



BUDGETING PACK 2022-2023

- 1. INTRODUCTORY REPORT AND RECOMMENDATIONS FOR BUDGET PAPERS**
(Pages 3 - 12)
- 2. REVENUE PACK**
 - (a) Revenue Budget Overview 2022-23 to 2026-27 (Pages 13 - 62)
 - (b) Covid-19 Financial Position (Pages 63 - 70)
 - (c) Fees and Charges (Pages 71 - 130)
 - (d) Financial Risks Analysis 2022-23 (Pages 131 - 144)
 - (e) Reserves and Balances (Pages 145 - 160)
- 3. CAPITAL PLAN**
 - (a) Capital Plan Summary Report (Pages 161 - 182)
 - (b) Corporate Asset Management Strategy (Pages 183 - 200)
 - (c) Corporate Asset Management Plan (Pages 201 - 262)

This page is intentionally left blank

ARGYLL AND BUTE COUNCIL**COUNCIL****FINANCIAL SERVICES****24 FEBRUARY 2022**

INTRODUCTORY REPORT AND RECOMMENDATIONS FOR BUDGET PAPERS

1. EXECUTIVE SUMMARY

- 1.1 This report introduces the full package of papers included in the budget packs in relation to the revenue and capital budget.

REVENUE PACK**Revenue Budget Overview**

- 1.2 This report summarises the overall revenue budget position covering funding, expenditure and savings. It also sets out the assumptions and proposals around non-pay inflation and the cost and demand pressures for inclusion in the revenue budget.
- 1.3 The Local Government Finance Circular 9/2021, published on 20 December 2021, provides detail of the provisional total revenue and capital funding allocations for 2022-23. The Council's provisional General Revenue Grant is £207.515m (there is also £12.186m of Revenue Specific Grants). A further one-off allocation of £120m across Scotland was announced on 27 January 2022 and our share is estimated to be £2.146m. The Scottish Government have given a commitment to provide funding towards the teachers pay settlement and this has been estimated at £0.370m but is unconfirmed at this stage.
- 1.4 The Council Tax budget for 2021-22 was set at £52.859m. The growth has been estimated at 1.5% for 2022-23, due to a better than anticipated growth in the current year. The growth amounts to £0.793m.
- 1.5 The budget for 2021-22 has been rolled forward into 2022-23 and the main changes are as follows:
- Base budget adjustments including settlement commitments amounting to £5.629m.
 - Increases to employee budgets in respect of pay inflation, increments, changes to the employee base and national insurance increase amounting to £5.841m.
 - Non-pay inflation of £2.158m.
 - Cost and demand pressures of £0.962m.
- 1.6 In respect of the payment to the Health and Social Care Partnership (HSCP), the Local Government Finance Circular 9/2021 advises of all Scotland additional funding of £553.9m that is allocated for Health and Social Care and Mental Health services. £200m of this relates to Additional Investment to support health and social care which has not yet been distributed therefore Argyll and Bute's share of the funding excluding this element amounts to £6.640m. This amount plus

£0.050m for Implementation of National Trauma Training and £0.66m for Mental Health Recovery and Renewal require to be passed over to the HSCP. There is a further £0.044m for Scottish Disability Assistance for which half (£0.022m) will be passed to the HSCP and half retained by the Education Service.

- 1.7 There are a number of measures to balance the budget that have previously been agreed at the Council's budget meetings in 2019, 2020 and 2021 which have a net effect of reducing the 2022-23 budget gap by £0.081m.
- 1.8 There are a number of other measures to balance the budget that are for Council approval, summarised as follows:
- General inflationary increase to fees and charges resulting in £0.390m of additional income.
 - A 3% reduction to Live Argyll Management fee amounting to £0.122m.
 - New management/operational savings amounting to £2.442m.
 - New policy savings options amounting to £0.360m.
 - 3% increase to Council Tax amounting to £1.610m.
- 1.9 If Members agreed to all the proposals noted within the revenue budget overview report there would be a balanced budget in 2022-23 with a surplus of £2.784m. This positive position is a result of proposals which had already been brought forward to balance the budget plus the additional funding announcement at Stage 1 of the Parliamentary process estimated at £2.146m. If Council use the surplus in 2022-23 in a recurring way, the expenditure in 2023-24 will rise by the amount of the recurring expenditure and therefore the gap could potentially increase to £10.377m. It is therefore strongly recommended that Members use this revenue surplus in 2022-23 for one-off purposes.
- 1.10 The budget gap over 2023-24 and 2026-27 across each scenario is summarised in the table below.

Budget Gap	2023-24 £000	2024-25 £000	2025-26 £000	2026-27 £000	Total £000
Best Case	(4,275)*	(2,606)	(3,370)	(2,120)	(12,371)
Mid-Range	(7,593)*	(6,137)	(7,255)	(5,070)	(26,055)
Worst Case	(10,805)*	(10,612)	(12,900)	(7,654)	(41,971)

*assuming 2022-23 surplus is used for one-off purposes.

- 1.11 Three third party funding requests have been received and Members are asked to give consideration to these requests and how they would be funded.

COVID-19 Financial Position

- 1.12 This paper provides an update on the projected impact of the COVID pandemic on the Council's revenue budget in 2021-22 and 2022-23, comments on the estimated financial increases being experienced in relation to capital projects, outlines the remaining COVID funding and updates Members on the most recent developments in respect of the loans fund principal repayment holiday and service concessions financial flexibilities.

- 1.13 Members are asked to approve changes to the 2021-22 COVID cost pressures, which includes a one-off cost relating to the SJC and Chief officers pay award between January 2021 and March 2021. The COVID revenue pressures for 2022-23 have been quantified at £0.413m. It would also be prudent to set aside a provision of £3m for capital contract increases.
- 1.14 Remaining in the COVID earmarking is £6.937m as follows:
- COVID revenue pressures for future years £0.999m
 - Provision for Capital Contract increases £3.000m
 - Recovery and Renewal Fund £1.872m
 - Unallocated Amount £1.066m.
- 1.15 The Cabinet Secretary for Finance and the Economy has agreed to extend the loans fund principal repayment holiday facility which can now be used in 2022-23 (the previous agreement was for 2020-21 or 2021-22) – it can only be used once. The regulations are in the process of being updated and will require Scottish Government approval which should be a matter of course, although there is minimal risk that the regulations are not agreed. As the Council do not need the cash in 2021-22 due to COVID grants remaining, the loans fund principal repayment holiday can be exercised in 2022-23 instead of 2021-22 as originally planned.
- 1.16 The Directors of Finance Group continue to work on securing the service concession flexibility and have written to the Cabinet Secretary for Finance and the Economy to ensure complete alignment on what is required. We still await the outcome but it is looking likely that we should reach a conclusion in the near future. If there is a positive outcome which results in a one-off retrospective gain, it would remove the need to exercise the principal repayment holiday and therefore reducing the pressure on the revenue budget over the next 20 years to repay the holiday.

Fees and Charges

- 1.17 This report sets out proposals for increases in fees and charges and the resulting impact on income included in the revenue budget.
- 1.18 The general increase to fees and charges is proposed at 3% for 2022-23 and is expected to generate additional income of £0.390m.
- 1.19 In addition to the inflationary increases there are also potential fee increases which are policy saving proposals which require member approval. Within the budget outlook, this additional income has been accounted for as part of the service package policy options.
- 1.20 The changes proposed to the Social Work fees and charges are noted within the report and have been the subject of a report to the Integrated Joint Board on 26 January 2022.
- 1.21 The 5% additional increase over and above general inflation on piers and harbours is estimated to generate additional income of £0.388m which is ring fenced to fund asset improvements.

Financial Risks Analysis 2022-23

- 1.22 This report set out the risks identified as part of preparing the revenue budget and makes an assessment of the potential financial impact of these. The financial risks are monitored routinely throughout the year and actions put in place to mitigate risks.
- 1.23 There are 7 Council wide revenue risks identified for 2022-23 currently amounting to £4.807m. Five of the risks have been classified as possible as follows:
- Pay award exceeding 2% as ongoing discussions with the Unions may result in a higher increase;
 - The IJB referring to the Council for additional funding has been categorised as possible due to the outturn in previous years before 2020-21;
 - Energy costs increasing 20% more than estimated due to current volatility;
 - A 1% variation in council tax income which is still uncertain due to ongoing impact of COVID-19 on collection rates;
 - A 10% variation in officer estimates of the financial impact of COVID in 2022-23.
- 1.24 There are currently 41 departmental risks totalling £4.730m. Three of the 41 departmental risks are categorised as likely with no risks categorised as almost certain.

Reserves and Balances

- 1.25 This report summarise the reserves and balances, sets out an analysis of risk around the adequacy of reserves and balances and proposes a level of contingency to be held in the General Fund Reserve.
- 1.26 The Council had a total of £84.785m usable reserves as at 31 March 2021. Of this balance, £2.134m relates to the Repairs and Renewals Fund, £4.406m relates to Capital Funds and the remainder of £78.245m is held in the General Fund, with £71.888m of this balance earmarked for specific purposes.
- 1.27 The General Fund contingency level remains at 2% of net expenditure. This monetary level has been adjusted to take account of the revised net revenue expenditure proposed for 2022-23. The revised contingency at 2% of net expenditure amounts to £5.250m.
- 1.28 The revenue budget position as at 31 December 2021 was estimated to be £0.192m underspent, however, this is subject to change, particularly as the last three months of the financial year are the time of winter maintenance and the level of expenditure is difficult to predict. An adjustment in relation to the HSCP overspend is being made for the purpose of the year end estimated outturn on the basis that the CFO of the IJB is confident that expenditure will be brought back into line with budget by the year end. This results in an adjusted Forecast Outturn for 2021-22 of £0.472m.
- 1.29 The table below summarises the position of the unallocated General Fund balance.

Heading	Detail	£000	£000
Unallocated General Fund as at 31 March 2021	This is the balance that is unallocated over and above the 2% contingency which amounts to £5.032m		1,325
HSCP repayment towards previous year overspends	Agreed repayment within 2021-22 financial year		200
Earmarked Balances no longer required	Amounts previously earmarked that can be released back to general fund		200
Transfer of contingency to maintain 2% level			(218)
Forecast Outturn for 2021-22 as at 31 December 2021	Adjusted for the updated IJB position		472
Estimated Unallocated General Fund Balance as at 31 March 2022			1,979

CAPITAL PACK

Capital Plan Summary

- 1.30 This report details the revisions proposed to the capital plan approved in February 2021 for the period 2022-23 to 2023-24 and extends the capital plan for a further year to 2024-25. The revisions are based on updated capital funding assumptions, phasing and cost changes.
- 1.31 The annual General Capital Grant for 2022-23 was estimated when the plan was agreed last year to be £9.751m. This estimation was based on the Capital Spending Review undertaken by Scottish Government which advised that the capital settlements were likely to stay constant over the next five years. The updated General Capital Grant based on the settlement is £9.724m and is therefore a £0.027m reduction on previous estimate. This creates a gap of £0.081m across the life of the capital programme.
- 1.32 The amount of capital resources allocated to Private Sector Housing Grant (PSHG) is £1.033m per annum, similar to previous years.
- 1.33 In addition to the £9.724m general capital grant there is ring fenced funding of £2.472m for Campbeltown Flood Protection Scheme, £4.282m of Bridge Maintenance funding and a Specific Grant for Cycling, Walking and Safer Streets of £0.374m. These will also be built into the capital programme.
- 1.34 The restricted capital funding of £15.662m is noted within Appendix 2 of the Capital Plan Summary Report. This relates to income which is restricted to specific

projects and this has been matched with expenditure against the project, thereby showing the gross cost of the project.

- 1.35 A comparison between the capital plan as at December 2021, including the new block allocation for 2024-25, has been compared to the estimated funding and there is gap up to 2024-25 of £0.943m. After adjusting for further anticipated shortfalls the total gap within the capital programme is £0.992m. If the gap was funded through borrowing it would create a revenue cost pressure of £0.064m per annum which has not been built into the revenue budget overview report.
- 1.36 As part of the Service Asset Management plans, three anticipated shortfalls amounting to £0.049m have been identified that require additional funding over and above the block allocation. They relate to the replacement of an ICT application and additional costs associated with the Corporate and Education desktop equipment replacement cycles.
- 1.37 There is likely to be ongoing pressure on the Capital Programme as a result of increasing costs, for example for materials and labour, that cannot be quantified at this stage. While an element of COVID-19 funding has been allocated to the Programme relating to current works, increases could continue for some time and result in further significant overspends across the life of the programme.

Corporate Asset Management Strategy

- 1.38 This report outlines the overall approach to managing the asset base of the Council.

Corporate Asset Management Plan

- 1.39 This report identifies key issues for this planning cycle in managing the asset base, the proposed actions and any red risk assets not addressed through the proposed Capital Plan. It includes the Group and Service Asset Management Plan summary templates.

2. RECOMMENDATIONS

- 2.1 It is recommended that the Council:

- a) Approve the revenue estimates for 2022-23 and that consequently the local tax requirement estimated at £55.262m is funded from Council Tax.
Approve the following rates and charges for the year, 2022-23:
 - a. Council Tax to be paid in respect of a chargeable dwelling in Band "D" of £1,408.76 representing a 3% increase.
 - b. Council Tax to be paid in respect of a chargeable dwelling in each of the other valuation bands in accordance with Section 74(1) of the Local Government Finance Act 1992 as amended.
 - c. Business Rates as determined by Scottish Ministers.
- b) Approve the revenue budget for 2022-23 as set out in the revenue budget overview report.

- c) Approve a base allocation to the Health and Social Care Partnership of £69.005m for 2022-23. Approve indicative base allocations for 2023-24 and 2024-25 to be £69.005m. The level of future years funding is subject to the level of Scottish Government funding and the Council's overall financial position in future years.
- d) Approve the 3% reduction to the Live Argyll Management Fee, resulting in a management fee in 2022-23 of £3.953m.
- e) Endorse the new management/operational savings as outlined in Appendix 5 of the revenue budget overview report and approve the policy savings options as outlined in Appendix 6 of the revenue budget overview report.
- f) Approve that the surplus on the revenue budget is transferred into the Unallocated General Fund pending a decision on how this is used.
- g) Consider the three funding requests received as set out within Appendix 8 of the Revenue Budget Overview Report.
- h) Approve the 2021-22 revenue cost changes as detailed in section 2.2 of the COVID-19 Financial Position Report.
- i) Approve the use of unallocated COVID-19 balance to fund the one-off payment of £0.372m in relation to backdated pay for the period January 2021 to March 2021.
- j) Approve the 2022-23 revenue cost pressures as detailed in section 2.5 of the COVID-19 Financial Position Report amounting to £0.413m.
- k) Approve the use of uncommitted COVID-19 funding to set aside £3m funding for capital contract increases.
- l) Approve that should the Council be permitted by the Scottish Government to apply the service concession flexibility, that this is used in preference to the loans fund principal repayment holiday.
- m) Approve the following in relation to fees and charges with effect from 1 April 2022 unless otherwise noted:
 - a. Approve the proposals for the fees and charges inflationary increase of 3% and approve the charges that are over and above inflation. Note that this would generate additional income of £0.390m in total.
 - b. Approve the changes proposed to the Social Work fees and charges.
 - c. Approve all other charges as noted within the Fees and Charges Schedule.
- n) Note the financial risks analysis.
- o) Approve the contingency level for the General Fund balance at a level of 2%

of net expenditure, equivalent to £5.250m and note the report on reserves and balances.

- p) Approve the capital plan as set out in Appendix 3 of the capital plan summary report, noting that consideration needs to be given as to how to fund the £0.992m gap. If borrowing was taken out to fund the gap within the capital programme it would create a revenue cost pressure of £0.064m per annum from 2023-24.
- q) Approve the Corporate Asset Management Strategy.
- r) Note the Corporate Asset Management Plan and the Asset Group Summaries.

3. IMPLICATIONS

- 3.1 Policy – There are policy implications associated with proposals to balance the revenue budget as well as the policy options that have been subject to employee consultation.
- 3.2 Financial – The report outlines the revenue budget position over 2022-23 to 2026-27 and the funding and commitments for the capital plan 2022-25.
- 3.3 Legal – Any legal implications have and will be considered when developing the savings options required for the revenue budget. The funding for new capital expenditure may not address all the statutory and regulatory requirements in relation to health and safety.
- 3.4 HR – Any HR implications have and will be considered when developing savings options required for the revenue budget. There are risks that the capital funding available will have an impact on the sustainability of the property design team and the design team within Roads and Amenity Services.
- 3.5 Fairer Scotland Duty – See Below
 - 3.5.1 Equalities - Equality and Socio-Economic Impact Assessments have been carried out where appropriate for savings options already agreed or developed. Equality and Socio-Economic Impact Assessments will be a key consideration in developing future savings proposals.
 - 3.5.2 Socio-Economic Duty - Equality and Socio-Economic Impact Assessments have been carried out where appropriate for savings options already agreed or developed. Equality and Socio-Economic Impact Assessments will be a key consideration in developing future savings proposals.
 - 3.5.3 Islands Duty – Islands duty is considered as part of the Equality and Socio-Economic Impact Assessments
- 3.6 Climate Change – The Council is committed to addressing climate change and reviews of how Services are delivered is ongoing within the available budget

resources.

- 3.7 Risk – There is a separate report assessing financial risks and there is also an overall assessment of risk included within the separate report on Reserves and Balances. In respect of the capital programme, there are risks around the level of capital receipts, future grant funding and there are a number of red risks highlighted within the corporate asset management plan.
- 3.8 Customer Service – There may be some customer service implications arising from previously agreed savings options and the new policy options. Future customer service implications will be considered when developing savings options.

Kirsty Flanagan
Section 95 Officer
10 February 2022

Policy Lead for Financial Services and Major Projects: Councillor Gary Mulvaney

This page is intentionally left blank

ARGYLL AND BUTE COUNCIL**COUNCIL****FINANCIAL SERVICES****24 FEBRUARY 2022**

REVENUE BUDGET OVERVIEW 2022-23 to 2026-27

1. EXECUTIVE SUMMARY

- 1.1 This report summarises the position with regard to the key issues surrounding the revenue budget estimates and setting of council tax for 2022-23. It also provides budget estimates for 2023-24 to 2026-27; within the report the mid-range estimates are noted, with the best case and worse case estimates included in Appendix 1.
- 1.2 The Local Government Finance Circular 9/2021, published on 20 December 2021, provides detail of the provisional total revenue and capital funding allocations for 2022-23. The Council's provisional General Revenue Grant is £207.515m (there is also £12.186m of Revenue Specific Grants).
- 1.3 The Scottish Budget announcement was followed by the Budget Bill Stage 1 debate in Parliament which took place on 27 January 2022 and resulted in further additional one off funding of £120m being allocated to Local Authorities. Our share of this funding is estimated to be £2.146m.
- 1.4 The Council Tax budget for 2021-22 was set at £52.859m. In terms of the growth in the council tax base, throughout the year a growth of 0.25% was assumed within the mid-range scenario (0.1% in worst case and 0.4% in best case). However an assessment was carried out in December 2021 and the growth has been much better than estimated and it is considered that 1.5% could be assumed for 2022-23 with the growth in future years dropped back down to between 0.25% and 0.75% (mid-range 0.50%) pending a further assessment during 2022-23. The 1.5% growth in 2022-23 amounts to an estimated increase of £0.793m.
- 1.5 The budget for 2021-22 has been rolled forward into 2022-23 and the main changes to the 2022-23 base budget are summarised below:
- Remove one-off items agreed at the Council meeting of 25 February 2021 to:
 - Invest £5.101m for 2021-22 COVID specific in year cost pressures
 - Invest £0.020m in festive parking
 - Support investment using £5.400m one off gain from the loans fund principal repayment holiday
 - One off borrowing costs to fund the capital plan £0.070m
 - Remove one-off cost pressures input in 2021-22:
 - £0.050m from the Oracle EBS Upgrade/Replacement Project Team
 - £0.060m from the Implementation of the Planning Act

- £0.206m from providing recycling services across Argyll and Bute
 - Recognition of the 2021-22 pay award being agreed at a higher cost than the original estimate by £0.536m.
 - Removal of DHP (£0.566m) budget pending the distribution for 2022-23 being announced.
 - Account for Ferries specific grant funding (£1.269m).
 - Reflect £6.895m of funding commitments set out in the 2022-23 settlement.
- 1.6 The employee cost increases for 2022-23 amount to £5.841m and this includes pay inflation, increments, employee base changes, increased national insurance rate, the consolidation of the living wage and the additional costs and savings relating to modernising the Council's employment deal.
- 1.7 Only unavoidable/inescapable inflation has been included within 2022-23 and this amounts to £2.158m. This includes utilities, catering purchases, contract inflation, and landfill tax.
- 1.8 There are a number of cost and demand pressures for 2022-23, amounting to £0.962m summarised as follows:
- Housing Benefit Administration Grant £0.040m
 - Waste Model £0.091m
 - Implementation of HR System £0.050m
 - Loss of car parking income £0.015m
 - Cost in increased bandwidth in schools £0.026m
 - Election costs £0.350m
 - House Loans budget resizing £0.019m
 - Removal of 10p milk charge £0.022m
 - Reversal of procurement saving £0.250m
 - Cashless catering £0.035m
 - Apprenticeship Levy £0.064m
- 1.9 The Local Government Finance Circular 9/2021 advises of additional funding of £553.9m that is allocated for Health and Social Care and Mental Health services. £200m of this relates to Additional Investment to support health and social care which has not yet been distributed. Argyll and Bute's share of the distributed funding amounts to £6.640m. This amount plus £0.050m for Implementation of National Trauma Training and £0.66m for Mental Health Recovery and Renewal require to be passed over to the HSCP. There is a further £0.044m for Scottish Disability Assistance for which half (£0.022m) will be passed to the HSCP and half retained by the Education Service.
- 1.10 The budget gap prior to any measures to balance the budget is a deficit of £2.221m in 2022-23.

- 1.11 There are a number of measures to balance the budget that have previously been agreed at the Council's budget meetings in 2019, 2020 and 2021 which have a net effect of reducing the 2022-23 budget gap by £0.081m.
- 1.12 There are a number of other measures to balance the budget that are for Council approval, summarised as follows:
- General inflationary increase to fees and charges resulting in £0.390m of additional income.
 - A 3% reduction to the Live Argyll Management fee amounting to £0.122m.
 - New management/operational savings amounting to £2.442m.
 - New policy savings options amounting to £0.360m.
- 1.13 If Members agree to all the proposals noted within this report there would be a balanced budget in 2022-23 with a surplus of £2.784m.
- 1.14 The budget gap over the period 2023-24 to 2026-27 across each scenario is summarised in the table below.

Budget Gap	2023-24 £000	2024-25 £000	2025-26 £000	2026-27 £000	Total £000
Best Case	(4,275)*	(2,606)	(3,370)	(2,120)	(12,371)
Mid-Range	(7,593)*	(6,137)	(7,255)	(5,070)	(26,055)
Worst Case	(10,805)*	(10,612)	(12,900)	(7,654)	(41,971)

*assuming 2022-23 surplus is used for one-off purposes.

- 1.15 By way of further explanation on the budget surplus/(gap) estimate noted in paragraph 3.10.1, the budget gap in 2023-24 is £7.593m if Council use the 2021-22 surplus in a one-off manner. If Council use the surplus in 2022-23 in a recurring way, the expenditure in 2023-24 will rise by the amount of the recurring expenditure and therefore the gap could potentially increase to £10.377m. It is therefore strongly recommended that Members use this revenue surplus in 2022-23 for one-off purposes.
- 1.16 The Council are asked to consider three third party funding requests summarised within Appendix 8. Members are asked to give consideration to these requests and how they would be funded.

ARGYLL AND BUTE COUNCIL**COUNCIL****FINANCIAL SERVICES****24 FEBRUARY 2022**

REVENUE BUDGET OVERVIEW 2022-23 to 2026-27

2. INTRODUCTION

2.1 This report summarises the position with regard to the key issues surrounding the revenue budget estimates and setting of council tax for 2022-23. It also provides budget estimates for 2023-24 to 2026-27; within the report the mid-range estimates are noted, with the best case and worse case estimates included in Appendix 1.

2.2 Regular reports on the budget outlook 2023-24 to 2026-27 have been presented to Members throughout the year. Reports were presented to the Policy and Resources Committee on 13 May 2021, 12 August 2021, 14 October 2021 and 9 December 2021.

3. DETAIL**3.1 Funding****Finance Settlement**

3.1.1 The Scottish Budget was announced by the Cabinet Secretary for Finance and the Economy on 9 December 2021. The budget announcement was for one year only.

3.1.2 The Local Government Finance Circular 9/2021, published on 20 December 2021, provides detail of the provisional total revenue and capital funding allocations for 2022-23. The provisional total funding allocations form the basis for the annual consultation between the Scottish Government and COSLA ahead of the Local Government Finance (Scotland) Order 2022 currently scheduled to be presented to the Scottish Parliament in late February 2022.

3.1.3 The Circular outlines that the Scottish Government will work in partnership with local government to implement the budget and the joint priorities in return for the full funding package worth £12.5 billion which includes:

- £174.5m for continued delivery of the real Living Wage within Health and Social Care.
- £15m for uprating of free personal and nursing care payments.
- £20.4m for implementation of the Carers Act.
- Additional investment of £124m to provide care at home.
- £20m to support Interim Care.

- An additional £200m to support investment in health and social care.
- £145m for additional teachers and support staff
- Maintained funding for 100 day commitments including the removal of curriculum and music tuition charges and expanded School Clothing Grant.
- An additional £64m revenue that was not identified on the face of the budget as well as the £30m of capital funding already identified to facilitate the expansion of free school meals.

3.1.4 The Scottish Budget announcement was followed by the Budget Bill Stage 1 debate in Parliament which took place on 27 January 2022 and resulted in further additional one-off funding of £120m being allocated to Local Authorities who may allocate the funding as they see fit.

Scottish Government Funding for Argyll and Bute Council

3.1.5 The funding excluding ring-fenced grants for 2021-22 noted within the February 2021 budget pack was £201.043m. The funding for 2022-23, excluding ring-fenced grants for 2022-23 is £209.661m, this includes the additional funding announced at Stage 1 of the Parliamentary Process.

3.1.6 The table below represents the changes between 2021-22 and 2022-23:

	£000	£000
Funding Budget 2021-22 as per budget pack		201,043
<i>SG Policy Commitments – Health and Social Care</i>		
Living Wage - Health and Social Care	553	
National Trauma Training	50	
Scottish Disability Assistance	15	
Mental Health Recovery and Renewal	50	
Care at Home Winter Planning	1,129	
Interim Care Winter Planning	728	
Social Care Workforce Uplift	783	
		3,308
<i>SG Policy Commitments – Council:</i>		
Increase Teacher Numbers and Pupil Support Asst	794	
School Clothing Grant	79	
		873
<i>Funding in 2021-22 not distributed in 2022-23 yet:</i>		
Summer of Play	232	
Phase 1 Free School Meals	425	
Phase 2 Free School Meals Holiday Support	205	
Removal of Fees for Instrumental Instruction	60	

Removal of Core Curriculum Charges	58	
Scottish Child Bridging Payments	249	
Teacher Induction Scheme	273	
		1,502
<i>Other:</i>		
Unaccompanied Asylum Seeking Children (one-off)	11	
Additional GRG Funding (one-off)	712	
Free Child Burials*	4	
Funding for Pressures*	534	
		1,261
Updated Funding 2021-22 (FC 9/2021)		207,987
Updating of Indicators (this relates to the updating of the various funding indicators used to determine overall grant – they are updated based on a range of factors, but mainly population)		(2,577)
Increase to Core Budget		1,478
Assumed Council Tax Contribution		(481)
Loans Charges Support		(276)
Change to the floor		628
Support for Ferries – now paid as part of Specific Grant		(715)
Indicators Removed/Reduced Monies		(790)
Indicators Still to be Distributed		(2,095)
SG Policy Commitments – Health and Social Care		3,492
SG Policy Commitments – Council		865
Rounding		(1)
Provisional Settlement 2022-23 (FC 9/2021)		207,515
Additional Funding Stage 1 2022-23		2,146
Updated Provisional Settlement 2022-23 after Stage 1		209,661

- 3.1.7 If you compare the settlement of £209.661m to the finalised cash funding in 2021-22 the funding has increased by £1.674m. However, this is not realistic like-for-like comparison as there was part year funding for SG Policy Commitments in 2021-22 and also some of the additional funding distributed in 2021-22 hasn't yet been distributed in 2022-23.
- 3.1.8 The best like for like comparison is to compare the 2022-23 settlement of £209.661m to the settlement noted in the budget pack last year of £201.043m and adjust for the SG Policy Commitments, any additional funding in 2021-22 that is recurring (noted in the above table with an asterix *), assume Discretionary Housing Payments (DHP) funding paid in 2021-22 will be paid again in 2022-23, remove the support for ferries

GAE from the 2021-22 funding as this is now being paid as a specific grant and adjust for the UK Government National Insurance increase.

	£000	£000
2022-23 Settlement	209,661	
SG Policy Commitments – Health and Social Care	(6,800)	
SG Policy Commitments – Council	(1,738)	
National Insurance Increase	(850)	
DHP Funding Assumed	566	
2022-23 Settlement for comparison		200,839
2021-22 Settlement as part of budget pack	201,043	
Additional Recurring Funding	538	
Remove Support for ferries	(715)	
2021-22 Settlement for comparison		200,866
Decrease		27
Decrease %		0.01%

It should be noted that there are many ways to show the difference between the years and it will be reported differently in documents and publications. The comparison noted above is the best like-for-like comparison.

3.1.9 The support for ferries was previously paid as both a GAE allocation and a specific grant. It was agreed during 2021-22 that from 2022-23 onwards the support for ferries would all be rolled up into one-specific grant. This change has been adjusted for in the base budget section of the report.

3.1.10 In considering the assumption related to future years funding, I have considered the UK Spending Review published in October 2021. The Scottish Parliament Information Centre (SPICE) analysis of the UK Budget highlighted that the total (unadjusted) Scottish block grant will increase from £36.7 billion (excluding COVID funding) in 2021-22 to £41.8 billion by 2024-25. However, as the Table below shows, this is very much front loaded, with a big real terms increase next year (+7.7%), followed by two years of the Scottish Budget declining, slightly, in real terms.

Year	Cash Terms		Real Terms	
	£billion	% change	£billion	% change
2021-22	36.7		36.7	
2022-23	40.6	10.6	39.5	7.7
2023-24	41.2	1.5	39.3	-0.7
2024-25	41.8	1.5	39.1	0.4

While the Treasury published 'Block Grant' figures are notoriously difficult to translate into Scottish Budget terms, as a significant number of other factors are involved, and it is also not known how the Scottish

Government will allocate their block grant to priorities, it still provides some guidance as to future funding prospects.

- 3.1.11 Although the table above demonstrates a 10.6% cash increase in 2022-23 compared to 2021-22, our general revenue grant was virtually flat cash. It can be seen that the future years cash increase is much less than 2022-23 and therefore it is almost certain that there will be a reduction to Local Government. It is unclear what that level of reduction will be and my previous assumption was between a 0.5% reduction (best case) and 1.5% (worst case) with a mid-range reduction of 1.0%. I do consider that this is now optimistic and the range should be changed to between a 1% reduction and 2% reduction, or even more. However, at this stage, I will leave the future years funding assumption as is, as greater clarity should emerge as a result of the Resource Spending Review, expected in May 2022. I will review the assumptions and update the budget outlook as necessary during 2022-23.

Council Tax

- 3.1.12 The Council Tax budget for 2021-22 was set at £52.859m. There was a Council tax freeze in 2021-22 and due to the impact of COVID-19 during 2020-21 it was considered prudent not to account for any Council Tax Growth in 2021-22. This is the starting position for 2022-23.
- 3.1.13 In terms of the growth in the council tax base, throughout the year a growth of 0.25% has been assumed within the mid-range scenario (0.1% in worst case and 0.4% in best case). However, an assessment was carried out in December 2021 and the growth in 2021-22 has been much better than estimated and it is considered that 1.5% could be assumed for 2022-23, with the growth in future years dropped back down to between 0.25% and 0.75% (mid-range 0.50%) pending a further assessment during 2022-23. The 1.5% growth in 2022-23 amounts to an estimated increase of £0.793m.
- 3.1.14 There is an assumption of an approval of a 3% increase in Council tax in 2022-23 and a 3% increase in Council Tax in the best case, mid-range and worst case scenarios in the years beyond 2022-23. This increase is dealt with in Section 3.9 of the report and is a matter for Members to agree.
- 3.1.15 The estimated council tax income (excluding future year Council Tax increases) over the next five years is noted in the table below.

	Draft 2022-22 £000	Mid- Range 2023-24 £000	Mid- Range 2024-25 £000	Mid- Range 2025-26 £000	Mid- Range 2026-27 £000
Council tax base 2021-22	52,859	52,859	52,859	52,859	52,859
Growth at 1.5% in	793	1,061	1,331	1,602	1,874

2022-23 and 0.50% thereafter					
Total Council Tax Income	53,652	53,920	54,190	54,461	54,733

Additional Funding for Teachers Pay Settlement 2021-22

- 3.1.16 The 2021-22 settlement for Teachers has not been agreed yet. The original offer was deemed to be affordable for Local Government, however, following a revised ask from the Teachers Unions, which had the same cost as the original offer in 2021-22 but with a higher recurring increase in 2022-23, the Cabinet Secretary for Education and Skills wrote to COSLA on 9 December 2021 to confirm that “the Scottish Government is prepared to make a financial contribution towards the recurring costs in 2022-23 associated with the proposed revised pay offer to teachers for 2021-22”. The letter further stated “While it is not possible to confirm the exact level of this additional financial support until we are clear on the offer that will be tabled, I can confirm that this will be within the parameters of the options that have been discussed between my officials in the Learning Directorate and COSLA officials. Once a revised offer is agreed we will collectively agree the Scottish Government’s contribution. However, I can confirm at this time that this funding will be in addition to the Local Government settlement for 2022-23, and will be funded in-year directly from the Education and Skills portfolio budget.”
- 3.1.17 The additional recurring cost has been calculated at £0.370m and it has been assumed that Scottish Government will fully fund this. Should full funding not be received, or the distribution not be sufficient to cover the cost, this will be reported as part of the budget monitoring in 2022-23.

Total Funding

- 3.1.18 The table below summarises the total estimated funding over the next five years within the mid-range scenario.

	Draft 2022-23 £000	Mid- Range 2023-24 £000	Mid- Range 2024-25 £000	Mid- Range 2025-26 £000	Mid- Range 2026-27 £000
Scottish Government funding	209,661	205,440	203,386	201,352	199,338
Council Tax income	53,652	53,920	54,190	54,461	54,733
Additional Funding for Teachers	370	370	370	370	370

Pay Settlement					
Total Funding	263,683	259,730	257,946	256,183	254,441

3.2 Base Budget

3.2.1 As with previous years the base budget for 2022-23 is the current year's approved budget adjusted for any:

- one-off items included within 2021-22 that aren't carried forward into 2022-23;
- previously agreed items for future years; and
- funding adjustments since the 2021-22 budget was agreed.

3.2.2 The split of the base budget across services and other central commitments will be based on a snapshot of the copy budget for 2021-22 as this is the most up to date budget provision reflecting any coding improvements and virements up until this time.

3.2.3 The base budget for 2021-22 was £251.314m. The changes to the base budget are noted in the following paragraphs.

3.2.4 At the Council meeting on 25 February 2021 it was agreed to:

- Invest £5.101m for 2021-22 COVID specific in year cost pressures
- Invest £0.020m in festive parking
- Support investment using £5.400m one off gain from the loans fund principal repayment holiday
- One-off borrowing costs to fund the capital plan £0.070m.

3.2.5 Other base adjustments are:

- Oracle EBS upgrade/replacement project team – one-off cost pressure of £0.050m in 2021-22
- Planning fees – a one-off cost pressure of £0.060m in 2021-22
- Recycling services across Argyll and Bute – one-off cost pressure of £0.206m in 2021-22
- Recognition of the 2021-22 pay award being agreed at a higher cost than the original estimate by £0.536m.
- Removal of DHP (£0.566m) budget pending the distribution for 2022-23 being announced, see paragraph 3.2.7.
- Account for Ferries specific grant funding (£1.269m), see paragraph 3.2.8.

3.2.6 Although the majority of the funding from the Scottish Government is not ring fenced, there are individual elements of money that are provided as part of the settlement with the expectation that they are used to deliver the service/policy intended. The base budget needs to be adjusted to reflect the additional costs for delivering on these funding commitments and the budget increase is limited to the funding. The funding commitments for additional teachers has been built into the employee section of the report.

	Increase £000
Winter Planning Care (HSCP)	2,268
Carer's Act and Living Wage (HSCP)	3,610
Free Personal and Nursing Care (HSCP)	396
Interim Care Funding (HSCP)	366
Mental Health Recovery and Renewal (HSCP)	66
Implementation of National Trauma Training Programme (HSCP)	50
Scottish Disability Assistance (HSCP)	44
School Clothing Grant	84
Access to Sanitary Products	11
Total Increases	6,895

3.2.7 The funding for Discretionary Housing Payments has not yet been distributed and will be advised later in the year. The DHP budget has been removed from the base pending confirmation of the funding for 2022-23. Once the funding is known, the budget will be added back in equal to the level of funding.

3.2.8 In previous years the support for ferries was paid as both GAE allocation and a specific grant but is now entirely received through specific grant funding. The total specific grant funding has now been allocated to the ferries service.

3.2.9 The revised base budget over the next five years is summarised in the table below.

	Draft 2022-23 £000	Mid- Range 2023-24 £000	Mid- Range 2024-25 £000	Mid- Range 2025-26 £000	Mid- Range 2026-27 £000
Base Budget 2021-22	251,314	251,314	251,314	251,314	251,314
2021-22 COVID cost pressures	(5,101)	(5,101)	(5,101)	(5,101)	(5,101)
Festive Parking	(20)	(20)	(20)	(20)	(20)
Loans fund principal repayment holiday	5,400	5,400	5,400	5,400	5,400
Borrowing costs to fund capital plan	70	70	70	70	70
Oracle Project Team – one off cost	(50)	(50)	(50)	(50)	(50)

pressure in 2021-22					
Planning fees – one off cost pressure in 2021-22	(60)	(60)	(60)	(60)	(60)
Recycling Services – one off cost pressure in 2021-22	(206)	(206)	(206)	(206)	(206)
Adjustment to 2021-22 Pay Costs	536	536	536	536	536
Re-profiling repayment of loans fund principal repayment holiday	0	162	170	179	188
Removal of DHP Budget pending funding	(566)	(566)	(566)	(566)	(566)
Allocate specific grant funding	(1,269)	(1,269)	(1,269)	(1,269)	(1,269)
Funding Commitments	6,895	6,895	6,895	6,895	6,895
Revised Base Budget	256,943	257,105	257,113	257,122	257,131

3.3 Employee Costs

- 3.3.1 Financial Services have populated salary templates with details of the current establishment and where necessary liaised with budget holders to confirm their staff. The templates calculate the next years pay bill including superannuation and national insurance contributions. The cost of the employees from the template is compared to the previous year and reasons for differences explained.
- 3.3.2 In terms of the level of employee budgets for 2022-23, the expectation would be that the budget would reflect the 2021-22 budget plus any increase due to incremental progression, inflation and any other unavoidable employee cost increases less previously approved employee budget savings. For 2022-23 there is an overall increase in the employee budget base of £0.309m (excluding Social Work). This is mainly linked to an increase in school rolls increasing the teacher FTE entitlement within schools.

- 3.3.3 The 2022-23 pay award has not been agreed yet and therefore an estimate will require to be built into the budget. In terms of assumptions for future years I have assumed there will be pay awards within a range of 1% (best case) and 3.0% (worst case) with a mid-range of 2%. It is acknowledged that because the pay award is not yet agreed that it could differ from estimate so a financial risk has been recognised within the Financial Risks Analysis Report.
- 3.3.4 The cost of employee increments for 2022-23 equates to £0.690m. Every year it is assumed that most employees will be on the top of the scale and therefore there should be no further incremental cost, however, there is still a turnover on the employee base and as a result, staff may leave who are on the top point of the grade, with a new/transferred employee commencing on the bottom point of the grade. This gives rise to an incremental cost which can be partly offset by a decrease to the employee base. For 2022-23 the increment is based on the actual calculated cost. For future years the cost of employee increments is based on 50% of the 2022-23 increment in the best case scenario and 100% of the 2022-23 increment in the mid-range and worst case scenario.
- 3.3.5 At the Business Continuity Committee on 13 August 2020 the financial impact of modernising the LGE pay grade and employment deal from 1 April 2021 onwards was reported. The majority of costs were incorporated into the salary templates for 2021-22 financial year but the review of the LGE14 grade was still outstanding. That review has now been completed and reflected within the salary templates creating an extra cost of £0.103m. The additional costs and savings relating to the modernising the employment deal included the removal of essential user allowance and the introduction of long service awards and an employee benefit scheme. These changes have also been reflected against the appropriate budget lines and result in a £0.066m saving for 2022-23.
- 3.3.6 The salary budgets have been inflated by £1.116m in relation to additional teacher numbers being included in relation to the “100 Day Promise”. This pledge from the Scottish Government granted funds for up to 16 new teachers and 8 additional support staff in schools.
- 3.3.7 In 2022-23 there is an increase to the employer National Insurance Contributions imposed by the UK Government which creates a pressure of £0.850m.
- 3.3.8 The changes to the employee budgets estimated over the next five years for Council services are summarised in the table below. The employee cost increases relating to the Health and Social Care Partnership are summarised within paragraph 3.6.6.

	Draft 2022-23 £000	Mid- Range 2023-24 £000	Mid- Range 2024-25 £000	Mid- Range 2025-26 £000	Mid- Range 2026-27 £000
Change to employee base	309	309	309	309	309
Pay Award	2,839	5,817	8,855	11,953	15,113
Increments	690	1,380	2,070	2,760	3,450
Review of the LGE14 Grade	103	103	103	103	103
Additional costs/savings relating to modernising employment deal	(66)	(66)	(66)	(53)	(68)
Additional Teacher Costs	1,116	1,138	1,161	1,184	1,208
National Insurance Increase (not specifically funded)	850	850	850	850	850
Total Employee Increases	5,841	9,531	13,282	17,106	20,965

3.4 Non-Pay Inflation

3.4.1 The position remains that only unavoidable/inescapable inflation has been included for 2022-23, this is with a view to only including a provision in the budget for an inflationary increase where it is absolutely required. The inflationary increases for 2022-23 for Council Services are noted below with further detail provided in Appendix 2. The total of £2.158m is an increase of £0.418m on the £1.740m reported to the Policy and Resources Committee on 9 December 2021. This is due an increase in RPI impacting the inflation on contracts for NPDO/DBFM Schools (£0.118m), Waste PPP (£0.139m) and Community Pools (£0.019m) and also the removal of some areas relating to the HSCP which were included in error (£0.063m). Furthermore, in light of recent publicity around utility prices a high level review has been undertaken which has resulted in an increase to non-pay inflation on utilities of £0.205m. Note that the estimated inflation on utilities within this report has been reduced as a result of an anticipated underspend within utilities in 2021-22 of £0.330m, on the basis that members will agree to earmark this underspend to offset increases within 2022-23.

Service	Inflation Category	Amount
Council Wide	Utilities – Electricity, Gas, Oil and Solid Fuel	245
Council Wide	Vehicle Fuel	62
Education	Residential Schools	84
Education	Pre-Primary Partner Uplift	86
Commercial Services	Catering and Milk	310
Commercial Services	Central Repairs – Outside Contractor	57
Legal and Regulatory Support	Community Pools	53
Legal and Regulatory Support	NPDO	569
Legal and Regulatory Support	Hub Schools	82
Customer Support Services	ICT	123
Roads and Amenity Services	Landfill Tax	64
Roads and Amenity Services	Waste PPP Contract	391
Roads and Amenity Services	Street Lighting Electricity	32
Total		2,158

3.4.2 In terms of the budget outlook for 2023-24 to 2026-27, the same level of unavoidable / inescapable non-pay inflation has been built into the best case and mid-range scenarios with the exception of a 1% general inflation which has been built into the worst case scenario. This position will be reviewed when the first budget outlook is reported to the Policy and Resources Committee in May 2022 as, based on the latest inflation increases on utilities, it is likely that the estimate for future years will require to be increased. A more detailed review of utilities will be undertaken to inform this position. The inflation in 2022-23 accounts for forward contracts already locking in the rate.

3.4.3 The overall additional budget requirement for non-pay inflation estimated over the next three years is summarised in the table below. Further detail is provided in Appendix 2. The estimated inflationary increases relating to the Health and Social Care Partnership are summarised within paragraph 3.6.6.

	Draft 2022-23 £000	Mid- Range 2023-24 £000	Mid- Range 2024-25 £000	Mid- Range 2025-26 £000	Mid- Range 2026-27 £000
Unavoidable/ inescapable Non-Pay Inflation	2,158	4,316	6,474	8,632	10,790

3.5 Cost and Demand Pressures

3.5.1 Over the last few years, services have worked on the basis of having to contain any cost and demand pressures within current resources where possible. The estimated cost and demand pressures identified for Council services are noted in the table below, with further detail provided in Appendix 3. An allowance for unidentified cost and demand pressures has been included from 2023-24 onwards at £0.250m per annum within the mid-range scenario and £0.500m per annum within the worst case scenario. The cost and demand pressures relating to the Health and Social Care Partnership are summarised within paragraph 3.6.6.

	Draft 2022-23 £000	Mid- Range 2023-24 £000	Mid- Range 2024-25 £000	Mid- Range 2025-26 £000	Mid- Range 2026-27 £000
Universal Credit HB Admin Grant	40	80	120	160	200
SEEMIS Membership Fees	0	5	7	10	10
ASN Support	0	0	75	206	206
Waste Model	91	98	116	169	0
Compliance with BMW Ban	0	0	400	1,600	1,150
Planning – Local Development Plan	0	50	0	50	0
Software Support – HR System	50	150	0	0	0
Loss of Parking Income	15	15	15	15	15
Increased bandwidth in schools	26	26	26	26	26

Election Costs	350	0	0	0	0
House Loans	19	19	19	19	19
Budget Resizing					
Removal of 10p charge for milk	22	22	22	22	22
Reversal of procurement saving	250	250	250	250	250
Cashless Catering	35	35	35	35	35
Apprenticeship Levy	64	65	66	67	68
Sustainable Rate for Partner Providers	0	342	327	327	327
Allowance for pressures in future years	0	250	500	750	1,000
Total Cost and Demand Pressures	962	1,407	1,978	3,706	3,328

3.6 Health and Social Care Partnership (HSCP)

3.6.1 The Council agreed an allocation to the HSCP of £62.211m for 2021-22 at its meeting on 25 February 2021 and noted that the level of future years funding is subject to the level of Scottish Government funding and the Council's overall financial position in future years. The Council also agreed that that in the event of the HSCP underspending in any future year, the Council will seek earlier repayment of outstanding debts.

3.6.2 There was one change to the base budget during the year due to the transfer of an administration post from within the Council to Social Work as the post was solely focussed on Social Work tasks. There was no bottom line impact of this change as both the actuals and budget are affected. The payment to the HSCP will increase by £0.016m in respect of this and the expenditure budget within the partnership will also increase.

3.6.3 The Local Government Finance Circular 9/2021 advises of additional funding for Health and Social Care and Mental Health Services as noted below:

- £174.5m for continued deliver of the real Living Wage within Health and Social Care and £20.4m for implementation of the Carers Act – ABC Share £3.610m.
- £15m for uprating of free personal and nursing care payments – ABC £0.396m.

- Additional investment of £124m to provide care at home – ABC Share £2.268m.
- £20m to support Interim Care – ABC Share £0.366m.
- An additional £200m to support investment in health and social care – not distributed yet.

3.6.4 In addition, there are other allocations that have to be passed over to the Health and Social Care Partnership for the following:

- Implementation of National Trauma Training Programme - £0.050m
- Scottish Disability Assistance - £0.022m
- Mental Health Recovery and Renewal - £0.066m.

3.6.5 The revised payment to the Health and Social Care Partnership is noted below. In line with the current repayment schedule, the HSCP is making budgetary provision in future years for the repayment of debt it owes to the Council in respect of historic overspending and this is adjusted for below.

	Draft 2022-23 £000	Mid- Range 2023-24 £000	Mid- Range 2024-25 £000	Mid- Range 2025-26 £000	Mid- Range 2026-27 £000
Baseline funding 2021-22	62,211	62,211	62,211	62,211	62,211
Adjustments to base budget	16	16	16	16	16
HSCP Funding as per Finance Circular (paras 3.62 and 3.63)	6,778	6,778	6,778	6,778	6,778
Payment to HSCP	69,005	69,005	69,005	69,005	69,005
Less 2017-18, 2018-19 and 2019-20 overspend planned pay-back previously agreed	(900)	(900)	(759)	0	0
Net Payment to HSCP	68,105	68,105	68,246	69,005	69,005

3.6.6 Members should note that the payment assumes that the HSCP will absorb any inflationary and cost and demand pressures. The latest estimated inflation and cost and demand pressures for Social Work have been discussed with the HSCP Chief Financial Officer. The mid-

range estimates are summarised in the table below which shows the gross pressure adjusted to reflect the latest estimate for new funding expected from the Scottish Government to fund the new initiatives listed. Further detail is contained within Appendix 4. These pressures are not included within the Council's budget gap but are included within this report for information. Note that these only extend to three years rather than the five years that the Council's budget outlook extends to. Extending the outlook to five years is a decision for the HSCP to take and their Chief Financial Officer is currently of the view that a five year planning window is not appropriate at the current time due to the uncertainty caused by COVID and the related volatilities in service demand and capacity.

	Draft 2022-23 £000	Mid- Range 2023-24 £000	Mid- Range 2024-25 £000
Pay Inflation	780	1,576	2,388
Pay Increments	87	174	261
Increase in Employer's NIC	191	386	585
Other Pay Base Adjustments	2,449	2,551	2,655
Non-Pay Inflation	2,771	5,249	7,839
Non-Pay Inflation on NHS posts recharged to Social Work	72	146	224
Social Work Emergency Standby Redesign	25	51	78
Older People Demand Growth	396	799	1,208
Younger Adults Demand Growth	350	707	1,072
Physical Disability Service Growth	70	141	214
Phased budget Realignments to reflect service costs and address historical overspends	800	1,558	2,316
Continuing Care for Looked After Young people	250	500	750
Extension of Carers Act	378	378	378
New Scottish Government Initiatives	4,615	4,031	3,927
Gross Social Work Pressures	13,234	18,247	23,895
Less Estimated Additional Funding from Scottish Government	(11,106)	(10,624)	(10,624)
Net Social Work Pressures	2,128	7,623	13,271

3.7

Budget Gap PRIOR to Measures to Balance the Budget

- 3.7.1 The budget gap prior to factoring in any previous savings decisions or potential options towards balancing the budget is summarised in the table below.

	Draft 2022-23 £000	Mid- Range 2023-24 £000	*Mid- Range 2024-25 £000	Mid- Range 2025-26 £000	Mid- Range 2026-27 £000
Base Budget	256,943	257,105	257,113	257,122	257,131
Employee Cost Changes	5,841	9,531	13,282	17,106	20,965
Non-Pay Inflation	2,158	4,316	6,474	8,632	10,790
Cost and Demand Pressures	962	1,407	1,978	3,706	3,328
Total Net Expenditure	265,904	272,359	278,847	286,566	292,214
Total Funding	263,683	259,730	257,946	256,183	254,441
Budget Surplus / (Gap) Cumulative	(2,221)	(12,629)	(20,901)	(30,383)	(37,773)

3.8 Measures to Balance the Budget – Previously Agreed

- 3.8.1 There are a number of measures to balance the budget which have been previously agreed by Council and these are summarised in the table below.

	Draft 2022- 23 £000	Mid- Range 2023- 24 £000	Mid- Range 2024-25 £000	Mid- Range 2025-26 £000	Mid- Range 2026-27 £000
Management/ Operational Savings Agreed February 2021	(250)	(230)	(230)	(230)	(230)
Policy Savings Agreed February 2021	331	459	459	459	459
Total Measures to Balance the Budget	81	229	229	229	229

3.9 Measures to Balance the Budget – For Council Approval

3.9.1 There is a separate report included in the budget pack which relates to fees and charges together with the detailed schedule of charges for 2022-23. The general increase to fees and charges is proposed at 3% for 2022-23, this was the increase applied in 2021-22. The general inflationary increase would give additional income of £0.390m. In terms of the outlook for 2023-24 to 2026-27, fees and charges have been estimated at a 3% increase in the best case and mid-range scenario and a 1% increase in the worst case scenario.

3.9.2 The budget outlook reports presented throughout 2021-22 included no assumptions in relation to the Live Argyll management fee on the basis that it would be reviewed as part of the budget setting process.

As part of the 2022-23 budget setting process Live Argyll were asked to consider proposals based on a reduction to the management fee of between 1% and 5%. The Budget Working Group agreed that a 3% reduction equating to £0.122m should be put forward for consideration as part of the budget process. It is for Council to agree the reduction in the management fee and the responsibility of the Live Argyll Board to consider and approve the options to deliver their service within their overall quantum of funding. No further reductions have been built into future years at this stage.

3.9.3 A report to Council on 24 June 2021 set out the approach to the 2022-23 revenue budget process and identification of savings to balance the 2022-23 budget. It was agreed that a cross party Budget Working Group (BWG) be established comprising six elected members from the administration, three elected members from the opposition and two Trade Union representatives. The BWG's role was to engage with officers and provide a sounding board to assist in the development and identification of savings options. It does not have any decision making authority but can report to and make recommendations to either the Council or the Policy and Resources Committee. Its primary purpose was to assist in the savings identification process and provide a degree of scrutiny over options as they are being developed.

3.9.4 New savings options were identified by officers and presented to the BWG at meetings held on 21 September 2021 and 2 November 2021, 16 December 2021 and 20 January 2022. The BWG agreed a suite of options which were presented to the Policy and Resources Committee on 9 December 2021 which would deliver £2.522m in savings in 2022-23, £0.551m in 2023-24 and £0.546m in savings in future years. The BWG met again on 16 December 2021 and 20 January 2022 which has resulted in the savings options being further refined as follows:

Option	Change	2022-23 Impact £000
RI04 – Burials and Cremations	New saving option	80

FS01 – Loans Fund Savings 2021-22 c/fwd	New saving option	200
	Total Changes	280

- 3.9.5 The savings options have been classified as either:
- Management / Operational – meaning they do not result in either redundancies or any change in policy and can be implemented without Council approval
 - Policy – meaning they require Council approval due to having staff or policy implications.

The management/operational savings are set out in Appendix 5 and the proposed policy savings are set out in Appendix 6.

- 3.9.6 The number of FTEs affected by potential redundancy required the Council to undertake a statutory 45 day consultation. This has been concluded in accordance with the Council's redundancy policy and procedures seeking to avoid compulsory redundancy wherever possible.

- 3.9.7 A summary of the savings identified are noted in the table below.

Saving Type	2022-23 £000	2023-24 £000	2024-25 £000	2025-26 £000	2026-27 £000
Management /Operational	2,442	268	260	260	260
Policy	360	363	366	366	366
Total	2,802	631	626	626	626

- 3.9.8 As per paragraph 3.1.14 there is an assumption of an approval of a 3% increase in Council tax in 2022-23 and a 3% increase in Council Tax in the best case, mid-range and worst case scenarios in the years beyond 2022-23.

3.10 Budget Gap AFTER Measures to Balance the Budget

- 3.10.1 The budget gap after applying all the measures to balance the budget is summarised within the table below.

