. The purpose of risk management is not to prevent activities from happening, but to ensure all relevant factors are taken into account in planning and implementation so that the best possible outcomes are realised. On a daily basis, Council services and staff deal with a wide variety of operational risks in relation to individuals, communities and internal processes. This must be complemented by a strategic view that considers short-, medium- and long-term implications, as well as (often complex) interdependencies.

3.1.3. The impact of a range of recent national and global issues on Council services and the local community has been significant, and risk management remains critical to ongoing planning. The hierarchy of registers from team, service, directorate and partnership up to the corporate register should ensure holistic oversight of significant issues managed at each level. In relation to Civil Contingencies and Incident Management in particular, risk assessment is key to supporting the Council to respond and manage service provision safely.

3.2. Corporate Risk Management Process

3.2.1. The corporate risk register is owned by the Senior Leadership Group, and the Strategic Director – Partnership & Performance is responsible for the corporate risk approach. All employees have responsibilities for managing risk, as do Elected Members in their remit of strategic planning, decision-making, resource allocation, scrutiny and challenge. The Council follows a systematic process, reporting corporate and service risks to Committee on a regular basis. The process is assessed via internal and external governance mechanisms, and peer-reviewed by other authorities and partners.

3.2.2. Each quarterly review involves 'environmental scanning' of information from internal and external sources to inform discussions with a range of individuals and groups. Issues are considered by the Corporate Risk & Integrity Forum (including risk owners and/or delegated officers) to:

- Review changes and developments in existing corporate and service risks;
- Assess emerging external risks for potential local relevance;
- Evaluate emerging internal risks (Internal Audit/self-assessment); and
- Consider significant risks, or those with cross-service implications, for escalation to the corporate level, or demotion if severity has reduced.

3.2.3. It is impossible to remove all risk from our operations as most functions have inherent risks, as do most changes. Moreover, not making changes would expose us to other risks, such as failing to comply with new legislation, develop our workforce/practices, or take advantage of new collaborations and innovations. The aim, therefore, is not to be 'risk averse' but 'risk aware'.

3.3. Current Risk Profile & Development Activity

3.3.1. Mitigation efforts continue across the range of risks, either to reduce the likelihood of them occurring or potential impacts. Smaller continuous improvement actions may not directly reduce the score, but will make a cumulative contribution to the strengthening of controls over time. In some cases, internal improvements are countered by worsening external factors, resulting in no overall change. In this report, the only score to have changed is Organisational Transformation (moving from amber to green).

3.3.2. The Risk Management Strategy delivery plan (presented to Committee in August) continues to be rolled out to enhance governance assurance and risk maturity. This includes actions around training, engagement, and the recording and development of registers. Work is also ongoing to improve integration with other corporate mechanisms, including Internal Audit, Annual Governance Statement (AGS) self-assessments and Best Value audits.

3.3.3. Iterative changes are also made, often in response to feedback, to make the report more informative and accessible. These include recent enhancements to review/target dates and scores, linked outcomes/categories, use of artificial intelligence, grouping based on the focus of mitigations, and a more visual summary. This instance includes the addition of actions for 'tolerate' risks (to demonstrate ongoing review of existing plans), linked performance indicators, and the replacement of legacy actions with AGS mappings, where relevant. Further process alignment via the Corporate Risk & Integrity Forum is driving focus on evidence-based assessments and targeted mitigations.

4.0   Sustainability Implications

4.1.   No direct sustainability implications arising from this report.

5.0   Resource Implications

5.1.   Financial Details – No direct financial implications arising from this report.

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:

There are no direct impacts arising from the contents of this report

9.0 Legality

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

10.0 Appendices

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

Appendix A – Corporate Risk Register

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)

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Judi Richardson	Performance & Information Adviser	2105

Approved by

NAME	DESIGNATION	SIGNATURE
Cherie Jarvie	Senior Manager, Partnership & Transformation	
Chris Alliston	Strategic Director, Partnership & Performance	

Appendix A - Corporate Risk Register

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

Summary of Changes	Score Distribution

At the end of quarter 3, 2025/26 there are 20 risks on the corporate register.

Status
- 12 risks are red (decrease from 13 due to 1 being removed, see below)
- 6 risks are amber (decrease from 7 with 1 moving to green)
- 2 risks are green (increase from 1 - green often demoted for scrutiny via other registers)

Approach
- 15 risks are being **Treated** (same as previous)
- 5 risks must be **Tolerated** (same as previous)

Change in Scores Since Last Review
- 1 risk has reduced, and 19 remain the same
- No risks have increased or been added to the register
- 1 risk was **Removed** after the last report due to a partial duplication ('Inability to Meet Social Care Demand' is managed via the Health & Social Care Partnership register)

(Abbreviations below are expanded in risk details later in the report. 'Code' shading shows category group, explained in the following pages.)

Code	Risk Title	Score	Status	Approach	Change
COU CRR 008	Insufficient Financial Resilience	20	🔴	Treat	▬
COU CRR 033	Major Governance Failure	20	🔴	Treat	▬
COU CRR 055	Lack of Affordable & Suitable Housing Supply	20	🔴	Treat	▬
COU CRR 057	Worsening Health Inequalities	20	🔴	Treat	▬
COU CRR 012	Health & Safety Breach	20	🔴	Treat	▬
COU CRR 059	Harm to Staff Through Violence & Aggression	20	🔴	Treat	▬
COU CRR 046	IT System/Cyber Security Failure	20	🔴	Treat	▬
COU CRR 050	Supply Chain & Labour Market Disruption	20	🔴	Tolerate	▬
COU CRR 056	Increasing Levels of Poverty	16	🔴	Treat	▬
COU CRR 047	Inadequate Workforce Planning	16	🔴	Treat	▬
COU CRR 053	School Estate Condition Disrupts Education Provision	16	🔴	Treat	▬
COU CRR 009	Information Not Managed Effectively	16	🔴	Treat	▬
COU CRR 049	Continued Contribution to Climate Change	15	⚠️	Treat	▬
COU CRR 040	Failure of Public Utility Supply	15	⚠️	Tolerate	▬
COU CRR 054	Limited Assurance Around Management of RAAC	12	⚠️	Treat	▬
COU CRR 052	Failure to Comply with UNCRC	12	⚠️	Treat	▬
COU CRR 031	Failure to Prepare for Severe Weather Events	12	⚠️	Tolerate	▬
COU CRR 022	Public Health Emergency	12	⚠️	Tolerate	▬
COU CRR 034	Insufficient Pace & Scale of Organisational Transformation	9	✅	Treat	⬇️
COU CRR 023	Industrial Unrest	6	✅	Tolerate	▬

Risk Register Guidance

Purpose Risk is key to planning and involves thinking about what might get in our way and stop us achieving our goals. We all do this every day, probably without thinking about it – checking for cars to cross a road safely, or watching the weather forecast and taking an umbrella.

Aims We must consider what's likely, but also the worst possible results. We think about how to prevent them or how we'll react if they do happen. Predicting the future can't be exact, but we need to show that we've thought it through, checked the facts, and are aware of the current situation.

Summary What's changed since the last report and totals for key factors below (the current profile).

Scores We use guidance to score (on a scale of 1 to 5) how likely the risk is to occur and possible impacts. These are multiplied to give overall severity. If it's very likely, with serious impacts, it's 5 x 5 = 25.

Status Scores then determine the status: ✅ green, low risk (9 or less), ⚠️ amber, medium risk (10-15), or 🔴 red, high risk (16 or more). This highlights major issues that need dealt with as a priority.

Change Whether the score's gone up ⬆️, down ⬇️, or stayed the same ➖ since last time. Ideally, they'll go down, but there's often issues we can't control so, even if we've taken action, it might still increase.

Approach If we're doing something to prevent the risk or plan how we'll react, the approach is 'Treat'. If we can't prevent it or already have plans, it's 'Tolerate' (though there may be actions to strengthen controls). 'Transfer' (pass to someone else) and 'Terminate' (stop the risky activity), are less common due to laws about Council responsibilities and services we must provide.

Lead Officer The person with overall responsibility for dealing with the risk and providing updates.

Title The issue we're worried about – very negative but may never occur because of actions we'll take.

Risk More detail about what might cause the risk, and the event we need to prevent or react to.

Impact The worst possible results on the Council or local communities, considering the categories below.

Notes An update on the current situation, progress with actions, and any data that tells us how likely the risk is to occur, the timing, or the impacts (so that assessments are based on facts, not guesswork).

Controls Things already in place to prevent the risk, or plans for how we'll respond. These make the risk less likely or the impact less severe, so we think about these when setting the current score.

Actions Things we're doing just now, or in the future, to reduce the risk more. We think about these when setting the target score to show how the actions will improve our position once complete.

Categories Areas the Council must manage to ensure things go smoothly (shaded by grouping on next page).

Assets	Buildings, computer systems and other equipment needed to run our services.
Community	Helping people to stay strong and happy, and looking after them in difficult times.
Continuity	Making sure the services people rely on keep running without disruption.
Environment	Looking after the planet, animals and plants, and reducing pollution and waste.
Finance	The money we have to run services and keep doing all the other things on this list.
Governance	Obeying the law and other rules about behaving responsibly and fairly.
Information	Learning from facts and data we trust, and being honest about how things are going.
Reputation	How other people see us, and how happy they are with how we do things.
Security	Making sure only the right people get into buildings/systems, and use them properly.
Strategy	What we'll do and changes we'll make so that services work better for everyone.
Wellbeing	Keeping people safe and healthy so they're not hurt in accidents or by other people.
Workforce	The staff and skills we need to do all of the above to a high standard.

Outcomes The Council's key priorities, duties and areas where we want to improve things for local people.

Local Outcomes Improvement Plan	Transformation plan (Be the Future)	Best Value Duties
Wellbeing	i Digital & Data Transformation	1 Balancing the quality of services with cost
1.1 Physical & Mental Health	ii Asset Strategy	
1.2 Outcomes for Young People	iii Sustainable Transport	2 Ensuring services are sustainable
1.3 Poverty	iv Communication & Engagement Model	
Economy & Skills	v Tackling Poverty	3 Promoting equality & diversity
2.1 Labour Market & Fair Work	vi Investment Strategy	
2.2 Economic Opportunities	vii Workforce Strategy	4 Being accountable & transparent
Places	viii Value-based Leadership/Culture Change	
3.1 Sustainable Places	ix Collaborative Community Models	5 Engaging with local communities
3.2 Environmental Sustainability	x Place Redesign	
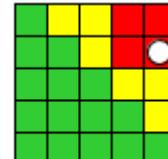
Summary of Corporate Risks by Category Grouping

While risks may originate in one category, the focus here is not on causes but solutions, which may lie elsewhere. Please also note that the shading here does not indicate the status of risks.

Current risks relate to:
- Financial Resilience
- Workforce Planning
- School Estate Condition
- Information Management
- Transformation
- Management of RAAC
- Industrial Unrest

- **Information**
  - well-informed, evidence-led & transparent
- **Assets**
  - suitable buildings, systems, & equipment
- **Workforce**
  - right people, right skills, right work
- **Finance**
  - best value, savings, income & benefits

- **Strategy**
  - transformational change & continuous improvement
- **Reputation**
  - standards, quality, engagement & public trust
- **Security**
  - safeguarding access to buildings & data
- **Governance**
  - compliance with regulations & local policy

Assurance & Responsiveness:
Mitigation focuses on governance, compliance & flexibility to manage situations as they arise

Current risks relate to:
- Governance
- Health & Safety
- Violence & Aggression
- IT/Cyber Security
- Supply Chain & Labour Market
- Public Utility Supply
- Severe Weather

Making sure everything works

Inputs & Resources:
Mitigation focuses on securing & targeting resources effectively

Resources to make it happen

The outcomes & priorities it all supports

Outputs & Outcomes:
Mitigation focuses on long-term strategy & service delivery priorities

Current risks relate to:
- Housing Supply
- Health Inequalities
- Poverty
- Social Care Demand
- Climate Change
- Public Health
- Children's Rights

- **Community**
  - empowerment, resilience, equality, life chances, poverty & economy
- **Environment**
  - sustainability, just transition, waste, travel, air quality & biodiversity
- **Continuity**
  - emergency planning, civil contingencies & minimising disruption
- **Wellbeing**
  - healthy & safe behaviours to prevent physical & psychological harms

1. Inputs & Resources

(Mitigation focuses on securing & targeting resources effectively)

Insufficient Financial Resilience	Outcome	BV 1.	Balancing the Quality of Services with Cost

Lead	Senior Manager Finance & Revenues	Categories	Finance, Assets, Strategic	Approach	Treat

Risk	The Council does not have a balanced budget to meet essential service demands, customer needs, or external agendas, or sufficient resilience to reduce the budget gap for future years.
Potential Impact	Reputational and legal implications and severe, extended loss of service provision. Possibility of Alliance, Health & Social Care and other partners also experiencing budget pressures contributes to potential impact, given the interdependencies.

Note	The budget for 2025/26 was approved in February reflecting a balanced position and including savings to be achieved during the year. Due to the use of reserves and cash savings to balance the 25/26 budget, the budget gap for 26/27 has been estimated at £7m. The budget gap is also subject to the settlement funding from Scottish Government which will be known towards the end of the year. Target is set based on gap projections for next 5 years.	Last Review	09-Dec-2025 20
		Last Change	26-Jul-2024 25
		Target	31-Mar-2029 15

Related Actions	Procurement Strategy Review	AGS 022 003	**Existing Controls**	Budget Strategy & Monitoring
	Refine and enhance Budget Papers to include risk mitigation. The Council should set out within its budget papers any other specific risks that impact on the achievement of a balanced financial position and what mitigating action the Council has planned to manage these risks.	AGS 023 015		Financial Regulations
	External audit recommendation: A medium-term Financial Strategy be developed, with clear actions on how financial sustainability is to be achieved.	AGS 023 017		Contract Standing Orders
	More work is required to build the detail behind each project and fully align this to the development of a medium-term financial strategy by: a. Adding greater detail about individual projects; b. Setting clear timescales for each project; c. Assessing the resources and support required to deliver these projects (taking into account the resources that are already identified); and d. Developing a benefits realisation tracker to assess whether the Council has achieved its aims.	AGS 023 018	**Relevant Indicators**	5-year Budget Gap Projections
				Corporate & Directorate Savings Achieved
				Useable Reserves (as % of budgeted net revenue)
	The council should ensure that the finance team is adequately resourced to prepare a comprehensive set of unaudited accounts and working papers in a timely manner to support the audit process.	AGS 023 024		Uncommitted General Fund Balance (as % of budgeted net revenue)
	Create a financial resilience framework to support the medium-term strategy, once approved.	AGS 024 301		Cost/Revenue Ratio - General Fund & Housing Revenue Account
	Review Local Finance Returns process to maximise funding access for the Council.	AGS 024 302		
	Strengthen collaboration and joint working between Finance and other Council services to optimise budget management and financial monitoring.	AGS 024 303		Outturn Expenditure (actual as % of budgeted)
	Explore options for income generation across the Council and assess the feasibility of such options.	AGS 024 304		Reliance on Reserves (as % of Net Expenditure)
	Review **capital budget setting** and monitoring arrangements to set realistic budgets with clear timelines and a clear linkage to Council priorities.	AGS 024 305		Council Tax Collected Within Year (as % of income due)

Inadequate Workforce Planning

Outcome	BtF vii. Workforce Strategy
Lead	Strategic Director - Partnership & Performance
Categories	Workforce, Strategic
Approach	Treat

Risk: Due to lack of workforce planning the Council fails to ensure sufficient capacity/resource to deliver key services or fails to adequately develop its workforce to ensure that skills, knowledge and structures are appropriate, sustainable financially viable and compatible with our corporate vision.

Potential Impact: Reduction in sustainable staffing levels and loss of knowledge (such as those identified as single points of dependency, including statutory officers), leading to inability to delivery key functions and lack of adequate professional advice to Council Officers/Elected Members.

Note: Failure to implement sufficient or proper workforce planning controls (at both service and strategic level) risks loss of key staff from posts identified as single points of dependency, failure to address wider workforce challenges, and failure to upskill current staff to meet current / future demands. Development of a new Strategic Workforce Plan is linked to the Council's Target Operating Model (essential to providing a consistent and clear strategic thread for workforce development / planning - as such, this workforce plan cannot be drafted in full until further developments with the TOM are made), thereby highlighting the risks noted above.

Last Review	05-Jan-2026	16
Last Change	18-Dec-2024	12
Target	30-Sep-2026	12

Related Actions

Action	Ref
The council should ensure that the finance team is adequately resourced to prepare a comprehensive set of unaudited accounts and working papers in a timely manner to support the audit process.	AGS 023 024
Deliver outputs from regional collaboration on workforce management.	AGS 024 601
Review strategic approach to recruitment approvals amidst budget challenges.	AGS 024 602
Review Workforce Strategy.	AGS 024 603

Existing Controls: Strategic Workforce Plan

Relevant Indicators: Existing suite (e.g. recruitment, retention, training, staff survey, etc.) to be reviewed and included in revised strategy

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School Estate Condition Disrupts Education Provision

Outcome	WELOIP 1.2 Wellbeing - Outcomes for Young People
Lead	Strategic Director - Place
Categories	Assets, Finance, Wellbeing
Approach	Treat

Risk: Failure to adequately invest in the school estate results in degradation in the condition of establishments below acceptable standards for continuation of service delivery, requiring displacement into alternative accommodation

Potential Impact: Health & Safety implications, unusable assets, disruption to learning & attainment, workforce & financial capacity to manage transport & temporary accommodation, reputational & legal implications relating to provision of statutory function

Note: Five priority primary schools to be refurbished. To minimise disruption works will be scheduled for out of hours/weekends/holidays. We anticipate works starting Jan-2026 with planned completion currently expected by Apr-2027. Project management resource within the Property team is limited and presents further risks to completion of works. The scope of work is extensive and there has recently been a default in our Primary and Early Learning Estate, resulting in a near miss and an incident. As a result, the service has instructed a series of structural roof surveys of our Primary and Early Years estate. This will likely identify further potential defaults which will require to be addressed. Until this information is received the risk remains high.

Last Review	14-Oct-2025	16
Last Change	14-Oct-2025	12
Target	31-Mar-2026	12

Related Actions

Action	Ref
Procure and initiate implementation for a new case management / document management system within Legal Services, in partnership with Falkirk Council.	AGS 023 002
Seek Council approval to focus investment on the identified schools (graded as "Poor")	CRR PLC PT1
Carry out options appraisal on the full learning estate	CRR PLC PT2

Existing Controls: Property Asset Management Strategy; Condition Surveys (Hollis)

Relevant Indicators: Building Condition & Suitability for Current Use

		Information Not Managed Effectively	Outcome	BV 4.	Being Accountable & Transparent	
Lead		Senior Manager - Legal & Governance	Categories	Information, Security, Strategic	Approach	Treat

Risk	Information is not protected, managed or used effectively due to lack of compliance with information sharing, data protection, records management or IT principles/protocols, potentially leading to data breaches, inefficiency/duplication and strategic/performance management decisions based on poor quality/inaccurate business intelligence.
Potential Impact	Legal/reputational/financial implications from breaches (regulators being the ICO and SIC can impose monetary penalties and enforcement notices), inefficiencies costing time/money, non-completion of (possibly statutory) duties. Loss of productivity, impacting morale, or misinformed decision-making if information not available/used.

Note	Records management plan accepted by Keeper of Records for Scotland – final update due mid 2026. New retention plan being implemented and being rolled out to all services. Scottish Information Commissioner next review due mid January 2026. Work continues around opportunities from MS365. Review of data sharing / processing agreements are well underway with the Council's data protection solicitor. FOI handling improving but continued effort is still required by all directorates. Guidance documents continue to be updated and policies for FOI and EIR being prepared. The completion rates for mandatory FOI training have improved. Target date is based on estimated implementation of action plan by a small team (who will also need to deliver an election within that period), and success is dependent on engagement by all staff.	Last Review	16-Dec-2025	16
		Last Change	09-Jun-2022	12
		Target	31-Dec-2026	12

Related Actions	Refresh Communications Strategy & Social Media Policy and Guidelines	AGS 021 009	Existing Controls	Data Sharing Agreements
	Information and knowledge management programme of work will be scoped and capacity, resources and roles and responsibilities identified. Action includes work to review how the Council collects, manages and analyses data to ensure officers and members have the information they require to make decisions - Data Insights Programme (Transformation) and work underway within the Data Governance Team (Legal and Governance).	AGS 022 005		General Data Protection Regulations Guidance & Training
	To review the Council's Complaints Policy and Procedure and implement training accordingly.	AGS 023 008	Relevant Indicators	Staff Completion of Mandatory Training by Due Date
	Refresh the Digital Strategy.	AGS 023 021		Data Breaches Reportable to Information Commissioner
	Develop and implement a new automated system around complaints, comments, concerns and compliments that includes online forms, case management and performance reporting.	AGS 023 023		Formal Complaints Upheld/ Partially Upheld & Closed Within Timescale
	Explore options to streamline and coordinate consultation activity.	AGS 024 401		
	Initiate work to document key work flows, starting with induction.	AGS 024 402		FoI Requests Responded to Within Timescale
	Review how we manage Freedom of Information requests.	AGS 024 403		
	Actions from Scottish Information Commissioner letter on 06-Dec-24 regarding Freedom of Information intervention	P&P L&G SIC		Others to be developed & included in revised strategies

Limited Assurance Around Management of RAAC

Outcome	WELOIP 3.1	Places - Sustainable Places

Lead	Strategic Director - Place		Categories	Assets, Community, Reputation		Approach	Treat

Risk: Potential deterioration of buildings with RAAC (Reinforced Autoclaved Aerated Concrete) into unsafe structures, requiring options appraisal that addresses both strategic implications (financial, assets and duty of care for residents), and the needs of individuals directly affected by uncertainty and other personal impacts, including financial

Potential Impact: Domestic properties become uninhabitable, increasing voids & pressure demand on housing/homelessness services, with affordable housing already in high demand & short supply (see separate Housing Supply risk). Unbudgeted financial cost to housing services, community impacts and reputational damage through activism & negative media publicity.

Note: We continue the 'maintain and monitor' regime where Structural Engineers carry out 6 monthly surveys of the closes in occupied blocks. Staff also check these blocks and perimeters of vacant blocks on a week to 10 day basis. We have instructed for valuations be carried out of private properties in vacant blocks and have obtained costs from the contractor and provided to owners. This has allowed owners to seek advice and we await a formal decision from a few remaining owners, however owners are also exploring a potentially innovative owner-led solution. We now have information from the Structural Engineer in reference to extensive assessments in tenanted blocks and discussions are ongoing to move this forward.

Last Review	13-Nov-2025	12
Last Change	20-Nov-2023	N
Target	31-Mar-2026	8

Related Actions:

Action	Ref
Following approval of the Asset Strategy, roll out asset plans across portfolios and finalise decisions for the Westhaugh Gypsy Traveller Site and RAAC-related housing stock	AGS 024 502
Focused resource to manage the RAAC survey programme, communications and resident support actions	PLC DRR 003
Housing service leads part of Scottish Government RAAC Cross Sector Working Group	PLC DRR 004

Existing Controls: Housing Needs & Demand Assessment; Scottish Government RAAC Cross-sector Working Group

Indicators: To be identified (if of value)
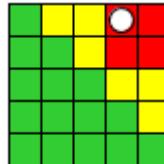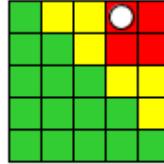
Insufficient Pace & Scale of Organisational Transformation

Outcome	BV 2.	Ensuring Services are Sustainable

Lead	Chief Executive		Categories	Strategic		Approach	Treat

Risk: The Council fails to proactively drive the fundamental redesign of services and organisational planning/development with the speed required to address the funding gap due to ineffective change management.

Potential Impact: Failure to maintain the required level of provision for statutory services. The corporate business improvement programme does not establish sustainable service delivery and a sustainable cost base for the future.

Note: Organisational change is progressing. For the benefits realisation plan, key measures for outcomes at a programme level have been proposed and will be presented to the Directors for approval. The Digital and Data programme have agreed a new 5-year roadmap and is moving at pace. The Communication and Engagement strategy and implementation plan is due to be submitted to the Council by early January. Transformation through Collaboration report was approved at Council in November with Tranche 1 activities agreed. The first meeting of the programme board will take place in mid-January.

Last Review	22-Dec-2025	9
Last Change	22-Dec-2025	12
Target	31-Mar-2026	8

Related Actions:

Action	Ref
More work is required to build the detail behind each project and fully align this to the development of a medium-term financial strategy by: a. Adding greater detail about individual projects; b. Setting clear timescales for each project; c. Assessing the resources and support required to deliver these projects (taking into account the resources that are already identified); and d. Developing a benefits realisation tracker to assess whether the Council has achieved its aims.	AGS 023 018

Existing Controls: Be the Future Board; Digital, IT & Security Programme Board

Indicators: To be identified (part of action)

|		**Industrial Unrest**		Outcome	BtF vii.	Workforce Strategy		
Lead		Chief Executive		Categories	Workforce, Continuity		Approach	Tolerate
Risk		Industrial action by Council staff, partners or suppliers arises, normally in relation to local or national budget-related changes to terms and conditions, or restructuring.						
Potential Impact		Immediate effects on service delivery & those dependent on services, with financial and reputational damage, and residual impact on staff morale & productivity. In case of partners/suppliers may have to support or reduce activity/service delivery.						

Note	A 2 year pay settlement has been agreed and ballots withdrawn by Trade Unions. With no need for pay negotiations for 25/26 this also decreases the risk of imminent industrial unrest. This risk will be reviewed in line with any budget discussions for 26/27. May need to revisit both risk and controls as legislative changes are implemented from Apr-2026 onwards.	Last Review	08-Jan-2026	6
		Last Change	23-Jul-2025	9
		Target	31-Mar-2026	3

Related Actions	Ongoing strengthening of relationships and consultation with trade unions	CRR P&P HR9	Existing Controls	Business Continuity Plans
				Trade Union Communications Protocol
				'Working Together' Group & Agreement
			Relevant Indicators	To be identified (if of value)

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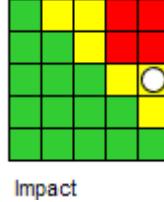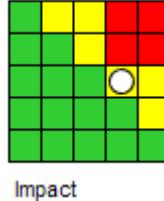
2. Assurance & Responsiveness   (Mitigation focuses on governance, compliance & flexibility to manage situations as they arise)

Major Governance Failure	Outcome	BV 4.	Being Accountable & Transparent
Lead	Strategic Director - Partnership & Performance	Categories	Governance, Reputation	Approach	Treat

Risk	A significant failure of compliance with statutory duties through non-adherence to and/or lack of awareness or understanding of law, contract standing orders, scheme of delegation or financial regulations.
Potential Impact	Significant reputational damage, injury or loss of life, legal action, financial loss or disruption to service delivery and challenge by third parties. Staffing changes and re-design reaffirm need to closely monitor & manage compliance with statutory requirements & good practice.

Note	The Corporate Risk & Integrity Forum continues to review governance and compliance mitigations on a quarterly basis, ensuring alignment with statutory duties and best practice. The agreed Internal Audit plan provides a structured mechanism to identify and escalate risks relating to legal, financial, and procedural requirements arising from audit review. Given current capacity constraints and workforce challenges within key Council services, particularly vacancies in strategic management roles and reduced supervisory oversight, the risk of governance breaches and non-compliance remains elevated and no change is proposed. This reinforces the need for enhanced monitoring, prioritisation of critical controls, and timely escalation of issues to senior leadership.	Last Review	17-Dec-2025	20
		Last Change	30-Sep-2025	16
		Target	31-Mar-2026	16

Related Actions	Review the Scheme of Delegation then provide training for staff and elected members.	AGS 021 002a	Existing Controls	Scheme of Delegation
	Review Council Standing Orders then provide training for staff and elected members.	AGS 021 002b		Committee Structures & Remits
	Strengthen fraud risk management arrangements.	AGS 021 005		
	Clackmannanshire Alliance operating arrangements and structures, including the Memorandum of Understanding, will be refreshed.	AGS 021 007		Governance & Audit Processes
	Update and rationalise strategic approaches (policies, plans, strategies & procedures).	AGS 021 019	Relevant Indicators	Internal Audit Programme Completion, Timeliness, Recommendations Accepted, Actions Completed (including within target dates) & Overall Assurance Level/Audit Opinion
	Contract Standing Orders Review	AGS 022 002		
	Contribute to the review and seek approval of the governance for the Integration Joint Board (NHS FV, Clacks and Stirling) Integration Scheme led by the IJB.	AGS 023 001		
	Implement all outstanding Internal Audit recommendations as a matter of priority to address a decreasing number of substantial assurance reports and increasing limited and no assurance opinions.	AGS 023 004		
	Conclude the Target Operating Model review to define structure and direction	AGS 024 101		Instances of Fraud Detected
	Create standard guidance, process maps and templates for developing or revising strategic approaches, starting with Equalities and Fairer Scotland impact assessments.	AGS 024 102		Insurance Claims Against Council, % With Payment, Value of Payments & Defensibility Rate
	Strengthen business continuity governance and processes corporately and across Council services.	AGS 024 103		
	Strengthen self-assessment and continuous improvement practices and reporting to continue to meet PPR and Best Value statutory requirements.	AGS 024 201		
	Explore corporate outcomes-based business plans and reporting via revised and Council-approved business planning process and documentation.	AGS 024 202		Inspection Gradings (in applicable services)
	Annual Internal Audit & Fraud Programme	COU IAF		Self-assessment Results

Health & Safety Breach

Outcome	WELOIP 1.1	Wellbeing - Physical & Mental Health		

Lead	Chief Executive
Categories	Wellbeing, Workforce, Community
Approach	Treat

Risk: Incident or statutory breach results in injury or death of staff member or customer due to lack of awareness or non-compliance with policies and procedures. Incidents may also arise from third parties actions, outwith Council control.

Potential Impact: The effects on individuals and their families, financial penalties (including Health & Safety Executive intervention fees), criminal proceedings, adverse publicity, increased insurance or damage to Council assets.

Note: Progress is being made on ensuring that the basic foundations are in place, but we are still experiencing pockets where there is a fundamental lack of understanding of manager responsibilities which leaves the risk as high. Health, Safety & Wellbeing Strategy 2025-28 agreed at Council in November 2025

Last Review	09-Dec-2025	20
Last Change	24-May-2022	16
Target	31-Dec-2026	16

Related Actions

Action	Ref		Existing Controls
Revised Health & Safety Strategy & Actions Plan	CRR P&P HR1	Existing Controls	H&S Management System
			H&S Corporate Training Programme
Governance improvement actions across all services	CRR P&P LG1	Relevant Indicators	Strategy includes extensive suite (training, incidents, type, etc.), regular reports & review

Harm to Staff Through Violence & Aggression

Outcome	WELOIP 1.1	Wellbeing - Physical & Mental Health		

Lead	Chief Executive
Categories	Workforce, Wellbeing, Governance
Approach	Treat

Risk: Incidents of violence and aggression towards Council staff result in serious injury and high levels of mental ill-health. Incidents come from a variety of service users and general members of the public.

Potential Impact: Potential for fatalities and significant ongoing psychological harm, affecting individuals and families. High levels of staff absence, affecting minimum staffing, potential continuity disruption and achievement of service and corporate objectives. Potential for property damage and/or legal action, with associated financial and reputational impacts.

Note: Training for staff has started to rollout and work on procuring a lone worker solution is also underway, but these have yet to filter through to lowering the risk

Last Review	16-Dec-2025	20
Last Change	30-Sep-2025	N
Target	31-Mar-2027	16

Related Actions

Action	Ref		Existing Controls
Review compliance with newly published Scottish Government guidance on violence & aggression	CRR P&P HR6	Existing Controls	Mental Health & Wellbeing Policy
			Personal Safety Policy
Roll out violence & aggression training programme, initially targeting the most vulnerable services	CRR P&P HR7		Potentially Violent Persons Register
Ensure measures in place to protect staff via lone working and PVP processes	CRR P&P HR8	Relevant Indicators	Instances & Near Misses (by service & incident type)

IT System/Cyber Security Failure

IT System/Cyber Security Failure	Outcome	BtF i.	Digital & Data Transformation

Lead	Senior Manager Partnership & Transformation	Categories	Information, Security	Approach	Treat

Risk: Full or partial loss of network/hardware/software/telecoms technologies (temporary or prolonged) due to cyber attack/other emergency, failure to manage maintenance/backups/suppliers/contracts, or lack of investment in systems/staff/training (i.e. failure of IT services to uphold priorities of Confidentiality, Integrity and Availability).

Potential Impact: Financial impact from loss of productivity, service disruption (inc. statutory/vulnerable groups), inability to communicate, harm to staff/customers (access to records/Potentially Violent Persons register) & legal/regulatory/reputational implications.

Note: A number of recent global issues and cyber incidents means this remains a high risk. Work is ongoing to raise awareness across the workforce of cyber risks and mitigations. The Council is also investing in ICT infrastructure, security and systems resilience as part of its Digital Transformation Strategy & roadmap. This will introduce security policies and monitoring tools, cloud hosted services, retire/replace legacy systems, invest in modern technology including telephony to support delivery, future ways of working & Digital Transformation ambitions. Initial implementation of MS365 is complete and already improving resilience, stability and security of systems. Regular IT health checks are undertaken to provide external assurance of controls.

Last Review	17-Dec-2025	20
Last Change	11-Sep-2023	15
Target	31-Mar-2026	15

Related Actions	The Information and Communication Technology (ICT) Strategy and ICT Asset Management Plans will be finalised.	AGS 021 017	Existing Controls	Service Level Agreements & Contracts
Relevant Indicators	Existing suite (e.g. incidents, health checks & compliance, mandatory training completion, asset registers, contract monitoring, etc.) to be developed and included in revised strategy			Business Continuity Plans
				Incident Response Plans

Supply Chain & Labour Market Disruption

Supply Chain & Labour Market Disruption	Outcome	WELOIP 2.1	Economy & Skills - Labour Market & Fair Work

Lead	Chief Executive	Categories	Continuity, Finance, Workforce	Approach	Tolerate

Risk: Disruption to UK supply chains & labour markets as a result of EU withdrawal, increasing costs & delays in sourcing goods (particularly in construction), already materialising and could continue for an extended period or escalate

Potential Impact: The Council could fail to recruit or retain staff with the required knowledge & experience, and/or be subject to direct or third-party impacts if suppliers are unable to source goods/materials or staff to fulfil contractual obligations

Note: On top of our current risks and in addition to these we've been advised by a major manufacturer that global supply constraints are re-emerging, particularly around memory, storage and core components, driven by increased AI and server demand. While this is from one supplier, it reflects wider market pressures and is likely to affect devices, printers/MFDs, servers and chip-and-PIN equipment. We should factor longer lead times into procurement planning and avoid late purchasing where possible.

Last Review	08-Jan-2026	20
Last Change	20-Oct-2021	N
Target	31-Mar-2026	15

Related Actions	Procurement Strategy Review	AGS 022 003	Existing Controls	Service Level Agreements & Contracts
	Respond to market intelligence as it arises	CRR P&P FR1		Procurement Processes & Procedures
Relevant Indicators	Procurement strategy includes extensive suite (spend (inc. local & SME), savings, type, etc.), regular reports & review			Recruitment & Retention Policy
	Existing Workforce suite (recruitment, retention, training, survey, etc.) to be reviewed and included in revised strategy			

Failure of Public Utility Supply

Outcome	BtF 2. Empowering Families & Communities
Lead	Strategic Director - Partnership & Performance
Categories	Continuity, Community, Wellbeing
Approach	Tolerate
Risk	Sustained loss of gas, electricity, water and communications over a significant area due to failure of a provider's infrastructure as a result of a local or national event.
Potential Impact	Fatality, injury or health risk, requirement to evacuate & find alternative accommodation, including for vulnerable people. Disruption to businesses, with potentially large costs, and impact on contact with health, care and emergency services.
Note	No Change to this risk. The LRP planning sub group is forming and will take further action on NPO. A Scottish Government led risk group will be stood up and take a lead on a national response plan to NPO but this is yet to be arranged.

Last Review	24-Nov-2025	15
Last Change	14-Mar-2023	20
Target	31-Mar-2026	12

Related Actions

Action	Ref
Meet Strategic Leadership Group to review Major Incident Procedures	CRR P&P BC1
Meet Local Resilience Partnership to review alignment of structures and governance, to trigger reviews of detailed plans	CRR P&P BC2
Participate in national power outage working group and implement recommendations	CRR P&P BC4

Existing Controls
- Business Continuity Plans
- Emergency Response Plan
- Major Incident Procedures

Indicators: To be identified (if of value)

Failure to Prepare for Severe Weather Events

Outcome	WELOIP 3.1 Places - Sustainable Places
Lead	Strategic Director - Place
Categories	Environment, Continuity, Wellbeing
Approach	Tolerate
Risk	Inability to respond to severe weather events due to lack of appropriate planning & equipment (e.g. 4x4 vehicles). Most likely flooding from rain/coastal surge, winter weather or heatwave (increasing frequency & severity due to climate change).
Potential Impact	Widespread community dislocation (including possible risk to life), damage to property, businesses, roads & utility infrastructure (including telecoms & power), or inability of staff to get to workplace. Impact on delivery, reputation & finances, and increased workload in numerous services to support communities, including clearing roads and core paths (e.g. from fallen trees & other debris).
Note	No change during winter months due to weathers ability to change. Likelihood to be reduced in Summer but impact remains the same.

Last Review	24-Nov-2025	12
Last Change	30-May-2013	15
Target	31-Mar-2026	9

Related Actions

Action	Ref
Meet Strategic Leadership Group to review Major Incident Procedures	CRR P&P BC1
Meet Local Resilience Partnership to review alignment of structures and governance, to trigger reviews of detailed plans	CRR P&P BC2

Existing Controls
- Business Continuity Plans
- Winter & Flood Management Plan
- Forth Valley Local Resilience Partnership

Indicators: To be identified (if of value)

3. Outputs & Outcomes — (Mitigation focuses on long-term strategy & service delivery priorities)

Lack of Affordable & Suitable Housing Supply

		Outcome	WELOIP 3.1	Places - Sustainable Places
Lead	Senior Housing Officer	Categories	Community, Finance, Governance	Approach: Treat

Risk: Increasing demand for mainstream, homeless and care leaver accommodation and decelerating new build programmes mean demand is outstripping supply, resulting in unmet housing need, alongside challenges around cost of living & home energy costs.

Potential Impact: Diminished capacity to comply with the Housing (Scotland) Act and "The Promise" aspirations, to support applicants into sustainable tenancies, implications for wellbeing (particularly mental health), lack of stability, inclusion and adapted properties, reputational and regulatory impacts.

Note: Similar issues are being experienced across Scotland, Clackmannanshire Council's caseload has increased by 93% since 2020, despite the existing mitigation of an increased proportion of lets going to homeless applicants (47% in 19/20 up to 68% in quarter 2, 25/26). The service is currently in breach of the Unsuitable Accommodation Order due to utilisation of stock outwith area for extended durations. This is expected to worsen further as a result of increased mortgage interest rates, potential for repossessions and pressure on private landlords which may increase rents and evictions. There are additional obligations on local authorities as part of the newly passed Scottish Government Housing Bill, with detail on timelines expected by end of 25/26 financial year.

Last Review	12-Nov-2025	20
Last Change	06-Aug-2025	N
Target	30-Jun-2026	16

Related Actions:

Housing champion for The Promise – this is included within new housing role in HBMT structure	HSG SRM 08a
Focused & targeted approach to reducing void property turnaround time and associated void rent loss	HSG SRM 08b

Existing Controls:
- Allocations Policy
- Local Housing Strategy
- Housing Investment Plan

Indicators: Extensive suite (e.g. stock, needs & demands, voids, homelessness, etc.) reported regularly with ongoing development

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Worsening Health Inequalities

		Outcome	WELOIP 1.1	Wellbeing - Physical & Mental Health
Lead	Chief Executive	Categories	Wellbeing, Community, Strategic	Approach: Treat

Risk: Failure to improve health & wellbeing, particularly in financial/social determinants of physical & mental health, such as community safety, substance use, and domestic abuse results in exacerbation of pre-existing health inequalities.

Potential Impact: Widened gap in health outcomes, life expectancy, prevalence of chronic conditions, suicides and social isolation, particularly in vulnerable groups, with worsening impacts on economic/employment opportunities and lowered resilience/increased dependence on services & support.

Note: This theme is central to the Wellbeing Economy Local Outcomes Improvement Plan. This is closely linked to other outcomes on poverty or lack of economic/employment opportunities, and evidence demonstrates that these can be positively influenced by improving physical and mental health & wellbeing. This is, being taken forward with key community planning partners, with actions in progress around promoting mental health and wellbeing supports and services, including preventative resources. Equalities and Fairer Scotland Impact Assessments are integral to decision-making, with templates and guidance recently revised and activities continue around active travel, access to green spaces, safe spaces for women & girls, nutrition and affordable housing & heating.

Last Review	14-Nov-2025	20
Last Change	05-Aug-2025	N
Target	31-Mar-2026	15

Related Actions:

Improve the health and wellbeing of women and girls in Clackmannanshire	WEL 244 102
Improve access to whole systems community based mental health support, resources and services	WEL 244 103
Simplify and integrate plans and partnerships in place around the theme of wellbeing.	WEL 244 107

Existing Controls:
- Sport & Active Living Framework
- Violence Against Women & Girls Partnership
- Alcohol & Drugs Partnership

Indicators: Extensive suite (including those listed above) reported regularly with ongoing development, in partnership with NHS

		Increasing Levels of Poverty		Outcome	WELOIP 1.3 Wellbeing - Poverty			
Lead		Strategic Director - People		Categories	Community, Wellbeing, Strategic	Approach	Treat	
Risk		A lack of suitable supports around employment & financial advice, and barriers to economic activity results in failure to alleviate the increasing cost of living and deprivation in the area, pushing more people, including children, into poverty.						
Potential Impact		Increasingly poor outcomes for individuals, associated with educational, employment & economic potential, health & wellbeing, and other socio-economic factors, with cycles and behaviours continuing and worsening in future generations						

Note	Voice-led service design embedded across family and community support, with community members shaping priorities and funding decisions through the Transformation Space and "What Matters to You" approaches. Delivery through Play Roots and Wee Play Alloa strengthened early years support, reaching 51 children and 54 adults, improving child development and adult confidence. Family Hub sessions expanded across Alloa, Alva, Tullibody, Sauchie, and Clackmannan. Whole Family Support infrastructure now links early years groups and multi-agency Family Wellbeing Hubs, supporting 169 families with younger children and 215 families with school-age children, 70% of whom report financial hardship or mental health challenges. Citizens Advice Bureau interventions delivered £1,459,725 in client financial gains since April 2025, with 41% of surveyed families reporting improved financial circumstances and 20% reporting increased annual household income. Embedded referral routes between Child Wellbeing Partnership, Clackmannanshire Works, Social Security Scotland, DWP, and CAB ensure timely income maximisation and childcare payment support. Fairer Approaches to Public Debt group established, achieving early positive outcomes for families facing rent and council tax arrears. Emergency food pathway introduced for families discharged from NHS Forth Valley wards, supporting Whole Family approach.	Last Review 18-Dec-2025 16 Last Change 05-Aug-2025 N Target 31-Mar-2026 12

Related Actions	Undertake the Housing Needs and Demand Assessment (HNDA).	AGS 023 011	Existing Controls	Tackling Poverty Partnership	
	Prepare Alloa Town Centre Masterplan	AGS 023 012		Family Wellbeing Partnership	
	People Directorate Community Wellbeing Plan 2025-26	PPL CWP 256		Safeguarding Through Rapid Intervention (STRIVE)	
	Support children. young people, and families early through integrated services	CWP 256 103	Relevant Indicators	Child Poverty Rate	
	Deliver local accommodation and support for care experienced young people in partnership	CWP 256 104		Income Deprivation	
	Poverty in our communities is reduced by improving outcomes for all	CWP 256 400		Rent Arrears (% of Rent Due)	
	Encourage voice-led transformation across services supporting families in or at risk of poverty	CWP 256 401		Crisis & Community Care Grant Decision Timeliness	
	Develop Whole Family Support (WFS) approaches tailored to community needs	CWP 256 402			
	Optimise income maximisation opportunities and referral pathways	CWP 256 403		Food Insecurity	
	Establish specialist employability support for those with criminal justice experience, including employer engagement	CWP 256 404		Homelessness/Temporary Accommodation	
	Increase opportunities for healthier behaviours, focusing on those facing inequality	CWP 256 503		Others in Wellbeing Economy Local Outcomes Improvement Plan & People Directorate Community Wellbeing Plan	
	Develop shared measures and targets to improve community health and wellbeing	CWP 256 504			

		Continued Contribution to Climate Change		Outcome	WELOIP 3.2	Places - Environmental Sustainability		
Lead		Strategic Director - Place		Categories	Environment, Wellbeing		Approach	Treat
Risk		The Council fails to play its part in addressing the climate emergency, such as by not adapting to climate change, reducing waste and travel, making available resources, using/promoting sustainable practices, materials & technologies or failing to act as an ambassador for national & international good practice as it emerges.						
Potential Impact		Worsening environmental impacts including flooding (see Severe Weather risk), impact on health/social wellbeing, increased fuel poverty, missed efficiency savings/economic opportunities and poorer air quality. Reputational impacts of not supporting national/international policy, and legal implications of not meeting targets or demonstrating progress.						

Likelihood / Impact risk matrix (rating 15)

Note	Maintaining and strengthening the Council's climate commitments is essential not just for legal compliance, but for realising significant co-benefits—ranging from financial savings, tackling fuel poverty, and improved public health to community empowerment and economic resilience. Conversely, not doing so would risk escalating environmental harm, heightened socio-economic inequalities, missed funding opportunities, and reputational damage due to not supporting national/international policy, and there could be legal implications of not meeting targets or demonstrating progress. The Council's continued efforts in climate action are imperative for the wellbeing of Clackmannanshire's residents, economy, and environment—both now and for future generations.	Last Review	24-Dec-2025	15
		Last Change	16-Dec-2024	10
		Target	31-Mar-2026	10

Related Actions	Seek Council approval for and implement the new Climate Change Strategy to replace the Interim Climate Change Strategy.	AGS 023 010	Existing Controls	Local Biodiversity Action Plan	
				Regional Energy Masterplan	
				Sustainable Food Growing Strategy	
	Develop a corporate Asset Strategy.	AGS 023 013	Relevant Indicators	Active Travel (to School/Work)	
				% Household Waste Recycled	
	To procure and plan a Housing Stock and Assets Condition Survey	AGS 024 501		Carbon Dioxide Emissions (All, those Within Local Authority Scope & those from Transport, Electricity & Natural Gas)	
				Air Quality	
	Following approval of the Asset Strategy, roll out asset plans across portfolios and finalise decisions for the Westhaugh Gypsy Traveller Site and RAAC-related housing stock	AGS 024 502		Access to Green & Blue Spaces (Within 5 mins from Home)	

Failure to Comply with UNCRC

Outcome	WELOIP 1.2 Wellbeing - Outcomes for Young People	
Lead	Chief Executive	
Categories	Community	**Approach** Treat

Risk: Lack of cross-service action to implement requirements of the UN Convention on the Rights of the Child results in poor staff awareness and/or lack of process review to ensure children's rights are upheld across all aspects of service delivery

Potential Impact: Failure to act in a child's best interests, possibly exacerbating inequalities for vulnerable individuals/groups, or failure to demonstrate corporate commitment, with associated legal, financial & reputational implications of a regulatory breach

Note: Section 18 of the UNCRC (Incorporation) Scotland Act 2024 requires each local authority to publish a report every three years. The first UNCRC report to Scottish Government is due 31 March 2026. The reporting period is from 16 July 2024 to 31 March 2026. The Act expects that Scottish public bodies act in a child's best interests in all matters that affect them, ensuring their voices are heard and that upholding children's rights is evident. UNCRC "How Ready Are You" audits have been completed across service areas, with high-level reports re-sent to Directorates on 7 November 2025, to review delivery plans, ensuring adherence to legislation. Template for capturing data will be finalised at UNCRC working group on 15 January 2025 to inform report. Working Group members to collate evidence against Pentana RAG status to support input when template shared in preparation for report deadline.

