
Report to: Audit & Scrutiny Committee

Date of Meeting: 24 October 2024

Subject: Council Financial Performance 2024/25 as at June 2024

Report by: Chief Finance Officer

1.0 Purpose

1.1 This paper provides an update on the financial performance for the Council, as at June 2024, in respect of:

- the General Fund (GF) revenue and capital spend and the achievement of savings for the current financial year 2024/25,
- the Clackmannanshire element of the Stirling & Clackmannanshire Health and Social Care Partnership (H&SCP) revenue spend; and
- the Housing Revenue Account (HRA) revenue and capital spend, for the financial year, 2024/25.

2.0 Recommendations

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

2.1.1 The General Fund revenue forecasted overspend of £0.669m for the year to 31 March 2025;

2.1.2 The Clackmannanshire element of the Health and Social Care Partnership (H&SCP) forecasted overspend of £6.471m as at June 2024, for the year to 31 March 2025;

2.1.3 The balances of earmarked reserves held and used to date and remaining balances;

2.1.4 The allocation of £0.288m COVID earmarked reserve in 2024/25 to support ongoing costs of COVID recovery;

2.1.5 The HRA revenue forecasted surplus of £(1.001)m greater than the budgeted surplus for the year to 31 March 2025;

2.1.6 The HRA Capital programme forecasted underspend of £(1.145)m.

2.1.7 The General Fund Capital Programme forecasted to underspend by £(2.442)m, with proposed carryforward of £2.010m

2.1.8 The progress to date in delivering the £5.383m approved savings programme, currently forecast to achieve £4.791m, 89%, as at 31 March 2025.

3.0 Background

3.1 This report summarises the forecasted financial position of the Council for the financial year ending 31 March 2025. This report consolidates all of 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 June 2024 the General Fund is forecasting an overspend for the year of £0.669m, including allocation of COVID consequential funding as detailed in paragraphs 4.7 and 4.8 below. At this point in the year, the forecast reflects spend in full of any ringfenced funds that are required to be earmarked for future years if not fully utilised in the current financial year.

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

- People Directorate - £0.329m overspend,
- Place Directorate - £0.253m overspend,
- Partnership & Performance Directorate - £0.011m overspend, and
- Chief Executive and Corporate Services - £0.075m overspend, which includes centrally held savings achieved within the individual services.

4.3 In line with Financial Regulations, a recovery plan should be prepared for every significant overspend to mitigate the overspend by the end of the year. The People and Place Directorates are currently developing these recovery plans and some actions are already in place to reduce spend in line with budget. The recovery plans will be presented to this Committee at its next meeting along with an update on progress.

4.4 Along with the above recovery plans, measures to reduce spend in year in light of the challenging financial budget gap for 2025/26 are also in place. This includes continuation of essential spend, meaning that only spend that is currently committed or business critical should be undertaken and recruitment to business critical posts only. Progress on the impact of these measures will be monitored throughout the year and further measures could be taken if forecasted spend continues to exceed the approved budget.

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 2024, the council held earmarked reserves of £23.242m to be applied to future spend. At the end of June 2024, £1.593m has been allocated to spend for 2024/25 leaving a balance of £21.649m as set out in the table below:

Earmarked Reserve	Balance at 1 April 2024	Allocated to spend as at June	Remaining balance
	£'000	£'000	£'000
Devolved School Management	(505)	400	(105)
Pupil Equity Funding	(560)	560	0
Ringfenced Housing Grants	(1,181)	0	(1,181)
Organisational Change fund	(198)	0	(198)
Other Miscellaneous Commitments	(1,891)	49	(1,842)
Employment Fund	(515)	0	(515)
Transformation fund	(1,928)	126	(1,802)
COVID - General funding	(288)	288	0
COVID - Specific Funding	(251)	0	(251)
Specific Employability Funding	(523)	170	(353)
Developer Contributions	(816)	0	(816)
Ukrainian refugee support	(599)	0	(599)
Homeless Accommodation	(1,950)	0	(1,950)
Service Concessions	(5,958)	0	(5,958)
Support 2024/25 budget	(6,079)	0	(6,079)
TOTAL	(23,242)	1,593	(21,649)

4.7 As part of the Councils earmarked reserves reported as at 1 April 2024, Covid Recovery Funds of £0.288m were held. These funds are discretionary with the purpose of funding activity related to the recovery from the COVID pandemic. Whilst most ongoing costs incurred due to COVID have been embedded into recurring costs, there are a number of areas of work that were delayed or postponed due to prioritising support for individuals and businesses during this time.

4.8 From review of the financial outturn, areas of spend linked to COVID have been identified which amount to £0.383m which includes £0.008 carried forward from 2023/24. As the requested amount exceeds the available funds, requests have been allocated on a pro rata basis fully utilising the available balance of £0.288m. This has been agreed by Chief Executive, the Directors and the Chief Finance Officer. **Appendix 11** shows how this funding has been allocated.

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

5.1 The Clackmannanshire element of the H&SCP is forecasting an overspend of £6.471m based on financial information as at June 2024. Details of the forecast variances that make up this overspend are shown in **Appendix 7**.

5.2 A report presented to the IJB Board on 2 October 2024 indicated a forecasted overspend across the Partnership of £12.552m based on forecasts at August subject to NHS Forth valley meeting financial pressures in relation to the set aside budget. The Clackmannanshire forecasted overspend at August has reduced slightly by £(0.544)m to £5.927m. As a consequence of the projected overspend and in line with the integration scheme, a financial recovery plan is being developed and areas identified as part of this plan were presented to the Integrated Joint Board (IJB) for consideration.

5.3 It is essential that this recovery plan is fully developed and actions implemented to ensure the Partnership can manage spend within its budget. The partnership has limited reserves and the forecast above includes a contribution of £3.947m from these reserves. If the recovery plan does not mitigate the forecasted in year overspend by the end of the year the integration scheme gives the option for partners to provide additional one-off contributions or contributions that may be refunded in future years and in previous years partners have made additional contributions on a risk share basis. Whilst the integration scheme does not specifically require partners to fund the overspend, this is a significant risk for the Council considering its own challenging financial position. Uncommitted reserves are just over 2% and with its own in year pressures reflected in the outturn shown above, the Council has a diminishing capacity to support any additional contribution.

5.4 Alongside the recovery actions there requires to be robust scrutiny over the financial projections to ensure these are accurate. This will also measure any reductions in spend as a result of the action plan and identify if any further recovery action is required.

6.0 General Fund Capital

- 6.1 For 2024/25, the approved General Fund Capital programme set out significant gross investment in Clackmannanshire amounting to £20.011m. A further £2.151m was added as a result of carry forwards from 2023/24 and £0.921m has been added to reflect additional grant income for various projects and initiatives. These additional amounts have increased the approved budget for 2024/25 to £23.083m.
- 6.2 Work on capital projects is being progressed however delays are still being incurred due to internal and external factors. On review of the forecasts as at June, spend is estimated to be £20.641m for the year resulting in an underspend of £(2.442)m against the approved budget. It is estimated that as a result of delays and reprioritisation, the proposed carry forward to 2025/26 will be £(2.010)m. **Appendix 10** provides detail of the forecasted expenditure to 31 March 2025 and variance against budget by project.
- 6.3 A summary of the projected outturn position for each of the Asset plans with main variances are shown in the table below:

Asset Management Strategy	Revised Budget 2024/25	Forecast to 31 March 2025	Forecast Over / (under) Spend	Main Variances
	£m	£m	£m	
Community Investment Strategy	12.649	11.738	(0.911)	Underspends on: Shared Prosperity Fund £(0.128)m due to timing of projects, carry forward to 2025/26 Town Centre Regeneration £(0.195)m to be carried forward City Region Deal resourcing £(0.293)m not required due to delays in programme Wellbeing Hub and Lochies Resourcing £(0.187)m carried forward to 2025/26 in line with more accurate phasing of requirements
Property	2.283	1.092	(1.191)	