	Draft 2022-23 £000	Mid- Range 2023-24 £000	Mid- Range 2024-25 £000	Mid- Range 2025-26 £000	Mid- Range 2026-27 £000
Estimated Budget Gap Prior to	(2,221)	(12,629)	(20,901)	(30,383)	(37,773)

Measures to Balance Budget					
Previously Approved Savings Measures	81	229	229	229	229
Fees and Charges 3% Increase	390	746	1,112	1,489	1,878
Live Argyll Management Fee 3% Decrease	122	122	122	122	122
Council Tax Increase	1,610	3,308	5,082	6,932	8,863
New Management/ Operational Savings	2,442	268	260	260	260
New Policy Savings	360	363	366	366	366
Budget Surplus / (Gap) Cumulative	2,784	(7,593)	(13,730)	(20,985)	(26,055)
Budget Surplus / (Gap) In Year	2,784	(10,377)	(6,137)	(7,255)	(5,070)

- 3.10.2 The table above demonstrates that if Members agree to all the proposals already noted within this report there will be a balanced 2022-23 budget with a surplus of £2.784m. This positive position is a result of proposals which had already been brought forward to balance the budget prior to the additional funding announcement at Stage 1 of the Parliamentary process. Whilst there are a number of savings options built into these figures that could be reversed, many of them are management/operational in nature that officers will be implementing through the normal course of business.
- 3.10.3 By way of further explanation on the budget surplus/(gap) estimate noted in paragraph 3.10.1, the budget gap in 2023-24 is £7.593m if Council use the 2021-22 surplus in a one-off manner. If Council use the surplus in 2022-23 in a recurring way, the expenditure in 2023-24 will rise by the amount of the recurring expenditure and therefore the gap could potentially increase to £10.377m. It is therefore strongly recommended that Members use this revenue surplus in 2022-23 for one-off purposes.
- 3.10.4 Appendix 7 provides a summary of the draft budget for 2022-23 at service level.

3.11 Balancing Future Years Budget

3.11.1 The budget surplus / (gap) in the period 2023-24 to 2026-27 across each scenario is summarised in the table below.

Budget Gap	2023-24 £000	2024-25 £000	2025-26 £000	2026-27 £000	Total £000
Best Case	(4,275)*	(2,606)	(3,370)	(2,120)	(12,371)
Mid-Range	(7,593)*	(6,137)	(7,255)	(5,070)	(26,055)
Worst Case	(10,805)*	(10,612)	(12,900)	(7,654)	(41,971)

*assuming 2022-23 surplus is used for one-off purposes.

3.12 Impact of COVID-19

3.12.1 Presented above, is a balanced Council budget for 2022-23 prior to considering how COVID-19 may impact on expenditure and income next year and beyond. There is a separate report in the budget pack that deals with the COVID-19 expenditure and funding.

4. CONCLUSION

4.1 This report summarises the position with regard to the key issues surrounding the revenue budget and setting of council tax for 2022-23. It also provides estimates of the budget outlook for the period 2023-24 to 2026-27.

4.2 If Members agree to all the proposals already noted within this report, this would produce a balanced budget in 2022-23 with a surplus of £2.784m. It is strongly recommended that Members use this surplus in 2022-23 for one-off purposes.

4.3. There remains a significant budget gap in future years and officers will continue to explore options to generate future savings through service redesign.

4.4 The Council are asked to consider three third party funding requests summarised within Appendix 8. Members are asked to give consideration to these requests and how they would be funded. The options open to Members are that they could be funded:

- From the surplus revenue budget position in 2022-23
- From the unallocated General Fund
- From the Staycation Marketing earmarked reserves set aside as part of the budget in 2021-22.

5. IMPLICATIONS

5.1 Policy – There are policy implications associated with the new saving options and also previously agreed savings options which impact 2022-23 and beyond.

- 5.2 Financial – The report outlines the budget position over 2022-23 to 2026-27.
- 5.3 Legal – Any legal implications have and will be considered when developing the savings options.
- 5.4 HR – Any HR implications have and will be considered when developing savings options.
- 5.5 Fairer Scotland Duty – See below
 - 5.5.1 Equalities – Equality and Socio-Economic Impact Assessments have been carried out where appropriate for savings options already agreed or developed.
 - 5.5.2 Socio Economic Duty – Equality and Socio-Economic Impact Assessments have been carried out where appropriate for savings options already agreed or developed.
 - 5.5.3 Islands Duty - Equality and Socio-Economic Impact Assessments have been carried out where appropriate for savings options already agreed or developed. This includes consideration of Islands Duties.
- 5.6 Climate Change – The Council is committed to addressing climate change and reviews of how Services are delivered is ongoing within the available budget resources.
- 5.7 Risk – There is a separate report assessing financial risks and there is also an overall assessment of risk included within the separate report on Reserves and Balances.
- 5.8 Customer Service – There may be some customer service implications arising from the new savings options. Future customer service implications will be considered when developing savings options.

Kirsty Flanagan
S95 Officer
10 February 2022

Policy Lead for Financial Services and Major Projects: Councillor Gary Mulvaney

APPENDICES:

- Appendix 1 – 2022-23 – 2026-27 Budget Outlook Scenarios
- Appendix 2 – Non-Pay Inflation Estimates 2022-23
- Appendix 3 - Cost and Demand Pressures 2022-23 to 2026-27
- Appendix 4 – Health and Social Care Partnership Cost Pressures
- Appendix 5 – New Management/Operational Savings
- Appendix 6 – New Policy Options Savings Summary and Templates
- Appendix 7 – Service Summary of Budget Position
- Appendix 8 – Funding Requests

	DRAFT	Best Case Scenario				Mid-Range Scenario				Worst Case Scenario			
	2022-23	2023-24	2024-25	2025-26	2026-27	2023-24	2024-25	2025-26	2026-27	2023-24	2024-25	2025-26	2026-27
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Base Budget	251,314	251,314	251,314	251,314	251,314	251,314	251,314	251,314	251,314	251,314	251,314	251,314	251,314
Base Budget Adjustments	(1,266)	(1,104)	(1,096)	(1,087)	(1,078)	(1,104)	(1,096)	(1,087)	(1,078)	(1,104)	(1,096)	(1,087)	(1,078)
Settlement Commitments:													
Winter Planning Care (£124.0m)	2,268	2,268	2,268	2,268	2,268	2,268	2,268	2,268	2,268	2,268	2,268	2,268	2,268
Carer's Act and Living Wage (£194.9m)	3,610	3,610	3,610	3,610	3,610	3,610	3,610	3,610	3,610	3,610	3,610	3,610	3,610
Free Personal and Nursing Care (£15.0m)	396	396	396	396	396	396	396	396	396	396	396	396	396
Interim Care Funding (£20.0m)	366	366	366	366	366	366	366	366	366	366	366	366	366
Mental Health Recovery and Renewal (£3.710m)	66	66	66	66	66	66	66	66	66	66	66	66	66
Implementation of National Trauma Training Programme (£1.6m)	50	50	50	50	50	50	50	50	50	50	50	50	50
Scottish Disability Assistance (£3.216m)	44	44	44	44	44	44	44	44	44	44	44	44	44
School Clothing Grant (£5.8m)	84	84	84	84	84	84	84	84	84	84	84	84	84
Access to Sanitary Products	11	11	11	11	11	11	11	11	11	11	11	11	11
Revised Base Budget	256,943	257,105	257,113	257,122	257,131	257,105	257,113	257,122	257,131	257,105	257,113	257,122	257,131
Pay Award	2,839	4,328	5,832	7,351	8,885	5,817	8,855	11,953	15,113	7,306	11,907	16,646	21,527
Pay Increments	690	1,035	1,380	1,725	2,070	1,380	2,070	2,760	3,450	1,380	2,070	2,760	3,450
Living Wage Consolidation	0	0	0	0	0	0	0	0	0	0	0	0	0
Additional costs/savings to modernising employment deal	(66)	(66)	(66)	(53)	(68)	(66)	(66)	(53)	(68)	(66)	(66)	(53)	(68)
Review of the LGE14 Grade	103	103	103	103	103	103	103	103	103	103	103	103	103
Additional Teacher Costs	1,116	1,138	1,161	1,184	1,208	1,138	1,161	1,184	1,208	1,138	1,161	1,184	1,208
Change to employee base	309	309	309	309	309	309	309	309	309	309	309	309	309
National Insurance Increase - not specifically funded	850	850	850	850	850	850	850	850	850	850	850	850	850
Total Employee Cost Changes (Council Services)	5,841	7,697	9,569	11,469	13,357	9,531	13,282	17,106	20,965	11,020	16,334	21,799	27,379
Non-Pay Inflation - Council Services	2,158	4,316	6,474	8,632	10,790	4,316	6,474	8,632	10,790	4,316	7,224	10,132	13,040
Previously Agreed - HB Admin Grant	40	80	120	160	200	80	120	160	200	80	120	160	200
SEEMIS Membership Fees	0	5	7	10	10	5	7	10	10	5	7	10	10
ASN Support	0	0	0	198	198	0	75	206	206	0	145	444	444
Waste	91	98	116	169	0	98	116	169	0	98	116	169	0
Compliance with BMW Ban	0	0	200	800	800	0	400	1,600	1,150	0	875	3,500	1,500
Planning (Local Development Plan)	0	50	0	50	0	50	0	50	0	50	0	50	0
Software support for a new HR system & Backfill for project team.	50	100	0	0	0	150	0	0	0	200	0	0	0
Loss of parking income	15	15	15	15	15	15	15	15	15	15	15	15	15
School bandwidth costs	26	26	26	26	26	26	26	26	26	26	26	26	26
Election costs	350	0	0	0	0	0	0	0	0	0	0	0	0
House Loans	19	19	19	19	19	19	19	19	19	19	19	19	19
Removal of milk charge in schools	22	22	22	22	22	22	22	22	22	22	22	22	22
Reversal of procurement saving option	250	250	250	250	250	250	250	250	250	250	250	250	250
Cashless Catering	35	35	35	35	35	35	35	35	35	35	35	35	35
Apprenticeship Levy	64	60	61	62	63	65	66	67	68	71	73	75	77
Temporary Homeless Accommodation	0	0	0	0	0	0	0	0	0	0	0	0	0
Sustainable Rate for Partner Providers	0	342	327	327	327	342	327	327	327	342	327	327	327
Allowance for Cost and Demand Pressures Future Years	0	0	0	0	0	250	500	750	1,000	500	1,000	1,500	2,000
Total Cost and Demand Pressures	962	1,102	1,198	2,143	1,965	1,407	1,978	3,706	3,328	1,713	3,030	6,602	4,925
Total Estimated Expenditure PRIOR to measures to balance the budget	265,904	270,220	274,354	279,366	283,243	272,359	278,847	286,566	292,214	274,154	283,701	295,655	302,475
Scottish Government Grant	209,661	206,477	205,445	204,418	203,396	205,440	203,386	201,352	199,338	204,402	201,336	198,316	195,341
Specific Grant for Ferries	0	0	0	0	0	0	0	0	0	0	0	0	0
Specific Funding for Additional Teachers	370	370	370	370	370	370	370	370	370	370	370	370	370
Discretionary Housing Grant	0	0	0	0	0	0	0	0	0	0	0	0	0
Council Tax	53,652	54,054	54,459	54,867	55,279	53,920	54,190	54,461	54,733	53,786	53,920	54,055	54,190
Total Funding	263,683	260,901	260,274	259,655	259,045	259,730	257,946	256,183	254,441	258,558	255,626	252,741	249,901
Budget Surplus / (Gap) PRIOR to measures to balance the budget	(2,221)	(9,319)	(14,080)	(19,711)	(24,198)	(12,629)	(20,901)	(30,383)	(37,773)	(15,596)	(28,075)	(42,914)	(52,574)
Measures to Balance the Budget:													
Fees and Charges	390	746	1,112	1,489	1,878	746	1,112	1,489	1,878	509	629	750	872
Live Argyll - 3% decrease to management fee	122	122	122	122	122	122	122	122	122	122	122	122	122
Management/Operational Savings reported December 2020	(250)	(230)	(230)	(230)	(230)	(230)	(230)	(230)	(230)	(230)	(230)	(230)	(230)
Policy savings reported December 2020	331	459	459	459	459	459	459	459	459	459	459	459	459
Management/Operational Savings reported December 2021	2,442	268	260	260	260	268	260	260	260	268	260	260	260
Policy savings reported December 2021	360	363	366	366	366	363	366	366	366	363	366	366	366
Council Tax Increase	1,610	3,304	5,073	6,919	8,845	3,300	5,057	6,882	8,779	3,296	5,040	6,845	8,712
Council Tax Increase (Growth element)	0	12	37	75	127	8	25	50	84	4	12	25	42
Total Measures to Balance the Budget	5,005	5,044	7,199	9,460	11,827	5,036	7,171	9,398	11,718	4,791	6,658	8,597	10,603
Budget Surplus / (Gap) Cumulative AFTER measures to balance the budget	2,784	(4,275)	(6,881)	(10,251)	(12,371)	(7,593)	(13,730)	(20,985)	(26,055)	(10,805)	(21,417)	(34,317)	(41,971)
Budget Surplus / (Gap) In Year AFTER measures to balance the budget	2,784	(7,059)	(2,606)	(3,370)	(2,120)	(10,377)	(6,137)	(7,255)	(5,070)	(13,589)	(10,612)	(12,900)	(7,654)

NON-PAY INFLATION (COUNCIL)

Appendix 2

Service	Inflation Category	Basis of Inflation	2022-23 Inflation %	Base Budget 2022-23	Inflation 2022-23 £000
Council Wide	Utilities - Electricity	This is a volatile area and inflation is difficult to predict. Figures based on latest forecasts however this will be monitored throughout the year.	8.00%	2,306	180
Council Wide	Utilities - Gas	This is a volatile area and inflation is difficult to predict. Latest indications from Scottish Procurement suggest that inflation could be in excess of 100% for some business'. Estimations show that the Council's position could be in the region of 75%. This percentage increase has been applied during calculations however an underspend of £330k is anticipated across utilities for 2021/22 which is proposed to be earmarked and offset this increase in 2022/23 which has reduced the figure/notional percentage accordingly. This will be monitored throughout the year.	5.00%	471	24
Council Wide	Utilities - Oil	This is a volatile area and inflation is difficult to predict. Figures based on latest forecasts however this will be monitored throughout the year.	10.00%	243	24
Council Wide	Utilities - Solid Fuel	Inflation figure provided by Energy Watch	8.00%	213	17
Council Wide	Utilities - Water	Advise from Council's energy team is that no inflation expected in 2022-23	0.00%	541	0
Council Wide	Non Domestic Rates	No NDR inflation in 2022/23 as NDR budgets is subject to a saving review. There was no inflation in NDR in 2021/22 either (for the same reason) however £133k was added to the budget outlook as there was an expectation that that there would be 2022/23 inflation.	0.00%	4,589	0
Council Wide	Vehicle Fuel	Based on RPIX at Sept 2021 which has increased from 1.86% in July 2020 (which the 2021/22 inflation was based on) to 4.97%. RPIX is seen as a better measure of underlying inflation than RPI as RPI is affected directly by Bank of England changes in interest rate which means it is focused more on the cost of living than the underlying rate of inflation.	4.97%	1,255	62
Council Wide	Central Repairs - Outside Contractors	Reflect increases in material costs in construction industry. There was no inflation in 2021-22 as a cost pressure was processed to right size the budget at that point.	3.00%	1,892	57
Council Wide Total					364
Education	Pre-Primary Partner Provider Uplift	Inflation increase to cover the cost of the Scottish Living Wage	2.50%	3,448	86
Education	Residential Schools	Inflation based on the average of the uplifts in 2021/22	8.00%	1,048	84
Commercial Services	Catering Purchases and Milk	15% increase predicted as a result of price volatility and confirmation from the Council's Commercial Manager that food prices remain high in some commodities. This is 5% higher than in 2021/22 hence the material increase.	15.00%	2,066	310
Legal and Regulatory Support	Community Pool Subsidies	Based on RPI for December 2021	7.55%	700	53
Legal and Regulatory Support	NPDO Schools	Inflation based on RPI estimate for Feb 22 per NPDO contract indexed element equates to 3.63%. This is 2.28% higher than in 2021/22 hence the material increase.	3.63%	15,672	569

Service	Inflation Category	Basis of Inflation	2022-23 Inflation %	Base Budget 2022-23	Inflation 2022-23 £000
Legal and Regulatory Support	Hub Schools	Inflation based on RPI estimate for Feb 22 per Hub DBFM contract indexed element equates to 1.56%. This is 0.58% higher than in 2021/22 .	1.56%	5,248	82
Executive Director - Douglas Hendry - Total					1,184
Head of Customer Support Services	ICT	Inflationary increase based on renewals for support and maintenance of hardware and software	15.00%	820	123
Fleet	School and Public Transport Contract Fuel Uplifts	No inflation necessary in 2022/23 as there are no plans to uplift fuel budgets due to the fact providers were paid in full for pupil transport contracts during lockdown so should have sufficient funds to absorb fuel increases.	0.00%	0	0
Roads and Infrastructure	Landfill Tax	The Autumn budget has applied a landfill tax increase England and Northern Ireland of 1.97% (from £96.70 to £98.60). Historically the Scottish Government has applied the same increase.	1.97%	3,243	64
Roads and Infrastructure	Waste PPP Contract	85% of RPIX as at December 2021. This is 4.98% higher than in 2021/22 hence the material increase.	6.56%	5,954	391
Roads and Infrastructure	Street Lighting Electricity	Based on RPI- Electricity at September 2021 which is 5.80%.	5.80%	550	32
Executive Director - Kirsty Flanagan - Total					610
					2,158

Appendix 3 - COUNCIL COST AND DEMAND PRESSURES 2022-23 to 2026-27

APPENDIX 3

Department	Service	Cost/Demand Pressure	Best Case					Mid Range Scenario					Worst Case				
			2022-23 £000	2023-24 £,000	2024-25 £,000	2025-26 £,000	2026-27 £,000	2022-23 £000	2023-24 £,000	2024-25 £,000	2025-26 £,000	2026-27 £,000	2022-23 £000	2023-24 £,000	2024-25 £,000	2025-26 £,000	2026-27 £,000
Chief Executive's Unit	Financial Services	Universal Credit "Full" Service went live in Sept 2018, but managed migration has been deferred to 2021 and will not be completed until 2024. The DWP will reduce the Housing Benefit Administration Subsidy they pay to the Council as some claimants come off of Housing Benefit processed by Council staff and go onto Universal Credit processed by the DWP. The Council's caseload has reduced marginally since implementation of Universal Credit but it is hard to predict just how quickly the rest of the working age caseload will migrate from Housing Benefit to Universal Credit between now and 2024. These figures represent our best estimates at this time.	40	80	120	160	200	40	80	120	160	200	40	80	120	160	200
Executive Director - Douglas Hendry	Education	The demand for ASN support in Argyll and Bute has continued to grow with a significant increase in, and early identification of children and young people presenting with complex additional support needs, including mental health difficulties. It is anticipated that growth continues over the next 5 years however the extent of this growth is difficult to determine. Scottish Government statistics show that the number of pupils identified with ASN has increased markedly since 2010 and there continue to be year on year increases. These increases are likely due to continued improvements in recording and the introduction of the additional need types 'Child plans' and 'Other' in 2011. Scottish Government statistical datasets show that the percentage of school roll in mainstream schools of pupils with ASN has increased by approximately 3% year on year. Within many authorities, this means increased numbers of children accessing specialist provision.	0	0	0	198	198	0	0	75	206	206	0	0	145	444	444
Executive Director - Douglas Hendry	Education	The SEEMIS group, provider of the Council's Education Management Information System, recently reviewed their long term financial plan and refreshed it to cover the period 2021/22 to 2025/26. As a result of this exercise there were implications on Membership fees with a cost pressure on the Education service arising from financial year 2023/24. Indicative membership fees were provided for financial years 2021/22 to 2022/23 and these have been factored in accordingly.	0	5	7	10	10	0	5	7	10	10	0	5	7	10	10
Executive Director - Douglas Hendry	Education	Removal of 10p charge for milk in Primary Schools from August 2021. Council agreed to remove this charge from August 2021 to promote the implementation of the Healthy Eating in Schools Regulations and the roll out of free school meal to all Primary pupils by August 2022.	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22
Executive Director - Douglas Hendry	Education	The existing cashless catering solution in 9 x secondary schools requires upgrading or replacing as a result of hardware obsolescence and software reaching end of life and contract end in Jan 2022. This solution is a red risk on the ICT GAMP and is no longer PSN or Cyberessentials Plus compliant. Local authorities across the UK have rapidly transformed their cashless catering and payment solutions during the pandemic to reflect the trends for online payments, pre-order self service, and deliver a safer, more efficient service. These trends are reflected in the supplier marketplace with new solutions now available for online self service payments and school meal selection with market leaders providing end to end solutions handling all school fund types in one integrated income management solution. This will reduce cash handling and allow school catering to prepare meals to order.	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
Executive Director - Douglas Hendry	Education	The Council has had a requirement to deliver 1140 hours of Early Learning and Childcare from August 2021. The Council has been notified that the ring fenced funding will be reduced by £1.124m from 2022-23. Also, as part of the 1140 expansion programme, the Scottish Government 'Funding Follows the Child' guidance, requires local authorities to set a rate locally that is paid to funded providers in the private and third sectors, including childminders, to deliver the funded entitlement that allows them to deliver a high quality ELC experience for all children. This rate should be sustainable and reflect national policy priorities, including funding to enable payment of the real Living Wage to all childcare workers delivering the funded entitlement and have a margin for re-investment built in. The service has worked hard to mitigate the effects of this and has reduced expenditure as far as possible. However there remains a funding gap, the service are able to cover the over spend for 2022-23 from carry forwards so the cost pressure is requested from 2023-24 onwards. The service will continually review their plans looking for efficiencies where possible.	0	342	327	327	327	0	342	327	327	327	0	342	327	327	327

Appendix 3 - COUNCIL COST AND DEMAND PRESSURES 2022-23 to 2026-27

APPENDIX 3

Department	Service	Cost/Demand Pressure	Best Case					Mid Range Scenario					Worst Case				
			2022-23 £000	2023-24 £,000	2024-25 £,000	2025-26 £,000	2026-27 £,000	2022-23 £000	2023-24 £,000	2024-25 £,000	2025-26 £,000	2026-27 £,000	2022-23 £000	2023-24 £,000	2024-25 £,000	2025-26 £,000	2026-27 £,000
Executive Director - Douglas Hendry	Legal and Regulatory Services	Estimated cost (to be borne by the Council) of carrying out local Government elections in May 2022 (and in financial year 2022/23). Operating approx. 100 polling stations and carrying out poll and count for 11 Multi member wards – requiring 11 separate counts	350	0	0	0	0	350	0	0	0	0	350	0	0	0	0
Executive Director - Douglas Hendry	Procurement	In February 2019 the Council agreed a £250k procurement policy saving to be delivered through an increased focus on contract and demand management. This saving was dependent on the number and type of contracts being tendered for which have the potential to achieve revenue savings through the procurement process. It has proved harder to achieve than was first anticipated and this saving has been removed. As this saving had already been built into future budgets a cost pressure is required to reverse it.	250	250	250	250	250	250	250	250	250	250	250	250	250	250	250
Executive Director - Kirsty Flanagan	HR	Costs for a project team for a new HR system & Backfill. This is a total new system build.	50	100	0	0	0	50	150	0	0	0	50	200	0	0	0
Executive Director - Kirsty Flanagan	Waste	Additional costs derived from the current waste model. Note that the treatment of waste going forward has not been fully costed due to uncertainty as to how the council will deal with the Bio Municipal Waste ban and the Deposit Return Scheme. Pressure has increased due to an updated waste model.	91	98	116	169	0	91	98	116	169	0	91	98	116	169	0
Executive Director - Kirsty Flanagan	Waste	Achieving compliance with ban on biodegradable municipal waste in 2025. This is the estimated revenue costs from potential scenarios, remaining in or coming out of the current waste PPP contract. Coming out of the Waste PPP contract would create an additional one-off cost. There are also capital cost implications that are not included within these estimates. Due to the complexity of the model, estimates are subject to change.	0	0	200	800	800	0	400	1,600	1,150	0	0	875	3,500	1,500	
Executive Director - Kirsty Flanagan	Planning	Local development plan will require to be done under the new Planning legislation which is a revised process from the current one and will have a 10 year life. The new process has 2 stages where there is likely to be a cost pressure - a gate check followed by an examination some time later.	0	50	0	50	0	0	50	0	50	0	0	50	0	50	0
Executive Director - Kirsty Flanagan	Housing	Rightsize budget for House Loans which is a historic budget which has simply been rolled forward year on year	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19
Executive Director - Kirsty Flanagan	Parking	Loss in income at Glen Loin Car park, Arrochar due to end of lease and responsibility for car park returning to owners, Luss Estates	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Executive Director - Kirsty Flanagan	IT	Increased bandwidth for schools to allow digital transformation to support the move to online learning	26	26	26	26	26	26	26	26	26	26	26	26	26	26	26
Executive Director - Kirsty Flanagan	Housing	Temporary Accommodation for the homeless has had a history of demand led overspending. The budget is in need of rightsizing. Costs include property maintenance, maintenance and replacement of furniture, property rental costs less benefit payments and the cost of voids which would include Council Tax and utilities and loss of benefit payments.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Council Wide	Council Wide	Rightsize budget for Apprenticeship Levy which is a historic budget which has simply rolled forward year on year. Apprenticeship Levy is charged at a rate of 0.5% of an employer's payroll but the budget has not been increased in line with salary budget increases	59	60	61	62	63	64	65	66	67	68	69	71	73	75	77
Council Wide	Council Wide	General provision for unidentified Cost and Demand Pressures	0	0	0	0	0	250	500	750	1,000	0	500	1,000	1,500	2,000	
TOTAL			957	1,102	1,198	2,143	1,965	962	1,407	1,978	3,706	3,328	967	1,713	3,030	6,602	4,925

SOCIAL WORK COST AND DEMAND PRESSURES - 2022-23 to 2024-25

APPENDIX 4

Service	Cost/Demand Pressure	Best Case			Mid Range			Worst Case		
		2022-23 £000	2023-24 £000	2024-25 £000	2022-23 £000	2023-24 £000	2024-25 £000	2022-23 £000	2023-24 £000	2024-25 £000
All Social Work	Estimated Pay inflation reflecting a best case of 1%, mid range of 2% and worst case of 3%.	434	872	1,314	780	1,576	2,388	1,133	2,300	3,502
All Social Work	Estimated Pay increments, best case absorbed in current staff changes, mid-range, half of 2020-21 cost and worst case same as 2020-21 cost.	44	87	131	87	174	261	87	174	261
All Social Work	Estimated impact of the 1.25% increase in Employer's National Insurance Contributions which come into effect from 01 April 2022.	191	384	579	191	386	585	191	388	591
Adult Care	Estimated impact of the regrading of Social Work Assistant and Community Care Assistant roles in Adult Care from SLGE8 to SLGE9 following a grading revaluation completed in 2021.	100	201	303	100	202	306	100	203	309
Adult Care	Estimated full year equivalent cost of the increase in the minimum care worker pay rate to £10.02 per hour from December 2021.	2,349	2,349	2,349	2,349	2,349	2,349	2,349	2,349	2,349
All Social Work	Non-pay inflation, best and worst case based on unavoidable/inescapable inflation and worst case.	2,433	4,546	6,740	2,771	5,249	7,839	3,180	5,957	8,953
All Social Work	Non-pay inflation impact of payroll inflation on NHS posts which are recharged to Social Work.	72	146	224	72	146	224	72	146	224
All Social Work	Social Work Emergency Standby (SWES): A review of the social work emergency standby staffing arrangements and pay rates is underway in consultation with social work staff and trade union representatives. It is highly likely that there will be changes to the number of staff on call each shift and the shift allowance paid to staff who cover the standby rota. All three scenarios assume a move to the SWES SJC rate with the best case reflecting 4 staff on call per shift, the mid range 5 staff on call per shift and the worst case 8 staff on call per shift. Pay inflation has been included at 2% per annum in all three scenarios based on the mid-range pay inflation assumption above.	5	10	15	25	51	78	85	172	261
Adult Care	Older People Demand Growth: The number of older people is increasing and older people are living longer with significant health and support needs and significant expectations of the support they are entitled to receive. Demand pressure estimates 3% growth in homecare and care home placements, this increase is supported by the growth in clients and care requirements over a number of years although in some areas the service capacity is being fully utilised and service expansion is proving difficult. The best case assumes a 0% increase in spending reflecting the limited service capacity in the area, the mid-range reflects 1.5% growth and the worst case reflects 3% growth.	0	0	0	396	799	1,208	793	1,610	2,453
Adult Care	Younger Adults Demand Growth (Excluding Physical Disability): There has been continuing increase in demand for care and support services for profoundly disabled younger adults (ie under 65) whose parents have historically provided care but are no longer able to. The best case assumes a 1% increase in spending reflecting the limited service capacity in the area, the mid-range reflects 2% growth and the worst case reflects 3% growth.	175	352	531	350	707	1,072	525	1,066	1,624

Service	Cost/Demand Pressure	Best Case			Mid Range			Worst Case		
		2022-23 £000	2023-24 £000	2024-25 £000	2022-23 £000	2023-24 £000	2024-25 £000	2022-23 £000	2023-24 £000	2024-25 £000
Adult Care	Younger Adults Demand Growth - Physical Disability: There has been continuing increase in demand for care and support services for profoundly disabled younger adults (ie under 65) whose parents have historically provided care but are no longer able to. The best case assumes a 1% increase in spending reflecting the limited service capacity in the area, the mid-range reflects 2% growth and the worst case reflects 3% growth.	35	70	106	70	141	214	105	213	324
Adult Services	Learning Disability Budget Adjustment - The Learning Disability Supported Living budget is carrying a recurring unbudgeted commitment of circa £1.880m which is contributing to the recurring overspend on the Social Work budget. To address this situation, it is proposed to realign the budget over the four year period from 2022/23 to 2025/26 whilst also reviewing cases and redesigning services. The adjustment will be reviewed annually to reflect spending reductions delivered as well as any changes to funding and practice resulting from the implementation of the Independent Review of Adult Social Care.	470	940	1,410	470	940	1,410	470	940	1,410
Adult Services	Physical Disability Budget Adjustment - The Physical Disability budget is carrying a recurring unbudgeted commitment of circa £0.718m which is contributing to the recurring overspend on the Social Work budget. To address this situation, it is proposed to realign the budget over the four year period from 2022/23 to 2025/26 whilst also reviewing cases and redesigning services. The adjustment will be reviewed annually to reflect spending reductions delivered as well as any changes to funding and practice resulting from the implementation of the Independent Review of Adult Social Care.	179	359	538	179	359	538	179	359	538
Adult Services	Mental Health Budget Adjustment - The Mental Health budget is carrying a recurring unbudgeted commitment of circa £0.0.434m which is contributing to the recurring overspend on the Social Work budget. To address this situation, it is proposed to realign the budget over the four year period from 2022/23 to 2025/26 whilst also reviewing cases and redesigning services. The adjustment will be reviewed annually to reflect spending reductions delivered as well as any changes to funding and practice resulting from the implementation of the Independent Review of Adult Social Care and any additional funding provided to address mental health issues as a consequence of the COVID pandemic.	109	217	326	109	217	326	109	217	326
Children and Families	Continuing Care demand for Looked After young people who are cared for by the HSCP. The best case scenario is that the expected additional demand can be funded from within existing resources as a result of planned improvements to the service delivery model (eg shift away from high cost external residential care to local foster and kinship care), the mid case reflects £250k per annum and the worst case reflects £500k per annum.	0	0	0	250	500	750	500	1,000	1,500
Adult Services	Investment of new Scottish Government funding provided to expand activity in care at home services for older people.	2,268	2,268	2,268	2,268	2,268	2,268	2,268	2,268	2,268
All Social Work	Investment in services for Carers in line with the increase in Scottish Government funding for 2022/23.	378	378	378	378	378	378	378	378	378

Service	Cost/Demand Pressure	Best Case			Mid Range			Worst Case		
		2022-23 £000	2023-24 £000	2024-25 £000	2022-23 £000	2023-24 £000	2024-25 £000	2022-23 £000	2023-24 £000	2024-25 £000
Adult Services	Investment in interim care home placements in line with funding provided by the Scottish Government for 2022/23 only.	366	0	0	366	0	0	366	0	0
Adult Services	Investment in mental health recovery and renewal activity in line with new Scottish Government funding.	66	0	0	66	0	0	66	0	0
Children and Families	Investment in activity to support families to prepare and submit claims for the new Child Disability Payment. The total funding is £44k which is split 50/50 between Children and Families and Education.	22	22	22	22	22	22	22	22	22
Children and Families	Investment in Trauma Training in line with Scottish Government funding provided for 2022/23.	50	0	0	50	0	0	50	0	0
Adult Services	Investment in assessment and care management capacity funded from new funding provided by the Scottish Government.	628	527	425	628	526	422	628	525	419
Adult Services	Investment in adult social care in line with the estimated allocation to Argyll and Bute from the £200m national allocation. Investment balance adjusted to meet the estimated impact of the increase in the Scottish Living Wage, National Care Home Contract and Employer's National Insurance Contributions.	1,530	1,530	1,530	1,215	1,215	1,215	899	899	899
All Social Work	Inflationary increase in recharges from the Council for Internal Refuse, Cleaning and Fleet	42	42	42	42	42	42	42	42	42
TOTAL COST AND DEMAND PRESSURES		11,946	15,300	19,231	13,234	18,247	23,895	14,597	21,228	28,653
LESS ESTIMATED ADDITIONAL SCOTTISH GOVERNMENT FUNDING		11,106	10,624	10,624	11,106	10,624	10,624	11,106	10,624	10,624
TOTAL UNFUNDED COST AND DEMAND PRESSURES		840	4,676	8,607	2,128	7,623	13,271	3,491	10,604	18,029

NEW MANAGEMENT/OPERATIONAL SAVINGS

APPENDIX 5

Savings Ref	Service	Savings Option	2022-23			2023-24			2024-25		
			Saving (£,000)	FTE	H/Count	Saving (£,000)	FTE	H/Count	Saving (£,000)	FTE	H/Count
CSS01	HROD	Employee Benefits Savings	30.0	0.0	0.0	30.0	0.0	0.0	30.0	0.0	0.0
CSS02	Customer Engagement Team	Reduce Payments to Other Bodies Funding	15.0	0.0	0.0	15.0	0.0	0.0	15.0	0.0	0.0
CSS04	ICT	BT Shared Switches	52.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DEG02	Economic Growth	Reduction of Discretionary Funds	6.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
RI01	Fleet	Fleet Savings	250.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
RI02	Traffic and Development	TTROs and Notices	15.0	0.0	0.0	15.0	0.0	0.0	15.0	0.0	0.0
RI03	Roads and Infrastructure	Operational Works - Recovering Additional Revenue Costs through Capital Budgets	120.0	0.0	0.0	120.0	0.0	0.0	120.0	0.0	0.0
CS02	Catering and Cleaning	Removal of budget line – Legal Service	10.0	0.0	0.0	10.0	0.0	0.0	10.0	0.0	0.0
CS04	Commercial Services	NDR - One off & Recurring Savings	250.0	0.0	0.0	50.0	0.0	0.0	50.0	0.0	0.0
ED02	Education	Income Generation	10.0	0.0	0.0	10.0	0.0	0.0	10.0	0.0	0.0
LRS01	NPDO - Schools Contract	NPDO - One off Historic deductions settlements and Insurance Saving	166.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LRS02	NPDO - Schools Contract	NPDO - One off change in law payment	1000.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LRS03	Legal and Regulatory Support	Review of administrative arrangements	10.0	0.0	0.0	10.0	0.0	0.0	10.0	0.0	0.0
CP01	Community Planning and Development	Funding support to community groups – online search facility efficiencies	8.0	0.0	0.0	8.0	0.0	0.0	0.0	0.0	0.0
FS01	Treasury Management	Loans Fund	500.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Totals	2442.0	0.0	0.0	268.0	0.0	0.0	260.0	0.0	0.0

NEW POLICY SAVINGS

APPENDIX 6

Savings Ref	Service	Savings Option	2022-23			2023-24			2024-25		
			Saving (£,000)	FTE	H/Count	Saving (£,000)	FTE	H/Count	Saving (£,000)	FTE	H/Count
CSS03	Customer Engagement Team	Restructure of CSP/Registration Team at Helensburgh Civic Centre	19.0	0.5	1.0	19.0	0.5	1.0	19.0	0.5	1.0
DEG01	Economic Growth	Crown Estate Administration Contribution to Project Delivery	101.0	0.0	0.0	104.0	0.0	0.0	107.0	0.0	0.0
RI04	Burials and Cremeations	Increase fees over and above inflation by 8% for all fees and charges associated with burials and cremations	80	0	0	80	0	0	80	0	0
CS01	Property Services	Climate Change & Resource Efficiency	63.0	0.0	0.0	63.0	0.0	0.0	63.0	0.0	0.0
CS03	Commercial Services	Stretch Targets for One Council Income & Events	20.0	0.0	0.0	20.0	0.0	0.0	20.0	0.0	0.0
ED01	Education Central Team	Removal of Community Learning Development Manager Post	66.5	1.0	1.0	66.5	1.0	1.0	66.5	1.0	1.0
FS02	Revenue and Benefits	Reduction of vacant 0.4FTE Local Tax Assistant role	10.0	0.4	0.0	10.0	0.4	0.0	10.0	0.4	0.0
		Total	359.5	1.9	2.0	362.5	1.9	2.0	365.5	1.9	2.0

2022-23 BUDGET PREPARATION – SAVING OPTION

Head of Customer Support Services		Ref: CSS03
Service Delivery Area	Customer Engagement Team	
Saving Type	Policy	
Saving Title	Restructure of CSP/Registration Team at Helensburgh Civic Centre	
Summary of Savings Proposal		
It is proposed to restructure the current establishment at Helensburgh Civic Centre as follows:		
CURRENT	PROPOSED	SAVING
SLGE10 Area Registrar/Supervisor	SLGE9 Service Point Supervisor	Changing an SLG10 post to and SLGE9 will save £6,342 at mid scale
SLGE7 Service Point Officer	SLGE7 Service Point Officer	
SLGE6 Marriage Officer	Move role to Lochgilphead	Overall saving of 0.5 FTE SLGE6 Agent = £13,046 at mid scale.
1x SLGE6 CSC Agents	2.5 SLGE6 CSC Agents	
2x 0.5 SLGE6 CSC Agents		
5 FTE in total	4.5 FTE in total	Total Saving = £19,388
Impact and Risk Associated with Proposed Saving		
<p>The change has been facilitated by the re-opening of Service Points on a morning only basis for walk ins and the recent resignation of the incumbent SLGE10 Area Registrar/Supervisor. If that opening pattern is maintained (and demand indicates it is adequate), there is no longer a need for two LGE10 East/West Supervisors. The Current SLGE12 CSC Operations manager can lead on the reduced Service Point Service and the remaining SLGE10 Area Registrar will be Senior Registrar for all Service Points.</p> <p>There are currently two 0.5 FTE CSC Agents covering half a week each. As the Service Point will only open in the morning this could be covered by one 0.5 FTE CSC Agent working mornings every day.</p> <p>There is a SLGE Marriage Officer Post but it is proposed to move this to Lochgilphead (which has high wedding demand from Crear and a currently vacant SLGE6 post) and to backfill this with an SLGE6 CSP post to provide reception and service point cover.</p>		
Current Status of Developing the Option and Next Steps		
Due to the resignation of the incumbent SLGE10 a temporary arrangement has been in place since August for the SLGE9 and SLGE7 post and is working well. No action has been taken regarding reducing the 0.5 SLGE CSC Agent Post.		

Saving

2022-23			2023-24			2024-25		
£000	FTE	H/Count	Cumulative £000	FTE	H/Count	Cumulative £000	FTE	H/Count
19	0.5	1	19	0.5	1	19	0.5	1

2022-23 BUDGET PREPARATION – SAVING OPTION

Head of Development and Economic Growth			Ref: DEG01					
Service Delivery Area			Economic Growth					
Saving Type			Policy					
Saving Title			Crown Estate Administration Contribution to Project Delivery					
Summary of Savings Proposal								
<p>The Crown Estate income comes directly to the council each year for the purpose of delivering coastal community projects that are designed to support economic activity, community or environmental projects, or contribute to dealing with the impacts of climate change. This fund requires substantial input from regeneration staff and as such it is considered appropriate that a portion of the staff costs involved in delivering the projects associated with this fund.</p>								
Impact and Risk Associated with Proposed Saving								
<p>The main impact will be less funding being available to spend on capital projects through the Crown Estates Fund together with a restriction on what Economic Growth Officers can spend their time on in the delivery of future projects.</p>								
Current Status of Developing the Option and Next Steps								
<p>This could be implemented for the next financial year.</p>								
Saving								
2022-23			2023-24			2024-25		
£000	FTE	H/Count	Cumulative £000	FTE	H/Count	Cumulative £000	FTE	H/Count
101	0	0	104	0	0	107	0	0

2022-23 BUDGET PREPARATION – SAVING OPTION

Head of Roads and Infrastructure Services		Saving Ref: RI04			
Service Delivery Area	Operations				
Saving Type	Policy				
Saving Title	Burials and Cremations				
Summary of Savings Proposal					
Increase fees over and above inflation by 8% for all fees and charges associated with burials and cremations.					
Impact and Risk Associated with Proposed Saving					
Public reaction to increased charges.					
Current Status of Developing the Option and Next Steps					
A benchmarking exercise has been carried out using data published by Scottish Government including the cost of lairs and coffin interment for all 32 Scottish authorities. In addition, cremation fees have also been benchmarked across Scotland where facilities are available. Please note that some of these locations are privately operated rather than operated by a local authority.					
The full benchmarking exercise is appended to this template with a summary of information listed below.					
*Please note, we do not know whether other authorities will apply any increases to these charges.					
	ABC current charge	Average charge	Lowest charge	Highest charge	ABC current ranking (lowest to highest)
Purchase of lair	£1,011	£942.83	£540	£1,470	22 nd
Coffin Interment	£857	£827.09	£425	£1,284	19 th
Cremation	£812	£786.06	£660.24	£1,100*	8 th out of 21
* based on average costs, some additional charges for weekend cremations as per attached spreadsheet					

Saving

2022-23			2023-24			2024-25		
£000	FTE	H/Count	Cumulative £000	FTE	H/Count	Cumulative £000	FTE	H/Count
80	0	0	80	0	0	80	0	0

Scottish Bereavement Services Charges - 2021-22

	EXCLUSIVE RIGHT OF BURIAL (£)	COFFIN INTERMEN T (£)	CREMATION (£)	Comments
Aberdeen City	875	680	704	
Aberdeenshire	1150	996	Currently no information	Baldarroch (Private) 01330 844 042
Angus	711	460.3	1100	Parkgrove (Private) 01241 828 959 £1100 Mon to Fri, Saturday £1617
Argyll and Bute	1011	857	812	
City of Edinburgh	1470	1284	834	
City of Glasgow	1309	980		
Clackmannanshire	896	867	N/A	No crematorium in the county, closest are located in Stirling, Falkirk or Dunfermline
Dumfries and Galloway	910	602	885	Roucan Loch Crematorium (Private) 01387 266 749 £885 Mon to Friday
Dundee City	1424	595	1070	Dundee Crematorium (Private) Unattended £499, Committal only £675, Early morning 09:30 £910 and from 10:30 - 17:30 every half hour £1,070
East Ayrshire	637	665	981	Holmsford Bridge (Private) 01294 214 720 £981
East Dunbartonshire	1321	1088	N/A	No Crematorium closest are Clydebank and Glasgow
East Lothian	865.2	813.7	N/A	No Crematorium
East Renfrewshire	960.4	1073.37	N/A	No Crematorium the nearest is Linn Crematorium in Glasgow
Falkirk	836	745	821	
Fife	782	753	792	
Glasgow	1380	1030	685	Craigton (Private) £729. Glasgow Crematorium (Maryhill) £650
Highland	851	959	959	
Inverclyde	1019.55	946.3	743.5	
Midlothian	866	827	Currently no information	await call back
Moray	824.16	949.62	Currently no information	Moray Crematorium (Private) 01542 850 488 - await call back
North Ayrshire	859	806	958	Clyde Coast and Garnock Valley (Private) £958 standard, Saturday £1425, sunrise unattended £395, 20 minute service (20 attendees) £525 09:30 or 4pm
North Lanarkshire	1017	989	887	Holytown (Private) £887

Orkney Islands	661	605	N/A	No crematorium
Perth and Kinross	907	946	788	
Renfrewshire	574.05	598.2	890	Woodside (Private) £890, Direct £325
Scottish Borders	1133.6	810	Currently no information	Borders Crematorium (Private) 01896 823 357
Shetland Islands	607	565.5	N/A	No Crematorium
South Ayrshire	850	850	882	
South Lanarkshire	1233.69	900.46	660.24	
Stirling	893	1160	895	Stirlingshire Crematorium (Private) £895
West Dunbartonshire	1030	790	752	
West Lothian	709.65	677.36	950	West Lothian Crematorium (Private) £950
Western Isles	540	425	N/A	No Crematorium
Scottish Averages	942.83	827.09	859.46	

2022-23 BUDGET PREPARATION – SAVING OPTION

Head of Commercial Services			Saving Ref: CS01					
Service Delivery Area			Property Services					
Saving Type			Policy					
Saving Title			Property Theme - Climate Change & Resource Efficiency					
<p>Summary of Savings Proposal</p> <p><u>Revenue</u></p> <p>A – Physical works to Buildings</p> <p>The carbon emissions from using Council buildings equates to around 1/3rd of the overall Carbon Footprint of the Council. In 2021 around £1.25m Capital was invested via Non Domestic Energy Efficiency Framework (NDEEF) Projects across around 15 buildings which aim to reduce utilities consumption/reliance on fossil fuels and make buildings more energy efficient. NDEEF works are currently on site and forecast that by 1st April 2022 utilities bills will be reducing by £125,000. This savings proposal is that £60,000 is taken as a saving and £65,000 is re-invested into creating the next round of NDEEF Projects. Additional NDEEF Projects are currently being developed and with Government Grant / Funding streams in climate change increasing there may be other routes to develop proposals. Additional capital and revenue investment in climate change and resource efficiency has the potential to both reduce annual utilities cost and assist the Council to meet its carbon reduction requirements by 2045.</p> <p>B- Building Users Behaviours – Staff, Pupils, Customer</p> <p>Communications campaign about requesting building users to be efficient with lights, water & heat. £3,000 saving from utilities forecast.</p>								
<p>Impact and Risk Associated with Proposed Saving</p> <p>Contribute towards reducing Council's carbon footprint and reduction in annual utilities.</p> <p>Risks can be in securing capital investment, forecast rate of returns / utilities savings (& future costs of energy) and user behaviour although the next round of NDEEF, should result in lower utilities consumption.</p>								
<p>Current Status of Developing the Option and Next Steps</p> <p>Significantly progressed. Savings from NDEEF Phase1 on track for 1st April 2022. Water Efficiency work outcomes by October. Require investment for NDEEF Phase2 and further work required on Building User Behaviours and lead department (Comms)</p>								
Saving								
2022-23			2023-24			2024-25		
£000	FTE	H/Count	Cumulative £000	FTE	H/Count	Cumulative £000	FTE	H/Count
63	0	X	63	0	0	63	0	0

2022-23 BUDGET PREPARATION – SAVING OPTION

Head of Commercial Services			Saving Ref: CS03					
Service Delivery Area			Commercial Services					
Saving Type			Policy					
Saving Title			Stretch Targets for One Council Income & Events					
Summary of Savings Proposal								
ELT Meeting on 30 th Aug requested that 'stretch targets' be considered for Events and One Council Property.								
A – Events								
During the pandemic commercial events such as weddings, external room bookings, festivals, markets and food events largely ceased due to national lockdown. The majority of income from Events currently occurs in Helensburgh due to nature of facilities (Helensburgh Civic Centre Designed for Weddings & Events) and Events Manager who is based there. Events Manager undertaking pathfinder / pilot events in Lochgilphead in 2021 and other forms of events. Uptake of weddings post pandemic has been positive although it is still early in the pandemic recovery to assume this will continue to grow. Forecast £10,000 stretch target.								
B- One Council – Investment Portfolio								
During the pandemic some tenants have struggled to pay rent and stay afloat. Opportunities for rent review increases or re-let existing stock are limited but forecast £10,000 stretch target due to known availability of new / or recently vacated commercial space.								
Impact and Risk Associated with Proposed Savings								
Using estate and commercial portfolio to generate income.								
Current Status of Developing the Option and Next Steps								
Require further refinement of forecasting								
Saving								
2022-23			2023-24			2024-25		
£000	FTE	H/Count	Cumulative £000	FTE	H/Count	Cumulative £000	FTE	H/Count
20	0	0	20	0	0	20	0	0

2022-23 BUDGET PREPARATION – SAVING OPTION

Heads of Education: L Connor/J Crocket			Saving Ref: ED01					
Service Delivery Area			Central Team					
Saving Type			Policy					
Saving Title			Removal of CLD Manager Post					
Summary of Savings Proposal								
Community Learning and Development Service moved to ALEO – Live Argyll – July 2021. All staff moved to Live Argyll with the exception of CLD Manager, who retired. This post has not been replaced.								
Impact and Risk Associated with Proposed Saving								
We will ensure our CLD statutory duties are met in collaboration with Live Argyll and respective roles and responsibilities.								
Current Status of Developing the Option and Next Steps								
This option was reported to the BWG on 21 September and has been agreed in principle. This template proposes that the saving of £66.5K should be regarded as part of the 1.4% savings target for Education.								
Saving								
2022-23			2023-24			2024-25		
£000	FTE	H/Count	Cumulative £000	FTE	H/Count	Cumulative £000	FTE	H/Count
66.5	1	1	66.5	1	1	66.5	1	1

2022-23 BUDGET PREPARATION – SAVING OPTION

Head of Financial Services			Ref: FS02					
Service Delivery Area			Revenues and Benefits Services					
Saving Type			Policy					
Saving Title			Reduction of vacant 0.4FTE Local Tax Assistant role					
Summary of Savings Proposal								
<p>A 1FTE LGE6 Local Tax Assistant entered into a flexible retirement arrangement in May 2021 whereby she reduced her hours from 35 hours per week to 21 hours per week. In order to meet the shortfall in hours other part-time members of staff have informally worked extra hours up to 14 per week as and when they were required and were available to do the work.</p>								
Impact and Risk Associated with Proposed Saving								
<p>Losing 14 hours per week from the staffing establishment will have an impact in our ability to meet the Council's Customer Service Charter of providing responses to incoming enquiries about Council Tax in 5 working days.</p> <p>The CIPFA Director of Finance Performance Indicators 2020/2021 show the cost of collecting Council Tax per chargeable dwelling. The cost to Argyll and Bute Council in the year was £6.76 per chargeable dwelling and this sits 15th in the range of results from the cheapest local authority being North Ayrshire at £1.58 per chargeable dwelling to the most expensive at £20.17 per chargeable dwelling being Eilean Siar. Should this saving be approved it would reduce our cost of collecting Council Tax per chargeable dwelling by circa £0.21 to £6.55 based on 48,500 properties. This would have no impact on our performance in this benchmarking given the Council in 14th position has a cost of collection of £6.54 per chargeable dwelling. Therefore the saving of £10,000 from the service is a reasonable step for the Council to take when compared with other Council's nationally.</p>								
Current Status of Developing the Option and Next Steps								
<p>The 0.4 FTE 14 hours per week is vacant. Part-time staff that casually work extra hours will be advised that there is no longer funding for those hours from 1 April 2022 and that activity will end.</p>								
Saving								
2022-23			2023-24			2024-25		
£000	FTE	H/Count	Cumulative £000	FTE	H/Count	Cumulative £000	FTE	H/Count
10	0.4	0	10	0.4	0	10	0.4	0

APPENDIX 7
SERVICE SUMMARY OF BUDGET POSITION 2022-23

Department	Service	2021-22 Budget	Other Base Budget Adjustments	Settlement Commitments	Updated Base Budget	Employee Budget Changes	Non-Pay Inflation - Inescapable	Cost and Demand Pressures	Live Argyll Management Fee Adjustment	Measures to Balance the Budget	Adjustment to HSCP Allocation	Social Work Pressures Absorbed by HSCP	Funding Requests	2022-23 Draft Budget
		£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Council Departments:														
Chief Executive's Unit	Chief Executive	889	(13)	0	876	26	0	0	0	(8)	0	0	0	894
Chief Executive's Unit	Head of Financial Services	4,331	(603)	0	3,728	162	20	40	0	(16)	0	0	0	3,934
Executive Director (Douglas Hendry)	Executive Director (Douglas Hendry)	7	(68)	0	(61)	0	0	0	0	0	0	0	0	(61)
Executive Director (Douglas Hendry)	Head of Commercial Services	9,038	145	0	9,183	266	436	0	(122)	(243)	0	0	0	9,520
Executive Director (Douglas Hendry)	Head of Education	87,558	36	117	87,711	4,190	317	57	0	(122)	0	0	0	92,153
Executive Director (Douglas Hendry)	Head of Legal and Regulatory Support	19,062	(10)	0	19,052	164	659	350	0	(1,176)	0	0	0	19,049
Executive Director (Kirsty Flanagan)	Executive Director (Kirsty Flanagan)	(274)	(2)	0	(276)	6	0	0	0	0	0	0	0	(270)
Executive Director (Kirsty Flanagan)	Head of Customer Support Services	8,358	(194)	0	8,164	245	80	76	0	(123)	0	0	0	8,442
Executive Director (Kirsty Flanagan)	Head of Development and Economic Growth	8,002	(507)	0	7,495	255	16	20	0	(131)	0	0	0	7,655
Executive Director (Kirsty Flanagan)	Head of Roads and Infrastructure Services	32,437	(5,518)	0	26,919	541	595	106	0	(1,311)	0	0	0	26,850
Non Departmental:														
Joint Boards	Joint Boards	1,496	0	0	1,496	0	0	0	0	0	0	0	0	1,496
Other Operating Income & Expenditure	Elected Members	1,147	0	0	1,147	25	0	0	0	0	0	0	0	1,172
Other Operating Income & Expenditure	Sundry Services	651	0	0	651	(43)	34	250	0	(63)	0	0	0	829
Other Operating Income & Expenditure	Unfunded Pensions	1,554	0	0	1,554	0	0	0	0	0	0	0	0	1,554
Non Controllable Costs:														
Insurances		1,192	0	0	1,192	0	0	0	0	0	0	0	0	1,192
Non Domestic Rates		4,589	0	0	4,589	0	0	0	0	(250)	0	0	0	4,339
Apprenticeship Levy (Council)		462	0	0	462	0	0	64	0	0	0	0	0	526
Capital Charges (loans charges)		8,588	5,470	0	14,058	0	0	0	0	168	0	0	0	14,226
COUNCIL TOTAL		189,087	(1,264)	117	187,940	5,837	2,157	963	(122)	(3,275)	0	0	0	193,500
Health and Social Care Partnership:														
Integration Services	Chief Officer	(447)	(3)	3,232	2,782	21	0	0	0	0	0	(1,090)	0	1,713
Integration Services	Adult Care	47,664	121	3,474	51,259	555	0	0	0	0	0	0	0	51,814
Integration Services	Children & Families	14,568	21	72	14,661	364	0	0	0	0	0	0	0	15,025
Integration Services	Head of Strategic Planning and Performance	442	(2)	0	440	13	0	0	0	0	0	0	0	453
SOCIAL WORK TOTAL		62,227	137	6,778	69,142	953	0	0	0	0	0	(1,090)	0	69,005
Rounding														4
TOTAL		251,314	(1,127)	6,895	257,082	6,790	2,157	963	(122)	(3,275)	0	(1,090)	0	262,509
Funding:														
Scottish Government Funding														209,661
Council Tax Income														55,262
Specific Funding for Additional Teachers														370
OVERALL FUNDING SURPLUS / (GAP)														2,784

FUNDING REQUESTS

1. Introduction

- 1.1 Three funding requests have been received to be considered as part of the Budget as outlined below.

2. CHARTS

- 2.1 CHARTS is requesting £75,000 from Argyll and Bute Council to support ambitious plans to lead the region's culture, heritage and arts sector's economic recovery through the COVID-19 pandemic.

- 2.2. Following the award of the emergency funding from Council in 2021-22 (£67,000) the organisation was able to stabilise, develop its organisational structure and strengthen its operations. Since April 2021 the organisation has increased its membership by 33% to over 600 individuals and organisations, developed new strategic relationships and attracted £150,000 additional investment to cultural activity in Argyll and Bute.