Last Review	17-Dec-2025	12
Last Change	15-Sep-2025	8
Target	31-Mar-2026	8

Related Actions

Action	Ref	
Carry out 'How Ready are You?" audit to check compliance & identify priority actions	CRR COU CR1	
Implement Child Friendly Complaints process (no later than 31-Mar-25)	CRR COU CR2	
Communicate UNCRC duties to staff, customers & partners to raise awareness of implications	CRR PPL ED1	

Existing Controls
- Team Leader/Senior Manager Forum
- Youth Voice Forum
- Equalities Impact Assessment

Indicators: Self-assessment Results

Public Health Emergency

Outcome	WELOIP 1.1 Wellbeing - Physical & Mental Health	
Lead	Chief Executive	
Categories	Wellbeing, Continuity	**Approach** Tolerate

Risk: Significant numbers of Council staff and customers become ill due to the occurrence of a public health emergency, such as a flu pandemic, with spread potentially exacerbated through failure to vaccinate or follow hygiene protocols.

Potential Impact: Short- & long-term health implications for public & staff (inc. absence if ill or caring for others). Disruption to support & front-line services, inc. to already vulnerable groups. Consideration required of minimal service provision requirements.

Note: The recent Tier 1 national exercise - Exercise Pegasus focused on the response to a pandemic. In cooperation with the Forth Valley LRP Clackmannanshire council participated. While this has not reduced the risk it has provided further insite into how the UK and Scottish Governments are likely to respond post COVID-19

Last Review	24-Nov-2025	12
Last Change	26-Jul-2024	20
Target	31-Jan-2027	8

Related Actions

Action	Ref	
Meet Strategic Leadership Group to review Major Incident Procedures	CRR P&P BC1	
Meet Local Resilience Partnership to review alignment of structures and governance, to trigger reviews of detailed plans	CRR P&P BC2	
Review outputs and learning from national Covid Enquiry and implement recommendations	CRR P&P BC3	

Existing Controls
- Business Continuity Plans
- Major Incident Procedures
- Pandemic Flu Plan

Indicators: Extensive Health & Wellbeing suite, regular reports & review

CLACKMMANNANSHIRE COUNCIL

Report to: Audit & Scrutiny Committee

Date of Meeting: 5 February 2026

**Subject: Interim Report - People Community Wellbeing Plan
            (April 2025 - December 2025)**

Report by: Strategic Director, People

1.0   Purpose

This report provides an interim update on progress against the People Community Wellbeing Plan 2025–26 (One Fund, One Plan, One Report). It sets out progress from April to December 2025 and demonstrates how the outcomes and actions delivered by the Council, The Clackmannanshire Alliance (the Community Planning Partnership), and wider partners contribute to the Wellbeing Local Outcomes Improvement Plan (WLOIP) 2024–2034.

1.1   The WLOIP is the overarching strategic plan that binds together all Community Planning Partnership shared priorities and activity within Clackmannanshire. Its vision, **Working together to reduce inequality and improve the wellbeing of all people in Clackmannanshire**, provides the strategic direction for The Alliance and its supporting partnerships and partners.

1.2   The full report, available at Appendix 1, evidences how the Community Wellbeing Plan supports delivery of the WLOIP priorities, aligned with national commitments on child poverty, whole family support, economic growth, and sustainable public services. Key highlights and summary of impact are noted at Section 4.0

2.0   Recommendations

2.1.   Committee is asked to note, comment on and challenge the report at Appendix 1.

2.2.   Note the explicit alignment between the Community Wellbeing Plan and the WLOIP Strategic Outcomes and Priority Themes for a Wellbeing Economy (Appendix 2).

2.3.   Note the explicit alignment to the Be the Future Transformation Plan (Appendix 2)

2.4.   Note the explicit alignment to Best Value Duties (Appendix 2)

3.0   Considerations

3.1.   This report sets out how The Alliance, the People Directorate, wider Council services and partners are collectively contributing to the WLOIP outcomes. This demonstrates the golden thread that links partnership activity across the Community Wellbeing Plan to the WLOIP. The outcomes being progressed include:

3.2. **Outcome 1** – Our children and young people (including women and girls) have improved life outcomes by growing up loved, safe and respected

3.3. **Outcome 2** – Our empowered communities are well designed, inclusive, sustainable, resilient and safe

3.4. **Outcome 3** – People of all ages are able to successfully contribute to our communities as they are educated, skilled and confident individuals

3.5. **Outcome 4** – Poverty in our communities is reduced by improving outcomes for all

3.6. **Outcome 5** – Our people are healthy and active with improved health and wellbeing

3.7. **Outcome 6** – Our Equality and Human Rights are respected and fulfilled by tackling inequalities across our communities.

3.8. The One Plan incorporates various Plans and includes the People Business Plan 2025-26. More detailed operational plans sit behind the One Page Plans.

4.0 Summary of Impact - The report at Appendix 1 reflects tangible progress across key areas as well as areas where increased focus will be needed.

Key highlights:

4.1. Work has begun on "Reimagining Social Care" across Adults, Children's, Justice and Education, with a strong focus on how the benefits of a new Social Work Management System can be optimised to manage demand and signpost people to appropriate supports. The programme aims to improve workforce productivity, improve assessment to delivery turnaround, improve access to service provision and strengthen accountability and responsibility across teams.

4.2. There is an increased focus on Community Planning Partnership (Alliance) in tackling silo working and delivering Whole Family Support. Strategic partners, including Police Scotland and NHS Forth Valley, are actively exploring enhanced planning and reporting to accelerate early intervention and prevention, lifting more families out of poverty through wraparound support.

4.3. Progress is also being made in embedding The Promise across council-decision making. Following a motion agreed by elected members, relevant council policies are being reviewed through the lens of The Promise, with oversight provided through the Promise Delivery Group to ensure care-experienced young people are supported consistently and appropriately.

4.4. The Clackmannanshire Transformation Space (CTS) was established in April 2025 and is now operational, with a year-zero fund of £ 1.34 million.

4.5. Values Based Leadership in partnership with Scottish Government, Hunter Foundation, and Columba 1400 is embedded enabling practitioners to move from service specific boundaries to addressing the interconnected challenges that communities experience.

4.6. Overall attendance for children and young people in school shows a 0.6 percentage point (pp) increase from this time last year (from 91.2 to 91.8%). Initial leaver destinations increased to 96% in 2024/25. Care experienced positive destination rate is reported at 97.5%, above the national rate of 87.9%

4.7. Planet Youth approaches at The Hive have increased youth club membership from 38 to over 200, providing safe, inclusive spaces alongside pro-social campaigns such as 'Match day Buzz' and youth diversionary activities.

4.8. Diversion from prosecution performance has shown a marked improvement: cases commenced per 10,000 population have increased from 28.6% in 2020/21 to 48.6% in 2024/25, and the completion rate reached approximately 94% in 2024/25, significantly above the national rate.

4.9. Free flexible childcare has supported over 169 families with younger children and 215 families with school-age children.

4.10. COSLA Chairperson's Award 2025 – Family Wellbeing Partnership gained recognition of Family Wellbeing Partnership, place – based whole family support **Council Teams Named Winners in COSLA's Local Government Excellence Awards | COSLA**

4.11. Within our mental health services, progress evidences effective, equitable access and meaningful outcomes at scale. Prevention is strong, with zero deaths by suicide among 11–25-year-olds in 2024–25 (rolling five-year average) - the lowest in Scotland.

4.12. The Wellbeing Hub and Lochies School programme has moved from design into delivery, achieving financial close in October 2025 and moved into construction, with handover targeted for late summer 2027 and full operations by October 2027; community benefits (school engagement, training pathways, skills academy, local employment) are being tracked against the national framework.

4.13. The Active Schools programme is on course to reach 50% participation; above the national average.

4.14. 100% engagement from schools with the Rights Respecting Schools Award (21 awards), a whole-authority approach to the Keeping The Promise Award, with training delivered to over 600 staff and 2,400 young people

4.15. Through the Child Wellbeing Partnership, provision for children with disabilities has expanded and is targeted, including Wee Play Alloa sensory-rich sessions, Play Roots multi-agency delivery, home sensory support packages, flexible funded childcare and additional learning assistant hours. Play Alloa has extended to S1–S2.

4.16. The Educational Psychology (EP) Service has taken on 233 new referrals from August - December 2025 (equivalent to 66.5 cases per maingrade EP) with the majority of referrals being in relation to neurodevelopmental queries. This highlights the growing trend for support in relation to neurodevelopmental differences and reinforces the move towards a more intensive model of EP support for educational establishments.

4.17. STRIVE capacity has been expanded e.g. Women's Worker Service Lead, which supported 74 women at crisis points with risk assessments and follow-up.

4.18 Progress

To strengthen transparency and demonstrate Best Value, the Pentana extract (Appendix 2) sets out how each Community Wellbeing Plan action aligns to the WLOIP, Be the Future Transformation Plan priorities and Best Value Duties. This confirms how operational activity delivers on Clackmannanshire's long-term strategic direction through The Alliance partnership. In the short term, more progress needs to be made in specific areas, including:

- Numeracy attainment is improving at First and Second Level over time yet is below the national average and remains an area of focus .
- Continued multi-agency approaches to tackling gender based violence.

- Continued efforts to improve out of school experiences for children with disabilities.
- Desistance and diversion are being strengthened through coordinated community and justice partnerships, specialist employability for those with justice experience is in the early stages.

5.0   Sustainability Implications

Sustainability is integrated into all People Directorate planning.

6.0   Resource Implications

None

7.0   Exempt Reports

7.1.   Is this report exempt?

No X

8.0   Impact Assessments

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

Yes ☒

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

9.0   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)

Complies with relevant Council policies   ✓

10.0 Legality

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

Yes ✓

11.0 Appendices

Appendix 1 - Community Wellbeing Plan Interim Report April 2025 - December 2025

Appendix 2 - Pentana Extract

Appendix 3 - Risk Register

Appendix 4 - Impact Statements

Appendix 5 - Equality and Fairer Scotland Impact Assessment (EFSIA)

12.0 Background Papers

12.1 Have you used other documents to compile your report?

Yes ✓

Wellbeing LOIP 2024-2026
Wellbeing Local Outcomes Improvement Plan (WLOIP) 2024–2034

Community Wellbeing Plan (incorporating People Business Plan) 2025-2026:
https://www.clacks.gov.uk/document/meeting/1/1288/8207.pdf

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Community Wellbeing Plan 2025-2026 Interim Report

Prepared by Clackmannanshire Council, People Directorate

One Fund, One Plan, One REPORT
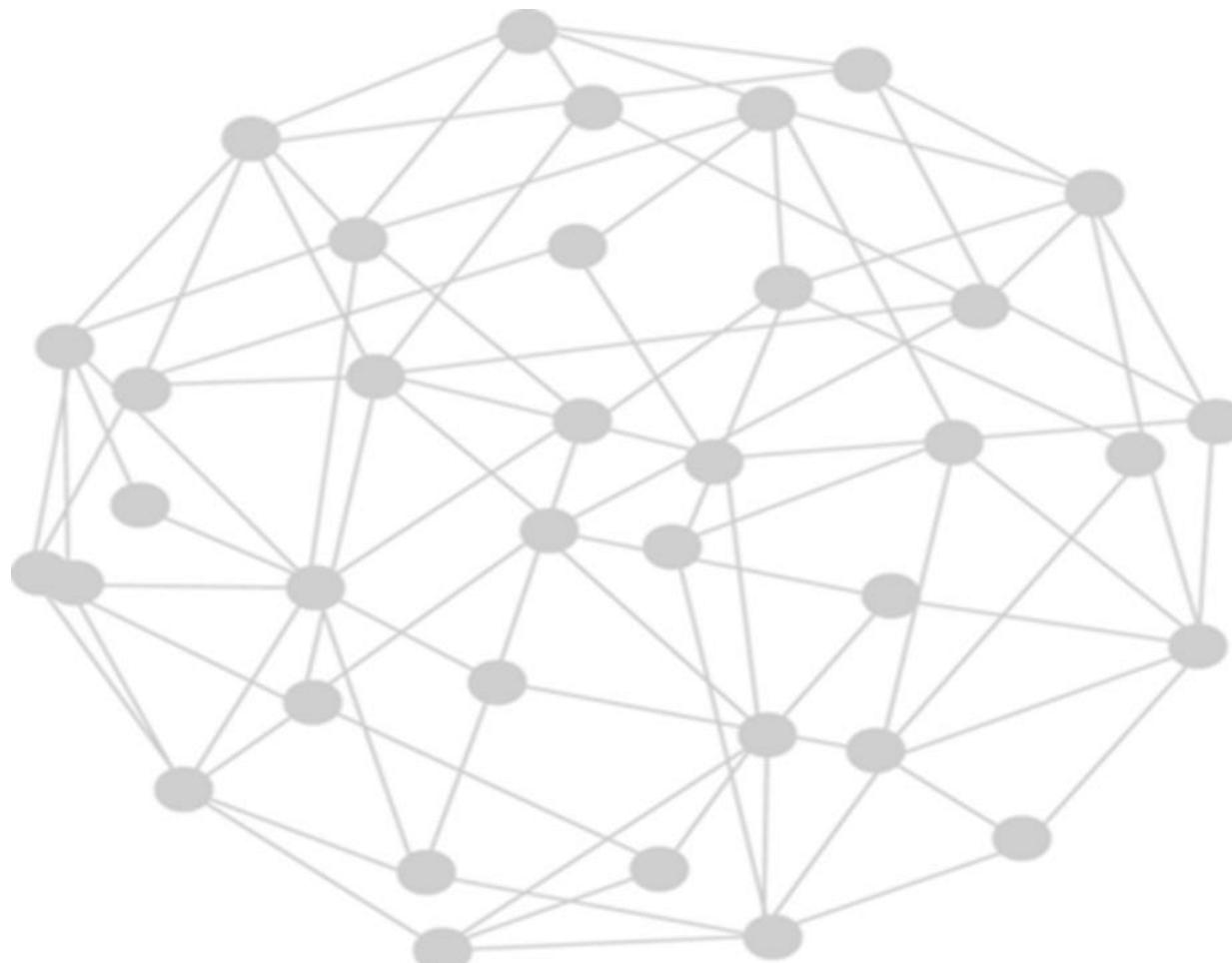
Introduction

This interim report sets out progress from April to December 2025 against the Strategic Outcomes and Actions approved by Council on **21 August 2025** as part of the **Community Wellbeing Plan 2025/26 (the 'One Plan').** The Plan provides a framework for an **integrated and outcomes focused approach** across community planning partnerships and service plans, aligning with the Wellbeing Local Outcomes Improvement Plan and public sector reform principles. It explicitly addresses the recommendations of the Christie Commission and the Auditor General for Scotland and aligns with national priorities including eradicating child poverty, whole family support, growing the economy and delivering high quality, sustainable public services.

As noted, when the One Plan was approved, the One Fund, One Plan, One Report will continue to pioneer streamlined planning and reporting through a single outcomes led report covering six Strategic Outcomes and four Strategic Priorities, incorporating the relevant partnership plans and the People Business Plan. This report includes the plans and work set out within the following plans and frameworks.

Wellbeing Local Outcomes Improvement Plan (LOIP) 2024-2034 * Includes contributions from Community Planning Partners		
Children Service's Plan (CSP) *	Community Learning and Development (CLD) *	Community Justice (CJ) *
Local Child Poverty Action Plan *	National Improvement Framework (NIF)	Violence Against Women and Girls (VAWG) *
Libraries	Sport and Active Living Framework (SALF)	Family Wellbeing Partnership (FWP) *
The Promise	United Nations Convention of the Rights of the Child (UNCRC)	

Strategic Actions agreed at Council on 21 August 2025: People Community Wellbeing Plan 2025/26	
OUTCOME 1: Children and young people have improved life outcomes by growing up loved, safe and respected.	
ACTION 101	Coordinate safeguarding efforts across sectors to deliver proactive and responsive support
ACTION 102	Ensure women and girls feel safe at home, work, and in the community
ACTION 103	Support children. young people, and families early through integrated services
ACTION 104	Deliver local accommodation and support for care experienced young people in partnership
ACTION 105	Enhance workforce and caregiver skills in line with Trauma Knowledge and Skills Framework
OUTCOME 2: Empowered communities are well designed, inclusive, sustainable, resilient and safe.	
ACTION 201	Implement Clackmannanshire Transformation Space and Invest to Save fund, guided by the Citizens Panel, building on FWP approaches
ACTION 202	Leverage data and voice insights to drive impactful decision making
ACTION 203	Strengthen and deploy Community Justice Partnership resources
ACTION 204	Develop sustainable transport solutions, including active travel options, in collaboration with key partners
OUTCOME 3: People of all ages successfully contribute to our communities by developing skills for learning life and work	
ACTION 301	Deliver targeted initiatives for vulnerable and disadvantaged groups, removing engagement barriers
ACTION 302	Promote desistance from offending and diversion from the justice service
ACTION 303	Improve attainment in Literacy and Numeracy with a focus on the poverty related attainment gap
ACTION 304	Implement learning, teaching and assessment guidance alongside new Raising Attainment Strategy
ACTION 305	Strengthen Workforce Development with a specific focus on improving follow up leaver destinations
OUTCOME 4: Poverty in our communities is reduced by improving outcomes for all.	
ACTION 401	Encourage voice-led transformation across services supporting families in or at risk of poverty
ACTION 402	Develop Whole Family Support (WFS) approaches tailored to community needs
ACTION 403	Optimise income maximisation opportunities and referral pathways
ACTION 404	Establish specialist employability support for those with criminal justice experience, including employer engagement
OUTCOME 5: People are healthy and active with improved health and wellbeing.	
ACTION 501	Ensure access to continuum of mental health and wellbeing services for children, young people and families and prioritise prevention - focused mental health and wellbeing initiatives
ACTION 502	Progress the Wellbeing hub and Lochies School project through design to construction
ACTION 503	Increase opportunities for healthier behaviours, focusing on those facing inequality
ACTION 504	Develop shared measures and targets to improve community health and wellbeing
OUTCOME 6: Human Rights are respected and fulfilled by tackling inequalities across our communities.	
ACTION 601	Champion UNCRC and the Promise across all policies and services
ACTION 602	Direct support and resources to improve experiences for children with disabilities
ACTION 603	Support learning potential by targeting Additional support for Learning resources effectively
ACTION 604	Facilitate reintegration of offenders into the community
ACTION 605	Embed voice and co-design in all policy and service development

Outcome 1: Children and young people have improved life outcomes by growing up loved, safe and respected

Strategic Action	Title (short)	RAG Status
101	Coordinate safeguarding efforts across sectors	🟢 Green
102	Ensure women and girls feel equally safe	🟡 Amber
103	Support early, integrated services for families	🟢 Green
104	Local accommodation and support for care experienced young people	🟡 Amber
105	Enhance workforce and caregiver skills (Trauma Framework)	🟢 Green

Progress Against Actions 101 – 104 and Outcome 1

Delivery under Outcome 1 is **on track overall,** with **coordinated safeguarding, integrated early support** and **trauma informed practice** demonstrating measurable improvements for children and families.

- **Safeguarding coordination:** STRIVE (Safeguarding through Rapid Intervention) shows upstreaming and responsiveness with high referral and support volumes; recent multi agency audit activity validates practice (Figures 1 – 3). Strengthened multi agency frameworks across schools, expanded public protection training and targeted workforce development, including training on the Children (Care and Justice) (Scotland) Act 2024, underpin timely, child centred responses. **Trend data** evidence impact includes reductions in Child Protection Register rates (Figures 4 and 5), offence referrals to the Children's Reporter (Key Performance Indicator (KPI)-page 34), number of children care experienced children (Figure 6) and children with 3 or more placements (Figure 7). The proportion of adolescents who report feeling safe at home, school and in the community has increased (Figure 8).

- **Women and girls' safety:** Programmes are embedded across schools, insight is strengthened through safety mapping and lived experience input, and timely multi agency responses are in place; however, external funding reductions present sustainability risks, requiring continued oversight and partnership investment.
- **Early, integrated support:** Families access coordinated early help rapidly (front door contacts within two weeks, reduced waiting times, expanded diversionary supports). Reported outcomes include improved parental wellbeing and tangible financial gains by all third sector partners, for example the Young Parenting Partnership (Figure 9). STRIVE's interventions continue to provide coordinated support (Figures 1-3).
- **Prevention of escalation to statutory intervention:** Referral to Social Work Services have continued to increase to 888 (01/04/25 – 30/09/25). Of the 888 referrals, 509 (57%) were to the Early Help Team. Of those 509 referrals to Early Help, 94% avoided escalation to statutory interventions, highlighting the impact of effective early intervention. This is echoed in the reduction in the number of children who require statutory measures of intervention (p.33), the Key Performance Indicator shows a **26.5% reduction** in the number of children requiring statutory intervention from 2021/22 to 2024/25.
- **Trauma informed workforce:** Significant professional learning hours completed (Skilled, Enhanced, Specialist levels),widespread progress on Keeping the Promise Award and joint training embed relational practice, contributing to improved relationships and reduced placement instability.
- **Care experienced support:** Enhanced therapeutic support, trauma informed spaces, roles (Virtual Headteacher and Promise Support Worker) and accredited learning opportunities provide stronger local support. National shortages of foster carers constrain placement choice and increase reliance on external placements, prompting a local focus on recruitment and retention.

Integrated Approach: Progress Actions 101 to 104 have made to other Outcomes

Outcome 2 (Action 203): Community Justice Partnership innovations, including diversion from prosecution improvements and lived experience, support upstream prevention; reducing youth offending risks relevant to safeguarding.

Outcome 3 (Actions 301–304): Increased participation and improved school attendance enhance protective factors and resilience for children and young people.

Outcome 4 (Actions 401–403): Whole Family Support and income maximisation reduce poverty drivers and stressors linked to risk and vulnerability, thereby supporting safer, more stable home environments.

Outcome 5 (Actions 501, 503, 504): Expanded mental health support, healthier behaviours and shared measures contribute to improved wellbeing and prevention (including zero deaths by suicide among 11–25 year-olds on the rolling five-year average).

Outcome 6 (Action 601): United Nations Convention on the Rights of the Child (UNCRC) and The Promise implementation, rights respecting schools, and strengthened complaints processes ensure a rights-based environment for children and young people.

Figure 1: STRIVE (Safeguarding Through Rapid Intervention) Monthly Referrals April 2024 to December 2025
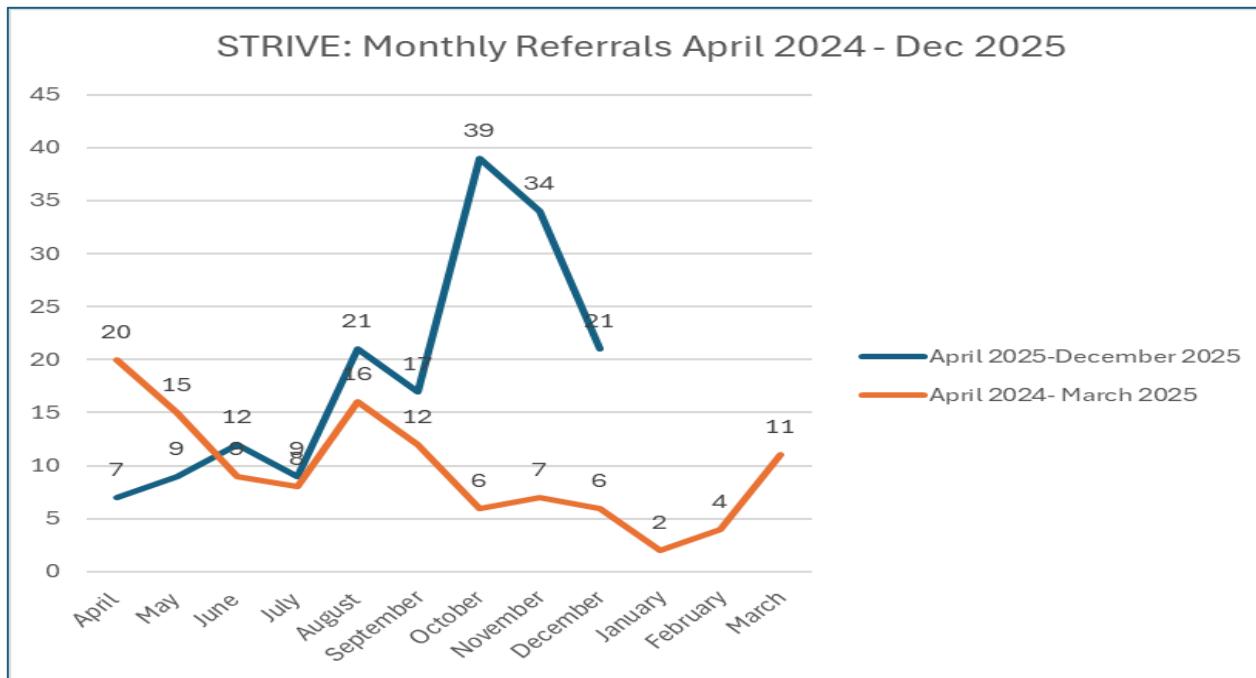
Source: FWP/STRIVE Returns

STRIVE referrals increased by **71%** from April to December 2025, compared to April to December 2024. This includes a steady increase in referrals since the implementation of a STRIVE Lead postholder in July 2025, providing dedicated resource in managing and driving the development of STRIVE.

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Figure 2: STRIVE (Safeguarding Through Rapid Intervention) Referral Source April 2025 to December 2025

STRIVE: Referral Source April 2025 - Dec 2025
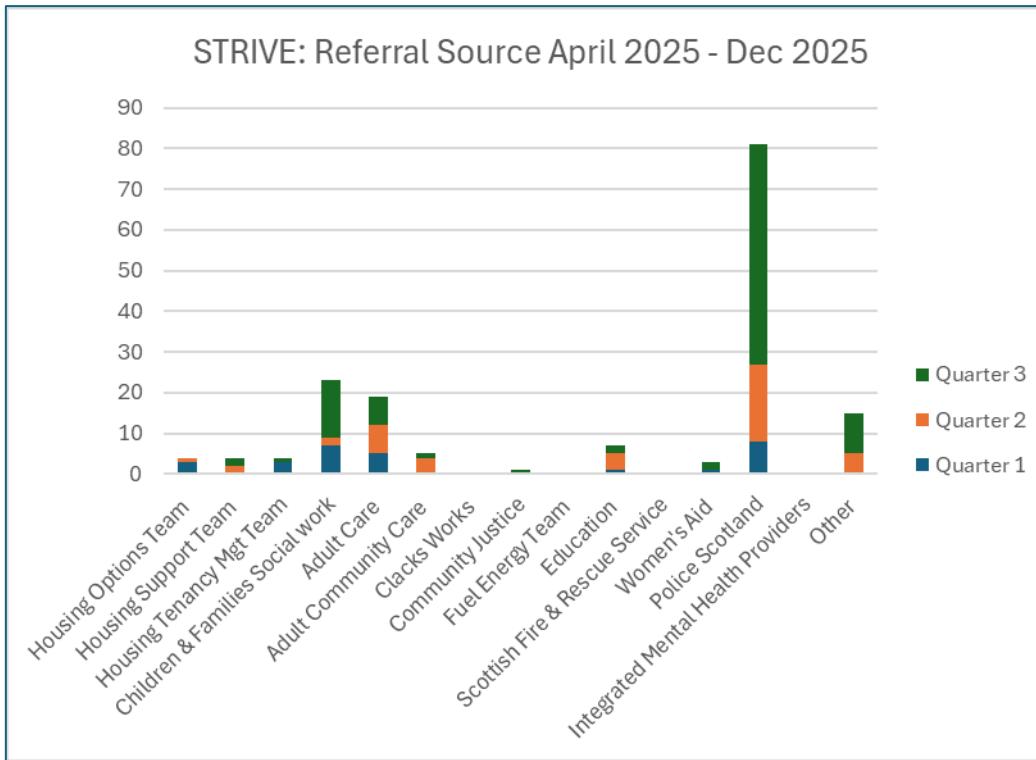
Source: FWP/STRIVE Returns

Police Scotland are the biggest source of referrals in 2025. STRIVE is working with Police Scotland to strengthen the link between STRIVE and their Community Hub pilot, recognising that Community Police have a key role in identifying potentially vulnerable people in the community who may not be accessing any supports or engaging with any services. There has been an increase in 'Other' referrals, identifying a broader range of organisations referring into STRIVE, beyond the established statutory or council services.

Figure 3: STRIVE Main Support Offered April 2025 to December 2025

STRIVE: Main Support Offered April 2025 - Dec 2025
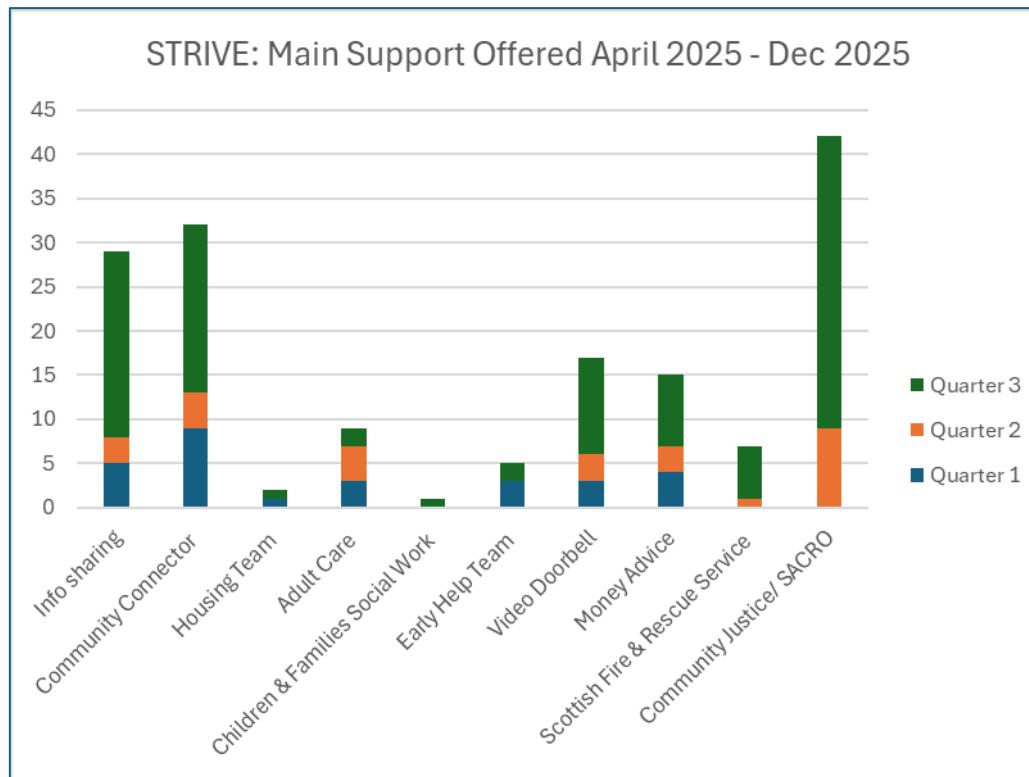
Source: FWP/STRIVE Returns

Referrals to Justice Services/SACRO regarding no-crime domestic incidents had decreased in recent years but following a dedicated focus, referrals have increased. Justice Services/SACRO primarily respond to no-crime domestic incidents, providing people with advice on safeguarding and healthy relationship behaviours. One of the new Community Connector posts (funded by the Family Wellbeing Partnership and hosted in CTSI) is aligned to STRIVE and is receiving high volumes of referrals through STRIVE. This is resulting in high rates of engagement, supporting people to access wider third sector supports, medical appointments and digital access.

Figure 4: Clackmannanshire - Rate per 1000 Children on the Child Protection Register since 2020	Figure 5: Clackmannanshire - Rate of registrations to the Child Protection Register since 2020 [from initial and pre-birth Case Conferences per 1,000 0–15-year-olds]
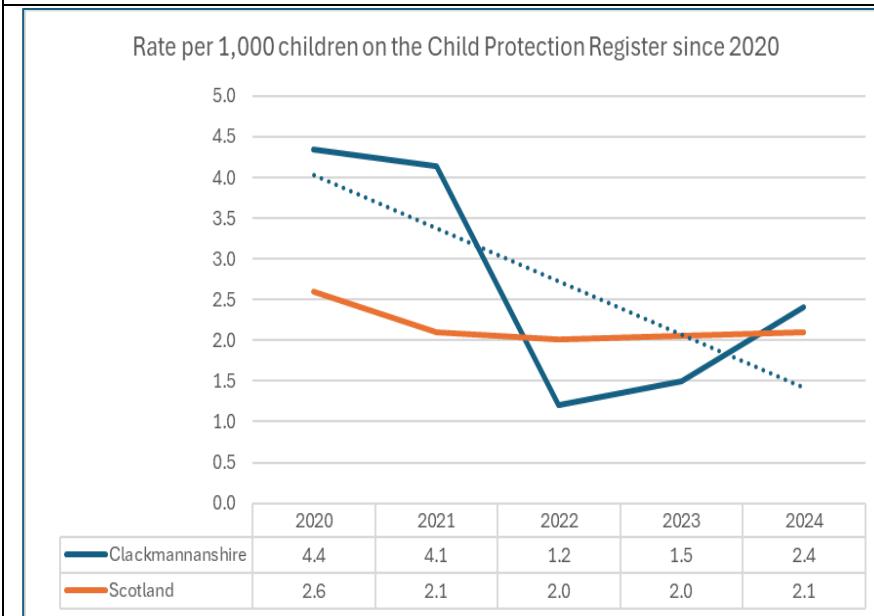
Rate per 1,000 children on the Child Protection Register since 2020

	2020	2021	2022	2023	2024
Clackmannanshire	4.4	4.1	1.2	1.5	2.4
Scotland	2.6	2.1	2.0	2.0	2.1

Rate of registrations to the child protection register from initial and pre-birth Case Conferences per 1,000 0-15 year olds

Source: https://www.gov.scot/publications/childrens-social-work-statistics-looked-after-children-2023-24/pages/looked-after-children/
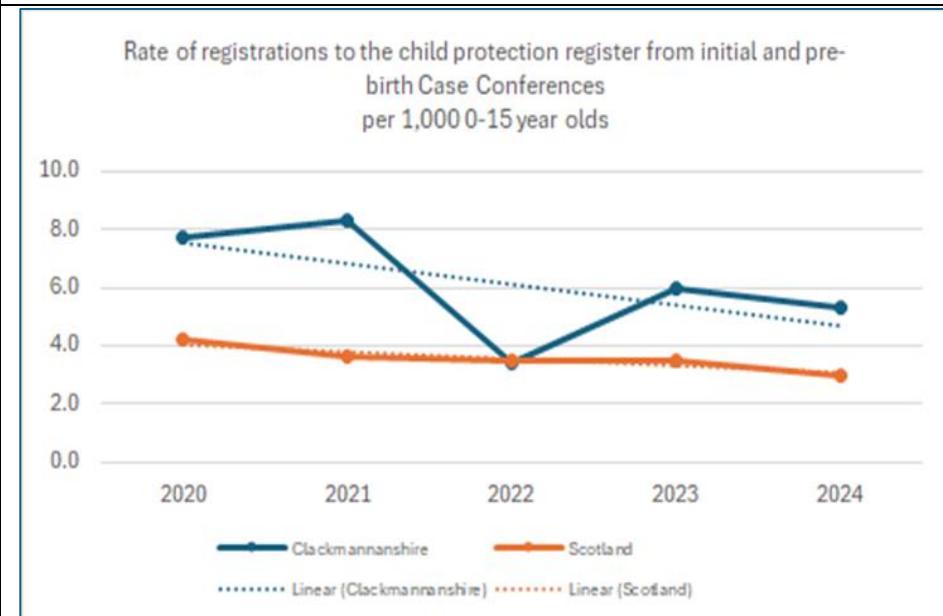
The rate of children on the Child Protection Register fell to 2.4 per 1,000 (July 2024 compared to 2020), a 45% reduction since 2020. Similarly, the trend in the rate of registrations indicated in Figure 5 is downward. Together, these trends show proactive, coordinated safeguarding that is child-centred and timely, validated by recent multi-agency audit activity supported by the Care Inspectorate (pre-birth IRD). Data for 2025 is not yet published.

Figure 6: Clackmannanshire, Number of care experienced children (year end)
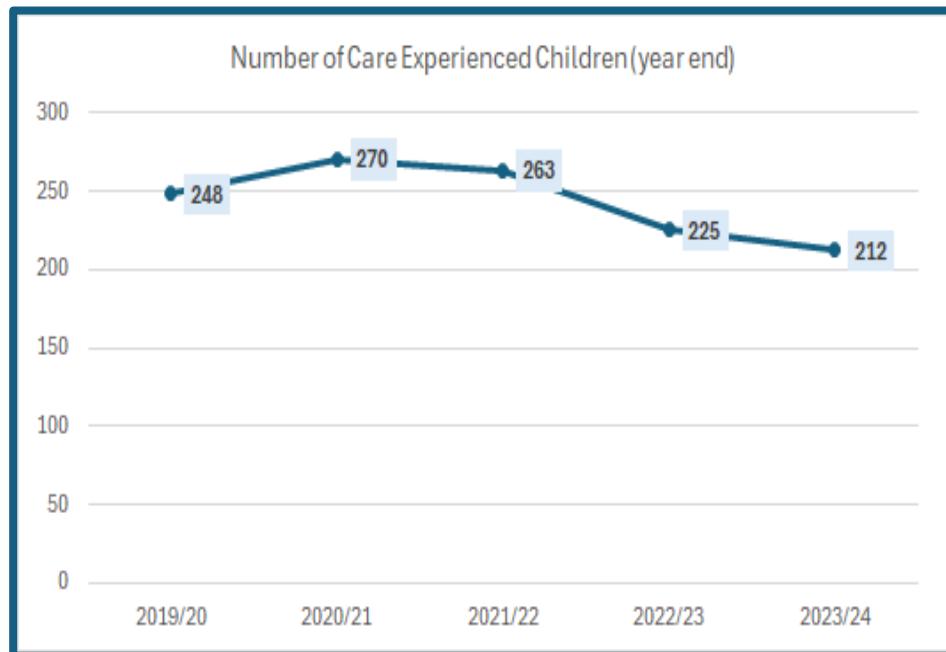
Figure 7: Clackmannanshire, Percentage [%] of children with 3 or more placements in same period
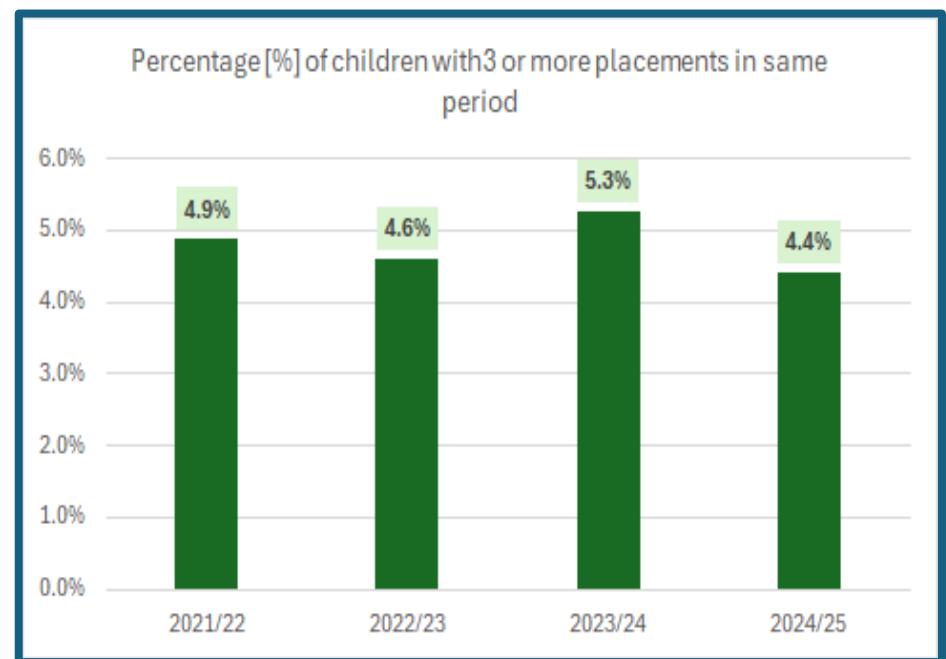
Number of Care Experienced Children (year end)

248 — 270 — 263 — 225 — 212

2019/20 2020/21 2021/22 2022/23 2023/24

Percentage [%] of children with 3 or more placements in same period

4.9% 4.6% 5.3% 4.4%

2021/22 2022/23 2023/24 2024/25

Source: https://www.gov.scot/publications/childrens-social-work-statistics-looked-after-children-2023-24/

A continued downward trend is noted in relation to number of children becoming looked after. This is reflective of continuing efforts to ensure that families receive the right support at the right time. A decline in the number of children experiencing three or more is attributed to improvements in support and planning for children in addition to increased support to caregivers. Data for 2024/25 is not yet published.

Figure 8: Proportion of adolescents who report feeling safe at the following locations **often** or **almost always**

2025 participants = 769 Clackmannanshire, 7662 Scotland sample; 2023 = 681 participants Clackmannanshire, 4305 Scotland sample
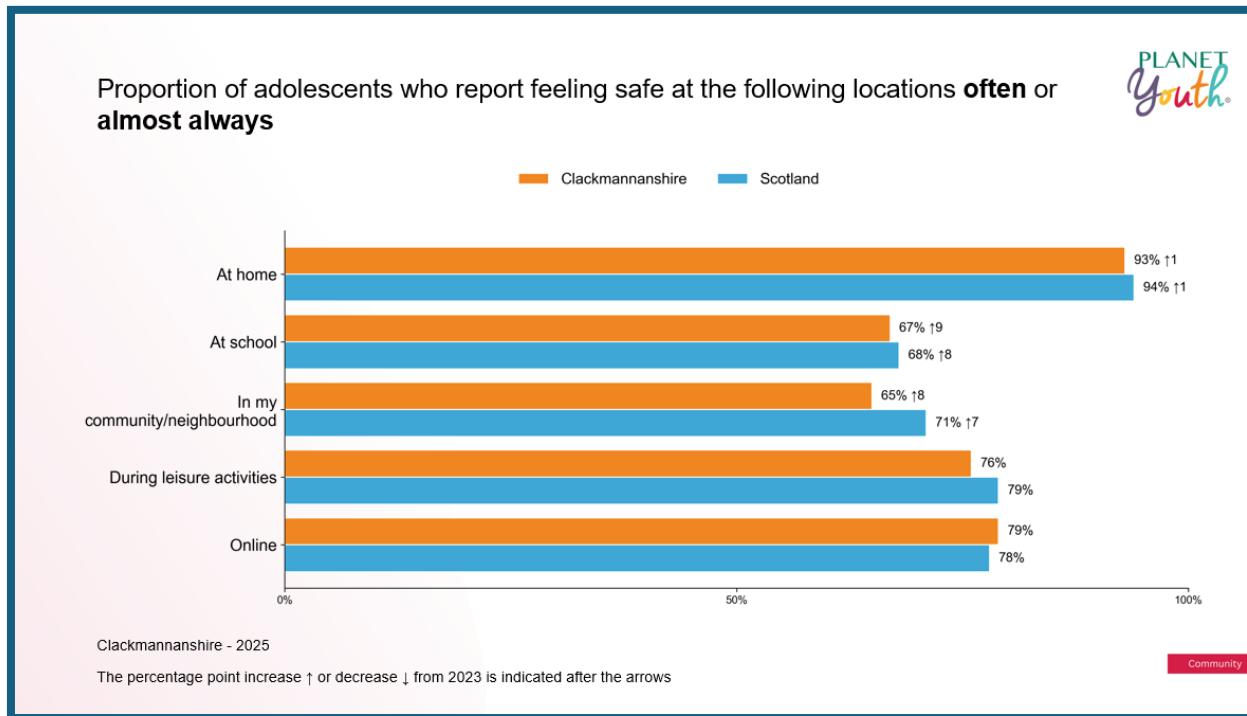
Source: Planet Youth (PY) Survey 2025

As part of the PY Coalition Action Plan, the PY Officer working with Child Protection Officer conducted Safety Mapping consultations with young people leading to a Safety Mapping Action List. Clacks Keys, a youth led campaign to raise awareness about mental wellbeing, is operational. All secondaries have established frameworks to deliver Mentors in Violence Prevention Programme and processes have been reviewed to strengthen implementation. Staff have been trained to deliver the Get SET Girls programme to strengthen self-esteem and improve mental wellbeing of girls.

Figure 9: FWP Young Parenting Partnership (YPP): Outcomes April - December 2025
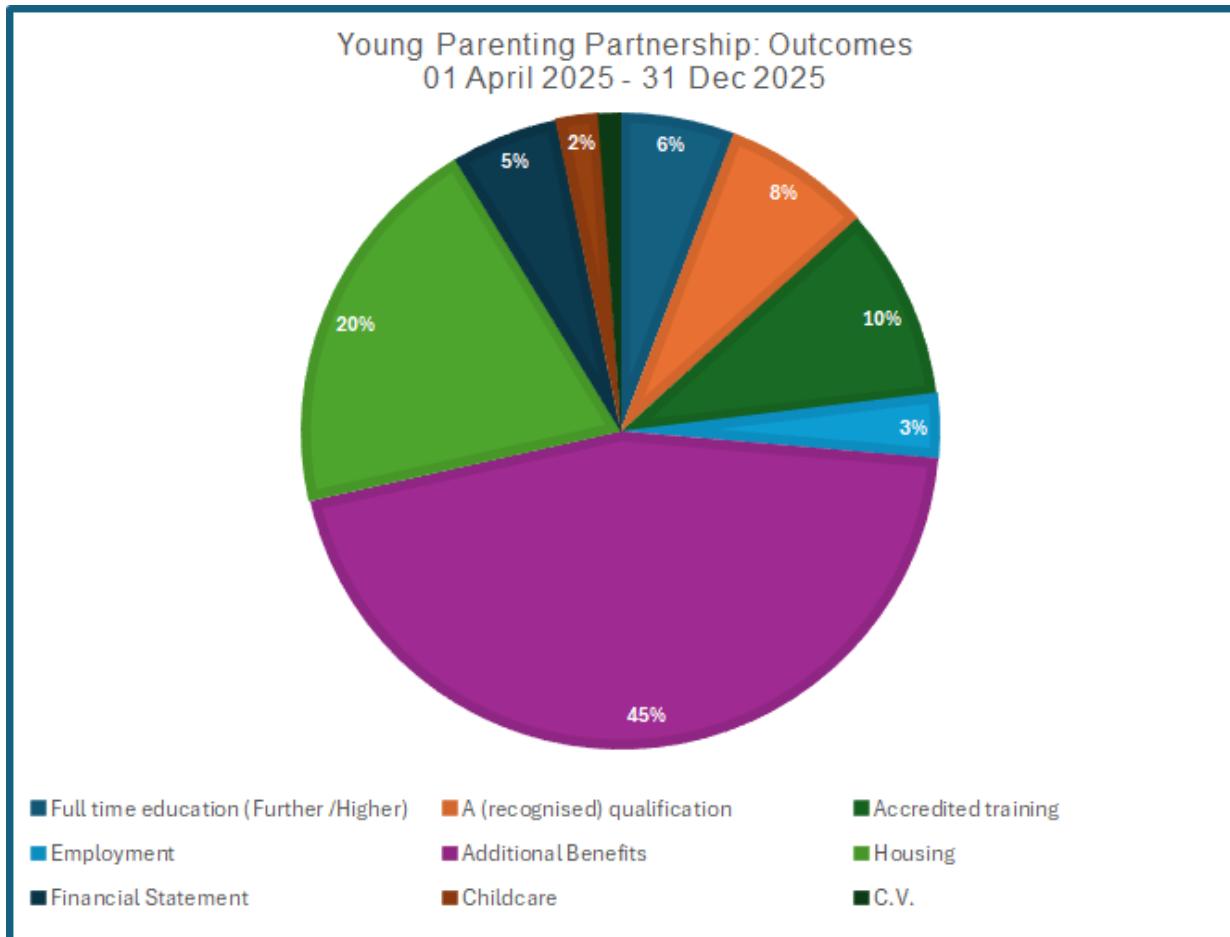
Source: FWP/Young Parenting Partnership Returns

Young Parent Partnership: Tailored support for young people has led to educational and employment outcomes, including qualifications, childcare access, and financial gains totalling £34,369 between April and December 2025. In each quarter there are, on average, 27 young people actively supported; improving outcomes for both parents and young children.