				Underspend on: Learning Estate option appraisals £(0.582)m to be carried forward Kilncraigs roof £(0.199)m to be carried forward Clackmannan Town hall £(0.151)m project complete under budget Capital Programme Resourcing £(0.174)m to be carried forward Alva Primary School Bridge £(0.035)m to be carried forward Cemetery wall upgrade £(0.022)m Vacant & Derelict Land £(0.015)m to be carried forward
Roads	3.339	3.296	(0.043)	Underspend on: Community Bus Fund project £(0.037)m and Road Safety Improvements funded by SG £(0.006)m
Land	0.878	0.590	(0.288)	Underspend on: Kilncraigs stone preservation £(0.120)m to be carried forward Polmaise Waste Transfer Station £(0.077)m to be carried forward Renewable energy projects £(0.050)m to be allocated to solar and food growing project Playparks £(0.032)m underspend
Fleet	0.578	0.471	(0.107)	Vehicle Replacement £(0.107)m spend committed but may not take delivery until following year – carryforward to 2025/26
IT	3.090	3.148	0.058	Underspend on: Schools ICT replacement £(0.126)m Social Work IT System MVP £(0.080)m to be carried forward in line with revised approved plan for this project August 2024 Tech Analogue to Digital £(0.055)m, implementation extended, carry forward to 2025/26 Working Smarter £0.337m to be realigned with project 10255

Place Based Investment	0.266	0.306	0.040	Cycle facilities - £0.051 overspend due to asbestos on site.
Gross Capital Expenditure	23.083	20.641	(2.442)	
Allocation of Capital Funding	8.439	8.439	-	Funding is allocated to projects as it is spent. Any funding that is not utilised in full will be carried forward to 2025/26, where grant conditions allow, or repaid.
Net Capital Programme	14.644	12.202	(2.442)	

7.0 Delivery of 2024/25 Approved Savings

7.1 At its budget meeting in March 2024, Council approved savings of £5.383m for the financial year 2024/25. The table below shows the split of these savings across Directorates and the forecasted achievement of those savings by 31 March 2025.

General Services Revenue Budget 2024/25 - Progress of Approved Savings by Directorate

Directorate	Total Approved Savings £000	Achieved/ Likely to be achieved £000	At Risk £000	Unachievable £000
People	1,713	1,693	20	0
Place	1,252	692	560	0
Partnership & Performance	2,418	2,406	12	0
Total Approved Savings	5,383	4,791	592	0
		89%	11%	0%

7.2 The above table indicates that 89% of savings are likely to be achieved, with 11% forecast to be at risk and 0% unachievable in 2024/25. Detail of individual savings within each directorate is provided in **Appendix 2**.

8.0 Housing Revenue Account (HRA)

Revenue

- 8.1 The HRA budgeted surplus was set at £(4.274)m and the forecast as at 30 June 2024 is £(5.275)m, which is £(1.001)m greater than budgeted. **Appendix 8** provides a summary of the variances.

Capital

- 8.2 The HRA Capital Programme for 2024/25 is £18.036m in line with the approved budget excluding any additional carryforwards. The forecast net expenditure at the year end is £16.891m resulting in an underspend of £(1.145)m. **Appendix 9** provides the detail for all the projects along with comments on their progress.
- 8.4 On review of the spending priorities, budget of £0.092m has been vired from the Conversions & Upgradings and Bathroom Replacement projects to the Aids & Adaptations project. This has been approved by the Director, Chief Finance Officer and Chief Executive in line with Financial Regulations.
- 8.5 There is forecasted spend for Structural Upgrades of £0.288m due to recent storm damage, which will exceed budget by £188k for this project. It is intended that this forecasted spend will be funded within the existing capital programme with a corresponding reduction in other projects. Detail of this and any governance requirements in line with financial regulation virement rules will be reported to committee or Council as appropriate.
- 8.6 It is thought that the Lochies Road HRA rebuild will not progress until 2025/26. Current forecasted spend is for Feasibility studies on the site.
- 8.7 The project at Westhaugh is currently delayed due to contractual issues and awaiting confirmation of grant from Scottish Government

9.0 Conclusions

- 9.1 General Fund Revenue Services are forecasting an overspend of £0.669m for the year to 31 March 2025;
- 9.2 The Clackmannanshire element of the H&SCP is forecasting to overspend £6.471m as at 30 June 2024 for the year to 31 March 2025.
- 9.3 The HRA revenue is forecast to achieve a surplus of £(1.001)m over and above the budgeted surplus for the year to 31 March 2025.
- 9.4 The HRA Capital programme is forecast to underspend by £(1.145)m for the year to 31 March 2025.
- 9.5 The General Fund Capital programme is forecast to underspend by £(2.442)m.
- 9.6 Of the £5.383m approved savings programme, £4.791m (89%) are forecast to be achieved by 31 March 2025.

10.0 Sustainability Implications

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

11.0 Resource Implications

11.1 *Financial Details*

11.2 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

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

11.4 *Staffing*

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

12.0 Exempt Reports

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

13.0 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

14.0 Equalities Impact

14.1 Have you undertaken the required equalities impact assessment to ensure that no groups are adversely affected by the recommendations?

Yes No

15.0 Legality

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

16.0 Appendices

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

Appendix 1 – Draft Council Summary at 30 June 2024

Appendix 2 – Summary Savings by Directorate at 30 June 2024

Appendix 3 – People Variances at June 2024

Appendix 4 – Place Variances at June 2024

Appendix 5 – P&P Variances at June 2024

Appendix 6 – Corporate Variances at June 2024

Appendix 7 – HSCP Variances at June 2024

Appendix 8 – HRA Revenue Variances at June 2024

Appendix 9 – HRA Capital Forecast as at June 2024

Appendix 10 – General Fund Capital Forecast as at June 2024

Appendix 11- Allocation of Covid Recovery Funding 2024/25

17.0 Background Papers

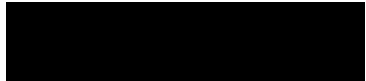
17.1 Have you used other documents to compile your report? (All documents must be kept available by the author for public inspection for four years from the date of meeting at which the report is considered)

Yes (please list the documents below) No

Author(s)

NAME	DESIGNATION	TEL NO / EXTENSION
Lindsay Sim	Chief Finance Officer	2022

Approved by

NAME	DESIGNATION	SIGNATURE
Chris Alliston	Strategic Director - Partnership & Performance	

Council Summary 2024/25

	Annual Budget 2024/25 £'000	Actual to June £'000	Forecast to March 2025 £'000	Variance Forecast to Budget £'000
Directorate				
People	83,691	20,421	84,021	329
Place	35,062	8,716	35,315	253
Partnership & Performance	12,424	4,343	12,435	11
Directorate Expenditure	131,177	33,480	131,771	594
Corporate				
Chief Executive	326	140	316	(10)
Corporate Services	(1,153)	0	(1,068)	85
Misc Services - Non Distributed Costs	1,100	(43)	1,100	(0)
	273	97	348	75
	131,450	33,577	132,118	669
less allocated to non general fund	(1,315)	0	(1,315)	(0)
	130,135	33,577	130,803	669
Add Requisitions from Joint Boards				
Central Scotland Valuation Joint Board	490	0	490	0
Corporate Expenditure	130,624	33,577	131,293	669
Add/Deduct				
Interest on Revenue Balances	(205)	0	(205)	0
Loans Fund Contribution	6,233	1,254	6,233	0
Contribution to Bad Debt Provision	100	0	100	0
Total Expenditure	136,752	34,830	137,421	669
Health & Social Care Partnership (HSCP)	28,762	(1,235)	35,233	6,471
Total Expenditure Including HSCP	165,514	33,596	172,654	7,140
Sources of Funding				
General Revenue Funding/Non-Domestic Rates	(130,708)	(33,829)	(130,708)	(0)
Council Tax	(25,602)	0	(25,602)	(0)
Contribution from Reserves	(1,531)	0	(1,531)	(0)
Contribution from Earmarked Reserves	(1,594)	0	(1,594)	0
Contribution from Uncommitted Reserves	(6,079)	0	(6,079)	0
Total Funding	(165,514)	(33,829)	(165,514)	(0)