- 2.3 In 2022-23 CHARTS plans to deliver targeted support to members who are working directly with communities; building grassroots collaboratively designed projects and building local area capacity to survive and thrive. This will include continuing to offer skills development programmes and award schemes, alongside creating partnership projects co-designed with their members which highlight regional assets and showcase talents and creativity across the region.

- 2.4 The request is for 1 year of funding at £75,000. Members are asked to give consideration to this request and how it would be funded. Further information from CHARTS organisation is available to Members on request.

3. ARGYLL AND THE ISLES TOURISM CO-OPERATIVE (AITC)

- 3.1 With the AITC core team now in place there is significant scope to undertake sustained marketing activity in 2022-23 building on all previous successes linked to adventure tourism and food and drink, events, festivals and marine tourism.

- 3.2 AITC are seeking a budget of £75,000 to undertake the following in 2022-23

1. Two themed campaigns building on
 - a) Adventure tourism on land and sea (incorporating and building on Pedaddling, Above and Below, GCN and linked to Rural Growth Deal marine infrastructure investment).
 - b) Taste of Place Trails (incorporating and building on the current Trails and Collaborait 'The Pantry' and 'The Drinks Cabinet')

The campaign activity will include

- commissioned license free photography – (15k)
- commissioned themed videos – filming and editing (see below) (£10k)
- themed landing pages and new content on wildaboutargyll.co.uk (£7.5k)
- development of bookable products and experiences API (£10k)
- paid for promotion on social media (£2.5k)
- travel writer and blog activity (£5k)
- paid partnerships with key brands incl VS (£15k)
- PR and media (10k).

2. Develop a themed digital media library for shared use by AITC and its members, the council and VisitScotland.

3.3 Over the period from 2012-2020 AITC drew in funds exceeding £2m which for the partnership represents exceptional return on investment. For example, over the period 2012-2020 Argyll and Bute Council's investment in AITC's operational budget of £420k from 2012-2020 had a ROI of 21.

3.4 The request is for 1 year of funding at £75,000 and it is recommended that this could be drawn down from the previously agreed marketing budget that was established to assist with the recovery of the important tourism sector. Members are asked to give consideration to this request. Further information from AITC is available to Members on request.

4. OUR ISLES AND OCEANS

4.1 Our Isles and Oceans seek to bring together the powerful forces of business and sport to offer an inspiring opportunity for the youth of today. The project will offer applicants the change to learn from experienced professionals and to push themselves outside their comfort zone to equip them for the challenges of today's marketplace.

4.2 Our Isles and Oceans are looking for support from Argyll and Bute Council to deliver two further programmes in Spring and Summer 2022 out of Oban. Total expenditure for the first programme in Summer 2021 was £65,500 (project costs in Argyll and Bute). Media reach was in excess of £500,000 in value. Through negotiation the request is £15,000 from the Council due to Oban BIDS contributing £5,000. This is to support base costs in delivering for 80 young people to train alongside the Clipper Race.

4.3 The Summer 2021 programme was a huge success and there was extensive media coverage from The Sun, The Herald, The Scotsman, The Press and Journal and BBC Alba, amongst many others. Our Isles and Oceans intend on increasing this impact over Spring and Summer 2022. A total of 40 young people had a great experience learning to sail in Argyll waters becoming ambassadors for the programme and Argyll.

- 4.4 The request is for 1 year of funding at £15,000. Members are asked to give consideration to this request and how it would be funded. Further information from Our Isles and Oceans is available to Members on request.

ARGYLL AND BUTE COUNCIL**COUNCIL****FINANCIAL SERVICES****24 FEBRUARY 2022**

COVID-19 FINANCIAL POSITION

1. EXECUTIVE SUMMARY

- 1.1 This paper provides an update on the projected impact of the COVID pandemic on the Council's revenue budget in 2021-22 and 2022-23, comments on the estimated financial increases being experienced in relation to capital projects, outlines the remaining COVID funding and updates Members on the most recent developments in respect of the loans fund principal repayment holiday and service concessions financial flexibilities.

2. DETAIL

- 2.1 A detailed report was presented to the Policy and Resources Committee on 14 October 2021 and a further update presented to the Policy and Resources Committee on 9 December 2021. This report provides further update and seeks approval for the 2022-23 revenue cost pressures to be funded and a provision to be created for future capital cost increases.

Revenue Estimates

- 2.2 In January, officers revisited their estimates of the 2021-22 pressures to reflect the most up to date actuals and based on this the 2021-22 revenue cost pressures have reduced by £0.116m from £2.933m to £2.817m. The changes are summarised within Appendix 1 and Members are asked to approve these cost changes. The final year position will not be known until the end of the financial year and the position will be reported to Members then.
- 2.3 After much negotiation SJC staff and Chief Officers pay award was settled and it was to be backdated by an extra three months to January 2021. Additional funding was made available by the Scottish Government from COVID monies, which has been accounted for within the current financial year, however, the one-off element (January 2021-March 2021) creates a one-off pressure amounting to £0.372m and it is recommended that this is met from the COVID funds as part of the reason for the extended back pay was in recognition of the additional work that staff had undertaken during COVID.
- 2.4 The overall change to the revenue pressures for 2021-22 is an increased pressure of £0.256m (£0.116m reduction para 2.2. and £0.372m increase para 2.3).
- 2.5 Officers have also revisited their estimates for 2022-23 following the relaxation of some of the restrictions in January and the estimated cost pressures have

reduced by £0.236m from £0.649m to £0.413m. Appendix 2 to this report provides further detail on the 2022-23 estimated revenue cost pressures and Members are asked to approve these as part of the 2022-23 budget to be funded from the available COVID funding.

Capital Estimates

- 2.6 As previously reported to Committee we are experiencing increases in prices for capital works due to issues such as disruptions to the supply chain for both labour and materials and longer lead times in relation to the construction sector and material availability. At the Policy and Resources Committee in October 2021, Members agreed to allocate £2.646m to the current year's capital programme which fully utilised the provision that had been set aside for capital contract increases.
- 2.7 It is estimated that the pressures will continue for the projects within the capital programme in 2022-23 and possibly beyond (time will tell when and if capital costs will normalise to pre-covid levels). It is difficult to accurately quantify what is required but it is considered prudent to set aside at least £3m of the available COVID-19 funding for capital contract increases and a report will be brought back to committee during 2022-23 with estimates of where this is needed.

Updated Summary of Available COVID Funding

- 2.8 The table below provides an update on the available COVID funding following the proposals outlined in this report. The provision for capital contract increases has been funded by transferring funding from the revenue pressures in 2021-22 that is no longer required and reducing the amount in the revenue pressures beyond 2021-22. This leaves £0.999m for future years revenue pressures, £1.872m of recovery and renewal fund and a further £1.066m of carried forward funding that has yet to be allocated.

	As at November 2021 £000	Proposed Revenue Changes £000	Proposed Capital Changes £000	Available £000
2021-22 Revenue Cost Pressures (includes pay award)	2,168	(256)	(1,912)	0
COVID Cost Pressures Beyond 2021/22	1,851	236	(1,088)	999
Provision for Capital Contract Increases	0	0	3,000	3,000
Recovery and Renewal Fund	1,982	(110)*	0	1,872
Unallocated COVID funding (originally cfwd from 2021-22)	1,066	0	0	1,066
Total	7,067	(130)	0	6,937

*£0.110m agreed at P&R Committee on 9 December 2021 to aid the delivery of critical areas of the Recovery Strategy and Action Plan.

- 2.9 Members are reminded that the available funding of £6.937m is from agreeing to take the loans funds principal repayment holiday estimated to be £5.400m with the remaining £1.537m from Scottish Government COVID grants. The principal repayment holiday must be repaid over the next 20 years.

Update on Financial Flexibilities

- 2.10 The Cabinet Secretary for Finance and the Economy agreed that the loans fund principal repayment holiday could now be used in 2022-23 (the previous agreement was for 2020-21 or 2021-22) – it can only be used once. The regulations are in the process of being updated and will require Scottish Government approval which should be a matter of course, although there is minimal risk that the regulations are not agreed. As the Council do not need the cash in 2021-22 due to COVID grants remaining, the loans fund principal repayment holiday can be exercised in 2022-23 instead of 2021-22 as originally planned. This will be beneficial as the repayments on the holiday will not commence until 2023-24 and the previous budget outlook assumed that these would commence in 2022-23. The revenue budget outlook has been updated for this re-profiling.
- 2.11 The Directors of Finance Group continue to work on securing the service concession flexibility and have written to the Cabinet Secretary for Finance and the Economy to ensure complete alignment on what is required. Ms Forbes was of the view that she had indeed provided what had been asked for, but from a Local Government perspective what is currently on offer limits considerably the resources available for many councils. Within the letter, Directors of Finance make it clear that they are not looking for an option to simply maximise the value of the benefit but for better alignment between the consumption of the assets acquired via service concession and the charges to revenue accounts over the life of the asset. Their professional opinion is that a change to accounting practice, to be in alignment with the 2016 regulations, would ensure greater consistency and at the same time allow prudent decisions to be taken over the profiling of debt charges using the asset life approach. The Cabinet Secretary for Finance and the Economy wrote to COSLA on 27 January 2022 to confirm the additional £120m of funding and in that letter noted that she has written to the CIPFA LASAAC Board to seek their view on the request for further flexibility in the accounting treatment of service concessions and to do so swiftly. We still await the outcome but it is looking likely that we should reach a conclusion in the near future. If there is a positive outcome which results in a one-off retrospective gain, it would remove the need to exercise the principal repayment holiday and therefore reducing the pressure on the revenue budget over the next 20 years to repay the holiday.

3. CONCLUSION

- 3.1 This report provides an update on the COVID funding position and

recommends that Council approve the changes to the 2021-22 revenue pressures, approve the 2022-23 revenue cost pressures and set aside a provision of £3m towards capital contract increases.

3.2 Remaining in the COVID earmarking is £6.937m as follows:

- COVID revenue pressures for future years £0.999m
- Provision for Capital Contract increases £3.000m
- Recovery and Renewal Fund £1.872m
- Unallocated Amount £1.066m

4. IMPLICATIONS

4.1 Policy – No specific policy implications in relation to this paper however any future budget decisions may affect policy.

4.2 Financial – The report outlines the current financial position in respect of the Council's available COVID funding.

4.3 Legal - None

4.4 HR - None

4.4 Fairer Scotland Duty - None

4.5.1 Equalities – None

4.5.2 Socio-Economic Duty – None

4.5.3 Islands Duty – None

4.6 Climate Change - None

4.7 Risk – None

4.8 Customer Service - None

Kirsty Flanagan

Executive Director/Section 95 Officer

10 February 2022

Policy Lead for Financial Services and Major Projects: Councillor Gary Mulvaney

For any further information, please contact Anne Blue (Interim Head of Financial Services) on 01586 555269

Appendix 1 – Changes to Estimated 2021/22 COVID Revenue Cost Pressure

Appendix 2 – 2022-23 COVID Cost Pressures

Appendix 1- Changes to Estimated 2021/22 COVID Revenue Cost Pressure

Service	Description	2021/22 Revenue Estimate (Dec P&R) (£,000)	Reason for Change Between December P&R and February P&R	2021/22 Revenue Estimate (Feb P&R) (£,000)	Improvement (£'000)
LOST INCOME					
Piers & Harbours	Reduced berthing and passenger dues and fish landings	884	Projections updated to reflect actual income levels as at end of December. Income has reduced due to difficulties in CalMac's ability to crew vessels which resulted in a reduced timetable which in turn impacted the income collected.	1,144	(260)
Income from school food and drinks	Reduced school meal income	416	Uptake has increased over recent months	260	156
Council Tax	Increased Council Tax collection	220	Increase in total net billed due to a 2.05% growth in the number of Band D equivalent dwellings compared to previous years.	0	220
CHANGE IN LOST INCOME ESTIMATE					116
Proposal to fund one-off back pay from January 2021 to March 2021					(372)
TOTAL CHANGE IN LOST INCOME ESTIMATE					(256)

Appendix 2 – Estimated 2022/23 COVID Revenue Cost Pressure

Service	Description	2022/23 Forecast (£,000)	Rationale for 2022/23 Forecast
LOST INCOME			
Registrars	Restricted registrar services and fees not increased	41	NRS fees not increasing
Commercial Services	Reduced events and income from Kilmory Canteen and HLCC Café	178	Assumption that lost income from canteens in 2022/23 will be 70% of the 2021/22 lost income (£158k) as number of staff working in offices gradually increases. Although events income is expected to pick up over the remainder of 21/22 and into 22/23, full recovery is not expected and it is projected there will be 20k of lost income at HLCC.
TOTAL LOST INCOME		219	
Commercial Services	Reduced catering purchases within schools and for cafes and events	(73)	Assumption that catering purchases will increase as number of staff working in offices gradually increases and also events catering expected to pick up over the remainder of 21/22 and into 22/23 as restrictions have been lifted however full recovery not expected.
Council Wide	Additional PPE	12	Majority of PPE required in 2022/23 expected to be in education (see separate line) This is PPE for amenity services - Assumption that following the lifting of social distancing enhanced PPE and sanitiser costs will reduce as the year progresses.
Pupil Transport	Additional cleaning of home to school transport vehicles	140	Uncertain until new school term starts. No. of routes multiplied by school days x £12 (1 hour of time of a driver)

Council Wide	Central Repairs	141	Expectation that central repair costs will reduce in 2022/23 as markets stabilise and tender prices decrease
Council Wide	Net of identified pressures under £100k	114	Various items - i.e. School lets, stadium lets, pest control, refuse collection van costs
TOTAL OTHER COSTS		334	
Education	Additional cleaning costs and PPE	314	Assumed enhanced cleaning continues at same level and same PPE costs as 2021/22
Education	Reconfiguration Costs (school ventilation, heating storage containers)	100	Additional ventilation requirement extended - minor reduction in forecast costs
Education	Additional staffing costs	350	Additional newly qualified teachers/supply teachers and support staff and Teachers PEF - costed until June 2022
TOTAL EDUCATION COSTS		764	
SUB-TOTAL		1,317	
Education – Additional Funding		(50)	Additional Funding Received from Scottish Government for COVID issues relating to Education.
Education – Earmarked Reserves		(854)	Funded from COVID funding received in 2020-21 and carried forward as earmarked reserves for education.
GRAND TOTAL		413	

This page is intentionally left blank

REVENUE BUDGET 2022-23
FEES AND CHARGES

1 EXECUTIVE SUMMARY

- 1.1 This report provides Members with information in relation to fees and charges for 2022-23.
- 1.2 The Council raises fees and charges for a number of services it delivers and a review of the level of fees and charges is carried out each year.
- 1.3 The general increase to fees and charges is proposed at 3% for 2022-23. This was the increase applied each year between 2013-14 and 2015-16, with a 6% increase applied in 2016-17 and 3% applied each year between 2017-18 and 2021-22.
- 1.4 There are some exceptions to the general inflationary increase which are outlined within the report at paragraph 3.2.2. There are also charges where no inflationary increase has been applied, noted in paragraph 3.5 and charges where the rate is set by others, noted in paragraph 3.6. All fees and charges are included within the attached schedule of charges. The total of the general inflationary increase plus the exceptions would equate to additional income of £0.390m.
- 1.5 The 5% additional increase over and above general inflation on piers and harbours is estimated to generate additional income of £0.388m which is ring fenced to fund asset improvements. These charges were recommended at the Special Harbour Board of 2nd December 2021.
- 1.6 New fees and charges which are being introduced for 2022-23 are itemised in section 4.
- 1.7 All fees and charges are included within the attached schedule of charges.

REVENUE BUDGET 2022-23
FEES AND CHARGES
2. INTRODUCTION

2.1 This report provides Members with information in relation to fees and charges for 2022-23.

3. DETAIL

3.1 The Council raises fees and charges for a number of services it delivers and a review of the level of fees and charges is carried out each year. The appendix to this report contains the full list of fees and charges for each service and the following paragraphs summarise the main changes.

3.2 General Inflationary Increase

3.2.1 The general inflationary increase to fees and charges is proposed at 3% for 2022-23. This was the increase applied each year between 2013-14 and 2015-16, with a 6% increase applied in 2016-17 and 3% applied each year between 2017-18 and 2021-22. In some cases fees and charges are rounded up or down and that gives a variation from the simple 3%. For some smaller charges, the rounding effect may mean that the charge remains the same.

3.2.2 There are a few exceptions to the standard inflationary increases and these are noted in the table below:

Description	Increase	Reason for Increase
Commercial Refuse Collection	9%	In line with benchmarking data plus landfill tax which is set by the Scottish Government.
Commercial Recyclate Income	8%	In line with benchmarking data but excluding landfill tax.
Electric Vehicle Charging	5%	In line with RPI for electricity.
Local Authority Residential Care Provision (Community Care) Weekly charge	6%	Charge has been right-sized to reflect budgeted costs.
Non - Residential Services -Sleepover Service - per night	13%	Rate increase reflects change in base to match Scottish Living Wage (SLW) which is a Scottish Government requirement from 2018/19 onwards as well as the increase in Employer's National Insurance Contributions.

Burials and Cremations	11%	In line with benchmarking data, increase charges by 8% on top of the standard 3% increase as per savigs option RI04 (still to be agreed)
------------------------	-----	--

3.2.3 The total impact of the general inflationary increases and those in the table above equates to an increase in income of £0.390m.

3.3 Piers and Harbours

3.3.1 Harbour Fees have been increased by a total of 8%. This 8% increase is split between a 3% general inflationary increase and 5% of additional income which is ring fenced to fund asset improvement and sustainability within the piers and harbours. This is estimated to generate additional income of £0.388m.

3.4 Social Work Charges

3.4.1 The 2022-23 Social Work Fees and Charges schedule was presented to and endorsed by the IJB at its meeting on 26 January 2022. There are no other changes proposed to the Social Work charging policies for 2022-23

3.5 No Inflationary Increase

3.5.1 There are a number of fees where no inflationary increase has been applied. These are:

- Homeless Temporary Accommodation – only the service charge is subject to inflation because the rate is linked to the Local Housing Allowance to keep them affordable.
- Public Convenience entrance fee – these are only reviewed periodically and no increase is proposed in 2022-23. Current fee paying public conveniences are to have new door entry systems installed once COVID-19 allows work to be undertaken.
- Blue Badges - current charge is the maximum allowed.
- Licences – fees set for 3 years as of May 2021 as part of the Triennial review.
- Pre Application advice for major planning applications – linked to Statutory Planning Fees which are set nationally and have not been increased.
- Registrars Printing Copy Certificates – no increase to keep under £20 to ensure customers are not deterred from using service.
- Parking – as per recommendation in the Council's review of TRO arrangements.
- Ferry Fares – Jura Vehicle Fare Book of 50 tickets – a 1 year freeze in inflation so that the cost for frequent travellers buying tickets in bulk tracks at a slightly lower cost than the cost of buying 50 tickets in books of 10.
- School meals income (refer to paragraph 3.5.2)

3.5.2 The charge for school meals has not been inflated by the standard 3% as the service has raised concerns that this may not be appropriate in light of the COVID-19 pandemic. There is also a risk that further price increases may result in reduced demand for school meals. If we apply a 3% increase to the school

meals prices this would equate to an increase of £38,763 on the income budgets. Whilst it is not possible to accurately assess the impact an increase will have on school meal uptake, modelling prior to COVID-19 suggests an increase in charge is likely to result in a drop in uptake of approximately 21,000 meals (reduction of 3.7%).

The table below sets out the financial implications of this

3% Increase	£38,763
Reduction in income for 21,000 meals	(£50,000)
Reduction in cost of catering purchases	£20,000
Projected Additional Income	£8,763

So increasing the school meal fee by 3% is projected to generate additional income of £8,763 however it is further considered that the impact on school meal uptake may be even greater as a result of the pandemic.

This would also mean fewer children opting for a healthy school meal, the promotion of which is statutory. The Service has already forecast a drop in uptake of approximately 10% as a result of changes to the Food and Drink in Schools Standards, which will also have an adverse impact on school meals income, creating a layering effect.

3.6 Fees set by Others

3.6.1 There are also a number of services where the charges are advised by others and therefore, at present, have not been inflated or an estimated inflation rate has been applied:

- Registrars Fees - these are set by the Registrar General and the last fees were set in January 2011. The planned increase in these fees has been delayed as a direct result of COVID-19 and is not yet known when this will be approved
- Marriage Notices – due to increase from £30 to £45, legislation not yet passed
- Removal of abandoned car – this charge is set by legislation.
- Petrol Storage Certificate
- Explosives/Fireworks License and Registration
- Private Water Supplies
- Landfill Tax
- Roads Inspection charges, set by Roads Authority and Utility Committee (Scotland).
- Penalty Charges notices set by the Scottish Government.
- Private Landlord Registration Fees set by the Scottish Government.
- Inter-Authority Substitute Family Care Placements

4. New Fees and Charges

4.1 The 2022-23 budget proposals include new fees and charges for the following which have all be agreed at previous Council meetings;

- Private Water Supplies Appraisals – agreed at Council meeting of 25 February 2021 as part of saving DEG10. Savings template attached as Appendix 2.
- Hermitage Park Room Hire – a new service with income earmarked for future investment in Hermitage Park. At a full Council meeting on 21 January 2016 the Terms and Conditions of the Heritage Lottery Fund (HLF) Offer of Grant were accepted. Within the content of the agreement with HLF was the construction of the new Pavilion building with further condition that the café space would be leased out, and rental income generated from the Community Room. This was to allow a degree of financial sustainability in the Park and was integral to the HLF offer. Following discussions with senior officers, the proposed rental rates for the Community Room has been aligned with the charges levied for equivalent facilities available to rent in the Helensburgh and Lomond Civic Centre.
- Animal Welfare – New legislation, fees recommended at PPSL August 2021. Extract from PPSL attached as Appendix 3.

5. CONCLUSION

5.1 The general inflationary increase would equate to additional income of £0.390m in 2022-23. All other fee increases agreed as part of previous budgets have been accounted for within the base budget or as part of the previously agreed savings amount.

5.2 The additional increase applied to fees and charges in respect of Piers & Harbours to fund the Asset Management plan would equate to an additional £0.388m.

6. IMPLICATIONS

6.1 Policy – Outlines the proposed increases to fees and charges for 2022-23.

6.2 Financial - Outlines the increased income as a result of changes to fees and charges.

6.3 Legal – None.

6.4 HR – None.

6.5 Fairer Scotland Duty: See below

6.5.1 Equalities – Mainly inflationary increases therefore limited impact. EQSIAs will be undertaken as part of the budget process for any savings options that create

new or amended fees.

- 6.5.2 Socio- Economic Duty - Mainly inflationary increases therefore limited impact. EQSIAs will be undertaken as part of the budget process for any savings options that create new or amended fees.
- 6.5.3 Islands Duty - Mainly inflationary increases therefore limited impact. EQSIAs will be undertaken as part of the budget process for any savings options that create new or amended fees.
- 6.6 Climate Change – None
- 6.7 Risk – Minimal risk.
- 6.8 Customer Service - Minimal risk in respect of the inflationary increases.

Kirsty Flanagan
Section 95 Officer
10 February 2022

Policy Lead for Strategic Finance and Capital Regeneration Projects -
Councillor Gary Mulvaney

Appendix 1 – Schedule of Fees and Charges

Appendix 2 – 2021-22 Savings Template DEG10 – Regulatory Services

Appendix 3 – Extract from Planning, Protective Services and Licensing Committee,
30 September 2021

Fees and Charges for 2022-23

INDEX	Page
Social Work	2 - 3
Education	4
Legal and Regulatory Support / Commercial Services	5 - 10
Customer Support Services	11 - 12
Planning Environmental Health & Housing	
Local Development Plans and Printing	13
Environmental Health	14 - 15
Planning Services	16
Building Standards	17
Housing	18
Waste Management	
Waste Collection	19
Commercial Refuse	20
Recycling Charges	21 - 23
Skips	24
Householder Scrap Car Removal and Disposal Service	25
Waste Disposal	26
Amenities	
Public Conveniences	27
Pest Control	27
Dog Fees	28
Room Hire -Hermitage Park Pavilion	28
Playing Fields	29
Outdoor Recreation	30
Fairs	31
Floral Decorations	32
Burial Charges	33
Crematorium Charges	34
Ferries, Piers and Harbours	
Ferry Fares	35 - 36
Piers and Harbours - Rates - Goods, Passengers and Vehicles	37
Piers and Harbours - Rates - Miscellaneous	38
Piers and Harbours - Rates - Vessels	39 - 42
Airfields	43 - 45
Network Management	46 - 47
School and Public Transport	47
Parking	48 - 49
Council Wide Charges	50

Description	Other	2021-22				2022-23				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
SOCIAL WORK												
Local Authority Residential Care Provision (Community Care) Weekly Charge		1,422.39	Outwith the Scope	0.00	1,422.39	1,514.67	Outwith the Scope	0.00	1,514.67	92.28	6%	
Non - Residential Services - Lunch Clubs - per meal		4.65	Outwith the Scope	0.00	4.65	4.80	Outwith the Scope	0.00	4.80	0.15	3%	
Non - Residential Services - Telecare - Community Alarms - per week		5.60	Outwith the Scope	0.00	5.60	5.75	Outwith the Scope	0.00	5.75	0.15	3%	
Non - Residential Services - Telecare - Care Assist System - per week		4.75	Outwith the Scope	0.00	4.75	4.90	Outwith the Scope	0.00	4.90	0.15	3%	
Non - Residential Services - Telecare - Mobile Devices and Monitoring - per week		2.65	Outwith the Scope	0.00	2.65	2.75	Outwith the Scope	0.00	2.75	0.10	4%	
Non - Residential Services - Telecare - Canary System - per week		2.10	Outwith the Scope	0.00	2.10	2.15	Outwith the Scope	0.00	2.15	0.05	2%	
Non - Residential Services - Home Help - hourly rate		19.04	Outwith the Scope	0.00	19.04	21.48	Outwith the Scope	0.00	21.48	2.44	13%	Adjusted to reflect the changes in staff pay per the Scottish Government £10.50 per hour minimum pay rate and the 1.25% increase in Employer's National Insurance Contributions from April 2022.
Non - Residential Services - Housing Support - hourly rate		19.04	Outwith the Scope	0.00	19.04	21.48	Outwith the Scope	0.00	21.48	2.44	13%	Adjusted to reflect the changes in staff pay per the Scottish Government £10.50 per hour minimum pay rate and the 1.25% increase in Employer's National Insurance Contributions from April 2022.
Non - Residential Services - Employment Support - hourly rate		19.04	Outwith the Scope	0.00	19.04	21.48	Outwith the Scope	0.00	21.48	2.44	13%	Adjusted to reflect the changes in staff pay per the Scottish Government £10.50 per hour minimum pay rate and the 1.25% increase in Employer's National Insurance Contributions from April 2022.
Non - Residential Services -Sleepover Service - per night		106.20	Outwith the Scope	0.00	106.20	119.88	Outwith the Scope	0.00	119.88	13.68	13%	Adjusted to reflect the changes in staff pay per the Scottish Government £10.50 per hour minimum pay rate and the 1.25% increase in Employer's National Insurance Contributions from April 2022.
Non - Residential Services -Transport - per day		2.94	Outwith the Scope	0.00	2.94	3.02	Outwith the Scope	0.00	3.02	0.08	3%	Adjusted to be divisible by 2 to enable one-way charging
Non - Residential Services -Elderly Day Care - hourly rate		9.36	Outwith the Scope	0.00	9.36	9.64	Outwith the Scope	0.00	9.64	0.28	3%	Adjusted to be divisible by 4 to reflect quarter hour visits
Non - Residential Services -Learning Disability Resource Centre Service - hourly rate		24.72	Outwith the Scope	0.00	24.72	25.48	Outwith the Scope	0.00	25.48	0.76	3%	Adjusted to be divisible by 4 to reflect quarter hour visits
Provision of Occupational Therapy Consultation - Per assessment/consultation		259.45	Outwith the Scope	0.00	259.45	267.23	Outwith the Scope	0.00	267.23	7.78	3%	
Provision of Professional Services - Per Community Care Assessment/ Consultation		650.33	Outwith the Scope	0.00	650.33	669.84	Outwith the Scope	0.00	669.84	19.51	3%	
Provision of Professional Services - Full needs assessment only		493.74	Outwith the Scope	0.00	493.74	508.55	Outwith the Scope	0.00	508.55	14.81	3%	
Provision of Professional Services - Needs Review only		180.57	Outwith the Scope	0.00	180.57	185.99	Outwith the Scope	0.00	185.99	5.42	3%	
Children & Families - Local Authority Residential Care Provision: Dunclutha (weekly charge)		2,185.31	Outwith the Scope	0.00	2,185.31	2,158.13	Outwith the Scope	0.00	2,158.13	-27.18	-1%	Charge levied to other HSCPs/Councils buying places from Argyll and Bute.
Children & Families - Local Authority Residential Care Provision: Shellach View (weekly Charge)		2,080.21	Outwith the Scope	0.00	2,080.21	2,126.74	Outwith the Scope	0.00	2,126.74	46.53	2%	Charge levied to other HSCPs/Councils buying places from Argyll and Bute.
Children & Families - Local Authority Residential Care Provision: Helensburgh (weekly Charge)		2,000.00	Outwith the Scope	0.00	2,000.00	2,083.95	Outwith the Scope	0.00	2,083.95	83.95	4%	Charge levied to other HSCPs/Councils buying places from Argyll and Bute.
Children & Families - Other Charges - Inter Country Adoptions		6,816.87	Outwith the Scope	0.00	6,816.87	7,021.38	Outwith the Scope	0.00	7,021.38	204.51	3%	

Description	Other	2021-22				2022-23				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Inter-Authority Substitute Family Care Placements: Within Scotland	In line with British Association of Adoption and Fostering (BAAF) recommended figures		Outwith the Scope				Outwith the Scope					In line with British Association of Adoption and Fostering (BAAF) recommended figures.
Inter-Authority Substitute Family Care Placements: Elsewhere - 1 child	In line with British Association of Adoption and Fostering (BAAF) recommended figures		Outwith the Scope				Outwith the Scope					In line with British Association of Adoption and Fostering (BAAF) recommended figures.
Inter-Authority Substitute Family Care Placements: Elsewhere - 2 children (siblings placed together)	In line with British Association of Adoption and Fostering (BAAF) recommended figures		Outwith the Scope				Outwith the Scope					In line with British Association of Adoption and Fostering (BAAF) recommended figures.
Inter-Authority Substitute Family Care Placements: Elsewhere - 3 children (siblings placed together)	In line with British Association of Adoption and Fostering (BAAF) recommended figures		Outwith the Scope				Outwith the Scope					In line with British Association of Adoption and Fostering (BAAF) recommended figures.
Hostel Charges - Room hire - children's hearing - half day		23.30	Exempt	0.00	23.30	24.00	Exempt	0.00	24.00	0.70	3%	
Hostel Charges - Room hire - children's hearing - Full day		38.90	Exempt	0.00	38.90	40.05	Exempt	0.00	40.05	1.15	3%	
Hostel Charges - Room hire - half day		38.90	Exempt	0.00	38.90	40.05	Exempt	0.00	40.05	1.15	3%	
Hostel Charges - Room hire - full day		69.95	Exempt	0.00	69.95	72.05	Exempt	0.00	72.05	2.10	3%	
Hostel Charges - Catering: Tea, Coffee and Biscuits		2.83	Standard	0.57	3.40	2.92	Standard	0.58	3.50	0.10	3%	
Hostel Charges - Catering: Soup and Sandwiches		5.54	Standard	1.11	6.65	5.71	Standard	1.14	6.85	0.20	3%	
Hostel Charges - Catering: Lunch (2 course with coffee)		8.46	Standard	1.69	10.15	8.71	Standard	1.74	10.45	0.30	3%	
Hostel Charges - accommodation - Argyll & Bute Council - Bed & Breakfast		32.42	Standard	6.48	38.90	33.38	Standard	6.68	40.05	1.15	3%	
Hostel Charges - accommodation - Argyll & Bute Council - Half Board		45.46	Standard	9.09	54.55	46.83	Standard	9.37	56.20	1.65	3%	
Hostel Charges - accommodation - Other Groups - Bed & Breakfast		32.42	Standard	6.48	38.90	33.38	Standard	6.68	40.05	1.15	3%	
Hostel Charges - accommodation - Other Groups - Half Board		45.46	Standard	9.09	54.55	46.83	Standard	9.37	56.20	1.65	3%	
Hostel Charges - accommodation - Other Groups - Full Board		51.88	Standard	10.38	62.25	53.42	Standard	10.68	64.10	1.85	3%	

Description	Other	2021-22				2022-23				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
EDUCATION CHARGES												
Primary School Letting Charges per hour - Non-Profit Organisations (room let)		12.30	Exempt	0.00	12.30	12.65	Exempt	0.00	12.65	0.35	3%	
Primary School Letting Charges per hour - Commercial Rate (room let)		34.05	Exempt	0.00	34.05	35.05	Exempt	0.00	35.05	1.00	3%	
Primary School Letting Charges per hour - Non-Profit Organisations (sports facilities)		12.71	Standard	2.54	15.25	13.08	Standard	2.62	15.70	0.45	3%	
Primary School Letting Charges per hour - Commercial Rate (sports facilities)		34.67	Standard	6.93	41.60	35.71	Standard	7.14	42.85	1.25	3%	
Primary School Synthetic All Weather Pitch charge per hour - Non-Profit Organisations - MAKI		50.08	Standard	10.02	60.10	51.58	Standard	10.32	61.90	1.80	3%	
Primary School Synthetic All Weather Pitch charge per hour - Non-Profit Organisations - OLI		50.08	Standard	10.02	60.10	51.58	Standard	10.32	61.90	1.80	3%	
Primary School Synthetic All Weather Pitch charge per hour - Non-Profit Organisations - BUTE		50.08	Standard	10.02	60.10	51.58	Standard	10.32	61.90	1.80	3%	
Primary School Synthetic All Weather Pitch charge per hour - Non-Profit Organisations - COWAL		50.08	Standard	10.02	60.10	51.58	Standard	10.32	61.90	1.80	3%	
Primary School Synthetic All Weather Pitch charge per hour - Non-Profit Organisations - H&L		50.08	Standard	10.02	60.10	51.58	Standard	10.32	61.90	1.80	3%	
Primary School Synthetic All Weather Pitch charge per hour - Commercial Rate		85.33	Standard	17.07	102.40	87.88	Standard	17.58	105.45	3.05	3%	
Sale of Meals to Pupils - Per meal (Primary-without milk)		2.30	Exempt	0.00	2.30	2.30	Exempt	0.00	2.30	0.00	0%	No inflation applied.
Sale of Meals to Pupils - Per meal (Secondary)		2.40	Exempt	0.00	2.40	2.40	Exempt	0.00	2.40	0.00	0%	No inflation applied.
Sale of Milk		0.10	Exempt	0.00	0.10	0.10	Exempt	0.00	0.10	0.00	0%	No inflation applied.
Section 23 Charges per annum - Parklands		45,933.80	Exempt	0.00	45,933.80	47,311.80	Exempt	0.00	47,311.80	1,378.00	3%	
Inveraray Primary - Room hire - half day		40.05	Exempt	0.00	40.05	41.25	Exempt	0.00	41.25	1.20	3%	
Inveraray Primary - Room hire - full day		72.05	Exempt	0.00	72.05	74.20	Exempt	0.00	74.20	2.15	3%	
Inveraray Primary - Catering: Tea, Coffee and Scones		2.92	Standard	0.58	3.50	3.00	Standard	0.60	3.60	0.10	3%	
Inveraray Primary - Catering: Soup and Sandwiches		5.71	Standard	1.14	6.85	5.88	Standard	1.18	7.05	0.20	3%	
Inveraray Primary Charges - Catering: Lunch (2 course with coffee)		8.71	Standard	1.74	10.45	8.96	Standard	1.79	10.75	0.30	3%	
Instrumental Instruction charges - Per Annum		262.26	Exempt	0.00	262.26	0.00	Exempt	0.00	0.00	0.00	0%	Scottish Government's 100 day promise has removed Instrument Instruction Charges.

Description	Other	2021-22				2022-23				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
LEGAL AND REGULATORY / COMMERCIAL SERVICES												
Solicitors Property Enquiry Certificates		165.92	Standard	33.18	199.10	170.88	Standard	34.18	205.05	5.95	3%	
Taxi Car Licence		452.00	Outwith the Scope	0.00	452.00	452.00	Outwith the Scope	0.00	452.00	0.00	0%	
Private Hire Car Licence		452.00	Outwith the Scope	0.00	452.00	452.00	Outwith the Scope	0.00	452.00	0.00	0%	
Taxi/Private Hire Car Driver Licence		113.00	Outwith the Scope	0.00	113.00	113.00	Outwith the Scope	0.00	113.00	0.00	0%	
Second Hand Dealer Licence		452.00	Outwith the Scope	0.00	452.00	452.00	Outwith the Scope	0.00	452.00	0.00	0%	
Second Hand Motor Dealer Licence		524.00	Outwith the Scope	0.00	524.00	524.00	Outwith the Scope	0.00	524.00	0.00	0%	
Metal Dealer Licence		524.00	Outwith the Scope	0.00	524.00	524.00	Outwith the Scope	0.00	524.00	0.00	0%	
Temporary exemption warrant - Metal Dealers		149.00	Outwith the Scope	0.00	149.00	149.00	Outwith the Scope	0.00	149.00	0.00	0%	
Boat Hire Licence		275.00	Outwith the Scope	0.00	275.00	275.00	Outwith the Scope	0.00	275.00	0.00	0%	
Street Trader Licence		275.00	Outwith the Scope	0.00	275.00	275.00	Outwith the Scope	0.00	275.00	0.00	0%	
Street Trader - Charity/Temporary		90.00	Outwith the Scope	0.00	90.00	90.00	Outwith the Scope	0.00	90.00	0.00	0%	
Market Operator Licence		524.00	Outwith the Scope	0.00	524.00	524.00	Outwith the Scope	0.00	524.00	0.00	0%	
Market Operator - voluntary/charitable organisation holding one event per year		173.00	Outwith the Scope	0.00	173.00	173.00	Outwith the Scope	0.00	173.00	0.00	0%	
Public Entertainment Licence		524.00	Outwith the Scope	0.00	524.00	524.00	Outwith the Scope	0.00	524.00	0.00	0%	
Public Entertainment temporary Licence		149.00	Outwith the Scope	0.00	149.00	149.00	Outwith the Scope	0.00	149.00	0.00	0%	
Late hours catering licence		524.00	Outwith the Scope	0.00	524.00	524.00	Outwith the Scope	0.00	524.00	0.00	0%	
Window Cleaner Licence		275.00	Outwith the Scope	0.00	275.00	275.00	Outwith the Scope	0.00	275.00	0.00	0%	
Substitution of vehicle (taxi/private hire) - same day		90.00	Outwith the Scope	0.00	90.00	90.00	Outwith the Scope	0.00	90.00	0.00	0%	
Substitution of vehicle (taxi/private hire) - within 5 days		66.00	Outwith the Scope	0.00	66.00	66.00	Outwith the Scope	0.00	66.00	0.00	0%	
Certified copy of a licence		41.00	Outwith the Scope	0.00	41.00	41.00	Outwith the Scope	0.00	41.00	0.00	0%	
Re-issue of a badge		41.00	Outwith the Scope	0.00	41.00	41.00	Outwith the Scope	0.00	41.00	0.00	0%	

Description	Other	2021-22				2022-23				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Re-issue of taxi/private hire car plate		41.00	Outwith the Scope	0.00	41.00	41.00	Outwith the Scope	0.00	41.00	0.00	0%	
Extract of Civic Government Register		36.00	Outwith the Scope	0.00	36.00	36.00	Outwith the Scope	0.00	36.00	0.00	0%	
Copy of Civic Government Register		90.00	Outwith the Scope	0.00	90.00	90.00	Outwith the Scope	0.00	90.00	0.00	0%	
Taxi Booking Office Licence		125.00	Outwith the Scope	0.00	125.00	125.00	Outwith the Scope	0.00	125.00	0.00	0%	
Amendment to Civic Govt Licence		77.00	Outwith the Scope	0.00	77.00	77.00	Outwith the Scope	0.00	77.00	0.00	0%	
Knife Dealers Licence		524.00	Outwith the Scope	0.00	524.00	524.00	Outwith the Scope	0.00	524.00	0.00	0%	
Skin piercing & tattoo operator Licence (premises occupied by them)		311.00	Outwith the Scope	0.00	311.00	311.00	Outwith the Scope	0.00	311.00	0.00	0%	
Skin piercing & tattoo operator Licence (premises under control of others)		250.00	Outwith the Scope	0.00	250.00	250.00	Outwith the Scope	0.00	250.00	0.00	0%	
Vehicle Inspection Fee		80.00	Outwith the Scope	0.00	80.00	80.00	Outwith the Scope	0.00	80.00	0.00	0%	
Vehicle inspection surcharge (Covid19 defog process)		12.50	Outwith the Scope	0.00	12.50	12.50	Outwith the Scope	0.00	12.50	0.00	0%	
Letting of Kitchen Accommodation - Monday to Friday (charge per hour)		21.75	Standard	4.35	26.90	23.08	Standard	4.62	27.70	0.80	3%	
Letting of Kitchen Accommodation - Saturday & Sunday (charge per hour)		24.58	Standard	4.92	30.40	26.08	Standard	5.22	31.30	0.90	3%	
Letting of Kitchen Accommodation - Public Holiday (charge per hour)		29.00	Standard	5.80	35.85	30.79	Standard	6.16	36.95	1.10	3%	
Letting of Kitchen Accommodation - Failure to Reinstate Helensburgh & Lomond Civic Centre - Hire of Community Room - up to 20 persons (Concession rate per hour Monday - Friday 09:00 to 20:00)		61.42	Standard	12.28	75.90	65.17	Standard	13.03	78.20	2.30	3%	
Helensburgh & Lomond Civic Centre - Hire of Community Room - up to 20 persons (Concession rate per hour Saturday - Sunday & Monday - Friday after 20:00)		17.92	Standard	3.58	22.15	19.00	Standard	3.80	22.80	0.65	3%	
Helensburgh & Lomond Civic Centre - Hire of Community Room - up to 20 persons (Commercial rate per hour Monday - Friday 09:00 to 20:00)		22.92	Standard	4.58	28.35	24.33	Standard	4.87	29.20	0.85	3%	
Helensburgh & Lomond Civic Centre - Hire of Community Room - up to 20 persons (Commercial rate per hour Monday - Friday 09:00 to 20:00)		23.29	Standard	4.66	28.80	24.71	Standard	4.94	29.65	0.85	3%	
Helensburgh & Lomond Civic Centre - Hire of Community Room - up to 20 persons (Commercial rate per hour Saturday - Sunday & Monday - Friday after 20:00)		29.79	Standard	5.96	36.80	31.58	Standard	6.32	37.90	1.10	3%	
Helensburgh & Lomond Civic Centre - Hire of Assembly Hall - up to 100 persons (Concession rate per hour Monday - Friday 09:00 to 20:00)		25.00	Standard	5.00	30.90	26.54	Standard	5.31	31.85	0.95	3%	
Helensburgh & Lomond Civic Centre - Hire of Assembly Hall - up to 100 persons (Concession rate per hour Saturday - Sunday & Monday - Friday after 20:00)		30.00	Standard	6.00	37.10	31.83	Standard	6.37	38.20	1.10	3%	
Helensburgh & Lomond Civic Centre - Hire of Assembly Hall - up to 100 persons (Commercial rate per hour Monday - Friday 09:00 to 20:00)		32.50	Standard	6.50	40.15	34.46	Standard	6.89	41.35	1.20	3%	
Helensburgh & Lomond Civic Centre - Hire of Assembly - up to 100 persons (Commercial rate per hour Saturday - Sunday & Monday - Friday after 20:00)		39.00	Standard	7.80	48.20	41.38	Standard	8.28	49.65	1.45	3%	
Helensburgh & Lomond Civic Centre - Hire of Annex Room 1 - up to 30 persons (Concession rate per hour Monday - Friday 09:00 to 20:00)		16.25	Standard	3.25	20.10	17.25	Standard	3.45	20.70	0.60	3%	
Helensburgh & Lomond Civic Centre - Hire of Annex Room 1 - up to 30 persons (Concession rate per hour Saturday - Sunday & Monday - Friday after 20:00)		21.25	Standard	4.25	26.25	22.54	Standard	4.51	27.05	0.80	3%	

Description	Other	2021-22				2022-23				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Helensburgh & Lomond Civic Centre - Hire of Annex Room 1 - up to 30 persons (Commercial rate per hour Monday - Friday 09:00 to 20:00)		21.13	Standard	4.23	26.10	22.42	Standard	4.48	26.90	0.80	3%	
Helensburgh & Lomond Civic Centre - Hire of Annex Room 1 - up to 30 persons (Commercial rate per hour Saturday -Sunday & Monday - Friday after 20:00)		27.63	Standard	5.53	34.15	29.29	Standard	5.86	35.15	1.00	3%	
Helensburgh & Lomond Civic Centre - Hire of Annex Room 2 - up to 20 persons (Concession rate per hour Monday - Friday 09:00 to 20:00)		12.92	Standard	2.58	15.95	13.71	Standard	2.74	16.45	0.50	3%	Annex Room 2 will be offered half price if booked in combination with Annex Room 1 For concessions either £7.75 or £10.75 or Commercial either £10.00 or £14.00
Helensburgh & Lomond Civic Centre - Hire of Annex Room 2 - up to 20 persons (Concession rate per hour Saturday -Sunday & Monday - Friday after 20:00)		17.92	Standard	3.58	22.15	19.00	Standard	3.80	22.80	0.65	3%	Annex Room 2 will be offered half price if booked in combination with Annex Room 1 For concessions either £7.75 or £10.75 or Commercial either £10.00 or £14.01
Helensburgh & Lomond Civic Centre - Hire of Annex Room 2 - up to 20 persons (Commercial rate per hour Monday - Friday 09:00 to 20:00)		16.79	Standard	3.36	20.75	17.79	Standard	3.56	21.35	0.60	3%	Annex Room 2 will be offered half price if booked in combination with Annex Room 1 For concessions either £7.75 or £10.75 or Commercial either £10.00 or £14.02
Helensburgh & Lomond Civic Centre - Hire of Annex Room 2 - up to 20 persons (Commercial rate per hour Saturday -Sunday & Monday - Friday after 20:00)		23.29	Standard	4.66	28.80	24.71	Standard	4.94	29.65	0.85	3%	Annex Room 2 will be offered half price if booked in combination with Annex Room 1 For concessions either £7.75 or £10.75 or Commercial either £10.00 or £14.03
Helensburgh & Lomond Civic Centre - Hire of Annex Room 1 and 2 (Concession rate per hour Monday - Friday 09:00 to 20:00)		22.708	standard	4.54	28.05	24.08	standard	4.82	28.90	0.85	3%	
Helensburgh & Lomond Civic Centre - Hire of Annex Room 1 and 2 (Concession rate per hour Saturday -Sunday & Monday - Friday after 20:00)		30.208	standard	6.04	37.35	32.04	standard	6.41	38.45	1.10	3%	
Helensburgh & Lomond Civic Centre - Hire of Annex Room 1 and 2 (Commercial rate per hour Monday - Friday 09:00 to 20:00)		29.458	standard	5.89	36.40	31.25	standard	6.25	37.50	1.10	3%	
Helensburgh & Lomond Civic Centre - Hire of Annex Room 1 and 2 (Commercial rate per hour Saturday -Sunday & Monday - Friday after 20:00)		39.292	standard	7.86	48.55	41.67	standard	8.33	50.00	1.45	3%	
Helensburgh & Lomond Civic Centre - Hire of Marriage Suite/Function Room (Concession rate per hour Monday - Friday 09:00 to 20:00)		22.50	standard	4.50	27.80	23.88	standard	4.78	28.65	0.85	3%	
Helensburgh & Lomond Civic Centre - Hire of Marriage Suite/Function Room (Concession rate per hour Saturday - Sunday & Monday - Friday after 20:00)		27.50	standard	5.50	34.00	29.17	standard	5.83	35.00	1.00	3%	
Helensburgh & Lomond Civic Centre - Hire of Marriage Suite/Function Room (Commercial rate per hour Monday - Friday 09:00 to 20:00)		29.25	standard	5.85	36.15	31.04	standard	6.21	37.25	1.10	3%	
Helensburgh & Lomond Civic Centre - Hire of Marriage Suite/Function Room (Commercial rate per hour Saturday - Sunday & Monday - Friday after 20:00)		35.75	standard	7.15	44.20	37.96	standard	7.59	45.55	1.35	3%	

Description	Other	2021-22				2022-23				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
TRADING STANDARDS												
Notes to Fireworks & Explosives												
1. If you keep fireworks, shotgun cartridges, certain bird scarers or other explosive products for sale you are likely to require an explosive licence. 2. You can generally store up to 2,000 kg of explosives with a licence issued by us, although there are some conditions relating to it's storage. 3. We will need to know the hazard type and quantity of the explosives you wish to store to determine whether your store is suitable. 4. The quantity you will be allowed to store will depend on the hazard type of the explosives. 5. Regulation 27 of the Explosives Regulation 2014 sets out the distances that must be maintained between a store and a building or other place. This is known as the separation distance. This is known as the separation distance. 6. You will not normally be required to maintain separation distances if you store no more than: a) 250kg hazard type 4 b) 25kg hazard type 3 (or combination of hazard type 3 and hazard type 4) 7. The most common fees for storage of fireworks for one year are set out below. Discounted rates are available for periods of 2-5 years. 8. Prices for other types of explosive licences are available upon request. 9. All fees for storage of explosives are set by the UK Government, and can currently be found in ' Schedule 7 of the Health & Safety and Nuclear (Fees) Regulations 2021 '. These regulations are subject to change at short notice.												
Explosives/Fireworks - Issue of Store Licence (i.e. when separation distances apply)	STATUTORY CHARGE	189.00	Outwith the Scope	0.00	189.00	189.00	Outwith the Scope	0.00	189.00	0.00	0%	set by the UK Government, and can be found in Schedule 7 of the Health & Safety and Nuclear (Fees) Regulations 2021 . These Regulations are subject to change at short notice.
Explosives/Fireworks - Renewal of store licence (i.e. when separation distances apply)	STATUTORY CHARGE	88.00	Outwith the Scope	0.00	88.00	88.00	Outwith the Scope	0.00	88.00	0.00	0%	set by the UK Government, and can be found in Schedule 7 of the Health & Safety and Nuclear (Fees) Regulations 2021 . These Regulations are subject to change at short notice.
Explosives/Fireworks - Issue of registration for keeping explosives (i.e. when no separation distances apply)	STATUTORY CHARGE	111.00	Outwith the Scope	0.00	111.00	111.00	Outwith the Scope	0.00	111.00	0.00	0%	set by the UK Government, and can be found in Schedule 7 of the Health & Safety and Nuclear (Fees) Regulations 2021 . These Regulations are subject to change at short notice.
Explosives/Fireworks - Renewal of registration for keeping Explosives (i.e. when no separation distances apply)	STATUTORY CHARGE	55.00	Outwith the Scope	0.00	55.00	55.00	Outwith the Scope	0.00	55.00	0.00	0%	set by the UK Government, and can be found in Schedule 7 of the Health & Safety and Nuclear (Fees) Regulations 2021 . These Regulations are subject to change at short notice.
Fee to transfer, vary or replace a licence or registration	STATUTORY CHARGE	37.00	Outwith the Scope	0.00	37.00	37.00	Outwith the Scope	0.00	37.00	0.00	0%	set by the UK Government, and can be found in Schedule 7 of the Health & Safety and Nuclear (Fees) Regulations 2021 . These Regulations are subject to change at short notice.

Description	Other	2021-22				2022-23				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
PETROLEUM												
Notes to Petroleum												
1. A fee is payable to store petrol under regulation 6 (petrol filling stations) or regulation 14 (non work-place storage) of the Petroleum (Consolidation) Regulations 2014. 2. All fees for storage of petroleum are set by the UK Government, and can currently be found in 'Schedule 7 of the Health & Safety and Nuclear (Fees) Regulations 2021'. These regulations are subject to change at short notice. 3. The current fees for a certificate or licence for one year are shown below. Prices for multiple-year certificates or licences are available on request. 4.												
Historical Records - We hold historical records of tanks previously licensed for the storage of petroleum spirit. Information regarding specific premises and whether tanks were present and the methods used for making them safe from the danger of fire or explosion can be disclosed on written request. The disclosure is subject to payment of a reasonable fee.												
Petrol Storage Certificate or Licence to keep petroleum spirit of a quantity <2500 litres	STATUTORY CHARGE	45.00	Outwith the Scope	0.00	45.00	45.00	Outwith the Scope	0.00	45.00	0.00	0%	These fees and charges have been consolidated and simplified as per instruction from Lee Roberts - please refer to Schedule 7 of the Health & Safety and Nuclear (Fees) Regulations 2021 . These Regulations are subject to change at short notice.
Petrol Storage Certificate or Licence to keep petroleum spirit of a quantity between 2500 and 50000 litres	STATUTORY CHARGE	61.00	Outwith the Scope	0.00	61.00	61.00	Outwith the Scope	0.00	61.00	0.00	0%	These fees and charges have been consolidated and simplified as per instruction from Lee Roberts - please refer to Schedule 7 of the Health & Safety and Nuclear (Fees) Regulations 2021 . These Regulations are subject to change at short notice.
Petrol Storage Certificate or Licence to keep petroleum spirit of a quantity > 50000 litres	STATUTORY CHARGE	128.00	Outwith the Scope	0.00	128.00	128.00	Outwith the Scope	0.00	128.00	0.00	0%	These fees and charges have been consolidated and simplified as per instruction from Lee Roberts - please refer to Schedule 7 of the Health & Safety and Nuclear (Fees) Regulations 2021 . These Regulations are subject to change at short notice.
Historical Records - Charge for Officer time (per hour) - out of hours or weekend work incurs a 50% surcharge on the hourly rate	Officer cost per hour	79.10	Standard	15.82	94.92	81.46	Standard	16.29	97.75	2.83	3%	
Notes to Metrology (Weights & Measures Calibration Charges) 1. The 2020/21 guidance is based on a chargeable rate of £97.75 per officer per hour, designed to facilitate full cost recovery for metrological activity. A charge is made per officer hour spent at the place of submission of the equipment for the purposes of examination, adjustment, testing or retesting of the equipment. It should be noted that the time taken should be quoted on the account and should not include any time spent on research. 2. An additional charge of £65.20 per hour will be applied when another officer is required to provide assistance to the inspector. 3. For any work not covered by this guidance, or which varies significantly or is carried out in exceptional circumstances, an appropriate charge may be calculated as a surcharge to the hourly rate. 4. When a visit is made by a Trading Standards Officer to any premises for the purpose of carrying out any calibration functions, each visit may be subject to a minimum charge of £97.75 per Officer per visit regardless of the nature or amount of work requested or completed. 5. Visits carried out partly or entirely outside of normal office hours may incur a surcharge of 50% of the standard hourly rate per Officer per hour. 6. The guidance relates to the cost of testing single items. Inspectors should not be inhibited from departing from the quoted fee in locally determined circumstances. Discounted fees may be appropriate, for example, in the following circumstances: a. Where more than a single item is submitted on one occasion and particularly where large quantities are involved; b. Where facilities, equipment or assistance are provided by the submitter by prior arrangement; 7. When supplying specialist equipment (including but not limited to weighbridge test unit, van and test weights, etc) an additional fee may be charged hourly, daily or per appointment, according to circumstance.												