Outcome 2: Empowered communities are well designed, inclusive, sustainable, resilient and safe

Strategic Action	Title (short)	RAG Status
201	Implement Clackmannanshire Transformation Space (CTS) and Invest to Save fund	🟢 Green
202	Use data and community voice for decisions	🟢 Green
203	Strengthen Community Justice Partnership resources	🟢 Green
204	Develop sustainable transport solutions with partners	🟡 Amber

Progress Against Actions 201 – 204 and Outcome 2

Delivery progress is strong overall, with community-led investment, data informed decision-making, and justice partnership capacity evidencing impact. Clackmannanshire Transformation Space (CTS) is operational with governance through an independent fund manager and an outcomes focused learning framework, a paid Community Voice Panel has mobilised CTS decisions, with awards confirmed under homelessness prevention and children's mental health. Further rounds are progressing for employability and support for women and girls. Active pursuit of external leverage and widening participation are underway. A newly appointed Strategic Lead for Community Collaboration and Redesign is providing strategic oversight and leadership from the Local Authority and strengthening the relationship between the council and the community to achieve shared goals.

Data and voice insights (including peer research, What Matters to You panels and Make It Happen Fund) drive targeting, with organisational development support sustaining delivery and evaluation infrastructure through a learning partner and Dartington.

Community Justice capacity advances lived experience governance, employability pilots, recovery roles, and multi-agency pre-release planning, alongside national engagement and performance improvements in youth diversion from prosecution.

Sustainable transport remains in early implementation with positive early evidence (Volunteer Driver Scheme, door-to-door services, bus passes supporting THRIVE to Keep Well Programme), but capacity risks are emerging; continued implementation planning and scaling are required.

Figure 10: Clackmannanshire, Percentage of Young People Commencing Diversion from Prosecution
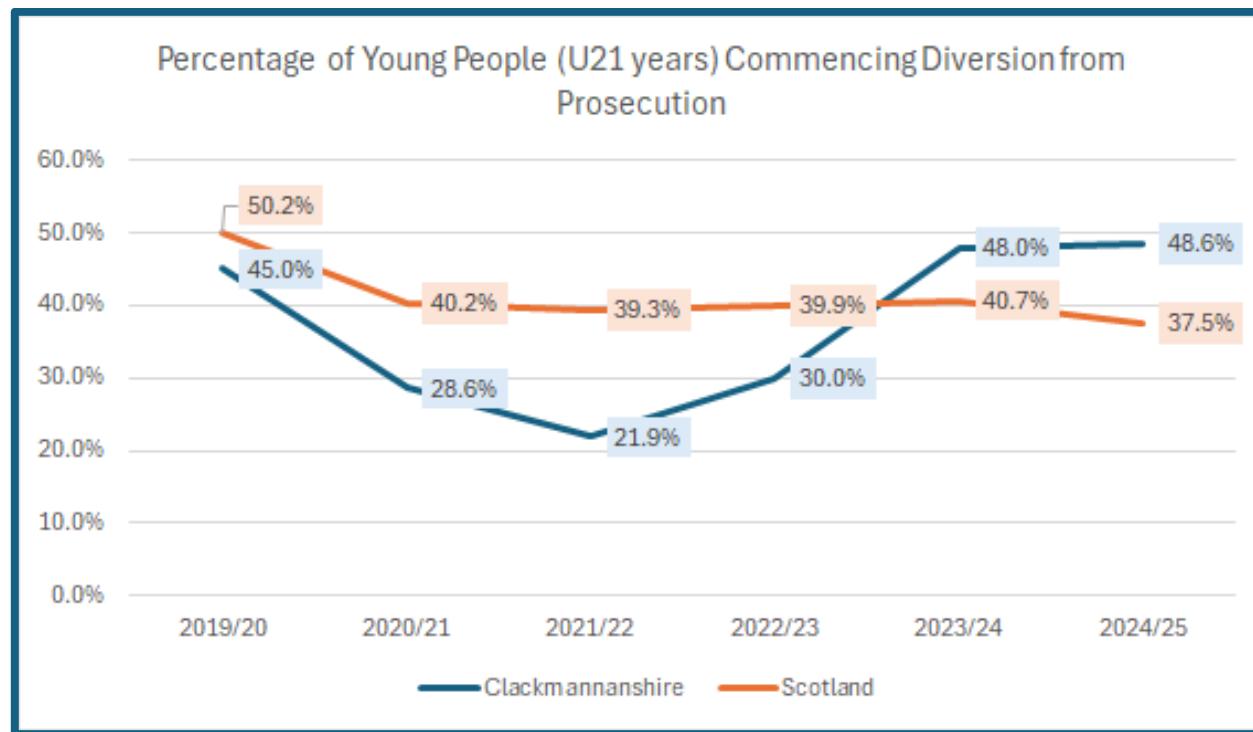
Source: https://www.gov.scot/publications/justice-social-work-statistics-additional-time-series-tables/

Since 2021/22, the percentage of young people commencing Diversion from Prosecution has increased locally and, over the last two reporting years, sits above the national rate. Pooled investment in the STRIVE linked Women's Worker strengthens early and rapid support. Desistance and diversion are being strengthened through coordinated community and justice partnerships. The Hive's preventative offer, youth-led arts and structured youth sessions, provide safer alternatives and are associated, anecdotally, with

reductions in local anti-social behaviour. Justice Services report continued strong delivery of Unpaid Work and early intervention programmes, with an Addiction Recovery Worker now embedded to support individuals with substance use needs. Diversion from prosecution performance has shown a marked improvement: cases commenced per 10,000 population have increased and the completion rate reached approximately 94% in 2024/25, significantly above the national rate. These trends indicate effective upstream prevention and community-based sentencing options, reducing the likelihood of re-offending and supporting positive community contribution.

Integrated Approach: Progress Actions 201 - 204 have made to other Outcomes

Community decision making- and targeted investment supports safer environments for children (Outcome 1), participation and pathways (Outcome 3), and access to services and wellbeing (Outcomes 4 and 5).

Outcome 3: People of all ages successfully contribute by developing skills for learning, life and work

Strategic Action	Title (short)	RAG Status
301	Targeted initiatives for vulnerable and disadvantaged groups	🟢 Green
302	Promote desistance and diversion from justice	🟢 Green
303	Improve attainment in Literacy and Numeracy (poverty gap focus)	🟡 Amber
304	Implement learning, teaching and assessment guidance	🟢 Green
305	Strengthen workforce development (leaver destinations)	🟢 Green

Progress against Actions 301 - 305 and Outcome 3

Targeted initiatives are reaching priority groups at scale, with increased youth club membership, accessible programmes and adapted cycling for pupils with profound barriers; evidence indicates enhanced physical and mental wellbeing. System improvements include streamlined Early Learning and Childcare admissions and growth in digital mental health use for historically lower access groups.

School attendance shows a 0.6 percentage point increase year on year; initial positive destinations rose to 96.8% in 2024/25; combined primary Literacy and Numeracy have shown a slight fall in 2024/25 after year-on-year improvement from 2019/20.

Desistance and diversion are strengthened through community offers, Unpaid Work delivery, embedded Addiction Recovery Worker, and 94% completion rate for Diversion from Prosecution in 2024/25 (above national rate).

His Majesty's Inspectorate of Education in Scotland (HMIE) inspection reports from August 2025 to October 2025 identify strengths in nurturing relationships and leadership. Strengthened moderation, pedagogy and early reading/writing programmes support high quality learning experiences.

Learning, teaching and assessment guidance implementation, one to one devices and Neighbourhood Groups support upskilling and data use, early years staff engagement with the new national Quality Improvement Framework.

Workforce development is advancing through values-based leadership, professional learning, and targeted employability, maintaining strong indicators for initial positive destinations (96.8%) and participation (92%).

Integrated Approach: Contribution of Actions 301 – 305 to other Outcomes

Increased engagement and participation reduce risk factors (Outcome 1), improve employability (Outcome 4), and support wellbeing (Outcome 5).

Figure 11: Literacy Attainment 2020/21 – 2024/25

Percentage of pupils achieving expected levels at P1, P4 & P7 combined

Percentage of pupils achieving expected levels P1, 4 & 7 Combined, Literacy, 2020/21 to 2024/25
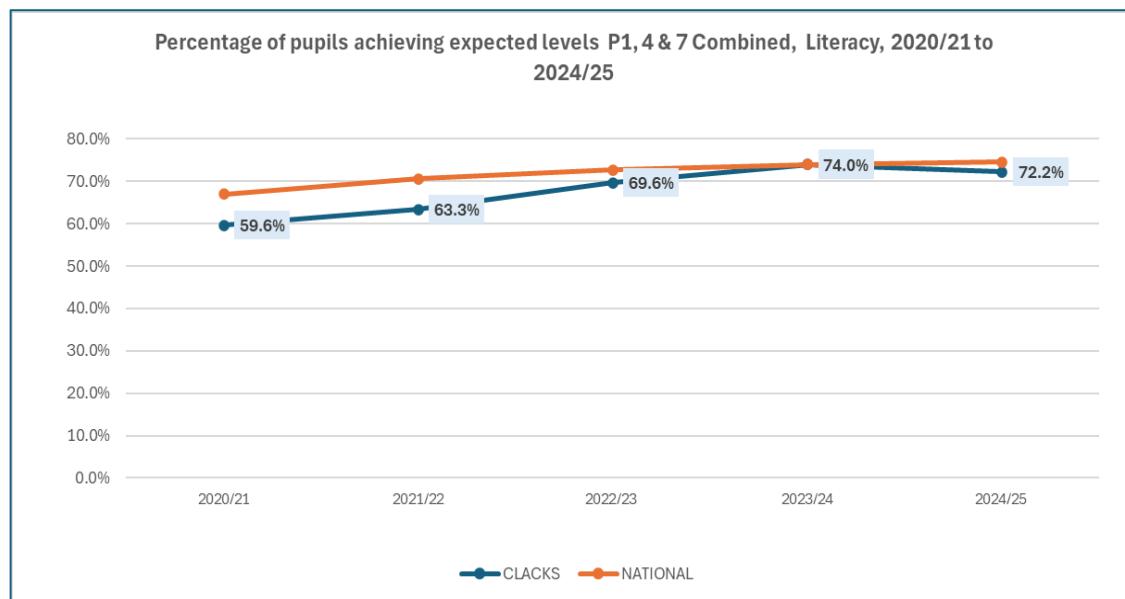
Combined literacy attainment increased annually from 2020/21 to 2023/24. Attainment levels in 2024/25 have decreased slightly since 2023/24; less than 2 percentage points.

From 2020/21 to 2023/24 there was an annual narrowing of the literacy attainment gap between Clackmannanshire's and the national average. From 2023/24 to 2024/25 there has been a slight widening of the gap (2.3 percentage points).

Source: https://www.gov.scot/publications/achievement-of-curriculum-for-excellence-cfe-levels-2024-25/

Figure 12: Literacy Attainment 2020/21 to 2024/25

Percentage of pupils achieving expected levels at P1, P4 & P7 combined, by Quintile 1 and 5
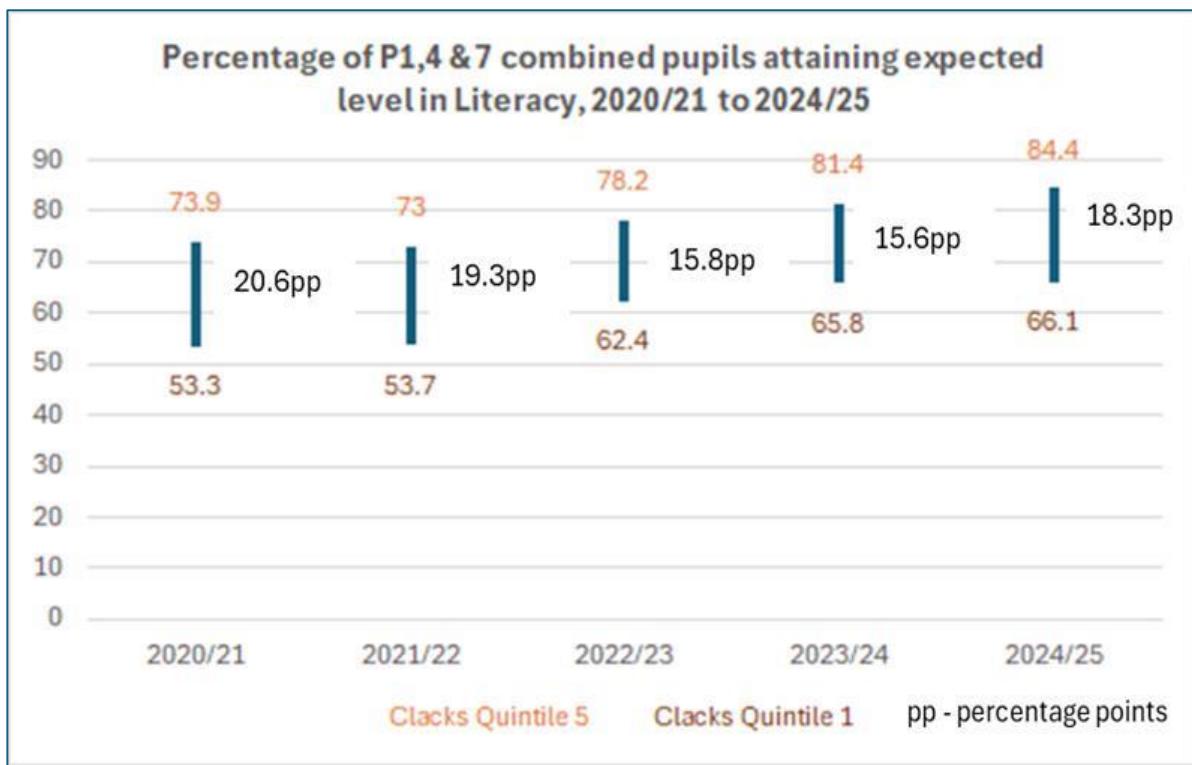
Attainment of Quintile 1 (Q1) cohort has increased annually over the last 5 years. Attainment of Quintile 5 (Q5) cohort has increased annually over the last 3 years.

Overall, the gap between Q1 and Q5 has narrowed since 2020/21, compared to 2024/25, with a year on year gap decrease from 2020/21 to 2023/24.

In 2024/25, Clackmannanshire's Q1 cohort literacy attainment (66.1%) outperformed the 2024/25 Q1 national average (65.7%).

Source: https://www.gov.scot/publications/achievement-of-curriculum-for-excellence-cfe-levels-2024-25/

Figure 13 Numeracy Attainment 2020/21 - Percentage of pupils achieving expected levels at P1, P4 & P7 combined

Percentage of pupils achieving expected levels P1, 4 & 7 Combined, Numeracy, 2020/21 to 2024/25
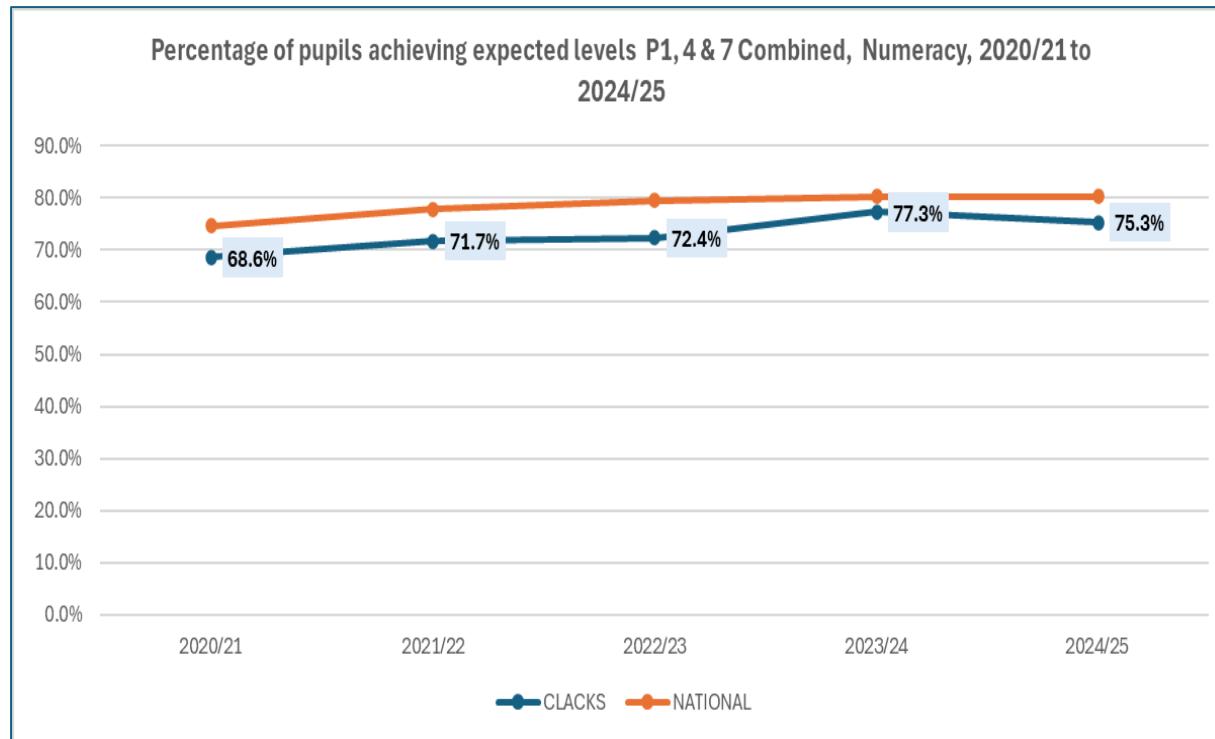
Combined numeracy attainment has increased annually from 2020/21 to 2023/24. Attainment levels in 2024/25 decreased slightly since 2023/24; 2 percentage points.

From 2020/21 to 2023/24 there was an annual narrowing of Clackmannanshire's numeracy attainment, as compared to the national average. From 2023/24 to 2024/25 there has been a slight widening of the gap (2.0 percentage points).

Source: https://www.gov.scot/publications/achievement-of-curriculum-for-excellence-cfe-levels-2024-25/

Figure 14 Numeracy Attainment 2020/21 - Percentage of pupils achieving expected levels at P1, P4 & P7 combined, by Quintile 1 and 5

Percentage of P1,4 & 7 combined pupils attaining expected level in Numeracy, 2020/21 to 2024/25
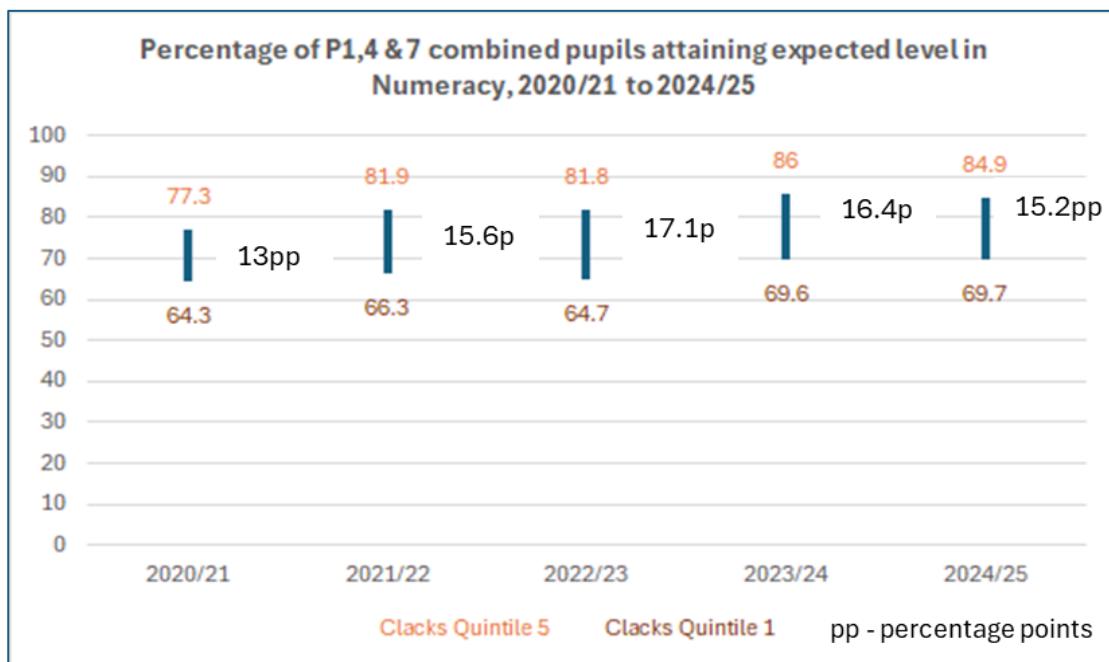
Over the last 5 years (2024/25 compared to 2020/21) attainment of both Quintile 1 (Q1) and Quintile 5 (Q5) cohorts has increased.

In the same time frame (2024/25 compared to 2020/21) the gap between Q1 and Q5 has widened by 2.2 percentage points.

In 2024/25, attainment of Clackmannanshire's Q1 cohort reached the highest level in the last 5 years yet remains below the 2024/25 national average for Q1 (72.5 percentage points).

Source: https://www.gov.scot/publications/achievement-of-curriculum-for-excellence-cfe-levels-2024-25/

Figure 15: Clackmannanshire, Annual Participation Measure (APM)	
	The Annual Participation Measure reports the participation status of all 16–19-year-olds in Clackmannanshire versus Scotland across an entire year. It shows whether young people are participating (in education, training or employment), not participating, or unconfirmed. Through holistic supports and targeted interventions from partnership working, and focused resource there has been significant progress in Clackmannanshire in 2024/25 moving to 92% positive.

Source: https://www.skillsdevelopmentscotland.co.uk/publications-statistics/statistics/annual-participation-measure

Figure 16: Initial Leaver Destinations (IDL) and Sustained (Follow Up) Destination Rate – Clackmannanshire, 2019/20 to 2023/24

Source: https://www.gov.scot/collections/school-education-statistics/
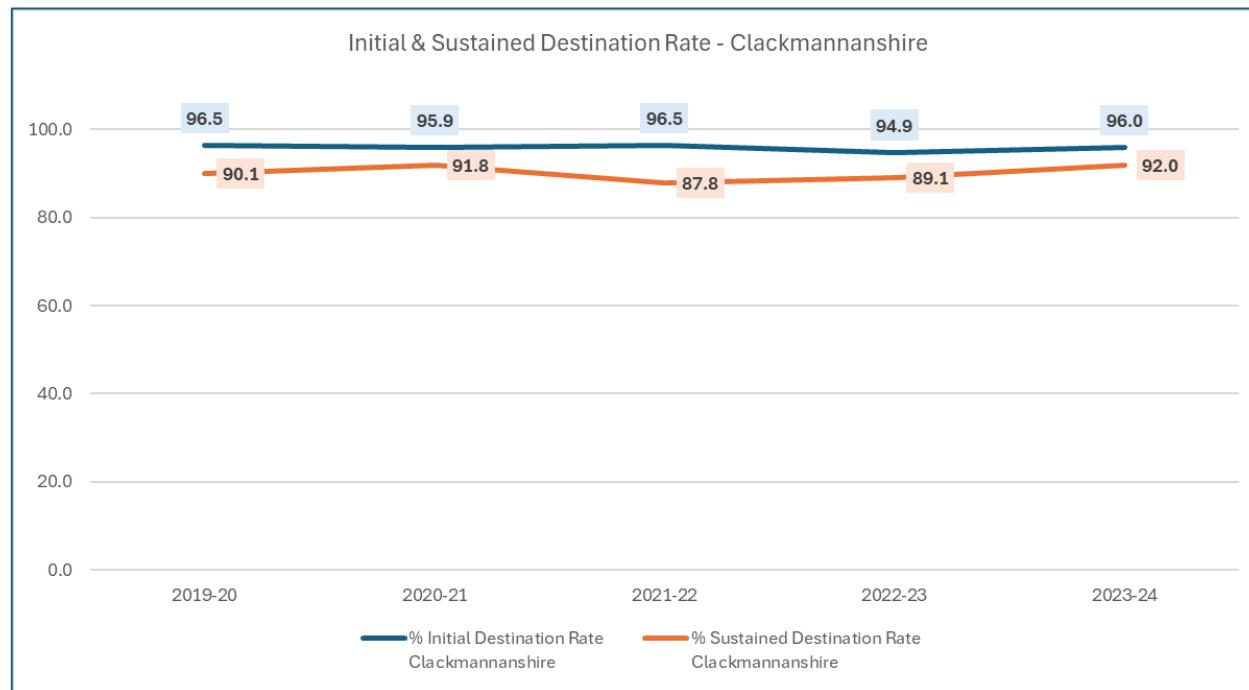
Clackmannanshire continues to perform well for Initial Leaver Destinations (96.0%) that measures what school leavers are doing three months after leaving school, this is higher than the national average which was 95.7% in 2023/24. IDL has consistently performed above the national average from 2019/20 to 2023/24. The latest published sustained destinations data(follow up at 9 months) has improved yearly from 2021/22 to 2023/24. The IDL data for 2024/25 is unpublished, however, local data intelligence indicates a continued improvement of Initial Leaver Destinations (IDL) for 2024/25. Sustained data for 2024/25 is due to be published in February 2026.

Outcome 4: Poverty in our communities is reduced by improving outcomes for all

Strategic Action	Title (short)	RAG Status
401	Encourage voice led transformation across family services	🟢 Green
402	Develop Whole Family Support tailored to need	🟢 Green
403	Optimise income maximisation pathways	🟡 Amber
404	Specialist employability for those with justice experience	🟡 Amber

Progress Against Actions 401 – 404 and Outcome 4

Voice led service design, community funding decisions, and early years supports (Play Roots, Wee Play Alloa) demonstrate improved child development, adult confidence and wellbeing; Family Hubs have expanded across localities, and parent feedback highlights trusted staff, safe and inclusive environments, and flexible childcare enabling employment and inclusion.

Whole Family Support infrastructure links early years groups and multi-agency Family Wellbeing Hubs, combined with the Child Wellbeing Partnership (Scottish Government funded All Age Childcare) supporting 169 families with younger children and 215 families with school age children. Integration with Health and allied services strengthens outcomes; Care Inspectorate approved variations increasing baby places; whole family approaches are embedded in THRIVE and the Lone Parent Employability Project; the Local Employability Partnership fully incorporates Whole Family Support.

Income maximisation pathways are in place, with embedded referrals delivering £1,459,725 in client financial gains since April 2025, targeted outreach, and updated Housing Policy focusing on affordable plans and signposting. Child Wellbeing Partnership November 2025 survey data shows 41% improved financial circumstances, 10% accessing new benefits, and 20% reporting increased annual household income; emergency food pathways support families discharged from hospital; Fairer Public Debt work secures shared commitments to policy/practice fairness.

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Integrated Approach: Progress Actions 401 to 404 have made to other Outcomes

Reduced financial stress supports stability and safeguarding (Outcome 1), participation and attainment (Outcome 3), and wellbeing (Outcome 5).

Outcome 5: People are healthy and active with improved health and wellbeing

Strategic Action	Title (short)	RAG Status
501	Ensure access to a continuum of mental health support; prioritise prevention	🟢 Green
502	Progress the Wellbeing Hub and Lochies School project	🟢 Green
503	Increase opportunities for healthier behaviours (inequalities focus)	🟡 Amber
504	Develop shared measures and targets for community health	🟡 Amber

Progress Against Actions 501 – 504 and Outcome 5

Children and young people access a broad continuum of mental health and wellbeing support: referrals to Counselling in Schools have increased substantially (with shortened waiting times and maintained throughput); clinical outcome measures show material improvement; Creative Therapeutic Interventions reach the most deprived communities; digital services engage priority groups with significant out of hours access; prevention is strong, with zero deaths by suicide among 11–25 year olds (rolling five year average).

The Wellbeing Hub and Lochies School programme achieved financial close in October 2025 and moved into construction, with handover targeted for late summer 2027 and full operations by October 2027; community benefits (school engagement, training pathways, skills academy, local employment) are being tracked against the national framework.

Healthy behaviours expand through school and community settings; Active Schools is on course to reach 50% participation (above national average); targeted wraparound physical activity programmes have expanded from 9 to 12 schools; parent reported outcomes are positive; 61 clubs are being accessed by 145 families; Family Leisure Pass pilot scaled from 14 to 51 families; Street Soccer Alloa and library programmes increase activity and social connection among priority groups.

Shared measures align activity and investment with impact, mitigate publication lags, and show consistent improvements in adult wellbeing and children's behaviour, confidence, emotional wellbeing and engagement in learning; Planet Youth data dissemination and action planning will follow in early 2026.

Integrated Approach: Progress Actions 501 - 104 have made to other Outcomes

Strengthened mental health services and healthier behaviours support safeguarding (Outcome 1), participation/attainment (Outcome 3), and poverty reduction through improved access to services (Outcome 4).

Figure 17: Clackmannanshire, Deaths from Suicide (11–25-year-olds)

Deaths from suicide in young people, aged 11–25 years

2002–2006 to 2020–2024

Legend:
- Clackmannanshire
- NHS Forth Valley
- Clackmannanshire & Stirling
- Scotland

Source: https://www.nrscotland.gov.uk/publications/probable-suicides-2024/
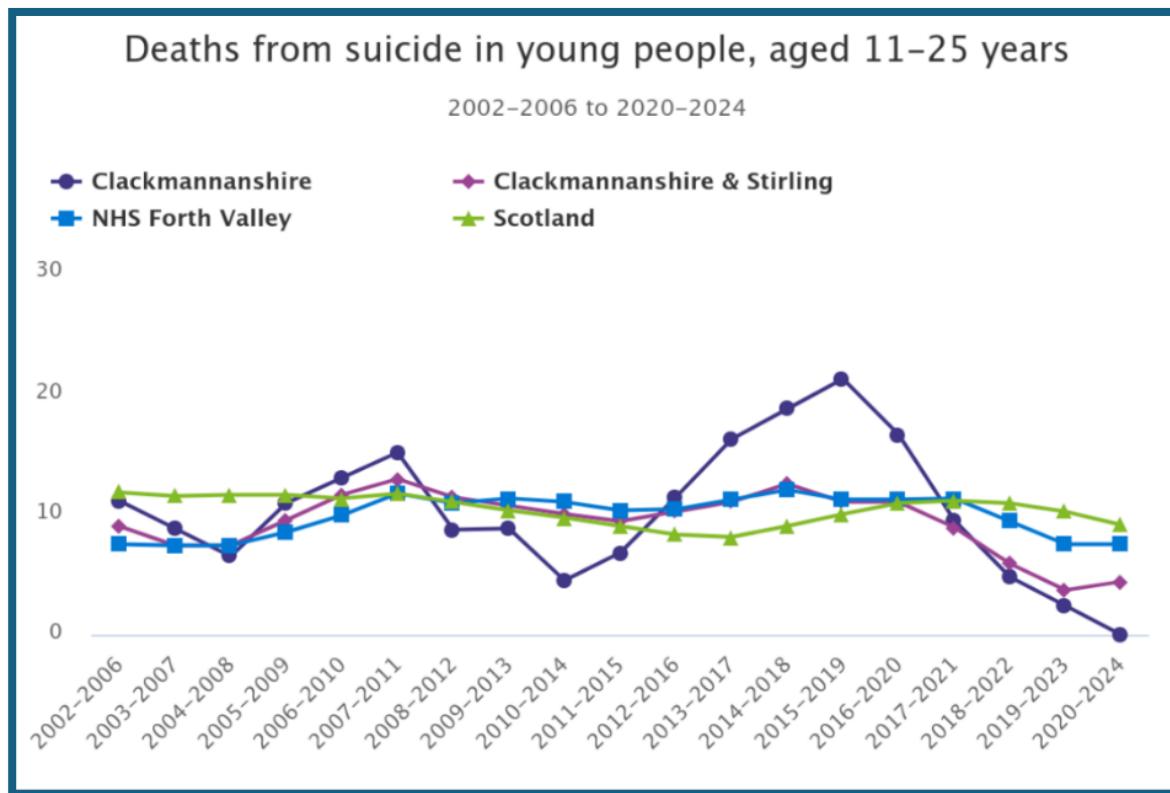
Clackmannanshire has seen a sustained drop in deaths by probable suicide for 11-25 year old since 2019 (figure 17).

For 2024/25, Clackmannanshire were the only local authority in Scotland to return a zero death rate. Alongside this, the most recent Planet Youth data (figure 18) shows a greater number of young people rating their physical and mental health as 'good' or 'very good'.

Figure 18: Clackmannanshire, Planet Youth Survey- Rating of Physical and Mental Health

2025 participants = 769 Clackmannanshire, 7662 Scotland sample; 2023 = 681 participants Clackmannanshire, 4305 Scotland sample
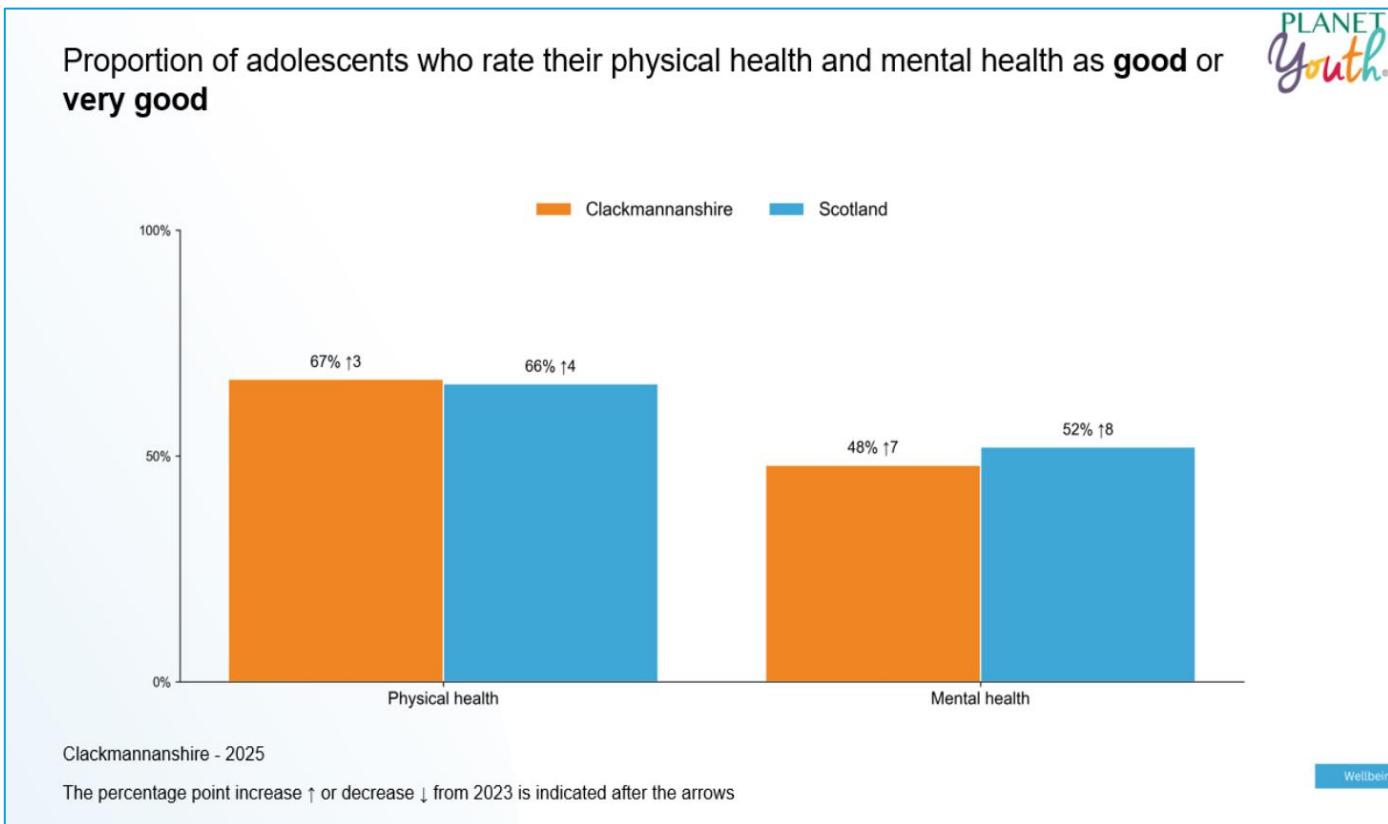
Source: Planet Youth Survey 2025

Full analysis, dissemination and planning around the 2025 Planet Youth Survey is a key next step

(data received end December 2025)

Figure 19: Clackmannanshire, Physical Activity, Adolescents

(2025: participants 769 Clackmannanshire, 7662 Scotland; 2023 681 participants Clackmannanshire, 4305 Scotland; 2023)
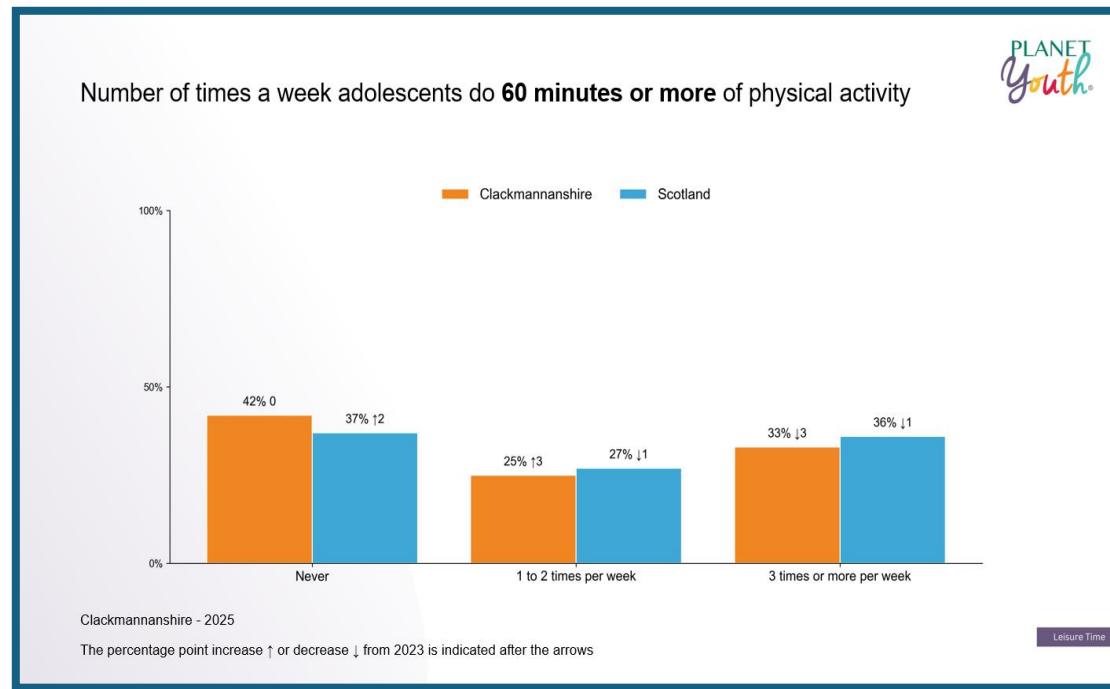
Source: Planet Youth Survey 2025

Active Schools contribute to this increase in young peoples' participating in physical activity. Active Schools activities have steadily increased over the last 3 years from 12% of the school roll in 2021/22 to 25% in 2024/25, which is 5% above the national average. Additionally, the Fit for Girls (FFG) program was reintroduced in 2023/24, with pupil ambassadors in each secondary school working to identify barriers and create opportunities for female participation. This initiative has led to a 10% rise in female involvement in secondary school extracurricular sports, with Clackmannanshire's female participation rate currently 6% higher than the national average.

Outcome 6 — Human rights are respected and fulfilled by tackling inequalities across our communities

Strategic Action	Title (short)	RAG Status
601	Champion UNCRC and The Promise across policies and services	🟢 Green
602	Improve experiences for children with disabilities	🟡 Amber
603	Target Additional Support for Learning resources	🟢 Green
604	Facilitate reintegration of offenders	🟡 Amber
605	Embed voice and co-design in policy and service development	🟢 Green

Progress Against Actions 601 - 605

UNCRC and The Promise are being championed across services, with 100% engagement from schools and Early Learning and Childcare (ELC) establishments with Rights Respecting Schools Award (21 awards), authority wide- Keeping The Promise training (over 600 staff and 2,400 young people), child friendly complaints, and robust tracking endorsed by Education Scotland; care-experienced positive destinations at 97.5% exceed the national rate (87.9%); Planet Youth data is linked to UNCRC, and co-design informs Transformation Space investment themes.

Experiences for children with disabilities have expanded and are targeted (sensory-rich, multi-agency delivery, home sensory packages, flexible funded childcare, additional learning assistant hours); collaborative work addresses paediatric neurodiversity and pathways; contextual KPIs show a high prevalence of disability in respondent households and improved respite time, though provider capacity gaps persist for complex needs.

ASL resources are better targeted via improved guidance, frameworks and reviews, with school attendance for learners with additional support needs above the Scottish rate and increased access to Educational Psychology (233 new referrals Aug–Dec 2025).

Reintegration of offenders is supported through prevention focused hub models and strengthened partnerships (including expanded Women's Worker service, STRIVE support for 74 women at crisis points, and increased CPO Unpaid Work hours); service user feedback is positive, with some operational pressures noted.

Voice and co-design are embedded across decision making, including youth consultations on national and local issues, with Transformation Space and Make It Happen funds providing community and youth panels to define challenges and make funding decisions; Community Justice Partnership lived experience informs governance and vision.

Integrated Approach: Progress Actions 601 - 605 have made to other Outcomes

Rights-based practice strengthens safeguarding (Outcome 1), access to learning and participation (Outcome 3), and equitable service design (Outcomes 2, 4, 5).

Progress: Strategic Priorities – aligned to Wellbeing Local Outcomes Improvement Plan

The One Plan groups all actions under four Strategic Priorities: **Health and Wellbeing, Empowering Families and Communities Sustainable Inclusive Growth and People Workforce.**

Health and Wellbeing

Actions **501–504** show scale and impact (continuum of mental health support, Wellbeing Hub progress, healthier behaviours, shared measures) with prevention outcomes and increased participation. These actions also reinforce **Outcome 1** (safeguarding, resilience), **Outcome 3** (attendance and attainment), and **Outcome 4** (reducing stressors).

Empowering Families and Communities

Actions **401–403** demonstrate voice led design, Whole Family Support and income maximisation gains, while **201–202** enable community led investment and data informed decision making. Together, these actions reduce poverty drivers, strengthen social capital, and align with the **WLOIP** through community empowerment mechanisms.

Sustainable, Inclusive Growth

Transport solutions (**204**) are advancing in early delivery; Clackmannanshire Transformation Space (**201**) is mobilising equitable funding and external leverage; justice linked employability (**404**) is commissioned to address service gaps; workforce pathways (**305**) and attainment focused actions (**303–304**) support inclusive growth by improving skills and transitions.

People Workforce

Trauma informed professional learning (**105**) at scale and values-based leadership (**305**) strengthen relational practice and cross system collaboration; improved guidance, frameworks and quality improvement activities (**303–304**) build staff capability; multi-agency training (public protection; justice; health) sustains competence across statutory functions.

Next Steps (January to March 2026)

- **Sustain and scale safeguarding capacity (Outcome 1):**
  Consolidate public protection training cycles and multiagency audit learning; maintain STRIVE throughput and data sharing arrangements; continue school-based prevention frameworks and lived experience input.

- **Stabilise women and girls' safety delivery (Outcome 1/Outcome 2):**
  Progress internal redesign, expand Get SET Girls accreditation, strengthen Safe & Together alignment, and pursue external leverage via CTS.

- **Embed Whole Family Support and income maximisation (Outcome 4):**
  Maintain integrated hub delivery; continue targeted support sessions; utilise survey insights to refine referral pathways and address acute need (hospital discharge food pathway; Fairer Public Debt commitments).

- **Advance transport implementation and capacity (Outcome 2):**
  Scale volunteer driver supply, monitor demand, and formalise delivery group project plans with assigned leads/timescales to sustain early positive impacts.

- **Maintain attainment momentum and participation (Outcome 3):**
  Embed Neighbourhood Groups approach to performance and improvement in schools and ELCs, moderation and pedagogy empowerment; sustain digital inclusion and values-based leadership; monitor predicted attainment and attendance improvements.

- **Progress Wellbeing Hub/Lochies construction and community benefits (Outcome 5):**
  Maintain project governance and reporting; finalise operational KPIs during 2026/27; continue framework monitoring of community benefits.

- **Analyse, disseminate Planet Youth Survey –** agree next steps

- **Consolidate UNCRC and The Promise implementation (Outcome 6):**
  Continue rights respecting activities, training and complaints system enhancements; track care experienced outcomes; prepare **UNCRC statutory report section for the year end report**, including **backdated reporting to March 2024** to reflect Royal Assent and commencement.

Key Performance Indicators [from 25/26 Plan]

All Plans on a Page – approved at Council in August 2025 are linked to the Overarching Key Performance Indicators (detailed below) as well as having Plan specific Management Key Performance Indicators.