Management Efficiency Savings 2024/25

Saving Reference	Directorate	Department	Responsible Officer	Description	Cash/ Permanent	2024/25 £	Achieved/ Likely to be achieved £	At Risk £	Unachieved £	Total £	Comments
P&PMGT03	P&P	HR & WFD	Chris Alliston	New Corporate Training Funding Model	Cash	86,000	86,000			86,000	On Track - Corporate Training Budget will be managed to existing budget
P&PMGT06	P&P	Corporate	Chris Alliston	Managed reduction of overtime budgets	Cash	106,976	106,976			106,976	Cross-service saving to be monitored throughout year.
P&PMGT07	P&P	HR & WFD	Chris Alliston	Budget realignment	Permanent	950	950			950	Achieved - Budget re-aligned
P&PMGT12	P&P	Legal & Governance	Lee Robertson	Centralisation of Service Legal Budgets	Permanent	7,000		7,000		7,000	Will be monitored throughout year
P&PMGT14	P&P	Corporate	Lindsay Sim	Reduction in Pension Contribution following triennial valuation	Permanent	1,327,000	1,327,000			1,327,000	Achieved, pension contribution reduced
P&PMGT15	P&P	Partnerships & Transformation	Cherie Jarvie	Budget Realignment - safe drive stay alive	Permanent	3,000	3,000			3,000	Fully achieved costs being met by Education
P&PMGT19	P&P	Finance & Revenues	Lindsay Sim	Reduce SWF resource - vacant post	Permanent	33,000	33,000			33,000	Achieved, post will not be recruited to.
P&PMGT23	P&P	Finance & Revenues	Lindsay Sim	Review VJB SLA - inflationary uplift	Permanent	10,000	10,000			10,000	Achieved, SLA agreed for 24/25
P&PMGT24	P&P	Partnerships & Transformation	Cherie Jarvie	Capitalisation of ICT posts supporting capital plan implementation	Permanent	62,500	62,500			62,500	Timesheets to be completed to recharge to capital
P&PMGT25	P&P	Corporate	Lindsay Sim	Reduction in Loans Fund interest charges	Cash	609,000	609,000			609,000	Likely to be achieved - will confirm at year end
PEMGT01	PEOPLE	Education	Adrienne Aitken	Change in contracted hours new ELC appointments	Permanent	52,843	52,843			52,843	On Track To Achieve
PEMGT02	PEOPLE	Education	Catrina Scott	Review of secondary education supply teaching staff budget	Permanent	100,000	100,000			100,000	On Track To Achieve
PEMGT03	PEOPLE	Education	Michael Boyle	Review of Devolved School Management	Cash	400,000	400,000			400,000	On Track To Achieve
PEMGT04	PEOPLE	Educational Psychology	Veronica Cully	Review of Education Psychology Management Structure	Permanent	20,000	20,000			20,000	On Track To Achieve
PEMGT05	PEOPLE	Education	Colin Bruce	Capitalisation of Project Manager for Digital Technology for Digital Rollout	Permanent	50,155	50,155			50,155	On Track To Achieve
PEMGT06	PEOPLE	CLD	Catrina Scott	Subscriptions budget for CLD	Permanent	2,000	2,000			2,000	Achieved
PEMGT07	PEOPLE	Sports and Leisure	Robbie Stewart	Review of Leisure Bowl budget	Cash	200,000	200,000			200,000	Achieved
PEMGT08A	PEOPLE	Sports and Leisure	Robbie Stewart	Review of Sports Development Service	Permanent	62,789	62,789			62,789	On Track To Achieve
PEMGT15	PEOPLE	Education	Michael Boyle	Delivering ASN School Transport - Budget realignment	Permanent	34,000	34,000			34,000	On Track To Achieve
PEMGT18	PEOPLE	Education	Lorraine Sanda	Alternative funding for SLA for Play Alloo	Permanent	15,685	15,685			15,685	Achieved
PEMGT19	PEOPLE	Education	Adrienne Aitken	Centralised ELC admissions	Permanent	228,505	228,505			228,505	On Track To Achieve
PLMGT01	Place	Economic Development	Emma Fyvie	Recovery of Staffing costs	Cash	170,000	170,000			170,000	Achieved
PLMGT02	Place	Trading Standards	Emma Fyvie	Trading Standards SLA Rebate	Cash	70,000	70,000			70,000	Achieved
PLMGT03	Place	Property	Pete Leonard	Building cleaning to pre-COVID policy standard	Permanent	25,000		25,000		25,000	To be monitored throughout the year
PLMGT04	Place	Public Buildings	Pete Leonard	Removal of LLP budget	Permanent	183,810	183,810			183,810	Achieved
PLMGT06	Place	Development	Emma Fyvie	Building Standards Agency	Permanent	12,710	12,710			12,710	Achieved
PLMGT07	Place	Environment-Land	Iain McDonald	Land income - budget realignment	Cash	80,000		80,000		80,000	To be monitored throughout the year
PLMGT09	Place	Environment-Waste	Iain McDonald	Increased income from Recycling Paper/Card	Permanent	180,050		180,050		180,050	To be monitored throughout the year
PLMGT10	Place	Property	Alison Morrison	New target operating model for public buildings R&M	Permanent	109,800		109,800		109,800	To be monitored throughout the year
PLMGT11	Place	Development	Emma Fyvie	Redesign vacant Environmental Health Officer post to Technical Officer	Permanent	4,500	4,500			4,500	Achieved
PLMGT12	Place	Property	Alison Morrison	Rent Review/Service Charge Review	Permanent	19,612		19,612		19,612	To be monitored throughout the year
PLMGT13	Place	Property	Alison Morrison	Revenue savings from Asset Disposal (Phase 1)	Permanent	12,600		12,600		12,600	To be monitored throughout the year
PLMGT14	Place	Property	Alison Morrison	Insurance Premium recharge to Commercial Tenants	Permanent	41,312		41,312		41,312	To be monitored throughout the year
PLMGT15	Place	Environment - Land	Iain McDonald	Land Re-Design - Staff	Permanent	14,450		14,450		14,450	Service has started process.
Total Management Efficiency Savings 2024/25						4,335,247	3,845,423	489,824	0	4,335,247	

Policy Savings 2024/25											
Saving Reference	Directorate	Department	Responsible Officer	Description	Cash/ Permanent	2022/23 £	Achieved/ Likely to be achieved £	At Risk £	Unachieved £	Total £	
P&PPOL01	P&P	HR & WFD	Chris Alliston	IOSH and First Aid Training Income	Perm	4,400	4,400			4,400	On Track to achieve additional Income
P&PPOL05	P&P	Legal & Governance	Lee Robertson	Income & Charging - Legal Admin Charge	Perm	2,000	2,000			2,000	On Track to achieve additional Income
P&PPOL06	P&P	Partnerships & Transformation	Cherie Jarvie	Remove funding to 3 community halls (Coalsnaughton, Clackmannan and Devonvale)	Perm	8,800	8,800			8,800	Reduction in funding has been actioned
P&PPOL07	P&P	Finance & Revenues	Lindsay Sim	Council Tax - Premium on 2nd Homes	Perm	55,000	55,000			55,000	Likely to be achieved based on number of 2nd properties at June - will be confirmed at year end
P&PPOL09	P&P	Corporate	Chris Alliston	No longer making payment to leavers who write in and request arrears	Cash	80,000	80,000			80,000	Will be realised by the end of the year.
P&PPOL23	P&P	Legal & Governance	Lee Robertson	Income & Charging - Licensing	Perm	2,500	2,500			2,500	On Track to achieve additional Income
P&PPOL25	P&P	Partnerships & Transformation	Cherie Jarvie	Income & Charging Full Cost Recover for Commercial Events	Perm	5,000		5,000		5,000	To be monitored throughout the year
P&PPOL26	P&P	Partnerships & Transformation	Stuart Crickmar	Digital Transformation - Redesign of Customer Services/CAP/Library Provision (joint proposal People and P&P)	Perm	15,000	15,000			15,000	Awaiting restructure of service area
PEPOL06	People	Care & Protection	Sharon Robertson	Review of third sector funding for children's services	Perm	44,760	44,760			44,760	To be monitored throughout the year
PEPOL07	People	Care & Protection	Sharon Robertson	Introduce multiagency equipment storage and recycling facility	Cash	20,000		20,000		20,000	To be monitored throughout the year
PEPOL10	People	Support & Wellbeing	Robbie Stewart	Review of Leisure Services charges	Perm	40,000	40,000			40,000	On Track - Charges Increased 24-25
PEPOL15	People	Support & Wellbeing	Catriona Scott	Reduce CLD service	Perm	71,804	71,804			71,804	On Track to achieve
PEPOL09A	People	Support & Wellbeing	Robbie Stewart	Review of Leisure Services - Option A	Perm	127,899	127,899			127,899	On Track to achieve
PEPOL18A	People	Education & Learning	Veronical Cully	Option A - Reduction 1fte in Psychological Service	Perm	46,741	46,741			46,741	Achieved
PEPOL21	People	Education & Learning	Michael Boyle	Review of Primary Class Sizes	Perm	195,450	195,450			195,450	On Track to achieve
PLPOL02B	Place	Property	Alison Morrison	Janitorial Service Redesign	Perm	33,500	33,500			33,500	On Track to achieve
PLPOL06	Place	Environment - Roads	Iain McDonald	Stop Winter footpath gritting by mechanical means and operate in core hours only	Cash	41,000	41,000			41,000	Achieved
PLPOL09	Place	Environment - Waste	Iain McDonald	Garden waste collection charge - increase from £45 to £48 (6.7%)	Perm	20,000	20,000			20,000	Achieved
PLPOL18	Place	Property	Alison Morrison	Property - Service Redesign	Perm	109,603	109,603			109,603	Restructure complete
PLPOL03C	Place	Property	Alison Morrison	Option C - School Meals income - 25p increase = £47k	Cash	46,689	46,689			46,689	Achieved
PLPOL15C	Place	Environment - Land	Iain McDonald	Option C - Reduce use of Agency staff for street cleaning 4 FTE to 2 FTE	Perm	60,000		60,000		60,000	To be monitored throughout the year
PLPOL23D	Place	Environment	Iain McDonald	Reduce Forestry by one FTE	Perm	17,522		17,522		17,522	Service has started process.
Total Policy Savings 2024-25						1,047,668	945,146	102,522	0	1,047,668	