Description	Other	2021-22				2022-23				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Weights and Measures:- all certification & verification work – Weights & Measures Inspector.	Officer cost per hour	79.10	Standard	15.82	94.92	81.46	Standard	16.29	97.75	2.83	3%	VAT rate applies unless work undertaken under the Measuring Instruments (EEC Requirements) Regs 1988.
Weights and Measures:- all certification & verification work – Assisting Officer.	Officer cost per hour	52.73	Standard	10.55	63.28	54.33	Standard	10.87	65.20	1.92	3%	
Certificate of Errors: Request for certificate	Calibration Certificate cost	47.79	Standard	9.56	57.35	49.21	Standard	9.84	59.05	1.70	3%	
Note: When supplying specialist equipment (including but not limited to weighbridge test unit, van and test weights, etc) an additional fee may be charged hourly, daily or per appointment, according to circumstance	Prices on application											
<p align="center">Notes to Weights & Measures Charges</p> <p>1. The 2020/21 guidance is based on a chargeable rate of £91.55 per officer per hour, designed to facilitate full cost recovery for metrological activity.</p> <p>2. For any work not covered by this guidance, or which varies significantly or is carried out in exceptional circumstances, an appropriate charge may be calculated as a surcharge to the hourly rate.</p> <p>3. When a visit is made by a Trading Standards Officer to any premises for the purpose of carrying out any of the functions or activities listed below, each visit may be subject to a minimum charge of £91.55 per Officer per visit regardless of the nature or amount of work requested or completed. Warning: At present, LACORS has not established the legal position regarding the charging of a minimum fee in the case of cancellation or curtailment of the work to be carried out (i.e. a 'call-out' or cancellation charge). If such a fee is charged, it may be subject to a legal challenge.</p> <p>4. Visits carried out partly or entirely outside of normal office hours may incur a surcharge of 50% of the standard fee or of the standard hourly rate per Officer per hour.</p> <p>5. The guidance relates to the cost of testing single items. Inspectors should not be inhibited from departing from the quoted fee in locally determined circumstances. Discounted fees may be appropriate, for example, in the following circumstances:</p> <p>a. Where more than a single item is submitted on one occasion and particularly where large quantities are involved;</p> <p>b. Where facilities, equipment or assistance are provided by the submitter by prior arrangement;</p>												

Description	Other	2021-22				2022-23				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
CUSTOMER SUPPORT SERVICES												
Commission on trade union deductions		2.50%	Standard		2.50%	2.50%	Standard		2.50%			Percentage charge - same as previous year
Arrestment handling charge per item		0.83	Standard	0.17	1.00	0.83	Standard	0.17	1.00	0.00	0%	This is a Statutory Charge. The maximum that can be charged is £1
Info to Banks etc - Handling Charge		23.17	Standard	4.63	27.80	23.88	Standard	4.78	28.65	0.85	3%	
Registrars Fees and Charges (Extracts at time of registration)		10.00	Outwith the Scope	0.00	10.00	10.00	Outwith the Scope	0.00	10.00	0.00	0%	Set by Registrar General - fees set from 1 January 2011. Planned increase delayed by pandemic and new rate and implementation date not yet known.
Registrars Fees and Charges (Extracts outwith a calendar month of registration)		15.00	Outwith the Scope	0.00	15.00	15.00	Outwith the Scope	0.00	15.00	0.00	0%	Set by Registrar General - fees set from 1 January 2011. Planned increase delayed by pandemic and new rate and implementation date not yet known.
Registrars Search & Genealogy - Particular Search		5.00	Outwith the Scope	0.00	5.00	5.00	Outwith the Scope	0.00	5.00	0.00	0%	Set by Registrar General - fees set from 1 January 2011. Planned increase delayed by pandemic and new rate and implementation date not yet known.
Registrars Search & Genealogy - General Search		15.00	Outwith the Scope	0.00	15.00	15.00	Outwith the Scope	0.00	15.00	0.00	0%	Set by Registrar General - fees set from 1 January 2011. Planned increase delayed by pandemic and new rate and implementation date not yet known.
Registrars - Recording of name, or change of name or surname or alternative name		40.00	Outwith the Scope	0.00	40.00	40.00	Outwith the Scope	0.00	40.00	0.00	0%	Set by Registrar General - fees set from 1 January 2011. Planned increase delayed by pandemic and new rate and implementation date not yet known.
Registrars - Printing a copy certificate and delivering within the UK		16.00	Outwith the Scope	0.00	16.00	16.00	Outwith the Scope	0.00	16.00	0.00	0%	
Registrars - Printing a copy certificate and delivering outwith the UK		19.00	Outwith the Scope	0.00	19.00	19.00	Outwith the Scope	0.00	19.00	0.00	0%	
Marriage Notices (Per Person)		30.00	Outwith the Scope	0.00	30.00	45.00	Outwith the Scope	0.00	30.00	0.00	0%	
Civil Marriage/Partnership Solemnisation		55.00	Outwith the Scope	0.00	55.00	55.00	Outwith the Scope	0.00	55.00	0.00	0%	Set by Registrar General - fees set from 1 January 2011. Planned increase delayed by pandemic and new rate and implementation date not yet known.
Registrars Rental Income - Registrars Office Wedding		103.40	Outwith the Scope	0.00	103.40	106.50	Outwith the Scope	0.00	106.50	3.10	3%	
Registrars Rental Income - Registrars Office Wedding - Saturday		208.15	Outwith the Scope	0.00	208.15	214.40	Outwith the Scope	0.00	214.40	6.25	3%	
Admin charges, approved venue weekday		272.55	Outwith the Scope	0.00	272.55	280.75	Outwith the Scope	0.00	280.75	8.20	3%	
Admin charges, approved venue Saturday		323.50	Outwith the Scope	0.00	323.50	333.20	Outwith the Scope	0.00	333.20	9.70	3%	
Admin charges, evenings after 6pm		367.85	Outwith the Scope	0.00	367.85	378.90	Outwith the Scope	0.00	378.90	11.05	3%	
Admin charges, Sundays & Public Holidays (excl. Easter & Christmas)		410.85	Outwith the Scope	0.00	410.85	423.20	Outwith the Scope	0.00	423.20	12.35	3%	
Blue Badges		20.00	Outwith the Scope	0.00	20.00	20.00	Outwith the Scope	0.00	20.00	0.00	0%	
Registrars Travel Fees - rate per mile		0.60	Zero Rated	0.00	0.60	0.60	Zero Rated	0.00	0.60	0.00	0%	
Customer Service Point Room Hire - Non Profit Organisations (room let)		12.30	Exempt	0.00	12.30	12.65	Exempt	0.00	12.65	0.35	3%	
Customer Service Point Room Hire - Non Profit Organisations (room let) - Half day		40.05	Exempt	0.00	40.05	41.25	Exempt	0.00	41.25	1.20	3%	
Customer Service Point Room Hire - Non Profit Organisations (room let) - Full day		72.05	Exempt	0.00	72.05	74.20	Exempt	0.00	74.20	2.15	3%	
Customer Service Point Room Hire - Commercial Rate (room let)		34.05	Exempt	0.00	34.05	35.05	Exempt	0.00	35.05	1.00	3%	

Description	Other	2021-22				2022-23				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
CUSTOMER SUPPORT SERVICES												
Naming Ceremonies at Registration Office - Monday - Friday		75.00	Standard	15.50	93.00	75.00	Standard	16.00	96.00	3.00	3%	
Naming Ceremonies at Registration Office - Saturday		103.33	Standard	20.67	124.00	106.67	Standard	21.33	128.00	4.00	3%	
Naming Ceremonies at a Venue or Location - Monday - Friday		111.67	Standard	22.33	134.00	115.00	Standard	23.00	138.00	4.00	3%	
Naming Ceremonies at a Venue or Location - Saturday		137.50	Standard	27.50	165.00	141.67	Standard	28.33	170.00	5.00	3%	
Naming Ceremonies - Additional charge if a second registration escort is required for a large ceremony		43.33	Standard	8.67	52.00	45.00	Standard	9.00	54.00	2.00	4%	
Naming Ceremonies - Additional charge for each child of the same family		8.33	Standard	1.67	10.00	8.33	Standard	1.67	10.00	0.00	0%	
Naming Ceremonies - Additional charge if held as part of a civil marriage/partnership		43.33	Standard	8.67	52.00	45.00	Standard	9.00	54.00	2.00	4%	
Renewal of Vows Ceremony at Registration Office - Monday - Friday		129.17	Standard	25.83	155.00	133.33	Standard	26.67	160.00	5.00	3%	
Renewal of Vows Ceremony at Registration Office - Saturday		171.67	Standard	34.33	206.00	176.67	Standard	35.33	212.00	6.00	3%	
Renewal of Vows Ceremony at a Venue or Location - Monday - Friday		189.17	Standard	37.83	227.00	195.00	Standard	39.00	234.00	7.00	3%	
Renewal of Vows Ceremony at a Venue or Location - Saturday		189.17	Standard	37.83	227.00	195.00	Standard	39.00	234.00	7.00	3%	
Renewal of Vows - Additional charge if a second registration escort is required for a large ceremony		43.33	Standard	8.67	52.00	45.00	Standard	9.00	54.00	2.00	4%	
Extract/Search of Lair Register on Islands		32.00	Outwith the Scope	0.00	32.00	36.00	Outwith the Scope	0.00	36.00	4.00	13%	

Description	Other	2021-22				2022-23				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
LOCAL DEVELOPMENT PLAN & PRINTING												
Local Development Plan (Incl P&P) - Proposals Maps Book		58.00	Outwith the Scope	0.00	58.00	59.75	Outwith the Scope	0.00	59.75	1.75	3%	Replacing all Local Plans. Community Councils 50% reduction
Local Development Plan (Incl P&P) - Written Statement		28.95	Outwith the Scope	0.00	28.95	29.80	Outwith the Scope	0.00	29.80	0.85	3%	Replacing all Local Plans. Community Councils 50% reduction
Landscape Capacity Study (Incl P&P) - Bute & Cowal		26.75	Outwith the Scope	0.00	26.75	27.55	Outwith the Scope	0.00	27.55	0.80	3%	
Landscape Capacity Study (Incl P&P) - Mull		12.70	Outwith the Scope	0.00	12.70	13.10	Outwith the Scope	0.00	13.10	0.40	3%	
Landscape Capacity Study (Incl P&P) - North & South Kintyre		15.35	Outwith the Scope	0.00	15.35	15.80	Outwith the Scope	0.00	15.80	0.45	3%	
Landscape Capacity Study (Incl P&P) - Lorn		30.45	Outwith the Scope	0.00	30.45	31.35	Outwith the Scope	0.00	31.35	0.90	3%	
Landscape Capacity Study (Incl P&P) - Mid Argyll & Inveraray		19.35	Outwith the Scope	0.00	19.35	19.95	Outwith the Scope	0.00	19.95	0.60	3%	
Landscape Capacity Study (Incl P&P) - Islay		10.10	Outwith the Scope	0.00	10.10	10.40	Outwith the Scope	0.00	10.40	0.30	3%	
Location Plans (10 Copies)		30.85	Outwith the Scope	0.00	30.85	31.80	Outwith the Scope	0.00	31.80	0.95	3%	
Printing - Internal Service Only - A2 Prints each		9.80	Outwith the Scope	0.00	9.80	10.10	Outwith the Scope	0.00	10.10	0.30	3%	
Printing - Internal Service Only - A2 Prints (+11) each		7.00	Outwith the Scope	0.00	7.00	7.20	Outwith the Scope	0.00	7.20	0.20	3%	
Printing - Internal Service Only - A1 Prints (1-10 copies) each		13.95	Outwith the Scope	0.00	13.95	14.35	Outwith the Scope	0.00	14.35	0.40	3%	
Printing - Internal Service Only - A1 Prints (+11 copies) each		11.10	Outwith the Scope	0.00	11.10	11.45	Outwith the Scope	0.00	11.45	0.35	3%	
Printing - Internal Service Only - A0 Prints (1-10 copies) each		20.90	Outwith the Scope	0.00	20.90	21.55	Outwith the Scope	0.00	21.55	0.65	3%	
Printing - Internal Service Only - A0 Prints (+11 copies) each		18.20	Outwith the Scope	0.00	18.20	18.75	Outwith the Scope	0.00	18.75	0.55	3%	
Statutory Street Naming and/or numbering of one property		95.40	Outwith the Scope	0.00	95.40	98.25	Outwith the Scope	0.00	98.25	2.85	3%	Renaming or renumbering a street - pricing as for new properties
Statutory Street Naming and/or numbering for the 2nd and each additional property		47.70	Outwith the Scope	0.00	47.70	49.15	Outwith the Scope	0.00	49.15	1.45	3%	
Statutory Street Naming a new street		208.65	Outwith the Scope	0.00	208.65	214.90	Outwith the Scope	0.00	214.90	6.25	3%	
Changing a property name or adding to the Royal Mail database		92.10	Outwith the Scope	0.00	92.10	94.85	Outwith the Scope	0.00	94.85	2.75	3%	
Confirming an address to a solicitor, property owner or any organisation - per letter		61.45	Outwith the Scope	0.00	61.45	63.30	Outwith the Scope	0.00	63.30	1.85	3%	
Phase 1 Habitat Surveys		405.70	Outwith the Scope	0.00	405.70	417.85	Outwith the Scope	0.00	417.85	12.15	3%	Travel to be charged at Council Rate 34.1p/mile Possible overnight stay to be charged at a maximum of £50.

Description	Other	2021-22				2022-23				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
ENVIRONMENTAL HEALTH												
Food Examination - Export of Food/Fish Certificates	Per Certificate	99.45	Outwith the Scope	0.00	99.45	102.45	Outwith the Scope	0.00	102.45	3.00	3%	
Food Examination - Export of Food/Fish Certificates - less than 60kg in weight	Per Certificate	43.25	Outwith the Scope	0.00	43.25	44.55	Outwith the Scope	0.00	44.55	1.30	3%	Replacing charge for less than 5kg
Food Examination - Condemnation Certificate (Voluntary Surrender)		223.92	Standard	44.78	268.70	230.63	Standard	46.13	276.75	8.05	3%	
Licences/Registration - Riding Establishment Act 1964/70	Vets Fees to be added	448.00	Outwith the Scope	0.00	448.00	461.45	Outwith the Scope	0.00	461.45	13.45	3%	
Licences/Registration - Dangerous Wild Animals Act 1976	Vets Fees to be added	353.00	Outwith the Scope	0.00	353.00	363.60	Outwith the Scope	0.00	363.60	10.60	3%	
Animal Welfare (Licensing of Activities Involving Animals) (Scotland) Regulations 2021, New licence	Vets Fees to be added					228.38	Outwith the Scope	0.00	228.38	228.38	0%	Charitable discount – 50% (applies to registered Scottish Charities and SCIOs)
Animal Welfare (Licensing of Activities Involving Animals) (Scotland) Regulations 2021, Variation of licence	Vets Fees to be added					182.70	Outwith the Scope	0.00	182.70	182.70	0%	
Animal Welfare (Licensing of Activities Involving Animals) (Scotland) Regulations 2021, Licensing enforcement visit No. 1	Vets Fees to be added					190.31	Outwith the Scope	0.00	190.31	190.31	0%	Subsequent enforcement visits: charged at hourly rate of £30.45 in half-hourly increments
Licences/Registration - Animal Boarding Establishments Act 1963	Vets Fees to be added	191.20	Outwith the Scope	0.00	191.20	196.95	Outwith the Scope	0.00	196.95	5.75	3%	
Licences/Registration - Animal Boarding Establishments Act 1963 (Home boarding)	Vets Fees to be added	132.60	Outwith the Scope	0.00	132.60	136.60	Outwith the Scope	0.00	136.60	4.00	3%	
Licences/Registration - Zoo Act	Vets Fees to be added	1,065.45	Outwith the Scope	0.00	1,065.45	1,097.40	Outwith the Scope	0.00	1,097.40	31.95	3%	
Licences/Registration - Venison Dealers		182.45	Outwith the Scope	0.00	182.45	187.90	Outwith the Scope	0.00	187.90	5.45	3%	
Licences/Registration - Cinema Licence		675.30	Outwith the Scope	0.00	675.30	695.55	Outwith the Scope	0.00	695.55	20.25	3%	
Licences/Registration - Theatre Licence		171.85	Outwith the Scope	0.00	171.85	177.00	Outwith the Scope	0.00	177.00	5.15	3%	
HMO - premises of up to 10 persons		873.70	Outwith the Scope	0.00	873.70	899.90	Outwith the Scope	0.00	899.90	26.20	3%	Tri-Annual Licence
HMO - premises with more than 10 persons		1,069.10	Outwith the Scope	0.00	1,069.10	1,101.15	Outwith the Scope	0.00	1,101.15	32.05	3%	Tri-Annual Licence
HMO- Amendment to HMO licence		129.05	Outwith the Scope	0.00	129.05	132.90	Outwith the Scope	0.00	132.90	3.85	3%	Tri-Annual Licence
HMO - Refund if a new/renewal application is unsuccessful		218.55	Outwith the Scope	0.00	218.55	225.10	Outwith the Scope	0.00	225.10	6.55	3%	
Performing Animals Licence application/renewal		123.00	Outwith the Scope	0.00	123.00	126.70	Outwith the Scope	0.00	126.70	3.70	3%	Vet Fees to be added
Residential Caravan sites- first or new application		638.60	Outwith the Scope	0.00	638.60	657.75	Outwith the Scope	0.00	657.75	19.15	3%	5 year licence
Residential Caravan sites- renewal submitted before expiry date		515.00	Outwith the Scope	0.00	515.00	530.45	Outwith the Scope	0.00	530.45	15.45	3%	5 year licence
Residential Caravan sites- renewal submitted after expiry date		638.60	Outwith the Scope	0.00	638.60	657.75	Outwith the Scope	0.00	657.75	19.15	3%	5 year licence
Residential Caravan sites- recovery of costs related to enforcement action			Outwith the Scope	0.00	Full costs recovery		Outwith the Scope	0.00	Full costs recovery			
Environmental Health Charge for Officer time (per hour) where appropriate (out of hours or weekend work incurs a 50% surcharge on the hourly rate).		91.55	Outwith the Scope	0.00	91.55	94.30	Outwith the Scope	0.00	94.30	2.75	3%	
Attestation for export business						100.00	Outwith the Scope	0.00	100.00	100.00	0%	
Additional inspections or interventions required as part of attestation						94.30	Outwith the Scope	0.00	94.30	94.30	0%	Officer cost per hour
Private Water Supplies - Visit charge Regulated supply	STATUTORY CHARGE	75.00	Outwith the Scope	0.00	75.00	75.00	Outwith the Scope	0.00	80.00	5.00	7%	To reflect increased carriage costs

Description	Other	2021-22				2022-23				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Private Water Supplies -Single visit to regulated supply with multiple commercial properties	STATUTORY CHARGE	75.00	Outwith the Scope	0.00	75.00	75.00	Outwith the Scope	0.00	80.00	5.00	7%	If more than one property on supply to be sampled, additional £10 per property applies as per line below.
Private Water Supplies - multiple commercial properties charge per additional property above	STATUTORY CHARGE	10.00	Outwith the Scope	0.00	10.00	10.00	Outwith the Scope	0.00	10.00	0.00	0%	Charge of £10 for additional commercial property sampled.
Private Water Supplies -Regulated :Analytical parameter cost	STATUTORY CHARGE	-	Outwith the Scope	0.00	0.00	0.00	Outwith the Scope	0.00	0.00	0.00	0%	At cost
Private Water Supplies -Zonal charge per regulated supply	STATUTORY CHARGE	15.00	Outwith the Scope	0.00	15.00	15.00	Outwith the Scope	0.00	15.00	0.00	0%	Analytical costs divided by number of regulated supplies as of 1 st January in calendar year
Private water supply-Regulated supply: Initial Risk assessment visit and report (up to 1 hour on site)	STATUTORY CHARGE	125.00	Outwith the Scope	0.00	125.00	125.00	Outwith the Scope	0.00	125.00	0.00	0%	
Private water supply - Regulated Supply: Programmed/review risk assessment visit and report (up to 1 hour on site)	STATUTORY CHARGE	125.00	Outwith the Scope	0.00	125.00	125.00	Outwith the Scope	0.00	125.00	0.00	0%	
Private water supply - Regulated risk assessments (cost per additional hour or part thereof)	STATUTORY CHARGE	50.00	Outwith the Scope	0.00	50.00	50.00	Outwith the Scope	0.00	50.00	0.00	0%	£50 per additional hour
Private Water Supplies: Regulated supplies: desktop review of risk assessment	STATUTORY CHARGE	50.00	Outwith the Scope	0.00	50.00	50.00	Outwith the Scope	0.00	50.00	0.00	0%	
Private Water Supplies - Visit charge Type B	STATUTORY CHARGE	70.00	Outwith the Scope	0.00	70.00	70.00	Outwith the Scope	0.00	70.00	0.00	0%	Charge capped at £70.
Private Water Supplies - Type B - Monitoring & analytical cost	STATUTORY CHARGE	118.00	Outwith the Scope	0.00	118.00	118.00	Outwith the Scope	0.00	118.00	0.00	0%	Charge capped at £118.
Private Water Supplies - Type B - request sample and analytical cost	STATUTORY CHARGE	145.00	Outwith the Scope	0.00	145.00	145.00	Outwith the Scope	0.00	145.00	0.00	0%	Charge capped at £145.
Private water supply- Initial risk assessment visit (TypeB) and report	STATUTORY CHARGE	120.00	Outwith the Scope	0.00	120.00	120.00	Outwith the Scope	0.00	120.00	0.00	0%	Capped
Private waters (Regulated and Type B) - Other Parameters may be sampled if there is a specific need. Those charges will directly reflect those passed to us by the testing laboratory	At Cost	-	Outwith the Scope	0.00	0.00	0.00	Outwith the Scope	0.00	0.00	0.00	0%	At Cost
Private Landlord Registration - principal fee for registration as landlord	STATUTORY CHARGE	67.00	Outwith the Scope	0.00	67.00	67.00	Outwith the Scope	0.00	67.00	0.00	0%	
Private Landlord Registration - property fee per property	STATUTORY CHARGE	15.00	Outwith the Scope	0.00	15.00	15.00	Outwith the Scope	0.00	15.00	0.00	0%	Changes advised by Scottish Government
Private Landlord Registration- late application fee	STATUTORY CHARGE	133.00	Outwith the Scope	0.00	133.00	133.00	Outwith the Scope	0.00	133.00	0.00	0%	

Description	Other	2021-22				2022-23				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
PLANNING SERVICES												
Additional administration fee in respect of an Advert required in terms of Regulation 20 of the Town & Country Planning (Development Management Procedure) (Scotland) Regulations 2008		169.17	Standard	33.83	203.00	174.17	Standard	34.83	209.00	6.00	3%	
Planning Section 50 Licence Certificate		144.00	Outwith the Scope	0.00	144.00	148.00	Outwith the Scope	0.00	148.00	4.00	3%	
Pre Application advice for major planning applications		833.33	Standard	166.67	1,000.00	833.33	Standard	166.67	1,000.00	0.00	0%	
	Maximum £800											
Pre Application advice for local planning applications		666.67	Standard	133.33	800.00	666.67	Standard	133.33	800.00	0.00	0%	a charge (inc VAT) equivalent to 25% of the statutory planning fee (see fee guidance below) for the development, capped at a maximum of £800.00 (inc VAT).
Pre-Application Initiation & follow up 30min meeting		30.83	Standard	6.17	37.00	31.67	Standard	6.33	38.00	1.00	3%	includes 20min prep and 10 mins follow up
Pre-Application Initiation & follow up 1hour meeting		61.67	Standard	12.33	74.00	63.33	Standard	12.67	76.00	2.00	3%	includes 40min prep and 20 mins follow up
Pre-Application Initiation & follow up 2hour meeting		94.17	Standard	18.83	113.00	96.67	Standard	19.33	116.00	3.00	3%	includes 40min prep and 20 mins follow up
High Hedge complaint		464.00	Outwith the Scope	0.00	464.00	478.00	Outwith the Scope	0.00	478.00	14.00	3%	£50 charge if investigated but not classed as a hedge
S64 submission relating to Householder Development		50.00	Outwith the Scope	0.00	50.00	51.50	Outwith the Scope	0.00	51.50	1.50	3%	
S64 submission relating to Non-Householder Local Development		100.00	Outwith the Scope	0.00	100.00	103.00	Outwith the Scope	0.00	103.00	3.00	3%	
S64 submission relating to Major Development		200.00	Outwith the Scope	0.00	200.00	206.00	Outwith the Scope	0.00	206.00	6.00	3%	S64 submissions relating to a single dwelling/plot within a larger Major Development shall be charged as a Non-Householder Local Development
Administration Charge for non e-Planning application submissions - Householder Application		20.00	Outwith the Scope	0.00	20.00	20.50	Outwith the Scope	0.00	20.50	0.50	3%	Exemptions to this charge will be applied where submissions cannot be made through the ePlanning portal including: - Pre-application Screening Notice; - Proposal of Application Notice; - Applications for modification or discharge of planning obligations under s75A; - Applications for marine fish farm development; - Applications for a High Hedge Notice;
Administration Charge for non e-Planning application submissions - Non-Householder Local Application		50.00	Outwith the Scope	0.00	50.00	51.50	Outwith the Scope	0.00	51.50	1.50	3%	
Administration Charge for non e-Planning application submissions - Major Application		100.00	Outwith the Scope	0.00	100.00	103.00	Outwith the Scope	0.00	103.00	3.00	3%	
Property History Search - Copy Document Record Search where specific planning application reference required is provided		37.50	Outwith the Scope	0.00	37.50	38.50	Outwith the Scope	0.00	38.50	1.00	3%	additional printing charges will be applied for provision of hardcopy documentation; no fee for provision of e-copy
Property History Search - Copy Document Record Search where specific planning application reference is not provided		87.50	Outwith the Scope	0.00	87.50	90.00	Outwith the Scope	0.00	90.00	2.50	3%	
Planning Statutory Fees												https://www.argyll-bute.gov.uk/sites/default/files/planning_fee_guidance_note_5_2.pdf

Description	Other	2021-22				2022-23				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
BUILDING STANDARDS												
Property Inspection		361.00	Outwith the Scope	0.00	361.00	372.00	Outwith the Scope	0.00	372.00	11.00	3%	
Re - Inspection Fee Property Inspection Applications		180.00	Outwith the Scope	0.00	180.00	185.00	Outwith the Scope	0.00	185.00	5.00	3%	
Confirmation of completion Applications		288.00	Outwith the Scope	0.00	288.00	297.00	Outwith the Scope	0.00	297.00	9.00	3%	
Re - Inspection Fee Confirmation of Completion Applications		165.00	Outwith the Scope	0.00	165.00	170.00	Outwith the Scope	0.00	170.00	5.00	3%	
Confirmation of Exempt class of works		73.00	Outwith the Scope	0.00	73.00	75.00	Outwith the Scope	0.00	75.00	2.00	3%	
Building Standards Section 50 Licence Certificate		144.00	Outwith the Scope	0.00	144.00	148.00	Outwith the Scope	0.00	148.00	4.00	3%	
Property Enquiries (if Application Number known)		42.00	Outwith the Scope	0.00	42.00	43.00	Outwith the Scope	0.00	43.00	1.00	2%	
Property Enquiries (if Application Number not known)		104.00	Outwith the Scope	0.00	104.00	107.00	Outwith the Scope	0.00	107.00	3.00	3%	
Building Standards Statutory Fees												Building Standards Statutory Fees

Description	Other	2021-22				2022-23				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
HOUSING												
Housing - Homeless Temporary Accommodation - Bedsit/1 Bed - per week		57.06	Outwith the Scope	0.00	57.06	57.06	Outwith the Scope	0.00	57.06	0.00	0.00	Not subject to inflation - only the service charge is inflated.
Housing - Homeless Temporary Accommodation - 2 Bed Flat/House - per week		64.62	Outwith the Scope	0.00	64.62	64.62	Outwith the Scope	0.00	64.62	0.00	0.00	
Housing - Homeless Temporary Accommodation - 3 Bed Flat/House - per week		71.37	Outwith the Scope	0.00	71.37	71.37	Outwith the Scope	0.00	71.37	0.00	0.00	
Housing - Homeless Temporary Accommodation - 4 Bed House - per week		76.67	Outwith the Scope	0.00	76.67	76.67	Outwith the Scope	0.00	76.67	0.00	0.00	
Housing - Homeless Tenants Service Charge per week		48.90	Outwith the Scope	0.00	48.90	50.35	Outwith the Scope	0.00	50.35	1.45	3%	

Description	Other	2021-22				2022-23				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
WASTE COLLECTION												
Supply of Sacks for Commercial Use (pack of 50)		303.95	Outwith the Scope	0.00	303.95	330.25	Outwith the Scope	0.00	330.25	26.30	9%	Landfill Tax increase of £1.90 per tonne applied, pending Scottish Government budget decision.
Confidential Sacks - Includes Uplift, Shredding and disposal	Internal Use Only - Minimum of 8 sacks per order	15.95	Outwith the Scope	0.00	15.95	16.45	Outwith the Scope	0.00	16.45	0.50	3%	
Domestic Use Only 140 Litre Bins		36.35	Outwith the Scope	0.00	36.35	37.45	Outwith the Scope	0.00	37.45	1.10	3%	
Domestic Use Only 240 Litre Bins		36.35	Outwith the Scope	0.00	36.35	37.45	Outwith the Scope	0.00	37.45	1.10	3%	
Commercial Use Only 240 Litre Bins		93.00	Standard	18.60	111.60	95.79	Standard	19.16	114.95	3.35	3%	
Commercial Use Only 360 Litre Bins		135.29	Standard	27.06	162.35	139.33	Standard	27.87	167.20	4.85	3%	
Commercial Use Only 660 Litre Bins		341.21	Standard	68.24	409.45	351.46	Standard	70.29	421.75	12.30	3%	
Commercial Use Only 1100 Litre Bins		415.63	Standard	83.13	498.75	428.08	Standard	85.62	513.70	14.95	3%	
Commercial Use Only 1280 Litre Bins		428.00	Standard	85.60	513.60	440.83	Standard	88.17	529.00	15.40	3%	
Householder Special Refuse Collection	Minimum Charge covers work of two men and vehicle up to ten minutes.	69.90	Outwith the Scope	0.00	69.90	72.00	Outwith the Scope	0.00	72.00	2.10	3%	
Householder Special Refuse Collection Extra Charge	Charged per 10 minutes over minimum charge	43.50	Outwith the Scope	0.00	43.50	44.80	Outwith the Scope	0.00	44.80	1.30	3%	
Commercial Special Uplift (Industrial Waste)	(Charge Per Hour - Minimum Charge 1 hour)	153.75	Standard	30.75	184.50	158.38	Standard	31.68	190.05	5.55	3%	
Commercial Special Uplift (Non-industrial Waste)	(Charge Per Hour - Minimum Charge 1 hour) - Housing Associations should be	153.80	Outwith the Scope	0.00	153.80	158.38	Outwith the Scope	0.00	158.38	4.58	3%	Provided not Industrial waste as per Environmental Protection Act 1990. For commercial fridge/freezer disposal, contact the Waste Team for advice.
Return of Supermarket trolleys (each)		42.92	Standard	8.58	51.50	44.21	Standard	8.84	53.05	1.55	3%	

Description	Other	2021-22			
		Net £	VAT Rate	VAT £	Gross £
COMMERCIAL REFUSE					
Wheeled Bins - 140/240 ltr	Based on 1 uplift per week	362.53	Outwith the Scope	0.00	362.53
Wheeled Bins - 340 ltr	Based on 1 uplift per week	513.52	Outwith the Scope	0.00	513.52
Wheeled Bins - 660 ltr	Based on 1 uplift per week	985.33	Outwith the Scope	0.00	985.33
Wheeled Bins - 800 ltr	Based on 1 uplift per week	1,194.31	Outwith the Scope	0.00	1,194.31
Wheeled Bins - 1100 ltr	Based on 1 uplift per week	1,641.50	Outwith the Scope	0.00	1,641.50
Wheeled Bins - 1280 ltr	Based on 1 uplift per week	1,910.05	Outwith the Scope	0.00	1,910.05
Loads - Bands 1-5		881.22	Outwith the Scope	0.00	881.22
Loads - Bands 6-10		1,985.68	Outwith the Scope	0.00	1,985.68
Front End Loader Service - Uplifted twice weekly by Renewi	Per Cubic Yard	1,929.49	Outwith the Scope	0.00	1,929.49
Front End Loader Service - Uplifted twice weekly by Renewi	Per Cubic Metre	2,277.81	Outwith the Scope	0.00	2,277.81
Pull Out Charge - Commercial only		103.00	Outwith the Scope	0.00	103.00
COMMERCIAL REFUSE (private waste contractor's with Council acting as sub-contractor)					
Supply of Sacks for Commercial Use (pack of 50)		303.98	Standard	60.80	364.77
Wheeled Bins - 140/240 ltr	Based on 1 uplift per week	362.53	Standard	72.51	435.03
Wheeled Bins - 340 ltr	Based on 1 uplift per week	513.52	Standard	102.70	616.22
Wheeled Bins - 660 ltr	Based on 1 uplift per week	985.33	Standard	197.07	1,182.39
Wheeled Bins - 800 ltr	Based on 1 uplift per week	1,194.31	Standard	238.86	1,433.17
Wheeled Bins - 1100 ltr	Based on 1 uplift per week	1,641.50	Standard	328.30	1,969.80
Wheeled Bins - 1280 ltr	Based on 1 uplift per week	1,910.05	Standard	382.01	2,292.06
Loads - Bands 1-5		881.22	Standard	176.24	1,057.46
Loads - Bands 6-10		1,985.68	Standard	397.14	2,382.82
Front End Loader Service - Uplifted twice weekly by Renewi	Per Cubic Yard	1,929.49	Standard	385.90	2,315.39
Front End Loader Service - Uplifted twice weekly by Renewi	Per Cubic Metre	2,277.81	Standard	455.56	2,733.37
Pull Out Charge - Commercial only		103.00	Standard	20.60	123.60

Description	Other	2022-23				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	£	%	
COMMERCIAL REFUSE								
Wheeled Bins - 140/240 ltr	Based on 1 uplift per week	362.53	Outwith the Scope	0.00	362.53	31.36	9%	Minimum Charge 2022/23 - £393.89 Equivalent to the 140/240 litre bin charge for collection and landfill tax uplifted once a week. For premises whereby a less than weekly mixed waste service is available only, the minimum charge will be adjusted accordingly. Agreements are issued Annually from Manse Brae to all commercial/front end loader customers. Payments are either made in advance or by direct debit.
Wheeled Bins - 340 ltr	Based on 1 uplift per week	513.52	Outwith the Scope	0.00	513.52	44.42	9%	
Wheeled Bins - 660 ltr	Based on 1 uplift per week	985.33	Outwith the Scope	0.00	985.33	85.23	9%	
Wheeled Bins - 800 ltr	Based on 1 uplift per week	1,194.31	Outwith the Scope	0.00	1,194.31	103.31	9%	
Wheeled Bins - 1100 ltr	Based on 1 uplift per week	1,641.50	Outwith the Scope	0.00	1,641.50	141.99	9%	
Wheeled Bins - 1280 ltr	Based on 1 uplift per week	1,910.05	Outwith the Scope	0.00	1,910.05	165.22	9%	
Loads - Bands 1-5		881.22	Outwith the Scope	0.00	881.22	76.23	9%	
Loads - Bands 6-10		1,985.68	Outwith the Scope	0.00	1,985.68	171.76	9%	
Front End Loader Service - Uplifted twice weekly by Renewi	Per Cubic Yard	1,929.49	Outwith the Scope	0.00	1,929.49	166.90	9%	
Front End Loader Service - Uplifted twice weekly by Renewi	Per Cubic Metre	2,277.81	Outwith the Scope	0.00	2,277.81	197.03	9%	
Pull Out Charge - Commercial only		103.00	Outwith the Scope	0.00	103.00	3.09	3%	This charge is per bin.
COMMERCIAL REFUSE (private waste contractor's with Council acting as sub-contractor)								
Supply of Sacks for Commercial Use (pack of 50)		303.98	Standard	60.80	364.77	31.55	9%	Minimum Charge 2022/23 - £472.67 Equivalent to the 140/240 litre bin charge for collection and landfill tax uplifted once a week. For premises whereby a less than weekly mixed waste service is available only, the minimum charge will be adjusted accordingly. Agreements are issued Annually from Manse Brae to all commercial/front end loader customers. Payments are either made in advance or by direct debit.
Wheeled Bins - 140/240 ltr	Based on 1 uplift per week	362.53	Standard	72.51	435.03	37.64	9%	
Wheeled Bins - 340 ltr	Based on 1 uplift per week	513.52	Standard	102.70	616.22	53.30	9%	
Wheeled Bins - 660 ltr	Based on 1 uplift per week	985.33	Standard	197.07	1,182.39	102.28	9%	
Wheeled Bins - 800 ltr	Based on 1 uplift per week	1,194.31	Standard	238.86	1,433.17	123.97	9%	
Wheeled Bins - 1100 ltr	Based on 1 uplift per week	1,641.50	Standard	328.30	1,969.80	170.39	9%	
Wheeled Bins - 1280 ltr	Based on 1 uplift per week	1,910.05	Standard	382.01	2,292.06	198.26	9%	
Loads - Bands 1-5		881.22	Standard	176.24	1,057.46	91.48	9%	
Loads - Bands 6-10		1,985.68	Standard	397.14	2,382.82	206.11	9%	
Front End Loader Service - Uplifted twice weekly by Renewi	Per Cubic Yard	1,929.49	Standard	385.90	2,315.39	200.28	9%	
Front End Loader Service - Uplifted twice weekly by Renewi	Per Cubic Metre	2,277.81	Standard	455.56	2,733.37	236.44	9%	
Pull Out Charge - Commercial only		103.00	Standard	20.60	123.60	3.71	3%	This charge is per bin.

Description	Other	2021-22				2022-23				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
RECYCLING CHARGES												
Office Paper - Large Bag / 1 x week		146.99	Outwith the Scope	0.00	146.99	158.75	Outwith the Scope	0.00	158.75	11.76	8%	Charges for recycling collections or treatment should in general be levied on the commercial sector on the same basis as normal refuse collection or disposal, but with the benefit of no landfill tax payment being applied to the charge.
Paper, Cardboard, Plastic and Cans - 240 litre Bins and Minimum Charge for Year		97.47	Outwith the Scope	0.00	97.47	105.27	Outwith the Scope	0.00	105.27	7.80	8%	
Paper, Cardboard, Plastic and Cans - 340 litre Bin	Fortnightly Charge - Weekly services shall be charged accordingly at fortnightly rate x 2	137.38	Outwith the Scope	0.00	137.38	148.37	Outwith the Scope	0.00	148.37	10.99	8%	
Paper, Cardboard, Plastic and Cans - 660 litre Bin		262.82	Outwith the Scope	0.00	262.82	283.85	Outwith the Scope	0.00	283.85	21.03	8%	
Paper, Cardboard, Plastic and Cans - 800 litre Bin		318.60	Outwith the Scope	0.00	318.60	344.09	Outwith the Scope	0.00	344.09	25.49	8%	
Paper, Cardboard, Plastic and Cans - 1100/1280 litre Bin		437.08	Outwith the Scope	0.00	437.08	472.05	Outwith the Scope	0.00	472.05	34.97	8%	
Commercial Sacks for Recyclable Waste		Charge Per Sack. Service available in Kintyre and only sold and used when no space for a blue bin.	1.46	Outwith the Scope	0.00	1.46	1.58	Outwith the Scope	0.00	1.58	0.12	
Recyclable Waste Brought to Civic Amenity/Recycling Facilities	Purchase of Punch Card - Price per card	42.66	Outwith the Scope	0.00	42.66	46.07	Outwith the Scope	0.00	46.07	3.41	8%	At Waste Disposal Sites and Civic Amenity/Recycling Sites, use by the commercial sector (if permitted by the license conditions) should only be allowed in return for the payment of the appropriate rate, equivalent to the disposal charge excluding landfill tax. A pre-paid punch card system is available. There are some exceptions to this e.g. commercial wood from Council operated island waste disposal sites, where high haulage costs are incurred and an appropriate charge is levied to cover this.
Cooking Oil Collection (per 20/24ltr container)	Service available in Mull, Iona, Tiree, Islay and Jura	3.56	Outwith the Scope	0.00	3.56	3.84	Outwith the Scope	0.00	3.84	0.28	8%	
Commercial Wood Delivered by Contractors	Island waste disposal sites on Mull, Islay and Tiree £100 per tonne	108.00	Outwith the Scope	0.00	108.00	116.64	Outwith the Scope	0.00	116.64	8.64	8%	Paper and cardboard recycling charges are also applicable for plastic and cans where such recycling is available.
Segregated Glass Collection - 240 litre bin 1 x weekly	Minimum Charge same as for Mixed Glass	61.34	Outwith the Scope	0.00	61.34	66.25	Outwith the Scope	0.00	66.25	4.91	8%	
Segregated Glass Collection - 330/360 litre bin 1 x weekly		84.51	Outwith the Scope	0.00	84.51	91.27	Outwith the Scope	0.00	91.27	6.76	8%	
Segregated Glass Collection - 660 litre bin 1 x weekly		166.27	Outwith the Scope	0.00	166.27	179.57	Outwith the Scope	0.00	179.57	13.30	8%	
Segregated Glass Collection - 1100/1280 litre bin 1 x weekly		250.67	Outwith the Scope	0.00	250.67	270.72	Outwith the Scope	0.00	270.72	20.05	8%	
Mixed Glass Collection - 240 litre bin and Minimum Charge		92.93	Outwith the Scope	0.00	92.93	100.36	Outwith the Scope	0.00	100.36	7.43	8%	
Mixed Glass Collection - 660 litre bin	Fortnightly Charge for Isles of Mull, Iona, Tiree and Islay	250.67	Outwith the Scope	0.00	250.67	270.72	Outwith the Scope	0.00	270.72	20.05	8%	
Mixed Glass Collection - 1100 litre bin		376.00	Outwith the Scope	0.00	376.00	406.08	Outwith the Scope	0.00	406.08	30.08	8%	
Commercial Food Waste Composting Service - Weekly Service of 140ltr Wheeled Bin		Service only available in Lomond - Bin and 160 Bags per annum supplied by Council	160.43	Outwith the Scope	0.00	160.43	173.26	Outwith the Scope	0.00	173.26	12.83	

Description	Other	2021-22				2022-23				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Commercial Food Waste Composting Service - Weekly Service of 240ltr Wheeled Bin	Service only available in Lomond - Bin and 160 Bags per annum supplied by Council	274.97	Outwith the Scope	0.00	274.97	296.97	Outwith the Scope	0.00	296.97	22.00	8%	
Commercial Food Waste Composting Service - Weekly Service of 500ltr Wheeled Bin	Service only available in Lomond - Bin and 570 Bags per annum supplied by Council	573.43	Outwith the Scope	0.00	573.43	619.30	Outwith the Scope	0.00	619.30	45.87	8%	
RECYCLING CHARGES (private waste contractor's with Council acting as sub-contractor)												
Office Paper - Large Bag / 1 x week		146.99	Standard	29.40	176.39	158.75	Standard	31.75	190.50	14.11	8%	
Paper, Cardboard, Plastic and Cans - 240 litre Bins and Minimum Charge for Year		97.47	Standard	19.49	116.96	105.27	Standard	21.05	126.33	9.37	8%	
Paper, Cardboard, Plastic and Cans - 340 litre Bin	Fortnightly Charge Weekly services shall be charged accordingly at fortnightly rate x 2	137.38	Standard	27.48	164.85	148.37	Standard	29.67	178.04	13.19	8%	
Paper, Cardboard, Plastic and Cans - 660 litre Bin		262.82	Standard	52.56	315.38	283.85	Standard	56.77	340.62	25.24	8%	
Paper, Cardboard, Plastic and Cans - 800 litre Bin		318.60	Standard	63.72	382.32	344.09	Standard	68.82	412.91	30.59	8%	
Paper, Cardboard, Plastic and Cans - 1100/1280 litre Bin		437.08	Standard	87.42	524.50	472.05	Standard	94.41	566.46	41.96	8%	
Commercial Sacks for Recyclable Waste	Charge Per Sack. Service available in Kintyre and only sold and used when no space for a blue bin.	1.46	Standard	0.29	1.75	1.58	Standard	0.32	1.89	0.14	8%	
Segregated Glass Collection - 240 litre bin 1 x weekly	Minimum Charge same as for Mixed Glass	61.34	Standard	12.27	73.61	66.25	Standard	13.25	79.50	5.89	8%	
Segregated Glass Collection - 330/360 litre bin 1 x weekly		84.51	Standard	16.90	101.41	91.27	Standard	18.25	109.52	8.11	8%	
Segregated Glass Collection - 660 litre bin 1 x weekly		166.27	Standard	33.25	199.52	179.57	Standard	35.91	215.48	15.96	8%	
Segregated Glass Collection - 1100/1280 litre bin 1 x weekly		250.67	Standard	50.13	300.80	270.72	Standard	54.14	324.86	24.06	8%	
Mixed Glass Collection - 240 litre bin and Minimum Charge	Fortnightly Charge for Isles of Mull, Iona, Tiree andIslay	92.93	Standard	18.59	111.52	100.36	Standard	20.07	120.43	8.91	8%	
Mixed Glass Collection - 660 litre bin		250.67	Standard	50.13	300.80	270.72	Standard	54.14	324.86	24.06	8%	
Mixed Glass Collection - 1100 litre bin		376.00	Standard	75.20	451.20	406.08	Standard	81.22	487.30	36.10	8%	
Commercial Food Waste Composting Service - Weekly Service of 140ltr Wheeled Bin	Service only available in Lomond - Bin and 160 Bags per annum supplied by Council	160.43	Standard	32.09	192.51	173.26	Standard	34.65	207.91	15.40	8%	

Description	Other	2021-22				2022-23				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Commercial Food Waste Composting Service - Weekly Service of 240ltr Wheeled Bin	Service only available in Lomond - Bin and 160 Bags per annum supplied by Council	274.97	Standard	54.99	329.96	296.97	Standard	59.39	356.37	26.41	8%	
Commercial Food Waste Composting Service - Weekly Service of 500ltr Wheeled Bin	Service only available in Lomond - Bin and 570 Bags per annum supplied by Council	573.43	Standard	114.69	688.11	619.30	Standard	123.86	743.16	55.05	8%	

Description	Other	2021-22				2022-23				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
SKIPS												
Hire (for 24 hours)	Any Ferry Journeys will be recharged at cost.	5.92	Standard	1.18	7.10	6.08	Standard	1.22	7.30	0.20	3%	Charge for skip hire if not part of commercial waste collection contract.
Commercial - Service of Skip - Up to 10 miles travel, one way from disposal point	Any Ferry Journeys will be recharged at cost.	77.45	Outwith the Scope	0.00	77.45	79.75	Outwith the Scope	0.00	79.75	2.30	3%	
Commercial - Service of Skip - Up to 20 miles travel, one way from disposal point	Any Ferry Journeys will be recharged at cost.	98.30	Outwith the Scope	0.00	98.30	101.25	Outwith the Scope	0.00	101.25	2.95	3%	
Commercial - Service of Skip - Over 20 miles travel, one way from disposal point	Any Ferry Journeys will be recharged at cost.	121.70	Outwith the Scope	0.00	121.70	125.35	Outwith the Scope	0.00	125.35	3.65	3%	
Commercial - Tipping Charge per Service, including Landfill Tax (Active)	Tiree Only - See notes	349.90	Outwith the Scope	0.00	349.90	357.75	Outwith the Scope	0.00	357.75	7.85	2%	Landfill tax on inactive waste at Council landfill sites on Mull, Islay and Tiree may be charged. This will depend on the type of inactive waste and it's use on the landfill site. A contractor with such waste should contact the Council to discuss this prior to disposal of inactive waste.
Commercial - Tipping Charge per Service, including Landfill Tax (Inactive)	Tiree Only - See notes	0.00	Outwith the Scope	0.00	0.00	0.00	Outwith the Scope	0.00	0.00	0.00	0%	Tipping Charges - Tiree, no weighbridge, charge has not yet been set by Revenue Scotland and will be updated when known. Tipping Charges - Islay and Mull - charge based on weighbridge - see Waste Disposal Charges.

Description	Other	2021-22				2022-23				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
HOUSEHOLDER SCRAP CAR REMOVAL AND DISPOSAL SERVICE (Service not available to Commercial Customers they should make their own arrangements with appropriate vehicle dismantlers)												
Scrap Car Deposit Voucher - per car	The voucher service is not available in Helensburgh and Lomond, where advice can be sought from your local area office.	85.96	Standard	17.19	103.15	88.54	Standard	17.71	106.25	3.10	3%	Householder must pay fee and show registration document as proof of ownership before voucher can be issued. Car must be taken to appropriate Council or Renewi disposal site by Householder.
Removal and disposal from householders		141.29	Standard	28.26	169.55	145.54	Standard	29.11	174.65	5.10	3%	Householders should be advised of national takeback schemes i.e. Cartakeback and Autogreen, before proceeding with removal request and payment.
Removal of abandoned car where owner can be traced - Statutory Fee		300.00	Outwith the Scope	0.00	300.00	300.00	Outwith the Scope	0.00	300.00	0.00	0%	Charge set by Legislation. If car has to be stored due to its condition (e.g. still taxed) in Council Depot an additional £20.60 per storage charge per day should be added.
Removal of car by arrangement on private, or other public sector ground, where the last registered keeper cannot be traced. The Executive Director of the Development and Infrastructure Department shall have the discretion to require a payment in advance from the landowner		169.55	Outwith the Scope	0.00	169.55	174.65	Outwith the Scope	0.00	174.65	5.10	3%	A 24 hour notice on the car must be served prior to removal and disposal.

Description	Other	2021-22				2022-23				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
WASTE DISPOSAL												
Ordinary Waste - Landfill Tax Element of Charges per tonne (Fee set by Scottish Government)	Charge includes Landfill Tax	96.70	Outwith the Scope	0.00	96.70	98.60	Outwith the Scope	0.00	98.60	1.90	2%	
Ordinary Waste - Waste Disposal Cost per tonne	Charge includes Landfill Tax	129.60	Outwith the Scope	0.00	129.60	132.50	Outwith the Scope	0.00	132.50	2.90	2%	
Inactive Waste - Landfill Tax Element of Charges per tonne	Charge includes Landfill Tax	3.10	Outwith the Scope	0.00	3.10	3.15	Outwith the Scope	0.00	3.15	0.05	2%	
Inactive Waste - Waste Disposal Cost per tonne	Charge includes Landfill Tax	0.00	Outwith the Scope	0.00	0.00	0.00	Outwith the Scope	0.00	0.00	0.00	0%	
Assumed Loads per vehicle type - Small Van/pick up (Escort size)	0.4 tonnes	53.05	Outwith the Scope	0.00	53.05	54.25	Outwith the Scope	0.00	54.25	1.20	2%	
Assumed Loads per vehicle type - Medium Van/pick up (Transit size)	0.8 tonnes	105.90	Outwith the Scope	0.00	105.90	108.30	Outwith the Scope	0.00	108.30	2.40	2%	
Assumed Loads per vehicle type - Large Van/pick up (twin wheeled)	1.2 tonnes	158.85	Outwith the Scope	0.00	158.85	162.40	Outwith the Scope	0.00	162.40	3.55	2%	
Assumed Loads per vehicle type - Tipper/Large Box Van (over 3.5 tonnes and less than 7.5 tonnes)	3 tonnes	397.20	Outwith the Scope	0.00	397.20	406.10	Outwith the Scope	0.00	406.10	8.90	2%	

Description	Other	2021-22				2022-23				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
PUBLIC CONVENIENCES												
Entrance Fee (where Public Convenience entry system fitted)		0.50	Outwith the Scope	0.00	0.50	0.50	Outwith the Scope	0.00	0.50	0.00	0%	
Radar Keys		4.20	Outwith the Scope	0.00	4.20	4.35	Outwith the Scope	0.00	4.35	0.15	4%	Purchased at Area Offices.
PEST CONTROL												
Eradication of rats and mice, this covers all individual dwelling premises either private or rented from Housing Associations, Social Landlords, Private Landlords or Commercial premises.		130.21	Standard	26.04	156.25	134.12	Standard	26.82	160.94	4.69	3%	Payment must be made in advance. The charge includes 2 visits. Further charges during the initial treatment may be necessary where eradication requires more than 2 visits. Advice on the total charge for eradication can be provided by officers.
Eradication of rats and mice. Charge for third visit (if required) for individual dwelling premises either private or rented from Housing Associations, Social Landlords, Private Landlords or Commercial premises.		65.10	Standard	13.02	78.13	67.06	Standard	13.41	80.47	2.34	3%	
Eradication of rats and mice for Council owned properties. Eradication of rats and mice. Charge for third visit (if required) Council owned properties.		130.21	Outwith the Scope	0.00	130.21	134.12	Outwith the Scope	0.00	134.12	3.91	3%	
Eradication of wasps and ants, this covers all individual dwelling premises either private or rented from Housing Associations, Social Landlords, Private Landlords or Commercial premises.		99.91	Standard	19.98	119.89	102.91	Standard	20.58	123.49	3.60	3%	Payment must be made in advance. The charge includes 1 visit. Further charges may be necessary where eradication requires additional visits. Advice on the total charge for eradication can be provided by officers during the initial treatment.
Eradication of wasps and ants for Council owned properties.		99.91	Outwith the Scope	0.00	99.91	102.91	Outwith the Scope	0.00	102.91	3.00	3%	
Eradication of fleas and bed bugs, this covers all individual dwelling premises either private or rented from Housing Associations, Social Landlords, Private Landlords or Commercial premises.	Minimum fee listed only	489.25	Standard	97.85	587.10	503.93	Standard	100.79	604.71	17.61	3%	The cost of this service would be agreed with the customer at the time of the survey.
Eradication of fleas and bed bugs for Council owned properties.	Minimum fee listed only	489.25	Outwith the Scope	0.00	489.25	503.93	Outwith the Scope	0.00	503.93	14.68	3%	
Eradication of moles for Council owned land only		489.25		0.00	489.25	503.93		0.00	503.93	14.68	3%	Works to be carried out only on Council owned land due to nature of control.
Non refundable survey charge		41.92	Standard	8.38	50.31	43.18	Standard	8.64	51.81	1.51	3%	If works progress to a contract/work agreement, the survey fee can be discounted from the costs of the works.