Overarching Key Performance Indicators, Updated Dec'25 *Anticipated publication date ⬇ Reduced ⬆ Increased ☐ Consistent	2021/22	2022/23	2023/24	2024/25	Difference between latest two data sets	Target 2025/26
Child Poverty Rate (0 -15 years Clackmannanshire) – relative poverty after housing costs **Source**: https://endchildpoverty.org.uk/child-poverty-2025/	28.3%	29.2%	28.5%	*Jun. 26	⬇	24%
Unemployment Rate Young People (aged 16-24 years) **Source:** Pentana: DVM ECD F3c: ONS NOMIS Data Portal	6.6%	4.8%	5.1%	4.7%	⬇	3.3%
Domestic Abuse Incidents (rate per 10,000 population)- Clackmannanshire **Source:** https://www.gov.scot/publications/domestic-abuse-statistics-recorded-police-scotland-2023-24/pages/incidents-of-domestic-abuse/	146	127	141	(Target 24/25: 114) *TBC	⬆	116
Number of diversions from prosecution successfully completed **Source:** https://www.gov.scot/publications/justice-social-work-statistics-additional-time-series-tables/	28	13	32	33	⬆	35
Number of all sexual crimes (includes rape & attempted rape and sexual assault) per 10,000 population **Source:** https://www.gov.scot/publications/recorded-crime-scotland-2024-25/documents/	29	23	25	24	⬇	22

Overarching Key Performance Indicators, Updated Dec'25 *Anticipated publication date ⬇ Reduced ⬆ Increased ▭ Consistent	2021/22	2022/23	2023/24	2024/25	Difference between latest two data sets	Target 2025/26
Number of children referred to Children's Reporter (offences only) – rates per 1000 children **Source:** https://www.scra.gov.uk/resources_articles_category/official-statistics/ [SCRA Dashboard]	5.8	10.5	13	9.5	⬇	4.0
Number of children referred to Children's Reporter (non-offences only) – rates per 1000 children **Source**: https://www.scra.gov.uk/resources_articles_category/official-statistics/ [SCRA Dashboard]	16.4	11.3	11.4	11.9	⬆	9.5
Number of children (0-17 years) entering the 'care system' during the year [August – July] **Source:** https://www.gov.scot/publications/childrens-social-work-statistics-looked-after-children-2023-24/documents/ [ADDITIONAL TABLES]	61	44	68	(Target not set for 24/25) *April 26	⬆	70
Reduction in the number of children who require statutory measures of intervention **Source:** SCRA CSO Number of Children subject to CSO at year end	162	146	113	119	⬆	107
Number and percentage of children in the care system living within the community (not including residential care) **Source**:- Pentana [CHC LAC B3a: https://www.gov.scot/publications/childrens-social-work-statistics-looked-after-children-2023-24/documents/	94.9% (250)	94.7% (213)	93.7% (199)	(Target 24/25: 90.8%) *Apr. 26	⬇	94%

Overarching Key Performance Indicators, Updated Dec'25 *Anticipated publication date* ⬇ Reduced ⬆ Increased ▭ Consistent	2021/22	2022/23	2023/24	2024/25	Difference between latest two data sets	Target 2025/26
Percentage of care experienced children and young people who report they have meaningful opportunities to inform and influence service development and delivery **Source**: Social Work [internal data – new measure]	No Data	No Data	No Data	No Data		No baseline yet to set target
16-19 year old Participation Rate (Annual Participation Measure) **Source**: https://www.skillsdevelopmentscotland.co.uk/publications-statistics/statistics/annual-participation-measure	90.7%	90.4%	90.3%	92.0%	⬆	93.3%
Percentage of children with one or more developmental concerns at 27-30 month reviews **Source**: https://publichealthscotland.scot/publications/early-child-development/early-child-development-statistics-scotland-2023-to-2024	20.1%	17.7%	17.6%	(Target 24/25:16.7% - national) *Apr.26	⬇	17.5%
Attendance Rate – all (taken from stretch aims) Source: https://www.gov.scot/publications/school-attendance-and-absence-statistics/	90.3%	90.7%	90.1%	91%	⬆	94%
Attendance Rate – Care Experienced (taken from stretch aims) Source: https://www.gov.scot/collections/childrens-social-work/Educational Outcomes for Looked After Children – Table 4.4	89.5%	86.1%	85.6%	(Unpublished) 90.1% *TBC	⬆	94%

Overarching Key Performance Indicators, Updated Dec'25 *Anticipated publication date	2021/22	2022/23	2023/24	2024/25	Difference between latest two data sets	Target 2025/26
Percentage of P1, P4 and P7 pupils combined achieving expected CfE Level in Literacy (taken from stretch aims) **Source**: https://www.gov.scot/publications/achievement-of-curriculum-for-excellence-cfe-levels-2024-25/	63.3%	69.6%	74%	72.2%	⬇	75%
Percentage of P1, P4 and P7 pupils combined achieving expected CfE Level in Numeracy (taken from stretch aims) **Source**: https://www.gov.scot/publications/achievement-of-curriculum-for-excellence-cfe-levels-2024-25/	71.7%	72.4%	77.3%	75.3%	⬇	78%
Attainment gap at Senior Phase - SCQF Level 5 (percentage points) **Source**: Scotxed, INSIGHT	10.4	9.2	21	11.1	⬇	6
Percentage of School Leavers achieving at SCQF Levels in Literacy and Numeracy (Levels 4, 5 & 6) Source: Scotxed, INSIGHT	54.5%	53.7%	63.8%	*Feb.26	⬆	60.1% (national)
Percentage of Care Experienced School Leavers achieving at SCQF Levels in Literacy & Numeracy (Levels 4, 5 & 6) **Source:** Scotxed, INSIGHT	26.3%	30.2%	28.6%	*Feb.26	⬇	38.7% (Virtual Comparator)
Percentage of Children and Young People who describe their mental health as good or very good **Source:** Planet Youth Survey	41% (2021)	41% (2023)	48% (2025)	⬆	54%

Overarching Key Performance Indicators, Updated Dec'25 *Anticipated publication date ⬇ Reduced ⬆ Increased ▭ Consistent	2021/22	2022/23	2023/24	2024/25	Difference between latest two data sets	Target 2025/26
Percentage of Children and Young People (under 18's) participating in extracurricular school sport and physical activity **Source**: https://sportscotland.org.uk/schools-colleges/active-schools/active-schools-reports/active-schools-report-2024-2025	36%	42%	45%	48%	⬆	50%
Proportion of adolescents who have consumed alcohol in last 30 days Source: Planet Youth Survey	36% (2021)	28% (2023)		29% (2025)	⬆	14%
Drug-related Hospital Admissions – Young People (15-24 years, per 100,000 population) - 3 year average **Source**: Pentana: SAP ADP D04 - ScotPHO ScotPHO tool: care and wellbeing dashboard - PHS Planning Tools - Resources and tools - Public Health Scotland	150	134	133	(Target 24/25: 115) *Apr.26	⬇	115
Deaths from suicides – Young People (11-25 years) 5 year average – per 100,000 population **Source**: Pentana: SAP PHO O04 - ScotPHO tool: care and wellbeing dashboard - PHS Planning Tools - Resources and tools - Public Health Scotland	9.5	4.8	2.4	0	⬇	0
Teenage pregnancy (ending in a delivery or termination) by local authority of residence and year of conception(under 20 years) Rate per 1000 women (annual yearly rate – January to December) **Source:** https://publichealthscotland.scot/publications/teenage-	29.0 (2021)	33.0 (2022)	23.7 (2023)	(Target 2024: 27.1) *Jul.26	⬇	23 (2025)

Overarching Key Performance Indicators, Updated Dec'25 *Anticipated publication date ⬇ Reduced ⬆ Increased ▢ Consistent	2021/22	2022/23	2023/24	2024/25	Difference between latest two data sets	Target 2025/26
pregnancies/teenage-pregnancies-year-of-conception-ending-31-december-2023/						
% of Girls in Clackmannanshire participating in recreational activity **Source**: Internal Data – Sport and Leisure Team	No data	No data	No data	50%		52%
Active Travel to School Source: Pentana: SAP PHO T01 - ScotPHO tool: care and wellbeing dashboard - PHS Planning Tools - Resources and tools - Public Health Scotland	66.1%	65.3%	62.2%	62.5%	⬆	64%

People Directorate: Common Business Plan Indicators (Updated December '25) ⬇ Reduced ⬆ Increased ▢ Consistent	2021/22	2022/23	2023/24	Achieved 2024/25	Difference between latest two data sets	Target 2025/26
Average FTE working days lost through sickness absence PPL AB1 GOV	11.9	12.3	14.02	13.16	⬇	12
% of employees who have completed mandatory training by the due date	N/A	10.3%	58%	63.32%	⬆	100%

People Directorate: Financial Results							
Key Performance Indicator	**2021-22**	**2022-23**	**2023-24**	**2024-25**	**2025-26**	**Progress Update at 30 Sept 2025**	**Lead**
	Value	Value	Value	Value	Target		
Percentage of People budget savings achieved	83%	92.15%	87.65%	82.07%	100%	To be confirmed with Q2 Outturn	Strategic Director (People)
Outturn variance based on budget – People £'000		(£2.898m)	(£551k)	(£1.607m)	0	To be confirmed with Q2 Outturn	Strategic Director (People)

People Directorate: Key Service Strategies and Policies Review Schedule			
Strategy / Policy	Approved/ Reviewed	Review Date	Progress Update - December 2025
Clackmannanshire Children's Services Plan 21/24	August '25	April '26	Children's Services Plan 25/26
Community Justice Improvement Plan 23/28	August '25	August '26	
The Promise Plan 23/26	August '23	August '26	In progress
National Improvement Framework Education Plan 25/26	December '24	August '27	Reviewed June '25
Family Wellbeing Partnership Plan 24/26	April '25	April '26	In progress
Digital Learning Strategy 2022-2025	May '23	September '25	Review underway with submission to Council 26/27
Additional Support for Learning Strategy 24/27	February '24	August '26	In progress
Strategic Equity Fund Plan 23/24	September '23	September '24	Updated September '25
Health and Wellbeing Strategy	August '23	August '24	In progress
Learning, Teaching and Assessment Strategy	Refreshed June '24	June '26	In progress
Numeracy Strategy 22/26	Refreshed '23	August '26	In progress
Literacy Strategy 22/ 26	Refreshed '23	August '26	In progress
Parental Involvement and Engagement Strategy	May '25	May '28	CYP Board Sept '25
Learning Estate Strategy, 2019-2040	2023	2040	Due 2040
Community Learning & Development Partnership Plan 24/27	August '25	August '27	Due '27
Sport and Active Living Framework Refresh 24/28	March '24	August '27	Due '27
Violence against Women and Girls Strategy 23/26	August '25	August '26	In progress
Clackmannanshire Transitions Policy for young people with additional support needs to adulthood	February '24	August '25	Updated September '25
Forth Valley Inter Agency Child Protection Guidance '23	May '25	May '26	In progress
Forth Valley GIRFEC Guidance	Refreshed July '24	August '25	Reviewed and refreshed.
Forth Valley Guidance Getting our Priorities Right for Children and Families affected by Parental Alcohol and Drug Use (2019)	May '25	May '27	Due '27

People Directorate Progress Report : Community Wellbeing Plan 2025/26

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Action Symbols

Status	✅ Completed	▶ In Progress, On Track	⚠ Check Progress/Unassigned	🛑 Overdue	❎ Cancelled
Expected Outcome	✅ Already Complete	✔ Complete Within Target	⚠ Complete Outwith Target	❌ Fail to Complete	❎ Cancelled

Priority shows 'golden thread' links to Wellbeing Economy Local Outcomes Improvement Plan (WELOIP), Be the Future Transformation (BtF) and Best Value Duties (BV)

Performance Indicator Symbols

Status	✅ Met Target (or within 5%)	⚠ Outwith Target (5-15%)	🛑 Outwith Target (more than 15%)	❓ No Target Set
Expected Outcome	✔ Will Exceed Target	✔ Will Meet Target	⚠ Will Just Miss Target	❌ Will Fail to Meet Target	❓ No Target Set

Risk Symbols
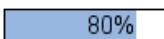
Status	✅ Low Risk (score of 9 or less)	⚠ Medium Risk (10-15)	🛑 High Risk (16 or more)
Change	⬇ Score Has Reduced	▬ Score Remains Static	⬆ Score Has Increased

Plan Summary
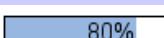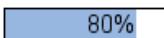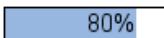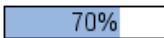
▶ PPL CWP 256	**People Directorate Business Plan 2025/26**			Overall Progress	75%
Lead	Strategic Director - People	**Portfolio Owners**	Chief Education Officer; Chief Social Work Officer		

Outcomes			Expected Outcome	Due By	Completed	Progress
▶	CWP 256 100	Children and young people have improved life outcomes by growing up loved, safe and respected	✔	31-Mar-2026		76%
▶	CWP 256 200	Empowered communities are well designed, inclusive, sustainable, resilient and safe	✔	31-Mar-2026		77%
▶	CWP 256 300	People of all ages successfully contribute to our communities by developing skills for learning life & work	✔	31-Mar-2026		64%
▶	CWP 256 400	Poverty in our communities is reduced by improving outcomes for all	✔	31-Mar-2026		77%
▶	CWP 256 500	People are healthy and active with improved health and wellbeing	✔	31-Mar-2026		80%
▶	CWP 256 600	Human Rights are respected and fulfilled by tackling inequalities across our communities	✔	31-Mar-2026		76%
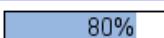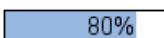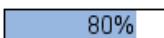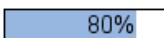
Outcome Summary

Children and young people have improved life outcomes by growing up loved, safe and respected
Overall **76%**

High-level Action Areas		Lead Service Area	Expected Outcome	Due By	Completed	Progress
CWP 256 101	Coordinate Proactive & Responsive Safeguarding	Children's Social Work	✔	31-Mar-2026		80%
CWP 256 102	Ensure Women & Girls Feel Safe	Justice Services	✔	31-Mar-2026		70%
CWP 256 103	Provide Early & Integrated Support	Early Intervention	✔	31-Mar-2026		80%
CWP 256 104	Support Care Experienced Young People	Permanence	✔	31-Mar-2026		70%
CWP 256 105	Enhance Workforce & Caregiver Skills	People Directorate	✔	31-Mar-2026		80%

Empowered communities are well designed, inclusive, sustainable, resilient and safe
Overall **77%**

High-level Action Areas		Lead Service Area	Expected Outcome	Due By	Completed	Progress
CWP 256 201	Implement Transformation Space & Invest to Save	People - Transformation	✔	31-Mar-2026		80%
CWP 256 202	Leverage Data & Voice Insights	People - Transformation	✔	31-Mar-2026		80%
CWP 256 203	Strengthen & Deploy Justice Resources	Justice Services	✔	31-Mar-2026		80%
CWP 256 204	Develop Sustainable Transport Solutions	People - Transformation	✔	31-Mar-2026		70%

People of all ages successfully contribute to our communities by developing skills for learning life & work
Overall **64%**

High-level Action Areas		Lead Service Area	Expected Outcome	Due By	Completed	Progress
CWP 256 301	Remove Barriers for Vulnerable Groups	Justice Services	✔	31-Mar-2026		80%
CWP 256 302	Promote Desistance & Diversion from Offending	Justice Services	✔	31-Mar-2026		80%
CWP 256 303	Improve Attainment & Reduce Poverty Gap	Early Learning, Primary Education & Libraries	✔	31-Mar-2026		80%
CWP 256 304	Implement Guidance & Raising Attainment Strategy	Early Learning, Primary Education & Libraries	✔	31-Mar-2026		80%

				Expected Outcome	Due By	Completed	Progress
▶	CWP 256 305	Strengthen Workforce Development	Education	✓	31-Mar-2026		80%
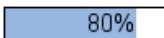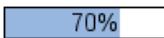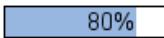
Poverty in our communities is reduced by improving outcomes for all Overall 77%

High-level Action Areas			Lead Service Area	Expected Outcome	Due By	Completed	Progress
▶	CWP 256 401	Encourage Voice-led Transformation	Education	✓	31-Mar-2026		80%
▶	CWP 256 402	Develop Whole Family Support Approaches	Education	✓	31-Mar-2026		80%
▶	CWP 256 403	Optimise Income Maximisation & Referral Pathways	Education	✓	31-Mar-2026		80%
▶	CWP 256 404	Establish Justice Employability Support	Education	✓	31-Mar-2026		70%

People are healthy and active with improved health and wellbeing Overall 80%

High-level Action Areas			Lead Service Area	Expected Outcome	Due By	Completed	Progress
▶	CWP 256 501	Ensure Access to Mental Wellbeing Services	Psychological Services	✓	31-Mar-2026		80%
▶	CWP 256 502	Progress Wellbeing Hub & Lochies School Project	Sport & Leisure	✓	31-Mar-2026		80%
▶	CWP 256 503	Increase Opportunities for Healthier Behaviours	Sport & Leisure	✓	31-Mar-2026		80%
▶	CWP 256 504	Develop Health & Wellbeing Measures & Targets	People Directorate	✓	31-Mar-2026		80%

Human Rights are respected and fulfilled by tackling inequalities across our communities Overall 76%

High-level Action Areas			Lead Service Area	Expected Outcome	Due By	Completed	Progress
▶	CWP 256 601	Champion UNCRC & The Promise	Inclusion & Partnerships	✓	31-Mar-2026		80%
▶	CWP 256 602	Improve Experiences for Children with Disabilities	Inclusion & Partnerships	✓	31-Mar-2026		70%
▶	CWP 256 603	Target Additional Support for Learning Resources	Inclusion & Partnerships	✓	31-Mar-2026		80%
▶	CWP 256 604	Facilitate Offender Reintegration	Justice Services	✓	31-Mar-2026		70%
▶	CWP 256 605	Embed Voice & Co-design	People - Transformation	✓	31-Mar-2026		80%

Summary of High-level Action Areas

Children and young people have improved life outcomes by growing up loved, safe and respected

▷ Coordinate Proactive & Responsive Safeguarding
Coordinate safeguarding efforts across sectors to deliver proactive and responsive support

Lead	Service Manager - Child Protection	Progress	80%	Expected Outcome	✓	Priority	WELOIP 1.2	Wellbeing - Outcomes for Young People	CWP 256 101

Multi-agency safeguarding has been strengthened through established frameworks in secondary schools (Mentors in Violence Prevention), active participation in the 16 Days of Activism campaign. A robust public protection training calendar spanning child protection, adult support and protection, Inter Agency Referral Discussions (IRDs) and domestic abuse-related trauma is in place. Workforce capability has been further enhanced via targeted training for Scottish Children's Reporter Administration and Children's Panel members on the Children (Care and Justice) (Scotland) Act 2024.

Quantitative indicators corroborate impact: the rate of children on the Child Protection Register fell to 2.4 per 1,000 (July 2024), a 44% reduction since 2020; referrals to the Children's Reporter for offences decreased to 14.1 per 1,000 in 2024/25; the number of children entering care fell 19% since 2019/20; and the number of care experienced children reduced by 14.5% since 2020. The STRIVE multi-disciplinary model evidences upstreaming and responsiveness, with 75 referrals received in the first half of 2025/26 and 110 supports offered, alongside strengthened information-sharing with partners and collaboration with Police Scotland's Community Hub. Together, these trends show proactive, coordinated safeguarding that is child-centred and timely, validated by recent multi-agency audit activity supported by the Care Inspectorate (pre-birth IRD).

▷ Ensure Women & Girls Feel Safe
Ensure women and girls feel safe at home, work, and in the community

Lead	Senior Manager (Justice Services)	Progress	70%	Expected Outcome	✓	Priority	WELOIP 1.1	Wellbeing - Physical & Mental Health	CWP 256 102

Progress to ensure women and girls feel equally safe is advancing across prevention, empowerment and protection. School-based programmes (Everyone's Invited, Get SET Girls, Equally Safe at School) are now embedded across all secondary schools, complemented by events that build awareness and voice. Safety mapping consultations through Planet Youth have strengthened insight and the Violence Against Women and Girls Partnership maintains continuity via interim coordination and a pilot needs-assessment tool with lived experience input. Justice Services have tightened supervision and notifications in response to early release and relocation schemes and multi-agency responses - STRIVE, THRIVE to Keep Well Programme, Multi- Agency Risk Assessment Conference (MARAC) participation, practical measures such as issuing safety doorbells are improving timely access to safeguarding and support.

While the rate of rape and sexual crimes has fallen, outperforming a national increase, sustainability risks remain due to significant external funding reductions for women's services. Continuation of internal service redesign, expansion of Get SET Girls with accredited qualifications and stronger multi-agency alignment through Safe & Together provide credible mitigations. Overall, the evidence indicates meaningful progress with identifiable risks that warrant close oversight and continued investment in partnership delivery.

Provide Early & Integrated Support

Support children. young people, and families early through integrated services

| Lead | Service Manager (Early Intervention) | Progress | 80% | Expected Outcome | ✔ | Priority | WELOIP 1.3 | Wellbeing - Poverty | CWP 256 103 |

Integrated, early support is reaching more families and demonstrating measurable outcomes across wellbeing, safety and engagement. Community Around the School initiatives across Alloa, Lornshill and Alva are widening participation and qualifications for parents and carers.

Whole-family and targeted supports are increasingly timely: the Family Support Collaborative's front-door contacts are typically within two weeks; Functional Family Therapy waiting times have reduced; Barnardo's have increased the number and range of diversionary supports for young people, which is improving stability. Action for Children data shows prevention of escalation into statutory services and 100% of parents/carers report wellbeing improvements after engagement alongside tangible financial assistance. The Young Parenting Partnership has supported 28 young parents, 18 new referrals, 11 births, £22,419 in financial gains. STRIVE continues to provide coordinated, multi-agency interventions. Collectively, these results evidence a coherent, integrated offer that is improving outcomes and resilience for children, young people and families.
A continued downward trend is noted in relation to number of children becoming looked after. This is reflective of continuing efforts to ensure that families receive the right support at the right time. A decline in the number of children experiencing three or more is attributed to improvements in support and planning for children in addition to increased support to caregivers.

Support Care Experienced Young People

Deliver local accommodation and support for care experienced young people in partnership

| Lead | Senior Manager (Permanence) | Progress | 70% | Expected Outcome | ✔ | Priority | WELOIP 1.3 | Wellbeing - Poverty | CWP 256 104 |

Local support for care experienced young people has been strengthened through re-focused therapeutic provision (Eye Movement Desensitisation and Reprocessing (EMDR) delivered by the Educational Psychology Service) and the development of a trauma-informed space at Alloa Family Centre. Enhanced roles (Virtual Headteacher and Promise Support Worker) that improve education access and coordinated support have been introduced. Relationship and resilience-based learning via The Hive Community Cafe; and the Outdoor Learning Academy is delivering accredited, measurable outcomes.

Clackmannanshire's care community remains strong and proactive. Foster carers have secured funding for shared experiences to build connection and belonging among young people and two carers are now trained to deliver the Skills to Foster programme, supporting carer-led recruitment. However, a national shortage of foster carers, driven by an ageing population and limited impact of national campaigns, poses challenges, reducing placement choice and increasing reliance on external placements. In response, local recruitment and retention are a priority, focusing on relationship-based approaches and the lived experience of local carers.

Progress is also being made in embedding The Promise across council decision-making. Following a motion agreed by elected members, relevant council policies are being reviewed through the lens of The Promise, with oversight provided through the Promise Delivery Group to ensure care-experienced young people are supported consistently and appropriately.

Enhance Workforce & Caregiver Skills

Enhance workforce and caregiver skills in line with Trauma Knowledge and Skills Framework

| Lead | Strategic Director - People | Progress | 80% | Expected Outcome | ✔ | Priority | BtF vii. | Workforce Strategy | CWP 256 105 |

Workforce and caregiver capability aligned to the National Trauma Transformation Programme is advancing at scale. Across Education and Social Work Childcare Services, approximately 2,000 hours of professional learning have been completed over the past two years (Trauma Skilled Level 2, Trauma Enhanced Level 3 and Trauma Specialist Level 4). Over 600 staff have completed Part 2 of the Education Scotland Keeping the Promise Award.

Joint trauma-informed training across residential care and family support services (Playfulness, Acceptance, Curiosity and Empathy (PACE), Dyadic Developmental Psychotherapy (DDP) Levels 1 and 2, and the Solihull approach) is embedding consistent, relational practice. This is resulting in more emotionally attuned responses, improved relationships and reduced placement instability. Continued rollout and alignment with the refreshed Readiness for Learning/Caring (R4L/C) modules will consolidate and sustain trauma-informed culture and practice.

Empowered communities are well designed, inclusive, sustainable, resilient and safe

Implement Transformation Space & Invest to Save

Implement the Clackmannanshire Transformation Space (CTS) and Invest to Save (ItS) fund, guided by the Citizens Panel and building on FWP approaches

| Lead | Child Poverty Co-ordinator | Progress | 80% | Expected Outcome | ✔ | Priority | BV 4. | Being Accountable & Transparent | CWP 256 201 |

The Clackmannanshire Transformation Space (CTS) was established in April 2025 and is now fully operational, with a year zero fund of £1.34 million "One Fund" in place, including £1 million from Invest to Save. Governance, oversight and learning arrangements are embedded through a Community Interest Company, an independent fund manager (Foundation Scotland), an Oversight Board and an outcomes-focused Learning Framework. Community decision-making has been mobilised: a 54-member paid Community Voice Panel has defined themes and taken funding decisions. Under homelessness prevention, five awards totalling £297,406 were confirmed and for mental health for children and young people, £96,080 was awarded across five organisations. Further rounds are in progress for employability and for women and girls, alongside plans to widen participation (target c.70 panel members) and to convene a full-panel session. External leverage is being actively pursued with private charitable funders and local businesses. These milestones evidence a functioning, equitable funding model that is aligned to Wellbeing Local Outcome Improvement Plan priorities and capable of delivering impact at pace. The action is on track; continued use of the Learning Framework and the Improving Outcomes Framework will support monitoring of contribution to core KPIs, including reductions in violence against women and girls and relevant contextual indicators.

Leverage Data & Voice Insights

Leverage data and voice insights to drive impactful decision making

| Lead | Child Poverty Co-ordinator | Progress | 80% | Expected Outcome | ✔ | Priority | BtF ix. | Collaborative Community Models | CWP 256 202 |

There is strong evidence that the voices of children, families and communities are shaping service design and resource allocation alongside local data. Over 200 expressions of interest from families have enabled tailored childcare and wraparound offers, supported by data integration and reporting. Peer research with children and ongoing engagement events inform priorities and system change. What Matters to You has increased local capacity for community decision-making, with two trained panels allocating nearly £15,000 to 29 grassroots projects through the Make It Happen Fund, while Community Learning and Development provides organisational development support to sustain delivery. Evaluation infrastructure is in place through a learning partner and the Dartington Service Design Lab. Supplementary analysis confirms commissioned

provision is effectively targeted to groups most likely to experience disadvantage. Additional insights from the Community Justice lived experience panel and emergent peer-led support (e.g., chronic pain) broaden the voice evidence base. On this basis, the action is on track and contributing to the Strategic Outcome by embedding rights-based practice, improving equity and strengthening community empowerment.

Strengthen & Deploy Justice Resources — Strengthen and deploy Community Justice Partnership resources
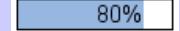
Lead	Senior Manager (Justice Services)	Progress	80%	Expected Outcome	✔	Priority	BV 3.	Promoting Equality & Diversity	CWP 256 203

The Community Justice Partnership (CJP) has progressed a coherent package of lived-experience-led governance, service enhancement and strategic influencing. The CJP Lived Experience Panel is advising on surveys, reporting and vision and is embedded in quarterly governance. Targeted capacity has been introduced through a specialist employability pilot for people with justice system experience. This pilot is now live, with a worker in post and evaluation scheduled for June 2026. This is supplemented by an Addiction Recovery Worker jointly funded across partners. Partnership with Upside enhances voluntary through care via multi-agency pre-release planning. The annual Outcome Activity Return was submitted to Community Justice Scotland and national engagement is active via the Coordinators Network, a December visit from Community Justice Scotland leadership, which showcases innovation. KPI-relevant trends are positive: since 2021/22, the percentage of young people commencing Diversion from Prosecution has increased locally and, over the last two reporting years, sits above the national rate (which fell in 2024/25). Pooled investment in the STRIVE-linked Women's Worker strengthens early and rapid support. Overall, the action is delivering against the plan, with clear pathways to improved outcomes and monitoring in place; next steps on public attitudes, reporting and communications will further consolidate progress.

Develop Sustainable Transport Solutions — Develop sustainable transport solutions, including active travel options, in collaboration with key partners
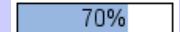
Lead	Child Poverty Co-ordinator	Progress	70%	Expected Outcome	✔	Priority	BtF iii.	Sustainable Transport	CWP 256 204

The Wellbeing Economy Transport Steering Group has delivered an approved action plan with short, medium and long-term actions. Implementation arrangements are being set through a re-established delivery group and a project plan assigning leads and timescales. Early delivery evidence is positive: a Volunteer Driver Scheme has completed 181 trips for 27 passengers and now receives around 20 new trip requests per week, with 47 passengers registered and a small but active driver cohort; a door-to-door Falkirk Community Hospital service commenced in October; and participants in THRIVE to Keep Well receive bus passes to reduce cost barriers to participation. Capacity risks are emerging (e.g. scaling volunteer driver supply against rising demand). The action shows good momentum but remains in early implementation.

People of all ages successfully contribute to our communities by developing skills for learning life & work

Remove Barriers for Vulnerable Groups — Deliver targeted initiatives for vulnerable and disadvantaged groups, removing engagement barriers
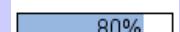
Lead	Senior Manager (Justice Services)	Progress	80%	Expected Outcome	✔	Priority	WELOIP 2.2	Economy & Skills - Economic Opportunities	CWP 256 301

Targeted initiatives are reaching vulnerable and disadvantaged groups at scale, with strong evidence of barrier removal and early engagement translating into improved participation, attendance and progression. Values-based leadership for young people (Columba 1400) and upstream prevention through Planet Youth approaches at The Hive have increased youth club membership from 38 to over 200, providing safe, inclusive spaces alongside pro-social campaigns such as 'Matchday Buzz'. Community Around the School activities and free access to programmes have widened participation and strengthened pathways into advice, employability and learning. Active Clacks

and the Library Service have worked together to increase support to older adults in the community through programmes such as Sporting Memories. School pupils with profound barriers to participation have benefited from the Riding Beyond Limits adapted cycling programme, a partnership between Active Clacks and Forth Environment Link. Enhanced physical and mental wellbeing of participants has been evidenced as a result of these targeted initiatives.   System-level improvements include streamlined Early Learning admissions and sustained growth in digital mental health usage by groups with historically lower access. Overall attendance for children and young people in school shows a 0.6 percentage point (pp) increase from this time last year (from 91.2 – 91.8%). Initial positive destinations increased to 96.8 % in 2024/25. Taken together, the activity is contributing to skills for learning, life and work while reducing barriers to engagement across the community.

Promote Desistance & Diversion from Offending

Promote desistance from offending and diversion from the justice service

| Lead | Senior Manager (Justice Services) | Progress | 80% | Expected Outcome | ✔ | Priority | WELOIP 2.2 | Economy & Skills - Economic Opportunities | CWP 256 302 |

Desistance and diversion are being strengthened through coordinated community and justice partnerships. The Hive's preventative offer, youth-led arts and structured Friday youth sessions provide safer alternatives and are associated anecdotally with reductions in local anti-social behaviour. Justice services report continued strong delivery of Unpaid Work and early intervention programmes, with an Addiction Recovery Worker now embedded to support individuals with substance use needs. Diversion from prosecution performance has shown a marked improvement: cases commenced per 10,000 population have increased and the completion rate reached approximately 94% in 2024/25, significantly above the national rate. These trends indicate effective upstream prevention and community-based sentencing options, reducing the likelihood of re-offending and supporting positive community contribution, minimising instances of antisocial behaviour.

Improve Attainment & Reduce Poverty Gap

Improve attainment in Literacy and Numeracy with a focus on the poverty related attainment gap

| Lead | Improving Outcomes Team Leader | Progress | 80% | Expected Outcome | ✔ | Priority | WELOIP 1.2 | Wellbeing - Outcomes for Young People | CWP 256 303 |

Attainment in Primary 1,4,7 combined literacy and numeracy fell slightly in 2024/25 following year on year improvements since 2019/20. Supported by clear guidance, moderating practice and targeted professional learning, current prediction of achievement data shows combined Primary 1, 4, 7 literacy predicted levels increasing from 67.9% (December predictions 2024) to 72.7% (December predictions 2025) and numeracy increasing from 72.4% (December predictions 2024) to 77.1%.Early Level numeracy planning is now familiar to most establishments and moderation events are well attended, with staff reporting improved confidence in developmentally appropriate practice and play-based learning. Three primary schools inspected this term were evaluated mainly as Good, with clear strengths in nurturing relationships and leadership. While outcomes remain below national averages, the trajectory is positive and aligned with the poverty-related attainment gap strategy. From 2020/21 to 2024/25, combined literacy attainment of children living in Quintile 1 (Q1) and Quintile 5 (Q5) postcode areas have both increased annually with the exception of a slight drop of less than 1 percentage point for Q5 in 2021/22. A combination of varying cohort sizes, with particularly small numbers with Q5 cohorts have resulted in a poverty related attainment gap in literacy that has decreased annually between 2021/22 and 2023/24 but increased by 2.7 percentage points in 2024/25.The attainment of children of both Q1 and Q5 is at its highest levels since 2017/18.

From 2020/21 to 2024/25, combined numeracy attainment of children living in Quintile 1 (Q1) has increased year on year with the exception of a drop of 1.6 percentage points in 2022/23. Attainment of children in Quintile 5 (Q5) postcode areas has increased annually with a drop of 1.1 percentage points in 2024/25. . A combination of varying cohort sizes, with particularly small numbers within Q5 cohorts have resulted in a poverty related attainment gap in numeracy that is greater than it was in 2022/21 but is below the national average gap for 2024/25. Numeracy attainment of Q1 is at the highest level since 2017/18.

Implement Guidance & Raising Attainment Strategy   Implement learning, teaching and assessment guidance alongside new Raising Attainment Strategy

Lead	Improving Outcomes Team Leader	Progress	80%	Expected Outcome	✔	Priority	WELOIP 1.2	Wellbeing - Outcomes for Young People	CWP 256 304

Implementation of learning, teaching and assessment guidance within the new Raising Attainment Strategy is well advanced and showing early impact. Investment in one-to-one devices and a multi-agency Digital Expo have supported staff upskilling and curriculum innovation. ELC and Primary 'Neighbourhood Groups' are providing a collaborative model for performance dialogue and shared practice, with initial school-level predictions increasing for children achieving expected levels. Quality Improvement Officers have further strengthened the use of data with rigorous moderation. Early years settings are engaging with the new national Quality Improvement Framework. National writing and early reading programmes are being implemented at scale and pedagogy empowerment is enhancing lesson quality and learner voice. These system changes are contributing to the observed improvements in attainment and attendance, positioning the authority to sustain a consistent, research-informed approach across sectors.

Strengthen Workforce Development   Strengthen Workforce Development with a specific focus on improving follow up leaver destinations

Lead	Chief Education Officer	Progress	80%	Expected Outcome	✔	Priority	BtF vii.	Workforce Strategy	CWP 256 305

Workforce development is strengthening through values-based leadership, structured professional learning and targeted employability support for young people and adults. Two residential cohorts and a growing facilitator network are embedding values-based leadership across teams, with reported improvements in collaboration and practice. A school-based Key Worker for employability is actively supporting transitions, with participants gaining accredited training, volunteering placements and jobs. A programme for young people with additional support needs and Vocational Training Academies are delivering qualifications, work experience and paid placements. Core indicators for initial positive destinations (96.8%) and participation (92%) remain strong. Overall, the activity is building capacity and pathways, with work being developed to support destination sustainment.

Poverty in our communities is reduced by improving outcomes for all

Encourage Voice-led Transformation   Encourage voice-led transformation across services supporting families in or at risk of poverty

Lead	Senior Manager Inclusion & Partnerships	Progress	80%	Expected Outcome	✔	Priority	WELOIP 1.3	Wellbeing - Poverty	CWP 256 401

Voice-led service design is embedded across family and community support, with community members shaping priorities and funding decisions through the Transformation Space and the What Matters to You approaches. Delivery through Play Roots and Wee Play Alloa has strengthened early years support, reaching 51 children and 54 adults and improving child development, adult confidence and personal wellbeing. Tenants' participation is informing housing policy and rent consultations, while Family Hub sessions have expanded across Alloa, Alva, Tullibody, Sauchie and Clackmannan. The November 2025 analysis of parents' open-text feedback reports (Child Wellbeing Partnership) provides positive sentiment, citing trusted staff, safe and inclusive environments and flexible childcare that enables parental employment and inclusion. Collectively, these developments evidence a shift to prevention and early help that is expected to reduce drivers of poverty by improving access to childcare, strengthening social capital and centring lived experience in decision-making.

Develop Whole Family Support Approaches
Develop Whole Family Support (WFS) approaches tailored to community needs

| Lead | Senior Manager Inclusion & Partnerships | Progress | 80% | Expected Outcome | ✓ | Priority | BtF ix. | Collaborative Community Models | CWP 256 402 |

A coherent Whole Family Support infrastructure is now in place linking early years groups and multi-agency Family Wellbeing Hubs. Flexible childcare and targeted groups have supported over 169 families with younger children and 215 families with school-age children, with more than 70% of these families reporting financial hardship or mental health challenges. Integration with Health, Educational Psychology and Speech and Language Therapy is strengthening outcomes. Insights gathered from 324 families have been used to shape provision and Care Inspectorate-approved variations have increased baby places at Park and Sauchie Early Learning Centres. Whole family approaches are being embedded within the Thrive to Keep Well and the Lone Parent Employability Project, with multi-disciplinary screening and end-of-programme reviews. The Local Employability Partnership has updated and reviewed its action plan to fully incorporate Whole Family Support.

The introduction of a Promise Support Worker has improved attendance, engagement and early identification of need, through relationship-based home visiting. Overall, delivery and reach is significant and aligned to the Improving Outcomes Framework.

Written feedback from the Improvement Service following submission of the Community Wellbeing Report 2024/25 (incorporating Clackmannanshire's Local Child Poverty Action Plan Report 2024/25) stated that the approach clearly satisfies the duty to produce an annual local child poverty action report under the Child Poverty (Scotland) Act 2017 and that the one report approach appears to have enabled Clackmannanshire to engage a wide range of policy levers, including transport and housing.

Optimise Income Maximisation & Referral Pathways
Optimise income maximisation opportunities and referral pathways

| Lead | Senior Manager Inclusion & Partnerships | Progress | 80% | Expected Outcome | ✓ | Priority | WELOIP 1.3 | Wellbeing - Poverty | CWP 256 403 |

Income maximisation pathways are robust and producing financial gains for households. Embedded referral routes between the Child Wellbeing Partnership, Clackmannanshire Works, Social Security Scotland, the Department for Work and Pensions and Citizens Advice Bureau are providing timely support, including bridging support for childcare payments during transitions to Universal Credit and Tax-Free Childcare. A coordinated winter communications effort and targeted One-Stop Support sessions have widened access to advice. The Housing Service Current and Former Tenant Arrears Policy was approved at Council on 27th November 2025. This focuses on supporting tenants to pay, working with them through Housing Officers to set affordable plans and signposting to Clackmannanshire Citizen's Advice Bureau for money advice and income maximisation.

Citizens Advice Bureau interventions have delivered £1,459,725 in client financial gains since April 2025, enhanced by direct referral pathways from employability and health visiting. Child Wellbeing Partnership survey data for November 2025 indicates improvements in financial circumstances for 41% of respondents, with 10% accessing new benefits and 20% reporting increased annual household income. Partnership working is addressing acute need and systemic barriers: The Gate Charity is supporting an emergency food pathway for families discharged from the women and children's wards at NHS Forth Valley, ensuring dignified access to essential foods. This supports NHS Forth Valley's commitment to taking a Whole Family Support approach.

A Fairer Approaches to Public Debt group has been established. Working in partnership with Aberlour, this group brings together stakeholders from the Housing Service, Council Tax team, STRIVE, VAWG, Citizen's Advice and the FWP to consider how policy and practice relating to debts owed to public bodies can be made fairer for families

facing poverty. The group has achieved consensus and shared commitment to making policy and practice changes to ensure fairness and dignity for families who owe rent and council tax arrears; early positive outcomes for families through the Citizens Advice Bureau Council Tax project; and collaboration and engagement with Financially Included, which has led to partnership work with them on specialist money advice and debt support for victim-survivors of gender-based violence.

	Establish Justice Employability Support		Establish specialist employability support for those with criminal justice experience, including employer engagement		
Lead	Senior Manager Inclusion & Partnerships	Progress **70%**	Expected Outcome ✓	Priority WELOIP 2.1	Economy & Skills - Labour Market & Fair Work	CWP 256 404

Apex Scotland has been recently commissioned to deliver a targeted employability programme for people aged 16-67 who have experienced the justice system, addressing an identified service gap. This foundation programme provides remote disclosure support and tailored one-to-one practitioner support based on a six-stage personal development model. This model ensures tailored support based on individual readiness, motivation and goals, helping each participant progress at their own pace.

Delivery commenced on 15 September 2025 following commissioning delays and the need to contract outside the existing employability framework. The programme will run until 30 May 2025 and aims to register ten participants. All participants are expected to demonstrate reduced reoffending indicators, with five supported into volunteering or training opportunities and two supported into meaningful employment pathways, including work placements.

People are healthy and active with improved health and wellbeing

	Ensure Access to Mental Wellbeing Services		Ensure access to continuum of mental health and wellbeing services for children, young people and families and prioritise prevention - focused mental health and wellbeing initiatives		
Lead	Senior Manager (Secondary Education & Communities)	Progress **80%**	Expected Outcome ✓	Priority WELOIP 1.1	Wellbeing - Physical & Mental Health	CWP 256 501

There is clear evidence that children and young people in Clackmannanshire can access a broad continuum of mental health and wellbeing support with demonstrated impact. Referrals to the Counselling in Schools Service have increased substantially (243 since April 2025, a 42% rise) and, despite a waiting list of 49, the provider's delivery model is shortening waiting times and maintaining throughput. Clinical outcome measures show material improvement (Young Person's CORE improving from 18 to 12 and Strengths and Difficulties Questionnaire Total Difficulties Scores improving from 21.5 to 16.5), with 80% of participants reporting better health and wellbeing. Creative Therapeutic Interventions provision remains at capacity and is reaching children in the most deprived communities (Scottish Index of Multiple Deprivation Quintiles 1–4: 85%), while digital services are successfully engaging priority groups (minority ethnic populations and those who identify as LGBTQIA+) and providing significant out-of-hours access (Kooth 69%; Text Clacks 75.5%). Prevention is strong, with zero deaths by suicide among 11–25-year-olds in 2024–25 (rolling five-year average) and youth-led action through Clacks Keys. Taken together, and within the Improving Outcomes Framework for Outcome 5, progress evidences effective, equitable access and meaningful outcomes at scale.

Progress Wellbeing Hub & Lochies School Project — Progress the Wellbeing hub and Lochies School project through design to construction

Lead	Senior Manager, Sport and Leisure	Progress	80%	Expected Outcome	✔	Priority	WELOIP 3.1	Places - Sustainable Places	CWP 256 502

The Wellbeing Hub and Lochies School programme has moved from design into delivery. Financial close was achieved in October 2025 and construction is now underway, with handover targeted for late summer 2027 and full operations by October 2027. The Lochies School migration is planned after the October break in 2027. Key delivery partners, including Governing Bodies of Sport, Community Groups and anchor community clubs, have been identified and early agreements are in place. The community benefits plan is active, encompassing school engagement, training pathways, an on-site skills academy and local employment opportunities and is reported monthly to the Project Board and through the Council's economic development group. While operational Key Performance Indicators will be defined in 2026/27 ahead of launch, community benefit outcomes are already tracked against the national Themes, Outcomes and Measures (TOMs) framework.

Increase Opportunities for Healthier Behaviours — Increase opportunities for healthier behaviours, focusing on those facing inequality

Lead	Senior Manager Inclusion & Partnerships	Progress	80%	Expected Outcome	✔	Priority	WELOIP 1.3	Wellbeing - Poverty	CWP 256 503

Opportunities to support healthier behaviours have continued to expand across school and community settings, with our focus on supporting those facing inequalities showing it is having a positive impact. We have increased values-based leadership experiences for targeted young people. All schools offer lunchtime and after school physical activities. The Active Schools programme is on course to reach 50% participation, above the national average. Targeted wraparound childcare physical activity programme, including breakfast clubs through the Child Wellbeing Partnership and Scottish Football Association Extra Time, have expanded from 9 to 12 schools. Parent-reported outcomes are positive (more physical activity, healthier eating and better peer relations).

Across Clackmannanshire, 61 sport and physical activity clubs are now being accessed by 145 families and a Family Leisure Pass pilot has scaled from 14 to 51 families. Street Soccer Alloa continues to sustain engagement and link participants with further supports. Programmes such as Dads and Daughters and Feel Good Friday are increasing activity and social connection among priority groups through our Libraries and Active Clacks services.

Develop Health & Wellbeing Measures & Targets — Develop shared measures and targets to improve community health and wellbeing

Lead	Strategic Director - People	Progress	80%	Expected Outcome	✔	Priority	WELOIP 1.3	Wellbeing - Poverty	CWP 256 504

Shared measures and governance for community health and wellbeing have been strengthened. The Outcomes Improvement Framework is now in place to align activity and investment with impact, provide transparent scrutiny and assurance. This will drive continuous improvement through core, contextual and supplementary indicators that mitigate known publication lags. The Child Wellbeing Partnership (CWP) survey has compared the same families between May and November 2025, demonstrating consistent improvements in adult wellbeing; confidence and coping; and in children's behaviour; confidence; emotional wellbeing and engagement in learning. Planet Youth survey data will be analysed and a data dissemination plan and school and Planet Youth Coalition level action plans will be implemented from early 2026. Collectively, this provides an effective platform for shared targeting, learning and cross-pollination of data to inform future planning. This strategic action remains on track with clear evidence that continued engagement with Child Wellbeing Partnership services is delivering meaningful, sustained benefits for families.

Human Rights are respected and fulfilled by tackling inequalities across our communities

Champion UNCRC & The Promise
Champion UNCRC and the Promise across all policies and services

| Lead | Senior Manager (Secondary Education & Communities) | Progress | 80% | Expected Outcome | ✓ | Priority | BV 3. | Promoting Equality & Diversity | CWP 256 601 |

Authority-wide engagement and implementation activities are extensive and sustained. Highlights include 100% engagement from schools with the Rights Respecting Schools Award (21 awards), a whole-authority pilot of the Keeping The Promise Award, with training delivered to over 600 staff and 2,400 young people, development of a child-friendly complaints process and robust tracking of care experienced learners, endorsed by Education Scotland with HGIOS 3.1 rated "Very Good". Care experienced positive destination rate reported at 97.5%, above the national rate of 87.9%. Planet Youth data has been linked to UNCRC to strengthen awareness; and co-design with pupils and local employers has informed investment themes in the Transformation Space.

Improve Experiences for Children with Disabilities
Direct support and resources to improve experiences for children with disabilities

| Lead | Senior Manager (Secondary Education & Communities) | Progress | 70% | Expected Outcome | ✓ | Priority | BV 3. | Promoting Equality & Diversity | CWP 256 602 |

Provision has expanded and is targeted, including Wee Play Alloa sensory-rich sessions, Play Roots multi-agency delivery, home sensory support packages, flexible funded childcare and additional learning assistant hours. Play Alloa has extended to S1–S2. A Forth Valley Improvement Collaborative is addressing assessment and diagnosis pathways for children with Neurodevelopmental Differences (NDD). Contextual KPIs from the November 2025 survey show 27% of respondent households include a person with a disability and 49% report more time to rest and recharge due to services accessed. Qualitative feedback indicates strong perceived impact and safe, specialist environments. However, gaps remain where some providers cannot meet the range and complexity of additional support needs.

Target Additional Support for Learning Resources
Support learning potential by targeting Additional support for Learning resources effectively

| Lead | Senior Manager (Secondary Education & Communities) | Progress | 80% | Expected Outcome | ✓ | Priority | BV 2. | Ensuring Services are Sustainable | CWP 256 603 |

System improvements are in progress and showing measurable effects. Internal Resource Group (IRG) guidance has streamlined requests and promoted presumption of mainstream. An Additional Support for Learning (ASL) Professional Learning Framework and Flexible Learning Guidance are in place, with safety intervention guidance progressing to consultation. A comprehensive Relationships Review informs targeted investment using £250,000 Scottish Government funding. The Additional Support Needs (ASN) Review Group is redesigning resources, enhancing Autism Outreach and developing professional learning for learning assistants based on needs analysis. Collaboration with Enquire has produced modules to strengthen learner voice in complex profiles, with training delivery and evaluation planned. Attendance for learners with additional support needs has increased for three consecutive years, now above the Scottish rate. The Educational Psychology (EP) Service has taken on 233 new referrals from August - December 2025 (equivalent to 66.5 cases per maingrade EP) with the majority of referrals being in relation to neurodevelopmental queries. This highlights the growing trend for support in relation to neurodevelopmental differences and reinforces the move towards a more intensive model of EP support for educational establishments.