People	1,712,631	1,692,631	20,000	-	1,712,631
Place	1,252,158	691,812	560,346	-	1,252,158
P&P	2,418,126	2,406,126	12,000	-	2,418,126
Total	5,382,915	4,790,569	592,346	-	5,382,915
		89.0%	11.0%	0.0%	

People	Annual Budget 2024/25	Forecast to March 2025	Variance Forecast to Budget at March 2025	Narrative
	£'000	£'000	£'000	
Strategic Director	36	105	69	Forecast overspend of £0.069m reflects historic restructure saving not achieved £0.084m and (£0.015m) staffing underspend due to SD post 50% recharged to RIC April - May
Support & Wellbeing				
Customer Services	671	641	(30)	Libraries & Customer services: - £(0.030)m underspend due to staffing vacancies £(0.050)m part offset by forecast overspend of £0.020m in service charges for card machine terminals
Leisure & Sports Development	932	796	(136)	Sports Development: £(0.012)m forecast underspend - various minor variances across various programs. Leisure: £(0.124)m underspend - being £(0.156)m underspend in Wellbeing Hub operating costs/Subsidy not required, partially offset by Income shortfall £0.032m mainly in halls & Community Centres Ben Cleuch & Sauchie Hall
Total Support & Wellbeing	1,603	1,437	(166)	
Education & Learning				
Devolved Schools	37,916	37,807	(109)	Devolved Schools are reporting an underspend of £(0.109)m. This consists of £(0.416)m forecast underspend within Primary schools - staffing turnover and vacant posts. An overspend of £0.024m within Secondary schools consists of staffing £(0.118)m underspend vacant posts & turnover and per capita £0.142m overspend. ASN is forecasting an overspend of £0.283m - consisting of an overrrspend in staffing £0.119m, per capita £0.063m and external placement income shortfall £0.101m. Early Years per capita is currently forecasting on budget 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.
Early Years	10,220	10,415	195	Early Years are forecasting an overspend of £0.195m. Kidzone out of school care £0.027m overspend due to shortfall in income and additional staffing costs (Janitors O/T) , a review of fees ongoing to rectify. Mainstream Nursery provision is currently forecasting an overspend of £0.168m which relates to inflationary pressures on Catering, Cleaning & Janitorial staff & utilities internal recharges pay inflation and payments to 3rd Party Nursery providers. There is an estimated shortfall in 2023/24 - 2024/25 saving "Review of operating Models" of £0.245m, Supply costs overspend £0.051m, Fee Income surplus £(0.043)m, staff turnover £(0.025)m and various non staffing underspends totalling £(0.018)m.
ASN Non Devolved	7,140	7,490	350	ASN Non Devolved is forecasting an overspend of £0.350m. Accessibility Strategy £0.013m overspend (demand led expenditure based on previous years trends), Pupil transport costs are forecast to overspend by £0.020m due to increased demand, Travel Escorts are forecasting a £0.020m overspend as demand continues to increase, Other staffing is forecast as £0.089m overspend, Learning Assistants have a forecast overspend of £0.199m (no additional funding in 2024/25) and various minor non staffing variances totalling £0.009m. Overall overspend position reflects trends in previous years of increasing pressures on ASN budgets in both Devolved & Non Devolved areas.
Primary Non Devolved	2,285	2,510	226	Primary Non Devolved is reporting an overspend of £0.226m. Within the Core Primary Non Devolved areas the £0.266m forecast overspend is made up from staff turnover / vacancies £(0.008)m, Teachers Supply costs £0.116m (demand led) and £0.118m non staffing (Parent Pay fees £0.008m, Cleaning £0.040m, Seemis £0.035m, equipment & property works £0.035m)
Secondary Non Devolved	2,028	1,987	(41)	Secondary Non Devolved is reporting an underspend of £(0.041)m. Gaelic (Pupil Transport) £0.010m over spend, Teachers Supply costs underspend £(0.062)m, Music Instructors £0.014m overspend staffing.

People	Annual Budget 2024/25	Forecast to March 2025	Variance Forecast to Budget at March 2025	Narrative
	£'000	£'000	£'000	
Pupil Equity Funding	2,223	2,223	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	824	822	(1)	Business Management is forecasting a minor underspend of £(0.001)m, historic saving Head Of Education - post re-instated £0.052m, offset by vacant post & staff turnover (£0.053)m
Other Areas	825	788	(38)	In other areas , Psychology Service £nil, School Crossing Patrols Officers £(0.013m) and CLD £(0.025)m combines to an underspend of £(0.038)m being staffing vacancies and turnover £(0.013)m in SCPO's, CLD staffing (£0.025m) and Psychology forecast on budget .
COVID Consequentials Funding Allocation	117	15	(102)	Funding to partly offset overspend on ASN Learning Assistants, Transport and Free School Meal Holiday Payments

People	Annual Budget 2024/25	Forecast to March 2025	Variance Forecast to Budget at March 2025	Narrative
	£'000	£'000	£'000	
Education & Learning Total	63,579	64,058	479	
Care & Protection				
Children's Commissioned Services	750	707	(43)	Underspend of £(0.043)m in payments to voluntary organisations.
Corporate Parenting	7,136	6,997	(139)	Underspends are £(0.150)m income being forecasted from the Home Office in respect of young people being looked after from the Unaccompanied Asylum Seekers scheme. This income will be distributed across where the young people are looked after, i.e., Woodside, external fostering, residential placements etc at the end of the financial year; £(0.092)m underspend across Kinship and Residence Order payments Employee costs are underspent by £(0.056m) in mainly Family Placement and Throughcare Aftercare, offset by an £0.08m overspend in Woodside, £0.042 in external fostering costs and £0.004 across all other areas. Offset by Overspends as follows: £0.082m in non staff costs in Throughcare Aftercare in areas such as, Payments to individuals, rent payments, 0.123m in internal fostering and adoption costs, with a significant overspend of £0.150m in adoption payments being mitigated slightly by a £(0.027)m underspend in internal fostering.
Fieldwork Children And Families	1,618	1,698	80	Overspends of £0.040m in staffing, which includes forecasted agency staff costs of £0.255m and £0.040m in Pupil/Client transport costs.
Residential Placements	3,699	3,883	184	Overspend of £0.197m in residential placements. Current forecast is based on 4 day-Education placements at an average of £0.060m per annum each plus 10 full care or care/education packages at an average of £0.266m per annum. Underspend of £(0.013)m in Step Up placements. The budget is based on 6 Step Up placements which is also what the forecast is based on. Slight saving arises from the 6th placement starting in early July so not in place for the full financial year. Due to the high cost of residential placements this forecast is subject to volatility.
Management and Support	987	990	3	Overspends of £ 0.003m across the area.
Permanence Team	202	266	64	Overspends £0.060m in employee costs, with agency costs being a significant factor and £0.004m in miscellaneous other areas
Early Interventions	1,968	1,872	(96)	Underspends as follows £(0.069)m in Children with Disabilities payments, £(0.027)m in employees costs across the whole of Early Intervention, £(0.010)m in purchase of equipment by CWD team and £(0.007)m in payments to NHS Forth Valley, Complex Care packages Overspends £0.015m in Professional Fees, mainly costs associated with independent chair of Adult and Child Protection and £0.002m in other areas
Criminal Justice Service	1,693	1,680	(13)	Underspends:- £(0.212)m in S27 Income with covid recovery grant £(0.162)m, Bail Supervision income £(0.050)m, £(0.016)m in payments to voluntary organisations and £(0.006)m in MAPPA Overspends : £ 0.182m in employee costs in S27 as a result of additional staff being recruited to assist in work related to Bail Supervisions and justice services recovery from covid, £0.014m in premises cost as a result of having to find alternative premises for community service officers and equipment, £0.024m in payments to Children's Services as Management Fee (8% of core grant plus covid recovery grant) and £0.002m across other areas.
Community Justice	328	328	0	Expenditure projected to be on budget
COVID Consequentials Funding Allocation	93	0	(93)	Funding to partly offset spend on internal Childcare placements