Description	Other	2021-22				2022-23				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
DOG FEES												
Standard Fee		25.75	Outwith the Scope	0.00	25.75	26.50	Outwith the Scope	0.00	26.50	0.75	3%	Payment in advance. Proof of identity must be shown at the Area Office when payment is made. A receipt will be issued to allow the owner to collect their dog from the kennels. In order for Kennel Operators to accept dogs there is a requirement that they are inoculated.
Boarding fee		18.15	Outwith the Scope	0.00	18.15	18.70	Outwith the Scope	0.00	18.70	0.55	3%	
Kennel Inoculation Fee		42.75	Standard	8.55	51.30	44.04	Standard	8.81	52.85	1.55	3%	First 24 hour period, statutory charge applied plus boarding fee. The boarding fee only, will be applied for each subsequent day the dog is in boardings.
Dog microchipping		37.67	Standard	7.53	45.20	38.79	Standard	7.76	46.55	1.35	3%	Dog microchipping will be required by law from April 2016. Dogs (when not already microchipped) will be microchipped before returning to the owner.
Room Hire - Hermitage Park Pavilion												
Hermitage Park Pavilion Community Room (Concession rate per hour Monday to Friday)						19.00	Standard	3.80	22.80	0.00	0%	A 25% reduction on cost will be offered to groups making block bookings. A block booking is defined as 5 or more bookings within any 3 month period.
Hermitage Park Pavilion Community Room (Concession rate per hour Saturday and Sunday)						24.33	Standard	4.87	29.20	0.00	0%	
Hermitage Park Pavilion Community Room (Commercial rate per hour Monday to Friday)						24.71	Standard	4.94	29.65	0.00	0%	
Hermitage Park Pavilion Community Room (Commercial rate per hour Saturday and Sunday)						31.58	Standard	6.32	37.90	0.00	0%	

Description	Other	2021-22				2022-23				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
PLAYING FIELDS												
Hire of lined Pitch with Changing Facilities including attendant required for changing facilities (2.5 hours)	18 and over	73.79	Standard	14.76	88.55	76.00	Standard	15.20	91.20	2.65	3%	All hire must be paid for in advance. Block Bookings (10 consecutive bookings) booked in advance is VAT exempt.
	Under 18's	36.83	Standard	7.37	44.20	37.96	Standard	7.59	45.55	1.35	3%	
Hire of lined Pitch only (2.5 hours)	18 and over	36.83	Standard	7.37	44.20	37.96	Standard	7.59	45.55	1.35	3%	Minimum of 48 hours notice is required if the pitch requires to be lined. 48 hours notice of cancellation required in order to be reimbursed.
	Under 18's	18.46	Standard	3.69	22.15	19.00	Standard	3.80	22.80	0.65	3%	
Hire of Pitch for Training (2 hours)	All ages	18.46	Standard	3.69	22.15	19.00	Standard	3.80	22.80	0.65	3%	Hire of Howie Pavilion - standard VAT should be applied if Council staff are involved in setting up the hall.
Hire of Pitch for Training with changing facilities (2 hours)	18 and over	22.38	Standard	4.48	26.85	23.04	Standard	4.61	27.65	0.80	3%	
	Under 18's	11.17	Standard	2.23	13.40	11.50	Standard	2.30	13.80	0.40	3%	
Hire of Pony Park - Bute	Concession	37.54	Standard	7.51	45.05	38.67	Standard	7.73	46.40	1.35	3%	
Hire of Howie Pavilion, Lomond		9.85	Exempt	0.00	9.85	10.15	Exempt	0.00	10.15	0.30	3%	

Description	Other	2021-22			
		Net £	VAT Rate	VAT £	Gross £
OUTDOOR RECREATION					
Putting and Crazy Golf	Adult	2.71	Standard	0.54	3.25
	Concession	1.42	Standard	0.28	1.70
Tennis - Per Session	Adult	2.71	Standard	0.54	3.25
	Concession	1.42	Standard	0.28	1.70
Tennis - Season Ticket	Adult	50.92	Standard	10.18	61.10
	Concession	25.08	Standard	5.02	30.10
Tennis - Hire of Racquet and Balls	Adult	2.71	Standard	0.54	3.25
	Concession	1.42	Standard	0.28	1.70
Bowling - Per Session	Adult	2.71	Standard	0.54	3.25
	Concession	1.42	Standard	0.28	1.70
Bowling - Season Ticket	Adult	61.42	Standard	12.28	73.70
	Concession	30.83	Standard	6.17	37.00
Cricket Wicket (unprepared)	Adult	34.00	Standard	6.80	40.80
Cricket Wicket (prepared)	Adult	61.42	Standard	12.28	73.70
Hire of McCaigs Tower (Weddings)		307.25	Standard	61.45	368.70
Hire of Stadium (Mossfield, Dunoan and Rothesay) for a major event - MINIMUM CHARGE		737.17	Standard	147.43	884.60
Dunoan Stadium - Hire of running Track-without marking		12.33	Standard	2.47	14.80
Dunoan Stadium - Hire of Running Track-with marking		55.29	Standard	11.06	66.35
Grass Tracks - Hire of Running Track (without marking)		12.33	Standard	2.47	14.80
Grass Tracks - Hire of Running Track (with marking)		167.08	Standard	33.42	200.50
Grandstand (Public Restricted)		234.71	Standard	46.94	281.65
Rental of Stall - Per Linear Metre		61.71	Standard	12.34	74.05
Rental of Stall - by Registered Charity - by Stall		29.54	Standard	5.91	35.45

Description	Other	2022-23				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	£	%	
Putting and Crazy Golf	Adult	2.79	Standard	0.56	3.35	0.10	3%	The stadium fee is the daily rate applied and is for use of the stadium hire only, including the spectator area/pavilion and toilet block. Any other service requirements are outwith this charge, and will be charged separately.
	Concession	1.46	Standard	0.29	1.75	0.05	3%	
Tennis - Per Session	Adult	2.79	Standard	0.56	3.35	0.10	3%	
	Concession	1.46	Standard	0.29	1.75	0.05	3%	
Tennis - Season Ticket	Adult	52.46	Standard	10.49	62.95	1.85	3%	
	Concession	25.83	Standard	5.17	31.00	0.90	3%	
Tennis - Hire of Racquet and Balls	Adult	2.79	Standard	0.56	3.35	0.10	3%	
	Concession	1.46	Standard	0.29	1.75	0.05	3%	
Bowling - Per Session	Adult	2.79	Standard	0.56	3.35	0.10	3%	
	Concession	1.46	Standard	0.29	1.75	0.05	3%	
Bowling - Season Ticket	Adult	63.25	Standard	12.65	75.90	2.20	3%	
	Concession	31.75	Standard	6.35	38.10	1.10	3%	
Cricket Wicket (unprepared)	Adult	35.00	Standard	7.00	42.00	1.20	3%	
Cricket Wicket (prepared)	Adult	63.25	Standard	12.65	75.90	2.20	3%	
Hire of McCaigs Tower (Weddings)		316.46	Standard	63.29	379.75	11.05	3%	
Hire of Stadium (Mossfield, Dunoan and Rothesay) for a major event - MINIMUM CHARGE		759.29	Standard	151.86	911.15	26.55	3%	
Dunoan Stadium - Hire of running Track-without marking		12.71	Standard	2.54	15.25	0.45	3%	
Dunoan Stadium - Hire of Running Track-with marking		56.96	Standard	11.39	68.35	2.00	3%	
Grass Tracks - Hire of Running Track (without marking)		12.71	Standard	2.54	15.25	0.45	3%	
Grass Tracks - Hire of Running Track (with marking)		172.08	Standard	34.42	206.50	6.00	3%	
Grandstand (Public Restricted)		241.75	Standard	48.35	290.10	8.45	3%	
Rental of Stall - Per Linear Metre		63.54	Standard	12.71	76.25	2.20	3%	
Rental of Stall - by Registered Charity - by Stall		30.42	Standard	6.08	36.50	1.05	3%	

Description	Other	2021-22				2022-23				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
FAIRS												Charges for commercial refuse/tidy up will be over and above the charges noted.
Hire of ground for 1 week (7 days) With total frontage of all rides/stalls, less than 49 linear metres		375.45	Exempt	0.00	375.45	386.70	Exempt	0.00	386.70	11.25	3%	
Hire of Ground for 1 week (7 days). With total frontage of all rides/stalls, over 49 linear metres - per linear metre		7.70	Exempt	0.00	7.70	7.95	Exempt	0.00	7.95	0.25	3%	
Food Vans/Stalls - Hire of Ground per week (7days) - per linear metre		5.75	Exempt	0.00	5.75	5.90	Exempt	0.00	5.90	0.15	3%	
Charitable Organisations - Hire of Ground up to 7 days - per linear metre		3.90	Exempt	0.00	3.90	4.00	Exempt	0.00	4.00	0.10	3%	

Description	Other	2021-22				2022-23				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
FLORAL DECORATIONS												
Hire of Round or Half Baskets (each)		18.88	Standard	3.78	22.65	19.46	Standard	3.89	23.35	0.70	3%	Loss or damage to containers will be charged to hirer at replacement value.
Troughs 1 Metre Long (each)		22.96	Standard	4.59	27.55	23.67	Standard	4.73	28.40	0.85	3%	
Tubs to 16" diameter (each)		27.08	Standard	5.42	32.50	27.92	Standard	5.58	33.50	1.00	3%	
Tubs over 16" diameter (each)		39.29	Standard	7.86	47.15	40.46	Standard	8.09	48.55	1.40	3%	
Handling Charge		At cost price with prior notice										

Description	Other	2021-22				2022-23				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
BURIAL CHARGES												
*Interment/Re Opening Lair Interment (Child under 18)		857.00	Outwith the Scope	0.00	857.00	951.00	Outwith the Scope	0.00	951.00	94.00	11%	* 100% to be added to interment/lair charges (except for the transfer of title deed) for non residents of Argyll & Bute with the following exemptions: 1. Clear proof that deceased lived permanently in Argyll & Bute within 10 years of death. 2. If the deceased person has been in long term residential care outwith the boundaries of Argyll & Bute Council, but was previously a resident of Argyll & Bute and was moved to such residential care at the behest of this, or a previous Local Authority. 3. Any resident or former resident of Argyll & Bute who has died in the service of their country. 4. Permission for erection of memorial to be paid at same time as purchase of lair.
Additional Charge - Interment on Saturday/Sunday or Public Holiday will incur this additional charge	No charge											
Additional Charge - Burial of ashes on Saturday/Sunday or Public Holiday will incur this additional charge		319.00	Outwith the Scope	0.00	319.00	354.00	Outwith the Scope	0.00	354.00	35.00	11%	
*Burial of cremated remains at minimum depth	Deceased remains being interred at 3 feet as per current procedures	193.00	Outwith the Scope	0.00	193.00	214.00	Outwith the Scope	0.00	214.00	21.00	11%	
*Burial of cremated remains at available depth	Deceased remains being interred at a greater depth per new legislation					951.00	Outwith the Scope	0.00	883.00	883.00	0%	
*Scattering of Ashes		149.00	Outwith the Scope	0.00	149.00	165.00	Outwith the Scope	0.00	165.00	16.00	11%	
Purchase of Lair - exclusive right of burial (Child under 18)						No charge						
*Purchase of Single Lair, incl maintenance		1,011.00	Exempt	0.00	1,011.00	1,122.00	Exempt	0.00	1,122.00	111.00	11%	
*Purchase of Double Lair, incl maintenance		2,023.00	Exempt	0.00	2,023.00	2,246.00	Exempt	0.00	2,246.00	223.00	11%	
*Purchase of Treble Lair, incl maintenance		3,035.00	Exempt	0.00	3,035.00	3,369.00	Exempt	0.00	3,369.00	334.00	11%	
*Lair for Casket only		208.00	Exempt	0.00	208.00	231.00	Exempt	0.00	231.00	23.00	11%	
*Woodland and Green Burial Service Burial Charge		857.00	Outwith the Scope	0.00	857.00	951.00	Outwith the Scope	0.00	951.00	94.00	11%	
*Woodland and Green Burial Service Standard Lair		2,025.00	Exempt	0.00	2,025.00	2,248.00	Exempt	0.00	2,248.00	223.00	11%	
Transfer of Title Deeds		55.00	Outwith the Scope	0.00	55.00	61.00	Outwith the Scope	0.00	61.00	6.00	11%	
Extract/Search Register (£13.20 to be paid in Advance for work up to half an hour)		32.00	Outwith the Scope	0.00	32.00	35.50	Outwith the Scope	0.00	35.50	3.50	11%	
Administration Fee for Return of Lair	10% of purchase price (90% returned)		Standard		0.00		Standard		0.00			
Permission to erect Standard Memorial or one off design		167.00	Exempt	0.00	167.00	185.00	Exempt	0.00	185.00	18.00	11%	
Permission to erect semi recumbent book type memorial		82.00	Exempt	0.00	82.00	91.00	Exempt	0.00	91.00	9.00	11%	
Erection of plaques at Cemeteries (where consent granted)		82.00	Outwith the Scope	0.00	82.00	91.00	Outwith the Scope	0.00	91.00	9.00	11%	
Erection of inscribed memorial plaque (for previously unmarked graves)		279.00	Outwith the Scope	0.00	279.00	310.00	Outwith the Scope	0.00	310.00	31.00	11%	
Erection of Headstone (Tiree ONLY)		215.00	Outwith the Scope	0.00	215.00	239.00	Outwith the Scope	0.00	239.00	24.00	11%	
Exhumations (not including re interment)		917.00	Exempt	0.00	917.00	1,018.00	Exempt	0.00	1,018.00	101.00	11%	
Exhumations of Caskets (hourly rate)		60.00	Exempt	0.00	60.00	66.60	Exempt	0.00	66.60	6.60	11%	

Description	Other	2021-22				2022-23				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
CREMATORIUM CHARGES												
Child (under 18)												No charge
Adults 18 years and over		812.00	Exempt	0.00	812.00	901.00	Exempt	0.00	901.00	89.00	11%	
Adults 18 years and over - Saturday		899.00	Exempt	0.00	899.00	998.00	Exempt	0.00	998.00	99.00	11%	
Additional Charge - Public Holiday		289.00	Exempt	0.00	289.00	321.00	Exempt	0.00	321.00	32.00	11%	
Direct Cremations (no use of chapel)		556.00	Exempt	0.00	556.00	617.00	Exempt	0.00	617.00	61.00	11%	
Direct Cremations (no use of chapel) - Saturday		616.00	Exempt	0.00	616.00	684.00	Exempt	0.00	684.00	68.00	11%	This complies with the Scottish Governments funeral poverty guidance.
Direct Cremations (no use of chapel) - Additional Charge Public Holiday		289.00	Exempt	0.00	289.00	321.00	Exempt	0.00	321.00	32.00	11%	
Clergy		81.67	Standard	16.33	98.00	90.83	Standard	18.17	109.00	11.00	11%	
Dispersal of Ashes		32.00	Exempt	0.00	32.00	35.50	Exempt	0.00	35.50	3.50	11%	
Casket - Purchase		58.33	Standard	11.67	70.00	65.00	Standard	13.00	78.00	8.00	11%	
Urn (plus carrier) - Purchase		26.67	Standard	5.33	32.00	29.58	Standard	5.92	35.50	3.50	11%	
Book of Remembrance (per line)		36.67	Standard	7.33	44.00	40.83	Standard	8.17	49.00	5.00	11%	
Small Book of Remembrance (2 Lines)		115.83	Standard	23.17	139.00	128.33	Standard	25.67	154.00	15.00	11%	
Small Book of Remembrance (5 Lines)		215.83	Standard	43.17	259.00	239.17	Standard	47.83	287.00	28.00	11%	
Small Book of Remembrance (8 Lines)		317.50	Standard	63.50	381.00	352.50	Standard	70.50	423.00	42.00	11%	
Small Book of Remembrance (Gilded Motif)		77.50	Standard	15.50	93.00	85.83	Standard	17.17	103.00	10.00	11%	
Badges		60.00	Standard	12.00	72.00	66.67	Standard	13.33	80.00	8.00	11%	
Coat of Arms and Floral Motif		80.83	Standard	16.17	97.00	90.00	Standard	18.00	108.00	11.00	11%	
Retention of Ashes - per month		14.00	Exempt	0.00	14.00	15.55	Exempt	0.00	15.55	1.55	11%	
Chapel of Rest		44.17	Standard	8.83	53.00	49.17	Standard	9.83	59.00	6.00	11%	
Plaque - Single with inscription (25 years)		202.50	Standard	40.50	243.00	225.00	Standard	45.00	270.00	27.00	11%	
Plaque - Single continuation of lease (25 years)		122.50	Standard	24.50	147.00	135.83	Standard	27.17	163.00	16.00	11%	
Plaque - Double with single inscriptions (25 years)		293.33	Standard	58.67	352.00	325.83	Standard	65.17	391.00	39.00	11%	
Plaque - Double with two inscriptions (25 years)		373.33	Standard	74.67	448.00	414.17	Standard	82.83	497.00	49.00	11%	
Plaque - Double continuation of lease (25 years)		244.17	Standard	48.83	293.00	270.83	Standard	54.17	325.00	32.00	11%	
Additional inscription		110.00	Standard	22.00	132.00	122.50	Standard	24.50	147.00	15.00	11%	
Use of Crematorium Chapel for a Burial Service		255.83	Standard	51.17	307.00	284.17	Standard	56.83	341.00	34.00	11%	
Memorial Kerbstone - (10 years)		250.83	Standard	50.17	301.00	278.33	Standard	55.67	334.00	33.00	11%	
Inscription for Kerbstone		9.46	Standard	1.89	11.35	10.50	Standard	2.10	12.60	1.25	11%	

Description	Other	2021-22				2022-23				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
FERRY FARES												
SPT Concessionary Travel Scheme - Single	STATUTORY CHARGE											Statutory Charge Set by SPT
SPT Concessionary Travel Scheme - Return	STATUTORY CHARGE											
Out of hours Service - Cuan/Easdale/Lismore - up to Midnight		79.00	Zero Rated	0.00	79.00	81.40	Zero Rated	0.00	81.40	2.40	3%	
Out of hours Service - Cuan/Easdale/Lismore - After Midnight		102.10	Zero Rated	0.00	102.10	105.20	Zero Rated	0.00	105.20	3.10	3%	Age 5 to 16 - Child Fare Age 16 and above - Adult Fare Free Travel: Children up to Age 5, Scholars, Primary School Escort, Pre-5 Escort
Easdale/Cuan Passenger Fares - Adult - Return		2.40	Zero Rated	0.00	2.40	2.50	Zero Rated	0.00	2.50	0.10	4%	
Easdale/Cuan Passenger Fares - Adult – 5 Return Journeys		7.80	Zero Rated	0.00	7.80	8.00	Zero Rated	0.00	8.00	0.20	3%	
Easdale/Cuan Passenger Fares - Child – Return		1.30	Zero Rated	0.00	1.30	1.40	Zero Rated	0.00	1.40	0.10	8%	
Easdale/Cuan Passenger Fares - Child – 5 Return Journeys		3.80	Zero Rated	0.00	3.80	3.90	Zero Rated	0.00	3.90	0.10	3%	
Cuan Vehicle Fares - Private Vehicles - Motor Cars 50% Disability discount - Return		4.60	Zero Rated	0.00	4.60	4.70	Zero Rated	0.00	4.70	0.10	2%	
Cuan Vehicle Fares - Private Vehicles - cars, trailers or caravans - Return - Up to and Including 5m		9.40	Zero Rated	0.00	9.40	9.70	Zero Rated	0.00	9.70	0.30	3%	
Cuan Vehicle Fares - Private Vehicles - cars, trailers or caravans - Up to and Including 5m - 5 Return Journeys		31.10	Zero Rated	0.00	31.10	32.00	Zero Rated	0.00	32.00	0.90	3%	
Cuan Vehicle Fares - Private Vehicles - cars, trailers or caravans - Up to and including 5m – 3 Monthly Unlimited (domestic travellers only - car and driver only)		272.10	Zero Rated	0.00	272.10	280.30	Zero Rated	0.00	280.30	8.20	3%	
Cuan Vehicle Fares - Private Vehicles -Motorcycle - Return		3.90	Zero Rated	0.00	3.90	4.00	Zero Rated	0.00	4.00	0.10	3%	
Cuan Vehicle Fares - Private Vehicles -Motorcycle - 10 Journeys		12.50	Zero Rated	0.00	12.50	12.90	Zero Rated	0.00	12.90	0.40	3%	
Cuan Vehicle Fares - Commercial Vehicles/Coaches - 5.01m to 8.0m - Return		13.83	Standard	2.77	16.60	14.25	Standard	2.85	17.10	0.50	3%	
Cuan Vehicle Fares - Commercial Vehicles/Coaches - 8.01m to 12.0m - Return		16.00	Standard	3.20	19.20	16.50	Standard	3.30	19.80	0.60	3%	
Cuan Vehicle Fares - Commercial Vehicles/Coaches - 12.01m to 18.0m - Return		18.17	Standard	3.63	21.80	18.75	Standard	3.75	22.50	0.70	3%	
Cuan Vehicle Fares - Commercial Vehicles/Coaches - 5.01m to 8.0m - 5 Return Journeys		67.67	Standard	13.53	81.20	69.67	Standard	13.93	83.60	2.40	3%	
Cuan Vehicle Fares - Commercial Vehicles/Coaches - 8.01m to 12.0m - 5 Return Journeys		78.25	Standard	15.65	93.90	80.58	Standard	16.12	96.70	2.80	3%	
Cuan Vehicle Fares - Commercial Vehicles/Coaches - 12.01m to 18.0m -5 Return Journeys		88.75	Standard	17.75	106.50	91.42	Standard	18.28	109.70	3.20	3%	

Description	Other	2021-22				2022-23				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Lismore Passenger Fares - Adult - Single		2.20	Zero Rated	0.00	2.20	2.30	Zero Rated	0.00	2.30	0.10	5%	Age 5 to 16 - Child Fare Age 16 and above - Adult Fare Free Travel: Children up to Age 5, Scholars, Primary School Escort, Pre-5 Escort
Jura Passenger Fares - Adult - Single		2.10	Zero Rated	0.00	2.10	2.20	Zero Rated	0.00	2.20	0.10	5%	
Lismore Passenger Fares - Adult - 10 Journeys		13.90	Zero Rated	0.00	13.90	14.30	Zero Rated	0.00	14.30	0.40	3%	
Jura Passenger Fares - Adult - 10 Journeys		13.30	Zero Rated	0.00	13.30	13.70	Zero Rated	0.00	13.70	0.40	3%	
Lismore Passenger Fares - Child - Single		1.20	Zero Rated	0.00	1.20	1.30	Zero Rated	0.00	1.30	0.10	8%	
Jura Passenger Fares - Child - Single		1.10	Zero Rated	0.00	1.10	1.20	Zero Rated	0.00	1.20	0.10	9%	
Lismore Passenger Fares - Child - 10 Journeys		6.70	Zero Rated	0.00	6.70	6.90	Zero Rated	0.00	6.90	0.20	3%	
Jura Passenger Fares - Child - 10 Journeys		6.40	Zero Rated	0.00	6.40	6.60	Zero Rated	0.00	6.60	0.20	3%	
Jura Vehicle Fares - Private Vehicles - Excursion Return		16.90	Zero Rated	0.00	16.90	17.40	Zero Rated	0.00	17.40	0.50	3%	
Jura Vehicle Fares - Private Vehicles - Motor Cars 50% Disability Discount - Return (Based on 50% Excursion Return)		8.20	Zero Rated	0.00	8.20	8.40	Zero Rated	0.00	8.40	0.20	2%	
Jura Vehicle Fares - all vehicles up to and including 5m - single journey (including driver)		10.50	Zero Rated	0.00	10.50	10.80	Zero Rated	0.00	10.80	0.30	3%	
Jura Vehicle Fares - all vehicles up to and including 5m - 10 Single Journeys (including driver)		67.90	Zero Rated	0.00	67.90	69.90	Zero Rated	0.00	69.90	2.00	3%	
Jura Vehicle Fares - all vehicles up to and including 5m - 50 Single Journeys (including Driver)		344.60	Zero Rated	0.00	344.60	344.60	Zero Rated	0.00	344.60	0.00	0%	
Jura Vehicle Fares - Private Vehicles - Motorcycle - Single		4.20	Zero Rated	0.00	4.20	4.30	Zero Rated	0.00	4.30	0.10	2%	
Jura Vehicle Fares - Private Vehicles - Motorcycle - 10 Journeys		27.20	Zero Rated	0.00	27.20	28.00	Zero Rated	0.00	28.00	0.80	3%	
Jura Vehicle Fares - Private Vehicles - Motorhomes - 5.01m to 8.0m - single excl driver		22.70	Zero Rated	0.00	22.70	23.40	Zero Rated	0.00	23.40	0.70	3%	
Jura Vehicle Fares - Private Vehicles - Motorhomes - 8.01m to 12.0m - single excl driver		25.50	Zero Rated	0.00	25.50	26.30	Zero Rated	0.00	26.30	0.80	3%	
Jura Vehicle Fares - Commercial Vehicles/Coaches - 5.01m to 8.0m		18.83	Standard	3.77	22.60	19.42	Standard	3.88	23.30	0.70	3%	
Jura Vehicle Fares - Commercial Vehicles/Coaches - 8.01m to 12.0m		21.17	Standard	4.23	25.40	21.83	Standard	4.37	26.20	0.80	3%	
Jura Vehicle Fares - Commercial Vehicles/Coaches - 12.01m to 18.0m		23.75	Standard	4.75	28.50	24.50	Standard	4.90	29.40	0.90	3%	
Jura Vehicle Fares - Commercial Vehicles/Coaches - Out of Hours service - up to Midnight		96.30	Outwith the Scope	0.00	96.30	99.20	Outwith the Scope	0.00	99.20	2.90	3%	

Description	Other	2021-22				2022-23				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
PIERS AND HARBOURS - RATES - GOODS, PASSENGERS & VEHICLES												Rates for Goods Shipped, Transhipped or Unshipped at the Pier or Ferry Slip or within the Harbour
General Goods Packaged (per tonne) Includes Fruit, Beverages, Meat, Dairy Products, General Groceries and Confectionery, Cured Fish, etc.		2.43	Zero Rated	0.00	2.43	2.62	Zero Rated	0.00	2.62	0.19	8%	In determining weights for the purpose of charging dues, the weights of the containers of any goods shall be included.
Dry Bulk Commodities (per tonne) Ores, Aggregates and Crushed Stone, Cement and Building Materials, Timber (including Logs), Salt, etc.		2.16	Zero Rated	0.00	2.16	2.33	Zero Rated	0.00	2.33	0.17	8%	In terms of liquid, gaseous bulk products, bulk shipments of materials may be charged at discounted rates subject to a request being made in writing to the Executive Director, Development and Infrastructure, who will then refer the letter to the full Council.
Liquid and Gaseous Bulk Products (per tonne)		2.70	Zero Rated	0.00	2.70	2.92	Zero Rated	0.00	2.92	0.22	8%	
Explosives (per tonne)		96.28	Zero Rated	0.00	96.28	103.98	Zero Rated	0.00	103.98	7.70	8%	
Livestock - Poultry (per bird)		0.43	Zero Rated	0.00	0.43	0.46	Zero Rated	0.00	0.46	0.03	7%	
Animals (per Animal)		0.81	Zero Rated	0.00	0.81	0.87	Zero Rated	0.00	0.87	0.06	7%	All empty boxes, barrels, sacks and packages if previously shipped or landed will be exempt.
Smolt (per thousand)		5.51	Zero Rated	0.00	5.51	5.95	Zero Rated	0.00	5.95	0.44	8%	Passengers Personal Baggage shall be free of charge.
Fish, including Shellfish - Fresh, all varieties and also fish consigned for sale at other markets - percentage of catch	2.50%		If Applicable	0.00	0.00		If Applicable	0.00	0.00			2.5% of catch
Rates on Passenger and Vehicles - Adult Passengers landing at or embarking from pier (each)		0.49	Zero Rated	0.00	0.49	0.53	Zero Rated	0.00	0.53	0.04	8%	
Rates on Passenger and Vehicles - Child Passengers landing at or embarking from pier (each)		0.31	Zero Rated	0.00	0.31	0.33	Zero Rated	0.00	0.33	0.02	6%	
Rates on Passenger and Vehicles - Private Cars, Taxis, Hearses and Agricultural Machinery (Tractors, Trailers, etc.) (each)		1.56	Zero Rated	0.00	1.56	1.68	Zero Rated	0.00	1.68	0.12	8%	
Rates on Passenger and Vehicles - Caravans or Trailers (except Commercial Trailers) (each)		2.47	Zero Rated	0.00	2.47	2.67	Zero Rated	0.00	2.67	0.20	8%	
Rates on Passenger and Vehicles - Cycles (each)		0.43	Zero Rated	0.00	0.43	0.46	Zero Rated	0.00	0.46	0.03	7%	
Rates on Passenger and Vehicles - Motorcycles including sidecar (each)		1.05	Zero Rated	0.00	1.05	1.13	Zero Rated	0.00	1.13	0.08	8%	
Rates on Passenger and Vehicles - Buses (each)		8.60	Zero Rated	0.00	8.60	9.29	Zero Rated	0.00	9.29	0.69	8%	
Rates on Passenger and Vehicles - Commercial Vehicles - Per Metre		1.05	Zero Rated	0.00	1.05	1.13	Zero Rated	0.00	1.13	0.08	8%	

Description	Other	2021-22				2022-23				Increase		Notes/Comments	
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%		
PIERS AND HARBOURS - RATES - MISCELLANEOUS													
Mobile Cranage - for each lift		13.79	Zero Rated	0.00	13.79	14.89	Zero Rated	0.00	14.89	1.10	8%	For goods remaining in sheds or on the pier or quays for a period longer than 24 hours, 50% of the original pier dues shall be charged for each 24 hours or part thereof. Provided that in the case of sheds occupied from time to time under lease or let from the Council such dues shall not be charged against the occupier or leasee. The terms of such leases or lets shall be subject to individual negotiation with the Executive Director. (Note there is a minimum charge of £10.00 for some items)	
Fresh Water - per tonne or part thereof (minimum charge £10)		3.95	Zero Rated	0.00	3.95	4.27	Zero Rated	0.00	4.27	0.32	8%		
Left Luggage - per article up to 24hours (minimum charge £10)		3.40	Standard	0.68	4.08	3.68	Standard	0.74	4.41	0.33	8%		
Parcels and Packages up to 50 kg (minimum charge £10)		0.36	Standard	0.07	0.43	0.38	Standard	0.08	0.46	0.03	7%		
Parcels and Packages- where articles can be measured - charge per cubic metre (minimum charge £10)		3.81	Standard	0.76	4.57	4.12	Standard	0.82	4.94	0.37	8%		
Parcels and Packages- where articles cannot be measured - charge per tonne (minimum charge £10)		3.81	Standard	0.76	4.57	4.12	Standard	0.82	4.94	0.37	8%		
Rope Handling - To be charged each time i.e. Arrival and departure to be charged separately (NB to be charged to ferries where additional resources are required)		154.70	Zero Rated	0.00	154.70	167.10	Zero Rated	0.00	167.10	12.40	8%		
Timber Debris Clearance		386.88	Standard	77.38	464.25	417.83	Standard	83.57	501.40	37.15	8%		Cost of clearing site reflected in increase in charge.
Use of Linkspan - Commercial use		370.95	Zero Rated	0.00	370.95	400.65	Zero Rated	0.00	400.65	29.70	8%		
Use of Linkspan - non-vehicular traffic		43.25	Zero Rated	0.00	43.25	46.70	Zero Rated	0.00	46.70	3.45	8%		
Car and Pedestrian marshalling - Rothesay and Dunoon (per day)		125.71	Standard	25.14	150.85	135.75	Standard	27.15	162.90	12.05	8%		
Freight handling - Rothesay Harbour		12.33	Standard	2.47	14.80	13.33	Standard	2.67	16.00	1.20	8%		
Electricity (per unit)		0.19	Standard	0.04	0.23	0.21	Standard	0.04	0.25	0.02	9%		
Slipway Landing fee		6.15	Zero Rated	0.00	6.15	6.65	Zero Rated	0.00	6.65	0.50	8%		
Cruise calls/tenders		618.20	Zero Rated	0.00	618.20	667.65	Zero Rated	0.00	667.65	49.45	8%		
Oban Transit Marina													
Daily Rate (Between 11:00 and 16:00)		10.25	Standard	2.05	12.30	11.08	Standard	2.22	13.30	1.00	8%		
Overnight Charge (per metre length)		2.58	Standard	0.52	3.10	2.79	Standard	0.56	3.35	0.25	8%	Maximum of 3 nights stay	

Description	Other	2021-22			
		Net £	VAT Rate	VAT £	Gross £
PIERS AND HARBOURS - RATES - VESSELS					
1 - Basic Rate - all vessels to be charged at this rate unless eligible for categories 2, 3, 4 - see comment 2					
Up to 5 metres in length	Per visit up to 24 hours	12.80	Zero Rated	0.00	12.80
Up to 6 metres in length	Per visit up to 24 hours	15.40	Zero Rated	0.00	15.40
Up to 7 metres in length	Per visit up to 24 hours	17.70	Zero Rated	0.00	17.70
Up to 8 metres in length	Per visit up to 24 hours	20.40	Zero Rated	0.00	20.40
Up to 9 metres in length	Per visit up to 24 hours	22.90	Zero Rated	0.00	22.90
Up to 10 metres in length	Per visit up to 24 hours	25.50	Zero Rated	0.00	25.50
Over 10 metres in length - charge per metre	Per visit up to 24 hours	2.50	Zero Rated	0.00	2.50
Up to 5 metres in length	Weekly	63.40	Zero Rated	0.00	63.40
Up to 6 metres in length	Weekly	76.05	Zero Rated	0.00	76.05
Up to 7 metres in length	Weekly	88.65	Zero Rated	0.00	88.65
Up to 8 metres in length	Weekly	103.10	Zero Rated	0.00	103.10
Up to 9 metres in length	Weekly	115.05	Zero Rated	0.00	115.05
Up to 10 metres in length	Weekly	126.80	Zero Rated	0.00	126.80
Up to 5 metres in length	Summer	465.05	Zero Rated	0.00	465.05
Up to 6 metres in length	Summer	558.00	Zero Rated	0.00	558.00
Up to 7 metres in length	Summer	651.00	Zero Rated	0.00	651.00
Up to 8 metres in length	Summer	744.00	Zero Rated	0.00	744.00
Up to 9 metres in length	Summer	837.00	Zero Rated	0.00	837.00
Up to 10 metres in length	Summer	930.10	Zero Rated	0.00	930.10
Up to 5 metres in length	Winter	338.20	Zero Rated	0.00	338.20
Up to 6 metres in length	Winter	405.85	Zero Rated	0.00	405.85
Up to 7 metres in length	Winter	473.60	Zero Rated	0.00	473.60
Up to 8 metres in length	Winter	541.05	Zero Rated	0.00	541.05
Up to 9 metres in length	Winter	608.75	Zero Rated	0.00	608.75
Up to 10 metres in length	Winter	676.35	Zero Rated	0.00	676.35

Description	Other	2022-23				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	£	%	
COMMENTS								
1. The category and rate under which a vessel is to be charged must be paid at the time of the berthing or on invoicing as appropriate.								
2. All vessels are liable for dues at the Basic Rate. Only those, which are actively engaged in the relevant activity, are eligible for Category 2,3 or 4.								
3. All vessels actively engaged in commercial undertaking, these would be subject to minimum payment by length as for unregistered vessels.								
4. Rothesay and Campbeltown Pontoon are not managed by Argyll and Bute and are subject to their own charges.								
5. The above rates and dues include for Port Waste Facilities to the level required by local and leisure craft. Any requirements for additional waste facilities or specialised waste disposal, in terms of the Merchant Shipping & Fishing Vessels (Port Waste Reception Facilities) Regulations 2003, must be made to the Service Director at least 24 hours in advance. This cost shall be paid prior to the provision of the service.								
6. Concession rates for unlimited use will be available only for vessels "regularly sailing". Additional dues will be required for vessels, which have made payment for unlimited use but are not "regularly sailing". A vessel will be deemed to be "regularly sailing" if it leaves the installation for a continuous period of not less than 6 hours between 0600 hours and 2000 hours in any one day for more than 14 days.								
Up to 5 metres in length		13.80	Zero Rated	0.00	13.80	1.00	8%	
Up to 6 metres in length		16.65	Zero Rated	0.00	16.65	1.25	8%	
Up to 7 metres in length		19.10	Zero Rated	0.00	19.10	1.40	8%	
Up to 8 metres in length		22.05	Zero Rated	0.00	22.05	1.65	8%	
Up to 9 metres in length		24.75	Zero Rated	0.00	24.75	1.85	8%	
Up to 10 metres in length		27.55	Zero Rated	0.00	27.55	2.05	8%	
Over 10 metres in length - charge per metre		2.70	Zero Rated	0.00	2.70	0.20	8%	
Up to 5 metres in length		68.45	Zero Rated	0.00	68.45	5.05	8%	
Up to 6 metres in length		82.15	Zero Rated	0.00	82.15	6.10	8%	
Up to 7 metres in length		95.75	Zero Rated	0.00	95.75	7.10	8%	
Up to 8 metres in length		111.35	Zero Rated	0.00	111.35	8.25	8%	
Up to 9 metres in length		124.25	Zero Rated	0.00	124.25	9.20	8%	
Up to 10 metres in length		136.95	Zero Rated	0.00	136.95	10.15	8%	
Up to 5 metres in length		502.25	Zero Rated	0.00	502.25	37.20	8%	
Up to 6 metres in length		602.65	Zero Rated	0.00	602.65	44.65	8%	
Up to 7 metres in length		703.10	Zero Rated	0.00	703.10	52.10	8%	
Up to 8 metres in length		803.50	Zero Rated	0.00	803.50	59.50	8%	
Up to 9 metres in length		903.95	Zero Rated	0.00	903.95	66.95	8%	
Up to 10 metres in length		1,004.50	Zero Rated	0.00	1,004.50	74.40	8%	
Up to 5 metres in length		365.25	Zero Rated	0.00	365.25	27.05	8%	
Up to 6 metres in length		438.30	Zero Rated	0.00	438.30	32.45	8%	
Up to 7 metres in length		511.50	Zero Rated	0.00	511.50	37.90	8%	
Up to 8 metres in length		584.35	Zero Rated	0.00	584.35	43.30	8%	
Up to 9 metres in length		657.45	Zero Rated	0.00	657.45	48.70	8%	
Up to 10 metres in length		730.45	Zero Rated	0.00	730.45	54.10	8%	

Description	Other	2021-22			
		Net £	VAT Rate	VAT £	Gross £
1a - Any ship of a gross tonnage less than 15 tonnes or used for recreation or pleasure - charge is subject to 20% VAT					0.00
Up to 5 metres in length	Per visit up to 24 hours	10.88	Standard	2.18	13.05
Up to 6 metres in length	Per visit up to 24 hours	12.96	Standard	2.59	15.55
Up to 7 metres in length	Per visit up to 24 hours	15.13	Standard	3.03	18.15
Up to 8 metres in length	Per visit up to 24 hours	17.25	Standard	3.45	20.70
Up to 9 metres in length	Per visit up to 24 hours	19.46	Standard	3.89	23.35
Up to 10 metres in length	Per visit up to 24 hours	21.58	Standard	4.32	25.90
Over 10 metres in length - charge per metre	Per visit up to 24 hours	2.17	Standard	0.43	2.60
Up to 5 metres in length	Weekly	53.92	Standard	10.78	64.70
Up to 6 metres in length	Weekly	64.63	Standard	12.93	77.55
Up to 7 metres in length	Weekly	75.42	Standard	15.08	90.50
Up to 8 metres in length	Weekly	87.71	Standard	17.54	105.25
Up to 9 metres in length	Weekly	97.71	Standard	19.54	117.25
Up to 10 metres in length	Weekly	107.79	Standard	21.56	129.35
Up to 5 metres in length	Summer	395.25	Standard	79.05	474.30
Up to 6 metres in length	Summer	474.29	Standard	94.86	569.15
Up to 7 metres in length	Summer	553.33	Standard	110.67	664.00
Up to 8 metres in length	Summer	632.38	Standard	126.48	758.85
Up to 9 metres in length	Summer	711.46	Standard	142.29	853.75
Up to 10 metres in length	Summer	790.54	Standard	158.11	948.65
Up to 5 metres in length	Winter	287.50	Standard	57.50	345.00
Up to 6 metres in length	Winter	344.92	Standard	68.98	413.90
Up to 7 metres in length	Winter	402.46	Standard	80.49	482.95
Up to 8 metres in length	Winter	459.92	Standard	91.98	551.90
Up to 9 metres in length	Winter	517.50	Standard	103.50	621.00
Up to 10 metres in length	Winter	575.04	Standard	115.01	690.05

Description	Other	2022-23				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	£	%	
					0.00			7. Periods are: Summer period April to September inclusive, or part thereof. Winter period October to March inclusive, or part thereof.
Up to 5 metres in length	Per visit up to 24 hours	11.75	Standard	2.35	14.10	1.05	8%	
Up to 6 metres in length	Per visit up to 24 hours	14.00	Standard	2.80	16.80	1.25	8%	
Up to 7 metres in length	Per visit up to 24 hours	16.33	Standard	3.27	19.60	1.45	8%	
Up to 8 metres in length	Per visit up to 24 hours	18.63	Standard	3.73	22.35	1.65	8%	
Up to 9 metres in length	Per visit up to 24 hours	21.00	Standard	4.20	25.20	1.85	8%	
Up to 10 metres in length	Per visit up to 24 hours	23.29	Standard	4.66	27.95	2.05	8%	
Over 10 metres in length - charge per metre	Per visit up to 24 hours	2.34	Standard	0.47	2.81	0.21	8%	8. All concession rates for unlimited use must be paid for in advance of the period for which they cover. Failure to do so will result in full rates being applied.
Up to 5 metres in length	Weekly	58.25	Standard	11.65	69.90	5.20	8%	
Up to 6 metres in length	Weekly	69.79	Standard	13.96	83.75	6.20	8%	9. VAT Zero Rating only applies where the vessels are "qualifying ships". A "qualifying ship" is legally defined as any ship of a gross tonnage of not less than 15 tonnes and neither designed nor adapted for use for recreation or pleasure. The customer is a business customer who belongs outside the UK (it does not matter what size the vessel is).
Up to 7 metres in length	Weekly	81.46	Standard	16.29	97.75	7.25	8%	
Up to 8 metres in length	Weekly	94.71	Standard	18.94	113.65	8.40	8%	
Up to 9 metres in length	Weekly	105.54	Standard	21.11	126.65	9.40	8%	
Up to 10 metres in length	Weekly	116.42	Standard	23.28	139.70	10.35	8%	
Up to 5 metres in length	Summer	426.88	Standard	85.38	512.25	37.95	8%	
Up to 6 metres in length	Summer	512.25	Standard	102.45	614.70	45.55	8%	
Up to 7 metres in length	Summer	597.58	Standard	119.52	717.10	53.10	8%	
Up to 8 metres in length	Summer	682.96	Standard	136.59	819.55	60.70	8%	
Up to 9 metres in length	Summer	768.38	Standard	153.68	922.05	68.30	8%	
Up to 10 metres in length	Summer	853.79	Standard	170.76	1,024.55	75.90	8%	
Up to 5 metres in length	Winter	310.50	Standard	62.10	372.60	27.60	8%	
Up to 6 metres in length	Winter	372.50	Standard	74.50	447.00	33.10	8%	
Up to 7 metres in length	Winter	434.67	Standard	86.93	521.60	38.65	8%	
Up to 8 metres in length	Winter	496.71	Standard	99.34	596.05	44.15	8%	
Up to 9 metres in length	Winter	558.92	Standard	111.78	670.70	49.70	8%	
Up to 10 metres in length	Winter	621.04	Standard	124.21	745.25	55.20	8%	

Description	Other	2021-22				2022-23				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
2 - Vessels actively engaged in a commercial undertaking.												
If registered:- per gross registered tonne (see comment 3)		0.45	Zero Rated	0.00	0.45	0.49	Zero Rated	0.00	0.49	0.04	9%	
If not registered then:												
Up to 5 metres in length	Per visit up to 24 hours	6.56	Zero Rated	0.00	6.56	7.08	Zero Rated	0.00	7.08	0.52	8%	
Up to 10 metres in length	Per visit up to 24 hours	12.98	Zero Rated	0.00	12.98	14.02	Zero Rated	0.00	14.02	1.04	8%	
Up to 15 metres in length	Per visit up to 24 hours	19.54	Zero Rated	0.00	19.54	21.10	Zero Rated	0.00	21.10	1.56	8%	
Up to 20 metres in length	Per visit up to 24 hours	25.91	Zero Rated	0.00	25.91	27.98	Zero Rated	0.00	27.98	2.07	8%	
Up to 25 metres in length	Per visit up to 24 hours	32.52	Zero Rated	0.00	32.52	35.12	Zero Rated	0.00	35.12	2.60	8%	
Up to 30 metres in length	Per visit up to 24 hours	39.43	Zero Rated	0.00	39.43	42.58	Zero Rated	0.00	42.58	3.15	8%	
Over 30 metres in length - charge per metre	Per visit up to 24 hours	1.43	Zero Rated	0.00	1.43	1.54	Zero Rated	0.00	1.54	0.11	8%	
Up to 5 metres in length	Weekly	31.90	Zero Rated	0.00	31.90	34.45	Zero Rated	0.00	34.45	2.55	8%	
Up to 10 metres in length	Weekly	64.04	Zero Rated	0.00	64.04	69.16	Zero Rated	0.00	69.16	5.12	8%	
Up to 15 metres in length	Weekly	95.76	Zero Rated	0.00	95.76	103.42	Zero Rated	0.00	103.42	7.66	8%	
Up to 20 metres in length	Weekly	128.53	Zero Rated	0.00	128.53	138.81	Zero Rated	0.00	138.81	10.28	8%	
Up to 25 metres in length	Weekly	160.61	Zero Rated	0.00	160.61	173.46	Zero Rated	0.00	173.46	12.85	8%	
Up to 30 metres in length	Weekly	192.81	Zero Rated	0.00	192.81	208.23	Zero Rated	0.00	208.23	15.42	8%	

Description	Other	2021-22				2022-23				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
3 - All vessels operating a scheduled ferry or pleasure service per gross registered tonne.		0.1255	Zero Rated	0.00	0.1255	0.1355	Zero Rated	0.00	0.1355	0.01	8%	Ferry Charges rounded to 4 decimal places
Unmanned Pier		0.1255	Zero Rated	0.00	0.1255	0.1355	Zero Rated	0.00	0.1355	0.01	8%	Ferry Charges rounded to 4 decimal places
Laying up of ferry at a non ferry/commercial berth		0.40	Zero Rated	0.00	0.40	0.43	Zero Rated	0.00	0.43	0.03	7%	
4 - Vessels regularly engaged in commercial fishing and paying appropriate fish landing dues to Council:												
Up to 10 metres in length	Per visit up to 24 hours	2.96	Zero Rated	0.00	2.96	3.20	Zero Rated	0.00	3.20	0.24	8%	
Up to 15 metres in length	Per visit up to 24 hours	4.38	Zero Rated	0.00	4.38	4.73	Zero Rated	0.00	4.73	0.35	8%	
Up to 20 metres in length	Per visit up to 24 hours	5.88	Zero Rated	0.00	5.88	6.35	Zero Rated	0.00	6.35	0.47	8%	
Up to 25 metres in length	Per visit up to 24 hours	7.35	Zero Rated	0.00	7.35	7.94	Zero Rated	0.00	7.94	0.59	8%	
Up to 30 metres in length	Per visit up to 24 hours	8.78	Zero Rated	0.00	8.78	9.48	Zero Rated	0.00	9.48	0.70	8%	
Over 30 metres in length - charge per metre		0.45	Zero Rated	0.00	0.45	0.49	Zero Rated	0.00	0.49	0.04	9%	
Up to 10 metres in length	Weekly	15.02	Zero Rated	0.00	15.02	16.22	Zero Rated	0.00	16.22	1.20	8%	
Up to 15 metres in length	Weekly	22.63	Zero Rated	0.00	22.63	24.44	Zero Rated	0.00	24.44	1.81	8%	
Up to 20 metres in length	Weekly	30.10	Zero Rated	0.00	30.10	32.51	Zero Rated	0.00	32.51	2.41	8%	
Up to 25 metres in length	Weekly	37.71	Zero Rated	0.00	37.71	40.73	Zero Rated	0.00	40.73	3.02	8%	
Up to 30 metres in length	Weekly	44.94	Zero Rated	0.00	44.94	48.54	Zero Rated	0.00	48.54	3.60	8%	
Up to 10 metres in length	Annual charge	391.30	Zero Rated	0.00	391.30	422.60	Zero Rated	0.00	422.60	31.30	8%	
Up to 15 metres in length	Annual charge	587.00	Zero Rated	0.00	587.00	633.95	Zero Rated	0.00	633.95	46.95	8%	
Up to 20 metres in length	Annual charge	780.50	Zero Rated	0.00	780.50	842.95	Zero Rated	0.00	842.95	62.45	8%	
Up to 25 metres in length	Annual charge	980.55	Zero Rated	0.00	980.55	1,059.00	Zero Rated	0.00	1,059.00	78.45	8%	
Up to 30 metres in length	Annual charge	1,169.50	Zero Rated	0.00	1,169.50	1,263.05	Zero Rated	0.00	1,263.05	93.55	8%	

In relation to the foregoing charges, the relevant Executive Director, where they consider it to be in the commercial interests of the Council and after consultation with the relevant Policy Lead and the Head of Financial Services, is authorised to negotiate and agree variations of the foregoing charges for individual users or classes of users of the facilities in respect of their respective use of the facilities and the charges as varied shall be applied to such use as the Executive Director shall deem appropriate. In addition, the Executive Director is authorised, after consultation with the relevant Policy Lead and the Head of Financial Services, to put in place a suitable booking procedures for harbour and airport facilities and to take into account, inter alia, the level of bookings made by individual users or classes of users when agreeing variations of the foregoing charges with individual users or classes of users.

Description	Other	2021-22				2022-23				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
AIRFIELD CHARGES												Standard Landing Charges - Applicable to all types of operation (including "Touch and Go" and circuits) MTWA = Maximum Take-Off Weight Authorised
Standard Landing Charges - up to 500kg MTWA		10.00	Standard	2.00	12.00	10.42	Standard	2.08	12.50	0.50	4%	Charge for ultra lights and flexwings.
Standard Landing Charges - 501kg to 1000kg MTWA		14.17	Standard	2.83	17.00	14.58	Standard	2.92	17.50	0.50	3%	Landing Charge Rebates - Only Available if full payment is made prior to final departure or approved credit facilities have been agreed.
Standard Landing Charges - 1001kg to 1500kg MTWA		20.00	Standard	4.00	24.00	20.83	Standard	4.17	25.00	1.00	4%	A) Visiting Aircraft on Training Flights First landing - full rate, Subsequent landings - 50% discount (only applies to aircraft operating within 15nm after 1st landing).
Standard Landing Charges - 1501kg to 2000kg MTWA		26.67	Standard	5.33	32.00	27.50	Standard	5.50	33.00	1.00	3%	B) Safety-related Diversionary Landing (AOPA Scheme). The Council is prepared to consider requests for waiver of charges from a General Aviation (GA) pilot who makes a general safety-related diversionary landing. This waiver only applies to domestic GA traffic. Assessment of the waiver will be carried out by the senior Airport Officer on duty. The council reserves the right to opt out of the AOPA scheme at any time subject to three month's notice being given to AOPA by the council. Eligibility for waiver will be based on the same criteria as for a light aircraft landing fee. i.e. private flight in accordance with Schedule 1 of the ANO 2016.
Standard Landing Charges - 2001kg to 2500kg MTWA		31.67	Standard	6.33	38.00	32.50	Standard	6.50	39.00	1.00	3%	
Standard Landing Charges - 2501kg to 3000kg MTWA		41.67	Standard	8.33	50.00	43.33	Standard	8.67	52.00	2.00	4%	
Standard Landing Charges - 3001kg to 3500kg MTWA		57.50	Standard	11.50	69.00	59.17	Standard	11.83	71.00	2.00	3%	
Standard Landing Charges - 3501kg to 4000kg MTWA		68.33	Standard	13.67	82.00	70.00	Standard	14.00	84.00	2.00	2%	Flying Clubs, The council may negotiate agreements for reduced landing charges for flights made for the purpose of the clubs at an airport but not flights made for hire or reward outside the normal range or scope of club activities. These charges will increase on an annual basis - as a minimum - by the agreed Council Inflation Rate.
Standard Landing Charges - 4001kg to 4500kg MTWA		82.50	Standard	16.50	99.00	85.00	Standard	17.00	102.00	3.00	3%	
Standard Landing Charges - 4501kg to 5000kg MTWA		95.00	Standard	19.00	114.00	97.50	Standard	19.50	117.00	3.00	3%	
Standard Landing Charges - Over 5000kg MTWA - per additional 500g or part thereof		14.17	Standard	2.83	17.00	14.58	Standard	2.92	17.50	0.50	3%	
Standard Landing Fee for Coll and Colonsay		7.25	Standard	1.45	8.70	7.50	Standard	1.50	9.00	0.30	3%	

Description	Other	2021-22				2022-23				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Flights outside normal hours of availability - Oban		422.50	Standard	84.50	507.00	435.00	Standard	87.00	522.00	15.00	3%	Flights outside normal hours of availability as described in the UK AIP and on the airport website whereby the type of flight requires a Licensed Aerodrome. Where flights are made outside of these hours by arrangement with the Council, an out of hours charge will be payable in accordance with these rates or such rates as agreed with the Council at the time of the arrangement. The rates notes are subject to a minimum charge equivalent to 2 hours. Note: an extension of up to one hour immediately following normal opening hours would incur a charge at 50% of the normal hourly rate i.e. £261. 48hr notice minimum for out of hours availability. 50% of the fees applied to a request for out of hours will be taken at the time the booking (at least 48hrs notification). This will be refunded if cancelled before the airports normal closing time on the day of the planned visit. Coll and Colonsay - helicopter fire cover only.
Flights outside normal hours of availability - Coll and Colonsay		210.83	Standard	42.17	253.00	217.50	Standard	43.50	261.00	8.00	3%	
Flights outside normal hours of availability - Indemnity Certificate		40.00	Standard	8.00	48.00	40.83	Standard	8.17	49.00	1.00	2%	
Aircraft Parking charges (for a period of 24 hours or part thereof) - First 24 hours	NO CHARGE	0.00		0.00	0.00	0.00		0.00	0.00	0.00	0%	No charge.
Aircraft Parking charges (for a period of 24 hours or part thereof) Thereafter - Not exceeding 5 tonnes MTWA - charge is per 500kg or part thereof		2.75	Standard	0.55	3.30	2.83	Standard	0.57	3.40	0.10	3%	Weekly Parking Permit - applications may be made to the Station Manager for the purchase of these at a discounted rate (20% reduction). Arrangement and payment must be made in advance of the aircraft parking fee arrangement period.
Aircraft Parking charges (for a period of 24 hours or part thereof) Thereafter - over 5 tonnes MTWA - charge is per 500kg or part thereof		4.67	Standard	0.93	5.60	4.83	Standard	0.97	5.80	0.20	4%	
Aircraft Parking charges - Refusal of Instruction to move/remove parked aircraft - Charge per day (plus the standard aircraft parking charge noted above)		48.33	Standard	9.67	58.00	50.00	Standard	10.00	60.00	2.00	3%	The Council may at any time order an aircraft operator either to move a parked aircraft to another position or remove it from the airport. Failure to comply with the order within the period specified in it will render the operator liable to this charge.
Damage to Airport Property - Where an airport user damages airport property (for which the avoidance of doubt includes, but is not limited to, the runway, buildings, security barriers and fences) the Council shall have the right to recharge the user for any and all reasonable costs incurred by the Council. This includes, but is not limited to make good materials, vehicles, manpower, equipment etc., deemed necessary to make good the damage.		0.00		0.00	0.00	0.00		0.00	0.00	0.00	0%	
Holiday Voucher - Aircraft operators who are using Oban as a base for their holiday can apply for a Holiday Voucher which includes temporary indemnity for up to 2 weeks. This is only available for aircraft up to 2,730kg. Aircraft operators must present a valid copy of insurance prior to issue of the voucher.		6.33	Standard	1.27	7.60	6.50	Standard	1.30	7.80	0.20	3%	The application process is the same as for a normal indemnity certificate/permit. The cost is £7.80 for one week. Voucher is non-transferable.