▶	**Facilitate Offender Reintegration**			Facilitate reintegration of offenders into the community				
Lead	Senior Manager (Justice Services)	Progress	70%	Expected Outcome	✔	Priority	BV 3.	Promoting Equality & Diversity	CWP 256 604

The prevention-focused Hub model and strengthened multi-disciplinary partnerships are enabling early intervention, voluntary throughcare and alternatives to custody. Capacity has been expanded (e.g. Women's Worker Service) and STRIVE supported 74 women at crisis points with risk assessments and follow-up. Courts continue to utilise bail supervision and diversion, contributing to increased Community Payback Order unpaid work hours. Service user feedback is largely positive, identifying effective support and communication, alongside operational pressures (e.g. weekend unpaid work oversubscription).

▶	**Embed Voice & Co-design**			Embed voice and co-design in all policy and service development				
Lead	Child Poverty Co-ordinator	Progress	80%	Expected Outcome	✔	Priority	BV 5.	Engaging with Local Communities	CWP 256 605

Youth voice and co-design are being applied across decision-making, including consultation on national and local issues (e.g. Bairns Hoose scoping, Curriculum Improvement Cycle, Education Scotland inspection framework). Community panels and young people have had the opportunity to define the parameters of funding and make decisions on investment proposals through the Transformation Space and Make it Happen funds. To enhance young people's participation in this process, funding is being leveraged for a specific young people's panel, to define the challenges that affect them and decide where funding should be invested. This will act as a stepping stone for young people interested in joining the Community Voice panel.
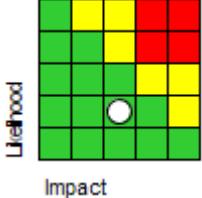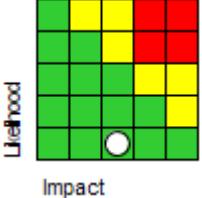
The Community Justice Partnership Lived Experience Panel (CJP) contributed to self-evaluation of the CJP using the Care Inspectorate Core Assurances template.   From this, the need for a revised Vision Statement was identified, which is now being developed by the Panel and CJP partners.
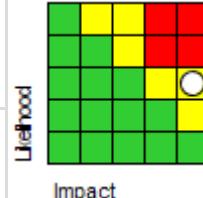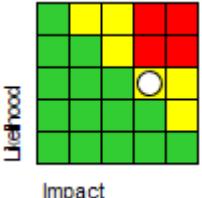
Appendix 3

People Directorate Risk Register
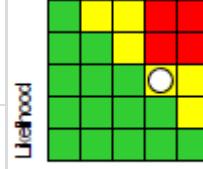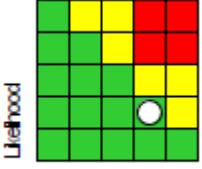
Interim Report (Community Wellbeing Plan 2025-2026)
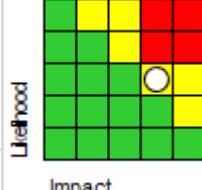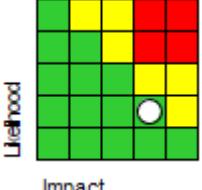
People Directorate Risk Register
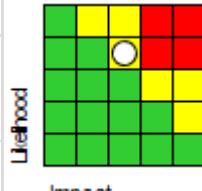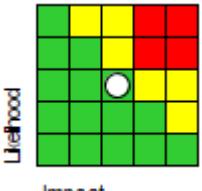
| ✅ ⬇️ | **Harm to Children** | **Senior Manager, Care & Protection** | Current Score | 6 | Target Score | 3 |

Risk	A lack of capacity, stability or skillset in key roles reduces the Council's ability to fulfil statutory requirements and intervene to prevent the serious harm to a child/children.
Potential Impact	Effects of injury or death on individual, family, friends & staff members, reputational & legal implications, with associated costs, as well as impact of reputational damage & negative publicity on morale, workforce development and sustainability.
Note	The e-IRD system enables real-time response to children at risk of harm for assessments and interventions. The Scottish Child Interview Model team is fully embedded, undertaking 100% of joint interviews. Whilst the risk continues to reduce, its significance means it is appropriate for constant review of this register.
Related Actions	Robust controls ensure appropriate staffing, leadership & assurance, including quarterly reports to governance groups, regular risk review and prioritisation of child protection work. Robust annual council-specific/multi-agency staff training ensures confidence/competence to fulfil duties and access to support/development opportunities consolidating professional identity and social work practice/education. We have recruited team leaders & senior managers to build resilience and skills, filling vacancies in a timely manner.

| **Existing Controls** | Child Protection Procedures
Child Protection Committee
Public Protection Chief Officers Group
Local Outcomes Improvement Plan |

| ⚠️ ➖ | **Insufficient resources to meet learners' needs** | **Senior Manager, Secondary Education & Communities** | Current Score | 15 | Target Score | 12 |
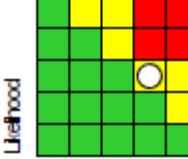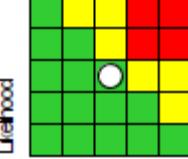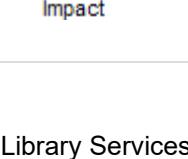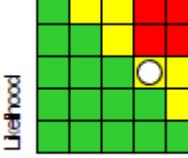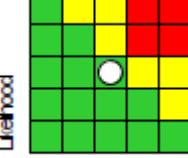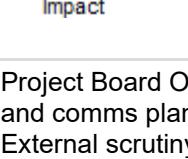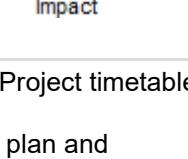
Risk	Increased cases of children and young people with Neurodevelopmental Disorders (NDD) is putting a strain on resources to deliver Section 15 of the Standards in Scotland's Schools etc. Act 2000, which introduced a 'presumption of mainstreaming' for children and young people with Additional Support Needs (ASN).
Potential Impact	If the Council is unable to fully meet the needs of all learners, there is a risk of failure to adhere to the legislative duties outlined in Section 15 of the Standards in Scotland's Schools Act 2000, namely that children & young people should learn in a mainstream environment except in particular circumstances. Additionally, this could harm the wellbeing, achievement and life chances of individuals and the reputation of the Council.
Note	*"The number of pupils recorded as receiving Additional Support for Learning (ASL) in Scotland has increased by 768 per cent since 2004 – from 32,752 pupils (4.5 per cent of all pupils) to 284,448 pupils (40 per cent of all pupils) in 202. In 2023, almost all pupils receiving ASL (93 per cent) attended only mainstream classes."* **Additional support for learning briefing, Audit Scotland, February 2025** The Clackmannanshire Council review of Additional Support Needs (ASN) in session 2023/2024 highlights that Clackmannanshire has a significantly higher proportion of children/young people with an identified additional support need (ASN) compared to the national figure, in every Quintile. There has been a 61% increase in referrals to

2

	Educational Psychology Service (EPS) since 2019 and in the complexity of referrals, with increased numbers of complex neurodiversity including severe Autism Spectrum Conditions, resulting in a greater strain on resources, greater pressure on attainment and a greater challenge in closing the attainment gap. The number of pupils with recorded Additional Support for Needs (ASN) increased by 84 per cent between 2014 and 2023 and continues to rise (Audit Scotland 2024).	
Related Actions	Establishment of an ASN Working Group to review the delivery of ASN in Clackmannanshire, including resourcing, ensuring that we have a system that meets all learners' needs. Support learning potential by targeting ASL resources effectively. Direct support and resources to improve experiences for children with disabilities.	**Existing Controls** — Local Outcomes Improvement Plan Community Wellbeing Plan ASL Strategy Validated Self Evaluation Visits

Grading of below 'Good' in Early Learning and Childcare establishment gradings	**Senior Manager, ELCs, Primaries & Libraries**	**Current Score** 12 **Target Score** 8
Risk	Risk of ELC establishments not achieving gradings of 'Good' or above through inspection by the Care Inspectorate and the reputational damage this would bring to the Council.	
Potential Impact	All ELCs are expected to meet the national standard of Good or above in each area of a Care Inspectorate Inspection. There is a risk that if ELCs do not achieve this, there would be serious reputational damage to the Council and a requirement for the ELC concerned to be placed on a Service Improvement Plan and monitored, also leading to potential workforce harm.	
Note	Care Inspectorate Inspections provide written reports and gradings and are conducted at regular intervals. Post Covid, Early Learning and Childcare settings (ELCs) were prioritised for inspection according to the risk they presented e.g. parental complaints, number of incidents and near misses. Whilst an element of prioritising remains, inspections have now mainly returned to a 2-3 year cycle. A new framework for inspection is being launched in August 2025. From August 2025, Clackmannanshire has 14 Local Authority ELCs, 10 classes and 4 extended year, standalone ELCs.	
Related Actions	Increase level of Quality Assurance and implementation of key networks across the sector to mitigate against the risk of below Good gradings. Deliver targeted initiatives for vulnerable and disadvantaged groups, removing barriers to engagement. Enhance workforce and caregiver skills in line with the Trauma Knowledge and Skills Framework. Consistent focus on early intervention, inclusion and family wellbeing. Support children, young people, and families early through integrated services.	**Existing Controls** — Local Outcomes Improvement Plan Community Wellbeing Plan Validated Self Evaluation Visits

3

Failure to recruit Primary Leadership positions	Chief Education Officer	Current Score	12	Target Score	8

Risk	The Service may struggle to recruit and retain senior leaders within primary schools due to the national shortage of people willing to undertake such roles, posing a risk to Strategy, Workforce, Governance and Reputation.
Potential Impact	Changes in leadership and /or acting positions can lead to periods of uncertainty for staff, families and communities, whilst failure to recruit and retain senior leaders puts the council at risk of reputational damage and low morale amongst the existing workforce. Such change and uncertainty may interrupt improvement, slow down progress and may be evident in inspection gradings as part of external scrutiny, with resultant possible impacts on individuals & communities and associated legal & reputational implications.
Note	Failure to recruit permanent Headteacher posts and significant changes in leadership in the last 4 years across ELCs, schools and the central officer education team. A report by the Gatsby Foundation (Teacher Recruitment and Retention in 2025) suggests a post pandemic recovery in the wider graduate market may be impacting the attractiveness of Headteacher roles.
Related Actions	Strengthen Workforce Development and address any issues. Continued collaboration and partnerships to develop a coherent and whole systems approach and whole family approaches to tackling local and national priorities. Scottish Government has acknowledged the challenges in recruitment and has established a Headteacher Recruitment and Retention Working Group to address these issues.
Existing Controls	Recruitment & Retention Policy Staff Induction Programmes Professional Learning Opportunities

Inability to Recruit & Retain Qualified Social Work Staff	Chief Social Work Officer	Current Score	12	Target Score	9

Risk	Current labour market challenges, particularly in the Social Work field, result in inability to Recruit and Retain Qualified Staff.
Potential Impact	Difficulty in attracting and retaining qualified social work professionals may lead to increased workloads/caseload ratios, reduced service quality and insufficient staff to meet statutory responsibilities, possible impacts on individuals & communities, with associated legal & reputational implications.
Note	The social work sector is experiencing high demand for qualified professionals, but the supply of social workers is not keeping pace. There is a challenge in attracting and retaining qualified staff in a sector facing increased demand and limited resources, making it difficult to fill vacant positions.
Related Actions	Several initiatives are in place, including flexible working and an enhanced induction programme, strategic workforce planning, investment in professional development and support to gain additional qualifications. There is ongoing monitoring of vacancy rates and staff turnover. Recruitment of statutory posts is prioritised, as is statutory training.
Existing Controls	Social Services Supervision policy Staff induction and Development Strategic Workforce Plan

4

⚠ ▭ **Lack of investment in Library Service improvement**	**Senior Manager, ELCs & Primaries**	Current Score	12	Target Score	9

Risk	Lack of investment in library service improvement resulting in community spaces being devalued.
Potential Impact	Uncertainty surrounding the future of one main Library located in the Speirs Centre and two branches located in Tullibody South Campus and Alva Primary School has the potential to harm the community and disregard the feedback from residents who advise that the library is a much needed service. This could lead to harming the Council's reputation whilst having a detrimental impact on individuals.
Note	Our cost per visit remains high whilst our customer satisfaction (SHS) continues to be low. The last customer satisfaction survey conducted by SLIC in 2023 stated: 84.9% of responders said that the library service was very important to them, whilst 93.5% either agreed or strongly agreed that the library service improved their quality of life.

Related Actions	A focus on collaboration and co-design, leading to service improvement so that our libraries will be valued community spaces, served by a skilled workforce supporting the needs of our communities. A consultation for improvement is being progressed, the results of which will inform improvement plans. Implement the Clackmannanshire Transformation Space and Invest to Save fund, guided by the Citizens' Panel and building on Family Wellbeing Partnership approaches. Embed voice and co-design in all policy and service development	Existing Controls	Library Services Plan Local Outcomes Improvement Plan

⚠ ▭ **Failure to meet timeline of Wellbeing Hub and Lochies School**	**Senior Manager, Sport & Leisure**	Current Score	12	Target Score	9

Risk	Delay to the construction, completion and handover of the Wellbeing Hub and Lochies School and the resultant implications.
Potential Impact	Delay to the operation of the Wellbeing Hub could potentially result in loss of revenue and reputational damage. Additionally, a delay to migration of Lochies in time for October term could lead to the risk of harm not only to the reputation of the Council but to the families, individuals and communities affected.
Note	Potential delays from Legal to finalise the construction contract delaying the project start. Very limited flexibility in the construction programme to handle any delays to deliveries, extreme weather etc. Difficulties in recruiting and training full complement of staff to coincide with handover.

Related Actions	Legal preparation for financial close: - Advance work undertaken (at risk) on legal contract prior to final council approval. Fully costed and timetable construction schedule: - Hubco and T&A liaising with contractor to establish final programme. Market testing on all aspects of construction. Staff recruitment and training. Community engagement, training and recruitment plan being established with partners. Contingency plans addressing delays: contingency for Lochies, staff training/utilisation and comms plan for public awareness.	Existing Controls	Project Board Oversight Project timetable and comms plan External scrutiny on cost plan and technical (Hubco and T&A) Capitalise resources to establish work strategies

5

✅ ➖	**Failure to meet national expectations regarding staffing (teachers)**	**Chief Education Officer**	Current Score	9	Target Score	9

Risk	The impact of national discussions on proposed reduction in class contact time for teaching staff and the implications for the local authority.	
Potential Impact	Non contact time for teachers is in the Scottish Government Manifesto from 2021, reducing contact time by 90 minutes per week, from 22.5 to 21 hours. There has been a delay in decision making at national level on implementation, however when it is actioned, we would potentially require additional staffing in secondary establishments and recruiting such staff, particularly in shortage subjects, would prove difficult. Schools would have to reduce the curricular offer, thereby disadvantaging our young people who want to pursue particular pathways. Potential industrial action if COSLA and the Scottish Government can't reach an agreement. Risk Categories: Governance, Wellbeing, Workforce, Continuity.	
Note	This risk is ongoing and dependent on outcomes of national staffing agreements.	
Related Actions	Stay informed with developments at national level between Scottish Government and COSLA. Attendance at Association of Directors of Education in Scotland (ADES meetings)	**Existing Controls** — ADES / COSLA / Bi-partite

✅ ➖	**Failure to close the attainment gap**	**Chief Education Officer**	Current Score	8	Target Score	8

Risk	There is a risk to the Council's reputation if there is failure to close the poverty related attainment gap between young people from the most and least deprived areas due to financial pressures, workforce issues or wider economic, demographic and poverty-related issues.	
Potential Impact	The risk of not closing the attainment gap could harm the Council's reputation, as young people would fail to reach their potential because of socio-economic disadvantage. This could have longer term impacts on social mobility, poverty, life chances and economic growth, plus implications for inspection gradings and funding.	
Note	We continue to monitor closely and the risk score has reduced as schools are starting to see the gap closing with a number of further interventions in place as part of School Improvement Plans. As this risk has now reached a green status, it will be demoted from the corporate register and monitored via the People Directorate register, to be escalated again should future statistics demonstrate a change in this position. As a more immediate issue, the condition of buildings across the school estate is being considered for escalation to the corporate log due to rising concerns around the recent downgrading in suitability ratings of some educational facilities.	
Related Actions	Deliver targeted initiatives for vulnerable and disadvantaged groups, removing barriers to engagement. Improve attainment in Literacy and Numeracy, with a focus on the poverty related attainment gap. Implement learning, teaching and assessment guidance as part of the development of a new Raising Attainment Strategy. Strengthen Workforce Development with a specific focus on improving follow-up leaver destinations so that initial destinations are	**Existing Controls** — Education Senior Management Team / Strategic Equity Planning / National Improvement Framework / Validated Self Evaluation Visits

6

	sustained. Support learning potential by targeting Additional Support for Learning resources effectively.		

7

Appendix 4 - Impact Statements

1. Putting Children and Families First

Funded by Scottish Government Early Adopter Communities (EAC), the Child Wellbeing Partnership (CWP) investment in flexible, locally based childcare has had a clear and life-changing impact on families across Clackmannanshire, particularly those at risk of poverty. Over 500 children now have safe, trusted places to learn, play, socialise and de-stress, improving their confidence, routines, friendships and engagement with school, while access to food and inclusive support has helped meet both physical and emotional needs. For families, affordable and appropriate childcare has reduced stress and isolation and opened up real opportunities to work, increase hours, accept promotions, study, volunteer and protect their mental wellbeing. Some report immediate improvements such as being able to heat their homes or return to work after maternity leave. Families of children with Additional Support Needs (ASN) describe the provision as a "lifeline," allowing them to sustain employment and maintain their own identity beyond caring roles. Early Years (Family Support) and pre-five services have strengthened relationships, identified needs earlier and increased social connections, particularly for isolated families. Overall, the approach has improved daily life, wellbeing and opportunity for both children and parents/carers, while building stronger, more connected communities.

2. Building a Youth-Led Club

Established in 2024, The Hive is a youth-led, multipurpose community space in Alloa town centre, created by young people for young people and run by WASP Community Club (rooted in the local football club, Alloa Athletic). It provides a safe, inclusive place where young people can connect, relax, and develop. Young people have been involved from the earliest stages, transforming an unused building into a vibrant hub while developing confidence, a sense of ownership, and practical skills in teamwork, budgeting, communication, and leadership – and, for a couple of young people, resulting in paid work. Over several months of weekly engagement, young people - many of whom were previously disengaged from school - have improved attendance, motivation and aspirations, gaining experience linked to qualifications, employability pathways and future college or work opportunities. The Hive offers structured and unstructured sessions that provide a positive alternative to antisocial behaviour, while in building youth leadership, peer support and a sustainable model where young people progress into volunteer and paid roles, creating lasting benefits for both young people and the wider community. Over recent months, funding was secured through Planet Youth to employ a community connector 20 hours per week based at The Hive who is supported by the FWP Senior Lead. FWP funding supported the establishment of a community artist who, to date, has worked with 215 children and young people.

3. Transforming Justice Services

Justice Services in Clackmannanshire has been transformed through a collaborative redesign led by the Senior Manager and Community Justice Co-ordinator, shifting from a reactive, statutory-only model to a whole-system approach focused on early intervention, prevention and partnership working. Over the past three years, match funding has been used from partners including Police Scotland, Housing, Health and Social Care, SACRO, Recovery Scotland, and the Scottish Prison Service to extend part-time staff roles into non-statutory work, creating a multidisciplinary team that includes women's support workers, a tenancy support worker, an addiction recovery worker with lived experience, mental health and wellbeing support, a non-court-mandated perpetrator worker and a men's self-referral helpline. A six-month pilot supporting 30 families demonstrated clear qualitative improvements, directly leading to the pilot being converted into a permanent service and securing £19k in ongoing funding, while 18 months of outcomes data sustained funding for the addiction recovery role and prevented service gaps. This approach has increased access to support before court involvement, improved tenancy sustainment, reduced repeat contact with the justice system, strengthened staff recruitment and retention during national workforce shortages and enabled earlier safety planning through police and partner referrals, delivering more effective, person-centred and preventative justice outcomes for people across Clackmannanshire.

4. Local Employability Partnership

The Local Employability Partnership (LEP) in Clackmannanshire has significantly improved outcomes for residents by providing coordinated, person-centred support that reduces unemployment and tackles inequality. Council employability teams have supported 343 participants so far this year, with Clackmannanshire Economic Regeneration Trust, delivering pre-employability Key Worker support to an additional 58 participants. Through LEP commissioned programmes 35 school leavers have been supported through vocational training programmes, accessing a range of qualifications and work experience. LEP partners and Education colleagues have worked collaboratively to ensure school leavers are supported to secure an onward destination resulting in 95.9% of summer 2025 school leavers securing a positive destination upon leaving. The LEP has funded 20 paid placements across public, private and third sector organisations this year for unemployed participants, including parents/carers and young people. Cross directorate working helped establish 6 paid placements across both People and Place directorates providing skills, training and work experience to allow participants to compete effectively in the labour market on completion. Participants also have the opportunity to apply for internal vacancies across all council areas. The LEP has also commissioned Specialist Employability Support for people with mental health challenges, learning disabilities and long-term health conditions, providing support to additional participants. A new specialist programme has now been established, currently supporting 5 participants with experience of the justice system. Employability Services have supported a total of 123 people into work since April 2025, and 15 people into Further or Higher Education.
Evidence shows the LEP's relational, data-driven partnership approach has increased sustained positive destinations for young people, enhanced household income and

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built capacity for long-term community wellbeing while addressing barriers such as transport, skills gaps and childcare.

5. STRIVE (Safeguarding Through Rapid Intervention)

STRIVE (Safeguarding through Rapid Intervention) is a multi-agency team led by Clackmannanshire Council (supported by staff resource from Education, Housing, Justice Services, Social Work, Police and the Third Sector) that delivers timely, coordinated support to vulnerable individuals, families and households where concerns are serious but do not yet require statutory intervention. STRIVE provides a single point of contact, linking people quickly to the right supports and ensuring services work together rather than in isolation. By sharing information and responding rapidly, STRIVE delivers holistic solutions addressing housing, mental health, education and financial challenges. This approach leads to faster help, improved outcomes, reduced pressure on statutory services and stronger community safety and wellbeing. STRIVE routinely supports individuals affected by trauma, homelessness risk, mental health deterioration and financial hardship, arranging housing and financial assistance, coordinating mental health support and connecting people to their communities through the FWP funded community connector and external partners. This joined-up support helps individuals regain stability, confidence and a sense of belonging. Overall, STRIVE's impact lies in its ability to act quickly, simplify access to services and empower individuals to regain control of their lives. STRIVE has supported 169 referrals this year, an increase of 41% on the same period last year.

6. Sport and Leisure Team

Working closely with the community, the Sport and Leisure team continues to create opportunities designed to enhance the capabilities and wellbeing of families facing challenging circumstances across Clackmannanshire. The Active Schools team is an integral part of the Child Wellbeing Partnership (CWP), delivering wraparound extra-curricular sports sessions across 6 primary schools to 138 pupils from 108 families. Survey data highlights a notable positive impact on physical, mental and social wellbeing. Families eligible for the CWP service are also offered a Family Leisure Pass (FLP), introduced in August 2025 - offering all family members free access to all Sport and Leisure programmes and venues. To date, 51 families have signed up to this offer (70 adults, 91 children). Innovative programmes are implemented to break down barriers to sport and physical activity (PA), directly improving the overall wellbeing of participants. Over the past year, examples include:
→ Riding Beyond Limits: in partnership with Forth Environment Link, every pupil within Alloa Academy Extended Additional Support Needs (EASN) and Lochies Primary School has had access to regular cycling opportunities (63 participants).
→ Dads and Daughters: Sport and PA sessions which create a space for dads to bond with their daughters (16 participants).
→ Feel Good Friday: tackling social isolation for people over 50, light PA and social events based in Alloa Library (average 10 participants each week)

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→ Alva PS ASD provision: Participatory budgeting with parents and carers led to the creation of an extra-curricular programme where 80% of pupils within the provision accessed free sport and PA out of school hours.

→ Fit For Girls (FFG): In partnership with Sportscotland and the Youth Sport Trust, FFG ambassadors have been trained in each secondary school to promote, encourage and create sport and physical activity opportunities for girls. Current Active Schools data shows more girls than boys (51% to 49%) are taking part in sport and PA for the first time.

7. Early Help Team

Established in 2023, the Early Help Team provides early access to social work services to avoid escalation of need and risk. The team works closely with multi-agency partners and a wide range of third sector family support providers. Since 2023 the team has developed services and approaches which have demonstrated tangible improvements in family wellbeing, family supports and strengthened parental and family resilience. In 2025 the team received 933 referrals with 90% avoiding statutory intervention, highlighting the impact of effective early support. Mellow Parenting Programmes achieved a 90% attendance rate and improved parental wellbeing and relationships. The awareness group work programme helped reduce reoffending by 56% and lowered social work intervention by 31%. Participants in the THRIVE group work programme all reported increased self-esteem and confidence with 86% reporting measurable improvement in parenting capacity. Baby massage and toddler groups are delivered across Clackmannanshire and this year 654 families accessed this support. Of those children referred to Family Group Decision Making in 2025, 31 family plans led to children staying within family networks and reduced foster care placements. 20 children avoided external accommodation, 7 returned home and 2 mother baby placements secured. National recognition of this work was highlighted through The Gaining the COSLA Excellence Award for SOLACE Team of the Year in 2024, the team's work demonstrates tangible improvements in family wellbeing, mental health, child safety and social support, reducing the need for statutory intervention and fostering resilient family networks.

8. Planet Youth

The Clackmannanshire Planet Youth Coalition established in 2021 brings together over 30 partners across the Council, schools, NHS and the Third Sector to focus on early, upstream prevention aligned to tackling poverty and inequality. Operating within the Icelandic Prevention Model, the coalition meets every six weeks and has leveraged national and local investment to strengthen community-based prevention. In 2024–25, Winning Scotland funded two full-time Planet Youth Officers for ten months, enabling extensive community engagement with parents/carers, schools, third sector and faith groups and delivery of family activities engaging twelve regular family groups. This included a UNCRC-linked social media campaign, development of a Substance Misuse Framework for secondary schools and contextual safeguarding consultations. Despite reduced national funding in 2025–26, Clackmannanshire Council secured additional

resources for a 20-hour-per-week Planet Youth Connector over six months, hosted at The Hive youth centre, contributing to an increase in youth membership from 38 in June 2025 to over 200. Robust data underpins this work, with biennial Planet Youth surveys of S3 and S4 pupils achieving an improved completion rate of just over 80% in September 2025. Data will inform evidence-led planning.

9. Mental Health and Wellbeing

The Mental Health and Wellbeing in Clacks transformation project continues to provide a range of supports and services which are both proactive and reactive in managing the mental health needs of children, young people and their families. Funding from both the Counselling in Schools and Community Mental Health (CMH) Supports and Services grants has been combined and supports both digital and face-to-face services to operate. In addition, funding from the CMH stream has been utilised within the Transformation Space, and recently £100,000 worth of projects were approved through the Citizens Panel to complement existing services/supports. To date, over 6000 children and young people have been supported by one or a combination of the services available. Evaluation data varies by each individual service, with improvements noted in executive functioning, anxiety and general levels of difficulty. The majority of children and young people would recommend the services they have used to others. There is ongoing evidence that our digital services provide support at times when other services are less available and that they are particularly effective in targeting minority groups such as those from the LGBTQIA+ and BAME populations. Data from the Scottish Public Health Ombudsman (SPHO) shows that Clackmannanshire has had an emerging trend of reducing deaths from probable suicide since 2019. In 2024/25, Clackmannanshire was the only local authority in Scotland to return a zero death rate for the 11-25 year-old population, based on the rolling five year average. In addition, recent data gathered by Planet Youth indicates that there has been a 7% increase in the number of YP rating their mental health as either good or very good.

10. Clackmannanshire Transformation Space

The Clackmannanshire Transformation Space is a new community-led funding and decision-making model designed to shift power, align resources, and improve outcomes for local people. Year 0 has focused on building the foundations: governance, community voice, funding alignment and a learning framework. Despite being early in implementation, there are already clear signs of impact. It has already established stronger community voice with over 50 community voice panel members recruited. Panels have shaped priorities for funding investment responding to homelessness prevention and Mental Health for children and young people. Panel members report feeling respected, influential and motivated to stay involved. £1.34 million has been raised to establish the Transformation Space from various council services across People and Place directorates, Scottish Government and The Hunter Foundation. Specialist fundraising capacity has been established to attract private sector investment.

Equality and Fairer Scotland Impact Assessment (EFSIA)
Summary of Assessment

Title: Community Wellbeing Plan 2025/2026

Key findings from this assessment:

The Plan is explicitly designed to reduce inequalities through whole family support, targeted poverty actions, early intervention and inclusive service design. Voice and co-design is gathering pace and being amplified through for example the Citizen's Panel and will continue to represent diversity and ensure equality as indicated in the Plan on a page and the work which underpins these plans.

Summary of actions taken because of this assessment:

Review of feedback and data from a variety of sources:

- Strategic Needs Assessment (2023, updated 2025)
- Community Wellbeing Plan 2025 -26 (Clackmannanshire demographic profile)
- Performance indicators on poverty, health, education
- Engagement findings from families, youth forumsand minority groups

Engaged with Council's equalities mainstreaming report "Mainstreaming Equality and Diversity in Clackmannanshire 2017-2021", and

Employment information and gender pay gap reports https://www.clacks.gov.uk/council/eqopps/

Engaged with Scottish Government Equality Evidence Finder https://scotland.shinyapps.io/sg-equality-evidence-finder/

Ongoing actions beyond implementation of the proposal include:

Implementation of Strategic Actions (2025–2026) as outlined in the Community Wellbeing plan 2025 -26 and the Plans on a Page (Annex A)

Lead person(s) for this assessment: Catriona Scott

Senior officer approval of assessment: Catriona Scott

DATE: 23 July 2025

Equality and Fairer Scotland Impact Assessment (EFSIA)

An Equality and Fairer Scotland Impact Assessment (EFSIA) must be completed in relation to any decisions, activities, policies, strategies or proposals of the Council (referred to as 'proposal' in this document). The first stage of the assessment process will determine the level of impact assessment required.

This form should be completed using the guidance contained in the document: Please read the guidance before completing this form.

The aim of this assessment is to allow you to critically assess:

- the impact of the proposal on those with protected characteristics and, where relevant, affected by socio-economic disadvantage (referred to as 'equality groups' in this document);
- whether the Council is meeting its legal requirements in terms of Public Sector Equality Duty and the Fairer Scotland Duty;
- whether any measures need to be put in place to ensure any negative impacts are eliminated or minimised.

The Fairer Scotland Duty requires public authorities to pay 'due regard' to how they can reduce inequalities of outcome caused by socio-economic disadvantage, when making **strategic decisions**. Strategic decisions are key, high-level decisions such as decisions about setting priorities, allocating resources, delivery or implementation and commissioning services and all decisions that go to Council or committee for approval.

Step A – Confirm the details of your proposal

1. **Describe the aims, objectives and purpose of the proposal.**
   The Community Wellbeing Plan 2025–2026 sets out Clackmannanshire Council's strategic priorities and outcomes to improve the lives of children, families, and communities. It integrates the People Business Plan and aligns with national frameworks such as the National Performance Framework, The Promise and UNCRC. The Plan focuses on reducing poverty, improving health and wellbeing and promoting inclusive, empowered communities. The Plan is explicitly designed to reduce inequalities through whole family support, targeted poverty actions, early intervention and inclusive service design.

2. **Why is the proposal required?**
   This Community Wellbeing Plan provides a framework for an integrated and outcomes focused approach to improving outcomes for people and communities across Clackmannanshire, including the work of community planning partnerships. The Plan addresses the recommendations of the Christie Commission and the Auditor General for Scotland and aligns with the First Minister's ambition for Scotland, particularly eradicating child poverty, whole family support, growing the economy and delivering high quality and sustainable public services. This Plan also incorporates the People Business Plan for the forthcoming year.

3. Who is affected by the proposal?

Those experiencing disadvantage in our communities, including:

- Gender-based violence
- Trauma
- Domestic abuse
- Mental Health and Wellbeing
- Poverty
- Additional Support Needs
- English as an Additional Language
- Care Experienced
- LGBTQ+ Youth and Minority Groups
- Lone parents
- Young parents

4. What other Council policies or activities may be related to this proposal? The EFSIAs for related policies might help you understand potential impacts.

- Wellbeing Local Outcomes Improvement Plan (WLOIP) 2024-2034
- Poverty Action Plan 2025–2030
- Children's Services Plan 2025-2026
- The Promise Plan 2025-2026
- National Improvement Framework 2024-2027(incorporating the Scottish Equity Fund Plan)
- Violence Against Women and Girls' Strategy 2023-2026
- Community Justice Plan 2023-2028
- Community Learning and Development Plan 2024-2027
- Sport and Active Living Framework 2024-2028
- Family Wellbeing Partnership Plan 2024-2026
- Library Service Plan 2024-27
- Educational Psychology Service 2025-2026
- Children and Young People's Strategic Partnership

- Tackling Poverty Partnership
- Child Protection Committee
- Community Justice Partnership
- Violence Against Women and Girls Partnership
- Clackmannanshire and Stirling Alcohol and Drug Partnership
- Local Employability Partnership
- Family Wellbeing Partnership
- Digital Learning Strategy2022–2025
- Additional Support for Learning Strategy2024-2027
- Strategic Equity Fund Plan 2023-2024
- Health and Wellbeing Strategy
- Learning, Teaching and Assessment Strategy
- Numeracy Strategy 2022-2026
- Literacy Strategy 2022 - 2026
- Parental Involvement and Engagement Strategy
- Learning Estate Strategy, 2019-2040
- Community Learning and Development Partnership Plan, 2024-2027
- Forth Valley Inter Agency Child Protection Guidance 2023
- Clackmannanshire Transitions Policy for young people with additional support needs to adulthood
- Forth Valley GIRFEC Guidance
- Forth Valley Guidance Getting our Priorities Right for Children and Families affected by Parental Alcohol and Drug Use (2019

5. **Is the proposal a strategic decision? If so, please complete the steps below in relation to socio-economic disadvantage. If not, please state why it is not a strategic decision:**

The Equality Impact Assessment demonstrates that the Community Wellbeing Plan 2025–2026 is robust and well-aligned with the Council's duties under the General Equality Duty and the Fairer Scotland Duty. The policy:

- Actively promotes equality of opportunity across all protected characteristics.
- Embeds inclusive, trauma-informed, and rights-based approaches.
- Targets socioeconomic disadvantage through data-driven, community-led interventions.
- Fosters good relations through co-design, participatory budgeting, and inclusive engagement.

There is no evidence of unlawful discrimination, and the Plan includes mechanisms for ongoing monitoring, evaluation, and stakeholder involvement to ensure continuous improvement.

Step B – Consider the level of EFSIA required

You should consider the available evidence and data relevant to your proposal. You should gather information in order to:
- *help you to understand the importance of your proposal for those from equality groups,*
- *inform the depth of EFSIA you need to do (this should be proportionate to the potential impact), and*
- *provide justification for the outcome, including where it is agreed an EFSIA is not required.*

6. **What information is available about the experience of those with protected characteristics in relation to this proposal? Does the proposal relate to an area where there are already known inequalities? Refer to the guidance for sources of evidence and complete the table below.**

Equality Group	Evidence source (e.g. online resources, report, survey, consultation exercise already carried out)	What does the evidence tell you about the experiences of this group in relation to the proposal? NB Lack of evidence may suggest a gap in knowledge/ need for consultation (Step C).
Age	- Strategic Needs Assessment (2023, updated 2025) - Community Wellbeing Plan 2025 -26 (Clackmannanshire demographic profile annex B) - Performance indicators on poverty, health, education - Engagement findings from families, youth forums and minority groups	The Plan includes targeted support for children, young people and older adults, including early years education, youth employability and mental health services
Disability	As above	The Plan addresses Additional Support Needs (ASN), promotes inclusive education and

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Equality Group	Evidence source (e.g. online resources, report, survey, consultation exercise already carried out)	What does the evidence tell you about the experiences of this group in relation to the proposal? NB Lack of evidence may suggest a gap in knowledge/ need for consultation (Step C).
		ensures access to mental health and wellbeing services.
Race	As above	The Plan promotes inclusive engagement and acknowledges the need to improve ethnicity data and representation in service planning. Data available at school level for children and young people; limited disaggregated data on outcomes by ethnicity for adults; commitment made to improve data collection via surveys
Sex	As above	The Plan includes a dedicated Violence Against Women and Girls (VAWG) strategy, gender-based analysis, and actions to reduce the gender pay gap and notes women are disproportionately affected by poverty and domestic abuse.
Gender Reassignment	As above	While not explicitly named, the Plan supports inclusive environments and services for LGBTQ+ youth, including co-design and participation. Lack of detailed data on the experiences and needs of LGBTQ+ individuals, especially adults.
Sexual orientation	As above	The Plan supports LGBTQ+ youth through inclusive programming, youth forums, and anti-stigma initiatives. Lack of detailed data on the experiences and needs of LGBTQ+ individuals, especially adults.
Religion or Belief	As above	While not a primary focus, the Plan supports inclusive service design and community engagement that respects cultural and religious diversity. Minimal data on how religious or belief-based needs are being met or considered.
Pregnancy or maternity	As above Demographic profile 2025/2026, prepared by Improvement Analyst	The Plan includes support for teenage parents, early years education, and access to childcare and family wellbeing services. Across Clackmannanshire, the rate of teenage pregnancies [under 20 years] increased from 30.5 per 1,000 women to *33.6 per 1,000 women* in 2022, this rate remains higher than the Scottish average and is fourth highest across all local authorities [no change from 2021]
Marriage or civil partnership (only the first aim of the Duty is relevant to this	/	The Plan does not contain specific provisions or impacts related to marital or civil partnership status.

Equality Group	Evidence source (e.g. online resources, report, survey, consultation exercise already carried out)	What does the evidence tell you about the experiences of this group in relation to the proposal? NB Lack of evidence may suggest a gap in knowledge/ need for consultation (Step C).
protected characteristic and only in relation to work matters)		
Socio economic disadvantage (if required)	Demographic profile 2025/2026, prepared by Improvement Analyst	A quarter [25%] of all SIMD datazones across Clackmannanshire fall into the 20% most deprived datazones [equates to 18 datazones]. Eight [8] datazones have more than a quarter of people who are income deprived, with one datazone in the Alloa South and East area recording almost half [47%]. The most recent data from 2023-24 puts the percentage of children in Clackmannanshire living in poverty after housing costs at 28.5% Before housing costs, the most recent data for FYE 2024 indicates a child poverty rate of 20.8% in Clackmannanshire, compared to 16.3% across Scotland as a whole.

7. **Based on the evidence above, is there relevance to some or all of the equality groups? Yes**

   If yes or unclear, proceed to further steps and complete full EFSIA

   If no, explain why below and then proceed to Step E:

Step C – Stakeholder engagement

This step will help you to address any gaps in evidence identified in Step B. Engagement with people who may be affected by a proposal can help clarify the impact it will have on different equality groups. Sufficient evidence is required for you to show 'due regard' to the likely or actual impact of your proposal on equality groups.

8. **Based on the outcome of your assessment of the evidence under Step B, please detail the groups you intend to engage with or any further research that is required in order to allow you to fully assess the impact of the proposal on these groups. If you decide not to engage with stakeholders, please state why not:**

A cross section of the community across diverse groups has been consulted in many aspects of the Plan. See Community engagement Section of the Community Wellbeing Plan 2025-26.

9. **Please detail the outcome of any further engagement, consultation and/or research carried out:**

- Citizens' Panel of the Clackmannanshire Transformation Space

- Clacks' Youth Forum collaborated on decision-making and campaigns like the 16 Days of Activism.

- Family Voices Groups helped co-design family support services.

- Peer Research Programme facilitated youth-led inquiry and insight gathering.

- School-Based Focus Groups & Surveys captured perspectives of young people on mental health and education.

- Consultation events such as the Childcare Fayre connected providers with families.

- What Matters To You (WM2U) supported informal community engagement and trained three new community panels.

- Family Wellbeing Partnership (FWP) projects focused on relational models and radical transformation.

- Programmes such as Fit for Girls and Football Leaders addressed participation barriers in sport and leisure.

- Feedback from families and professionals guided improvements in mental health support, holiday provision, and educational psychology services.

- Engagement included support for young carers, LGBTQ+ youth, kinship carers, and families of children with disabilities.

Step D - Impact on equality groups and steps to address this

10. Consider the impact of the proposal in relation to each protected characteristic under each aim of the general duty:

- Is there potential for discrimination, victimisation, harassment or other unlawful conduct that is prohibited under the Equality Act 2010? How will this be mitigated?
- Is there potential to advance equality of opportunity between people who share a characteristic and those who do not? How can this be achieved?
- Is there potential for developing good relations between people who share a relevant protected characteristic and those who do not? How can this be achieved?

If relevant, consider socio-economic impact.

Age	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Positive impacts	Negative impacts	No impact	
risk of discrimination			X	
potential for developing good relations	X			Partnership working and collaborative efforts to achieve outcomes.
potential to advance equality of opportunity	X			Partnership working and collaborative efforts to achieve outcomes.

Disability	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Positive impacts	Negative impacts	No impact	
risk of discrimination			X	
potential for developing good relations	X			Partnership working and collaborative efforts to achieve outcomes.
potential to advance equality of opportunity	X			Partnership working and collaborative efforts to achieve outcomes.

Race	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Positive impacts	Negative impacts	No impact	
risk of discrimination			X	
potential for developing good relations	X			Partnership working and collaborative efforts to achieve outcomes.
potential to advance equality of opportunity	X			Partnership working and collaborative efforts to achieve outcomes.

Sex	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Positive impacts	Negative impacts	No impact	
risk of discrimination			X	
potential for developing good relations	X			Partnership working and collaborative efforts to achieve outcomes.
potential to advance equality of opportunity	X			Partnership working and collaborative efforts to achieve outcomes.

Gender Reassignment	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Positive impacts	Negative impacts	No impact	

risk of discrimination			X	
potential for developing good relations	X			Partnership working and collaborative efforts to achieve outcomes.
potential to advance equality of opportunity	X			Partnership working and collaborative efforts to achieve outcomes.

| **Sexual Orientation** | Place 'X' in the relevant box(es) | | | Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes |
	Positive impacts	Negative impacts	No impact	
risk of discrimination			X	
potential for developing good relations	X			Partnership working and collaborative efforts to achieve outcomes.
potential to advance equality of opportunity	X			Partnership working and collaborative efforts to achieve outcomes.

| **Religion or Belief** | Place 'X' in the relevant box(es) | | | Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes |
	Positive impacts	Negative impacts	No impact	
risk of discrimination			X	
potential for developing good relations	X			Partnership working and collaborative efforts to achieve outcomes.

potential to advance equality of opportunity	X			Partnership working and collaborative efforts to achieve outcomes.

Pregnancy/maternity	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Positive impacts	Negative impacts	No impact	
risk of discrimination			X	
potential for developing good relations	X			Partnership working and collaborative efforts to achieve outcomes.
potential to advance equality of opportunity	X			Partnership working and collaborative efforts to achieve outcomes.

Marriage/civil partnership	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Positive impacts	Negative impacts	No impact	
risk of discrimination (only the first aim of the Duty is relevant to this protected characteristic and only in relation to work matters)			X	Partnership working and collaborative efforts to achieve outcomes.

Socio-economic disadvantage	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Yes	No	No impact	

(If required) Will the proposal reduce inequalities of outcome caused by socio-economic disadvantage?	X			Partnership working and collaborative efforts to achieve outcomes.

11. **Describe how the assessment might affect the proposal or project timeline?**

The assessment should not affect the proposal or project timeline. The Community Wellbeing Plan 2025/2026 and approaches align with the <u>Clackmannanshire 'Be the Future' Programme</u>, the WLOIP, Community Wealth Building and the Wellbeing Economy. The Plan sets out targeted priorities, outcomes and actions for 2025-2026. It focuses on collaboration and intelligence gathered from across the system; particularly, stakeholders' needs. Individual plans on a page, which inform and support our work
have been retained to demonstrate how they connect with Strategic Priorities, Outcomes and Actions and these are underpinned by delivery plans with details of individual timelines.

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12. **Having considered the potential or actual impacts of your proposal, you should now record the outcome of this assessment**. Choose from one of the following:

Please select (X)	Implications for the proposal
X	**No major change** Your assessment demonstrates that the proposal shows no risk of unlawful discrimination and that you have taken all opportunities to advance equality of opportunity and foster good relations, subject to continuing monitoring and review.
	Adjust the proposal and/or implement mitigations You have identified ways of modifying the proposal to avoid discrimination or to better advance equality of opportunity or foster good relations. In addition, or alternatively, you will introduce measures to mitigate any negative impacts. Adjustments and mitigations should be recorded in the tables under Step D above and summarised in the summary sheet at the front of the document.
	Continue the proposal with adverse impact The proposal will continue despite the potential for adverse impact. Any proposal which results in direct discrimination is likely to be unlawful and should be stopped and advice taken. Any proposal which results in indirect discrimination should be objectively justified and the basis for this set out in the tables under Step D above and summarised in the summary sheet at the front of the document. If objective justification is not possible, the proposal should be stopped whilst advice is taken.
	Stop the proposal The proposal will not be implemented due to adverse effects that are not justified and cannot be mitigated.

Step E - Discuss and review the assessment with decision-makers

13. You must discuss the findings of this assessment at each stage with senior decision makers during the lifetime of the proposal and before you finalise the assessment. Record details of these discussions and decisions taken below:

On-going discussion and review as part of the development of the Community Wellbeing Plan as part of PSMT discussions monthly.

Step F – Post-implementation actions and monitoring impact

14. Record any post-implementation actions required.

Once the Community Wellbeing Plan (i.e. the proposal) is approved at Council, the EFSIA will be reviewed at regular points in the year.

15. Note here how you intend to monitor the impact of this proposal on equality groups.

Capturing qualitative and quantitative feedback through the methods outlined at Question 9.

16. Note here when the EFSIA will be reviewed as part of the post-implementation review of the proposal:
- When completing the interim half yearly report on the Community Wellbeing Plan 2025/2026 (December 2025/January 2026) and
- On development of the Community Wellbeing Plan for 2026/2027 (June/July 2026)

Step G – Assessment sign off and approval

Lead person(s) for this assessment:

Signed: Catriona Scott

Date: 23.07.25

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J:\MONITORING DECISIONS\C & C FROM MAY 2022\AUDIT AND SCRUTINY COMMITTEE\23. 26-02-05 AUDIT AND SCRUTINY ITEM 9 - PEOPLE COMMUNITY WELLBEING PLAN 2025-26\APPENDIX 5 EQUALITY AND FAIRER SCOTLAND IMPACT ASSESSMENT CWP FINAL.DOCX

Senior officer approval of assessment:

Signed: Catriona Scott

Date: 23.07.25

All full EFSIAs must be published on the Council's website as soon as possible after the decision is made to implement the proposal.

CLACKMANNANSHIRE COUNCIL

Report to: Audit and Scrutiny Committee

Date of Meeting: 5th February 2026

**Subject: HSCP – Clackmannanshire Locality Performance Report
2025/26 Q3 (1st October to 31st December 2025)**

Report by: Head of Strategic Planning and Health Improvement

1.0   Purpose

1.1.   Highlight the work and performance of the Clackmannanshire and Stirling Health and Social Care Partnership in relation to performance for the locality of Clackmannanshire.

2.0   Recommendations

2.1.   Note this paper and the continuing work being undertaken across Clackmannanshire.

2.2.   Note the performance of Clackmannanshire Locality within the Clackmannanshire and Stirling HSCP.

3.0   Considerations

3.1.   Integration Joint Boards are responsible for effective monitoring and reporting on the delivery of Health & Social Care services, relevant targets and measures aligned to the themes in the **Strategic Plan 2023-2033**.

3.2.   The Scottish Government developed National Health and Wellbeing Outcomes to help Health and Social Care Partnerships better understand how well integrated services are meeting the individual outcomes of people as well as the wider community. Appendix 1 details the links between the Strategic Themes and the National Health and Wellbeing Outcomes.