People	Annual Budget 2024/25	Forecast to March 2025	Variance Forecast to Budget at March 2025	Narrative
	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>	
Total Care & Protection	18,474	18,421	(53)	
Directorate Total	83,691	84,020	329	

Place	Annual Budget 2024/25	Forecast to March 2025	Variance Forecast to Budget March 2025	Narrative
	£'000	£'000	£'000	
Strategic Director	(1)	(59)	(58)	Directorate 2024/25 VS saving forecast to be partly achieved.
Development	1,886	1,863	(22)	<p>Planning and Building Standards: £(0.019)m underspend: Mainly relating to staff costs through delays in recruitment to vacancies and staff travel underspend.</p> <p>Economic Development: £(0.003)m underspend: Small underspends overall.</p> <p>Environmental Health: £(0.024)m underspend: Mainly relating to staff costs through a delay in recruitment to vacancies and an employee on maternity leave.</p> <p>Energy & Sustainability: £(0.013)m underspend due to staffing with a delay in recruitment to vacancies.</p> <p>Trading Standards: £0.037m overspend due to increased costs to Stirling Council.</p>
Environment	9,757	9,732	(26)	<p>Fleet: £(0.119)m underspend: £(0.003)m underspend in staffing; £(0.028)m underspend on tyres due to less wear and tear; £0.014m overspend in insurance due to increased costs; £(0.093)m underspend due to increased income from avoidable repairs and recharges to HRA, Criminal Justice & Education; £(0.007)m underspend in Computer Software Maintenance; £(0.002)m various small underspends.</p> <p>Land: £0.163m overspend: £(0.026)m underspend due to increased income re removal of household waste in Street Care £(0.179)m underspend due to staffing offset by £0.148m agency costs; £(0.168)m underspend due to income from other council accounts; £0.207m increase in contractor / operating costs; £0.065m increase in service charges; £0.011m overspend for purchase of waste bin and replacement ride on mower; £0.006m overspend in short term vehicle hire; £0.003m overspend in materials due to replacement shoring board; £0.004m increase in computer software maintenance as major upgrade required. £0.048m overspends in various others other areas</p> <p>Roads: £0.051m overspend: £0.067m overspend in Street Lighting Power Electricity due to increased costs; £(0.016)m underspend on staff costs mainly relating to a delay in recruitment to vacancies and (£0.005m) staff travel underspend.</p> <p>Transportation £(0.061)m: £(0.064)m underspend in staff costs due to delay in recruitment to vacancies; £0.003m overspend in Transport Co-ordination for costs to Stirling Council;</p> <p>Waste: £(0.061)m underspend: £0.083m overspend at Blackdevon landfill; £0.063m overspend in waste treatment; £0.052m overspend in handling and recycling; £0.017m overspend in commercial waste: These overspends are offset by favourable variances in; £(0.086)m Refuse Collection £(0.094)m Garden Waste, these offsets occur due to the nature of how waste disposal have changed over time; £(0.096)m Waste General Admin due to the team leader post still showing as a vacancy.</p> <p>Senior Manager: forecasting on budget</p>

Place	Annual Budget 2024/25	Forecast to March 2025	Variance Forecast to Budget March 2025	Narrative
	£'000	£'000	£'000	
Housing	158	54	(104)	<p>ASBO/CSP: £(0.081m) underspend from two vacancies currently not filled and not expected to fill before end of the year</p> <p>Homeless & Specialised Accom: £0.030m overspend due to a change in staffing to Strategic housing that show's an underspend.</p> <p>Housing and Community Safety: £(0.009)m underspend due to a budget for employee management costs not forecast to spend for the year.</p> <p>Strategic Housing Authority: £(0.125)m underspend offset by the £0.030m overspend in Homeless & Speacialised Accom (transfer of staffing).</p>
Property	23,262	23,725	463	<p>Catering: £0.218m overspend: £0.178m overspend within Secondary Schools arising from reduced income on sale of school meals £0.129m and increased costs in the provision of food £0.049m; £0.040m overspend within primary schools derived from the provision of breakfast and lunch schemes;</p> <p>Building Operations: £0.229m overspend: £0.187m overspend within other council accounts property admin due to a legacy income budget - to be realigned £0.194m overspend on repairs and maintenance. £0.109m related to a pritor year saving, Rates is overspent by £0.070m due to the change of tenancy during the year, Corporate buildings is overspent by £0.057m - budget to be reviewed and realigned, £(0.032)m income for HRA use of Killiebank higher than budget which requires a review.</p> <p>Facilities: £(0.030)m underspend £(0.072)m underspend in staffing due to delay in filling vacancies; £0.045m overspend in overtime within janitorial expected to come in higher than budget</p> <p>Rental Income: £0.046m overspend £0.066m of agency staff; £(0.018)m professional fees budget not forecast to spend.</p>
Directorate Total	35,062	35,315	253	

Partnership & Performance	Annual Budget 2024/25	Forecast at March 2025	Forecast to Budget at March 2025	Narrative
	£'000	£'000	£'000	
Strategic Director - P&P	(233)	(233)	(0)	Strategic Director : budget relates to historic VS saving and unrealised VS savings in year.
Finance & Revenues	4,839	5,215	376	<p>Finance: Underspend £(0.075)m: £(0.067)m additional income relating to Procurement Rebates £(0.008)m underspend on system for IFRS 16 leases due to statutory implementation date being moved back.</p> <p>Revenues: Overspend £0.451m : £(0.059)m underspend on staffing due to vacancies; £(0.103)m additional income from NDR reliefs; £0.008m reduction in Housing Benefit Admin subsidy; £0.025m overspend on professional fees relating to payment collection; £0.583m Rent Allowances and Rebates: due to increased homelessness.</p>
HR & Workforce Development	1,789	1,753	(36)	HR & Workforce Development: Forecast underspend of £(0.036)m relating to in year saving within staffing saving on HR Service Manager post less costs of acting up arrangements.
Legal & Governance	1,730	1,676	(54)	<p>Elections: £(0.089)m underspend no activity Local Elections - General Election fully funded Registrars: £(0.002)m underspend staffing casual registrars payments Members services: Currently forecasting on Budget Legal and Democracy: On Budget, Staffing underspend £(0.100)m vacancies offset by £0.100m overspend on external legal provision Business Support: £0.003m overspend on Performing Rights Audit & Fraud: Currently forecasting on Budget Scottish Certificates £0.034m overspend staffing</p>
Partnership & Transformation	4,121	3,846	(275)	<p>Central IT Hardware & Services: £(0.001)m budget being used for mobile phone replacements, small underspend Central IT Software & Telephony: £(0.017)m, negotiations of software maintenance contracts as they renew and timing of renewal contracts. IT: £(0.157)m mostly attributable to staffing in year cash savings. Total underspends of £(0.194)m made up of; Team Leader post not filled for 24/25 £(0.067)m, delays in recruitment of Technical Support Officer (6 mths vacant) £(0.021)m, Delay in recruitment to back fill Project Coordinator post (6 months) £(0.026)m, Part Time post of Gr 9 post not being filled £(0.042)m, underspend between 2 business analyst posts, one on secondment and one doing additional hours £(0.027)m, underspend due to new member of staff on lower SCP than previous post holder £(0.004)m, AVC NIC savings £(0.007)m. Offsets the overspends which total £0.037m, which are made up of £0.010m shortfall on TVR post for 24/25 as part year actual costs incurred. £0.008m in expected overtime costs. £0.019m MFD saving allocated in 19/20 but cannot be realised within IT as budgets and actual costs all sit out in the services areas, saving to be reallocated.</p> <p>Communications & Community: £(0.119)m, All due to staffing, decision made to not replace posts this year, for an in year cash saving, while also reduced staff in reception and contact centre while a redesign is being looked at to realign this with current requirements Strategy & Partnership: £(0.005)m Unachievable income budget of £0.108m, which was created alongside the funding officer post, but income has never been achieved on this as all funding sources will not pay additional fees on top of the project they are funding. For 2024/25 this is being offset with staff not being replaced and underspends in budgets not required. Strategy & Performance: £0.024m Unallocated saving of £0.030m is showing as unachieved. This related to a saving over 21/22 and 22/23 in relation to consolidating of cash handling and will be taken into account during the redesign stage of the contact centre, reception and Speirs</p>