Description	Other	2021-22				2022-23				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Holiday Voucher - Aircraft operators who are using Oban as a base for their holiday can apply for a Holiday Voucher which includes temporary indemnity for up to 2 weeks. This is only available for aircraft up to 2,730kg. Aircraft operators must present a valid copy of insurance prior to issue of the voucher.		10.00	Standard	2.00	12.00	10.42	Standard	2.08	12.50	0.50	4%	The application process is the same as for a normal indemnity certificate/permit. The cost is £12.50 for 2 weeks. Voucher is non-transferable.
Landing Loyalty Cards - A card with 5 sections which all get stamped after each landing. The first 4 are paid and the 5th one is free and the card is complete.		0.00		0.00	0.00	0.00		0.00	0.00	0.00	0%	Cards to be produced with a unique number.
Fire Training Courses - Extinguisher Training and bespoke fire training can all be arranged locally - phone for details.		14.17	Standard	2.83	17.00	14.58	Standard	2.92	17.50	0.50	3%	Price is per delegate. Bespoke training costs are based on customer requirements.
Fire Training Courses - Fire Warden Training and bespoke fire training can all be arranged locally - phone for details.		12.08	Standard	2.42	14.50	12.50	Standard	2.50	15.00	0.50	3%	Price is per delegate. Bespoke training costs are based on customer requirements.
Miscellaneous - Event Bookings, Special Promotions, Business Rates can be arranged and costs vary according to requirements. Business rates are subject to approval from Strategic Transportation Manager.		0.00		0.00	0.00	0.00		0.00	0.00	0.00	0%	These require various periods of notification and will require approval in advance. Any information on events or promotions will be advertised on the airports website.
Penalties - Landing or taking off without an indemnity or registered users certificate (Coll and Colonsay) and trespass on the airport without approval from the Airport Authority (inc the release of animals).		65.00	Outwith the scope	0.00	65.00	67.00	Outwith the scope	0.00	67.00	2.00	3%	Landing/taking off without indemnity - 6 month ban and £67 to be paid within one calendar month, £632 per month thereafter. Trespassing on airport grounds £596.
Penalties - Landing or taking off without an indemnity or registered users certificate (Coll and Colonsay) and trespass on the airport without approval from the Airport Authority (inc the release of animals).		614.00	Outwith the scope	0.00	614.00	632.00	Outwith the scope	0.00	632.00	18.00	3%	Landing/taking off without indemnity - 6 month ban and £67 to be paid within one calendar month, £632 per month thereafter. Trespassing on airport grounds £596.
Sale of aviation fuel												Based on variable monthly rate advised by supplier TOTAL

In relation to the foregoing charges, the relevant Executive Director, where they consider it to be in the commercial interests of the Council and after consultation with the relevant Policy Lead and the Head of Financial Services, is authorised to negotiate and agree variations of the foregoing charges for individual users or classes of users of the facilities in respect of their respective use of the facilities and the charges as varied shall be applied to such use as the Executive Director shall deem appropriate. In addition, the Executive Director is authorised, after consultation with the relevant Policy Lead and the Head of Financial Services, to put in place a suitable booking procedures for harbour and airport facilities and to take into account, inter alia, the level of bookings made by individual users or classes of users when agreeing variations of the foregoing charges with individual users or classes of users.

Description	Other	2021-22				2022-23				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
NETWORK MANAGEMENT												
Temporary Traffic Regulation Orders - Provision of Temporary TRO		962.00	Outwith the Scope	0.00	962.00	991.00	Outwith the Scope	0.00	991.00	29.00	3%	Plus cost of advert plus cost of traffic management 1 - Temporary Traffic Regulation Orders (TTRO) costs should be met in full by the organiser promoting the event. Event organisers have the option to make a grant application to the local committee for their costs to cover the TTRO. Alternatively event organisers shall recover the costs of the TTRO from the event. Fees include minimal administration costs from the Council and advertising costs from local newspapers. Certain community events may be exempt from this charge - please consult with a local roads officer to confirm.
Temporary Traffic Regulation Orders - Provision of Temporary TRO for Annual Events (2nd year and thereafter)		482.00	Outwith the Scope	0.00	482.00	496.00	Outwith the Scope	0.00	496.00	14.00	3%	
Temporary Traffic Regulation Orders - Provision of Extension of Temporary TRO		482.00	Outwith the Scope	0.00	482.00	496.00	Outwith the Scope	0.00	496.00	14.00	3%	2 - Cost of adverts will vary depending on the publication in which they are placed.
Temporary Traffic Regulation Orders - Provision of Emergency Notice TRO		482.00	Outwith the Scope	0.00	482.00	496.00	Outwith the Scope	0.00	496.00	14.00	3%	
Controlled Signing- Removal of Illegal Signs	AT-COST		Outwith the Scope		0.00		Outwith the Scope	0.00	0.00	0.00	0%	
Controlled Signing - Release of impounded signs		19.00	Outwith the Scope	0.00	19.00	20.00	Outwith the Scope	0.00	20.00	1.00	5%	
Scaffoldings & Hoardings - Fees for Licence		98.00	Outwith the Scope	0.00	98.00	101.00	Outwith the Scope	0.00	101.00	3.00	3%	Per 4 weeks
Scaffoldings & Hoardings - Extension of the licence		41.00	Outwith the Scope	0.00	41.00	42.00	Outwith the Scope	0.00	42.00	1.00	2%	One off charge for extension + £23.00 per week or part thereof.
Builders skips placed on the Road - consideration of Licence		30.00	Outwith the Scope	0.00	30.00	31.00	Outwith the Scope	0.00	31.00	1.00	3%	
Provision of signing and guarding	AT-COST + 12.5%		Outwith the Scope		0.00		Outwith the Scope	0.00	0.00	0.00	0%	
Permission to open up the Road by non Statutory Organisations - Commercial		289.00	Outwith the Scope	0.00	289.00	298.00	Outwith the Scope	0.00	298.00	9.00	3%	For each and every opening. To be charged at commercial rate unless advised differently by Roads Network and Standards Manager
Permission to open up the Road by non Statutory Organisations - Residential		147.00	Outwith the Scope	0.00	147.00	151.00	Outwith the Scope	0.00	151.00	4.00	3%	
Permission to erect Traffic Signals on Roads (1 Month)		102.00	Outwith the Scope	0.00	102.00	105.00	Outwith the Scope	0.00	105.00	3.00	3%	
Permission to erect Traffic Signals on Roads (Up to 3 Months)		203.00	Outwith the Scope	0.00	203.00	209.00	Outwith the Scope	0.00	209.00	6.00	3%	
Permission to erect Temporary Signs for Events (Up to 3 Months)		102.00	Outwith the Scope	0.00	102.00	105.00	Outwith the Scope	0.00	105.00	3.00	3%	This is for assessment and Permission.
Permission to erect Sign for New Development (Up to 12 Months)		508.00	Outwith the Scope	0.00	508.00	523.00	Outwith the Scope	0.00	523.00	15.00	3%	Not supply and erection.

Description	Other	2021-22				2022-23				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
RCC Inspections (per RCC)		55.00	Standard	11.00	66.00	56.67	Standard	11.33	68.00	2.00	3%	£62.00 per £1,000 of Road Bond Value. Option of Time in Line to be available.
RCC Processing (Initial Application + 1 Review)	NIL		Standard		0.00		Standard	0.00	0.00	0.00	0%	
RCC Processing (Further Reviews)	STAFF COSTS + ON-COSTS		Standard		0.00		Standard	0.00	0.00	0.00	0%	Staff Costs + On costs for Sub Standard Application
Street Works Register Fines - Fines are levied at a cost of £120 per breach	STATUTORY CHARGE	120.00	Outwith the Scope	0.00	120.00	120.00	Outwith the Scope	0.00	120.00	0.00	0%	Street Works Register - Fines - Fines are only levied against Utility Companies if they breach the recording of road openings on the Street Works Register, As determined by the Roads Network and Standards Manager.
This fine can be reduced to £80 if paid within 30 days	STATUTORY CHARGE	80.00	Outwith the Scope	0.00	80.00	80.00	Outwith the Scope	0.00	80.00	0.00	0%	
Road Inspections as a result of Road Openings - 1st Inspection	STATUTORY CHARGE	36.00	Outwith the Scope	0.00	36.00	36.00	Outwith the Scope	0.00	36.00	0.00	0%	These charges are set by Roads Authority and Utility Committee (Scotland) under NRSWA.
Road Inspections as a result of Road Openings - Further Inspections (each inspection)	STATUTORY CHARGE	36.00	Outwith the Scope	0.00	36.00	36.00	Outwith the Scope	0.00	36.00	0.00	0%	
Removal of materials from Road	AT COST + 12.5%		Outwith the Scope	0.00	0.00		Outwith the Scope	0.00	0.00	0.00	0%	
Re-locating Street Lights or Other Street Furniture	AT COST + 12.5%		Standard	0.00	0.00		Standard	0.00	0.00	0.00	0%	
Site Clearance after Accidents	AT COST + 12.5%		Outwith the Scope	0.00	0.00		Outwith the Scope	0.00	0.00	0.00	0%	
Salt Bins	AT COST + REFILL		Standard	0.00	0.00		Standard	0.00	0.00	0.00	0%	
Traffic Regulation Order to Extend a Speed Limit or Similar		1,101.00	Outwith the Scope	0.00	1,101.00	1,134.00	Outwith the Scope	0.00	1,134.00	33.00	3%	Plus Cost of Advert
Stopping up or re-determining access up to 200m long		1,377.00	Outwith the Scope	0.00	1,377.00	1,418.00	Outwith the Scope	0.00	1,418.00	41.00	3%	Plus Cost of Advert
Stopping up or re-determining access over 200m long		1,722.00	Outwith the Scope	0.00	1,722.00	1,774.00	Outwith the Scope	0.00	1,774.00	52.00	3%	Plus Cost of Advert

School & Public Transport

Mini Bus Hire - up to 4 hours		36.92	Standard	7.38	44.30	38.33	Standard	7.67	46.00	1.70	4%	
Mini Bus Hire - per Day		73.92	Standard	14.78	88.70	75.83	Standard	15.17	91.00	2.30	3%	
Privilege rides within school transport (cost per child per term)		83.15	Zero Rated	0.00	83.15	86.00	Zero Rated	0.00	86.00	2.85	3%	
Privilege rides within school transport (where there are 2 or more children, cost per child)		69.75	Zero Rated	0.00	69.75	72.00	Zero Rated	0.00	72.00	2.25	3%	

Description	Other	2021-22				2022-23				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
PARKING												
Oban Car Parks (Except Corran No.1, Longsdale Road Car Park and Lochavullin Car Park) Ganavan Car Park Helensburgh Including Pier Area A, Dunoon Rothesay Luss	Per 15 mins up to 4 hrs	0.25	Standard	0.05	0.30	0.25	Standard	0.05	0.30	0.00	0%	
	Per 30 mins up to 4 hrs	0.42	Standard	0.08	0.50	0.42	Standard	0.08	0.50	0.00	0%	
	Per 45 mins up to 4 hrs	0.67	Standard	0.13	0.80	0.67	Standard	0.13	0.80	0.00	0%	
	Per 60 mins up to 4 hrs	0.83	Standard	0.17	1.00	0.83	Standard	0.17	1.00	0.00	0%	
	Per hour thereafter -4 to 10hrs	0.83	Standard	0.17	1.00	0.83	Standard	0.17	1.00	0.00	0%	
	Quarterly Season	115.83	Standard	23.17	139.00	115.83	Standard	23.17	139.00	0.00	0%	
	6 Monthly Season	215.00	Standard	43.00	258.00	215.00	Standard	43.00	258.00	0.00	0%	
	9 Monthly Season	309.17	Standard	61.83	371.00	309.17	Standard	61.83	371.00	0.00	0%	
All Oban, Lorn & Isle Car Parks - Oban Car Parks (Except Corran No.1, Longsdale Road Car Park and Lochavullin Car Park) Ganavan Car Park	Annual Season	407.50	Standard	81.50	489.00	407.50	Standard	81.50	489.00	0.00	0%	
	Monthly Permit	50.00	Standard	10.00	60.00	50.00	Standard	10.00	60.00	0.00	0%	
All Oban, Lorn & Isle Car Parks - Oban Car Parks (Except Corran No.1, Longsdale Road Car Park and Lochavullin Car Park) Ganavan Car Park	Weekly Permit	25.00	Standard	5.00	30.00	25.00	Standard	5.00	30.00	0.00	0%	
	Per hour	0.83	Standard	0.17	1.00	0.83	Standard	0.17	1.00	0.00	0%	
Arrochar Glenloin No.1 and No.2	Per day	7.50	Standard	1.50	9.00	7.50	Standard	1.50	9.00	0.00	0%	
	Per 15 mins - Maximum 4 hrs	0.25	Standard	0.05	0.30	0.25	Standard	0.05	0.30	0.00	0%	
Helensburgh - Sinclair Street First 2 hours free, 2 hours thereafter can be paid for up to a maximum of 4 hours total. No return within 24 hours.	Per 30 mins - Maximum 4 hours	0.42	Standard	0.08	0.50	0.42	Standard	0.08	0.50	0.00	0%	
	Per 45 mins - Maximum 4 hours	0.67	Standard	0.13	0.80	0.67	Standard	0.13	0.80	0.00	0%	
	Per 60 mins - Maximum 4 hours	0.83	Standard	0.17	1.00	0.83	Standard	0.17	1.00	0.00	0%	
Oban – Longsdale Road Car Park and Lochavullin Car Park First 2 hours free	Per 15 mins	0.25	Standard	0.05	0.30	0.25	Standard	0.05	0.30	0.00	0%	
	Per 30 mins	0.42	Standard	0.08	0.50	0.42	Standard	0.08	0.50	0.00	0%	
	Per 45 mins	0.67	Standard	0.13	0.80	0.67	Standard	0.13	0.80	0.00	0%	
	Per 60 mins	0.83	Standard	0.17	1.00	0.83	Standard	0.17	1.00	0.00	0%	
Commercial Parking Helensburgh Pier Area B Car Park Lochavullin and Longsdale Coach and Lorry Parks - Oban Lochgilphead Lorne Street Coach and Lorry Park	0 to 8 hours	0.92	Standard	0.18	1.10	0.92	Standard	0.18	1.10	0.00	0%	
	8 to 24 hours	8.33	Standard	1.67	10.00	8.33	Standard	1.67	10.00	0.00	0%	

Description	Other	2021-22				2022-23				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Seasonal Car Parks Corran No.1 Inveraray	Per 15 mins - up to 4 hrs	0.25	Standard	0.05	0.30	0.25	Standard	0.05	0.30	0.00	0%	
	Per 30 mins - up to 4 hours	0.42	Standard	0.08	0.50	0.42	Standard	0.08	0.50	0.00	0%	
	Per 45 mins - up to 4 hours	0.67	Standard	0.13	0.80	0.67	Standard	0.13	0.80	0.00	0%	
	Per 60 mins - up to 4 hours	0.83	Standard	0.17	1.00	0.83	Standard	0.17	1.00	0.00	0%	
	Per hour thereafter -4 to 10hrs	0.83	Standard	0.17	1.00	0.83	Standard	0.17	1.00	0.00	0%	
Seasonal Car Parks - Permits	Seasonal Period	90.00	Standard	18.00	108.00	90.00	Standard	18.00	108.00	0.00	0%	
Penalty Charge Notices	Statutory Charge Paid within 14 days	30.00	Zero Rated	0.00	30.00	30.00	Zero Rated	0.00	30.00	0.00	0%	PCNs are statutory charges and the level is set by the Scottish Government
	Statutory Charge Paid after 14 days	60.00	Zero Rated	0.00	60.00	60.00	Zero Rated	0.00	60.00	0.00	0%	
On Street Parking - Inner Zone Oban	First 30 minutes free at the following: Argyll Square, Queens Park Place, William Street, Corran Esplanade, George Street. Per 40 mins - Limited to 2 hours maximum	0.80	Outwith the Scope	0.00	0.80	0.80	Outwith the Scope	0.00	0.80	0.00	0%	
Maximum stay of 2 hours total.												
On Street Parking - Outer Zone Oban	Maximum stay 4 hours expect Gallanach Road and Ganavan Road which are all day parking.	0.80	Outwith the Scope	0.00	0.80	0.80	Outwith the Scope	0.00	0.80	0.00	0%	
Residents Permit		Annual Charge	98.00	Outwith the Scope	0.00	98.00	98.00	Outwith the Scope	0.00	98.00	0.00	0%
Staff Permits - Municipal Buildings - Oban	Quarterly Charge	36.00	Outwith the Scope	0.00	36.00	36.00	Outwith the Scope	0.00	36.00	0.00	0%	
	Annual	81.67	Standard	16.33	98.00	81.67	Standard	16.33	98.00	0.00	0%	
ELECTRIC VEHICLES CHARGING												
Connection fee		1.50	Standard	0.30	1.80	1.50	Standard	0.30	1.80	0.00	0%	Connection fee covers management costs e.g. admin, banking fees, merchant fees etc.
Charge Per Kwh		0.21	Standard	0.04	0.25	0.22	Standard	0.04	0.26	0.01	4%	
Overstay Penalty Charges	1st Hour	30.00	Outwith the Scope	0.00	30.00	30.00	Outwith the Scope	0.00	30.00	0.00	0%	10 min grace period then £30 charge up to one hour overstay
	2nd Hour	30.00	Outwith the Scope	0.00	30.00	30.00	Outwith the Scope	0.00	30.00	0.00	0%	Additional £30 for overstaying a second hour. Penalty capped at 2 hours [£60]

COUNCIL WIDE CHARGES		2021-22				2022-23				Increase		Notes/Comments
Description	Other	Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Photocopying/Printing A4 (black & white) per side		0.21	Exempt	0.00	0.21	0.22	Exempt	0.00	0.22	0.01	5%	Standard Rate across Council
Photocopying/Printing A4 (coloured) per side		0.36	Exempt	0.00	0.36	0.37	Exempt	0.00	0.37	0.01	3%	Standard Rate across Council
Photocopying/Printing - Colour - per side (A3)		0.72	Exempt	0.00	0.72	0.74	Exempt	0.00	0.74	0.02	3%	Standard Rate across Council
Photocopying/Printing - Black and White - per side (A3)		0.36	Exempt	0.00	0.36	0.37	Exempt	0.00	0.37	0.01	3%	Standard Rate across Council
Fax - minimum charge (less than 10 seconds)		0.31	Exempt	0.00	0.31	0.32	Exempt	0.00	0.32	0.01	3%	Standard Rate across Council
Fax - rate per 10seconds thereafter		0.10	Exempt	0.00	0.10	0.10	Exempt	0.00	0.10	0.00	0%	Standard Rate across Council
Fax - receiving per sheet (libraries)		0.72	Exempt	0.00	0.72	0.74	Exempt	0.00	0.74	0.02	3%	Standard Rate across Council

FILMING

PRODUCTION GENRE	Classification (Budget)	2021-22				2022-23				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Charge per day	VAT Rate	VAT £	Gross £	£	%	
FEATURE FILM												
Major US: eg <i>Bond, Jurassic World</i>	High End (£100m+)	1,376.67	Standard	275.33	1,652.00	1,418.33	Standard	283.67	1,702.00	50.00	3%	
Large US: eg <i>Les Miserable</i>	Medium High (£60m+)	1,050.00	Standard	210.00	1,260.00	1,081.67	Standard	216.33	1,298.00	38.00	3%	
Major UK/US Indie: eg <i>Rush, Theory of Everything</i>	Medium (£20m+)	720.83	Standard	144.17	865.00	742.50	Standard	148.50	891.00	26.00	3%	
Medium: eg <i>The Worlds End</i>	Medium/Low (£10m+)	524.17	Standard	104.83	629.00	540.00	Standard	108.00	648.00	19.00	3%	
Low: eg <i>71, Alan Partridge, Alpha Papa</i>	Low (£1.5m+)	262.50	Standard	52.50	315.00	270.00	Standard	54.00	324.00	9.00	3%	
Micro: eg <i>IFeatures</i>	Micro (<1.5M)	55.00	Standard	11.00	66.00	56.67	Standard	11.33	68.00	2.00	3%	
TELEVISION												
Domestic/International receiving Tax Relief: eg <i>Penny Dreadful, The Game</i>	High End Tax Relief	720.83	Standard	144.17	865.00	742.50	Standard	148.50	891.00	26.00	3%	
Period Drama: eg <i>Call the Midwife, The Village</i>	High End Domestic	590.00	Standard	118.00	708.00	607.50	Standard	121.50	729.00	21.00	3%	
Soap/Drama Series: eg <i>Sherlock, Corrie, EastEnders</i>	Medium	524.17	Standard	104.83	629.00	540.00	Standard	108.00	648.00	19.00	3%	
Sitcom/Comedy/Drama: eg <i>Family Tree, My Mad Fat Diary</i>	Medium	327.50	Standard	65.50	393.00	337.50	Standard	67.50	405.00	12.00	3%	
Pilot/Light Entertainment/High End Documentaries/Factual: eg <i>Springwatch, Great British Bake Off</i>	Low	115.00	Standard	23.00	138.00	118.33	Standard	23.67	142.00	4.00	3%	
Low-end Doc/Factual: eg <i>Great Railway Journeys</i>	Low	55.00	Standard	11.00	66.00	56.67	Standard	11.33	68.00	2.00	3%	
COMMERCIALS												
High Profile: eg <i>McDonalds, Lagavullin Whisky (International)</i>	High (> £1M)	655.83	Standard	131.17	787.00	675.83	Standard	135.17	811.00	24.00	3%	
Medium Profile: eg <i>Ford, Skoda, Peugeot (National)</i>	Medium (< £1M)	393.33	Standard	78.67	472.00	405.00	Standard	81.00	486.00	14.00	3%	
Low Profile: eg <i>Short promos (Regional)</i>	Low (< £250k)	115.00	Standard	23.00	138.00	118.33	Standard	23.67	142.00	4.00	3%	
MUSIC VIDEOS												
High Profile: eg <i>Florence and the Machine</i>	High	97.50	Standard	19.50	117.00	100.83	Standard	20.17	121.00	4.00	3%	
Low Profile: eg <i>Corporate etc.</i>	Low	55.00	Standard	11.00	66.00	56.67	Standard	11.33	68.00	2.00	3%	

2021-22 BUDGET PREPARATION – POLICY SAVINGS

Head of Development and Economic Growth		Ref: DEG10
Name of service delivery area	Development and Economic Growth - Regulatory Services	
Saving Type	2% Efficiencies	
Summary of Savings Proposals for Consideration		
Maximise income through additional private water supplies income from risk assessments of supplies and introducing a new charge for the provision of shellfish movement documents		
Impact and Risk Associated with Proposed Saving		
<p>Private water supply (Saving Value £12.5k): The fee structure is already in place and the savings will arise from the implementation of a programme of risk assessments of private water supplies by the environmental health team. This is a statutory duty. (Saving Value £12.5k)</p> <p>Shellfish movement documents (Saving Value £5k)</p> <ul style="list-style-type: none"> • Shellfish classification documents are issued to harvester which confirms that the shellfish was collected from classified waters and is safe to enter the food chain. This document must accompany any consignment of shellfish which is sent to business. • The Council currently issues classification documents free of charge to individual harvesters and also to shellfish businesses • The proposal was to introduce a new charge for the classification document, consistent with the Councils cost recovery approach. • It is recommended that the introduction of the new charge be delayed to 2022/23 for the following reasons: <ul style="list-style-type: none"> ○ EU Exit has placed additional demands and bureaucracy on the fish and shellfish industry which has severely impacted the export of fish and shellfish Scotland. The implications to Argyll and Bute have been significant with additional costs, including export health certification, which is affecting their ability to export and their financial sustainability ○ Covid restrictions is affecting the final market for many of these businesses with hospitality sector closed down ○ The ICT system which was being developed by the Council to allow harvesters to make application on line, and pay in advance, has been delayed and there will be a need to identify an external company to complete this work. We could proceed by invoicing each harvester but this is not the preferred approach and may lead to debt ○ There is likely to be criticism of the Council introducing a new charge on a sector which is already adversely affected by EU Exit and other demands. The introduction of higher costs for export health certificates in 2018, indicates the extent of the criticism which is likely <p>It is recommended that this new charge is not applied until 22/23. This will a detailed consultation to be undertaken, the ICT system to be developed, and further work on a charging regime.</p>		

Saving									
	2021-22			2022-23			2023-24		
	£000	FTE	H/Count	Cumulative £000	FTE	H/Count	Cumulative £000	FTE	H/Count
Private water supply income	12.5	0	0	12.5	0	0	12.5	0	0
Shellfish classification n charge	0	0	0	5	0	0	5	0	0

**MINUTES of MEETING of ARGYLL AND BUTE COUNCIL held BY TEAMS
on THURSDAY, 30 SEPTEMBER 2021**

Present: Councillor David Kinniburgh (Chair)

Councillor John Armour	Councillor Julie McKenzie
Councillor Jim Anderson	Councillor Yvonne McNeilly
Councillor Liz McCabe	Councillor Barbara Morgan
Councillor Gemma Penfold	Councillor Aileen Morton
Councillor Gordon Blair	Councillor Gary Mulvaney
Councillor Rory Colville	Councillor Iain Paterson
Councillor Robin Currie	Councillor Alastair Redman
Councillor Mary-Jean Devon	Councillor Alan Reid
Councillor Lorna Douglas	Councillor Elaine Robertson
Councillor Jim Findlay	Councillor Richard Trail
Councillor George Freeman	Councillor Sandy Taylor
Councillor Audrey Forrest	Councillor Douglas Philand
Councillor Bobby Good	Councillor Andrew Vennard
Councillor Kieron Green	Councillor Jean Moffat
Councillor Anne Horn	Councillor Jim Lynch
Councillor Donald MacMillan BEM	Councillor Graham Hardie
Councillor Sir Jamie McGrigor	

Attending: Pippa Milne, Chief Executive
Douglas Hendry, Executive Director
Kirsty Flanagan, Executive Director
David Logan, Head of Legal and Regulatory Support
Jane Fowler, Head of Customer and Support Services
Fergus Murray, Head of Development and Economic Growth
Fiona Davies, Chief Officer, HSCP
David Gibson, Head of Children, Families and Justice HSCP
Patricia O'Neill, Governance Manager

21. IMPLEMENTATION OF A NEW LICENSING REGIME UNDER THE ANIMAL WELFARE (LICENSING OF ACTIVITIES INVOLVING ANIMALS (S) REGULATIONS 2021

The Council considered a recommendation by the PPSL Committee of 18 August 2021 with regard to the implementation of a new licensing regime under the animal welfare (S) Regs 2021.

Decision

The Council agreed the fees and charges as outlined in Section 4.5 of the Executive Director's report.

(Ref: Recommendation by the PPSL Committee and report by Executive Director for Development and Economic Growth dated 9 August 2021, submitted)

This page is intentionally left blank

FINANCIAL RISKS ANALYSIS 2022-23

1 EXECUTIVE SUMMARY

- 1.1 The main purpose of this report is to provide a summary of the key financial risks facing the Council.
- 1.2 A number of Council wide risks, both revenue and capital have been identified along with risks for each department and service of the Council. For each departmental risk the financial impact has been quantified and the likelihood assessed based on the standard risk matrix.
- 1.3 There are 7 Council wide revenue risks identified for 2022-23 currently amounting to £4.807m.
- 1.4 There are currently 41 departmental risks totalling £4.730m. Three of the 41 departmental risks are categorised as likely with no risks categorised as almost certain.
- 1.5 The financial risks are monitored routinely and actions put in place to continue to mitigate the risks.

FINANCIAL RISKS ANALYSIS 2022-23

2. INTRODUCTION

- 2.1 This report outlines the process and approach developed in carrying out a financial risks analysis and provides a note of the current assessment of financial risks for 2022-23.

3 DETAIL**3.1 Introduction**

- 3.1.1 The Council continues to be in a period of significant financial challenge. In developing its budget to address both restricted resources and cost and demand pressures there are a number of financial risks the Council needs to consider and manage.

- 3.1.2 There are a number of risks that affect the income or expenditure across the whole council and these have been identified. Financial risks have been considered by each department and service of the Council.

- 3.1.3 For each risk, the financial impact has been quantified and the likelihood assessed based on the standard risk matrix as follows:

- 1 – Remote
- 2 – Unlikely
- 3 – Possible
- 4 – Likely
- 5 – Almost Certain

3.2 Council Wide Risks**Revenue**

- 3.2.1 The 2022-23 budget has a 2% pay award assumption across all categories of worker and all grades. Negotiations on the 2022-23 award have still to commence and due to the high level of inflation together with the impact that the UK Government's 1.25% rise on employee's national insurance will have on take-home pay, it is becoming increasingly likely that the Trade Unions will be negotiating a pay deal at more than 2%. However, the affordability for Local Government has to be considered and based on future estimates, anything more than a 2% pay award is deemed to be unaffordable hence why the budget outlook has been based on 2%. This is a situation that will be kept under close review as the pay negotiations advance during the year and the assumption will be adjusted if required. A 1% variation to the pay award is £1.648m and this financial risk has been based on this.

- 3.2.2 In respect of the Health and Social Care Partnership, it is the responsibility of the Chief Officer and Chief Financial Officer to manage the HSCP financial position. If an overspend is forecast, a budget recovery plan will be prepared and submitted to the IJB, the Council and NHS Highland. Where recovery plans are unsuccessful and an overspend occurs at the financial year end, and there are insufficient reserves to meet the overspend, then the partners will be required to make additional payments to the HSCP. Whilst any additional payments by the Council and NHS Highland will be deducted from future years funding, there is still a financial risk that the Council may have to pay out additional monies in year. There have been overspends on Social Work in 2017-18 of £1.155m, 2018-19 of £3.127m and in 2019-20 of £1.166m with an underspend of £1.089m in 2020-21. In quantifying the potential risk for 2022-23, an average of the Social Work outturn over the last four complete financial years has been used and this equates to £1.090m.
- 3.2.3 Utility costs remain a volatile area and it is difficult to accurately predict how the prices for utilities could vary. Due to the volatility of utilities pricing it is very difficult to predict any impact. The financial risk is based on a 20% variation in utility costs and amounts to £0.708m.
- 3.2.4 The estimated level of council tax income is based on current and forecast Band D equivalents and non-payment rates. This year, for the first time since 2017 there has been a significant increase in Band D equivalent domestic dwellings on the Council Tax register with a growth rate of 2.05% recorded. A consequence of the larger than anticipated growth rate is an increase in the net Council Tax billed and therefore there has been an increase in the projected level of income that the Council will receive at the end of the financial year 2021/2022. Council Tax collection remains challenging due to COVID in terms of percentage recovery rates but these challenges have been outweighed by the unanticipated growth in the housing market meaning the Council can charge more Council Tax and generate more income. We expect there to be further growth in Band D equivalents in the Council tax base in 2022-23 and this will be built into the 2022-2023 budget. A 1% variation in council tax income amounts to approximately £0.537m.
- 3.2.5 There is a quantified 2022-23 COVID specific cost pressure of £0.413m which is based on a range of estimations and assumptions. This figure is within the COVID Cost Pressure report on this agenda. It is difficult to accurately predict so a financial risk based on a 10% variation on estimate has been included and amounts to £0.041m.
- 3.2.6 At the budget meeting on 25 February 2021, the Council agreed policy savings options that would deliver savings over the period 2021-22 to 2023-24. The savings to be delivered in 2022-23 equate to £0.332m. Whilst the Council have a good track record in delivering savings, a 10% shortfall on these savings targets would amount to £0.033m.
- 3.2.7 The Council wide risks are noted within the table below

Description	Likelihood	Assessed Financial Impact £000
Pay Award exceeding 2%	3	1,648
IJB refer to Council for additional funding to deliver social work services – based on three year average Social Work overspend	3	1,090
Energy costs increase by 20% greater than anticipated	3	708
1% variation in Council Tax Income	3	537
10% variation in Impact of COVID-19 estimates	3	41
10% shortfall on Savings Options	2	33
1% variation of General Inflation Risk	2	750
Total		4,807

Capital

- 3.2.8 The finance circular received on 20 December 2021 provided details of the Local Government funding for 2022-23 and there is therefore certainty as to what our funding is in respect of the General Capital Grant and the specific capital grants already distributed.
- 3.2.9 The capital plan for 2022-23 includes an estimate of £1.386m in respect of capital receipts. This is based on an assessment provided by the Special Projects Team in January 2022. A 10% variation equates to £0.139m and this would require to be managed across the capital programme.
- 3.2.10 There is growing pressure on the Capital Programme as a result of a hike in costs due to COVID and Brexit which cannot be quantified at this stage. While an element of COVID funding has been allocated to the Programme relating to current works, these increases could continue for some time and result in further overspends across the life of the Programme.
- 3.2.11 The capital monitoring as at the end of December is reporting an anticipated overspend on the total capital plan of £1.497m. Members will be asked to give consideration to elements of this overspend as part of the budget process which will also extend the capital programme out to 2024-25.
- 3.2.12 Looking beyond 2022-23, there is a likely risk in relation to the ban on biodegradable municipal waste being disposed of via landfill from 2025. The Council are going to have to put in place an arrangement that is likely to create a capital cost pressure. An options appraisal is being carried out and a report will be brought to committee during 2022-23. Officers are also engaging with the Scottish Government about support due to the unique situation in Argyll and Bute

and there may also be opportunities for funding via the Recycling Infrastructure Fund.

3.3 Departmental/Service Risks

3.3.1 Financial risks have been identified for each department and service. It should be noted that the Council have a good track record of delivering services within budget, however, there still are risks and the detail is included within Appendix 1. The following table provides a summary of the number of risks within each department and likelihood category with the financial impact.

Department	1 - Remote		2 - Unlikely		3 - Possible		4 - Likely		5 - Almost Certain		Total	
	No	£000	No	£000	No	£000	No	£000	No	£000	No	£000
Chief Executive's Unit	1	125	0	0	3	215	0	0	0	0	4	340
Executive Director Douglas Hendry	2	20	10	765	8	780	2	250	0	0	22	1,815
Executive Director Kirsty Flanagan	3	140	2	110	9	1,670	1	655	0	0	15	2,575
Total	6	285	12	875	20	2,665	3	905	0	0	41	4,730

3.3.2 The current top three risks in terms of the financial impact are noted in the table below.

SERVICE	TITLE OF RISK	DESCRIPTION OF RISK	LIKELIHOOD	FINANCIAL IMPACT £000
Roads and Infrastructure Services	Residual Waste H&L and Tiree	There is a potential increase to tipping fees and haulage costs for the Helensburgh and Lomond residual waste, following the Council's current supplier Barr Environmental losing a tribunal relating to the underpayment of landfill tax. Barr are appealing the decision however, if unsuccessful, the Council will likely need to source alternative locations for tipping residual waste and may incur additional transport costs to new tipping sites. The proposal is to create a Helensburgh transfer station to allow waste to be transported in bulk to minimise increased costs. Financial impact takes into account the worst case scenario costed.	4	655
Roads and Infrastructure Services	Roads Maintenance - Bridges, Culverts & Sea Defences	Extreme localised weather may result in loss of bridge, culvert, road or sea defence. The recent storm damage to Bute Sea Wall is likely to cost in excess of £1m to repair so the value on this risk has been updated	3	750
Commercial Services	Property - Central Repairs	Increased demands on central repairs as a result of the decrease in capital funding available and increases in supplier/contractor charges.	3	300

3.4 Monitoring of Financial Risks

- 3.4.1 Financial risks will be reviewed and monitored on a two monthly basis and will be included in the pack of financial reports submitted to Policy and Resources Committee.

4 CONCLUSION

- 4.1 This report summarises the key financial risks facing the Council. There are 7 Council wide risks and there are 41 departmental risks. Three of the 41 departmental risks are categorised as likely with no risks categorised as almost certain. The financial risks are monitored routinely and actions put in place to continue to mitigate the risks.

5 IMPLICATIONS

- 5.1 Policy Outlines the Financial Risks for 2022-23
- 5.2 Financial The financial value of each risk is included within the appendix
- 5.3 Legal None
- 5.4 HR None

5.5	Fairer Scotland Duty	See Below
5.5.1	Equalities	None
5.5.2	Socio-Economic Duty	None
5.5.3	Islands Duty	None
5.6	Climate Change	None
5.7	Risk	Financial risks are detailed within the appendix
5.8	Customer Service	None

Kirsty Flanagan
Section 95 Officer
10 February 2022

Policy Lead for Financial Services and Major Projects - Councillor Gary Mulvaney

APPENDICES

Appendix 1 – Detail of Department/Service financial risks.

APPENDIX 1

DEPARTMENT/SERVICE FINANCIAL RISKS 2022-23

DEPARTMENT	SERVICE	TITLE OF RISK	DESCRIPTION OF RISK	MITIGATIONS ACTIONS IN PLACE	2022-23	
					LIKELIHOOD	FINANCIAL IMPACT £000
Chief Executive's Unit	Financial Services	Housing Benefit Subsidy	Loss of Housing Benefit Subsidy due to exceeding LA error threshold.	Processes in place for handling of claims accurately and efficiently.	1	125
Chief Executive's Unit	Financial Services	Council Tax Debt Collection Recovery	Recovery of debt becomes more difficult to pursue in the current economic climate.	Robust monitoring of arrangements with debt collection agency and performance against target collection rates.	3	100
Chief Executive's Unit	Financial Services	Sundry Debt Recovery	Recovery of debt becomes more difficult to pursue in the current economic climate.	Robust monitoring of arrangements with debt collection agency. Joint working with Legal Services to assist services with the recovery of aged debt.	3	85
Chief Executive's Unit	Financial Services	Non-Domestic Rates Relief	Risk of demand changing due to legislative changes outwith our control or new charitable businesses.	Outwith direct management control.	3	30
Executive Director Douglas Hendry	Commercial Services	Property - Central Repairs	Increased demands on central repairs as a result of the decrease in capital funding available and increases in supplier/contractor charges.	Joint strategy with procurement colleagues to reduce potential impact of supplier/contractor charges. Close monitoring of central repairs budgets and commitments and instructing only essential repairs.	3	300
Executive Director Douglas Hendry	Commercial Services	Catering Costs - Provision of Meals to Early Years Children	The Children and Young People (Scotland) Act places duties on Councils to provide meals in an Early Years setting to entitled children where sessions span over lunch time. The total quantum of funding of £1.2m may not be sufficient to fund the additional costs depending on uptake and the additional costs to support the meal provision in partner provider settings.	Joint strategy with Education colleagues to implement requirements and closely monitor financial implications. Costs likely to be contained within overall early years funding allocation.	2	100

APPENDIX 1

DEPARTMENT/SERVICE FINANCIAL RISKS 2022-23

DEPARTMENT	SERVICE	TITLE OF RISK	DESCRIPTION OF RISK	MITIGATIONS ACTIONS IN PLACE	2022-23	
					LIKELIHOOD	FINANCIAL IMPACT £000
Executive Director Douglas Hendry	Commercial Services	Catering Costs – Changes to Food and Drink in Schools Standards	The Scottish Government reviewed the regulations that govern the food and drinks currently provided in schools. The proposed changes were published in June 2019 and were implemented from Easter 2021. The revised standards focus on reducing sugar, reducing red and red processed meat and increasing fibre. Thus far, there has been an increase in costs and a reduction in demand for school meals.	There is a need to work with Education colleagues to ensure the maximum uptake of school meals in secondary schools is achieved. This is very challenging given the reduction in secondary school meal uptake due to COVID.	4	150
Executive Director Douglas Hendry	Commercial Services	Catering Purchases	Increased supplier charges. This estimate does not include the additional risk to food cost and uptake from the changes to food and drink standards in schools.	Joint strategy with procurement colleagues to reduce potential impact. Control food wastage/portion controls.	4	100
Executive Director Douglas Hendry	Commercial Services	Catering - Implementation of Universal Free School Meals in Primary Schools	The Scottish Government may not give the local authority adequate funds to support the policy	Catering Manager sits on National Operational Delivery Group	2	100
Executive Director Douglas Hendry	Commercial Services	Surplus Properties	Ongoing market difficulties lead to increased numbers of surplus properties, there are residual running costs associated with surplus properties.	One Council property team now in place.	3	50
Executive Director Douglas Hendry	Commercial Services	Leisure Service Level Agreements	Increase in RPI resulting in requests for additional funding.	Monitoring annual alteration to contract RPI rate and mitigation through financial forecasting and review of existing budget.	2	25
Executive Director Douglas Hendry	Commercial Services	Rental Income from Properties	Due to current economic climate there may be reduced ability to recover rental income from leased properties or place suitable tenants in properties as leases come to an end.	Management of leasehold properties by Estates team, any issues with debt recovery being dealt with in line with Council debt recovery policy.	2	20
Executive Director Douglas Hendry	Education	Central Repairs	Increased demands on budget as a result of increase in statutory and emergency repairs and increases in supplier/contractor charges.	Regular liaison with Property Services re prioritisation and commitment of in-year spend.	2	100

APPENDIX 1

DEPARTMENT/SERVICE FINANCIAL RISKS 2022-23

DEPARTMENT	SERVICE	TITLE OF RISK	DESCRIPTION OF RISK	MITIGATIONS ACTIONS IN PLACE	2022-23	
					LIKELIHOOD	FINANCIAL IMPACT £000
Executive Director Douglas Hendry	Education	ASN Support	Demand for ASN support continues to increase, resulting in an additional resource requirement. The effect of COVID-19 has further increased demand on this service.	Scottish Government has given additional funding for 'additional support needs priority for learning" and this has been built into the budget, this will help reduce the demand risk	3	100
Executive Director Douglas Hendry	Education	Pre-Five Units - retention of partner providers	Failure in the commissioning or retention of pre-five partner provider units to deliver 1140 hours would result in an increased pressure on the Council to deliver the service.	Annual financial appraisal; Support network; Short-term cash injections.	3	100
Executive Director Douglas Hendry	Education	Legislative Requirements - Children and Young People (Scotland) Act - ELC 1140 hours	The Council has been required to deliver 1140 hours of Early Learning and Childcare since August 2021. The Scottish Government has committed to funding this and the Council has altered the implementation plan to align it to the Scottish Government funding profile. A risk remains that actual costs of delivery exceed the Government Grant in any given year. For example, if child numbers are higher than estimated, this may require additional staffing which has not been built into the staffing model funded by Scottish Government.	Continuous monitoring and review of the implementation plan, usage and resources.	3	100
Executive Director Douglas Hendry	Education	Legislative Requirements - Education (Scotland) Act	Education (Scotland) Act 2000 was enacted March 2016. This places additional requirements on Councils to carry out assessments of the need for the provision of Gaelic Medium Primary Education (GMPE) and the duty to support and promote Gaelic Education. May lead to additional staffing requirements.	Monitoring developments of the implementation of the Act and statutory guidance produced and adhered too.	3	50
Executive Director Douglas Hendry	Legal and Regulatory Support	Contract RPI for NPDO and Hub Schools	Increase in RPI would result in higher costs.	Monitoring annual alteration to contract RPI rate and mitigation through financial forecasting and review of existing budget.	2	100

APPENDIX 1

DEPARTMENT/SERVICE FINANCIAL RISKS 2022-23

DEPARTMENT	SERVICE	TITLE OF RISK	DESCRIPTION OF RISK	MITIGATIONS ACTIONS IN PLACE	2022-23	
					LIKELIHOOD	FINANCIAL IMPACT £000
Executive Director Douglas Hendry	Legal and Regulatory Support	Elections	More than 1 by-election required outwith standard election cycle.	Outwith direct management control.	2	45
Executive Director Douglas Hendry	Legal and Regulatory Support	Licensing	Reduced numbers of licensing applications leading to reduced income.	Monitoring of trends and reporting the financial impact in the budget monitoring.	3	30
Executive Director Douglas Hendry	Legal and Regulatory Support	Children's Panel	Increased number of referrals increasing costs through increases in the running costs.	Maximise the use of council facilities/resources for panel session in the first instance.	1	10
Executive Director Douglas Hendry	Legal and Regulatory Support	Legal Services	Failure to minimise Council wide use of external legal advice.	Ensure legal services are gateway to access all legal advice.	1	10
Executive Director Douglas Hendry	Legal and Regulatory Support	Legal Services - Litigation	Increased number of litigation cases.	Ensure Legal Services are gateway to access all legal advice and advice is sought at earliest opportunity.	3	50
Executive Director Douglas Hendry	Legal and Regulatory Support	NPDO/Hub DBFM contract management efficiencies	Reduction in ability to generate contract management efficiencies.	Monitoring annual efficiencies generated and mitigation through robust contract management and application of contract specifications/requirements.	2	50
Executive Director Douglas Hendry	Legal and Regulatory Support	NPDO - Reduction in insurance savings within NPDO Schools	Increase in insurance costs as a result of Covid-19 and flood claims.	Monitoring annual alteration to contract insurance rate and mitigation through financial forecasting and review of existing budget.	2	75
Executive Director Douglas Hendry	Legal and Regulatory Support	Hub DBDA/DBFM Schools - Litigation	Increased risk of the requirement to litigate to conclude final capital contract payments due.	Monitoring claims and mitigation through robust challenge of any additional claims.	2	150
Executive Director Kirsty Flanagan	Customer Support Services	Software Licences	Potential risk of being underlicensed for software which will be identified via software audits which would incur additional costs.	ICT security and compliance officer in post and duties include review of systems to ensure fully licenced.	2	100
Executive Director Kirsty Flanagan	Development and Economic Growth	Environmental Health- export certificates	Downturn in requests for export certificates as a result of UK withdrawal from EU, changes to international trading agreements or business economy	Monitor activity and continue to support businesses through approvals, food safety regulation engagement, and support at 3rd country audits. Pursue debt rigorously with key customers through seeking regular payments.	1	30

APPENDIX 1

DEPARTMENT/SERVICE FINANCIAL RISKS 2022-23

DEPARTMENT	SERVICE	TITLE OF RISK	DESCRIPTION OF RISK	MITIGATIONS ACTIONS IN PLACE	2022-23	
					LIKELIHOOD	FINANCIAL IMPACT £000
Executive Director Kirsty Flanagan	Development and Economic Growth	Dangerous Buildings interventions	Building Standards having to deal with an increasing level of dangerous building work which has significant financial implications for Council.	Monitor activity and seek to recover costs from the owner.	3	100
Executive Director Kirsty Flanagan	Development and Economic Growth	Planning fees reduced by Scottish Government	Scottish Government reducing planning fees due to poor performance by the Planning Authority. Details of national Planning Performance Co-ordinator and Fee Reform still awaited.	Maintain high levels of performance as articulated by performance markers detailed in Planning Performance Framework annual report.	1	100
Executive Director Kirsty Flanagan	Development and Economic Growth	Planning fee shortfalls	Due to downturn in economic / building activity, in particular renewable energy development and other major developments could lead to planning fee income shortfalls leading to revenue budget pressures.	Continue to monitor Development Management income and expenditure tightly and investigate further income generation streams. Lobby Scottish Ministers through professional organisations to increase planning fees to a sustainable level.	3	100
Executive Director Kirsty Flanagan	Development and Economic Growth	Building Warrant fee shortfalls	Due to loss of commercial income and downturn in economic / building activity, building warrant fee income shortfalls leading to revenue budget pressures.	Continue to monitor Building Standards income and expenditure tightly and investigate further income generation streams.	3	100
Executive Director Kirsty Flanagan	Development and Economic Growth	Homelessness Temporary Accommodation Income	Unpredictable number of Homeless applications. Inability to recover rent. Increase costs of property maintenance and tenancy change over.	Provision of Housing Options information and advice service to minimise number of applicants proceeding to full homeless application. Implementation of Rapid Rehousing Plan.	3	50
Executive Director Kirsty Flanagan	Development and Economic Growth	Animal Health	Carrying out livestock seizure to protect welfare of the animals	Monitor activity and seek to recover costs from the disposal of the animals.	1	10
Executive Director Kirsty Flanagan	Development and Economic Growth	Airfields and Air Services - usage	The PSO for the existing air service to Coll and Colonsay operating from Connel Airport is due in 2022. It is likely that this will create a budget pressure for a new contract to be established to serve the needs of the island communities.	Need to start early in raising awareness of the contract possibility with external contractors. This renewal of the contract has to also be raised with the Scottish Government as there may need to additional Government support to retain this life line service.	2	10

APPENDIX 1

DEPARTMENT/SERVICE FINANCIAL RISKS 2022-23

DEPARTMENT	SERVICE	TITLE OF RISK	DESCRIPTION OF RISK	MITIGATIONS ACTIONS IN PLACE	2022-23	
					LIKELIHOOD	FINANCIAL IMPACT £000
Executive Director Kirsty Flanagan	Roads and Infrastructure Services	Roads Maintenance - Bridges, Culverts & Sea Defences	Extreme localised weather may result in loss of bridge, culvert , road or sea defence. The recent storm damage to Bute Sea Wall is likely to cost in excess of £1m to repair so the value on this risk has been updated for 22-23 in recognition of the potential costs associated with this risk	Routine inspections to deal with potential weak areas - based on a stitch in time repair regime.	3	750
Executive Director Kirsty Flanagan	Roads and Infrastructure Services	Roads Maintenance - Roads Network	Adverse weather conditions result in deterioration of the road network necessitating greater spend on repair of defects.	Manage maintenance budgets to ensure that spend is prioritised to deal with safety defects.	3	230
Executive Director Kirsty Flanagan	Roads and Infrastructure Services	Winter Maintenance	Adverse weather conditions which require greater than budgeted number of gritting runs.	Monitor weather conditions and apply gritting policy to minimise costs.	3	200
Executive Director Kirsty Flanagan	Roads and Infrastructure Services	Residual Waste H&L and Tiree	There is a potential increase to tipping fees and haulage costs for the Helensburgh and Lomond residual waste, following the Council's current supplier Barr Environmental losing a tribunal relating to the underpayment of landfill tax. Barr are appealing the decision however, if unsuccessful, the Council will likely need to source alternative locations for tipping residual waste and may incur additional transport costs to new tipping sites. The proposal is to create a Helensburgh transfer station to allow waste to be transported in bulk to minimise increased costs. Financial impact takes into account the worst case scenario costed.	Barr Environmental are currently appealing the decision and the Council are monitoring developments in that regard and assessing alternative delivery models	4	655
Executive Director Kirsty Flanagan	Roads and Infrastructure Services	Street Lighting	Age of lighting stock requires greater maintenance as health and safety becomes a consideration.	Manage maintenance budgets to ensure that spend is prioritised to deal with safety defects.	3	100
Executive Director Kirsty Flanagan	Roads and Infrastructure Services	Ferry Services - income	Changes to ferry services resulting in reduced passenger income.	Ensure that ferry operators are charged for the correct number of passengers	3	40
					41	4,730

This page is intentionally left blank

ARGYLL AND BUTE COUNCIL**COUNCIL****FINANCIAL SERVICES****24 FEBRUARY 2022**

RESERVES AND BALANCES – UPDATED FOR BUDGET PACK 2022-23

1 EXECUTIVE SUMMARY

- 1.1 The main purpose of this report is to advise Members of the overall level of reserves held by the Council as well as providing detail on the monitoring of the earmarked balances held within the General Fund.
- 1.2 The Council has a total of £260.585m unusable reserves that are not backed with resources. They are required purely for accounting purposes.
- 1.3 At 31 March 2021 the Council had a total of £84.785m usable reserves. Of this:
- £2.134m related to the Repairs and Renewals Fund
 - £4.406m related to Capital Funds
 - £78.245m was held in the General Fund with £71.888m of this balance earmarked for specific purposes.
- 1.4 The Council's General Fund contingency remains at 2% of net expenditure. This monetary level has been adjusted to take account of the revised net revenue expenditure proposed for 2022-23. The revised contingency of 2% of net expenditure amounts to £5.250m.
- 1.5 As at 31 December 2021 the forecast outturn for 2021-22 was estimated to be a surplus of £0.192m but this includes an overspend within Social Work of £0.280m. Given that the CFO of the IJB is confident that expenditure will be brought back into line with budget by the year end, an adjusted figure of £0.472m surplus is included in these figures. As a result, the forecast surplus over contingency at 31 March 2022 is estimated to be £1.979m, however, this is an estimated position and subject to change.
- 1.6 Assessing the adequacy of reserves should take account of the strategic, operational and financial risks facing the Council and should consider both internal and external factors. There are 19 categories included in the risk analysis and 5 have been assessed as low, 4 low/medium, 6 medium, 3 medium/high and one high. The medium/high risks are in respect of the potential impact of the UKs exit from the EU, future funding and the general financial climate. The high risk relates to inflation rates.

ARGYLL AND BUTE COUNCIL

COUNCIL

FINANCIAL SERVICES

24 FEBRUARY 2022

RESERVES AND BALANCES – UPDATED FOR BUDGET PACK 2022-23**2. INTRODUCTION**

- 2.1 This report outlines current balances on all of the Council's reserves, both usable and unusable. It also provides detail on the monitoring of the earmarked balances within the General Fund.

3. DETAIL**3.1 Types of Reserves**

- 3.1.1 **Usable Reserves** - Councils have powers to establish certain resource backed reserves which can be used to fund expenditure. The powers of councils to establish reserves are laid out in Schedule 3 of the Local Government (Scotland) Act 1975. These allow councils to establish a Renewal and Repairs Fund, Insurance Fund and Capital Fund. Councils can also establish a Useable Capital Receipts Reserve. The Council must also maintain a General Fund and can earmark balances for specific purposes within the General Fund.

- 3.1.2 **Unusable Reserves** – Councils are also required to establish certain reserves that are not backed by resources. They are required purely for accounting purposes and do not represent resources available for councils to utilise. The Pensions Reserve, Revaluation Reserve, Capital Adjustment Account, Financial Instruments Adjustment Account and Accumulated Absences Account fall into this latter category of accounting reserves.

3.2 Reserve Balances at 31 March 2021

- 3.2.1 The balances on each type of reserve at 31 March 2021 are set out in the two tables below, updated as per the Audited Accounts for 2020-21.

Unusable Reserves	£000
Revaluation Reserve	135,392
Capital Adjustment Account	217,237
Financial Instruments Adjustment Account	(2,524)
Pensions Reserve	(82,314)
Accumulated Absences Account	(7,206)
Total Unusable Reserves	260,585

Usable Reserves	£000
Repairs and Renewals Fund	2,134
Capital Fund and Usable Capital Receipts Reserve	4,406
General Fund	78,245
Total Usable Reserves	84,785
Total Reserves	345,370

- 3.2.2 The Revaluation Reserve represents the unrealised gains in the valuation of fixed assets. The Capital Adjustment Account represents the difference between depreciation based on proper accounting practice and statutory charges for financing capital expenditure. The Financial Instruments Adjustment Account represents the difference between gains and losses on borrowing and statutory capital financing charges. The Pensions Reserve represents the difference between pension costs based on proper accounting practice and payments made for pension costs. The Accumulated Absences Account represents the costed difference between holiday pay entitlement and actual holidays taken at 31 March.
- 3.2.3 The Repairs and Renewals Fund was established to support funding of renewal and replacement of school equipment. Schools can only draw on the Repairs and Renewals Fund to the extent they have previously paid into the Fund and contributions must be contained within schools devolved budgets.
- 3.2.4 The Capital Fund was established to receive all capital receipts generated by the Council and can be used to support the capital plan or meet the principal repayments on loan charges. The Council decides as part of the budget process each year how it wishes to draw funding from the Capital Fund.
- 3.2.5 The Usable Capital Receipts Reserve relates to the accumulated unspent capital receipts from sale of council houses prior to transfer of the housing stock. The reserve forms part of the Council's Strategic Housing Fund and can only be used for investment in social housing. The reserve will be used in accordance with the approach to investing in housing agreed by the Council in August 2012.

3.3 General Fund

- 3.3.1 The General Fund balance at 31 March 2021 can be analysed as follows:

	Balance 31/03/21 £000
Balance on General Fund as at 31 March 2020	49,670
Increase to General Fund balance at end of 2020-21	28,575
Earmarked Balances	(71,888)
Contingency allowance at 2% of net expenditure	(5,032)
Unallocated balance as at 31 March 2021	1,325

3.3.2 The General Fund includes balances that the Council has agreed to earmark for specific purposes. Some of these earmarked balances will be spent during the current financial year and some of them will be held over and spent in later years. The table below shows the balance at 31 March 2021, the amounts that are currently invested or set aside for major initiatives, the amount already spent and planned to be spent in the current year, the amount to be spent in future years and any sums no longer required to be earmarked. Appendix 1 provides further details on the breakdown of unspent budget. Officers have reviewed and updated the spending profiles.

Earmarking Category	Balance 31/03/2021 - per year end published report	Transfers between categories	Invested or committed for major initiatives /capital projects	Drawn-down to 2021-22 Budget as at 31/12/21	Still to be drawn-down in 2021-22	Planned Spend Future Years	Balance no Longer Required
	£000	£000	£000	£000	£000	£000	£000
Strategic Housing Fund	7,126		4,739	2,387			
Investment in Affordable Housing	3,500		3,300				200
Capital Projects	7,452		1,873	5,579			
Lochgilphead and Tarbert Regeneration	2,272		2,258	14			
Support for Rural Growth Deal	1,195		1,145	50			
Asset Management Investment	2,573		2,573				
Piers and Harbours Investment Fund	970		970				
Scottish Government Initiatives	1,116	-14		503	-319	918	
Transformation	73				73	0	
CHORD	262				0	262	
DMR Schools	1,020			639	164	217	
Energy Efficiency Fund	218				0	218	
Existing Legal Commitments	588			56	0	532	
Unspent Grant	8,393	2	950	6,053	1,304	88	
Unspent Third Party Contribution	144	-42		25	35	42	
Previous Council Decision - Other	5,664		4,126	572	198	768	
Redundancy Provision	1,899				500	1,399	
Supporting Organisational Change	499	1,200		79	21	1,599	
Spend to Save Route Optimisation	100				0	100	
Timing Delay	107				107	0	
COVID-19	13,469		257	2,298	6,395	4,519	
Unspent Budget	13,248	-1,200	3,900	1,472	1,560	5,116	
HSCP Reserves		54			47	7	
Totals	71,888	0	26,091	19,727	10,085	15,785	200

3.3.3 Investment in Affordable Housing £0.200m – this earmarked balance provides cash backed reserves for the loans to registered social landlords. It is

estimated that as at 31 March 2022, the balance on the remaining loans will be £3.300m, therefore £0.200m can be released back to the general fund.