3.3.   Appendix 2 provides a Clackmannanshire quarterly overview for the period 1st October to 31st December 2025.

3.4.   This report has been developed with operational service leads to ensure the information provided is meaningful and supports ongoing service delivery and improvement. The HSCP Performance team will work with service managers to identify any gaps/targets in information and align with the priorities in the 2023-2033 Strategic Plan for the Clackmannanshire and Stirling HSCP.

3.5. There are some challenges accessing data which continue to be worked through to provide fuller reporting in future.

4.0 Sustainability Implications

4.1. N/A

5.0 Resource Implications

5.1. Financial Details

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

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

5.4. Staffing

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:

This paper is for noting only and does not require an Equality Impact Assessment as it does not propose any changes to policy, practice, or service delivery.

9.0 Legality

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

10.0 Appendices

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

10.1 Appendix 1 - National Health & Wellbeing Outcomes mapped against our 2023-2033 Strategic Plan.

10.2 Appendix 2 - Clackmannanshire locality data 2025/26 Q3 (October to December).

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
Ann Farrell	Principal Information Analyst	07385429757

Approved by

NAME	DESIGNATION	SIGNATURE
Wendy Forrest	Head of Strategic Planning & Health Improvement	██████████

National Health & Wellbeing Outcomes

All themes and priorities of the Strategic Commissioning Plan are linked to the National Health and Wellbeing Outcomes. Each theme will demonstrate improvement for people and communities, how we are embedding a human rights based approach, consideration for equalities and evidencing improvement across the services we deliver.

Health and Wellbeing Outcomes

Outcome	Prevention, early intervention &	Independent living through choice and control	Care Closer to Home	Supporting empowered people & communities	Loneliness & isolation
1. People are able to look after and improve their own health and wellbeing and live in good health for longer.	●	●	●	●	●
2. People, including those with disabilities or long term conditions, or who are frail, are able to live, as far as reasonably practicable, independently and at home or in a homely setting in their community.	●	●	●	●	●
3. People who use health and social care services have positive experiences of those services, and have their dignity respected.	●	●	●	●	
4. Health and social care services are centred on helping to maintain or improve the quality of life of people who use those services.	●	●	●	●	●
5. Health and social care services contribute to reducing health inequalities.	●	●	●	●	●
6. People who provide unpaid care are supported to look after their own health and wellbeing, including to reduce any negative impact on their caring role on their own health and wellbeing.		●	●		
7. People who use health and social care services are safe from harm.	●	●	●		

8. People who work in health and social care services feel engaged with the work they do and are supported to continuously improve the information, support, care and treatment they provide.

9. Resources are used effectively and efficiently in the provision of health and social care services.

Enabling Activities
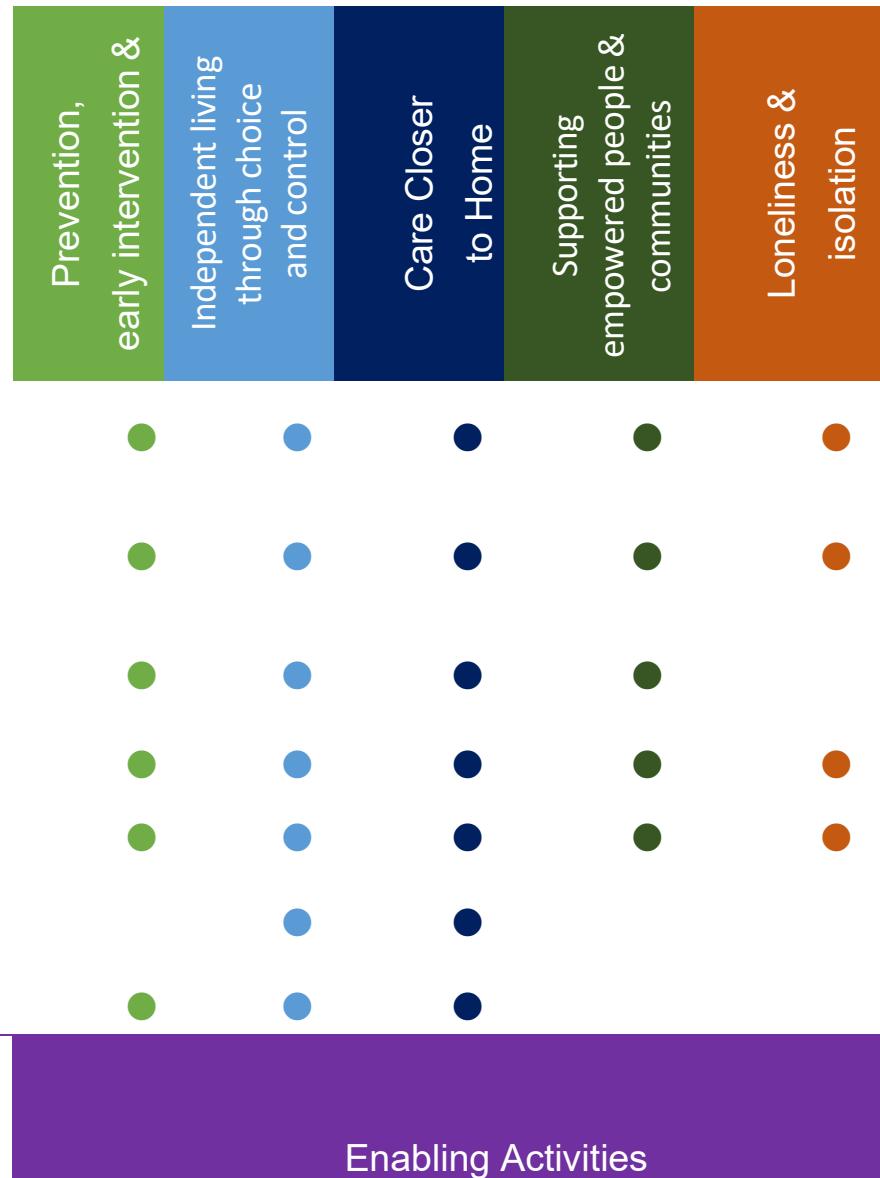
Appendix 2 Clackmannanshire locality data 2025/26 Q3

ST1 Prevention, early intervention and harm reduction - Clackmannanshire - QUARTER 3 2025-26

Working with partners to improve overall health and wellbeing and preventing ill health. Promote positive health and wellbeing, prevention, early interventions and harm reduction. Promoting physical activity, reduce exposure to adverse behaviours. Right levels of support and advice at the right time, maintaining independence and improving access to services at times of crisis.
Generated on: 08 January 2026

PI Code	Description	Q1 2025/26			Q2 2025/26			Q3 2025/26			2025/26	2024/25	Latest Note
		Value	Target	Status	Value	Target	Status	Value	Target	Status	Value	Value	
ADC MHO 001	Number of Emergency Detention Certificates (Mental Health) Section 36 (Clackmannanshire)	19		📈	5		📈	8				34	Data may not be up to date for latest quarter due to reporting timescales
ADC MHO 002	Number of Short Term Detention Certificates (Mental Health) Section 44 (Clackmannanshire)	25		📈	18		📈	18				60	Data may not be up to date for latest quarter due to reporting timescales
ADC MHO 007	Number of Existing Private and local authority Guardianships (Clackmannanshire)	199		📈	219		📈	233		📈		190	Data may not be up to date for latest quarter due to reporting timescales
ADC MHO 008	Number of existing Local Authority Guardianships (Clackmannanshire)	45		📈	52		📈	60		📈		44	Data may not be up to date for latest quarter due to reporting timescales
ADC MHO 025	Total number of new Private & Local Authority Guardianship Orders (Clackmannanshire)	16		📈	21		📈	10		📈		53	Data may not be up to date for latest quarter due to reporting timescales
IJB.02.clac_ASP1	Number of Adult Support and Protection referrals to Clackmannanshire Adult Social Care	231		📈	267		📈	222		📈		849	
ADP.CGL.CLACK.01	No of residents attending Face to Face group sessions with Forth Valley Recovery Community (Clackmannanshire)	566		📈	523		📈	Data not yet available for this quarter			1,089	2,883	
ADP.CGL.CLACK.02	Number of Clackmannanshire residents attending individual sessions with Forth Valley Recovery Community	0		📈	3		📈	Data not yet available for this quarter			3	16	

Appendix 2 Clackmannanshire locality data 2025/26 Q3

Code	Description											
ADP.CLACK	Referral to Treatment Waiting Times for Clackmannanshire Substance Misuse Services (excl Prisons) against 3 Week HEAT Target. These data pertain to Experienced Waits where adjustments have been made to account for periods of unavailability	100%	90%	✅	100%	90%	✅	100%			100%	98.7%
DD.09.CLACK	All Forth Valley Delayed Discharges (Code 9) for Clackmannanshire residents at census point.	9		📈	13		📈	13		📈	10.25	8.75
DD.100.CLACK	All Forth Valley Delayed Discharges (Code 100) for Clackmannanshire residents at census point.	0		📈	0		📈	0		📈	0	0
DD.2WK.CLACK	All Forth Valley Delayed Discharges Over 2 Weeks for Clackmannanshire residents at census point.	6		📈	6		📈	6		📈	5.88	7.17
DD.OBD.CLACK	Occupied Bed Days attributed to standard Delayed Discharges at census point, for Clackmannanshire residents.	193		📈	247		📈	284		📈	293.25	432.08
DD.ST.CLACK	All Forth Valley Standard Delayed Discharges (excl Code 9 and Code 100) for Clackmannanshire residents at census point.	8		📈	14		📈	10		📈	10	10.42
DD.TOT.CLACK	Clackmannanshire Delayed Discharges - Total number of delays (inc Code 9 and Code 100) Census Point	17		📈	27		📈	23		📈	20.25	19.17

Appendix 2 Clackmannanshire locality data 2025/26 Q3

ST2 Independent living through choice and control - Clackmannanshire - QUARTERS 2025-26

Supporting people and carers to actively participate in making informed decisions about how they will live their lives and meet their agreed outcomes. Helping people identify what is important to them to live full and positive lives, and make decisions that are right for them. Coproduction and design of services with people with lived experience who have the insight to shape services of the future.
Generated on: 08 January 2026

PI Code	Description	Q1 2025/26			Q2 2025/26			Q3 2025/26			2025/26	2024/25	Latest Note
		Value	Target	Status	Value	Target	Status	Value	Target	Status	Value	Value	
ADC ADA 011B	Number of Adult Support Plans for carers offered in Clackmannanshire locality HSCP	80		📈	70		📈	63		📈		210	
ADC ADA 011C	Number of Adult Support Plans for carers accepted in Clackmannanshire locality.	30		📈	31		📈	25		📈		81	
ADC ADA 011D	Number of eligible Adult Support plans for carers completed.	2		📈	3		📈	3		📈		13	
ADC ADA 011	% of Adult Support Plans for carers completed in Adult Social Care	6.7%	39.0%	🛑	9.7%	39.0%	🛑	12.0%	39.0%	🛑		16.0%	
ADC ADA 025	Quarterly snapshot number of SDS Option 1 clients in Adult Social Work in Clackmannanshire	20		📈	18		📈	18		📈	56	70	
ADC ADA 026	Quarterly snapshot number of SDS Option 2 clients in Adult Social Work in Clackmannanshire	7		📈	6		📈	5		📈	18	35	
ADC ADA 027	Quarterly snapshot number of SDS Option 3 clients in Adult Social Work in Clackmannanshire	2,331		📈	2,488		📈	2,587		📈	7,406	9,913	
ADC ADA 029	Quarterly snapshot number of SDS Option 4 clients in Adult Social Work in Clackmannanshire	52		📈	51		📈	47		📈	150	222	

ST3 Achieving care closer to home - Clackmannanshire - QUARTER 3 2025-26

Shifting delivery of care and support from institutional, hospital-led services towards services that support people in the community and promote recovery and greater independence where possible. Investing in and working in partnership with people, their carers and communities to deliver services. Improving access to care, the way services and agencies work together, working efficiently, improving the customer journey, ensure people are not delayed in hospital unnecessarily, co-design of services, primary care transformation and care closer to home.
Generated on: 08 January 2026

PI Code	Description	Q1 2025/26			Q2 2025/26			Q3 2025/26			2025/26	2024/25	Latest Note
		Value	Target	Status	Value	Target	Status	Value	Target	Status	Value	Value	
ADC ADA 01md	Number of new local authority reablement clients in the month who have stepped up into the service from their own home. Clackmannanshire	12		📈	34		📈	40		📈		116	
ADC ADA 01sc	Average length of wait (days) from community referral date to start of local authority reablement service. Clackmannanshire	12	11	🔺	16	11	🛑	9	11	✅		14.5	
ADC ADA 01p	% of clients with reduced care hours at the end of local authority reablement period in Clackmannanshire	31%	2%	✅	30%	2%	✅	30%	2%	✅	30%	31%	
ADC ADA 01mc	% of local authority reablement double up staff clients who completed the service. Requires 2 members of staff to help client - impacts on capacity to pick up new cases. Clackmannanshire	17.27%	10%	🛑	15.83%	10%	🛑	10.53%	10%	🔺		15.51%	
ADC ADA 01pb	% of clients with increased care hours at end of local authority reablement services. Clackmannanshire	9.8%	10.0%	✅	10.0%	10.0%	✅	18.0%	10.0%	🛑	12.6%	15.2%	Dec 25: 1 client for support with laundry 3 x weekly; 1 client due to fluctuating of blood sugars
ADC ADA 01q	% of clients receiving no care after local authority reablement in Clackmannanshire	36%	30%	✅	28%	30%	🔺	18%	30%	🛑	27%	25%	
ADC ADA 01sd	Length of wait (days) from hospital referral date to start of local authority reablement services. Clackmannanshire	5	6	✅	7	6	🛑	4	6	✅		4.75	

Appendix 2 Clackmannanshire locality data 2025/26 Q3

PI Code	Description	Q1 2025/26			Q2 2025/26			Q3 2025/26			2025/26	2024/25	Latest Note
		Value	Target	Status	Value	Target	Status	Value	Target	Status	Value	Value	
ADC ADA 002q	Average wait in weeks for assessment to be completed in local authority reablement care. Clackmannanshire	5	4	🛑	7	4	🛑	5	4	🛑		5	
ADC ADA 01me	Number of new local authority reablement clients in the month who have stepped down into the service from CCHC or FVRH. Clackmannanshire	10		📈	35		📈	34		📈		99	
ADC ADA 01mf	Number of new reablement clients in the month who entered service from bed based intermediate care. Clackmannanshire	3		📈	6		📈	8		📈		39	
ADC ADA 01mg	Total number of new clients in the month for local authority reablement service in Clackmannanshire.	25		📈	75		📈	82		📈		254	
ADC ADA 01m	Number of hours care at start of local authority reablement for all clients receiving a service in Clackmannanshire - shows demand on service.	796.75		📈	782.75		📈	858.75		📈		2,832.25	
ADC ADA 01n	Number of hours care post local authority reablement (after 6 weeks) in Clackmannanshire	546.0		📈	645.0		📈	695.8		📈		2153.5	Dec 25: 135.25 hours completed, 98 hours not completed
ADC ADA 01s	% clients enabled through reablement service (completed outcomes 1-4) Clackmannanshire	43.88%		📈	43.17%		📈	40.13%		📈	42.33%	42.77%	
ADC ADA 002c	Number of clients who went home from bed based intermediate care with a package of care. Clackmannanshire	0		📈	1		📈	0		📈		6	
ADC ADA 002d	Number of clients who went home from bed based intermediate care with no package of care. Clackmannanshire	0		📈	0		📈	0		📈		2	
ADC ADA 002a	Total number of intermediate beds occupied by clients in period. Clackmannanshire	0		📈	2		📈	5		📈		28	Dec 25:- Admissions: admitted and discharged in Q3. Discharges: 2 admitted in Q2 and discharged in Q3. Ongoing: 0 admitted in Q2 and still ongoing; 2

Appendix 2 Clackmannanshire locality data 2025/26 Q3

PI Code	Description	Q1 2025/26			Q2 2025/26			Q3 2025/26			2025/26	2024/25	Latest Note
		Value	Target	Status	Value	Target	Status	Value	Target	Status	Value	Value	
													admitted in Q3 and still ongoing
ADC ADA 002b	Number of Clackmannanshire clients who moved from bed based intermediate to care home long term care	2		📊	1		📊	2		📊		8	
ADC ADA 002L	Number of Clackmannanshire clients entering bed based intermediate care from community (home) preventing admission to hospital	1		📊	0		📊	1		📊		7	
ADC ADA 002M	Number of Clackmannanshire clients entering bed based intermediate care from hospital. Reducing delayed discharges.	0		📊	1		📊	0		📊		7	
ADC ADA 021	% annual reviews completed within timescale in Adult Care Clacks Social Services	39.2%	100.0%	🛑	25.9%	100.0%	🛑	27.9%	100.0%	🛑		29.2%	
ADC ADA 035	Number of completed social care assessments in period.	712	672	✅	719	672	✅	686	672	✅		2,391	
ADC ADA 002f	Average length of stay (weeks) for service users who were discharged in period who had used bed based intermediate care in Adult Social Care Clackmannanshire.	7	8	✅	6	8	✅	9	8	⚠️		5.29	
ADC ADA 002r	Average length of wait at end of local authority reablement care in Clackmannanshire for a Framework Provider (weeks).	1	3	✅	2	3	✅	3	3	✅		3	
ADC ADA 002w	Average total length of stay in local authority reablement for those clients transferring to a care provider. (Average stay for those who are independent is less). Clackmannanshire	6	9	✅	8	9	✅	5	9	✅		8	
ADC ADA 002N	Number of clients who moved from intermediate care to hospital. Clackmannanshire	1		📊	0		📊	0		📊		3	

Appendix 2 Clackmannanshire locality data 2025/26 Q3

ST4 Supporting empowered people and communities - Clackmannanshire - QUARTER 3 2025-26

Working with communities to support and empower people to continue to live healthy, meaningful and satisfying lives as active members of their community. Being innovative and creative in how care and support is provided. Support for unpaid carers; helping people live in their local communities, access to local support, dealing with isolation and loneliness. Planning community supports with third sector, independent sector and housing providers. Neighbourhood care, unpaid carers, third sector supports.

PI Code	Description	Q1 2025/26		Q2 2025/26		Q3 2025/26		2025/26			2024/25	2024/25	Latest Note
		Value	Status	Value	Status	Value	Status	Value	Target	Status	Value	Value	
ADC ADA 011B	Number of Adult Support Plans for carers offered in Clackmannanshire locality HSCP	80	📈	70	📈	63	📈				210	210	
ADC ADA 011C	Number of Adult Support Plans for carers accepted in Clackmannanshire locality.	30	📈	31	📈	25	📈				81	81	
ADC ADA 011D	Number of eligible Adult Support plans for carers completed.	2	📈	3	📈	3	📈				13	13	
ADC ADA 011	% of Adult Support Plans for carers completed in Adult Social Care	6.7%	🛑	9.7%	🛑	12.0%	🛑				16.0%	16.0%	

Appendix 2 Clackmannanshire locality data 2025/26 Q3

Inspection of Services

Registered services owned by the Partnership are inspected annually by the Care Inspectorate. There was 1 registered service inspection during October to December 2025. Additional information and full details on any inspections can be found at the Care Inspectorate website. Since 1 April 2018, the new Health and Social Care Standards have been used across Scotland. In response to these new standards, the Care Inspectorate introduced a new framework for inspections of care homes for older people.

Whins/Centre Space Support Service, Unannounced inspection, Completed on 3rd October 2025

Key messages:

The service had developed quality assurance processes and had begun to audit many aspects of the service which had led improved outcomes for some people. People could be confident in the staff supporting them because staff had received formal training, improving their skills and knowledge and had increased support in their day to day work to embed their training in practice. Peoples' support plans and daily activities had been identified and now needed further development to better reflect how the service might support people to meet their aspirations and wishes.

There were two requirements made on 6th June 2025. These were met within the timescales set by the inspection.

There was one Area for Improvement made on 30th January 2025.

To ensure that people get the most out of their support, the service should make arrangements to link peoples activities and planners to their identified outcomes so that people have an opportunity to fulfil any wishes and aspirations. This ensures care and support is consistent with the Health and Social Care Standards, which state: "I can choose to have an active life and participate in a range of recreational, social, creative, physical and learning activities every day, both indoors and outdoors." (HSCS 1.25)

Action taken since then

We reviewed this area for improvement during our inspection. We could see some progress had been made and everyone had an individualised plan. The plans were personalised and gave a good sense of each person. However we saw limited links between peoples desired outcomes and how they spent their day at Whins. Some risk assessments were not specific or required and therefore not personalised to individual risk. When staff were recording information about peoples days, there was often a focus on what people can't do rather than strengths and a positive approach. Most people were due a review of their support and the service is planning to further develop personal plans at each individual review. We will follow up on this area for improvement at our next inspection.

CLACKMANNANSHIRE COUNCIL

Report to: Audit and Scrutiny Committee

Date of Meeting: 5th February 2026

Subject: Revision of Contract Standing Orders

Report by Strategic Director Partnership & Performance

1.0   Purpose

1.1.   The purpose of this report is to provide the Audit & Scrutiny Committee with a clear and concise summary of the proposed substantive changes made to the Council's Contract Standing Orders, comparing the previous version effective from June 2015 (revised October 2021) with the revised version effective from 19 March 2026

2.0   Recommendations

It is recommended that:

2.1.   Committee note, challenge and comment on the report.

2.2.   Agrees to submit the revised Contract Standing Orders, as set out in Appendix 1, to the next available Council meeting for approval, and to recommend their adoption and implementation with effect from 19 March 2026.Considerations

3.0   Considerations

3.1.   The Council's Contract Standing Orders (CSOs) underpin the governance framework for all procurement activity. Following legislative change, national policy updates and internal governance reviews, the CSOs have been comprehensively reviewed and updated.

3.2.   The revised document represents a full restatement and modernisation of the previous CSOs rather than a limited amendment.

Summary of Key Changes

3.3.   The CSOs have been expanded and restructured to align clearly with the full procurement lifecycle, from planning through to contract management and termination.

3.4.   References to European Union procurement directives and State Aid have been removed and replaced with the existing Scottish legislative framework.

3.5.   Governance arrangements have been strengthened through clearer approval routes, the mandatory use of procurement forms and enhanced audit trail requirements.

3.6.   Procurement thresholds and aggregation rules have been updated to reflect current legislation and Council decisions, including the treatment of works contracts as regulated procurements from £50,000.

3.7.   The revised Contract Standing Orders significantly expand requirements relating to Fair Work First, community benefits, sustainable procurement, equality, and children's rights. Post-award contract management, including extensions, variations, reporting and early termination, is now subject to clearer controls and escalation requirements.

4.0   Sustainability Implications

4.1.   Sustainable Procurement contributes to the achievement of environmental, economic and social outcomes. The Procurement Reform (Scotland) Act 2014 requires the Council to act in accordance with the Sustainable Procurement Duty when procuring any contract for Supplies or Services equal to or more than £50,000 or procuring contracts for the execution of Works equal to or more than £2 million.

4.2.   The Sustainable Procurement Duty, as outlined in the 2014 Act, requires the Council to consider how it can:

- Improve the economic, social and environmental wellbeing of the area(s) in which the Council operates, with particular focus on reducing inequality

- Facilitate the involvement of small and medium enterprises (SMEs), third sector bodies and supported businesses

- Promote innovation

4.3.   Creating a positive impact through procurement should be a key part of commodity/service profiling and strategy development. Embedding sustainability into procurement can support the objectives of the Council and be adapted to reflect the nature of the contract.

4.4.   Maximising the local benefit of all monies spent by the Council through the adoption of the "Procurement Journey" to assist as many local businesses as possible to bid successfully for Council contracts

4.5.   Engagement will continue with local businesses to ensure they are aware of tender, contract and supply opportunities within the Council.

4.6.   Support to enable local businesses to understand the procurement process and respond to opportunities will also be continued.

5.0   Resource Implications

5.1.   Financial Details

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

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

5.4.   Staffing

6.0   Exempt Reports

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

7.0   Declarations

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

(1)   **Our Priorities**

Clackmannanshire will be attractive to businesses & people and   ⊠
ensure fair opportunities for all

Our families; children and young people will have the best possible   ☐
start in life

Women and girls will be confident and aspirational, and achieve   ☐
their full potential

Our communities will be resilient and empowered so   ⊠
that they can thrive and flourish

(2)   **Council Policies**

Complies with relevant Council Policies   ⊠

8.0   Impact Assessments

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

                                                                                No ⊠

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

- There are no impacts of the proposal on those with protected characteristics and, where relevant, affected by socio-economic disadvantage (referred to as 'equality groups' in this document).

- The Council is meeting its legal requirements in terms of Public Sector Equality Duty and the Fairer Scotland Duty.

- There are no measures needed to be put in place to ensure any negative impacts are eliminated or minimised.

9.0   Legality

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

10.0   Appendices

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

Appendix 1 – Contract Standing Orders

Appendix 2 – Summary of Key Changes – Contract Standing Orders (2015/2021 to 2026)

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 ☐

Contract Standing Orders 2015/2021 can be found on the Council Website @

https://www.clacks.gov.uk/site/documents/procurement/contractstandingorders/

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CLACKMANNANSHIRE COUNCIL

CONTRACT STANDING ORDERS

Effective Date: 19ᵗʰ March 2026

Version: Final 1.0

Prepared by:

Clackmannanshire Council Procurement

www.clacks.gov.uk

This document sets out the rules and procedures governing all procurement activity undertaken on behalf of Clackmannanshire Council. It is designed to ensure compliance with relevant legislation, promote best value, and safeguard the Council's reputation and resources.

These Contract Standing Orders shall remain in full effect until varied, replaced or superseded by a decision of the Council.

Table of Contents

Appendices:

- Appendix 1: Exception Procedure Process
- Appendix 2: Exception Request Decision Notice

1. Introduction

1.1   Procurement decisions are among the most important decisions Officers will make because the money involved is public money and the Council is obliged to ensure that we deliver high quality goods, works and services. It is the Council's duty to secure best value in its arrangements, and ensure public money and resources are used efficiently. The Council's reputation is equally important and should be safeguarded from any suggestion of dishonesty or corruption. The Council should also act in a fair and accountable manner in its dealings with contractors and suppliers.

1.2 The Contract Standing Orders provide a commercial, legal and operational framework and clear set of rules when undertaking procurement activity on behalf of the Council. For these reasons, a failure to comply with Contract Standing Orders and with the Council's Financial Regulations carries the risk of being a disciplinary offence. Employees have a duty to report breaches of Contract Standing Orders and/or the Council's Financial Regulations to an appropriate Head of Service and to the Strategic Director of Partnership and Performance.

1.3 Contract Standing Orders protect the interests of the Council, and they also protect the interests of Council Officers who are involved in procurement. It is the responsibility of each Head of Service to ensure that every officer who is involved in procurement has a good understanding of Contract Standing Orders and has access to the Corporate Procurement Process "The Procurement Journey" (https://www.procurementjourney.scot/).

1.4 The Procurement Journey provides guidance and wide-ranging advice as to the purpose and practical application of Contract Standing Orders. It is intended to support all levels of procurement activities and to help manage the expectations of stakeholders, customers and suppliers.

It facilitates best practice and consistency across the Scottish public sector. It provides one source of guidance and documentation for the Scottish public sector. It is updated on a continual basis with any changes in legislation, policy and best practice. It is compliant with the Public Contracts (Scotland) Regulations 2015, Procurement (Scotland) Regulations 2016 and the statutory guidance.

Officers should use the source documentation in the Procurement Journey and the Council website for every procurement exercise. This will ensure you are always using the most recent guidance and templates on an ongoing basis. The Journey is designed to be used in conjunction with guidance on current public procurement legislation and the Scottish Procurement Policy Handbook.

1.5 Those who are responsible for procuring, managing or delivering major construction projects should also follow the policy and procedural framework

set out in the Scottish Construction Procurement Manual (https://www.gov.scot/publications/construction-procurement-handbook/).

1.6 Any dispute or difference as to the interpretation of Contract Standing Orders or the Procurement Journey shall be decided by the Strategic Director of Partnership and Performance.

1.7 Officers and members of agents of the Council, acting on the Council's behalf in relation to any contractual matter shall conduct themselves in such a manner so that the independence and integrity of the Council's procedures are, always, maintained and are seen to be maintained.

1.8 Officers must comply with the requirements of Section 68 of the Local Government (Scotland) Act 1973 (Disclosure by Officers of Interests in Contracts). (https://www.legislation.gov.uk/ukpga/1973/65/section/68)

1.9 Public procurement can be defined as the acquisition, whether under formal contract or otherwise, of goods, services and works from third parties by Clackmannanshire Council. The scope of Clackmannanshire Council procurement ranges from the purchase of diverse, routine supplies or services to formal tendering and placing contracts for large infrastructure projects.

1.10 Procurement for the purposes of Contract Standing Orders is not intended to cover funding agreements, grants or forms of co-operation between Clackmannanshire Council and other bodies which are non-contractual. However, it should be noted that relationships between Clackmannanshire Council and third parties may constitute contracts for the provision of goods, services or works in certain circumstances and will still require governance through Procurement Forms 1 & 2. Even where funding agreements or forms of non-contractual co-operation do not constitute procurement, normal commercial disciplines should be applied wherever possible.

1.11 The scheme of financial delegation forms an integral part of Clackmannanshire Council's control environment. No officer of the Council should undertake or authorise a transaction for which they do not have authority. It is the responsibility of managers to ensure that they have the appropriate level of authority to carry out their duties based on the principles set out below. Adherence to these principles will ensure that financial delegations are effective and adequately controlled. An up-to-date list of all Officer delegated authorities is available on the Council J drive at J/Authorised signatories.

1.12 Invoice authorisation is covered in Financial Regulations section: 12. Payment for Goods and Services.

1.13 Segregation of duties is an important control procedure. Therefore, the following should be observed:

- The order or contract should be authorised by someone competent who understands the requirement and has been given the delegated authority.
- The goods should be received and checked for correctness.

- The checking and certification of invoices should be by a different competent authorised member of staff.
- The payment of invoices should be by another competent member of accounts staff.
- This separation will ensure that individuals are fully protected against misunderstandings.

1.14 The Procurement Manager shall have power to vary these standing orders but only in the following circumstances: a) to reflect changes in job titles, reorganisations of departments, Council Committees and vacancies in posts; b) to change references to legislation where the legislation is repealed or amended and to insert references to new legislation where the new legislation largely re-enacts the provisions of the repealed or amended legislation; c) to change the financial values of the thresholds where referred to in these Contract Standing Orders, to implement any changes in these thresholds.

2. Definitions

In these Contract Standing Orders, the following words and expressions will have the following meanings assigned to them:

Agent Any external individual, organisation or consultant acting on behalf of the Council.

Aggregation Combining buying power within the Council or with others in order to gain best pricing and service agreements from suppliers.

ALEO (Arm's Length Organisations) Arm's Length External Organisation is a body which is formally separate from the Council but subject to its control and influence and is used to deliver services on the Council's behalf. They may have charitable status, but this is not an essential requirement.

Annual Procurement Report A report which discloses how the Council's procurement activity has complied with its published procurement strategy. (https://www.clacks.gov.uk/business/procurementannualreport/)

Authorised Officer The officer designated by the Chief Executive to deal with and be responsible for the procurement process and the contract in question.

Best Value Best value within the meaning of section 1 of the Local Government in Scotland Act 2003 and the securing of it in accordance with that section.

Contract An agreement between the Council and any contractor or supplier made by formal agreement or by issue of an official order, for goods, materials, works or services.

Contract Responsible Officer the Council officer with management responsibility for a specific contract. This means the responsibility for dealing with supplier performance and contractual matters on a day-to-day basis.

Council Clackmannanshire Council.

Commissioning The process of planning, buying, and monitoring health and social care services. It involves assessing needs, setting priorities, and developing strategies to meet those needs.

Contract Strategy A pre-tender template completed by the Responsible Officer, used when preparing to carry out a procurement exercise to determine the route to market for tenders. Applies to all Regulated procurements and Higher Value Regulated procurements.

CSOs These Contract Standing Orders.

Day A calendar day unless otherwise specified.

Disclosure by Officers of Interests in Contracts Section 68 of the Local Government (Scotland) Act 1973.

Estimated Contract Value The total estimated contract value, excluding VAT, established prior to tendering, for the entire term of the Contract and for use across the whole Council, including all options, permitted extensions and variations.

Exception Report A report submitted when seeking exemption from Contract Standing Orders.

Fair Work First The commitment by employers to investment in skills and training, no inappropriate use of zero hours contracts, action to tackle the gender pay gap, genuine workforce engagement, including with trade unions, payment of the Real Living Wage, offering flexible and family-friendly working practices for all workers and opposing the use of fire and rehire practices.

Form 1 RFQ/tender authorisation which must be completed/submitted by the Contract Responsible Officer for all contractual arrangements with a value of £10,000 or above over the lifetime of the requirement. Completed before any tender process commences or to take part in any national or collaborative contract.

Form 2 The Contract Award Report completed/submitted after the tender evaluation has been undertaken and before a contract is awarded or before a direct award can be made.

Framework Agreement An agreement between one or more contracting authorities and one or more economic operators, to establish the terms governing public contracts to be awarded during a given period.

Freedom of Information In relation to public procurement, the Freedom of Information (Scotland) Act 2002 which provides a general right of access to information about all public contracts and procurement activity held by Clackmannanshire Council, subject to certain conditions and exceptions.

FTS UK e-notification system called Find a Tender System.

GPA World Trade Organisation's Government Procurement Agreement.

Grant Funding In principle, the difference between a grant and a procured contract is clear: in the case of a grant, the Council contributes to a project carried out by an external organisation, or contributes directly to that organisation, because the project or activities contribute to the public authority's policy aims. In the case of a procured contract, the Council specifies the product or service that it wants and receives that product or service in return for payment. (https://www.gov.scot/publications/scottish-public-finance-manual/grant-and-grant-in-aid/annex-3-grant-funding-and-procured-goods-and-services-contracts/)

Health & Social Care Services The health, social and related services, being one of the services listed in Schedule 3 of the Public Contracts (Scotland) Regulations 2015.

Head of Service A Head of Service within Clackmannanshire Council, including the Chief Executive and any Senior Officer of the Council with delegated authority to undertake specific tasks relating to procurement and contracts.

Higher Value Regulated Procurement A procurement equal to or above the GPA threshold and subject to the application of the Public Contracts (Scotland) Regulations 2015.

In-house Provision - provision by an existing service or services within the Council where the Council would use its own resources to provide the requirement prior to committing to external expenditure.

Joint Buying Arrangement (JBA) Procurement protocol with Falkirk and Stirling Councils.

Most Economically Advantageous Tender (MEAT) The tender offer that is assessed from the Council's point of view as the most economically advantageous based on the best price-quality ratio according to criteria linked to the subject matter of the contract and not simply price alone.

Procurement The function responsible for acquiring by purchase, lease or other legal means, the goods, works and services used by the Council to discharge its functions in an effective, efficient and economic manner. The procurement process spans the whole life cycle of the procured goods, works or services.

Procurement Journey the Scottish Government Corporate Procurement Process which provides guidance for buyers who procure goods, services and care and support services. (https://www.procurementjourney.scot/)

Procurement Laws Procurement Reform (Scotland) Act 2014; The Procurement (Scotland) Regulations 2016; The Public Contracts (Scotland) Regulations 2015; and Statutory guidance as same may be updated, replaced or revised from time to time and SPPNs.

Public Contracts Scotland http://www.publiccontractsscotland.gov.uk/ – This portal enables the Council to advertise all contracting opportunities, irrespective of value.

Public Service Contract Referred to in the CSOs as "Services" as defined in the Public Contracts (Scotland) Regulations 2015.

Public Supply Contract Referred to in the CSOs as "Supplies" or "Goods" as defined in the Public Contracts (Scotland) Regulations 2015.

Public Works Contract Referred to in the CSOs as "Works" as defined in the Public Contracts (Scotland) Regulations 2015.

Quick Quote A Request for Quotation (RFQ) via the Public Contracts Scotland website, used to obtain competitive quotes for low value/low risk procurement exercises between £10,000 and £50,000.

Real Living Wage The hourly rate of pay which is independently calculated each year and overseen by the Living Wage Foundation.

Regulated Procurement A procurement falling within the thresholds for the application of the Procurement Reform (Scotland) Act 2014 and the Procurement (Scotland) Regulations 2016.

Scheme of Delegation the Scheme of Delegation which provides certain Officers of the Council with delegated authority to undertake specific tasks relating to procurement and contracts.

Scottish Construction Procurement Manual A suite of handbooks to provide guidance for public sector construction clients in developing and delivering their construction projects.

Scottish Regulations Means the Public Contracts (Scotland) Regulations 2015 and associated statutory guidance applicable to Higher Value Regulated Procurements.

Scottish Procurement National Contracts Category "A" Procurements Procurement contracts directory for central government and the public sector. (https://www.gov.scot/publications/frameworks-and-contracts/)

Scottish Procurement Policy Note(s) or SPPN(s) SPPNs provide advice to public sector organisations and other relevant bodies on procurement policy.

Scotland Excel National Contracts Category "B" Procurements the Centre of Procurement Expertise for the local government sector. (https://home.scotland-excel.org.uk/)

Single Procurement Document (SPD) A standard form that includes exclusion and selection questions, allowing buyers to identify suitably qualified and experienced bidders.

Standstill Period The standstill period provides for a short (at least 10 days) pause between the point when the contract award decision is notified to bidders, and the final contract conclusion.

Supplier Development Programme Provides a range of specialist business support activities to assist businesses to become more capable of accessing and competing for public sector contracts. (http://www.sdpscotland.co.uk/home.aspx)

Supported Businesses Providers operating supported businesses, supported employment programmes or supported factories where more than 30% of the workers are disabled or disadvantaged persons.

Sustainable Procurement Duty The obligation on the Council to consider how its actions can, through procurement, improve the social, environmental and economic wellbeing of the Clackmannanshire Council area.

Third Sector Organisations which exist wholly or mainly to provide benefits for society or the environment, e.g., community groups, charities, social enterprises.

Threshold The total aggregated value limits as defined within relevant Procurement Laws and Contract Standing Orders

3. Contracting Authority

The Council is the Contracting Authority for the purposes of Procurement Laws and in respect of all procurement activity. This means that all contracts are let on behalf of the Council as a whole and that no Service, Team, Unit or other part of the Council has the legal capacity to enter independently into any contract.

The Council remains the Contracting Authority when entering collaborative contracts where the Council procures goods, services or works jointly with other public sector organisations but may not complete the procurement process.

In all tender documentation, reference should be made to the Council as the legal entity and not a particular Service, Team or Unit.

4. Date of Commencement

These Contract Standing Orders define the rules and procedures to be adopted when undertaking any procurement activity on behalf of the Council and are effective from **19th March 2026**

All procurement processes commencing from that date will observe the rules contained within these Contract Standing Orders.

Notwithstanding the dates, these Contract Standing Orders shall remain in full effect until they are varied, replaced or superseded by a decision of the Council.

5. Extent and Application of Contract Standing Orders

These Contract Standing Orders are standing orders made by the Council under Section 81(2) of the Local Government (Scotland) Act 1973 for the purposes of making contracts for the purchase of Services or Supplies or for the execution of Works.

These Contract Standing Orders will apply to all contracts for the procurement of all Goods, Services and Works by the Council, including non-contract, ad hoc, one-off requirements, and they will be applied by any employee or agent of Clackmannanshire Council undertaking any procurement activity on behalf of the Council.

The Contract Standing Orders apply to all public procurement expenditure by the Council irrespective of the funding source and includes expenditure that has been devolved in any way.

The only exemptions to these Contract Standing Orders are those detailed in Section 6 – Exemptions from the Application of Contract Standing Orders.

6. Exemptions from the Application of Contract Standing Orders

Contract Standing Orders apply to all contracts entered by Contract Responsible Officers. In some circumstances, however, exceptions may be granted and the general approach to this is outlined below. All requests must be made in writing, following the procedure detailed in Appendix 1 and identifying the grounds for the request. Approvals must also be recorded in writing and given prior to any action taken which is not in accordance with the Contract Standing Orders.

Such exemptions are not necessarily exempt from the application of the specific requirements of Procurement Laws, where they apply or any other rule of law.

Lack of sufficient planning and/or internal process delays will not constitute special, exceptional or emergency circumstances.

The following are exempt from the application of Contract Standing Orders:

A. Below Threshold / Quick Quote Contracts

1. Contracts for the purchase of Goods, Services or Works are excluded from the application of the Contract Standing Orders where the total estimated value over the lifetime of the contract is less than £10,000.
2. Contracts with a total aggregated value less than £10,000 continue to be subject to the obligation to demonstrate Best Value and a requirement that the

Service Area Lead put in place a written contract without delay, and, where applicable, ensure that appropriate plans are made to seek competition.

3. The obligation to demonstrate Best Value must include the ability to evidence that at least three quotes for the requirement were obtained unless in exceptional circumstances.

B. Specific Exclusions

1. Any contract of direct employment.
2. The acquisition, disposal, lease or rental of land, existing buildings, other immovable property, any planning gain pursuant to a legal agreement under section 75 of the Town & Country Planning (Scotland) Act 1997 or any other interest in land.
3. Any contract for the provision of financial services.
4. The arrangement of works, goods or services to be delivered through an In-House Service Provider.
5. The instruction of advice from or services provided by Counsel or instructions to solicitors to advise, prepare or represent the Council in arbitration, conciliation or judicial proceedings.
6. Appointed guardians or legal services designated by a court or tribunal.
7. The purchase of a work of art or museum specimen as approved by the Chief Executive.
8. The allocation of direct payments or personal budgets under options 1, 2 or 4 of the Social Care (Self-Directed Support) (Scotland) Act 2013.
9. Where an insolvency situation offers the opportunity for the Council to secure goods or services on substantially advantageous terms or at a significant discount.
10. The purchase of special education or social care contracts but only where the conditions of Section 12 of the Procurement Reform (Scotland) Act apply and the level of the purchase is below the threshold for the application of Part 2 Chapter 3 Section 7 of the Public Contracts (Scotland) Regulations 2015

C. Specific Exclusions (Subject to the Exception Procedure in Section 7)

1. An immediate need is, in the opinion of the Chief Executive, created by a sudden, unforeseen, real and demonstrable emergency that requires immediate action to protect life or property.
2. The purchase of a named product required to be compatible with an existing installation as approved by the Head of Service.
3. There is a genuinely justifiable case to use an existing contractor/supplier to maintain continuity of supply or site experience.
4. The purchase of goods or materials, the execution of works or supply of services for which the procurement officer considers that no genuine competition can be obtained.

7. Reporting on Exemptions from the Application of Contract Standing Orders

Advice on any proposed exemption from Contract Standing Orders under Section 6 should be sought from the Procurement Manager and/or the Strategic Director of Partnership and Performance.

The appropriate Director must record their reasons in writing in the form of an Exception Report for a decision, which must be submitted to the Strategic Director of Partnership and Performance. The Strategic Director of Partnership and Performance will maintain a central register of exceptions.

The Strategic Director of Partnership and Performance will consult the Chief Finance Officer (S95) and Procurement Manager before taking any action that binds the Council. Any such exception shall be reported retrospectively in full to the next Audit & Scrutiny Committee, including the reasons that fully justify the exception. A summary of Contract Standing Order exemptions will also be provided as part of the Annual Procurement Report to Audit & Scrutiny Committee.

The appropriate Director will normally be the Director that holds the budget for the requirement. Where there is a technical or competency issue, the appropriate Director will be the one with responsibility for the professional aspects of the requirement.

The requirement to comply with relevant Procurement Laws remains. A contract voluntary award notice without competition must be published in Public Contracts Scotland on a voluntary basis where the exemption granted is above the £10,000 threshold but below the threshold for the application of Procurement Laws. Where the exemption granted is above the threshold for the application of Procurement Laws, the procedures leading to the award under the Scottish Regulations must be followed.

8. Best Value

The Council has a statutory duty to secure best value, which includes a contribution to the achievement of sustainable development. Effective procurement is one of the tools available to deliver best value.

Best value in procurement is the optimum combination of price and quality identified through the Most Economically Advantageous Tender (MEAT). In this context:

- Price means the whole life cost or total acquisition cost of any requirement, not simply the price paid on acquisition. The price may include the purchase price and the costs of the purchase-to-pay process, operation, maintenance and disposal.
- Quality means the measurable qualities of a proposal, for example, technical merit, functional characteristics, experience of staff, after-sales services and

should not refer to a subjective view of high or low quality, but simply the quality that is right for the Council. The quality evaluation criteria used must be proportionate and linked to the subject matter of the contract.

Every procurement requirement will be awarded based on the Most Economically Advantageous Tender. No procurement requirement will be awarded solely based on price or quality alone unless authorised by the Procurement Manager.

Advice on the application of whole life cost and/or total acquisition cost can be found in the Procurement Journey available on the Council website. Further advice is available from the Procurement Manager.

For the purposes of these Contract Standing Orders, the value of a contract must be calculated over the life of the contract. It is not permissible to disaggregate a contract to circumvent the requirements of Contract Standing Orders that relate to competitive tendering.

9. Authority to Undertake Procurement Activity

All employees whose role involves any significant procurement activity will require to agree that they have read and understood their obligations as per Financial Regulations and Contract Standing Orders and must always adhere to these when undertaking any procurement activity. This will be registered as part of the officer's approved delegated authority.

All employees will be required to undertake appropriate training when requested, to ensure standards, compliance, governance and best practice procurement is undertaken. Additional and specialist training may be required in more specialist procurement roles.

All Contract Responsible Officers must be registered within the Public Contracts Scotland site and included on the User List and will have appropriate access levels allocated from the following levels of access in the Public Contracts Scotland Website:

- Auth User – read-only access to authority areas of the site
- Editor – create notices for publication but not publish
- Publisher – publish site notices
- Post-box Opener – open online electronic submissions

Employees who do not have the appropriate delegated authority are not permitted to undertake procurement activity.

10. Collaborative Procurement

National, sectorial and collaborative procurement arrangements with other public bodies are encouraged where these can demonstrate best value to the Council.

Collaboration can take place through established contracts or through collaboration on one-off requirements.

Where a framework has been put in place for the Council's use, it must be used as a first point of reference before any tender exercise is entered. Only where they are found to be unsuitable or cannot provide value should an officer seek to establish another arrangement and tender in line with these Contract Standing Orders and Policy.

Where the Council takes the lead procurement role in such arrangements, these Contract Standing Orders apply to each procurement process carried out under the collaborative arrangement.

Where another public sector organisation takes the lead procurement role, it is that public sector organisation's Contract Standing Orders, procedures or equivalent that will apply. All procurement activity carried out in collaboration is required to comply with relevant Procurement Laws.

A Procurement Form 1 – Tender Authorisation must be completed/submitted by the Contract Responsible Officer before any tender process commences or to take part in any national or collaborative contract including council-led arrangements.

Services must ensure Form 1 approval is in place prior to submission and any advertising or contact with potential suppliers.

10.1 Formal Collaborative Arrangements

Where the Council enters formal joint buying or consortia purchasing arrangements, the related agreement and procurement strategy must protect the Council to a level proportionate to the risk involved, whilst at the same time providing the basis for a partnering approach and delivery of best value.

As a minimum, the agreement should clearly state:

- The nature and extent of the arrangement
- Legal responsibilities
- Arrangements for governance, accountability and dispute resolution
- The exit strategy
- The auditing arrangements
- The process for the induction of new partners

10.2 Informal Collaborative Arrangements

Where the Council enters informal and ad-hoc joint buying or consortia purchasing arrangements where no strategic agreement exists, the Council must be protected to a level proportionate to the risk involved, whilst at the same time providing for flexibility and delivery of best value. As a minimum this will typically be compliance with all relevant Procurement Laws and the ability to demonstrate best value.