Partnership & Performance	Annual Budget 2024/25	Forecast at March 2025	Forecast to Budget at March 2025	Narrative
Working Smarter	99	99	0	Spend in line with budget
COVID Consequentials Funding Allocation	79	79	0	Funding to partly offset spend on Scottish Welfare Fund and M365 support
Directorate Total	12,424	12,435	11	

**Corporate Budgets & Sources of Funding
Variances as at June 2024**

Appendix 6

Corporate	Annual Budget 2024/25	Forecast to March 2025	Forecast to Budget at March 2025	Narrative
	£'000	£'000	£'000	
Chief Executive and Corporate Services	(827)	(752)	75	£(0.010)m underspend on staffing vacancies offset by overspend of £0.085m 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	Spend expected in line with budget
Central Support	(1,315)	(1,315)	0	Spend expected in line with budget
Central Scotland Valuation Joint Board	490	490	0	Spend will be in line with budget
Interest on Revenue Balances	(205)	(205)	0	Income from short term cash deposits in line with budget
Loans Fund Contribution	6,233	6,233	0	Dependent on actual borrowing and progress with capital programme.
Contribution to Bad Debt Provision	100	100	0	Calculated at the end of the year based on aged of debt
Total expenditure	5,576	5,651	75	
Sources of Funding	(165,514)	(165,514)	0	Funding expected in line with budget
Total	(159,938)	(159,863)	75	

Place	Annual Budget 2024/25	Forecast to March 2025	Variance Forecast to Budget March 2025	Narrative
Employees				
Employee Expenditure	10,357	10,356	(1)	Budget provides for a 3.0% pay award compared to forecast costs of 3.2%. Underspends across Learning Disability £(0.126)m, OP Assessment and Care Management £(0.036)m, Reablement/MECS £(0.039)m and Menstrie/Ludgate Residential £(0.179)m. Partly offset by overspends across Partnership shared management costs £0.304m.
Employees Total	10,357	10,356	(1)	
Long Term Care				
Nursing Homes	10,956	13,044	2,088	The budget provides for approx. 208 places compared to the current number of 240; an increase of 15 since the start of the June 2023. The average weekly cost has grown by £71/week as a result of rate increases, representing a cost pressure of £0.967m.
Residential Homes	3,158	3,235	77	The budget provides for approximately 40 places whilst current numbers are stable at 43. The average weekly rate has increased by £52/week resulting in an additional cost pressure of £0.124m. These pressures have been offset by additional budget allocation, resulting in a revised forecast outturn variance of £0.588m. Although the number of placements is low, the costs of individual placements can be high, 25 of the placements cost more than £1,300 per week. The forecast is therefore subject to volatility and associated risk.
Long Term Care Total	14,114	16,279	2,165	
Community Based Care				
Care at Home	14,115	17,674	3,558	The budget provides for approximately 12,800 hours of care per week compared to commitments of 15,500/week, an increase of 900 hours since the June 2023. The average hourly rate has increased by £1.20/hour amounting to a cost pressure of approximately £0.900m. Forecasts are subject to volatility, especially over the winter period.
Day Care	210	557	347	This budget support day care for 32 service users.
Direct Payments	1,239	1,508	269	The service continues grow with numbers standing at 76 compared to 72 in June 2023.
Housing Aids and Adaptations	159	159		Payments are projected to be on budget
Housing with Care	62	74	12	Support Package for one client
Respite	65	274	209	Respite for Clients approx. 155 clients and carers.
Community Based Care Total	15,850	20,247	4,397	
Misc Third Party Payments				
Voluntary Organisations	252	121	(131)	Underspend forecast as final allocation of funding still to be agreed in line with Strategic Commissioning Plan.
Misc Third Party Payments	686	686		This budget covers payments to other Local Authorities and NHS.
Misc Third Party Payments Total	939	808	(131)	
General Supplies				
Supplies	394	389	(4)	This budget covers a range of equipment and operational materials.
Transport Expenditure	48	61	13	Staff travel costs have increased following the expansion of the Rapid/Reablement service.
Premises Expenditure	12	41	29	Increasing expenditure on cleaning materials due to maintaining additional control measures and rent.
Supplies and Services Total	454	491	37	
TOTAL EXPENDITURE	41,713	48,180	6,467	
Income				
Client Contributions and other income	-4,944	-4,944		Client income is forecast for non personal care, MECS residents contributions at Menstrie House and Ludgate.
Resource Transfer (Health)	-8,007	-8,003	4	Resource transfer income from NHS
Income Total	-12,951	-12,948	4	
Total	28,762	35,233	6,471	

Housing Revenue Account	Annual Budget 2024/25	Forecast March 2025	Variance Forecast to Budget	Narrative
	£'000	£'000	£'000	
Employee related expenditure	10,148	9,291	(857)	Employee costs are forecast to underspend by £(0.857)m driven by: £(0.200)m continued support to the General Fund by Property; £(0.611)m underspend on staffing costs due to vacancies in Housing Tenancy; £(0.046)m relates to timing adjustments between secondments/placement to roles.
Premises related expenditure	1,706	1,944	239	£0.239m overspend: £0.198m of overspend relating to annual maintenance of external providers, this is void works and £444k to be allocated from earmarked surplus to cover part of this overspend; £0.040m overspend relates to void rent loss, the run rate implies we'll come in over budget for the year.
Transport related expenditure	449	477	27	£0.027m overspend: £(0.005)m underspend on staff mileage; £0.032m overspend in short term vehicle hire costs, comprises of the electric fleet.
Supplies and Services	3,186	3,048	(138)	£(0.138)m underspend: £(0.155)m relates to materials issued, the run rate implies we'll spend lower than budget for the year; £(0.018)m underspend on equipment maintenance; £(0.016)m underspend on mobile phones; £0.038m on scaffold hire which is greater than anticipated spend in this area at the time the budget was set £0.010m overspend on legal fees; £0.005m small overspends in other areas.
Third Party Payments	1,881	2,857	976	£0.976m overspend, £0.884m relating to payments to subcontractors, these payments are offset by an increase in income; £0.092m overspend in other council accounts based upon the run rate of current costs.
Support Services	1,204	1,204	(0)	On budget
Capital financing costs	1,793	1,793	0	On budget
Total Gross Expenditure	20,366	20,614	247	
Income	(24,640)	(25,889)	(1,249)	£(0.118)m increased rent due increase of property rentals due to off the shelf purchase scheme purchases now being available; £(1.186m) increased income from the servitor WIP estimate which is partially offset by 3rd party payments.
Total Net Expenditure	(4,274)	(5,275)	(1,001)	