3.4 Unallocated General Fund Balance

- 3.4.1 The General Fund contingency is set at 2% of net expenditure for 2021-22 and amounts to £5.032m. This contingency is held to provide a working balance to help cushion the impact of uneven cash flows and cushion the impact of unexpected events. It is up to authorities to make their own judgement on the level of reserves taking local circumstances into account, for example, previous call on contingency and amount of unallocated reserves held. The contingency needs to be updated to reflect the updated budget for 2022-23. The budgeted net expenditure based on the proposed budget contained within the revenue budget overview report is £262.509m. 2% of this balance amounts to £5.250m. There is currently a contingency of £5.032m, therefore £0.218m will require to be moved from the unallocated General Fund balance to supplement the contingency.
- 3.4.2 The revenue budget position as at 31 December 2021 was estimated to be £0.192m underspent, however, this is subject to change, particularly as the last three months of the financial year are the time of winter maintenance and the level of expenditure is difficult to predict. An adjustment in relation to the HSCP overspend is being made for the purpose of the year end estimated outturn on the basis that the CFO of the IJB is confident that expenditure will be brought back into line with budget by the year end. This results in an adjusted Forecast Outturn for 2021-22 of £0.472m.
- 3.4.3 The table below summarises the position of the unallocated General Fund balance taking into consideration the points noted above.

Heading	Detail	£000
Unallocated General Fund as at 31 March 2021	This is the balance that is unallocated over and above the 2% contingency which amounts to £5.032m	1,325
HSCP repayment towards previous year overspends	Agreed repayment within 2021-22 financial year	200
Earmarked Balances no longer required	Per paragraph 3.3.3 – amounts previously earmarked that can be released back to general fund	200
Transfer of contingency to maintain 2% level	Per paragraph 3.4.1	(218)
Forecast Outturn for 2021-22 as at 31 December 2021	Adjusted for the IJB position per paragraph 3.4.2	472
Estimated Unallocated General Fund Balance as at 31 March 2022		1,979

3.5 Loans Fund Review

- 3.5.1 At the Council meeting on 27 February 2020, it was agreed that the one-off re-profiling gain of £20.561m generated by the loans fund review should be used partly to create a provision for the increasing principal repayments over the next 10 years (£7.649m) with the remainder of the gain (£12.912m) used to fund the known liabilities/cost pressures. The table below shows what has been drawn down against the one-off gain and the remaining balance.

	Agreed Allocation	Transferred to Earmarked Reserves / 20-21 Budget	Transferred to Earmarked Reserves / 21-22 Budget	Balance Remaining
	£000	£000	£000	£000
Provision for the increasing principal repayments	7,649			7,649
Provision to Support Organisational Change	500	(500)		0
Estimated Cost of 2020-21 redundancies that are part of budget savings proposals	600	(600)		0
Future Redundancies Provision	1,500	(1,500)		0
Spend to Save Route Optimisation	100	(100)		0
Funding Gap in Capital Programme	2,619			2,619
Capital Programme Intolerable Red Risks	574		(574)	0
Campbeltown Flood Prevention Scheme	1,406			1,406
Significant Strategic Change Projects	5,013		(2,856)	2,157
2020-21 Revenue Budget Contribution	600	(600)		0
	20,561	(3,300)	(3,430)	13,831

3.6 Review and Risk Assessment

- 3.6.1 Assessing the adequacy of reserves should take account of the strategic, operational and financial risks facing the Council and should consider both internal and external factors. Appendix 2 to this report identifies the range of issues in terms of budget assumptions and financial standing and management that should be considered in assessing the level of reserves. It relates only to consideration of the contingency to be held in the General Fund balance. A separate financial risk analysis report has been prepared looking at the overall financial risks relating mainly to the revenue budget but notes a couple of risks in respect of the capital budget also.
- 3.6.2 There are 19 categories included in the risk analysis and 5 have been assessed as low, 4 low/medium, 6 medium, 3 medium/high and one high. The medium/high risks are in respect of the potential impact of the UKs exit from the EU, future funding and the general financial climate. The high risk relates to inflation rates.

3.6.3 Based on the above and taking cognisance of the level of unallocated general fund balance that remains, it is recommended that the contingency for the General Fund balance should be retained at 2%.

4. CONCLUSION

4.1 The report outlines the overall reserves and balances for the Council covering the purpose and level of each reserve. It also provides detail as to expenditure against earmarked balances held within the General Fund. There is currently an estimated surplus over contingency of £1.979m after adjusting for the forecast outturn for 2021-22.

5. IMPLICATIONS

- | | | |
|-------|-----------------------|--|
| 5.1 | Policy - | Earmarked funds and funds set aside for delivery of Single Outcome Agreement are available to support Council Policy. |
| 5.2 | Financial - | Outlines the balances held with the Council's usable and unusable reserves. |
| 5.3 | Legal - | None. |
| 5.4 | HR - | None. |
| 5.5 | Fairer Scotland Duty- | See Below |
| 5.5.1 | Equalities | None |
| 5.5.2 | Socio-Economic Duty | None |
| 5.5.3 | Islands Duty | None |
| 5.6 | Climate Change | None |
| 5.7 | Risk - | A contingency of £5.250m (equivalent to 2% of net expenditure) has been set aside as part of the general fund. This has been subject to a risk assessment. |
| 5.8 | Customer Service - | None. |

Kirsty Flanagan
Section 95 Officer
10 February 2022

Policy Lead for Financial Services and Major Projects - Councillor Gary Mulvaney

APPENDICES

Appendix 1 – Earmarked Reserves breakdown of unspent budget as at 31 December 2021

Appendix 2 – Risk Assessment for Review of Reserves

APPENDIX 1

Earmarked Reserves - Unspent Budget
As at 31 December 2021

Ref	Department	Service	Description	Opening Balance	Budget Drawdown	New earmarking during 21/22	Remaining Balance	Still to be drawdown in 21/22	Planned to spend in future years	Plans for Use	Amount Planned to be Spent in 2021/22	Amount Planned to be Spent in 2022/23	Amount Planned to be Spent from 2023/24 onwards
001	Chief Executives Unit	Financial Services	CIPFA	37,476	3,621		33,855	15,117	18,738	CIPFA Training - To fund the professional training costs for staff undertaking the CIPFA professional accountancy qualification.	18,738	18,738	0
002	Chief Executives Unit	Financial Services	Scottish Government Funding - Welfare Reform/Discretionary Housing Payments (agreed at Council February 2014)	18,595			18,595	0	18,595	The Council was allocated additional funding of £550k from the Scottish Government late in 2013-14. This money was allocated to support the Community Learning and Development Team to provide courses to support Universal Credit claimants 2019/2020 to support the recruitment of casual tutors and the purchase and upgrade of laptops. The monies were not utilised however it will now be required to top up the Scottish Welfare Fund and DHP monies for 2021/22 which will be under more pressure due to Covid-19.	0	18,595	0
003	Executive Director (Douglas Hendry)	Commercial Services	Rothsay Pavilion Charity	750,000			750,000	0	750,000	Agreed at Council meeting February 2020, £750k additional revenue support subject to conditions which seek to minimise the risk to the Council as far as is reasonably practicable including requirement for adequate business and financial management and regular reporting by RPC.	0	375,000	375,000
004	Executive Director (Douglas Hendry)	Commercial Services	Rothsay Pavilion Essential repairs	306,400			306,400	0	306,400	Essential repairs to deal with potential health and safety risks and to avoid further deterioration. Budget provision was approved by the Policy and Resources Committee on 21 August 2014.	0	306,400	0
005	Executive Director (Douglas Hendry)	Commercial Services	Demolition of former Lochgilphead Primary and Rothsay Secondary School	250,000			250,000	150,000	100,000	It is proposed that £250,000 be earmarked from the revenue budget underspend within Commercial Services in 2020-21 to fund the demolition of the former Lochgilphead Primary School and former Rothsay Academy (subject to the removal of the listing).	150,000	100,000	0
006	Executive Director (Douglas Hendry)	Commercial Services	Purchase of Catering Equipment	108,000			108,000	108,000	0	The earmarked funds will be used to purchase additional and replacement kitchen equipment in school kitchens across Argyll and Bute to enable implementation of the first phase of free school meals extension to pupils in Primary Schools from August 2021.	108,000	0	0
007	Executive Director (Douglas Hendry)	Commercial Services	Estates - NDR Revaluation Appeals	84,688			84,688	0	84,688	The Council agreed to make provision to meet the cost of appealing Non Domestic Rates (NDR) revaluations which will be imposed from 1st April 2017. It was agreed that £150,000 be earmarked from the favourable 2016-17 outturn position to fund these appeals. The balance of £84,688 is still required for 2021/22 as NDR valuation appeals have been lodged but have not been heard yet. We will not know the level of savings, and in turn the corresponding charge to us, until the appeals are concluded which should be later on this year. Ryden are awaiting outcome of further citations which will incur fees.	0	84,688	0
008	Executive Director (Douglas Hendry)	Commercial Services	Management of Asbestos	39,096			39,096	0	39,096	Providing asbestos management on an ongoing basis by employing 2.5 FTE to ensure compliance with all regulatory requirements.	0	39,096	0
009	Executive Director (Douglas Hendry)	Commercial Services	Site Investigation Works	26,313	5,900		21,013	21,013	0	For Site Investigation works in relation to Tweeddale Street Car Park, Oban and Oban Airport Business Park to explore commercial opportunities to develop the sites and gain revenue income for Argyll and Bute Council. HUB North were instructed to procure contractors to undertake the site investigations and work commenced in March 2020. This is still ongoing.	26,313	0	0
010	Executive Director (Douglas Hendry)	Education	Education Transformation Fund	317,656	42,905		274,751	24,751	250,000	At the Council meeting on 27 February 20, it was agreed to input £400k into Education Digital Learning. The additional funds to be spent across 20/21 and 21/22, as part of the ongoing transformation work in the Education service, focussing on digital and virtual learning technology and the development of learning clusters.	67,656	250,000	0
011	Executive Director (Douglas Hendry)	Education	Skype for Business for Education / Digital Projects (Skype for Business)	168,325	108,814		59,511	59,511	0	To fund the initial capital costs for the implementation of Skype for Business for Education. This will bring the Education service in line with other council departments and will improve staff collaboration and modernise school telephony to deliver the service more efficiently and cost effectively.	168,325	0	0
012	Executive Director (Douglas Hendry)	Education	Change in Teachers Pension - Uplift in Employer Contribution	112,000	112,000		0	0	0	Reports to Policy and Resources Committee earlier in the year outlined the change in teachers pensions anticipated income and expenditure and also the delay in the implementing the new employer contribution rate within 2019. Due to the delay a surplus was created in 2019-20 and it was approved that this be used to help reduce the cost in future years. £0.118m was planned to be used in 2020-21 with the remaining £0.112 used in 2021-22 and this position remains.	112,000	0	0
013	Executive Director (Douglas Hendry)	Education	Education Learning Estate Condition Surveys	100,000			100,000	30,000	70,000	It is proposed that £100,000 be earmarked from the revenue budget underspend within Education in 2020-21 to fund the delivery of School Core Facts (SCF) compliant Condition Surveys for prioritised School Buildings.	30,000	70,000	0
014	Executive Director (Douglas Hendry)	Legal and Regulatory Services	Education Purchasing Officers	210,000			210,000	0	210,000	The earmarked funds will be used to fund an education purchasing team within the Procurement Service for two years. The team will embed good procurement practice, train headteachers on current procurement process requirements, develop spend plans that evidence best value.	0	90,000	120,000
015	Executive Director (Douglas Hendry)	Legal and Regulatory Services	Transformation Agenda QIO	100,000	22,732		77,268	7,009	70,259	Ongoing funding for the QIO post to lead the implementation of the service transformation programme. The QIO will assist the Executive Director to deliver the Council's transformation agenda by developing, analysing and monitoring initiatives and projects which deliver the vision, values and strategic objectives of the Council.	29,741	70,259	0
016	Executive Director (Kirsty Flanagan)	Customer Support Services	Growing our Own and Modern Apprentices	109,150			109,150	11,498	97,652	Funding earmarked to support trainee development and modern apprenticeship opportunities based on priority workforce risk areas. These areas have been identified and proposals developed. The money will be allocated in 2021/22 and 2022/23, this has been delayed as a result of covid and concerns regarding supporting apprentices/trainees remotely. This is being addressed and proposals will be agreed for spend in 2021/22 and 2022/23.	11,498	97,652	0
017	Executive Director (Kirsty Flanagan)	Customer Support Services	Learning and Development	36,508			36,508	36,508	0	In order to maximise the opportunities and efficiencies of digital learning, this funding will be used to support the extension of digital learning in order to deliver the Digital Learning Strategy, which was approved in FQ4 2021.	36,508	0	0
018	Executive Director (Kirsty Flanagan)	Customer Support Services	Implementation of Gaelic Language Plan	30,000			30,000	30,000	0	Agreed at Council Meeting February 2021. Provision of funding for delivery and implementation of the council's Gaelic Language Plan in recognition of the contribution that Gaelic makes to economic growth and to the tourism sector, and to enable delivery of key activities within the plan which currently receive no revenue funding.	30,000	0	0

019	Executive Director (Kirsty Flanagan)	Customer Support Services	Business Development Training	29,723	1,150		28,573	28,573	0	This budget is funding ongoing leadership development, coaching, action learning sets and commissioned training including Priority Management.	29,723	0	0
020	Executive Director (Kirsty Flanagan)	Customer Support Services	Living Wage Consolidation Team	2,345			2,345	2,345	0	The living wage project was programmed to run until 1st April 2021. The key target of consolidating the Living Wage into the Pay and Grading system on 1st April was met, but some other aspects of the project, including LGE14 re-evaluation and the implementation of revised Conditions of Service have been delayed due to Covid. This money will be spent on correspondence, postage etc to implement the final stages of the project.	2,345	0	0
021	Executive Director (Kirsty Flanagan)	Development & Economic Growth	Strategic Events & Festivals	60,614			60,614	0	60,614	At the Council meeting on 25 February 21, a decision was taken to agree £90k funding for Events and Festivals for 22-23, in order that the application process can commence during 21-22 and that this agreed figure be augmented by any underspend remaining from the 20-21 financial year	60,614		
022	Executive Director (Kirsty Flanagan)	Development and Economic Growth	Oban TIF (Tax Incremental Financing)	539,219			539,219	59,000	480,219	Will be used to fund the TIF Programme office for a further 3 years as well as the programme office for Rural Growth Deal beyond the funding that was agreed at Council for this in February 2021.	59,000	480,219	0
023	Executive Director (Kirsty Flanagan)	Development and Economic Growth	Royal National Mod	60,000	20,000		40,000	0	40,000	One off funding allocation for the Royal National Mod agreed as part of the budget setting process for 2019-20. Grant contract issued. Proposed payment of £20k per annum starting 2020/21 (2023/24 final payment of £20k)	20,000	20,000	20,000
024	Executive Director (Kirsty Flanagan)	Development and Economic Growth	Development Policy	19,910			19,910	0	19,910	To be used in support of delivering the LDP in general: including developing IT and GIS capabilities required to support publishing the LDP.	0	19,910	0
025	Executive Director (Kirsty Flanagan)	Roads & Infrastructure	Climate Change	500,000			500,000	430,000	70,000	At the Council meeting on 27 February 20, it was agreed to input £500k budget to mitigate the impacts of weather related damage and climate change with specific emphasis on gully cleaning and drainage improvements. Spend has been delayed due to COVID and the intention is to spend the funds on 2 Gully Motors plus staff over next 2 years	430,000	70,000	
026	Executive Director (Kirsty Flanagan)	Roads & Infrastructure	Green Transport Initiatives	400,000			400,000	0	400,000	At the Council meeting on 27 February 20, it was agreed to input £400k in Green transport, investment in footway and cycle path maintenance supporting the healthy wellbeing and green agenda. Spend has been delayed due to COVID and this will be taken forward in 21-22. £260k Footways Reconstruction programme now agreed across the four areas, £140k Ardrishaig North Project.	0	400,000	
027	Executive Director (Kirsty Flanagan)	Roads & Infrastructure	Waste Variation Monies	1,492,997			1,492,997	0	1,492,997	This would be used to fund/part-fund various waste infrastructure projects that will support the council's compliance with the 2025 ban on the Landfill of Biodegradable Municipal Waste, including the development of landfill cell construction works at Gartbreck.	0	746,499	746,498
028	Executive Director (Kirsty Flanagan)	Roads & Infrastructure	3G pitches / Tarbert Sports Pitches	507,385	80,627		426,758	1,000	425,758	In November 2018, the Council agreed to a maintenance funding package to be progressed for a number of 3G pitches including Tarbert. This funding will provide an estimated 6.5 years' worth of ongoing maintenance up to 2025-26.	81,627	88,373	337,385
029	Executive Director (Kirsty Flanagan)	Roads & Infrastructure	Replacement Signage and Bins	200,000			200,000	200,000	0	To replace street litter bins and key road signage. This would help to reduce future budget pressures for replacements of bins and signs and would also help to enhance the streetscape and general appearance of the area by refreshing the street furniture	200,000	0	0
030	Executive Director (Kirsty Flanagan)	Roads & Infrastructure	Ferry Maintenance	196,000	196,000		0	0	0	Repairs to ferry delayed until 2021-22	196,000	0	0
031	Executive Director (Kirsty Flanagan)	Roads & Infrastructure	Waste Management	194,361			194,361	30,000	164,361	Will be used towards long term waste management strategy/model, including but not limited to scoping work for the creating of a waste transfer station.	30,000	164,361	0
032	Executive Director (Kirsty Flanagan)	Roads & Infrastructure	Purchase and installation of parking machines	115,000			115,000	115,000	0	Purchase and installation of 40 parking meters due to delays caused by covid	115,000	0	0
033	Executive Director (Kirsty Flanagan)	Roads & Infrastructure	Amenity Services introduction of management information system	35,791	7,692		28,099	0	28,099	Delay with introduction of amenity time recording system, spend unlikely to be incurred until 2022-23 for handheld devices and software.	7,692	28,099	0
034	Executive Director (Kirsty Flanagan)	Roads & Infrastructure	Fyne Futures	24,870	24,780		90	90	0	Agreed at Council meeting February 2020, one off allocation to Fyne Futures for 20/21. Fyne Futures ceased operating the recycling service on Bute at the end of March 2020. The service is now undertaken in-house. Partial draw down only required to operate internal service. Staff were Tused across from Fyne Futures which may lead to redundancy costs in 2021-22 for which the remaining unspent earmarking could assist with.	24,870	0	0
035	Non Departmental	Non Departmental	Roads Capital Investment	2,400,000	700,000		1,700,000	0	1,700,000	Agreed at Council meeting February 2020, a transfer of £264k to Administration priorities to support Roads Capital Investment. This has been built into the capital plan and drawn down in 21-22. The total investment to capital was £2.4m but only the part from the General fund reserve was recognised. The revenue budget allocation of £2.136m recognised at year end 20-21.	700,000	1,700,000	0
036	Non Departmental	Non Departmental	Underwriting development of Rothesay Pavilion	1,000,000			1,000,000	0	1,000,000	Funding to meet additional costs identified as necessary for the refurbishment of Rothesay Pavilion.	0	1,000,000	0
037	Non Departmental	Non Departmental	Property Capital Investment	500,000			500,000	0	500,000	Agreed Council meeting February 2020 - an allocation from the Revenue Budget to Property Capital. Additional funds available in 21/22 to support shift from fossil fuels to clean energy alternatives across our offices and schools.	0	500,000	0
038	Non Departmental	Non Departmental	Digital Projects (General Provision to be allocated)	103,545			103,545	0	103,545	To deliver a number of Digital Service Transformation Projects, specifically in Education and Customer Support Services, but also to reserve a further amount to support priority digital transformation projects identified in Departmental ICT programmes, that have not yet started due to resource constraints. The specific projects include: Supply Staff Booking System £0.035m, Skype for Business (for Education) £0.030m, Enhancing Curriculum Choice and Equity of Provision £0.080m, Digital Customer Engagement Developments £0.073m, Replacement of Learning Management System £0.030m, increase in Schools Bandwidth £0.063mand a general provision still to be allocated £0.189m. Further allocation to Hybrid Council Meetings agreed October 2021 (£0.085m)	0	103,545	0
039	Executive Director (Douglas Hendry)	Legal and Regulatory Services	Hybrid Council meetings	85,000	30,000		55,000	15,000	40,000	Per paper agreed at SMT October 2021 - allocation from Digital Projects (General Provision to be allocated). To fund the costs of livestreaming of Council meetings.	45,000	40,000	0
040	Non Departmental	Non Departmental	Community Resilience Fund	76,447			76,447	0	76,447	Fund established in 2012/13 to be spent over more than one year. Fund reduced at the Council meeting on 11 February 2016	0	76,447	0
041	Non Departmental / Chief Executive's Unit	Across Services / Chief Executive's Unit	Information Management (Balance of Funding)	209,844			209,844	0	209,844	To support a number of initiatives in respect of improving the Council's information management in line with the transformation agenda and increasing the pace of change as outlined in the BV Review. The planned initiatives include: Estates Survey work £122k, Digitalisation of Title Deeds £92k, document management and workflow system for Planning, Building Standards and Environmental Health £77k and a balance of funding to explore information management solutions in a strategic and coherent way £209k	0	209,844	0
042	Non Departmental / Executive Director (Douglas Hendry)	Across Services / Commercial Services	Information Management (Estates Survey Work)	50,090	17,393		32,697	19,000	13,697	To support a number of initiatives in respect of improving the Council's information management in line with the transformation agenda and increasing the pace of change as outlined in the BV Review. The planned initiatives include: Estates Survey work £122k, Digitalisation of Title Deeds £92k, document management and workflow system for Planning, Building Standards and Environmental Health £77k and a balance of funding to explore information management solutions in a strategic and coherent way £209k	36,393	13,697	0

043	Non Departmental / Executive Director (Douglas Hendry)	Across Services / Education	Digital Projects (Enhancing Curriculum Choice & Equity of Provision)	80,000	80,000		0	0	0	To deliver a number of Digital Service Transformation Projects, specifically in Education and Customer Support Services, but also to reserve a further amount to support priority digital transformation projects identified in Departmental ICT programmes, that have not yet started due to resource constraints. The specific projects include: Supply Staff Booking System £0.035m, Skype for Business (for Education) £0.030m, Enhancing Curriculum Choice and Equity of Provision £0.080m, Digital Customer Engagement Developments £0.073m, Replacement of Learning Management System £0.030m, Increase in Schools Bandwidth £0.063m and a general provision still to be allocated £0.189m	80,000	0	0
044	Non Departmental / Executive Director (Douglas Hendry)	Across Services / Education	Digital Projects (Supply Staff Booking System)	35,000			35,000	0	35,000	To deliver a number of Digital Service Transformation Projects, specifically in Education and Customer Support Services, but also to reserve a further amount to support priority digital transformation projects identified in Departmental ICT programmes, that have not yet started due to resource constraints. The specific projects include: Supply Staff Booking System £0.035m, Skype for Business (for Education) £0.030m, Enhancing Curriculum Choice and Equity of Provision £0.080m, Digital Customer Engagement Developments £0.073m, Replacement of Learning Management System £0.030m, Increase in Schools Bandwidth £0.063m and a general provision still to be allocated £0.189m	0	35,000	0
045	Non Departmental / Executive Director (Douglas Hendry)	Across Services / Legal and Regulatory Services	Information Management (Digitalisation of Title Deeds)	92,000			92,000	0	92,000	To support a number of initiatives in respect of improving the Council's information management in line with the transformation agenda and increasing the pace of change as outlined in the BV Review. The planned initiatives include: Estates Survey work £122k, Digitalisation of Title Deeds £92k (delay on spending due to COVID-19), document management and workflow system for Planning, Building Standards and Environmental Health £77k and a balance of funding to explore information management solutions in a strategic and coherent way £209k	0	61,000	31,000
046	Non Departmental / Executive Director (Kirsty Flanagan)	Across Services / Customer Support Services	Digital Projects (Digital Customer Engagement Projects)	73,000			73,000	73,000	0	To deliver a number of Digital Service Transformation Projects, specifically in Education and Customer Support Services, but also to reserve a further amount to support priority digital transformation projects identified in Departmental ICT programmes, that have not yet started due to resource constraints. The specific projects include: Supply Staff Booking System £0.035m, Skype for Business (for Education) £0.030m, Enhancing Curriculum Choice and Equity of Provision £0.080m, Digital Customer Engagement Developments £0.073m, Replacement of Learning Management System £0.030m, Increase in Schools Bandwidth £0.063m and a general provision still to be allocated £0.189m	73,000	0	0
047	Non Departmental / Executive Director (Kirsty Flanagan)	Across Services / Customer Support Services	Digital Projects (Increase in Schools Bandwidth)	63,455			63,455	63,455	0	To deliver a number of Digital Service Transformation Projects, specifically in Education and Customer Support Services, but also to reserve a further amount to support priority digital transformation projects identified in Departmental ICT programmes, that have not yet started due to resource constraints. The specific projects include: Supply Staff Booking System £0.035m, Skype for Business (for Education) £0.030m, Enhancing Curriculum Choice and Equity of Provision £0.080m, Digital Customer Engagement Developments £0.073m, Replacement of Learning Management System £0.030m, Increase in Schools Bandwidth £0.063m and a general provision still to be allocated £0.189m	63,455	0	0
048	Non Departmental / Executive Director (Kirsty Flanagan)	Across Services / Customer Support Services	Digital Projects (Replacement Learning Management System)	30,000			30,000	30,000	0	To deliver a number of Digital Service Transformation Projects, specifically in Education and Customer Support Services, but also to reserve a further amount to support priority digital transformation projects identified in Departmental ICT programmes, that have not yet started due to resource constraints. The specific projects include: Supply Staff Booking System £0.035m, Skype for Business (for Education) £0.030m, Enhancing Curriculum Choice and Equity of Provision £0.080m, Digital Customer Engagement Developments £0.073m, Replacement of Learning Management System £0.030m, Increase in Schools Bandwidth £0.063m and a general provision still to be allocated £0.189m	30,000	0	0
049	Non Departmental / Executive Director (Kirsty Flanagan)	Across Services / Development and Economic Growth	Information Management (Document Management and Workflow for Planning, Building Standards and Environmental Health)	67,254	19,544		47,710		47,710	To support a number of initiatives in respect of improving the Council's information management in line with the transformation agenda and increasing the pace of change as outlined in the BV Review. The planned initiatives include: Estates Survey work £122k, Digitalisation of Title Deeds £92k, document management and workflow system for Planning, Building Standards and Environmental Health £77k and a balance of funding to explore information management solutions in a strategic and coherent way £209k	19,544	47,710	0
							0	0	0				
							0	0	0				
							0	0	0				
				12,048,057	1,472,558	0	10,575,499	1,559,870	9,015,629		3,032,428	7,385,746	1,629,883

APPENDIX 2

Risk Assessment for Review of Reserves		
Risk Category	Comment	Assessment
Cost and Demand Pressures	As part of maintaining the medium term budgetary outlook, cost and demand pressures for 2021-22 and beyond have been kept under review. The cost and demand pressures for 2022-23 amount to £0.962m for Council services. A general allowance for unidentified cost and demand pressures has been built into the budget outlook for 2023-24 and future years: £0.250m per annum in the mid-range scenario and £0.500m per annum in the worst case scenario.	Medium (2021-22 Medium)
Service Income	Service income levels have been reviewed as part of constructing the budget. In addition fees and charges have been reviewed. COVID-19 will have a continued detrimental impact on service income and there is no confirmation that any additional funding will be made available for lost income in 2022-23.	Medium (2021-22 Medium)
Council Wide Cost Risks	<p>The financial risk analysis identified 7 council wide cost risks currently amounting to £4.820m. Five (pay award exceeding 2%, IJB referring to Council for additional funding, utilities, Council Tax Income and the impact of COVID-19) have been categorised as possible. The other two (shortfall in savings options and general inflation) have been categorised as unlikely.</p> <p>Although the IJB shortfall is identified as a risk, any additional payment would require to be repaid to the Council from future payments. Due to a more stable estimated financial position for the HSCP and the impact of COVID being funded in 2022-23, the overall risk for this factor has been reduced to Medium.</p>	Medium (2021-22 Medium/High)

Risk Assessment for Review of Reserves		
Risk Category	Comment	Assessment
Funding Risks	<p>The Scottish Budget was announced on 9 December 2021 and the finance circular with the local authority allocations issued on 20 December 2021.</p> <p>The other element of funding is Council Tax. There is a proposed increase to Council Tax of 3%. Collection rates have been impacted by COVID-19 but growth in the total net billed and the Scottish Government Low Income Pandemic Support Payment (LIPP) helped during 2021-22 with the value being recovered.</p> <p>The impact of COVID-19 could have a significant impact on future years funding – in particular when considering how the UK and Scottish Government seek to pay back the funds made available to combat the impact of COVID-19 and how the economy is going to recover from this pandemic. This could result in future funding reductions that are higher than those experienced in recent years.</p> <p>The Scottish Government undertook a Capital Spending Review in 2020-21 which provided an outline five-year indicative allocation for general capital grant. It suggested that the settlement in 2021-22 would remain constant until 2025-26 therefore this was used as the basis for funding the Capital Programme over the next five years. However, the 2022-23 settlement was £0.027m less than 2021-22 therefore it is uncertain if further reductions may occur in future years.</p> <p>As a result of all issues noted above, this risk has been kept as Medium/High.</p>	Medium/High (2021-22 Medium/High)
Savings Risks	The Council agreed to a number of management/operational and policy savings as part of the 2021-22 budget that would deliver an additional	Low/Medium (2021-22 Low/Medium)

Risk Assessment for Review of Reserves		
Risk Category	Comment	Assessment
	£0.081m of savings in 2022-23. There are also further savings proposals amounting to £2.802m for 2022-23. The Council have a good track record on delivering savings options and the risk remains and Low/Medium.	
Inflation Rates	<p>Between November 2020 and November 2021, CPI inflation has increased by 5.1%. The economic effects of COVID-19 have been uneven, with significant changes in both demand and supply, as well as their composition, over time and this has led to a volatile evolution of price pressures.</p> <p>CPI inflation is expected to remain around 5% through the majority of the winter period and peak at around 6% in April 2022.</p> <p>Hence it would be prudent to consider a level of inflation over above and the unavoidable/ inescapable provision and a general 1% inflation has been included within the worst case scenario for 2022-23 onwards (of £750k per annum). For 2021-22, the inflation estimates are considered to be sufficient.</p>	High (2021-22 Medium)
Interest Rates	<p>The Council has a large proportion of its borrowing secured at fixed rates which reduces the risk to increases in interest rates. Borrowing is being managed to reduce where possible surplus cash available for investment subject to working capital/cash flow requirements.</p> <p>Surplus funds are invested and whilst investment returns are likely to remain low in 2021-22 this is reflective of current market conditions. The rate of return achieved by the Council has consistently compared favourably with the target of 7 day LIBID rates. This reduces risk exposure on surplus funds. Current forecasts of interest rates are based on advice from our treasury</p>	Low (2021-22 Low)

Risk Assessment for Review of Reserves		
Risk Category	Comment	Assessment
	advisors. Current investment rates are fairly low and therefore there is little scope for them to reduce any further.	
Financial risks	The Council has managed surplus funds invested to reduce exposure to risks associated with money market deposits. It retains a working balance of £10m to meet cash flow needs. Investments are managed based on the credit worthiness of agreed counterparties based on credit scores of recognised agencies. This should avoid having to borrow in an unplanned way from the money markets.	Low (2021-22 Low)
Strategic risks	The strategic risk register is subject to a formal review by SMT bi-annually, and these reviews have already taken place in April and October of 2021. SMT have agreed the current actions to address the risks.	Medium (2021-22 Medium)
Operational risks	Operational risks are reviewed formally each quarter by Departmental Management Teams. Any operational risks that are identified as high are reported to the Strategic Management Team as part of the bi-annual review of the Strategic Risk Register.	Medium (2021-22 Medium)
Impact of UK withdrawal from the EU	<p>On the 31st December 2020, with the Transition Period concluding, EU Law jurisdiction in the UK, and access to the EU Single Market ended. The UK-EU Trade Cooperation Agreement (TCA) agreed on 24th December 2020 and ratified by the UK Parliament on 30th December (European Union (Future Relationship) Act 2020) covered the most urgent matters.</p> <p>The UK Government has decided to further delay some elements of the new import controls to July 2022 (originally schedule for October 2021). These delays have exacerbated uncertainty in terms of the future impact of import control measures on food supply chains and what that will mean for Argyll and Bute in terms of the ongoing recovery of agri-food sector, in particular,</p>	Medium/High (2021-22 Medium/High)

Risk Assessment for Review of Reserves		
Risk Category	Comment	Assessment
	throughout 2022. The EU Withdrawal Tactical Group continues to update and monitored such risks on an ongoing basis. On this basis, the overall risk assessment is still Medium/High	
General financial climate	<p>The finance settlement only covers 2022-23 and the Scottish Government is still to meet its commitment to provide a three year settlement. A prudent approach to estimating income from council tax has been taken. Risks arising from inflation, interest rates, cost pressures and demand led pressures have been outlined above.</p> <p>Due to ongoing uncertainties associated with the UK's withdrawal from the EU and the potential medium to longer term impact of COVID-19 on the economy it would be prudent to retain this risk to medium/high.</p>	Medium/High (2021-22 Medium/High)
Availability of contingency funds	The Council currently has sufficient contingency funds to meet its target assuming the use of financial flexibilities to address the financial impact of COVID on the Council's revenue position.	Low (2021-22 Low)
Overall financial standing	The Council has managed to achieve its contingency target in previous years. Actual costs are normally contained within budget. Borrowing costs are largely fixed and exposure to changes in investment rates for surplus cash are minimised. In addition to the contingency there are significant earmarked funds. Cost and demand pressures are identified and provided for if necessary.	Low/Medium (2021-22 Low/Medium)
Track record in budget management	The Council has a good track record of containing expenditure within budget. The Council is on track to contain costs within budget for 2021-22 however the Social Work element of the Health and Social Care Partnership is overspent, which has an impact on the Council's General Fund.	Low (2021-22 Low)

Risk Assessment for Review of Reserves		
Risk Category	Comment	Assessment
Financial information and reporting arrangements	Revenue and capital budgets are monitored on a monthly basis with budget allocated to responsible managers. A risk based approach is taken to budget monitoring and the budget monitoring process is continually being reviewed to identify ongoing improvements.	Low/Medium (2021-22 Low/Medium)
Insurance cover	The Council has adequate insurance cover.	Low (2021-22 Low)
Internal controls	The statement of internal controls identifies a generally adequate control framework although there are areas for improvement. An audit plan is approved and delivered each year to monitor internal controls. The Council's Audit and Scrutiny Committee continues to actively develop and adopt good practice.	Low/Medium (2021-22 Low/Medium)
Health and Social Care Partnership Financial Position	It is prudent to have a factor in terms of the Health and Social Care Partnership financial position. If there is an overspend on Social Work, that cannot be funded by IJB reserves or by an underspend by the other partner body, then the Council will require to give an additional payment. Any additional payment would require to be paid back to the Council in the future. As at 31 March 2021, the Council advanced £2.759m to the HSCP after net repayments to date of £2.689m. The risk is whether the HSCP will be able to repay this and when. As part of the Council's risk analysis we have reported a risk based on the average of the previous three years Social Work outturns - this equates to a £1.090m to the Council in 2022-23. The risk factor remains at Medium at this stage.	Medium (2021-22 Medium)

ARGYLL AND BUTE COUNCIL**COUNCIL****FINANCIAL SERVICES****24 FEBRUARY 2022**

CAPITAL PLAN SUMMARY REPORT

1. EXECUTIVE SUMMARY

- 1.1 This report details the revisions proposed to the capital plan approved in February 2021 for the period 2022-23 to 2023-24 and extends the capital plan for a further year to 2024-25. The revisions are based on updated capital funding assumptions, phasing and cost changes.
- 1.2 The Council has experienced a significant reduction in the level of its General Capital Grant settlement over the last three years, falling from £12.262m in 2019-20 to £9.751m in 21-22 which has put significant pressure on the ability to deliver the capital programme. This pressure is amplified further by the impact of COVID-19 and the exit from the European Union which have resulted in a significant increase in costs that could continue for some time across the life of the Programme.
- 1.3 In February 2021 the Council approved estimated capital grant settlements for 2022-23 and 2023-24 of £9.751m to match what was actually received in 2021-22. This estimation was based on the Capital Spending Review undertaken by Scottish Government which advised that the capital settlements were likely to stay constant over the next five years. During the budget planning process for 2022-23 this assumption was extended to 2024-25 and was the basis on which the Asset Management Plans were prepared.
- 1.4 The settlement received for 2022-23, excluding any ring-fenced funding, was £9.724m therefore £0.027m less than anticipated. This results in a gap across the already approved capital programme of £0.054m for 2022-23 and 2023-24 combined, plus a further gap of £0.027m in 2024-25 if the Service resource allocations are to remain constant. Therefore a total gap in the capital programme due to a reduction in the General Capital Grant of £0.081m.
- 1.5 In addition to the £9.724m general capital grant there is ring-fenced funding of £2.472m for Campbeltown Flood Protection Scheme, £4.282m of Bridge Maintenance funding and a Specific Grant for Cycling, Walking and Safer Streets of £0.374m. These will also be built into the capital programme.
- 1.6 The amount of capital resources allocated to Private Sector Housing Grant (PSHG) is £1.033m per annum, similar to previous years.
- 1.7 Restricted capital funding of £15.662m is noted within Appendix 2. This relates to income which is restricted to specific projects and has been matched with expenditure against the project, thereby showing the gross cost of the project.

- 1.8 The capital plan as at December 2021, including the new block allocation for 2024-25, has been compared to the estimated funding and there is a gap up to 2024-25 of £0.943m. After adjusting for the anticipated shortfalls and cost pressures as detailed within section 3.6 of this report, the total gap within the capital programme is £0.992m.

CAPITAL PLAN SUMMARY REPORT

2. INTRODUCTION

2.1 This report details the revisions proposed to the capital plan approved in February 2021 for the period 2022-23 to 2023-24 and extends the capital plan for a further year to 2024-25. The revisions are based on updated capital funding assumptions, phasing and cost changes.

3. DETAIL

3.1 This report is split into the following sections:

- Estimated Capital Funding 2022-23 to 2024-25
- Summary of Capital Plan reported as at 31 December 2021
- Proposed Revisions to Capital Plan
- Proposed Block Allocations for 2024-25
- Comparison of Revised Plan to Estimated Capital Funding
- Updated Capital Plan.

3.2 Estimated Capital Funding 2022-23 to 2024-25

3.2.1 Funding for the capital plan comes from the Scottish Government (General Capital Grant and Specific Ring-Fenced Capital Grants), other capital grants (including European Funding), capital receipts from asset disposals, revenue contributions to capital, prudential borrowing and borrowing funded by the loan charges provision in the revenue budget.

3.2.2 The Local Government Finance Circular published on 20 December 2021 provides detail of the provisional total revenue and capital funding allocations for 2022-23. The provisional total funding allocations form the basis for the annual consultation between the Scottish Government and COSLA ahead of the Local Government Finance (Scotland) Order 2022 being presented to the Scottish Parliament in late February 2022.

3.2.3 The General Capital Grant allocation for 2022-23, excluding any ring-fenced funding, amounts to £9.724m including a general capital grant flooding allocation of £0.155m.

3.2.4 The estimated General Capital Grant for 2024-25 was based on the 2021-22 settlement of £9.751m therefore comparing this to the settlement for 2022-23, and again taking into account the flooding allocation of £0.155m, this results in a gap of £0.027m in 2024-25. The Scottish Government had previously advised that the indicative General Capital Grant settlements up to 2025-26 would remain constant at the same level as the 2021-22 settlement.

- 3.2.6 The amount of capital resources allocated to Private Sector Housing Grant (PSHG) is £1.033m per annum. This amount has remained at the same level since 2016-17. The settlement from the Scottish Government includes an allocation of £0.941m for Private Sector Housing therefore £0.092m less each year than what is currently built in to the budget position. To reduce the allocation by £0.092m each year would result in a saving of £0.276m across the three years. Members may wish to review the amount allocated to PSHG.
- 3.2.7 As part of the revision to the funding assumptions for the capital plan, a detailed review of the likely level of capital receipts has been undertaken by Commercial Services. Although some sales have been delayed due to COVID-19 reducing the likely level of receipt income in 2021-22, over the period 2021-22 to 2023-24, the estimated contribution from capital receipts to the capital plan is expected to increase by £0.627m overall. The estimated level of receipts will be kept under review as market conditions change, as will values following due diligence undertaken by prospective purchasers on the condition of asset. The assets to be disposed of are listed in Appendix 1.
- 3.2.8 The restricted capital funding of £15.662m is noted within Appendix 2. This relates to income which is restricted to specific projects and has been matched with expenditure against the project, thereby showing the gross cost of the project.
- 3.2.9 Included in the funding table below is prudential borrowing in relation to the Harbour Investment Programme. The Council is currently working to a ten year asset management plan for Piers and Harbours which is being funded through prudential borrowing utilising a fee increase over and above inflation to pay for the loan charges incurred.
- 3.2.10 There is also funding from insurance claims, the loans fund review, earmarked reserves, COVID-19 funding and previously agreed additional funding allocations made.
- 3.2.11 The estimated capital funding to 2024-25 is set out in the table below.

	2021-22 £m	2022-23 £m	2023-24 £m	2024-25 £m	Future Years £m	Total £000
General Capital Grant	9.596	9.596	9.596	9.596		38.384
Change to General Capital Grant - Post Budget		-0.027	-0.027	-0.027		-0.081
Campbeltown Flood Scheme Allocation	0.125					0.125
General Capital Grant Flooding Allocation	0.155	0.155	0.155	0.155		0.620
Ring Fenced Capital Grant	1.880	4.656				6.536
Less Allocation to Private Sector Housing Grants	-1.033	-1.033	-1.033	-1.033		-4.132
Capital Receipts	0.710	1.387	1.095			3.192
Capital Receipts - Vehicles	0.096					0.096
Capital Receipts - Helensburgh Waterfront			1.000			1.000
Receipts from Insurance Claims	1.681					1.681
Restricted Funding	13.026	1.486	0.150			14.662
Harbour Investment Programme	3.676	31.180	16.900	31.600	2.422	85.778
TIF - Borrowing paid from NDR	0.648	0.100				0.748
Prudential Borrowing/Borrowing supported by loans charges		14.436	5.006			19.442
Additional Funding from Revenue	0.135					0.135
Funded by Reserves	7.625	0.794	0.036			8.455
Funded by Reserves - General Capital Grant Shortfall	1.873					1.873
Funding Agreed at 2020-21 Budget Setting	2.200					2.200
Loans Fund Review	3.193					3.193
COVID Funding	4.171	0.475				4.646
Unallocated General Fund	3.000					3.000
Revenue Surplus	2.975					2.975
Funding Consistent with Revenue Budget	55.732	63.205	32.878	40.291	2.422	194.528

3.3 Summary of Capital Plan reported as at 31 December 2021

3.3.1 The capital plan included in the December capital monitoring is summarised in the table below:

	2021-22 £m	2022-23 £m	2023-24 £m	2024-25 £m	Future Years £m	Total £m
Executive Director - Douglas Hendry:						
Education	8.938	4.415	4.273			17.626
Facility Services - Shared Offices	2.089	2.475	0.481			5.045
Major Projects/CHORD	17.125	3.923	0.285			21.333
Executive Director - Kirsty Flanagan:						
ICT	1.662	1.376	0.983			4.021
Roads and Infrastructure	26.855	40.048	25.579	31.600	2.422	126.504
Development and Economic Growth	3.917	1.710	0.186			5.813
Health and Social Care Partnership	0.392	1.729	0.447			2.568
Live Argyll	0.472	0.998	0.431			1.901
Total	61.450	56.674	32.665	31.600	2.422	184.811

3.4 Proposed Revisions to Capital Plan

- 3.4.1 As part of the capital planning process, departments reviewed the approved capital plan in terms of the timing and cost of projects and updated the Service Asset Management Plans (SAMPs) accordingly.
- 3.4.2 The main adjustments reflect the inclusion of additional funding for flood prevention totalling £0.192m and Cycling Walking Safer Streets funding totalling £0.374m.
- 3.4.3 Other amendments include re-profiling of anticipated expenditure across the programme. The revisions are summarised in the table below.

	2021-22 £m	2022-23 £m	2023-24 £m	2024-25 £m	Future Years £m	Total £m
Executive Director - Douglas Hendry:						
Education						0.000
Facility Services - Shared Offices						0.000
Major Projects/CHORD						0.000
Executive Director - Kirsty Flanagan:						
ICT						0.000
Roads and Infrastructure	(5.863)	5.900		0.155		0.192
Development and Economic Growth	(0.240)	0.614				0.374
Health and Social Care Partnership						0.000
Live Argyll						0.000
	(6.103)	6.514	0.000	0.155	0.000	0.566

3.5 Proposed Block Allocations 2024-25

- 3.5.1 The block allocation to Services for 2024-25 is based on the General Capital Grant award for 2021-22 of £9.751m less the flooding allocation of £0.155m and adjusted to remove the PSHG allocation of £1.033m leaving a block allocation available to spend on capital projects of £8.563m.
- 3.5.2 The block allocation is allocated to services based on a proportionate percentage basis. Services have each prepared SAMPs in which they outline the projects they would propose to spend their block allocation on.

3.6 Anticipated Shortfalls, Cost Pressures and Risks Identified

Anticipated Shortfalls

- 3.6.1 As part of the Service Asset Management plans, two anticipated shortfalls amounting to £0.049m have been identified that require additional funding over and above the block allocation. They relate to the replacement of an ICT application and additional costs associated with the Corporate and Education desktop equipment replacement cycles.

Cost Pressures and Risks

3.6.2 As capital projects are based on cost estimates at a point in time, there is always a risk they will cost more than originally planned, particularly where there has been project delays. Where there are major change projects there is a high likelihood of the project requiring more budget than is currently in the capital programme which has been emphasised over the last two years with the impact of COVID-19.

3.6.3 There is likely to be ongoing pressure on the Capital Programme as a result of increasing costs, for example for materials and labour, that is difficult to accurately quantify at this stage. While an element of COVID-19 funding has been allocated to the Programme relating to current works, increases could continue for some time and result in further overspends across the life of the programme.

To date, additional funding totalling £4.646m has been added to the capital plan to fund cost increases identified by project managers as a result of the COVID-19 pandemic. However early indications suggest this future cost increases in addition to the funding already allocated could be in excess of £3m.

3.6.4 A £1.0m cost pressure estimate has been included in the projections contained within this report in relation to repairs to the Bute Sea Wall. Recent severe storm damage has resulted in emergency works being carried out and a permanent solution is currently being developed. No budget has been identified for this project and whilst the costs are unknown at this stage, they are estimated to be in excess of £1.0m. Incidents of this nature can have a huge impact on capital budgets.

3.6.5 The estimated costs for the Campbeltown Flood Protection Scheme have increased from £9.330m to £9.540m and the Scottish Government fund 80% of the project costs agreed at tender therefore this leaves a gap of £0.042m to be funded by the Council which has been built into the figures contained within this report. There remains a risk that the tender costs could be higher due to the impact of COVID-19 on supply chains and again we would be liable to pay 20% of any further increase.

3.6.6 Following the decision at the Policy and Resources Committee on 9th December 2021, the Rothesay Pavilion project is on pause due to a substantial increase in the project costs as a result of the main contractor going into administration in March 2020. The future of the project and its costs remain uncertain at this time whilst additional funding is sought to bring it to a conclusion.

3.6.7 In previous years additional funding has been allocated to the Roads Reconstruction Service to ensure Roads are maintained to an adequate standard. If no additional funding is allocated to future years during this budget setting process then there will be a significant drop off in funding for this Service which would result in the deterioration of the condition of roads.

3.6.8 The Capital Programme has been structured to address the majority of the Council's high risk assets. In 2022-23, service asset managers will develop business cases and plans to tackle the other high risk assets which are not addressed by projects within the Capital Programme for 2022-23 to 2024-25. A brief description of these can be found within section 3.14 of the Corporate Asset Management Plan.

3.7 Funding Options Identified to reduce gap and address pressures

3.7.1 Other sources of funding could be utilised to provide capital funding such as Crown Estates funding, Place Based Investment funds and the Island Infrastructure fund.

3.7.2 The PSHG allocation could be reduced to match actual funding received from the Scottish Government which would generate a saving of £0.276m across 3 years.

3.7.3 There is £6.937m of COVID-19 funding that could be earmarked for the increasing costs within the capital programme. There is a high level of uncertainty around the long term impact of COVID-19 on capital costs therefore it would be prudent to set aside at least £3m of funding at this stage to cover these future pressures.

3.7.5 Borrowing could be taken out to cover the gap in the programme however this creates a revenue cost. To use borrowing to fund the £0.992m gap currently identified would create an annual revenue pressure of £0.064m. This would also not remove the ongoing cost pressures resulting from contract price increases.

3.8 Comparison of Revised Plan to Estimated Capital Funding

3.8.1 The capital plan as at 31 December 2021, including the new block allocation for 2024-25, has been compared to the estimated funding (noted in section 3.2).

	2021-22 £m	2022-23 £m	2023-24 £m	2024-25 £m	Future Years £m	Total £m
Capital Plan as at December 2021	61.450	56.674	32.665	31.600	2.422	184.811
Proposed revisions to capital plan	(6.103)	6.514	0.000	0.155	0.000	0.566
Estimated future years block allocation				8.563		8.563
Projected overspend as at December 2021	1.531					1.531
Total Revised Plan	56.878	63.188	32.665	40.318	2.422	195.471
Total Revised Funding	55.732	63.205	32.878	40.291	2.422	194.528
Total Surplus / (Gap)	(1.146)	0.017	0.213	(0.027)	0.000	(0.943)

3.8.2 The total gap currently within the capital programme to 2024-25 is £0.943m. Various elements contribute to this gap as summarised in the table below. After adjusting for the anticipated shortfalls and cost pressures identified within section 3.6.1 of this report, the total gap within the capital programme is £0.992m, see table below.

Summary	Detail	£m
Projected overspend as at 31st December 2021	As reported in December Capital monitoring report there is an anticipated overspend of £1.497m in the Capital Plan which is largely made up of a £1m cost estimate for the required repairs to the A884 Ardbeg Sea Wall and increased costs in the Depot Rationalisation project of £0.420m. This figure has then been adjusted to reflect a reduction in vehicle sales to date (£0.096m), additional costs relating to Campbeltown Flood Scheme not included in the December position (£0.042m) and a number of small over spends that will now be absorbed by the Services so can be removed (£0.104m).	(1.531)
2022-23 Capital Grant	Capital grant was estimated at the same level as the 2021-22 reduced settlement however there has been a further small reduction in the 2022-23 settlement.	(0.027)
2023-24 Capital Grant	Capital grant for was estimated at the same level as the 2021-22 reduced settlement however this has been revised based on reduced settlement for 2022-23.	(0.027)
2024-25 Capital Grant	Capital grant for was estimated at the same level as the 2021-22 reduced settlement however this has been revised based on reduced settlement for 2022-23.	(0.027)
Capital Receipts Adjustments within existing programme	Capital receipts estimated last year over the 3 year programme have increased £2.565m to £3.512 resulting in an increase of £0.627m. Current receipts from vehicle sales in 2021-22 are £0.096m.	0.723
Reduction in External Income	External income anticipated within current programme but had already been received in prior years therefore needs to be removed.	(0.054)
Total Surplus / (Gap) prior to Anticipated Shortfalls and Cost Pressures		(0.943)
Anticipated Shortfalls	Anticipated Shortfalls as noted at 3.6.1 of this report.	(0.049)
Total Surplus / (Gap) after Anticipated Shortfalls and Cost Pressures		(0.992)

3.8.3 Council should give consideration as to how to fund the £0.992m gap within the capital programme. If the gap was funded through borrowing it would create a revenue cost pressure of £0.064m per annum which has not been built into the revenue budget overview report.

3.9 Updated Capital Plan

3.9.1 The table below shows a summary of the updated capital plan and further detail is contained within Appendix 3. This excludes the anticipated shortfalls and cost pressures identified as these are subject to Member approval.

	2021-22 £m	2022-23 £m	2023-24 £m	2024-25 £m	Future Years £m	Total £m
Executive Director - Douglas Hendry:						
Education	8.938	4.415	4.273	2.226	0.000	19.852
Facility Services - Shared Offices	2.089	2.475	0.481	0.428	0.000	5.473
Major Projects/CHORD	17.125	3.923	0.285	0.000	0.000	21.333
Executive Director - Kirsty Flanagan:						
ICT	1.662	1.376	0.983	0.771	0.000	4.792
Roads and Infrastructure	22.454	45.948	25.579	36.037	2.422	132.440
Development and Economic Growth	3.746	2.324	0.186	0.000	0.000	6.256
Health and Social Care Partnership	0.392	1.729	0.447	0.428	0.000	2.996
Live Argyll	0.472	0.998	0.431	0.428	0.000	2.329
Total	56.878	63.188	32.665	40.318	2.422	195.471

4. CONCLUSION

- 4.1 The capital plan funding assumptions have been updated, the plan extended for a further year and block allocations allocated to services for the additional year. Taking into consideration the current capital programme, anticipated shortfalls and cost pressures there is a reported gap of £0.992m. If borrowing was taken out to fund this gap it would create a revenue cost pressure of £0.064m per annum.
- 4.2 Estimated funding for the 2024-25 capital programme has been based on the General Capital Grant received in 2021-22. The Scottish Government has previously confirmed that the indicative General Capital Grant settlements up to 2025-26 will remain constant at the same level as the 2021-22 settlement therefore this was a prudent approach at that time.

5. IMPLICATIONS

- 5.1 Policy – Sets out the approach to capital planning.
- 5.2 Financial – Outlines the funding and commitments for the capital plan 2021-25.
- 5.3 Legal - The funding for new expenditure may not address all the Statutory and Regulatory requirements in relation to Health and safety.
- 5.4 HR - There are risks that the funding available will have an impact on the sustainability of the Property Design Team and the design team within Roads and Amenity Services.
- 5.5 Fairer Scotland Duty – None.
- 5.5.1 Equalities – None.
- 5.5.2 Socio-Economic Duty – None.
- 5.5.3 Islands Duty – None.

- 5.6 Climate Change – The Council is committed to addressing climate change and reviews of how Services are delivered is ongoing within the available budget resources.
- 5.7 Risk - There are risks around level of capital receipts which could result in red risk assets not being addressed.
- 5.7 Customer Service – None.