10.3 Council Requirements

Where the Council is not the lead authority in the procurement process, the lead authority or other public sector organisation must be obliged to comply with all relevant Procurement Laws and with its own internal rules when undertaking the procurement exercise. The appropriate Officer within the Council who is dealing with the contract is required to satisfy themselves, as far as it is feasible to do so, that the requirement is met.

In addition, where the Council is not leading the procurement process, Officers are required to ensure that a unique reference number should be sought from Procurement via the use of a Procurement Form 1. This reference must be noted on all documentation and Procurement shall maintain a list of tenders for administrative and audit purposes.

Approval to accept a proposal or tender through a collaborative arrangement must follow the process set out in Section 37 – Approval to Accept & Award of Contracts. No contract can be awarded by or for the Council before approval to accept has been sought and obtained, as outlined in Section 37. This will be done via the use of a Procurement Form 2.

Where the Council takes the lead procurement role, tender award letters will be issued from Procurement and signed by an appropriate Officer with sufficient delegated authority as per Section 37.

Please also see Section 28 in relation to national Framework Agreements and their use.

10.4 Scottish Procurement Alliance Process

1. Clackmannanshire staff member completes Form 1 and obtains internal sign-off to proceed with SPA.

2. A Clackmannanshire contract number is issued and must be provided to SPA.

3. SPA project registration form is completed.

4. Staff member provides specification and pricing document to SPA.

5. Direct award skips steps 6–10.

6. SPA runs expression of interest process and creates tender package.

7. Staff member confirms satisfaction with documents and SPA uploads to PCS.

8. SPA runs tender through PCS.

9. Staff member evaluates bids and provides results to SPA.

10. SPA processes evaluation and provides winning bidder information.

11. Staff member completes Form 2 and obtains internal sign-off.

12. SPA issues letters to staff member for delegated authority sign-off.

13. Signed letters returned to SPA, which notifies successful supplier and publishes award notice.

14. Procurement creates call-off in PCS.

15. Contract register is updated.

11. Light Touch Services (formerly Part B Services)

The Public Contracts (Scotland) Regulations 2015 introduced a new 'light-touch' regime for certain services including health and social care services and education services.

Scope and General Guidance

The Light Touch Regime (LTR) provides a more flexible approach when procuring any of the services specified in Schedule 3 of the Procurement Laws relevant to Higher Value Regulated Procurements. Relevant services include health and social care services, education services, cultural services, benefits services, and certain legal services which are not excluded from the application of Procurement Laws.

The Light Touch Regime applies where the total estimated value of the contract including any extensions is £663,530 inclusive of VAT or more.

Regulations 74–76 of the Procurement Laws set out the rules which apply when procuring a light touch service. Minimum mandatory requirements include:

1. A Prior Information Notice or Contract Notice must be published on PCS.

2. Transparency and equal treatment must be respected.

3. The process must be conducted fairly in accordance with published documents.

4. A price/quality ratio analysis must be applied.

5. A Contract Award Notice must be published within 30 days of award.

Beyond these requirements, there is flexibility in:

- Timescales (must be reasonable and proportionate)

- Duration (no requirement to retender every 4 years)

- Selection process (baseline checks such as insurance, registration, etc.)

- Evaluation criteria (Regulation 76 provides a non-exhaustive list)

Refer to the Procurement Journey for further detail:
https://www.procurementjourney.scot/light-touch-regime

A procedure must be developed by procurement officers, set out in the contract notice and followed. It must be proportionate and appropriate to the scale and type of procurement.

The procedure should include timescales, evaluation methodology and change management procedures. It must align with internal governance and principles of transparency and equal treatment.

Procurement Officers must ensure awards are made based on MEAT and not price alone. Procedures must include fair work matters, community benefits and sustainable procurement.

Where there is a ground to directly award a light touch service contract under Section 50 or Section 6, officers must follow the Exception Process in Section 7. Otherwise, the contract should be procured in terms of this section.

Regulated Procedures between £50,000 and £663,540

For contracts valued between £50,000 and £663,540, the Procurement Reform (Scotland) Act 2014 and the Procurement (Scotland) Regulations 2016 apply.

Where a relevant light touch service contract is valued below £663,540 but at least £50,000, Contract Responsible Officers must conduct the procurement process in line with the Procurement (Scotland) Regulations 2016 and the Procurement Reform (Scotland) Act 2014. Route 2 of the Procurement Journey provides full guidance.

Under Section 12 of the Procurement Reform (Scotland) Act 2014, it is possible to directly award a health and social care contract within the CPV codes contained in the Schedule to the Procurement (Scotland) Regulations 2016 up to £663,540 inclusive of VAT. This applies only to certain health and social care services.

To minimise risk of challenge, social care services should still be treated as normal services and tendered where appropriate to ensure competition, openness, fairness, transparency and accountability.

Where there is a ground to directly award a light touch service contract between £50,000 and £663,540 under Section 50 or Section 6, officers must follow the Exception Process in Section 7.

All instructions for the provision of legal services must be referred to and approved by the Head of Legal Services prior to commencement.

Contract Responsible Officers must have regard to relevant statutory guidance and the requirements of the Procurement Reform (Scotland) Act 2014.

12. Council's Key Priorities, Values & Outcomes

The Council can use its buying power to help achieve its key priorities, values and outcomes. These will be considered in every procurement process and, where appropriate, incorporated into the contract strategy, evaluation and contract terms.

Council priorities can be found at: https://www.clacks.gov.uk/council/priorities/

Children's Rights and the UNCRC

In accordance with the UNCRC (Incorporation) (Scotland) Act 2024, all procurement activity must respect, protect and promote the rights of children as set out in the United Nations Convention on the Rights of the Child (UNCRC).

Where procurement involves services that may directly or indirectly affect children, officers must undertake a Child Rights and Wellbeing Impact Assessment (CRWIA) and ensure that specifications, evaluation criteria and monitoring arrangements reflect UNCRC principles.

13. Sustainable Procurement

Sustainable Procurement contributes to the achievement of environmental, economic and social outcomes.

The Procurement Reform (Scotland) Act 2014 requires the Council to act in accordance with the Sustainable Procurement Duty when procuring any contract for Supplies or Services equal to or more than £50,000 or procuring contracts for the execution of Works equal to or more than £2 million.

The Sustainable Procurement Duty, as outlined in the 2014 Act, requires the Council to consider how it can:

- Improve the economic, social and environmental wellbeing of the area(s) in which the Council operates, with particular focus on reducing inequality

- Facilitate the involvement of small and medium enterprises (SMEs), third sector bodies and supported businesses

- Promote innovation

Creating a positive impact through procurement should be a key part of commodity/service profiling and strategy development. Embedding sustainability into procurement can support the objectives of the Council and be adapted to reflect the nature of the contract.

When considering sustainable procurement outcomes, any contract requirements must be:

- Linked to the subject matter of the contract

- Relevant and proportionate

- Incorporated in a way that does not result in inappropriate exclusion of potential suppliers or anti-competitive behaviour

Sustainable outcomes cannot be used as the sole criteria for the award of a contract. It is recommended that not more than 10% of the total available score is allocated to this section.

Further guidance and template questions can be found in the Procurement Journey.

14. Community Benefits

In accordance with the Procurement Reform (Scotland) Act 2014, Clackmannanshire Council shall consider the inclusion of community benefit requirements in all regulated procurements where the estimated value of the contract is equal to or greater than £4 million.

Community Benefits may not apply to Low-value or short-duration contracts, highly specialised markets or urgent procurements

Community benefit requirements are defined as contractual obligations that relate to training and recruitment, availability of sub-contracting opportunities, or other measures intended to improve the economic, social or environmental wellbeing of the Council's area, in a way that is additional to the primary purpose of the contract.

Officers must assess the potential for community benefits at the planning stage of each procurement exercise and document the rationale for inclusion or exclusion of such requirements. Where community benefit requirements are included, they must be clearly specified in the contract documents and form part of the evaluation and monitoring process.

Suppliers awarded contracts with community benefit clauses must demonstrate how they will deliver the specified benefits and provide regular updates on progress.

Examples of community benefits include, but are not limited to:

- Targeted recruitment and training opportunities

- Support for small and medium enterprises (SMEs)

- Engagement with local voluntary and community organisations

- Initiatives that promote environmental sustainability

The Council will report annually on the implementation and outcomes of community benefit requirements as part of its procurement reporting obligations.

15. Awarding Contracts in Lots

Where the procurement is a Higher Value Regulated Procurement (refer to Section 24 – Thresholds), a contract may be awarded in the form of separate lots.

Where the decision is taken not to award in the form of separate lots, the main reason(s) for this must be explained in the contract documents or within the reporting requirements set out in the 2015 Regulations.

16. Restricting Tenders to Supported Businesses Reserved Contract

The Council can reserve contracts and framework agreements so that only supported businesses are able to participate in the procurement process, or that the contract or framework agreement is only able to be performed in the context of a supported employment programme.

In this context:

- A supported business means a business whose main aim is the social and professional integration of disabled or disadvantaged persons, and where at least 30% of the employees are disabled or disadvantaged persons.

- A supported employment programme means an employment programme operated by a business with the main aim being the social and professional integration of disabled or disadvantaged persons and where at least 30% of those engaged in the programme are disabled or disadvantaged.

The restriction must be advertised in the relevant Public Contracts Scotland notice. Prior to exercising this right, advice must be sought from the Corporate Procurement Manager.

17. Freedom of Information (Scotland) Act 2002

The Freedom of Information (Scotland) Act 2002 was introduced by the Scottish Parliament to ensure that people have the right to access information held by Scottish public authorities.

The Act states that any person can receive information that they request from a public authority, subject to certain exemptions such as protection of personal data, commercial interests, or national security.

If a request for information is refused or ignored, people have the right to ask the Council to review their decision. If they are still unhappy with the response, they have the right to appeal to the Commissioner, who will investigate their case. The Commissioner has powers to force the Council to release any information that is not exempt under the Act.

There is a presumption that contractual information should be made available for disclosure if requested. However, Officers should be aware of the potentially anti-competitive implications of disclosing detailed contractual information in the period around a procurement process taking place. In particular, the provisions of the Procurement Laws prohibit disclosure of information during a live procurement process.

Officers should seek advice from Legal Services if FOI requests are received during a procurement process or at any other time if they are unsure whether information is disclosable.

18. Appointment of Agents to Act on Behalf of the Council

It is a condition of appointment that any agent appointed to act on behalf of the Council will, where appropriate:

- Comply in full of the requirements of relevant Procurement Laws, the Council's Contract Standing Orders, all relevant legislation and all Council policies

- Provide evidence that they are trained in and competent in public procurement

- Ensure that any modification to the procedure for opening tenders is approved in advance by the Procurement Manager

- Produce to the appropriate Head of Service or nominated Council Officer on request all relevant records and documentation related to the contracted service and/or contract being supervised on behalf of the Council

- On completion of the contract service and/or contract, provide to the appropriate Head of Service all relevant records and documentation related to the contracted service and/or contract supervised on behalf of the Council

Every appointment of a consultant, architect, surveyor, engineer or any other external agent to act in any capacity on behalf of the Council is required to have a contract condition that ensures that copyright in respect of anything created or completed by that external agent in relation to the appointment will be the property of the Council, or that the consultant grants an unconditional royalty-free licence to use the documents.

Where issues arise in respect of copyright, Officers are required to seek guidance and advice from Legal Services.

Heads of Service must ensure that, where appropriate, the contract with the agent includes an indemnity in favour of the Council for any liabilities and costs which the Council may incur because of the agent's failure to comply with these provisions.

19. Non-Compliance with Contract Standing Orders

19.1 Reporting and Disciplinary Action

Any non-compliance with Contract Standing Orders or Financial Regulations must be reported immediately upon discovery to the Strategic Director of Partnership and Performance.

Failure to report any known non-compliance may result in disciplinary action being taken against the employee who failed to report the non-compliance.

The Strategic Director of Partnership and Performance may authorise an investigation where deemed necessary. The investigation findings will be reported to the Chief Finance Officer (S95), Procurement Manager, the relevant Head of Service, the Chief Executive and the appropriate Council Committee.

If there is a recommendation for disciplinary action to be taken, where a serious or repeated non-compliance of Contract Standing Orders and Financial Regulations is identified, it will be referred to the appropriate line manager.

19.2 Contractual Implications

Any non-compliance of Contract Standing Orders and Financial Regulations can seriously affect the legal standing of a contractual relationship and can increase the ability of unsuccessful bidders or tenderers to seek redress through the courts.

Officers are reminded that a person entering a contract with the Council is protected under Section 81(4) of the Local Government (Scotland) Act 1973 and shall not be bound to inquire whether the Contract Standing Orders of the Council which apply to the contract have been complied with. Non-compliance with such shall not invalidate any contractual arrangement entered by or on behalf of the Council.

It is therefore imperative that officers should not accept any quotes, offers or tenders except in accordance with these Contract Standing Orders.

20. Review of Contract Standing Orders

Contract Standing Orders will be reviewed and updated as required by changes to procurement legislation and regulation or otherwise every three years.

Until Contract Standing Orders have been amended or reviewed, these Contract Standing Orders will apply to all procurement processes undertaken.

Contract Standing Orders may be varied, suspended or revoked by the Council at any time following a resolution passed upon notice duly given in terms of those Standing Orders that regulate the meetings and proceedings of the Council.

Whilst changes to Contract Standing Orders will require the approval of Council, the Procurement Manager may implement changes to the Corporate Procurement Processes and any changes in legislation without further reference to Council.

21. Compliance with Procurement Legislation in Scotland and Contract Standing Orders

Because of the UK's exit from the European Union on 31 December 2020, various deficiencies have arisen within domestic legislation. These have been addressed through several different pieces of amending legislation which provided the necessary technical changes to the relevant legislation.

For Higher Value Regulated Procurements, the Authorised or Responsible Officer must comply with:

- The Public Contracts (Scotland) Regulations 2015 (PC(S)R 2015)

- The Concession Contracts (Scotland) Regulations 2016 (CC(S)R 2016), where a concession contract is to be put in place

- The Utilities Contracts (Scotland) Regulations 2016 (UC(S)R 2016)

Officers must also comply with Scottish Procurement Policy Notes (SPPNs).

For Regulated Procurements, the Authorised or Responsible Officer must comply with:

- The Procurement Reform (Scotland) Act 2014 (PR(S)A 2014)

- The Procurement (Scotland) Regulations 2016 (P(S)R 2016)

Officers must also comply with relevant statutory guidance.

Please see Section 24 for further detail on the thresholds for Higher Value Regulated Procurements and Regulated Procurements.

The thresholds at which the Procurement Laws apply are revised every two years. Procurement processes that involve an anticipated spend above this level are commonly referred to as Higher Value Regulated and "above GPA threshold" contracts and by law must follow the appropriate Procurement Journey.

The relevant Procurement Laws take precedence over the Contract Standing Orders and any local procurement arrangements put in place must comply with these. If a procurement officer is unsure of the regulations that apply, they should contact the Procurement Manager in the first instance.

Every procurement process commenced, and subsequent contract entered into, or order placed by or on behalf of the Council must comply fully with the requirements of relevant Procurement Laws and these Contract Standing Orders.

As a Devolved Scottish Authority, the Council will not be subject to the new Procurement Act 2023 other than when calling off under a UK Framework established under the new Act.

22. Ethics and Standards

Dealings with suppliers and tenderers must always be transparent, honest and fair.

Any conflict of interest which arises in relation to an officer's official duty and their personal interest must be resolved so that any decision taken is impartial and any conflicted individual is not able to influence decisions made.

The actions of officers should not be, nor give the impression that they have or may have been, influenced by a gift or consideration to show favour or disfavour to any person or organisation. Officers must be aware of their responsibilities when procuring and that there are criminal penalties for offences which are specified in the Bribery Act 2010.

Should any officer become aware of any potential contraventions of the Bribery Act 2010, they should report their concerns to their Head of Service and the Monitoring Officer. Further guidance on the 2010 Act is available from the Council's Governance Service.

All officers should note that where Procurement Laws apply, under the Scottish Regulations, should any potential supplier have been convicted of offences under the 2010 Act (or previous legislation), or similar offences of dishonesty or fraud, then it is highly likely that they will require to be de-selected from the procurement process. Should this matter arise in the course of a procurement process, the procurement officer should seek guidance from Resources and Governance in the first instance.

Officers must keep sufficient records to establish an audit trail to demonstrate that ethical standards have been observed throughout any procurement process.

23. TUPE – Transfer of Undertakings (Protection of Employment) Regulations 2006

The TUPE Regulations apply to contracts in respect of the provision of services where there is an organised grouping of employees whose principal purpose is carrying out that service on behalf of the Council (whether directly or through a contractor) and either:

- The service ceases to be provided by the current contractor and is instead carried out by a subsequent contractor
- The service ceases to be provided by the current contractor and is instead taken on by the Council
- The service ceases to be provided directly by the Council and is put out to tender through a procurement process

In practice, where there is an incumbent service provider, should the service provision change, the assigned employees of that service provider would transfer to the incoming provider because of the TUPE Regulations. As a result, during the procurement process, some bidders may qualify their tenders in respect of any liabilities that may arise under the TUPE Regulations, which may cause the Procurement Officer difficulties in evaluating tenders.

The TUPE Regulations also apply in circumstances where an external service is proposed to cease and be delivered through In-house Provision. Contract Responsible Officers should also consider the application of TUPE where service contracts are put out to tender for the first time.

Should a Procurement Officer identify that the TUPE Regulations may apply during a procurement exercise or through proposals for In-house Provision, the officer should seek guidance from Resources and Governance in the first instance. Contract Responsible Officers should refer to the Procurement Journey for further detailed guidance.

The Terms and Conditions of Contract should also oblige the service provider to provide the Council with certain employee information for publication by the Council in any retender to enable bidders to consider whether TUPE may apply and where this is the case, make appropriate provision in their bid price for any transferring employee(s).

24. Estimated Contract Value and Aggregation

The calculation of the estimated value of a procurement within the meaning of Contract Standing Orders shall be based on the total amount payable for the duration of the contract, including any form of option and any renewals of the contract.

For Regulated Procurements this calculation is exclusive of VAT. For Higher Value Regulated Procurements this figure should include VAT.

The choice of the method used to calculate the estimated value of a procurement may not be made with the intention of excluding it from the scope of the Contract Standing Orders or Procurement Laws. No works project or entirety of supplies and/or services may be subdivided with the effect of preventing its coming within the scope of the Contract Standing Orders, unless justified by objective reasons.

This estimate must be valid at the moment at which the call for competition is sent, or, in cases where a notice is not published, at the moment at which the Council commences the contract award procedure.

Regarding framework agreements, the value to be taken into consideration shall be the maximum estimated value of all the contracts envisaged for the total term of the framework agreement. Maximum spend should be included in the contract notice or the procurement documents.

Contract Responsible Officers are required to consider and include the value of similar requirements in other parts of the Council when calculating an estimated contract value. There are no exceptions to the application of the aggregation rule, which is the obligation to take account of requirements across the Council when working out the total estimated value of the contract and which Procurement Laws apply.

Contract Responsible Officers shall ensure there is sufficient financial provision within approved budgets for the estimated expenditure prior to inviting any offers or accepting any contract for supplies, services or works.

No tender shall be invited, offer made or accepted for any contract for the supply of goods or materials, the provision of services or for the execution of works unless there is sufficient financial provision within approved budgets for the net estimated expenditure.

25. Thresholds

The following thresholds determine the procurement process to be adopted according to the value of the contract. Detailed advice is available within the Procurement Journey.

Scottish Ministers revise the threshold values of the Procurement Laws relevant to Higher Value Regulated Procurements every two years to ensure alignment with the World Trade Organisation's (WTO) Government Procurement Agreement (GPA). Threshold values were updated and are relevant to procurement exercises commencing on or after 1 January 2024.

Procurement Value Bands and Required Processes

- **Less than £10,000** No formal procurement route required. Best Value must be demonstrated (e.g. three competitive quotes). See Section 6.

- **£10,000 – £49,999** Applies to Supplies, Services, and Works (including Health & Social Care contracts where the decision is taken to seek quotes). Procurement Journey Route 1 applies. Use Request for Quick Quote via Public Contracts Scotland. Notice published only on Public Contracts Scotland (not Find a Tender).

- **£50,000 – £173,100 (excl. VAT)** Equivalent to £207,720 (incl. VAT). Applies to Supplies and Services – Regulated Procurement. Procurement Journey Route 2 applies. Use Invitation to Tender (ITT) for Goods & Services. Notice published only on Public Contracts Scotland.

- **£50,000 – £4,327,500(excl. VAT)** Equivalent to £5,193,000 (incl. VAT). Applies to Works – Regulated Procurement. Procurement Journey Route applies (see Construction Procurement Handbooks). Use ITT for Works. Notice published only on Public Contracts Scotland.

- **Health and Social Care Contracts – £50,000 to £552,949.99 (excl. VAT)** Equivalent to £663,539.99 (incl. VAT). Regulated Procurement applies. Procurement Journey Route 2 and Care & Support Services guidance apply. Use ITT for Goods & Services. Notice published only on Public Contracts Scotland.

- **From £173,100 (excl. VAT)** Equivalent to £207,720 (incl. VAT). Applies to Supplies and Services – Higher Value Regulated Procurement. Procurement Journey Route 3 applies. Use ITT for Goods & Services. Notice published on Public Contracts Scotland and transmitted to Find a Tender.

- **From £4,327,500 (excl. VAT)** Equivalent to £5,193,000 (incl. VAT). Applies to Works – Higher Value Regulated Procurement. Procurement Journey Route applies (see Construction Procurement Handbooks). Use ITT for Works. Notice published on Public Contracts Scotland and transmitted to Find a Tender.

- **Social and Other Specific Services (including Health & Social Care and Education) – From £552,950 (excl. VAT)** Equivalent to £663,540 (incl. VAT). Higher Value Regulated Procurement applies. Procurement Journey guidance applies (see Care & Support Services and Light Touch Regime). Use ITT for Goods & Services. Notice published on Public Contracts Scotland and transmitted to Find a Tender.

Additional Notes

- From 1 January 2022, VAT must be included when calculating the estimated contract value to determine whether GPA thresholds are met or exceeded.

- Values will be updated again from 1 January 2028.

- Health and Social Care Contracts are defined by specific CPV codes listed in the Procurement (Scotland) Regulations 2016.

- Works contracts are treated as Regulated Procurements from £50,000 onward by internal Council decision.

26. Contract – Commodity Strategy

Officers are required to select a contract commodity strategy for all procurements that are over £50,000 in value over the lifetime of the requirement.

A commodity/service strategy is effectively a purchasing plan for a particular good or service. It documents the sourcing strategy and should not be confused with a Procurement Strategy.

There will be several potential options applicable to any commodity/service. These will vary with the type, size and complexity of the requirement. In all cases, a "Do Nothing" option should be considered as a benchmark.

The commodity/service strategy should include a summary of options that clearly details the:

- Benefits

- Costs

- Risks

These should demonstrate compliance with any legal obligations and help select the required strategy option to be pursued in the short, medium and long term.

Estimated benefits within a commodity/service area can be obtained from:

- Benchmarking

- Market testing

- Market trends

- Past discounts

- Previous experience

Market research should not be limited to sales literature from potential suppliers. It may include references, trade journals or third-party company market research. Identification and assessment of "softer" benefits should be undertaken at this stage.

The contract strategy should consider a range of commercial and technical considerations, including:

- Contract switching costs

- Supplier switching costs

- Resource investment

- Communications and roll-out

- Cost of going to tender

The recommended option must satisfactorily meet the requirements, be affordable and viable.

The contract commodity strategy should also note:

- Whether there is an in-house provider capable of undertaking the work

- The most appropriate price/quality ratio to deliver best value

- Past experience of sourcing and contractual difficulties with similar goods, services or works

- The measurement of effective contract performance

- Contract management resource requirements, roles and responsibilities

27. Procurement Governance Documents

27.1 Procurement Form 1

All proposed procurement requirements with a value of over £10,000 over the lifetime of the requirement will require a Procurement Form 1.

This RFQ/tender authorisation must be completed and submitted by the Contract Responsible Officer before any tender process commences or to take part in any national or collaborative contract. This includes SLA arrangements with other local authorities.

Services must ensure Form 1 approval is in place prior to submission and any advertising or contact with potential suppliers.

27.2 Procurement Form 2

The Contract Award Report (Procurement Form 2) must be completed and submitted after the tender evaluation has been completed but before the contract is awarded or before a direct award can be made.

Services must ensure the contract award has been approved by an officer with the appropriate level of delegated authority as set out in Section 37 prior to submitting the Form 2 to the Service Accountant for financial sign-off and then to Legal Services or Procurement, who will issue a tender award letter where appropriate.

No contract can be awarded to the successful supplier until all documentation has been completed, and an official purchase order has been transmitted to the supplier.

28. Procurement Procedure Selection

The Procurement Laws applying to Higher Value Regulated Procurements specify the procurement procedures that can be undertaken. The Restricted Procedure and the Open Procedure are the most used procedures.

When undertaking any Open Procedure, it may be advisable to seek to limit the number of proposals submitted by identifying minimum criteria applicable to the contract and/or setting out the number to be taken forward and how the decision will be taken (e.g. the first five ranked).

28.1 Open Procedure

If research has shown there are few bidders who could meet the Council's needs, the Open Procedure may be used. This is where all bidders receive the full Invitation to Tender documents via Public Contracts Scotland and all tenders received are evaluated.

The Open Procedure can be used freely in any circumstances and for any type of contract. Any interested bidder may submit a tender.

In some cases, it can be beneficial to choose a procedure where the number of bidders can be reduced at the selection stage based on their capability and capacity, especially if the Council does not have enough resources (such as time) to conduct a full Open Procedure.

Using the Open Procedure will depend upon the number of tenders expected and the nature of the evaluation criteria. If many tenders are anticipated, the evaluation may be time-consuming.

28.2 Restricted Procedure

The Restricted Procedure should be used for procurement exercises where market analysis has shown many bidders could meet the Council's needs and bid.

The Restricted Procedure is a two-stage process:

- The first stage is a selection process, where bidders' capability, capacity and experience to perform the contract is assessed using the Single Procurement Document (SPD) to shortlist bidders.

- The second stage is when the Invitation to Tender is issued, and bids are assessed to determine the Most Economically Advantageous Tender.

Applicants who have been unsuccessful at the SPD stage must be notified of their rejection at that time.

It may be advisable to limit the number of applicants to be taken forward by, for example, stating the first five ranked will be taken forward. The minimum number to be taken forward in a Restricted Procedure is five.

Contract Responsible Officers must ensure that the criteria used to assess SPDs (selection criteria) and to evaluate subsequent proposals (evaluation criteria) are different. The same criteria are not permitted to be considered and applied twice within one procurement process.

28.3 Alternative Procedures

Other procedures are available within the Procurement Laws relevant to Higher Value Regulated Procurements:

- Competitive Dialogue

- Competitive Procedure with Negotiation

- Innovation Partnership

- Negotiated Procedure without Prior Publication

These are significantly more complex and can only be applied in specific circumstances. Guidance must be sought from the Procurement Manager on the use of these procedures due to the very strict rules relating to their use.

29. Timescales

All tender processes subject to the Procurement Laws relevant to Higher Value Regulated Procurements are required to comply with the statutory timescales, which must be followed on all occasions. These are minimum timescales and should be used as a starting point for planning an appropriate timetable, having regard to the complexity of the requirement and ensuring that the supplier has sufficient time to submit a considered response.

Different timescales will apply according to the nature and complexity of the purchase being made. A complex requirement that falls below the Higher Value Regulated Procurement GPA thresholds should be subject to a minimum 21-day period between advertisement and return.

Pre-planning is critical for all purchasing. In considering how much time is required to undertake a procurement exercise, time and resource must be allocated to drafting the technical and legal documents in advance of advertising the opportunity.

The need for any internal procedural requirements such as approvals should also be factored into the procurement timeline.

30. Framework Agreements

A framework agreement is an agreement or other arrangement between one or more contracting authorities and one or more economic operators which establishes the terms (the terms as to price and, where appropriate, quantity) under which the economic operator will enter into one or more contracts with a contracting authority during the period in which the framework agreement applies.

Frameworks may include national agreements such as those put in place by Scotland Excel, Scottish Procurement, Crown Commercial Service, Scottish Procurement Alliance, ESPO and other local authorities. This list is not exhaustive. These must not be speculative frameworks. See SPPN 03/2017 for further information: https://www.gov.scot/publications/speculative-framework-agreements-sppn-032017/

It is important that officers can demonstrate that any framework option represents best value to the Council and considers the Council's key priorities.

Call-off terms and conditions vary widely from framework to framework. The Procurement Owner is responsible for ensuring that the terms and conditions are appropriate and shall consult with the Procurement Manager.

Framework agreements may be awarded to a sole supplier or to three or more suppliers. Where multiple suppliers are awarded a place on the contract, the process of selecting one supplier at the point of purchase should be clearly stated in the tender documentation.

Framework agreements are generally limited to a maximum contract period of four years. Further guidance is available from the Procurement Journey.

Procurement governance documents will be required and approved for any purchases that are disaggregated but cumulatively more than the thresholds noted in Section 24.

A completed and signed Form 1 will be required prior to using a framework, including any contact with framework suppliers. A completed and signed Form 2 will be needed prior to making any contract award under a framework.

Please also see Section 10 for collaborative procurement.

As a Devolved Scottish Authority, the Council will not be subject to the new Procurement Act 2023 other than when calling off under a UK framework established under the new Act. In such cases, officers should comply with and follow the procedures and processes set out in the UK framework documents.

31. Contract Monitoring and Reporting – Proposed Procurement Requirement

All contracts, regardless of value, must be supported with a Clackmannanshire Council official Purchase Order Number generated from the Council Financial

System (TechnologyOne). Orders must be provided to the supplier in advance of any work, goods or services being provided to the Council. All orders and internal requisitions must be approved by an authorised signatory. Orders must not be issued upon receipt of an invoice.

All contracts with a value more than £1,000 must be set out in writing.

Contracts or orders with a value below £1,000 may be agreed verbally but must be supported with a Clackmannanshire Council Purchase Order Number within two working days. This enables Heads of Service to demonstrate what has been agreed between the parties in the event of legal proceedings or audit.

All proposed procurement requirements with a value of over £10,000 over the lifetime of the requirement will require a Procurement Form 1. This RFQ/tender authorisation must be completed and submitted by the Contract Responsible Officer before any tender process commences or to take part in any national or collaborative contract. This includes SLA arrangements with other local authorities. Services must ensure Form 1 approval is in place prior to submission and any advertising or contact with potential suppliers.

A Procurement Form 2 – Contract Award Report must be completed and submitted after the tender evaluation has been completed and before the contract is awarded or before a direct award can be made. Services must obtain approval prior to submission to the Service Accountant for financial sign-off and then to Legal Services or Procurement, who will issue a tender award letter.

No contract should be entered into with the successful supplier until all documentation has been completed and an official Purchase Order and award letter have been sent to the supplier.

32. Advertising

All contract opportunities valued at over £10,000 are required to be advertised through Public Contracts Scotland as detailed in the Procurement Journey and Section 24 – Thresholds. This includes seeking quotes from a framework.

Contract opportunities below £10,000 in value should be considered for advertising where this will support the Council's key priorities and policy objectives and where the exercise can demonstrate best value. As detailed in the Procurement Journey and Section 6, three quotes are required for all requirements above £1,000 and below £10,000.

33. Issuing Documentation

Prior to issuing a tender document, a unique reference number should be sought from the Procurement Manager. This is part of the Form 1 process. This reference must be noted on all documentation and advertisements. The Procurement Manager shall maintain a list of tenders for administrative and audit purposes.

All tender documentation must be sent out using the Public Contracts Scotland portal, including quotes from national frameworks.

No documentation can be sent to bidders without the express agreement of the Procurement Manager, who will issue these on behalf of the Contract Responsible Officer.

34. Return and Opening of Tenders and Quotes

The Public Contracts Scotland tender Post-box must be used as an online submission facility to allow the officer to receive responses from suppliers electronically in a secure environment.

Responses are submitted through the portal and held in the secure Post-box until the deadline for responses has expired. Two nominated officers then unlock the Post-box to access the submissions.

The Post-box can be used for receipt of completed tender documents in an open or single-stage procedure or completed SPDs in a restricted or dual-stage procedure. It can also be used for the second stage in a restricted dual-stage procedure.

A full audit trail is kept of all access to the Post-box, and a complete record of all supplier submissions is stored.

Where exceptional circumstances require an email submission, completed proposals must be returned to the Procurement Manager by the closing time and date. The tender proposals sent by email must not be opened until after the closing time and date as per the notice in Public Contracts Scotland.

At least two authorised officers must be included on the authorised openers in Public Contracts Scotland.

No officer who has a direct or indirect pecuniary interest in the contract may open any of the proposals or be involved in any stage of the evaluation process or award.

Proposals found to be unsigned or incomplete by an organisation may not be considered.

35. Late Submission of Tenders and Quotes Proposals

Any proposal received after the date and time for receipt of proposals may be considered only if the Council is satisfied that there is a technical issue with the Public Contracts Scotland system beyond the control of the tenderer and this has been approved by the Strategic Director of Partnership and Performance or the Procurement Manager. Otherwise, late bids must be rejected.

Any proposal received after the opening procedure has commenced or any proposal rejected under any of the provisions above will be immediately returned to the bidder by the Strategic Director of Partnership and Performance or Procurement Manager.

Proposals may be opened to ascertain the name and contact details of the bidder, but no further details can be recorded or disclosed.

36. Confidentiality of Tenders and Quotes Proposals

During the period between the opening of proposals and/or tenders and the award of a contract, all details of the proposals submitted must remain secret and be treated as confidential. It is the responsibility of those involved in the process to ensure complete confidentiality during this period.

Where the contract value requires Council approval, the evaluation panel may disclose the outcome of the exercise to the appropriate Strategic Director that the contractual requirement relates to. All reports must be put to Council as exempt/confidential reports under Section 50JA(2) (Exempt Information) of the Local Government (Scotland) Act 1973.

The requirement for confidentiality during this period applies to any external agent acting on behalf of the Council. Failure to meet the confidentiality requirements will be reported to the Strategic Director of Partnership and Performance and/or the appropriate committee and may result in disciplinary action.

Please refer to Section 16 for the position in relation to disclosure following the award of the contract.

37. Evaluation of Tenders and Quotes Proposals

Evaluation of proposals must be based on quality and whole life cost or total acquisition cost. Contracts cannot be awarded on 100% price.

Evaluation must be completed using the agreed price/quality weighting and individual criteria. These must be agreed during the planning stage and detailed in procurement advertisements and documentation.

All criteria, sub-criteria and scoring must be detailed individually so that all bidders know what scores are attached to each criteria area. Under no circumstances should Contract Responsible Officers use sub-criteria that have not been published to evaluate proposals.

Weighting and criteria must not be changed once agreed and published and must be applied consistently across all proposals.

Records must be kept of positive and negative reasons for scores, and a record made of the characteristics of each bid, as agreed by the evaluation panel, together with a summary of the relative advantages of the proposal to be accepted. The evaluation sheets must be signed and dated by all members of the evaluation panel.

This information will be sent to rejected bidders once a contract has been awarded (or prior to the implementation of the standstill period where applicable).

The model used to evaluate proposals must be a Prior Overall Weighting (POW) model to ensure accountability in the event of a challenge or complaint. Officers should use the source documentation in the Procurement Journey to ensure they are using the most recent guidance and templates.

Where pre-qualification is required, the evaluation criteria used to pre-qualify applicants must not be used again in the final evaluation of proposals. Questions within an SPD should relate to previous experience of candidates in delivering similar goods/services, and the criteria used to award contracts should relate to project delivery requirements only.

Contract Responsible Officers should consult the Procurement Journey or the Procurement Manager if in any doubt.

For the evaluation of construction and civil engineering proposals, in addition to the above, the appropriate discipline principles, guidance and industry good practice in force at the time of the requirement must be used.

38. Procurement Reports

Tender and procurement reports will be submitted to the Council, Chief Executive or Strategic Directors as appropriate.

Where deemed appropriate and/or requested, a report can be referred and/or submitted to an alternative committee or to the full Council.

39. Approval to Accept & Award Contracts

For the purposes of this section, the contract value is the total value of the contract, excluding VAT, over the entire lifetime of the contract. Requirements cannot be split into contracts of lower value, disaggregated or reduced in duration to avoid the need to advertise, conduct a full tender exercise, or circumvent delegated authority or the law.

Approval to accept a proposal or tender can only be given in accordance with the following levels of delegated authority:

- Chief Executive: Unlimited

- Strategic Directors: Unlimited

- Chief Finance Officer (S95): Unlimited

- Chief Officer (Clackmannanshire & Stirling Health & Social Care Partnership): Up to £1,500,000

- Chief Officers (including Statutory Roles): Up to £449,999

- Senior Service Manager (Grade 12): Up to £149,999

The Tender Accepted and Contract Award Report (Form 2) must be completed and approved by the relevant delegated officer. Once completed, it must be sent to the delegated officer as noted above.

No contract can be awarded before approval to accept has been sought and obtained.

All tender award letters will be issued by Legal Services and signed by an appropriate authoriser.

Abnormally Low Tenders or Errors

If tenders appear to be abnormally low, the Council may choose to reject those tenders. The Council will not exclude an abnormally low tender automatically without first asking for an explanation and allowing for a verification procedure. This may include:

- Economics of the manufacturing process or construction method

- Technical solutions or favourable conditions available to the tenderer

- Originality of the works, supplies or services proposed

The tender can only be rejected where the explanations and evidence do not satisfactorily account for the low price or costs proposed. The Procurement Manager must be consulted prior to rejecting an abnormally low tender.

Errors in Computation

If errors of arithmetic are discovered in a tender, the tenderer will be allowed, with approval from the Monitoring Officer and before acceptance:

- To confirm the offer without amendments or withdraw the offer

- To amend the tender to correct genuine arithmetic errors only

All Invitations to Tender must state which method will be used for dealing with errors.

Post-Tender Clarification

A full written record must be kept by the relevant Head of Service of all contracts where post-tender clarification has been used. The record must include:

- Justification for authorising clarification

- Nature and outcome of the clarification

- Any additional terms agreed

This record must be retained with the original tender.

40. Mandatory Standstill Period

A mandatory standstill period must be applied to all contract award procedures for tenders with a total aggregated contract value that requires a Route 3 Procurement.

There will be a minimum period of 15 days between the date that unsuccessful bidders receive notification that their bid has not been accepted and the date that the contract is to commence. The Procurement Manager and/or the Strategic Director of Partnership and Performance may extend this period on cause shown.

All letters will be issued by Legal Services.

For every contract, the lead Procurement Officer shall draw up a written report which shall include at least the following:

- The name and address of the contracting authority, the subject matter and value of the contract or framework agreement

- The names of the successful candidates or tenderers and the reasons for their selection

- The names of the candidates or tenderers rejected and the reasons for their rejection

- The reasons for the rejection of tenders found to be abnormally low

- The name of the successful tenderer and the reasons why their tender was selected and, if known, the share of the contract or framework agreement which the successful tenderer intends to subcontract to third parties

- If necessary, the reasons why the contracting authority has decided not to award a contract or framework agreement

A full debrief will be offered to any bidder or tenderer and, if requested, will be provided within the prescribed timescales.

Under no circumstances should contracts commence within the standstill period.

41. Contract Monitoring and Reporting – Contract Award

Once the approval to accept has been received and the contract has been awarded, a signed letter issued by Legal Services, complete with a signed purchase order, must be completed. The contract will then be awarded in the Public Contracts Scotland Portal.

42. Tender File

On completion of the tender process, all related documentation must be filed in a master file and retained for a period appropriate to the contract.

43. The Use of Standard Documents

Standard documents for the procurement of goods and services are maintained and updated by the Procurement Manager. Contract Responsible Officers are required to

use the source documentation in the Procurement Journey to ensure that they are always using the most recent guidance and templates for each procurement process undertaken.

This includes the source SPD in the Procurement Journey. Contract Responsible Officers should also use the Council's standard Form ITTs and RFQs, which include mandatory clauses that protect the Council.

Failure to use source documentation or Council standard templates risks the procurement process being terminated and recommenced using the correct documentation.

Where the contract subject matter is a contract for works, Contract Responsible Officers should use the most up-to-date standard form building contracts issued by the Scottish Building Contracts Committee, with any Schedule of Amendments as appropriate for the type of contract. Officers should consult with Legal Services if they are unsure of the relevant contract terms.

Not all the Contract Terms and Conditions contained within the standard documents may be appropriate to the contract requirement and some may therefore be deleted. This is subject to Sections 44, 45 and 46 and subject to consultation with Legal Services and the Procurement Manager.

The Contract Terms and Conditions contained within the standard documents may be insufficient for the contract requirement and may be added to or developed further, subject to consultation with Legal Services and the Procurement Manager.

Guidance and advice on the appropriateness of the Contract Terms and Conditions should be sought from Legal Services and/or the Procurement Manager prior to any amendment being made.

44. Pre-Qualification Questionnaires (PQQs) or SPD

Where a dual-stage or restricted process is being applied, the standard PQQ or SPD should be used as the template for the selection stage.

Officers are required to use the source documentation in the Procurement Journey and Public Contracts Scotland to ensure they are always using the most recent guidance and templates for each procurement process undertaken.

Failure to follow the standard process will result in the procurement process being terminated and recommenced using the correct documentation.

45. Standard Quote Documentation – Goods and Services

All quotes must include:

- Clackmannanshire Council Contract Terms and Conditions

- Specification Schedules

- Pricing Schedules

- Commercially Confidential Information Schedules

- Quotation Completion Details

46. Standard Tender Documentation – Goods and Services

All tenders must include:

- Instructions to Tenderers

- Clackmannanshire Council Contract Terms and Conditions

- Form of Tender

- Certificate of non-collusion

- Method Statements

- Delivery Schedules

- Specification Schedules

- Specification Compliance Schedules

- Pricing Schedules

- Commercially Confidential Information Schedules

- Returned Documentation Checklist

Where an open or single-stage procedure is being conducted, a Tender Questionnaire is also to be included in the tender pack.

Officers are required to use the source documentation in the Procurement Journey to ensure they are always using the most recent guidance and templates for each procurement process undertaken.

47. Mandatory Clauses

The following clauses from the standard Contract Terms and Conditions may not be deleted and must be included in all contracts for goods and services and all works contracts:

- No assignation of the contract without the prior written consent of the Council

- No sub-contracting of the contract without the written consent of the Council

- Cancellation if gratuities, inducements or any other type of consideration in relation to the contract are offered to an employee, member or agent of the Council

- Compliance with all relevant legislation, including:

  - Equality Act 2010 and the Public Sector Equality Duty

  - Any Act, rule, or statutory instrument amending or replacing the above

  - Any other statute or regulation to prevent unlawful discrimination

  - Health & Safety regulations

- Termination

- Indemnity and Insurance

- Confidentiality and Freedom of Information (Scotland) Act 2002

- Data Protection

- TUPE

- Disputes procedure

- Authorised Users

- Governing Law

- Set Aside Provisions

- Employee Vetting, typically Enhanced Disclosure or PVG where appropriate and permitted by law. Alternatively, the Procurement Officer must be satisfied that candidates have a sufficient risk appraisal system to ensure compliance with PVG legislation.

Where any contract provides for the appointment of a nominated sub-contractor, the responsible Council Officer or agent must ensure that the contract also includes:

- The main contractor is subject to the same payment terms as the Council

- The main contractor is responsible for ensuring that the nominated sub-contractor meets the same requirements as the main contractor, including:

  - Mandatory clauses identified in these Contract Standing Orders

  - Support for the local economy and promotion of local employment

  - Payment of the Living Wage

  - Vetting to Enhanced Disclosure level where required and permitted by law

  - Consideration of the impact on children's rights and wellbeing, where relevant

o Inclusion of child-friendly service delivery standards where services are accessed by or affect children

All procurement activity must comply with the Equality Act 2010, the Public Sector Equality Duty, and the Fairer Scotland Duty. Officers must ensure that equality considerations are embedded throughout the procurement lifecycle, including planning, specification, evaluation and contract management.

All procurement exercises must be screened to determine whether an Equality Impact Assessment (EQIA) is required. An EQIA must be conducted where the procurement involves:

- High-value contracts (as defined by the Contract Standing Orders)

- Services that may impact individuals with protected characteristics

- Any change in policy, service delivery or access to services

48. Tender Documentation – Works Contracts

Guidance and advice on works documentation must be sought from Legal Services before any procurement process commences.

Only Legal Officers of the Council acting in accordance with the Scheme of Delegation may negotiate and agree the terms and conditions for leases and/or the sale or purchase of land or heritable property.

49. Supplier Contract Terms and Conditions

Officers are not permitted to enter contracts on the supplier's contract terms and conditions and should take care not to inadvertently do so.

In the rare event that a supplier refuses to accept the Council's contract terms and conditions or proposes amendments to the Council's terms or any standard form building contract, any such amendments or the supplier's terms must be referred to Legal Services for review and possible approval.

50. Contracts Register

A Council Contracts Register will be maintained to provide a central point for contract information.

All contracts awarded on behalf of the Council with a total aggregated value more than £10,000 will be recorded in the Council Contracts Register using information contained in Public Contracts Scotland.

Services and the member of staff responsible for completion of the tender will be responsible for ensuring recording and submission to the Procurement Manager of the final actual contract cost compared to the original estimated contract cost, detailing the reasons and justification for any overspend or underspend.

51. Contract Monitoring and Management

Contracts awarded by or on behalf of the Council must be monitored and managed throughout the contract term to ensure delivery of the contracted goods, services or works in accordance with the contract requirement and standard.

Contract monitoring and management arrangements agreed during the procurement process will be determined by the complexity and risk associated with the contract, conditions in the relevant market, and must consider both financial and quality aspects.

Further details are available in the Procurement Journey.

52. Direct Contract Awards

A contract which is a Regulated Procurement or Higher Value Regulated Procurement can only be awarded directly without competition if the direct award can be justified under the relevant law. Examples include:

- Where, for technical reasons, only one supplier can deliver the contract

- Where compatibility with existing systems or infrastructure is essential

- Where urgency or unforeseen circumstances prevent a competitive process

- Where intellectual property or exclusive rights restrict competition

The reporting process for excluded contracts set out in Section 7 must be undertaken and completed before the contract can be awarded.

53. Contract Extensions

A contract extension affects the duration and potentially the value of the contract.

A contract can only be extended in certain defined circumstances:

- The right to extend must have been referred to in the initial procurement advert for the contract and the terms and conditions of the contract must contemplate such an extension
- The extension is a permissible modification in terms of Section 54
- The extension, in procurement law terms, constitutes a permissible and justifiable direct award under Section 52

In all other cases, a contract extension is not permitted.

This section does not apply to contracts for the execution of works where extensions of time are expressly contained in standard industry form terms and conditions of contract.

The relevant Head of Service must obtain advice from the Procurement Manager in consultation with Legal Services and the Chief Financial Officer prior to extending any contract and must follow the process for direct awards set out in Section 52.

54. Contract Variations / Modification

Allowing and regulating contract variations should be a standard feature of all contracts. Although a supplier may request a contract variation, the ability to vary the contract must be approved, managed and controlled by the Council.

Variations must be agreed in writing through a formal amendment of the contract. This is also known as a "change management process" or "change control procedure."

No one involved in managing the contract may agree to informal amendments on their own. All potential variations must be fully explored with the appropriate contract managers and stakeholders. Any agreed variations must follow the change management process.

The reasons for the variation must be clearly documented. Variations must not be used to mask poor performance or serious underlying problems. The impact on timeframes, deliverables and value for money must be assessed. If the effects are significant, senior management and other stakeholders must be consulted.

Contract managers must ensure variations do not significantly change the contract requirement or substantial parts of the original transaction. This is referred to as a "substantial modification" under the Public Contracts (Scotland) Regulations 2015. If this is the case, a new procurement exercise must be undertaken.