Housing Revenue Account	Annual Budget 2024/25	Actual Spend to date	Forecast March 2025	Variance Forecast to Budget	Narrative
	£'000	£'000	£'000	£'000	
Village Town Centre Initiative	0	2,500	2,500	2,500	
IT Infrastructure - HRA	37,000	0	37,000	0	Expected to spend on budget
Conversions & Upgradings	0	0	0	0	£0.045m budget vired to Aids and Adaptions
Roads & Footpath Improvements	50,000	0	50,000	0	Expected to spend on budget
Bathroom Replacement 2016-20	3,382	3,382	3,382	0	£0.047m budget vired to Aids and Adaptions
Construction Design Management	50,000	0	50,000	0	Expected to spend on budget
Energy Performance Certificates Programme HRA	50,000	50,000	50,000	0	Expected to spend on budget
New Build	90,000	0	90,000	0	Expected to spend on budget
Lock-up Strategy	100,000	3,600	100,000	0	Expected to spend on budget
Structural Upgrades	100,000	0	288,000	188,000	Overspend in 2023/24 and forecasted overspend in 2024/25 - largely due to storm damage in the later part of 2023. Overspend will be funded within existing capital budget.
Landscaping and Communal Environment	150,000	0	150,000	0	Expected to spend on budget
Damp Rot Works 19-23	200,000	132,148	200,000	0	Expected to spend on budget
Renewable Central Heating Systems - HRA	225,000	0	225,000	0	Expected to spend on budget
MCB Tenant Community Imp Fund	229,000	78,088	229,000	0	Expected to spend on budget
Fencing, Gates & Paths	245,000	0	245,000	0	Expected to spend on budget
CCTV Security	275,000	166,996	275,000	0	Expected to spend on budget
Aids & Adaptations 2017-20	391,618	207,109	391,618	0	£0.092m vired from Conversions and Bathroom Replacement
Demolitions	445,000	0	445,000	0	Expected to spend on budget
Housing Business Mgt System	744,000	0	744,000	0	Expected to spend on budget
Central Heating Design & Installation 2022-26	750,000	195,655	744,870	(5,130)	Expected to spend close to budget
Safe Electrical Installations 2022-26	1,300,000	427,506	1,300,000	0	Expected to spend on budget
Roof & Render Upgrading 2023-27	1,500,000	492,283	1,500,000	0	Expected to spend on budget
Kitchen Replacement 2017/20	1,515,000	119,329	1,515,000	0	Expected to spend on budget
Window Replacement 2022-26	2,000,000	670,457	2,000,000	(0)	Expected to spend on budget
Lochies Road - HRA New Build	2,005,000	64,251	75,000	(1,930,000)	This project unlikely to progress until 2025/26. Current forecasted spend is for Feasibility studies on the site.
Westhaugh Travelling Site	3,578,000	138,424	3,578,000	(0)	Awaiting confirmation of grant funding to progress
Off the Shelf Purchase	4,008,000	2,791,105	4,008,000	(0)	Running with 17 properties as the estimate for the year, increased refurb costs are capping the number of purchases
Total Gross Expenditure	20,041,000	5,542,833	18,296,370	(1,744,630)	
Off the Shelf Purchase	(800,000)	0	(800,000)	0	Income from SG relating to project above
Westhaugh Travelling Site	(585,000)	0	(585,000)	0	Awaiting confirmation of grant funding to progress
Lochies Road - HRA New Build	(620,000)	0	0	620,000	This project unlikely to progress until 2025/26.
Sale of HRA Land	0	(20,000)	(20,000)	(20,000)	Sale of Land at Argyll Street, Alloa.
Total Income	(2,005,000)	(20,000)	(1,405,000)	600,000	
Total Net Expenditure	18,036,000	5,522,833	16,891,370	(1,144,630)	

Capital Projects Outturn to Quarter 1 2024/25

Appendix 10

Expenditure as at 25-09-24

Project ID	Project Manager	Project ID Description	Amended Budget	Expenditure As at 30 June 24	Projected Outturn at Q1	Projected (Under)/ Overspend	Anticipated C/fwd to 2025/26	Comment for Audit & Scrutiny Committee
			£	£	£	£	£	
Community Investment Strategy								
10307	KWELLS	UK GOV Shared Prosperity Fund UKPF	210,000	3,998	81,603	-128,397	128,397	Community Grant scheme has been established and has opened for applications. Budget will be committed in full 24/25 but may need to be carried forward into 2025/26
10272	N HERKES/MBOYLE	Free School Meals Equipment	180,000	0	180,000	0		Additional £256k allocation in the GCG October Payments Profile. Not included in this outturn
10305	MBOYLE	ISACS Lochies School	6,014	8,303	8,303	2,289		
10174	AMACKIE	Fitness Suite Replacement	6,000	0	6,000	0		Full spend anticipated
10149	KWELLS	Clackmannan Regeneration	1,487,860	92,093	1,487,860	0		Full spend anticipated
10164	CJARVIE	Clackmannan CAP	93,000	0	93,000	0		
10125	AMORRISON2	Banchory Primary School - School Development	16,000		0	-16,000		
10209	KWELLS	City Deal RPMO	100,000	0	81,776	-18,224		Staffing vacancies/turnover
10213	KWELLS	Innovation Hub Delivery	330,000	0	300,000	-30,000		
10283	KWELLS	City Region Deal	2,970,000	0	2,970,000	0		100% Grant Funded
10191	KWELLS	Town Centre Regeneration Fund	245,480	0	50,000	-195,480	195,480	
10290	KWELLS	City Region Deal - Resourcing	403,717	0	111,000	-292,717		
10251	LSANDA/RSTEWART	Wellbeing Hub - Permanent	5,704,653	1,507,222	5,663,126	-41,527	41,527	Phasing of expenditure now updated.
10254	LROBERTSON	Capital Program Legal Resource	61,928	-299	57,490	-4,438	4,438	
10292	KWELLS	Wellbeing Hub & Lochies - Resourcing	424,907	27,655	237,856	-187,051	187,051	New enhanced T&A contract in place phased over length of project. All underspend requested to be carried forward to offset this future expenditure.
10027	IMCDONALD	Allotment Extension	40,000	0	40,000	0		
10323	kphilliben	Above Ground Fuel Storage Tank Replacement	100,000	0	100,000	0		
10324	kphilliben	Vehicle Lift Replacement at Kelliebank Depot	60,000	0	60,000	0		
10325	kphilliben	Vehicle drive through wash bay upgrade at Kelliebank Depot	80,000	0	80,000	0		
10320	KWELLS	Alva Cemetery Extension	130,000	0	130,000	0		
			12,649,559	1,638,972	11,738,014	-911,545	556,893	
Fleet Asset Management Strategy								
10062	kphilliben	Vehicle Replacement	552,675	92,084	445,454	-107,221	107,221	Full commitments in 24/25 should be achieved so long as manufacturer order books are not closed. C/fwd of underspend may be requested due to long delivery dates
10322	CHARGROVE	New Amazone Grass Cutter & Collector	25,000	0	25,000	0		Full spend anticipated
			577,675	92,084	470,454	-107,221	107,221	
IT Asset Management Strategy								
10041	JALLAN	Schools ICT Replacement - All Primaries	226,020	33,859	90,000	-136,020		
10230	JALLAN	ICT Replacement (Secondary Schools)	125,000	0	125,000	0		
10064	JALLAN	IT Infrastructure	90,000	108,179	90,000	0		0
10187	JALLAN	Digital Infrastructure	15,000	1,050	1,050	-13,950		Fibre ducts dug and invoiced. Service to manage cable pull through commissioned. Next Phase expected £180K
10202	JALLAN	Digital Learning Strategy	250,000	238,873	250,000	0		0
10210	JALLAN	Homeworking	153,881	4,261	170,000	16,119		
10255	ABONNER	Digital Transformation - Work Smarter	892,474	118,150	892,000	-474		
10256	CJARVIE	IT Resourcing - Corporate	124,000	0	124,000	0		Network infrastructure improvements
10257	CJARVIE	IT Resourcing - Digital Rollout	51,000	0	51,000	0		
10282	CJARVIE	Social Care System MVP	160,000	80,000	80,000	-80,000	80,000	revised approved plan for this project August 2024
10294	ABONNER	Working Smarter (IOT, RPA) - Resourcing	0	11,186	337,036	337,036		Virement to be requested from Digital Transformation project
10295	CJARVIE	Future Ways of Working - Resourcing	94,000	81,108	83,156	-10,844		Network infrastructure contracted ICT services
10231	AMORRISON2	Building Energy Management System	40,000	0	40,000	0		Full spend anticipated
10065	lbarker	Social services adaptations	75,000	1,849	75,000	0		
10253	lbarker	Tech Analogue to Digital Trans	204,567	37,815	150,000	-54,567	54,567	Project implementation extended
10317	LROBERTSON	Case Management System	8,000	0	8,000	0		Expected to spend in full
10318	JALLAN	M365 Resourcing Implementation	153,000	97,239	153,000	0		Expected to spend in full
10326	CJARVIE	Digital and IT PMRO Resourcing	129,000	0	129,000	0		Expected to spend in full
10327	CJARVIE	IT Network Switching	300,000	0	300,000	0		Expected to spend in full
			3,090,942	813,569	3,148,242	57,300	134,567	
Land Asset Management Strategy								
10284	IMCDONALD	National play park and open space improvements	170,799	2,710	139,000	-31,799		
10005	IMCDONALD	Park, Play Area & Open Space Improvements - Alloa	25,000	0	25,000	0		
10061	GSTUART	Wheeled Bins	30,000	0	30,000	0		
10289	GSTUART	Polmaise Waste Transfer Station	77,000	0	0	-77,000	77,000	No capital works have been or will be undertaken this financial year by Stirling Council.
10258	AMORRISON2	Kilncraigs - Stone Preservation	150,000	0	30,000	-120,000	120,000	Capacity has delayed works until next financial year.
10096	KWELLS	Gartmorn Dam Country Park	55,000	0	55,000	0		Full spend anticipated. A list of priority paths for repair has been drawn up and procurement of a contractor is about to start.
10279	SGRAHAM	Clackmannan Tolbooth	269,690	106,550	260,550	-9,140	9,140	Project commenced mid April following Historic Environment Scotland approval.
10086	KWELLS	Renewable Energy Projects	100,000	0	50,000	-50,000		£50k to be allocated to Forthbank solar and food growing project