Permissible grounds for modification include:

- Where the modification has been clearly provided for in the original procurement documents

- To provide for additional works, services or supplies where a change of contractor cannot be made for reasons such as interoperability or duplication of cost, provided the price increase does not exceed 50% of the initial contract value and a notice is published

- Where the modification arises due to unforeseen circumstances, again subject to the 50% cap and publication

- Where a new contractor replaces the initial contractor due to takeover or merger, provided the new contractor meets the original selection criteria

- Where modifications are not substantial, meaning:

  o The modification does not render the contract materially different in character

  o The modification does not alter the economic balance in favour of the contractor

  o The modification would not have attracted different bidders or changed the outcome of the original procurement

- Where the value of all modifications is collectively below the relevant threshold and below 10% of the initial contract value for services/supplies or 15% for works

Modifications must not alter the overall nature of the contract. These rules apply equally to frameworks.

Officers must report the variation in accordance with Section 55 and may be required to commence a new procurement.

55. Early Termination of Contract

For tenders that meet or exceed the Higher Value Regulated Procurement thresholds, tender documents must include an early termination clause to permit effect to be given to Regulation 73 of the Public Contracts (Scotland) Regulations 2015. The Council must have the right to terminate the contract or framework early where:

- The contract or framework has been subject to such substantial modification that a new procurement exercise is required
- The tenderer was in a situation constituting a ground for exclusion at the time of award and should have been excluded
- A court or tribunal has declared that the contract or framework should not have been awarded due to a serious breach of the 2015 Regulations

If the relevant Head of Service decides that an operational contract with no significant implications for the Council and no significant unplanned budgetary impact requires early termination, they must obtain prior written approval from the Procurement Manager in consultation with Legal Services and the Chief Financial Officer.

In all other cases, including those with significant implications, the Head of Service must submit a report explaining the circumstances and implications to the appropriate Committee, in consultation with the Procurement Manager, Legal Services and the Chief Financial Officer.

56. Reporting and Authorisation

The factors and projected financial impact must be reported to the Head of Service, who must then report to:

- Strategic Director of Partnership and Performance

- Chief Finance Officer (S95)

- Procurement Manager

- Internal Audit

- Audit Committee

Where additional contract costs more than £50,000 are identified (other than authorised variations), details must be reported to the Strategic Director of Partnership and Performance, Chief Finance Officer (S95) and Procurement Manager.

Where additional costs exceed 10% of the original contract value, the Chair of the Audit Committee must also be informed.

Subject to the provisions of the contract, every extra or variation must be evidenced and authorised in writing by the Council Officer responsible for the contract or the agent acting on behalf of the Council.

Every extra or variation must be reported to the Strategic Director if the cumulative effect results in an increase or decrease to the original contract price of 7% or £25,000, whichever is greater.

On completion of the contract, a final summary of the extras or variations must be recorded and submitted to Internal Audit.

57. Bids for External Contracts Authorisation

Where a Service within the Council wishes to submit a bid to provide supplies, services or works to a third party and the proposal:

- Has a total aggregated value more than £50,000, and/or

- Will utilise more than 10% of the total staff resources within that Service

Before any bid can be submitted to a third party:

- Approval to proceed must be sought from the Strategic Director of Partnership and Performance

- Any conditions attached by the third party to the submission of bids must be referred to and approved by Legal Services

All such proposals submitted to third parties must follow relevant industry good practice and adhere to guidance issued by the appropriate Strategic Director.

Appendix 1: Exception Procedure Process

Contract Standing Orders apply to all contracts entered by Procurement Officers. In some circumstances, however, exceptions may be granted. The approach to this is outlined below. All requests must be made in writing, identifying the grounds for the request. Approvals must also be recorded in writing and given prior to the action being taken.

Stage 1 – Submission of Exception Request The originating officer submits the Exception Request to the Strategic Director of Partnership and Performance, in consultation with the Chief Finance Officer (S95) and the Procurement Manager.

- Submission is lodged with Strategic Director of Partnership and Performance and copied to all parties above

- Requires Head of Service or Director sign-off

- Consideration should be given to pre-submission discussions with Legal, Finance and Procurement

- Failure to supply sufficient information may delay Stage 2

Stage 2 – Consideration of Exception Request the Strategic Director of Partnership and Performance, in consultation with the Chief Finance Officer (S95) and the Procurement Manager, reviews the request.

- Further information may be requested

- Decision may be delayed until additional information is received

- Target timescale: 10 working days from initial receipt or from receipt of additional information

Stage 3 – Request for Further Information (if applicable)

- Routed back to originating officer via Strategic Director of Partnership and Performance

- Additional information should be provided promptly

- Must be in report format and contain sufficient detail to enable completion of the Exception Response

Stage 4 – Final Review and Conditions the Strategic Director of Partnership and Performance, in consultation with the Chief Finance Officer (S95) and the Procurement Manager, completes the final comparison of Legal and Finance positions.

- Failure to agree results in refusal of the Exception Request

- Conditions may be attached to any approval to reflect Legal and Finance positions

Stage 5 – Decision Notification the Strategic Director of Partnership and Performance issues the decision to the originating officer.

- Decision is logged and copied to the originator

- Decision is conclusive

- If refused, a copy of the Exception Request Decision Notice must be included in any Council report seeking approval

Appendix 2: Exception Request Decision Notice

The following checklist is used to assess Exception Requests:

1. Does the Exception Request require a suspension or revocation of Contract Standing Orders?

2. Does the Exception Request contain a paragraph detailing the reasons for the request?

3. Do the reasons justify the proposed action?

4. Has a competitive exercise been carried out? If so, how many organisations were invited to tender?

5. Is there an in-house provider capable of undertaking the work?

6. If so, were they offered the opportunity and what was their response?

7. Does the Exception Request advise of the consequences of not approving the request, provide alternatives and cost implications?

8. Are the relevant Contract Standing Orders properly quoted?

9. Is the proposed contractor included in an approved list of contractors (e.g. a trade creditor in the financial system)?

10. Is there an acknowledged public sector agreement (e.g. Scottish Procurement, Scotland Excel, or a collaborative procurement agreement)?

11. Is there evidence that a financial and technical appraisal of the proposed contractor has been carried out?

12. Is there an approved budget for the proposal, and where is this recorded?

13. Where tenders have been received, is the project within budget?

14. Is the contract above the GPA threshold for goods, services or works?

15. Has the originator demonstrated that the proposals represent value for money?

16. Have all necessary consents for the project been obtained?

Appendix 2

Summary of Key Changes – Contract Standing Orders (2015/2021 to 2026)

Purpose of Report

To provide Audit & Scrutiny Committee with a clear summary of the substantive changes made between the previous Contract Standing Orders (effective June 2015, revised October 2021) and the revised Contract Standing Orders effective from **19 March 2026**, highlighting governance, control, compliance and assurance implications.

1. Background

The Council's Contract Standing Orders (CSOs) have been comprehensively reviewed and updated to reflect:

- Legislative change (post-EU Exit and updates to Scottish procurement law)
- Updated national procurement policy and statutory guidance
- Changes to Council governance, roles and committees
- Expanded expectations around transparency, sustainability, Fair Work, children's rights and ethical procurement
- Modernisation of procurement processes and documentation

The revised CSOs represent a **full restatement and expansion**, rather than a limited amendment of the previous version.

2. High-Level Overview of Changes

Area	Summary of Change
Overall structure	CSOs significantly expanded and restructured (from c.54 sections to 57 sections plus expanded appendices)
Legal framework	EU-focused references removed; replaced with up-to-date Scottish legislative framework
Governance & assurance	Strengthened reporting, approval, audit trail and committee oversight requirements
Procurement practice	Greater procedural detail and alignment with Procurement Journey
Social value	Substantial new emphasis on Fair Work First, community benefits, sustainability and children's rights
Transparency	Enhanced publication, reporting and FOI obligations

3. Significant Structural Changes

3.1 Expansion and Re-ordering of Sections

- The revised CSOs follow a **more logical end-to-end procurement lifecycle**, from planning to contract management and termination.
- Several areas previously covered briefly have been **expanded into standalone sections** (e.g. governance documents, contract variations, early termination).

3.2 Removal of Obsolete EU Content

- Dedicated sections on **EU Directives and State Aid** have been removed.
- Content has been replaced with explicit reference to **Scottish procurement legislation** and post-EU Exit arrangements.

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4. Key Policy and Procedural Changes (By Theme)

4.1 Legislative & Compliance Framework

What's changed

- References now fully aligned to:
    - Procurement Reform (Scotland) Act 2014
    - Public Contracts (Scotland) Regulations 2015
    - Procurement (Scotland) Regulations 2016
- Explicit clarification that the Council is **not subject to the Procurement Act 2023**, except when calling off UK frameworks.

Audit & Scrutiny relevance

- Reduces legal ambiguity.
- Improves confidence that CSOs reflect current statutory obligations.

4.2 Date of Commencement & Authority

What's changed

- New effective date: **19 March 2026**.
- Clearer articulation that CSOs remain in force until explicitly superseded.

Impact

- Clear demarcation for audit purposes between legacy and new arrangements.

4.3 Procurement Governance & Documentation

What's changed

- Clearer and stronger requirements for:
  - Procurement Form 1 (pre-procurement authority)
  - Procurement Form 2 (contract award approval)
- Clearer linkage between delegated authority and procurement actions.
- Explicit prohibition on awarding contracts prior to proper approvals.

Improvement over baseline

- Governance requirements previously embedded within narrative are now explicit, structured and enforceable.

4.4 Thresholds and Financial Controls

What's changed

- Thresholds updated to reflect:
  - Revised GPA values
  - VAT inclusion rules from January 2022
- Works treated as **regulated procurement from £50,000** by Council decision.
- Clarification that aggregation rules apply across the whole Council.

Audit & Scrutiny relevance

- Stronger controls to prevent:
  - Contract splitting
  - Circumvention of competition or delegated authority

4.5 Exemptions and Exception Reporting

What's changed

- Much clearer definition of:
  - What is truly exempt
  - What requires a formal exception

- Stronger requirement for **retrospective reporting to Audit & Scrutiny Committee**.
- Central register of exemptions maintained by Strategic Director of Partnership & Performance.
- Clear link to Annual Procurement Report.

Impact

- Increased transparency and auditability of non-competitive awards.

4.6 Audit, Reporting & Committee Oversight

What's changed

- Strengthened requirements to notify:
    - Internal Audit
    - Audit Committee
    - Chair of Audit Committee (for material variances and cost escalation)
- Expanded reporting requirements for:
    - Contract variations
    - Extensions
    - Early termination
    - Additional costs

Key enhancement

- Audit & Scrutiny role is now **explicitly embedded** in CSOs.

4.7 Ethical, Social & Community Considerations (Major Expansion Area)

New or substantially enhanced content

- Fair Work First (including Real Living Wage)
- Community benefits (mandatory consideration for ≥£4m procurements)
- Sustainable Procurement Duty
- Equality Impact Assessments (EQIA)
- Children's rights and UNCRC compliance (new statutory requirement)
- Ethical standards, conflicts of interest and bribery controls

Change from baseline

- Previously high-level policy intent → now mandatory procedural expectations.

4.8 Contract Management, Variations & Termination

What's changed

- Dedicated, expanded sections on:
    - Contract variations / modification (with legal tests)
    - Extensions
    - Early termination
- Clear thresholds and escalation points for reporting.
- Alignment with case law principles on "substantial modification".

Audit relevance

- Reduces risk of unlawful contract amendment.
- Improves post-award control, which was weaker in the baseline document.

5. Sections Removed or Subsumed

Baseline Section	Status in Revised CSOs
EU Directives	Removed / obsolete
State Aid	Removed / replaced by subsidy control references
Case Law (standalone)	Integrated into procedural requirements
Council Policy Objectives	Reframed as "Key Priorities, Values & Outcomes"

6. Overall Assessment

In summary, the 2026 Contract Standing Orders:

- Represent a **substantial modernisation**, not a minor revision
- Strengthen governance, transparency and audit assurance
- Better reflect current Scottish legislative and policy expectations
- Provide clearer lines of accountability and committee oversight
- Reduce legal and financial risk to the Council

7. Conclusion

The revised Contract Standing Orders materially enhance the Council's control environment for procurement activity. They provide stronger assurance to Audit &

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Scrutiny Committee that procurement decisions are lawful, transparent, well-governed and aligned with the Council's wider strategic priorities.

CLACKMANNANSHIRE COUNCIL

Report to Audit & Scrutiny Committee

Date of Meeting: 5 February 2026

Subject: Environmental Health Official Food Control Progress Report

Report by: Strategic Director (Place)

1.0 Purpose

1.1. To present an overview of the progress of the Council's Official Food Control Service Plan, April 2025 to March 2026 (appendix 1).

2.0 Recommendations

2.1. That the Committee note, comment on and challenge the performance of the Council's food law regulation service.

3.0 Considerations

3.1. *Background*

3.1.1. The Council, as the food law enforcing authority in Clackmannanshire, has a statutory duty to provide a food law regulation service that meets the requirements of Assimilated Regulation (EU) 2017/625, the Food Law Code of Practice (Scotland) 2019 and the Food Law Interventions Code of Practice (Scotland) 2019.

https://www.foodstandards.gov.scot/publications-and-research/publications/interventions-food-law-code-of-practice-scotland-2019

3.1.2. Food must be manufactured, prepared, distributed and handled by food businesses in accordance with relevant food safety laws. This ensures that food businesses do not pose a risk to public health. Where food businesses contravene food law in Clackmannanshire, the Council's Environmental Health Service must take appropriate regulatory action to remedy the situation in accordance with the Council's Food Law Enforcement Policy.

3.1.3. Clackmannanshire Council implemented a recovery program for the restart of Food Law inspections as the delivery of routine interventions ceased during Covid. This work followed direction provided by Food Standards Scotland (FSS) on local authority recovery. It is based on a phased approach to ensure

that resources are focused on businesses which present the greatest risk. The team is continuing to progress through this ongoing programme of work.

3.2. *Review Process*

3.2.1. The review process focuses on examining evidence to verify whether the Council complies with the planned arrangements for food law enforcement and whether planned arrangements are being applied effectively. Checks are carried out to verify and validate that the Codes of Practice are being implemented correctly by the Council.

3.2.2. Analysis of electronic evidence held by the Council and verification of documentation is carried out, to ensure that policies, procedures and codes of practice have been correctly followed during the inspection process.

3.3. *Review Findings*

3.3.1. Progress with the plan is set out in the table below. Appendix 2 contains extracts from "Interventions Food Law Code of Practice (2019)" which provides the rationale behind risk rating and grouping of food businesses, which in turn determines frequency of inspections required.

Group / Band	Number Due in 2025/26	Achieved (%) by end Dec 25
1A	3	67%
1B	5	100%
1C	1	100%
1D	1	100%
1E	0	N/A
Group1 Unrated	0	N/A
2A	0	N/A
2B	157	**46%**
2C	81	8
2D	3	100%
2E	1	100%
Group2 Unrated	3	100%
3A	0	N/A
3B	53	32%
3C	12	92%
3D	1	100%
3E	0	N/A
Group3 Unrated	2	100%
Approved Establishments	1	100%
Primary Production	1	0%

3.3.2 The Environmental Health Team is on target to complete the inspection program in all categories except for one. This is highlighted as bold in the table above. It should be noted there has been a marked improvement in overall performance in comparison to the previous year reflected in focusing on this work.

3.3.3 Work has been prioritised following FSS recovery guidance. The team is on target to deliver official controls at all higher risk premises. This includes the

Approved Establishment; all Group 1s; intensive interventions within all Groups; and Band Cs in Groups 2 and 3. In addition, the team have been inspecting new businesses. This includes those registered prior to the inspection plan and also those registered during this reporting year.

3.3.4 There has been slippage in the inspection programme for compliant businesses in Band 2B and 3B. Both bands contain the largest number of businesses within the inspection program. Although rated as compliant, it has been some time since they were inspected and there is a risk that standards could slip. Given the level of resources available, the team will need to continue to prioritise higher risk premises. However, these Band 2B and 3B businesses will always be visited if any complaints regarding food safety/hygiene issues are received.

3.3.5 The team continues to manage the ongoing turnover of businesses. During the 9 month period, 30 businesses have closed or changed ownership, and 29 new businesses have started to trade. This turnover requires significant resources as the majority of new businesses require considerable input from the Environmental Health Team to help them understand and achieve compliance.

4.0 Sustainability Implications

4.1. Nil

5.0 Resource Implications

5.1. *Financial Details*

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

Yes ☐

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

5.4. *Staffing*

5.5. Staff have been working on a hybrid basis between the office and their home. All Officers have full remote access to the IT systems.

5.6. There have been ongoing vacancies within the team this financial year. There was a vacancy created within the team due to an internal promotion in June 2023 following retirement of the Team Leader. This post has been advertised several times but the Council was unsuccessful in recruiting a suitable individual and it remains vacant. The post is currently being re-advertised.

5.7. Food safety work also has to be balanced with the Public Health work which is mainly reactive and unplanned. In addition, there has been the loss of a part-time Senior Environmental Health Officer in November 2024. This reduction in available resources has and will continue to impact on the team's ability to deliver the full inspection programme.

5.8.   Food Standards Scotland audited Clackmannanshire's Environmental Health Service in 2022 and even though at that time the Team was fully staffed it was identified through the resource calculation process for food law enforcement that there is a 1.2 FTE resource deficit of Environmental Health Officers identified through the resource calculation process for food law enforcement. As has previously been reported to this Committee, it is contended that a change in the rating of food businesses, introduced by Food Standards Scotland, increased our inspection liability. It was therefore considered that central government should provide funding for this deficit or revise the new rating system so as to be resource neutral. This was fed back to Food Standards Scotland for their consideration. Other local authorities are of the same view.

5.9.   Food Standards Scotland has secured funding to develop a new food law delivery model called the Scottish Authorities Food Enforcement Rebuild (SAFER).

5.10. SAFER is the FSS strategic response to risks around the food law delivery platform in Scotland and supports Ministerial commitments to wider public service reform. It was acknowledged that a continued decline in resources and staff numbers within Local Authority Environmental Health functions presents a significant risk to the current and future successful delivery of food official controls and action is urgently required.

Key aspects of the SAFER programme include:

Modernisation: Reforming the delivery of food law to ensure safe and authentic food for consumers.

Sustainability: Securing a sustainably resourced delivery system, including developing options for a food business registration and charging system.

Risk-Focused: Adopting an intelligence-led, risk-based approach to food enforcement.

Technology: Utilising data and digital technologies to improve compliance and efficiency.

Addressing Resource Declines: Mitigating risks associated with the decline in resources and staff numbers within Local Authority Environmental Health functions.

6.0   Exempt Reports

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

7.0   Declarations

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

(1) **Our Priorities**

Clackmannanshire will be attractive to businesses & people and
ensure fair opportunities for all ☒

Our families; children and young people will have the best possible
start in life ☒

Women and girls will be confident and aspirational, and achieve
their full potential ☒

Our communities will be resilient and empowered so
that they can thrive and flourish ☒

(2) **Council Policies**

Complies with relevant Council Policies ☒

8.0 Impact Assessments

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

No ☒

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

An equality impact assessment is not required as there are no changes to
existing service delivery or policy. This paper is purely for reporting purposes.

9.0 Legality

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

10.0 Appendices

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

Appendix 1: Official Food Control Plan.
Appendix 2: Extract of Interventions Food Law Code of Practice (2019)

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)
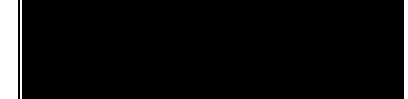
Yes ☒ (please list the documents below) No ☐

Council's Official Food Control Service Plan, April 2025 to March 2026

Author(s)

NAME	DESIGNATION	TEL NO / EXTENSION
Dawn Brisbane	Environmental Health Team Leader	2579

Approved by

NAME	DESIGNATION	SIGNATURE
Kevin Wells	Strategic Director (Place)	

Appendix 1

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Place

Development Services

Official Food Control Service Plan
1 April 2025 to 31 March 2026

Approved by Strategic Director of Place

Signed _____ (Kevin Wells)

Date ___14/07/2025___

Section 1 - Service Aims and Objectives

1. Aims & Objectives

1.1. Safe food and drink is something that is taken for granted by the majority of the population. The safety of this fundamental human need relies on a competent, trustworthy and managed supply chain. Regulation of this process is undertaken by Environmental Health professionals working in local authorities. The consequence of failure can be costly in terms of human health, and also public confidence in the food industry and government.

1.2. Clackmannanshire Council recognises the importance of ensuring that all food produced and sold within the county is safe. Providing a service capable of carrying out the statutory duties placed upon the Council is fully recognised. This Official Food Control Service Plan underlines the Council's commitment to fulfilling those duties and it covers the key areas of food law regulation for the period 1 April 2025 to 31 March 2026. The Council remains committed to:

- provide the resources needed to meet the statutory obligations and duties placed upon it to maintain a safe food supply in Clackmannanshire
- ensure officers are trained and meet the requirements of Continual Professional Development to carry out food control duties
- ensure officers have sufficient equipment, adequately maintained, to carry out their statutory duties in relation to food control

1.3. Clackmannanshire Council's food law service is provided by the Environmental Health team. The team's objectives are to ensure that:

- Food is safe and authentic
- Responsible food businesses are enabled to thrive
- Consumers are empowered to make positive choices about food

These objectives support those contained within Food Standards Scotland's Corporate Plan 2021-2026[1].

1.4. This Service Plan supports the priorities of Clackmannanshire Council's Place Directorate Business Plan[2]. That Business Plan sets out the main priorities to be pursued and outcomes to be achieved taking account of the Corporate Plan. The Official Food Control Service Plan contributes to the following Corporate Outcomes:

- Sustainable, inclusive growth
- Empowering individuals, families and communities
- Health and wellbeing

---

[1] Food Standards Scotland - Healthy, Safe, Sustainable: Driving Scotland's Food Future Corporate Plan 2021-2026
[2] Clackmannanshire Council Place Directorate Business Plan 2021-23

Section 2 – Background

2. Profile of Clackmannanshire Council

2.1. Clackmannanshire Council is the smallest mainland Scottish Council. The county covers an area of 61 square miles and has a population of 51,940[3]. It's bounded by the Ochil Hills in the North and the River Forth in the South. Neighbouring authorities are Fife, Perth & Kinross, Stirling and, south of the River Forth, Falkirk. Clackmannanshire is a mix of rural and urban areas with Alloa as the main town. The district is primarily residential in nature with no large industrial sites.

2.2. The 2022 census contains details of Clackmannanshire's population statistics and can be found at - https://www.scotlandscensus.gov.uk/2022-reports/

Organisational Structure

2.3. Clackmannanshire Council has three directorates, each managed by a Strategic Director. They are:
- People
- Place
- Performance and Partnerships

The Place Directorate covers Housing, Property, Development and Environment. Environmental Health is situated within Development Services. This service includes predominantly statutory, front-line services that support community health & safety, well being and economic prosperity. This includes:
- Planning
- Building Standards
- Trading Standards
- Environmental Health
- City Deal / Regional Economic Partnership
- Regeneration
- Climate Change

2.4. The Council's Environmental Health Officers and Food Safety Officer are responsible for the entire range of Environmental Health work, in addition to the delivery of the food control service. They are supported in non-food Environmental Health work by two Environmental Protection Officers. Environmental Health is managed by the Environmental Health Team Leader. The Team Leader is the Council's Lead Officer responsible for delivery of Official Food Controls for food law. The Team Leader also manages the service level agreement for the provision of the Trading Standards service within Clackmannanshire which is provided by Stirling Council.

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[3] National Records of Scotland 2023

2.5. The Structure of Environmental Health within Development Services is detailed in the diagram below. Red writing and red lines denote the Environmental Health staff:

```
                           ┌─────────────────────┐
                           │   Chief Executive   │
                           └──────────┬──────────┘
                                      │
                           ┌──────────▼──────────┐      ┌─────────────────────┐
                           │ Strategic Director  │─────▶│   Place Committee   │
                           │      of Place       │      └─────────────────────┘
                           └──────────┬──────────┘
                                      │
                           ┌──────────▼──────────┐
                           │   Senior Manager    │
                           │    Development      │
                           │     (Vacant)        │
                           └──────────┬──────────┘
```

Team Leader Planning & Building Standards	Team Leader Energy & Sustainability	Team Leader Environmental Health Food Lead	Team Leader Economic Development & Employability

Senior EHO Public Health Lead	Senior EHO (p/t) Air Quality Lead	EHO (p/t) (Vacant)	EHO (Vacant)	EHO	EHO	Trading Standards Service Level Agreement with Stirling Council

Food Safety Officer	Business Support Officer (p/t)	Business Support Officer (p/t)	Environmental Protection Officer	Environmental Protection Officer

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Scope of the Food Service

2.6. The scope of the food law work undertaken by Environmental Health includes:
- Programmed food law inspections of food businesses.
- Assisting businesses to meet their legal obligations in terms of food law by providing appropriate advice and information
- Enforcement of the legal requirements in respect of food law through formal regulation, e.g. Hygiene Improvement Notices, Hygiene Emergency Prohibition Notices, Remedial Action Notices, Reports to the Procurator Fiscal, etc.
- Issue of Food Hygiene Information Scheme ratings
- Investigation of cases of food poisoning
- Investigation of food complaints and complaints about food premises
- Approval of premises in terms of EU Hygiene Regulations
- Sampling of foods for analysis by Glasgow Council Scientific Services
- Consultation to the Licensing Board and other Council Services
- Consultation advice on Civic Government (Scotland) Act 1982
- Advice on all food law matters to the general public and others
- Responding to Food Alerts and notification of incidents issued by Food Standards Scotland (FSS)
- Issue Export Health Certificates for exports to third countries.

2.7. As the EHOs are generic officers, they also undertake all other statutory functions required by the service which includes public health, health and safety and statutory nuisance. Officers are also involved with supporting businesses and Forth Valley Health Board with compliance and reacting to complaints and incidents.

2.8. The Environmental Health service is located at Kilncraigs, Greenside Street, Alloa, FK10 1EB. Reception is open Monday to Friday 9am to 5pm for public enquiries. Reports and complaints can also be made online to ehealth@clacks.gov.uk. Officers work on a hybrid basis between the office and their home. They are required to be based in the office at least 40% of the working week. Staff have full remote access to IT systems for home working. Officers work flexible hours between 8:00am and 6:00pm. Out of hours services are provided when necessary by prior arrangement. There is no formal system of out of hours cover, however, the Team Leader can be contacted in cases of emergency.

Demands on Food Service

2.9. Clackmannanshire has 579 Registered Food Premises. The current profile of these businesses are as follows:

Business Type	Number of Businesses
Approved Establishment	1
Primary Producers	2
Manufacturers and Packers	32
Importers / Exporters	0
Distributors / Transporters	12
Supermarket / Hypermarket	15
Small Retailer	85
Retailers Other	15
Restaurant / Café / Canteen	80
Hotel / Guest House	8
Pub / Club	42
Take-away	60
Caring Premises	83
School / College	27
Mobile Food Unit	21
Restaurants & Other Caterers	99

FLRS Group/Band	A	B	C	D	E	Unrated
1	6	7	1	0	0	0
2	6	222	89	4	2	3
3	85	128	24	0	0	2

FLRS	No. Establishments	Risk Rating
Approved Establishments	1	1B

Annex 5 Risk Rating	No. Establishments	Risk Rating (FH)
Primary Production	2	E

2.10. Performance for the service, in terms of food control delivery, is measured by:
- Completion of the annual food law inspection programme within timescales specified in the Code of Practice. Clackmannanshire's target for performance on this standard is detailed in the table below:

	1	2	3
FLRS Band A	100%	80%	0%
FLRS Band B			50%
FLRS Band C		100%	100%
FLRS Band D			
FLRS Band E			
Approved Est	100%		
Primary Production	50%		

- Officers achieving the required 10 hours Continuing Professional Development
- Response times to service requests
- Internal monitoring of officers delivering the food control service by a Senior EHO, including accompanied inspections.
- The completion of an annual food sampling programme that is focussed on the safety and quality of food locally produced and sold.

Enforcement Policy

2.11. The Council has produced a Food Law Enforcement Policy which is agreed by the Place Committee. This document sets out what businesses can expect from the enforcement officers whilst undertaking food law work. Enforcement will be applied in a graduated, risk-based manner and resources shall be targeted at those businesses which pose the greatest risk to health.

3. Section 3 - Service Delivery

Inspections at Food Establishments

3.1. In September 2021, Clackmannanshire Council implemented a recovery program for the restart of food law inspections as the delivery of routine interventions ceased during the Covid pandemic. This work was prepared following direction provided by FSS on local authority recovery[4]. It is based on a phased approach and ensures that resources are focussed on businesses which present the greatest risk. The team was in the final year of this program of work which was due to be completed by March 2025. Due to operational constraints and limited resources, this has now been extended. Details of the amended recovery strategy are in Annex .

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[4] Food Standards Scotland – Local Authority Recovery Project Recovery Process Guidance (Dec 2020)

3.2. The table below details the planned program of food interventions for 2025-26:

FLRS Group/Band	A	B	C	D	E	Unrated
1	3	5	1	1	0	0
2	0	157	81	3	1	3
3	12	53	12	1	0	2

FLRS	No. Establishments	Risk Rating
Approved Establishments	1	1B

3.3. All programmed interventions are by way of inspection, including new unrated businesses. Officers undertake inspections in accordance with Clackmannanshire Council's Enforcement Policy and Inspection Procedure which incorporates the provisions of the Food Law Code of Practice Scotland, Practice Guidance and other centrally issued guidance. The above figures do not include the potential increase in the number of inspection due to businesses being placed on intense intervention (one or three month inspection frequency) due to poor compliance. Nor does it include new businesses that will open during this reporting year which and will require inspection.

3.4. It is estimated that officers will be required to undertake at least 142 revisits to follow up on significant contraventions raised during routine inspections. This number is an estimate based on previous history as the need to revisit can only be determined once the initial inspection has been undertaken.

3.5. New businesses that register with Environmental Health are entered onto the team's database. The target for all new businesses to be inspected is within 3 months of opening and they shall be allocated on a risk basis.

Food Complaints

3.6. The investigation of food complaints is in accordance with the Council's written procedure and all complaints are reviewed and investigated. Action taken shall be proportionate to risk. Based on data from previous years, an estimate of 46 complaints relating to problems with food items or poor practices at a business is predicted. However, this type of work is reactive and can not be planned.

Home Authority Principle

3.7. The Council supports the Home Authority Principle and Primary Authority Scheme. It does not act as Home or Primary Authority for any business. Where an officer is considering taking enforcement action which they believe may be contrary to any advice issued by the relevant Home/Originating or Primary Authority, they will discuss the facts with the relevant Authority before action is instigated.

Advice to Business

3.8. Clackmannanshire Council provides advice for businesses either on request or in the course of normal service operation. The Council is committed to providing quality and comprehensive advice to local food businesses and this is reflected in the Enforcement Policy and written procedures.

Food Sampling

3.9. A sampling programme is prepared each year which incorporates local producers, exported food, SFELC/FSS national sampling priorities and local issues. Sampling is carried out by the Environmental Health Officers and the Environmental Health Technical Officer in accordance with written procedures. The Council has appointed Glasgow City Council Scientific Services as Food Examiner and Public Analyst and all food samples for examination and analysis are submitted to them.

Control and Investigation of Outbreaks and Food Bourne Infectious Disease

3.10. The Council, in partnership with, and led by, Forth Valley Health Board, investigates all reported cases of outbreaks and food related infections. This is in accordance with procedures agreed with Forth Valley Health Board. The Team Leader Environmental Health attends meetings with the Consultant in Public Health Medicine as called.

Food Law Incidents

3.11. All food law incidents reported to the Council by local food businesses will be dealt with in accordance with the Council's procedures. These procedures follow the requirements of the Food Law Code of Practice Scotland. The Council's procedures extend to reports of food safety incidents through the alert system operated by Food Standards Scotland. All alerts "for action" are acted upon if relevant to businesses in Clackmannanshire. A record of all alerts is kept electronically.

Liaison with other Organisations

3.12. The Environmental Health team maintains positive liaison with many organisations. The food law code of practice requires local authorities to work together with national bodies to contribute to consistency of enforcement. The team works with other local authorities through attendance of the East of Scotland Liaison Group (ESFLG) and the Scottish Food Enforcement Liaison Committee (SFELC). The Senior Environmental Health Officer for Food Safety is the Chair of the ESFLG and is a representative on SFELC. The service is audited by Food Standards Scotland and

there is a strong commitment to attend any events organised by this agency. The Council also provides full commitment to supporting working groups.

Food Crime and Fraudulent Activities

3.13. The Environmental Health team work with the Food Crime and Incidents Unit at Food Standards Scotland in support of work undertaken on food fraud and food crime. During routine inspections and sampling, Officers are looking for evidence of any attempts to mislead consumers or provide food which is dangerous. The team shall share intelligence with this agency and assist with any investigation as required.

Section 4 – Finance and Staffing

Financial Allocation

4.1. The following financial resources are available to the service for **all** Environmental Health Work, including food control delivery and it is not possible to break this figure down any further:

Staff	£517,330
Transport	£2,200
Equipment Maintenance	£4,100
Equipment Purchase	£1,000
Staff Clothing	£570
Materials	£1,500
Training (Centrally Held)	£2,000

4.2. The staffing budget has increased slightly from the previous financial year due to pay increase awarded the previous year. Staff positions remain stable. The training budget has remained the same and is held centrally. These funds are predominantly used for food CPD for authorised officers. Equipment maintenance has decreased slightly due to budget restraints.

4.3. Clackmannanshire Council must ensure that services are prioritised on meeting targets and fulfilling statutory obligations to protect people's health, safety and welfare. Previous years have seen slight reductions in budget but for the period of this service plan the position remains fairly stable. The Council must ensure that it maintains a food control service that meets statutory obligations.

4.4. The Council continues to face challenging times and further budget cuts but, at this current time, it is not planned for further reductions in Environmental Health's staffing levels or budget allocation. The Council is fully committed to meeting statutory duties and any future changes will not impact on its ability to deliver services at that level.

Staffing Allocation

4.5. The Environmental Health team at Clackmannanshire Council are generalist officers that adapt and react to the multiple functions that the profession covers. This includes public health, statutory nuisance, health and safety and food control. The team's current staffing levels and the proportion of officer time dedicated to food control work is listed in the table below:

Position	All EH Work (FTE)	Vacant Post (FTE)	Food Control Work (FTE)
Team Leader Environmental Health	1	0	0.4
Senior / Environmental Health Officer	5	1.5	2.6
Food Safety Officer	1	0	0.8
Environmental Protection Officer	2	0	0
Total	9	1.5	3.8

4.6. The resources required for delivery of the 2025-26 food control program has been calculated to require 3.8 full time equivalents (FTE). Full details of the resource calculation are available in Schedule 2. Due to the vacant EHO post, the available resource available to deliver the food control program is 3.0 FTE.

4.7. The levels of competency and authorisation of staff is as outlined in the Inspection Procedure and Enforcement Policy. The Business Support and Environmental Protection Officers are not authorised in any capacity for food control work.

Staff Development Plan

4.8. Clackmannanshire Council is committed to staff development. Training and development needs are assessed during individual Constructive Conversations with staff in accordance with the council's performance management process.

4.9. Training will be provided using a range of formats including formal qualifications; external courses delivered in person or online; internal training sessions; shadowing and mentoring. All Officers authorised to undertake food law work shall complete at least 10 hours training annually as part of their continuing professional development (CPD) to maintain competency as required by the Food Law Code of Practice.

Section 5 - Monitoring

Quality Assessment and Internal Monitoring

5.1. The Council is committed to providing quality services and has in place a system of internal monitoring. This covers:
- review of files to check that inspection procedures etc. have been carried out;
- review of all reports submitted to the Procurator Fiscal prior to submission
- checks on all formal enforcement notices issued;
- checks on informal reports issued;
- accompanied inspections and visits to check quality and practices;

5.2. The performance of this Authority against the Service Plan will be monitored by:
- comparison of annual inspections against the inspection programme
- annual review of food sampling;
- annual review of procedural guidance
- annual training assessment.

Section 6 – Review

Review against the service plan

6.1. The Service Delivery Plan will be reviewed on an annual basis by the Environmental Health Team Leader to assess its relevance to current operations and targets and will be amended where there are significant changes. The Official Food Control Service Plan will be submitted annually to the Head of Service for approval.

6.2. An end of year report will be submitted to the Strategic Director identifying where the service has varied form the Service Plan, the reasons for this and the actions taken as a consequence.

6.3. Any areas of improvement of service delivery identified will be set out within the review with proposals for their implementation.

Areas for Improvement / Challenges

6.4. The recovery of the food law inspection program following disruption due to the Covid pandemic is a significant undertaking for the team. The recovery period was due to end in March 2025, but in now extended for the foreseeable future. It is important that Officers are supported throughout this transition so that they deliver a competent service. Over the past few years, the operational and economic pressures have been extremely challenging for the food industry and have resulted in a changing landscape within the food industry which has impacted on the inspection program. Many businesses are now trading online, some have introduced higher risk processes and cut backs often impact the general standard of compliance.

6.5.   The recovery is made more complex by the transition to the new food law rating scheme. This new scheme has changed the inspection profile of the businesses due to the different priorities built into the scheme, resulting in many businesses requiring inspection on a more frequent basis. Large or complex businesses are to be inspected more frequently due to their inherent risk. The introduction of intense interventions is effective at securing improvement at poorly performing businesses. However, this involves significant officer time. A significant number of lower risk premises are being risk rated at higher inspection frequencies due to the increased priority placed on food standards. All these factors contribute towards a heavier inspection program moving forward.

6.6.   The Interventions Food Law Code of Practice (Scotland) now applies to Approved Establishments. This type of businesses will be addressed in a future Code of Practice which includes the introduction of the Official Control and Verification manual. Implementation of this new inspection regime required to be fully introduced at Approved Establishments. Officers required support with this change in working practice.

6.7.   There has been a vacant full time EHO post within the team since June 2023 and a further part time EHO post since November 2024, recruitment has been unsuccessful. This shall impact the performance of the team in the year going forward. All Scottish local authorities are struggling to recruit at this time due to a lack of professional staff being available, and more staff leaving the profession than are currently being educated and trained. Recruitment for this vacant post is a priority for the coming year. As part of the inspection recovery plan, there is a growing number of Group 2B and Group 3B businesses that are outstanding and require to be inspected. Due to the challenges detailed above, and the demand of reactive public health work, priority has been given to ensure resources for planned Food Law inspections is directed to the higher risk businesses, those with a poor history of compliance and also new businesses where the risk is unknown. Although the Band B businesses have been identified as compliant and lower risk, the challenge going forward is to manage and reduce this backlog.

Official Food Control Service Plan prepared by the Environmental Health Team Leader
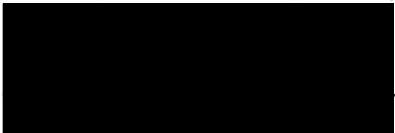
Signed: ▮▮▮▮▮▮▮▮▮▮▮▮▮▮▮▮▮_____   (Dawn Brisbane)

Date: 14\07\2025 _____

Annex 1 – Food Law Recovery Inspection Plan (September 2021 to March 2026)

Inspection Type		Insp Freq CoP (Months)	Permitted Time Scale for recovery (months)	Total No. business	Year 21/22	Year 22/23	Year 23/24	Year 24/25	Year 25/26
Group 1	A	18	18	0	0	As per CoP			
	B	12	12	7	7	As per CoP			
	C	6	6	2	2	As per CoP			
	D	3	3	1	1	As per CoP			
	E	1	1	0	0	As per CoP			
	Unr'd		-	1	1	As per CoP			
Group 2	A	24	48	0	0	0	As per CoP		
	B	18	24	164	41	123	As per CoP		
	C	12	18	101	60	41	As per CoP		
	D	3	6	21	21	As per CoP			
	E	1	1	0	0	As per CoP			
	Unr'd		-	42	42	As per CoP			
Group 3	A	60 / No proactive visit	60	81	0	0	0	Assess if Req'd	
	B	36	48	116	0	0	58	As per CoP	
	C	24	36	43	0	22	21	As per CoP	
	D	3	6	3	3	As per CoP			
	E	1	1	0	0	As per CoP			
	Unr'd		-	27	27	As per CoP			
Approved Establishments		12	12	1	1	As per CoP			
Primary Production		24	-	2	0	2	As per CoP		

Annex 2: Resource Calculation Information

Table 1: Interventions

Inspection Type		Estimate time per intervention (Hrs)	Factor for Witness / Officer Support	No Inspections Planned in 2025/26	Total time to implement plan
Group 1	A	13.5	2	4	108
	B	13.5	2	2	54
	C	19.25	2	3	116
	D	21.75	2	1	44
	E	26.75	2	0	0
	Unrated	21.75	2	0	0
Group 2	A	4.75	1	0	0
	B	4.75	1	120	570
	C	8.5	1.2	74	755
	D	11.75	1.5	17	300
	E	13.9	2	0	0
	Unrated	11.75	1	11	130
Group 3	A	3.5	1	16	56
	B	3.5	1	50	175
	C	6.25	1	15	94
	D	8	1.2	0	0
	E	9.75	2	0	0
	Unrated	8	1	4	32
Approved Establishment		30	2	1	60
Primary Production		5	1	0	0
Total				318	2,494
FTE Officers for Insps					2.3

Table 2: Other Food Law Work out with Inspection Program

Other Intervention Activities	No	Time per activity (hrs)	Total Time (Hrs)
Food Complaints	20	4	80
Complaints re premises	17	4	68
Food Alerts for Action	1	7.5	7.5
Food Alerts for Information	114	1.2	136.8
Food Poisonings	12	3	36
Food Incidents	1	10	10
Sampling: Micro & Chem Formal Satisfactory	2	5.8	11.6
Sampling: Micro & Chen Formal Unsatisfactory	0	15.25	0
Sampling: Micro & Chem Informal Satisfactory	101	3	303
Sampling: Micro & Chen Informal Unsatisfactory	7	5	35
Implementation of new allergen regs October		20	20
Planning Applications re food premises	21	2.5 (+2hr 50%)	105
Licensing S50	4	5	20
Licensing Variation	4	2.5 (+2hr 50%)	20
Public Entertainment	32	5	160
Late Hours Catering Licence	5	0.25	1.25
Market Operators Licence	1	5	5
Advice to business/public/agencies	45	1 (+2hr 50%)	90
CPD/Training Activity		120	120
Total			**1229.15**
Officer FTE			**1.1**

Table 3: Food Law Management Activities

Management Activities	No.	Time per activity (Hr)	Total Time (Hrs)
Management of MIS & SND Data		60	60
Internal monitoring		60	60
Complaints against service	1	5	5
Create & manage sampling plan		7.5	7.5
Service Plan, Service Review, Policies,		50	50
Provision of data to FSS Audit Team		12.5	12.5
Attendance at Liaison Groups & Working Groups		30	30
Management of FHIS	1.5Hr/month	18	18
Management of Export Certificates	2 Hrs/month	24	24
Production Export Health Certificates	647	0.25	161.75
FOIs & Cllr/MSP/MP enquiries	11	2.5	27.5
Total			**456.25**
Officer FTE			**0.4**

5. Food Law Rating System

5.1 The Ladder

Group 1 Business	Performance Levels	Band	Intervention Frequency
• Manufacturer of High Risk Foods. • Manufacturer, Caterer, Processor or Retailer that undertakes a specific method of processing that has the potential to increase the risk to public health beyond that of normal preparation, storage or cooking. • Manufacturers of Foods for Specific Groups. • All Exporters. • Manufacturers, Processors, Importers, Wholesaler, Distributor, Food Broker, Packers of Food at enhanced risk of food fraud, substitution, adulteration or contamination.	Sustained Compliance	1A	18 Months
	Compliant and confident in compliance going forward	1B	12 Months
	Minor Non-compliance and/or gaps in confidence in compliance going forward	1C	6 Months
	Significant Non-Compliance and/or no confidence in compliance going forward	1D	3 Months
	Sustained non-compliance and/or Issues of Public Health Significance or Fraudulent Activity	1E	Intensive Intervention. 1 Month.

Group 2 Business	Performance Levels	Band	Intervention Frequency
• All other Manufacturers, Processors, and Caterers. • Importers, packers, wholesalers and distributors of high-risk foods not in Group 1. • Head Office Business that undertakes a regional/national decision making function. • Retailers handling open high-risk foods.	Sustained Compliance	2A	24 Months
	Compliant and confident in compliance going forward	2B	18 Months
	Minor Non-compliance and/or gaps in confidence in compliance going forward	2C	12 Months
	Significant Non-Compliance and/or no confidence in compliance going forward	2D	3 Months
	Sustained non-compliance and/or Issues of Public Health Significance or Fraudulent Activity	2E	Intensive Intervention. 1 Month.

Group 3 Business	Performance Levels	Band	Intervention Frequency
• All other retailers, Food Brokers, Importers, packers, wholesalers and distributors. • Public Houses and similar Licenced Business not providing catering. • Business providing limited refreshments (e.g. tea, coffee, soft drinks) as an adjunct to main activity. • Child minders. • Supported Living Business. • Business producing low risk food based from a domestic dwelling. • Bed & Breakfasts.	Sustained Compliance or Businesses where information available at point of registration, indicates there is minimal inherent risk	3A	No proactive Intervention or 60 months.
	Compliant and confident in compliance going forward	3B	36 Months
	Minor Non-Compliance and/or gaps in confidence in compliance going forward	3C	24 Months
	Significant Non-Compliance and/or no confidence in compliance going forward	3D	3 Months.
	Sustained Non-Compliance and/or Issues of Public Health Significance or Fraudulent Activity	3E	Intensive Intervention. 1 month.

5.7 The Compliance Matrix and Definitions

COMPLIANCE CATEGORY		Serious (wilful and/or sustained serious) non-compliance. Any non-compliances that are an immediate risk to consumer health, allow consumers to make unsafe food choices or could give rise to fraudulent gain	Significant non–compliance Any non-compliances which may adversely affect consumer health or which might do so if not remedied quickly. Failure to comply with product or process specific requirements. Food Standards non-compliances where the consumer is misinformed or prejudiced.	Minor non–compliance Technical non-compliances which do not adversely affect consumer health or consumer choice but which require to be remedied.	Generally compliant No non-compliances or only very minor non-compliances which the LA has decided should not be pursued until the next intervention.	Full and continuing compliance and/or evidence of going beyond legislative requirements Evidence of a proactive approach. Evidence of compliance with third party programmes which are recognised as additional or beyond legislative requirements.
	FOOD SAFETY AND PRACTICE PERFORMANCE					
	CROSS CONTAMINATION PERFORMANCE					
	STRUCTURAL PERFORMANCE					
	FOOD INFORMATION PERFORMANCE					
	COMPOSITION PERFORMANCE					
	FOOD SAFETY MANAGEMENT SYSTEM	Serious lack of control of food safety and/or standards. No appropriate FSMS or failure to follow FSMS.	No appropriate FSMS or general/significant failure to follow FSMS. Significant lack of control of food safety and/or standards.	An appropriate FSMS (HACCP based) is in place and is followed but with minor gaps in scope/use.	Fully Documented appropriate (HACCP based) FSMS in place and followed.	Fully Documented appropriate (HACCP based) FSMS in place and followed with additional 3rd party accreditation.
	CONFIDENCE IN MANAGEMENT	No confidence. Unwilling to engage with obligations. Serious formal action required at this visit	Little confidence. Willing, but largely unable, to engage with obligations.	Some confidence. Engage with obligations but gaps in technical awareness. Reliant on LA. New Business or FBO.	Confident. Obligations are routinely met. Able to identify and control emerging issues. Good technical awareness.	Full and continuing compliance. Confident. Proactive approach to food safety management. Own or access to technical expertise. Implementation of externally audited FSMS at least equivalent to HACCP.
	AVERAGE SCORE	5	4	3	2	1

COMPLIANCE LEVEL