Project ID	Project Manager	Project ID Description	Amended Budget	Expenditure As at 30 June 24	Projected Outturn at Q1	Projected (Under)/Overspend	Anticipated C/fwd to 2025/26	Comment for Audit & Scrutiny Committee
			£	£	£	£	£	
			877,489	109,260	589,550	-287,939	206,140	
Place Based Investment Fund								
10300	KWELLS	Tullibody Civic Centre - Outdoor Playing S	604			-604		Project complete
10301	KWELLS	Hawkhill Community Centre - Outdoor Pla	9,529	19,680	0	-9,529		Project complete
10302	KWELLS	New Cycle Facilities	84,416	5,143	135,200	50,784		Project has suffered delays due to asbestos being found on the site. However once made safe, works will recommence. Budget with be spent in full 2024/25
10308	KWELLS	Place Based Investment Programme 2023/24 and 2024/25	171,139	3,167	171,139	0		2024/25 Grant confirmed at £112k. Budget to be reduced
			265,688	27,990	306,339	40,651	0	
Property Asset Management Strategy								
10226	AMORRISON2	Wellbeing Hub - Demolition of ALB	2,000	-1,849	0	-2,000		Project Complete - no seprd in 2024/25
10268	KWELLS	Nature Restoration Fund	110,720	11,176	100,000	-10,720		Grant funding to be confirmed
10303	LHUNTER	Vacant & Derelict Land IP	15,443	23,125	0	-15,443	15,443	Carry forward to 24/25
10214	AMORRISON2	Kilncraigs - Roof	314,052	114,940	114,940	-199,112	199,112	Carry forward to 24/25
10045	AMORRISON2	Statutory Compliance DDA Schools	20,000	4,900	20,000	0		Full spend anticipated
10046	AMORRISON2	Compliance - Asbestos Removal (Schools)	12,000	0	12,000	0		Full spend anticipated
10221	AMORRISON2	Cemetery Walls Upgrade	371,685	3,500	350,000	-21,685		Procurement problems delaying spend
10224	AMORRISON2	Learning Estate Cleaning Equipment	10,000	0	10,000	0		
10286	IMCDONALD	Alva Primary School Bridge	35,000			-35,000	35,000	
10287	CHARGROVE	Land Welfare Facilities - Replacement	46,000	45,986	45,986	-14		Project completed July 24
10288	LSANDA	Local Care Provision (Woodside)	40,000	3,699	40,000	0		Full spend anticipated
10293	AMORRISON2	Property - Resourcing	93,000	0	28,000	-65,000	65,000	Phase 1 of structure due for approval August 2024. Phase 2 still to be approved.
10298	KWELLS	Capital Programme Support - Resourcing	324,000	293	215,200	-108,800	108,800	0
10220	AMORRISON2	Clackmannan Town Hall Roof and Wall Upgrade	165,000	13,960	13,960	-151,040		Project Complete
10260	AMORRISON2	Learning Estates - Option Appraisals	620,000	0	38,000	-582,000	582,000	Carry over to next financial year to address schools marked as category C.
10321	AMORRISON2	Remedial works at The Whins and Ludgate House	78,000	0	78,000	0		
10328	CHARGROVE	Dollar Changing Facilities	26,000	0	26,000	0		
			2,282,900	219,729	1,092,086	-1,190,814	1,005,355	
Roads Asset Management Strategy								
10051	GMACLACHLAN	Carriageways - Roads	1,800,000	1,232,670	1,800,000	0		
10054	SCULLEN	Bridge Improvements	75,000	26,456	75,000	0		
10056	GMACLACHLAN	Lighting Replacement	160,000	23,330	160,000	0		
10222	SCULLEN	Active Travel Route - Alloa-Alva-Menstrie	0	37,787	0	0		
10309	SCULLEN	SG Road Safety Improvement Fund	82,145	0	75,978	-6,167		Project 100% funded by Transport Scotland.
10049	SCULLEN	Flood Prevention	116,000	26,260	116,000	0		0
10050	SCULLEN	Cycle Routes	100,000	28,485	100,000	0		0
10311	SCULLEN	Community Bus Fund	71,787	19,519	35,000	-36,787		0
10310	SCULLEN	National Cycle Network Accessibility Impr	0	4,855	0	0		0
10312	SCULLEN	Cycling, Walking and Safer Routes 2023/24	359,039	0	359,039	0		Project 100% funded by Transport Scotland.
10319	SCULLEN	Active Travel Route - Fishcross to Alva	400,000	0	400,000	0		
10329	SCULLEN	People and Place Project	175,200	5,003	175,200	0		
			3,339,171	1,404,365	3,296,217	-42,954	0	
Total Capital Programme			23,083,424	4,305,969	20,640,902	-2,442,523	2,010,177	

EARMAREKD RESERVES 2024/25

APPENDIX 11

Proposed Uses of COVID Funding 2024-25

Balance of general COVID funds earmarked in reserves as at 1 April 2024 - £288k (£9k committed) £279k available

No restrictions/ conditions on how these funds were to be spent, although should tie into COVID direct support or recovery.

Directorate	Service	Title	Justification	Allocated Amount 2023/24 £	Total Spend 2023/24 £	Carry forward to 2024/25 £	Requested 2024/25 £	Additional Allocation 2024/25 £
People	Care & Protection	Childcare costs	Children continue to be cared for internally where no support was available externally during pandemic	600,000	600,000	0	127,000	92,586
P&P	Revenues	SWF – Crisis Grants	Hardship/Cost of Living – level of grant hasn't increased since 2021	120,000	114,000	0	51,000	37,180
People	Educ & Learning	FSM Holiday support - Overspend	Brought in during COVID. £20k is the difference between number of children entitled and allocation of funding from SG, circa 20k	20,000	20,000	0	20,000	14,580
People	Educ & Learning	ASN Learning Assistants	Funded by COVID specific funding in 2022/23 – not continued in 2023/24	200,000	200,000	0	100,000	72,902
People	Educ & Learning	Transport costs	Escorts	0	-	0	40,000	29,161
P&P	Partnerships & Transformation	Office 365 - Security and information governance tasks	Work postponed due to pandemic, rollout to staff was the minimum level. Further enhancements required. Form 1 & 2 now complete for extension of Agency, c£55,630 required for 2024/25	150,000	141,045	8,955	45,041	32,836
TOTAL		COMMITTED		1,090,000	1,075,045	8,955	383,041	279,246