**Policy Lead for Financial Services and Capital Regeneration Projects:
Councillor Gary Mulvaney**

**Kirsty Flanagan
Section 95 Officer
10 February 2022**

APPENDICES:

- Appendix 1 - Proposed Asset Disposals
- Appendix 2 - Restricted Funding
- Appendix 3 - Proposed Capital Plan 2022-25

Appendix 1 - Proposed Asset Disposals

Property
Dunclutha Children's Home (overage payment)
Land at Baliscate, Isle of Mull
Land at Former Police Station, Garelochhead
Plot of ground, Pilot Street, Dunoon
Area of ground adjoining Pier House, Fionnphort
Units at Broadcroft Lane, Rothesay
Port Ellen School House
Flats at 52B and 52C Sinclair Street, Helensburgh
Bridge of Orchy School/House
Site of former Cowal Teacher's Training Centre, Sandbank, Dunoon
Auchenlochan access, Tighnabruaich
Ashfield Primary School
Glencreran School House
Ardchonnell Primary School, Eredine
Lochgilphead Primary School, Lochgilphead
Innellan Primary School Annex
Tayinloan P.C.
Appin Roads Depot
Erray Roads Depot
Ground at 125 Frederick Street, Islay
Former Council Offices, Witchburn Road, Campbeltown
Witchburn Road Site, Former Finance Offices
Former Kirn Girl Guides Hut, Dunclutha Lane, Kirn, Dunoon
1 Craigsbur Terrace, Mull
Land at Broom Road, Rosneath
Blairvadach Phase 2
Rothesay Academy, Rothesay, Isle of Bute

Appendix 2 - Restricted Funding

	2021-22 £m	2022-23 £m	2023-24 £m	2024-25 £m	Future Years £m	Total £m
ICT						
Leisure Management System	0.200					0.200
ICT Total	0.200	0.000	0.000	0.000	0.000	0.200
Education						
Gaelic Grant Fund	0.038					0.038
Education Total	0.038	0.000	0.000	0.000	0.000	0.038
Roads & Infrastructure Services						
STTS	1.249					1.249
Depot Rationalisation - Appin Depot Site	0.150					0.150
Electric Vehicle Chargers	0.118					0.118
Coastal Communities Funding (Crown Estate)	0.043	0.357				0.400
Rural Tourism Infrastructure Fund		0.375				0.375
Appin Cemetery Extension	0.020					0.020
Transport Scotland	0.120					0.120
Roads & Infrastructure Services Total	1.700	0.732	0.000	0.000	0.000	2.432
Development & Economic Growth						
H&L Cycleways	0.100	0.100	0.150			0.350
Town Centre Fund	0.106					0.106
Clyde Mission Fund	0.490					0.490
Coastal Communities Funding (Crown Estate)	0.191	0.359				0.550
Place Based Investment	0.178					0.178
Lochgilphead Front Green	0.013					0.013
HITRANS		0.050				0.050
Development & Economic Growth Total	1.078	0.509	0.150	0.000	0.000	1.737
Major Projects						
Helensburgh Waterfront Development	0.232	0.245	1.000			1.477
Helensburgh Waterfront Development - Libor Grant	5.000					5.000
Rothesay CHORD	4.778					4.778
Major Projects Total	10.010	0.245	1.000	0.000	0.000	11.255
TOTAL FUNDING	13.026	1.486	1.150	0.000	0.000	15.662

CAPITAL PLAN 2021-2025
Overall Summary

Service	2021-22 £000s	2022-23 £000s	2023-24 £000s	2024-25 £000s	Future Years £'000	Total £'000
Education	8,938	4,415	4,273	2,226	0	19,852
Shared Offices	2,089	2,475	481	428	0	5,473
ICT	1,662	1,376	983	771	0	4,792
RIS	22,454	45,948	25,579	36,037	2,422	132,440
DEG	3,746	2,324	186	0	0	6,256
HSCP	392	1,729	447	428	0	2,996
Live Argyll	472	998	431	428	0	2,329
CHORD	17,125	3,923	285	0	0	21,333
Overall Total	56,878	63,188	32,665	40,318	2,422	195,471

Education

Category	Service	Project	2021-22 £000s	2022-23 £000s	2023-24 £000s	2023-24 £'000	Future Years £'000	Total £'000
Asset Sustainability	Education	Asbestos Control/Removal Works	7	0	0	0	0	7
		Block Allocation - Education	390	2,826	4,231	2,226	0	9,673
		Digital Inclusion 20-21	9	0	0	0	0	9
		Free School Meals	14	0	0	0	0	14
		Homeless Houses - Housing Quality Standard	1	0	0	0	0	1
		Internal Refurbishment Budget	7	0	0	0	0	7
		Pre-5's/Nurseries	1	0	0	0	0	1
		Primary Schools	2,900	521	23	0	0	3,444
		School Houses - Housing Quality Standard	135	50	0	0	0	185
Secondary Schools	762	0	0	0	0	762		
Asset Sustainability Total			4,226	3,397	4,254	2,226	0	14,103
Service Development	Education	Bowmore Primary School - Gaelic Medium Grant	38	0	0	0	0	38
		Clyde Cottage - 600 hours provision	25	0	0	0	0	25
		CO2 Monitoring - Covid Mitigation in Schools	115	0	0	0	0	115
		Early Learning and Childcare - 1140 Hours	3,200	1,018	19	0	0	4,237
		Islay High & Rosneath PS Pitches	14	0	0	0	0	14
Service Development Total			3,392	1,018	19	0	0	4,429
Strategic Change	Education	Campbeltown Schools Redevelopment	76	0	0	0	0	76
		Dunoon Primary School	523	0	0	0	0	523
		Kirn Primary School	213	0	0	0	0	213
		Replacement of Oban High School	508	0	0	0	0	508
Strategic Change Total			1,320	0	0	0	0	1,320
Overall Total			8,938	4,415	4,273	2,226	0	19,852

Category	Service	Project	2021-22 £000s	2022-23 £000s	2023-24 £000s	2024-25 £'000	Future Years £'000	Total £'000
Asset Sustainability	Shared Offices	Argyll House, Dunoon	6	0	0	0	0	6
		Asbestos Capital Property Works	57	0	0	0	0	57
		Block Allocation	15	15	431	428	0	889
		Bowmore Area Office	16	60	0	0	0	76
		Burnett Building	36	75	0	0	0	111
		Capital Property Works	29	0	0	0	0	29
		Castle House, Dunoon	10	0	0	0	0	10
		Cleaner Energy	1,100	175	0	0	0	1,275
		Dunoon Office Rationalisation	20	200	7	0	0	227
		Fire Risk Assessment Works	20	0	0	0	0	20
		Hill Street Dunoon Rewire	33	0	0	0	0	33
		Joint Valuation Board	39	0	0	0	0	39
		Kilmory Castle	30	1,351	43	0	0	1,424
		Legionella Control Works	271	0	0	0	0	271
		Lorn House, Oban	0	22	0	0	0	22
		Manse Brae District Office	36	111	0	0	0	147
		Manse Brae Roads Office	2	0	0	0	0	16
		Oban Municipal Buildings	0	16	0	0	0	15
		Old Quay Offices, Campbeltown	15	0	0	0	0	30
		Rothesay Office Rationalisation	30	0	0	0	0	42
Tobermory Area Office	0	42	0	0	0	25		
Whitegates Office, Lochgilphead	0	25	0	0	0			
Asset Sustainability Total			1,765	2,092	481	428	0	4,766
Strategic Change	Shared Offices	Campbeltown Office Rationalisation	1	0	0	0	0	1
		Carbon Management - Group Heating Conversion Project (Prudentia)	10	0	0	0	0	10
		Carbon Management Business Cases (FPB)	60	0	0	0	0	60
		Carbon Management Capital Property Works 16/17	20	0	0	0	0	20
		Helensburgh Office Rationalisation (FPB,REC)	30	300	0	0	0	330
		Non-NPDO Schools PV Panel Installations	88	0	0	0	0	88
		NPDO Schools Solar PV Panel Installations	100	83	0	0	0	183
		Oil to Gas Heating Conversions (FPB)	5	0	0	0	0	5
		Rothesay Office Rationalisation	10	0	0	0	0	10
Strategic Change Total			324	383	0	0	0	707
Overall Total			2,089	2,475	481	428	0	5,473

Category	Service	Project	2021-22	2022-23	2023-24	2024-25	Future	Total
			£000s	£000s	£000s	£'000	Years £'000	£'000
Strategic Change	CHORD	CHORD - Dunoon	41	46	0	0	0	87
		CHORD - Helensburgh -Public Realm Imprv	2	28	0	0	0	30
		CHORD - Oban	0	655	0	0	0	655
		CHORD - Rothesay	6,025	537	0	0	0	6,562
		Helensburgh Waterfront Development	10,875	2,657	285	0	0	13,817
		HWD - FFE	19	0	0	0	0	19
		HWD - Landscaping and Lighting	163	0	0	0	0	163
Strategic Change Total			17,125	3,923	285	0	0	21,333
Overall Total			17,125	3,923	285	0	0	21,333

Category	Service	Project	2021-22 £000s	2022-23 £000s	2023-24 £000s	2024-25 £'000	Future Years £'000	Total £'000
Asset Sustainability	ICT	Block Allocation - ICT	0	722	919	771	0	2,412
		PC Replacement	522	0	0	0	0	522
		Server Sustainability	120	2	64	0	0	186
		Telecomms Network	160	0	0	0	0	160
Asset Sustainability Total		802	724	983	771	0	3,280	
Service Development	ICT	Applications Projects	860	652	0	0	0	1,512
Service Development Total			860	652	0	0	0	1,512
Overall Total			1,662	1,376	983	771	0	4,792

Category	Service	Project	2021-22 £000s	2022-23 £000s	2023-24 £000s	2024-25 £'000	Future Years £'000	Total £'000
Asset Sustainability	RIS	Block Allocation	0	0	0	4,282	0	4,282
		Bridge Strengthening	345	1,361	350	0	0	2,056
		Bute Sea Wall Repairs	1,000	0	0	0	0	1,000
		Coastal Protection	0	0	100	0	0	100
		Eilean Dhiura Ferry Engine Replacement	100	0	0	0	0	100
		Environmental Projects	40	773	100	0	0	913
		EV Quick Chargers	118	0	0	0	0	118
		Flood Prevention	416	194	305	155	0	1,070
		Footway Improvements	600	560	0	0	0	1,160
		Glengorm - Capping	82	0	0	0	0	82
		Glengorm - Cell and Transfer Station (PB)	292	643	0	0	0	935
		Helensburgh CHORD - Signage etc	0	10	0	0	0	10
		Helensburgh Flood Mitigation	95	353	0	0	0	448
		Lighting	70	444	150	0	0	664
		Public Convenience Upgrades	82	0	0	0	0	82
		Roads Reconstruction	11,200	5,097	3,449	0	0	19,746
		Roads Reconstruction - Helensburgh CHORD	114	0	0	0	0	114
		Roads Reconstruction - Oban CHORD	0	52	0	0	0	52
Tobermory Car Park	43	957	0	0	0	1,000		
Asset Sustainability Total			14,728	11,629	8,664	4,437	0	39,458
Service Development	RIS	Campbeltown Old Quay	0	43	0	0	0	43
		Fleet Management	1,595	0	0	0	0	1,595
		Fleet Management - Prudential Borrowing	1,158	2,242	0	0	0	3,400
		Jackson's Quarry Refurbishment	283	0	0	0	0	283
		Lismore Ferry Replacement	463	0	15	0	0	478
		Oban Depot Development	-65	0	0	0	0	-65
		Preliminary design for Regional Transport projects (tif)	16	0	0	0	0	16
		Witchburn Road Demolition	-1	0	0	0	0	-1
Service Development Total			3,449	2,285	15	0	0	5,749
Strategic Change	RIS	Campbeltown Flood Scheme	567	81	0	0	0	648
		Harbour Investment Programme PB	3,676	31,180	16,900	31,600	2,422	85,778
		Street Lighting LED Replacement	34	773	0	0	0	807
Strategic Change Total			4,277	32,034	16,900	31,600	2,422	87,233
Overall Total			22,454	45,948	25,579	36,037	2,422	132,440

Category	Service	Project	2021-22 £000s	2022-23 £000s	2023-24 £000s	2024-25 £'000	Future Years £'000	Total £'000
Service Development	DEG	Ardrishaig North Active Travel	0	540	0	0	0	540
		Cycleways - H&L (FSPT)	100	100	150	0	0	350
		Dunoon Cycle Bothy	16	263	0	0	0	279
		Dunoon STEM Hub	49	541	0	0	0	590
		Helensburgh Public Realm - Arts Strategy Fund	1	52	0	0	0	53
		Hermitage Park	69	0	0	0	0	69
		Nature Restoration Fund	108	0	0	0	0	108
		Safe Streets, Walking and Cycling (CWSS)	373	374	0	0	0	747
		Town Centre Funds	2,382	354	36	0	0	2,772
Service Development Total			3,098	2,224	186	0	0	5,508
Strategic Change	DEG	01 TIF - Lorn/Kirk Road	1	0	0	0	0	1
		09 TIF - Oban Airport Business Park	7	100	0	0	0	107
		TIF - Halfway House Roundabout	640	0	0	0	0	640
Strategic Change Total			648	100	0	0	0	748
Overall Total			3,746	2,324	186	0	0	6,256

Category	Service	Project	2021-22 £000s	2022-23 £000s	2023-24 £000s	2024-25 £'000	Future Years £'000	Total £'000
Asset Sustainability	HSCP	Ardfenaig	57	200	0	0	0	257
		Block Allocation	0	561	431	428	0	1,420
		Capital Property Works	139	0	0	0	0	139
		Digitalising telecare	0	100	0	0	0	100
		Eadar Glinn	0	116	0	0	0	116
		Glencruitten Hostel	38	0	0	0	0	38
		Gortonvogie	12	0	0	0	0	12
		Greenwood/Woodlands	40	51	0	0	0	91
		Kilmory Castle Top Floor Toilet Refurb	4	0	0	0	0	4
		Lochgilphead Resource Centre	16	0	0	0	0	16
		Struan Lodge Boiler	0	252	0	0	0	252
		Thomson Home Rothesay	9	100	6	0	0	115
		Tigh An Rudha HFE	23	349	10	0	0	382
Asset Sustainability Total			338	1,729	447	428	0	2,942
Service Development	HSCP	Dunclutha Childrens Home	54	0	0	0	0	54
Service Development Total			54	0	0	0	0	54
Overall Total			392	1,729	447	428	0	2,996

Category	Service	Project	2021-22 £000s	2022-23 £000s	2023-24 £000s	2024-25 £'000	Future Years £'000	Total £'000
Asset Sustainability	Live Argyll	Aqualibrium	28	0	0	0	0	28
		Campbeltown Community Centre - Fire Alarm and Door Upgrade	16	0	0	0	0	16
		Campbeltown Museum - Burnet Bldg	12	0	0	0	0	12
		Capital Property Works	108	923	431	428	0	1,890
		Dunoon Community Education Centre	0	50	0	0	0	50
		Helensburgh Swimming Pool - Roofing	23	0	0	0	0	23
		Inveraray CARS	21	0	0	0	0	21
		Lochgilphead Community Ed Centre	8	0	0	0	0	8
		Lochgilphead Library Relocation	25	0	0	0	0	25
		Moat Centre (Roofing)	5	0	0	0	0	5
		Queen's Hall - Partition Wall	6	0	0	0	0	6
		Riverside Leisure Centre - Cladding Upgrade	47	0	0	0	0	47
		Riverside Leisure Centre - Spa Pool Upgrade	20	0	0	0	0	20
		Rothesay Swimming Pool	30	25	0	0	0	55
		The Moat Centre - Heating Upgrade	16	0	0	0	0	16
		The Moat Centre - Window Upgrade	8	0	0	0	0	8
		Victoria Hall, Campbeltown	30	0	0	0	0	30
Victoria Halls, Helensburgh	61	0	0	0	0	61		
Asset Sustainability Total			464	998	431	428	0	2,321
Service Development	Live Argyll	Riverside Leisure Centre Refurbishment	-13	0	0	0	0	-13
Service Development Total			-13	0	0	0	0	-13
Strategic Change	Live Argyll	Carbon Management	21	0	0	0	0	21
Strategic Change Total			21	0	0	0	0	21
Overall Total			472	998	431	428	0	2,329

ARGYLL AND BUTE COUNCIL**COUNCIL****STRATEGIC ASSET MANAGEMENT BOARD****24 FEBRUARY 2022**

CORPORATE ASSET MANAGEMENT STRATEGY

1. EXECUTIVE SUMMARY

- 1.1 Asset management is a structured and systematic approach to managing fixed assets on an ongoing basis. This approach addresses all phases of an asset's life cycle, from pre-acquisition through to retirement. Effective asset management planning means knowing what you own, where it's located, what it costs you, what it will cost you in the future, whether it will support current and future service delivery and who is responsible for it.
- 1.2 The Corporate Asset Management Strategy establishes the Council's overall approach to management of its asset base. In particular it sets out:
- the Council's approach and commitment to sound asset management
 - that the aims and objectives of the Corporate Asset Management Strategy are to ensure that all Council assets are required for operational and regeneration/economic development purposes
 - links between asset management, the Corporate Plan, the Argyll and Bute Outcome Improvement Plan (ABOIP), Service Plans, Live Argyll and the Argyll and Bute Health and Social Care Partnership (HSCP)
 - the Governance arrangements for asset management
 - an overview of the performance improvement framework for asset management
 - the need for asset management to be forward looking to deliver the assets the Council requires for future service delivery.

CORPORATE ASSET MANAGEMENT STRATEGY

2. INTRODUCTION

2.1 The Corporate Asset Management Strategy establishes the Council's overall approach to management of its asset base. In particular it sets out:

- the Council's approach and commitment to sound asset management
- that the aims and objectives of the Corporate Asset Management Strategy are to ensure that all Council assets are required for operational and regeneration/economic development purposes
- links between asset management, the Corporate Plan, the ABOIP, Service Plans, Live Argyll and the HSCP
- the Governance arrangements for asset management
- an overview of the performance improvement framework for asset management
- the need for asset management to be forward looking to deliver the assets the Council requires for future service delivery.

3. DETAIL**Definition and Core Values of Asset Management**

3.1 Asset management is a structured and systematic approach to managing fixed assets on an ongoing basis. This approach addresses all phases of an asset's life cycle, from pre-acquisition through to retirement. Effective asset management planning means knowing what you own, where it's located, what it costs you, what it will cost you in the future, whether it will support current and future service delivery and who is responsible for it.

3.2 It is recognised that these general guiding principles can also be applied to the management of non-fixed, or less permanent, assets such as vehicles, plant and equipment.

3.3 The Council will ensure that the assets it provides are used in a fair, consistent, efficient and effective way, taking into account their social and environmental impact and the needs and aspirations of our people, communities, areas and organisation.

3.4 Asset management is the process of ensuring that the Council's Assets are:

- fit for purpose
- used efficiently
- maintained on a sustainable basis
- matched in investment terms to service needs.

Approach and Commitment to Sound Asset Management

- 3.5 The Local Government in Scotland Act 2003 provides the legal framework for both the Prudential Code and the Best Value arrangements. Under the Prudential Code local authorities are authorised to make capital investments where it can be demonstrated that these investments are affordable, prudent and sustainable. A local authority, which secures Best Value, is one, which promotes continuous improvement in the performance of its functions.
- 3.6 Asset management is a key element of achieving Best Value. Councils have a statutory duty to deliver Best Value. This has significant implications for asset management as Councils must:
- ensure that management arrangements secure continuous improvement
 - balance quality and cost in relation to the procurement of assets
 - ensure asset management decisions contribute to sustainable development.
- 3.7 Asset management has potential to contribute to achievement of efficiency savings.
- 3.8 The Best Value 2 Asset Management templates published by Audit Scotland essentially set out the direction of travel for asset management within the Council. The desired outcomes of good practice contained within these templates have been fully adopted and are being actively promoted and progressed by the Strategic Asset Management Board.
- 3.9 In addition, asset management best practice will continue to be shared and developed through participation in national and local benchmarking networks and through membership of professional associations, such as the Scottish Heads of Property Services group.
- 3.10 In line with Best Value Guidance: "Sound Management of Resources" the Council's Corporate Asset Management Strategy sets out how the Council will manage its assets to deliver the Council's corporate and ABOIP objectives, by providing the basis for corporate challenge and a focus on the future asset requirements in respect of service delivery.

Aims and Objectives of the Corporate Asset Management Strategy

- 3.11 Plans for the future should ensure that assets are used primarily to enable the most effective provision of services together with the achievement of strategic objectives; and that this should be done in the most efficient and economical manner. The Corporate Asset Management Strategy aims to provide an integrated approach to realising the Council's overall strategic aims and objectives for optimising assets and challenge services in this regard. A primary objective of asset management is to ensure that all assets held by the Council are required for operational and regeneration/economic development purposes, linked to corporate, service and ABOIP objectives, while reducing the total cost of ownership and maximising the benefits from investment in these assets.
- 3.12 The Corporate Asset Management Strategy provides a strategic direction of travel and sets out the framework for the development and implementation of a robust process for asset management.

- 3.13 The Council's short term strategic objective is to improve the asset management performance by challenging services to ensure the most efficient and effective use of assets focused on delivery of the ABOIP, corporate and service objectives.
- 3.14 The following governing criteria underpin the Corporate Asset Management Strategy and provide a basis for corporate challenge:
- The Council's fixed assets must support current and future service delivery requirements.
 - The Corporate Asset Management Strategy informs and directs service asset management planning, the Corporate Asset Management Plan and Capital Plan.
 - The Corporate Asset Management Strategy informs and enables the Council's actions to successfully progress and improve economic development and connectivity within Argyll and Bute.
 - The Council's Climate Change Declaration informs and directs the improvements required for assets to meet the Council's carbon reduction targets.
 - The criteria of condition, suitability and risk are applied to measure asset performance.
 - The balance between quality and cost in relation to the procurement of assets and Individual asset performance (running cost and utilisation) where appropriate will be subject to measurement to determine efficiency.
 - The development and implementation of a systematic approach to asset investment and expenditure, utilisation and disposal.
- 3.15 As stated earlier, sound asset management is crucial if the Council is to make best use of the resources available to it to deliver its overall aims and objectives. The environment within which the Council operates is dynamic. It is therefore crucial that the Council's asset management approach informs decisions about strategic change across the Council, and is sufficiently flexible to adapt to the circumstances created by such change.
- 3.16 Specific aims of the Corporate Asset Management Strategy are to:
- Provide a framework for conducting a corporate challenge to ensure that all assets held by the Council are required for operational and regeneration/economic development purposes, linked to corporate, service and ABOIP objectives.
 - Ensure the capital investment programme will contribute to the achievement of the Council's key objectives designed to ensure that asset management issues are fully reflected in the planning of the Council.
 - Provide a framework for the management and monitoring of the capital programme and maintenance effects on revenue.
 - Inform the bidding for external "third party" additional capital funding and the management of any resources that are secured.
 - Address corporate policies on procurement and disposal policies as required by best value guidance.
 - Determine processes for the generation of capital project proposals; the monitoring of ongoing projects and the evaluation of completed projects.

- Review existing assets and service needs to explore opportunities for the more efficient and effective use of assets and the release of resources through disposal.

Links Between Asset Management and Key Corporate Policies

- 3.17 The Corporate Plan sets out the Council's corporate objectives and outcomes. The key features of the Corporate Plan are incorporated within this strategy.
- 3.18 The Council's vision is for Argyll and Bute's Economic Success to be built on a Growing Population. This is supported by making Argyll and Bute a place people choose to live, learn, work and do business.
- 3.19 The Corporate Asset Management Plan will need to move its focus from the current estate to considering what future service provision needs will be and the demands this will place on the asset base. This will ensure that in planning for the future the impact of the ABOIP, corporate objectives and national priorities will be taken into account as part of the corporate challenge contained within the asset management process.
- 3.20 There are important links between the Corporate Plan and the ABOIP. The outcomes set out in the Corporate Plan are the Council's contribution to the ABOIP. Each outcome is directly linked to one or more of the national outcomes set by the Scottish Government. The future service delivery requirement for assets is considered as part of the asset management process. This includes assets owned by the Council but operated by the HSCP and Live Argyll.
- 3.21 Community planning partners have worked in partnership with the Council to ensure that the ABOIP identifies the outcomes for Argyll and Bute and the partnership action required for effective implementation. The Council will foster partnerships and co-operation with organisations and agencies in the public, private and voluntary sector. In particular we continue to engage with the Scottish Futures Trust (SFT) in view of their emerging role of promoting asset rationalisation between public sector agencies and have increased the capacity of the Transformation Board and Special Projects Team to take forward strategic asset projects.

Governance Arrangements for Asset Management

- 3.23 Council governance of asset management by elected members is on the basis of the Council directing the work of the Council through the Strategic Management Team.
- 3.24 Responsibility for Council assets is held by the two Departments:
- Executive Director Douglas Hendry
 - Executive Director Kirsty Flanagan

These Departments are headed by an executive director reporting to the Chief Executive and supported by heads of service who are responsible for day to day service provision and the effective and efficient use of assets. Assets owned by the Council but operated by the HSCP and Live Argyll continue to be the responsibility of the Council.

- 3.25 The Head of Commercial Services is the Chair of the Strategic Asset Management Board and is responsible for the development of the Corporate Asset Management Strategy, production of the Corporate Asset Management Plan, and preparation of the Capital Plan.
- 3.26 The Strategic Asset Management Board is responsible for the development of asset management policy, planning and specification. In addition, the Board is responsible for the development and delivery of the asset management improvement programme and to support the production of the Corporate Asset Management Plan, Capital Plan and for providing corporate challenge within the asset management process.
- 3.27 The corporate requirements of asset management will be driven forward by the Strategic Asset Management Board; which is the link between senior officers and elected members and the Council's service operations in respect of matters of policy related to asset management. In this way a corporate view will be applied to major proposals relating to assets.
- 3.28 The Strategic Asset Management Board responsibilities are:
1. To oversee asset management within the Council by applying a corporate challenge which ensures that all assets held by the Council are required for operational and regeneration/economic development purposes linked to corporate, service and ABOIP objectives and the requirements of Live Argyll and the HSCP.
 2. To develop, introduce and fully establish asset management performance, planning and governance systems.
 3. To plan for economic, efficient and effective use of assets, ensuring compliance with statutory regulations.
 4. To prepare the Council's Corporate Asset Management Strategy and Corporate Asset Management Plan.
 5. To manage the approval process for Service and Group Asset Management Plans.
 6. To provide objective appraisal of Initial Business Cases, Outline Business Cases and Full Business Cases.
 7. To provide objective appraisal of Service Asset Management Plans (SAMPs) and Group Asset Management Plans (GAMPs).
 8. To provide objective appraisal of Asset Group Summary templates in relation to the Capital Plan.
 9. To work with stakeholders, both internal and external, in managing its assets including community planning partners.
 10. To review delivery of the Capital Programme.
 11. To review the resourcing of the delivery of the Capital Programme.

12. To ensure the capital works undertaken are of a high standard the Board should ensure that feedback of projects is sought by the users of the building / school / IT system etc. The board should review this feedback and pick up on any lessons learnt.
13. To resolve issues in respect of project risks for individual projects that have impacted (reached a level above tolerance).
14. To ensure life cycle costs in terms of building, maintain and decommissioning are considered in procurement and prior to committing to the project.
15. To oversee the standardisation and future development of asset specification and procurement.
16. To undertake a full review of Asset Management IT systems held by the Council and the development of a strategic approach towards future system integration.
17. Seek to ensure that adequate provision is made for planned programme maintenance.

Performance Improvement Framework for Asset Management

- 3.29 The Council must underpin asset management, business case development and capital and revenue decision making with robust asset performance data. The Performance Improvement Framework supports the required improvement in asset performance management, and the Strategic Asset Management Board has identified the continued development of asset performance measures as a key priority.
- 3.30 The table below summarises the asset base of the Council. The Council has an asset base at 31 March 2021 with a Net Book Value of £647.312m (2020 - £642.222m) that includes:

Description	Number	Description	Number
Shared Accommodation (Offices)	30	Roads (km)	2,286
Operational Depots	20	Public Road Bridges	901
Primary Schools	70	Car Parks	118
Secondary Schools	5	Marine Structures	41
3-18 Schools	4	Public Road Coastal Protection (km estimated)	200
Joint campuses	1	Public Road Retaining Wall (estimated)	1,000
Gaelic Medium Units	7	Public Conveniences	85
Adult Learning Centres	2	Waste Disposal facilities	11
Youth Centres	1		
Early Learning Centres	2	Ferries	6
School Houses	19	Airports	3
Learning Centre for pupils with additional support needs	1	Cemeteries	131

Homes for the Elderly	6	Children's Homes	5
Hostel	3	Resource Centres	3
Leisure Centres	5	Crematoria	1
Community Centres	4	Lighting Units	14,642
Halls	5	Vehicles and Plant	500
Libraries	11	IT Systems and Devices (estimated)	11,605

The table includes the majority of the Council's assets but is not exhaustive.

- 3.31 A range of policies in support of good asset management practice have been developed and are included in the appendices to this document. The asset management policies approved to date are outlined in Appendix 1. In addition Services have been encouraged to develop policy statements in respect of each asset group.
- 3.32 Each year the Corporate Asset Management Plan will be prepared on the basis of the Corporate Asset Management Strategy and it will take account of the risks identified in the SAMPs and GAMP. The aim of the Corporate Asset Management Plan is to ensure that capital and revenue expenditure is directed efficiently and effectively to further:
- Strategic Change
 - Service Development
 - Asset Sustainability.
- 3.33 The Corporate Asset Management Plan sets out how services will ensure that the opportunity cost of financial resources tied up in assets is minimised and that there is:
- an integrated corporate approach towards asset management, capital planning and budgeting process for both capital and revenue
 - a process for changing the Council's asset portfolio consistent with the Corporate Plan and ABOIP
 - a process for asset decision making which is consistent with services' requirements
 - an identification of opportunities for innovation, asset investment or disposal
 - provision of a context for capital project evaluation helping to prioritise decisions on spending.
- 3.34 Each executive director is responsible for the completion of their SAMP, GAMP and Asset Group Summary templates. Service asset managers will prepare the SAMP, GAMP, and Asset Group Summary templates, which, when approved by the Departmental Executive Director, will be submitted to the Strategic Asset Management Board. The Strategic Asset Management Board will evaluate each SAMP (including Asset Management Plans prepared by the HSCP and Live Argyll), GAMP, and Asset Group Summary template, from which the Corporate Asset Management and Capital Plan will be prepared.
- 3.35 In preparing SAMPs, service asset managers must consider the following guiding criteria:

- maximise the impact of all capital and revenue expenditure on assets
- apply asset performance indicators and benchmarking (Condition, Suitability and Risk) to ensure robust planning and decision making
- maximise the utilisation of assets
- reduce the unit costs of service delivery through smarter and more efficient asset management
- dispose of underperforming, unsuitable assets and assets which are at risk and invest in “fit for purpose” assets
- share assets with Community Partners and Third Sector to maximise public benefit.

3.36 Community empowerment legislation has recently been enacted. The Council has established an asset transfer policy and process to reflect the legislation and guidance.

3.37 The Council requires that decision making regarding the procurement, development and disposal of assets is founded on a robust process of options appraisal and business case gateways and have been subject to robust corporate challenge. The Capital Programme Planning and Management Guide sets out the Council’s approach towards, and requirement for, options appraisal and business case development including the Council’s Climate Change Declaration.

3.38 In terms of procurement, the Council will take cognisance of traditional or emerging delivery options. It will have regard to the delivery options afforded, for instance, by the SFT and the Northern Hub Co, where appropriate.

3.39 Services continue to use a set of asset performance indicators and an associated programme of asset surveys that were previously introduced by the Strategic Asset Management Board. The performance indicators form part of the Service Asset Management Planning process to allow services and the Council to benchmark asset performance and better inform decision making. In the future the Strategic Asset Management Board will monitor the survey frequency for specific asset groups and continually develop a programme of asset surveys in line with the agreed frequencies.

3.40 In order to fully support this strategy, the Council have implemented a corporate property management IT system to develop and improve its asset management and performance reporting capabilities.

3.41 The Asset Management Board will increasingly work closely with the Council’s Transformation Board and Commercial Services Team to exploit opportunities for improved efficiency in asset planning and utilisation. The “One Council” approach to property management is now fully implemented and aims to provide improved asset management and quicker disposal of surplus assets.

4. CONCLUSION

4.1 In the short term the aim of the Corporate Asset Management Strategy is to ensure that all the foregoing policies, plans, systems and processes are implemented and operational with on-going development taking place.

5. IMPLICATIONS

5.1	Policy –	The report sets out the Council's policy in respect of asset management.
5.2	Financial -	None.
5.3	Legal -	None.
5.4	HR -	None.
5.5	Fairer Scotland Duty -	None.
5.5.1	Equalities -	None.
5.5.2	Socio-Economic Duty -	None.
5.5.3	Islands Duty -	None.
5.6	Climate Change –	None.
5.7	Risk -	None.
5.8	Customer Service -	None.

Policy Lead for Financial Services and Major Projects - Councillor Gary Mulvaney

**Ross McLaughlin, Head of Commercial Services
Kirsty Flanagan, Section 95 Officer
10 February 2022**

For further information please contact:
Anne Blue, Interim Head of Financial Services

APPENDICES

Appendix 1 – Asset Management Policies

APPENDIX 1 – ASSET MANAGEMENT POLICIES

1.0 INTRODUCTION

2.0 OPERATIONAL PROPERTY ASSET POLICY STATEMENT

3.0 NON-OPERATIONAL PROPERTY ASSET POLICY STATEMENT

4.0 ASSET DISPOSALS POLICY STATEMENT

5.0 ASSET ACQUISITIONS POLICY STATEMENT

6.0 FLEET ASSET POLICY STATEMENT

7.0 INFRASTRUCTURE ASSET POLICY STATEMENT

8.0 ICT ASSET POLICY STATEMENT

9.0 BUILDING ELEMENT RISK CATEGORY POLICY STATEMENT

1.0 INTRODUCTION

Argyll and Bute Council holds each of its assets as a resource to be used in the delivery of services and to support and contribute to its corporate objectives.

This is the fundamental premise that underpins all the Council's actions in managing its assets. From the acquisition of new assets, their operation throughout their lifetime, right the way through to their eventual disposal, the overall way in which the Council deploys and accounts for its assets can be tested against the contribution they make to the overall corporate vision. It is recognised that all assets can make particular contributions in terms of:-

- Optimising asset portfolios to meet changing service needs.
- Reaping financial benefits from savings in running costs and enhancing capital receipts.
- Implementing corporate plans and strategies in areas such as carbon reduction and sustainability.
- Acting as a catalyst for partnership working with other public service providers.
- Supporting the development and role of the Third Sector to provide key services within communities under the Community Empowerment Act.

Improved service delivery through effective asset management will be achieved when key assets are in the right location, suitable and fit for purpose and in good condition. In particular all property assets will also need to be accessible and energy efficient. In terms of de-carbonisation, all assets should be used in a sustainable manner and contribute to a low carbon economy.

The current financial climate has created particular problems for many public bodies. For example property assets cannot be so readily acquired, sold and, in some cases altered. The challenge for the Strategic Asset Management Board and the Council will be to consider the changes taking place in the external environment, such as new workplace practices, the increasing influence of information and communications technology and the growing importance of sustainability issues and to respond to these changes by implementing more innovative, aggressive and robust asset management policies.

The purpose of this document is to set out a high level Asset Policy framework for Argyll and Bute Council. These Policies will, in turn, support the Council's Asset Management Strategy and Corporate Asset Management Plan. The Policies set out in this document are in respect of:-

- Operational Property
- Non-Operational Property
- Disposals
- Acquisitions
- Fleet
- Infrastructure
- ICT
- Building Element Risk

These Policies are a dynamic statement of how Argyll and Bute Council expects to better use and manage its assets. The Policies will be reviewed annually and updated, where appropriate, to reflect emerging best practice, altered priorities and any new statutory obligations.

2.0 OPERATIONAL PROPERTY ASSET POLICY STATEMENT

The Strategic Asset Management Board will oversee the management of all operational property assets to ensure that these resources are operated in an effective and efficient manner and contribute to an improved provision of services to the community.

To do this the Board will:-

- Ensure property is regarded and managed as a corporate resource as part of the 'One Council' property approach.
- Ensure best value and best practice in the delivery of property and asset management services.
- Review and challenge the need for retaining properties with services.
- Ensure our property portfolio is suitable for its current use, and supports effective service delivery, and where practical, provides flexibility for easy adaptation to meet emerging and future service requirements. Ensure properties are compliant with relevant legislation.
- Ensure properties are in an appropriate condition and maintained effectively.
- Ensure office space is used efficiently.
- Regularly measure and report the sufficiency of the school estate.
- Review options for rationalising or consolidating property assets.
- Regularly monitor and report on the performance of property and put in place measures for securing continuous improvement.
- Ensure property running costs, environmental credentials and the consumption of resources are minimised.
- Consider the needs of stakeholders.
- Ensure that comprehensive asset management information to support decision making is collected, maintained and stored efficiently.
- Key properties are held for economic development purposes and are managed by the Estates and Property Development team within Commercial Services to support local employment, regeneration and business growth.

3.0 NON-OPERATIONAL PROPERTY ASSET POLICY STATEMENT

The Strategic Asset Management Board will review and challenge the non-operational property assets held by Services. It will ensure that:-

- The investment portfolio is managed effectively to maximise income.
- Rental voids are kept to a minimum.
- Regular reviews of investment portfolio are carried out to assess purpose of retention and alternative development options.
- Underperforming assets are declared surplus to requirements and sold, leased or transferred to community partners.
- The cost of managing the non-operational portfolio remains competitive through review.

4.0 ASSET DISPOSALS POLICY STATEMENT

The Council has a statutory responsibility under the Local Government (Scotland) Act 1973, not to dispose of land at less than the best consideration. In order to comply with this obligation it will, in the majority of instances, seek to obtain “market value” for all surplus assets by:-

- Enhancing value wherever practicable and appropriate.
- Advertising on the open market to encourage competition from likely purchasers.
- Setting a closing date for offers.
- Supporting the transfer of certain assets, where appropriate, to the Third Sector in return for wider community benefits.
- Generally recommending acceptance of the highest offer submitted in accordance with the above.
- Reporting disposals to the Departmental Management Team or appropriate Committee of the Council seeking approval to proceed in line with Council Constitution.

Audit Scotland recommend that consideration should be given to using “legislation which allows councils to sell assets at below market value if it is for public benefit, where this is consistent with a published policy objective, and would achieve Best Value for the public sector overall”. Therefore in advance of any move to dispose of an asset, the Council will consider benefits from retaining an asset which may accrue to the public sector overall.

The Strategic Asset Management Board, as part of the ‘One Council’ property approach, will challenge service departments to review their future property requirements and this will ultimately lead to a net reduction of property assets. The Board will ensure arrangements are in place to:-

- Eliminate as far as possible the number of properties that are poorly used, unfit for purpose and in poor condition.
- Pursue disposal options that will maximise the return to the Council where possible.
- Become more commercial. For example to examine the possibility of setting up joint venture Special Purpose Vehicles (SPV’s), where appropriate, with the private sector to unlock the latent value of our assets.
- Fast-track disposal options where possible where unique or significant beneficial opportunities may exist, or can be created.
- Deliver capital receipts and revenue savings to the Council through the prompt and successful disposal of property.
- Ensure the cost of managing the disposal process portfolio remains competitive through benchmarking, market testing and regular review.

In addition to the foregoing, Part 5 of the Community Empowerment (Scotland) Act 2015 has introduced a right for community bodies to make asset transfer requests to specified public bodies for the transfer of an interest in land or buildings for a specified purpose. The act requires public bodies to assess requests against a list of criteria and to agree the request unless there are reasonable grounds for refusal.

The Council has developed a set of enhanced procedures to provide a clear and transparent asset transfer request process to ensure compliance with the act. Web pages have also been developed to provide an interactive tool with advice and guidance, a list of the Council’s assets, contact details, the relevant forms and documents required to make a request, an “expression of interest form” (to facilitate early informal discussions between organisations and officers). A single point of contact for enquiries is also provided.

5.0 ASSET ACQUISITIONS POLICY STATEMENT

The Strategic Asset Management Board's objective is to ensure that the necessary professional and technical services are in place to deliver the Council's capital and revenue programmes of new build, refurbishment and maintenance works in respect of developing, consolidating and protecting property assets.

The Board will ensure that the Property, Design, Estates, Major Projects Client Management and Asset Management Teams will provide the Council with construction, procurement, valuation and consultancy services including project management, project monitoring and budget management. On this basis the Board will be in a position to review and determine whether due process has revealed that acquisition is the only or most favourable option available.

In the event that the acquisition of an asset is the optimum solution the Strategic Asset Management Board will ensure efficient procurement of assets and construction projects by:-

- Reviewing the integrated and multi-disciplined approach within Commercial Services.
- Requiring services to follow the methodical and efficient processes contained within the Council's approved Capital Planning and Management Guide.
- Overseeing and reviewing the Business Case Development Process.
 - Undertaking a rigorous options appraisal process, including consideration of procurement options available through the Council's membership of the Northern Territory hub Co and other frameworks.
 - Requiring the demonstration of comprehensive value for money approach.
- Participating and leading, where appropriate, post project reviews.

6.0 FLEET ASSET POLICY STATEMENT

The Council operates a wide range of fleet and plant to support the delivery of services.

The Strategic Asset Management Board requires the services to provide an efficient and effective Fleet management and vehicle maintenance service.

Fleet Management ensure that services have:-

- Appropriate vehicles in place to carry out their responsibilities and duties.
- Vehicles which are maintained to DVSA (Driver and Vehicle Standards Agency) standard.
- Appropriate data available to measure performance and use of fleet and plant and to enable targets to be established.
- Proportionate information to enable optimum use to be made of the fleet.
- An appropriate training programme in place to support relevant staff and operators.
- Robust business cases developed to underpin vehicle retention and best value procurement solutions.
- Plans in place where appropriate to develop a "Green Fleet" policy, including infrastructure for public charging.
- Plans are developed to manage a single council fleet with vehicle brokerage to ensure best value through vehicle utilisation and whole life costing.

7.0 INFRASTRUCTURE ASSET POLICY STATEMENT

The infrastructure portfolio is a complicated collection of diverse asset groups such as roads, bridges, piers, airports, amenity (e.g. cemeteries, memorials and parks), street lighting, landfill sites and flood prevention schemes. The overarching aim of the Strategic Asset Management Board is to ensure that the service with responsibility for these asset groups strives for a good quality, well maintained and sustainable infrastructure network that is not only safe but also contributes to the needs of the community together with the everyday requirements of the businesses operating within Argyll and Bute. The Annual Status and Options Report has been developed for the road, lighting and bridge/structures assets. This document includes deterioration modelling and investment scenarios that model likely future conditions.

The aim of the Strategic Asset Management Board is to make sure that:-

- The infrastructure assets perform well in terms of suitability and condition.
- Appropriate asset management information is gathered, maintained and used to underpin decision making.
- Infrastructure meets the needs of users' requirements and compliance with relevant legislation and regulations is achieved.
- Data continues to be gathered and held on appropriate systems.
- Benchmarking activities continue to inform business improvement actions.
- All of the above within the confines of the available budgets.
- All assets maximise income generation through the charging regime, where applicable, and that all fees are collected efficiently and expeditiously

8.0 ICT ASSET POLICY STATEMENT

It is the aim of the Strategic Asset Management Board to ensure that the Council's ICT assets are utilised in the most effective, efficient and economical manner in support of the Council's plans, strategies and service delivery.

The following approach will be undertaken to achieve this:-

- Business, corporate and strategic requirements will be identified.
- Procurement options will be tailored and developed to suit continuing needs, taking into account ongoing maintenance and sustainability issues throughout the whole life of the asset.
- Regular reviews will be conducted to assess fitness for purpose and performance of the asset in question.
- Full compliance with legislative and operational requirements during the withdrawal and subsequent disposal of ICT assets.
- Comprehensive ICT and asset management information in support of all of the above will be collected, maintained, stored efficiently and be readily available.

9.0 BUILDING ELEMENT RISK CATEGORY POLICY STATEMENT

The risk category for building elements is used as part of the condition surveys undertaken by Property Services. The classification for fabric related elements and building services are as follows:

Fabric – The condition of an element is based on a combination of factors including site visual appearance, manufacturer's guidance on the lifecycle of the element and frequency of repeated maintenance based on historical knowledge and recorded data. In taking cognisance of all factors an assessment is made and a score (out of ten) is applied resulting in a condition percentage being allocated to the element. A score of less than 40% is classified as **bad** and categorised as a red risk. A score between 40% and 60% is classified as **poor** and categorised as an amber risk. A score between 60% and 85% is classified as **satisfactory** and categorised as a yellow risk. A score greater than 85% is classified as **good** and categorised as a green risk.

In addition to overall condition and therefore the risk associated with elements, the Property Officers also identify "Hot Spots". These are generally small areas of an element whose condition is such that they do not significantly influence the overall score but require attention as their failure is likely to result in a significant disruption to the building functioning as intended. An example of this would be a bad condition flat roof over a boiler house where the failure of the roof element would potentially result in the heating failing.

As a result, a capital programme is established that deals with high risk elements including "Hot Spots". It is also prudent to include a Health and Safety budget to deal with any emergent issues throughout the financial year.

Services - Mechanical & Electrical – this assessment is based on the elemental lifecycle of the specific mechanical or electrical element or sub element. The assessment is coupled with the support of statutory cyclical service reports and industry standard recommendations. In taking cognisance of all factors an assessment is made and a score (out of ten) is applied resulting in a condition percentage being allocated to the element. A score of less than 40% is classified as **bad** and categorised as a red risk. A score between 40% and 60% is classified as **poor** and categorised as an amber risk. A score between 60% and 85% is classified as **satisfactory** and categorised as a yellow risk. A score greater than 85% is classified as **good** and categorised as a green risk.

In addition to the overall elemental condition and therefore the risk associated with elements, the Property Maintenance and Technical Officers also identify "Hot Spots". These are generally parts of an element where condition is such that they do not significantly influence the overall score but require attention as their failure is likely to result in a significant disruption to the building functioning as intended.

As a result, a capital programme is established that deals with high risk elements including "Hot Spots". It is also prudent to include a Health and Safety budget to deal with any emergent issues throughout the financial year.

This page is intentionally left blank

ARGYLL AND BUTE COUNCIL**COUNCIL****STRATEGIC ASSET MANAGEMENT BOARD****24 FEBRUARY 2022**

CORPORATE ASSET MANAGEMENT PLAN

1. EXECUTIVE SUMMARY

- 1.1 The Corporate Asset Management Strategy sets out the strategic framework for the development of asset management planning including the development of the Corporate Asset Management Plan, Service Asset Management Plans (SAMPS), ICT Group Asset Management Plan (ICT GAMP) and Asset Group Summary templates and provides the basis for corporate challenge within the asset management process.
- 1.2 The Corporate Asset Management Plan reflects the Council's strategic objectives contained in the Argyll and Bute Outcome Improvement Plan (ABOIP) and Corporate Plan, capital investment priorities and Service Plans to support Strategic Change, Service Development and Asset Sustainability projects in 2022-23 and beyond. These projects have been developed taking account of the future service delivery requirements of the Council, the Argyll and Bute Health and Social Care Partnership (HSCP) and Live Argyll.
- 1.3 On an ongoing basis all services assess the risk arising from the condition and suitability of the assets they have responsibility for. This enables the prioritisation of projects for inclusion within the capital plan.
- 1.4 The continued reduction in revenue maintenance budgets has had an impact on planned maintenance programmes. This in turn increases the rate of deterioration in asset condition across the Council leading to increasing demand for capital investment in the asset base to maintain service delivery. Furthermore, the General Capital Grant settlement for 2021-22 was significantly less than expected and despite the Capital Spending Review, undertaken by the Scottish Government, indicating that the settlement would remain at this level for five years there was a further smaller reduction in the 2022-23 settlement. If this trend continues it could result in increased difficulties in sustaining the asset base.

CORPORATE ASSET MANAGEMENT PLAN

2. INTRODUCTION

- 2.1 The Corporate Asset Management Plan reflects the Council's strategic objectives contained in the ABOIP and Corporate Plan, capital investment priorities and Service Plans to support Strategic Change, Service Development and Asset Sustainability projects in 2022-23 and beyond. These projects have been developed taking account of the future service delivery requirements of the Council, Live Argyll and the HSCP.
- 2.2 The Strategic Change programme identifies the Council's strategic planning priorities which include Helensburgh Waterfront Development, Shared Offices, the Harbour Investment Programme, Roads and Infrastructure projects and the Capital Regeneration Programme.
- 2.3 The Service Development and Asset Sustainability programmes focus on addressing a combination of the Condition, Suitability and Risk associated with the Council's assets. The Corporate Asset Management Plan addresses individual assets or asset groups which have been identified as highest risk (*significant* risk of impairment to both the asset and/or service delivery), either through capital plans founded on Business Cases, or through the proposed development of Outline Business Cases in 2022-23. The Council has committed to developing a new Capital Investment Strategy and refreshing the Asset Management Board early in the life of the new Council in 2022.
- 2.4 The Corporate Asset Management Strategy sets out the strategic framework for the development of asset management planning including the development of the Corporate Asset Management Plan, SAMPs, ICT GAMP, Asset Group Summary templates and provides the basis for corporate challenge within the asset management process.

3. DETAIL**Corporate Asset Management Planning – Key Issues**

- 3.1 The Corporate Asset Management Plan reflects existing departmental and service structures and planning. It brings together the Council's Strategic Change programmes such as the Capital Regeneration Programme and the Lorn Arc Tax Incremental Funded projects, with SAMPs, ICT GAMP, Asset Group Summary templates, the HSCP and Live Argyll Asset Management Plan and capital plans.
- 3.2 SAMPs, ICT GAMP and Asset Group Summary templates set out how each Service is planning to manage the assets they utilise to deliver services. The standard of these reflects the current maturity of the Council's asset management planning and demonstrate an improvement in terms of information, quality and

meaningful asset performance measures - varying between areas of best practice to areas where there has been limited asset performance management to date.

- 3.3 Departments were asked to complete Asset Group Summary templates for the assets they have responsibility for. These summarise the information contained within the SAMPs and GAMP highlighting the key pieces of information. The SAMPs and GAMP are still completed and available to refer to but these summary reports allow high level information to be obtained quickly with the back-up detail available if required
- 3.4 All new capital projects included within Capital Plan are founded on either an Initial Business Case (IBC) or an Outline Business Case (OBC) (as required by the Council's Capital Programme Planning and Management Guide). The quality and standard of business cases produced is reflective of the development of asset management planning across the Council. Strategic change project OBCs show best practice: incorporating options appraisal, whole life costing and risk analysis. Progress has been made with the standard of IBCs for the Asset Sustainability programme but will continue to be a focus for further development within the capital monitoring process. The Capital Programme Planning and Management Guide, which was approved in May 2010, updated January 2018 and is reviewed regularly, contains templates for each form of business case with the OBC incorporating life cycle costing. A review of these arrangements is underway with proposal to bring forward a new Capital Investment Strategy and refreshing the Asset Management Board early in the life of the new Council in 2022.
- 3.5 The SAMPs and ICT GAMP provide the Council with a robust suite of data which informs strategic decision making. The data allows consideration of adjusting block allocations between services and/or between strategic priorities and is useful in the context of Strategic Change, Service Development and Asset Sustainability. The data is becoming even more useful as improvements can be targeted and reported upon. It will also inform future decision making and corporate challenge in relation to asset disposal.
- 3.6 The main sources of data for the Corporate Asset Management Plan are the SAMPs, the ICT GAMP and the HSCP and Live Argyll asset management plans, all of which are then summarised within the Asset Group Summary templates. The plans are based on the objective assessment of condition, suitability and risk that has been applied to asset groups.
- 3.7 The day to day operations of local authorities is very much dictated by legislation. Each service has to be mindful of the legislation affecting each of its operations and the key legislation is set out in the individual SAMPs. Relevant legislation includes:
- Legislation involving Care Inspectorate issues
 - Legislation relating to Education Scotland
 - Roads (Scotland) Act 1984
 - New Roads and Street Works Act 1991
 - Flood Risk Management Act (Scotland) 2009
 - Coastal Protection Act 1949
 - Health and Safety legislation
 - Environmental and other protective legislation

- Legionella - Approved Code of Practice and Guidance Document
- Electricity At Work Regulations 1989
- Climate Change and Carbon Reduction legislation

Corporate Asset Management Plan Development

- 3.8 The Strategic Asset Management Board has a set of Asset Performance Indicators and the associated programmes of asset surveys/inspections. This will continue to improve the quality of asset management plans which allows the Council to benchmark asset performance and provide the basis for corporate challenge within the corporate decision making.
- 3.9 The Corporate Asset Management Plan is updated annually to reflect national policy requirements. In addition, strategic asset management planning arrangements between other public bodies and major community planning partners within Argyll and Bute are becoming more effective. The Council has an approved policy in place for this.
- 3.10 The gateway system for appraising and approving future capital expenditure has been in operation since 2010. The process has been utilised again for 2022-23 with consideration being given to addressing highest risks and improvements to the Condition and Suitability of assets. The programme for 2022-23 includes projects which have been previously approved by the Council as summarised in the following sections.

Capital Projects Previously Approved

- 3.11 The following significant strategic change projects have been previously approved by the Council:
- Progress and deliver the remaining projects within the Capital Regeneration Programme
 - Progress the delivery of Helensburgh Waterfront Development
 - LED street lighting project
 - Marine Infrastructure Improvements
 - Tax Incremental Funded (TIF) Projects
- 3.12 The following significant service development projects have been previously approved by the Council:
- Early learning and childcare (1140 hours)
 - Depot Rationalisation
 - Coastal Communities Fund projects
 - Lochgilphead Front Green
- 3.13 The following section summarises the position with regard to asset sustainability projects previously approved by the Council:
- Roads and Infrastructure
 - The Roads Reconstruction programme is targeted on sections identified as high and medium risk by the Scottish Road Maintenance Condition Survey Road (SRMCS) and roads

inspectors. Prioritisation is given to those routes which are likely to contribute greatest to economic growth and improved quality of life within our communities.

- Other Asset Sustainability programmes include Flood Prevention, Bridge Strengthening, Street Lighting, Environmental and Waste Projects, Footways Improvements and Fleet Management.
 - The Council has recently been successful in bids to the Local Bridge Maintenance Fund, with awards for 2021-22 and 2022-23 confirmed totalling £5.450m.
- Education
 - The capital programme will continue to include works to address the condition issues of the departments assets informed by the surveys arranged by Property Services. For the school estate, asset sustainability projects will target suitability and condition issues. Significant investment has been made to around 15 Early Years settings with our outdoor learning projects winning top award at the national Learning Places Awards in November 2021.
 - ICT
 - The ICT Programme focuses upon securing information, ICT hardware and data and voice networks, more use of collaborative tools – i.e. MS365 including SharePoint and a range of MS365 Apps, Unified Communications, Voice Over IP and the deployment of numerous services in support of a flexible workforce.
 - Council wide personal computer and laptop replacement programme.
 - Shared Accommodation (Offices)
 - The main thrust of the programme is health and safety upgrades to address high risk elements in strategically important shared offices and key Council buildings. In addition Commercial Services will continue to ensure that the estate is managed efficiently by supporting delivery of the Property Theme and the Our Modern Workspace project.
 - Live Argyll
 - The programme for Live Argyll will include works identified in conjunction with Property Services to address condition and suitability issues on Council owned assets.
 - Argyll and Bute Health and Social Care Partnership
 - The HSCP will focus on ensuring current assets are maintained in a safe, wind and watertight condition but will continue to explore opportunities for co-location. In addition, the digitalisation of Telecare will be progressed as approved in the 2018-19 budget motion.

High Risk Assets Not Addressed within Capital Plan Proposals for 2022-23

- 3.14 The Capital Programme for 2022-23 has been structured to address the majority of the Council's high risk assets. In 2022-23, service asset managers will develop business cases and plans to tackle the following high risk assets which

are not addressed by projects within the current 2022-23 to 2024-25 Capital Programme.

- Education

- Education Services have allocated all asset sustainability projects a high, medium and low priority ranking on an assessment of the condition and suitability requirements for each property. Due to Covid-19 and high volume of Early Years prioritised works to meet nationally imposed deadlines a significant number of high priority projects which would have been completed in 2021-22 have slipped in to 2022-23 and due to the capacity to deliver a large programme and limited funding available some high priority projects will be required to be delivered in 2023-24. Medium priority projects will be delivered in 2023-24 and 2024-25. Low priority projects have not yet been allocated within the five year horizon of this SAMP. However it should be noted that the condition of our assets is beginning to reflect the inspection gradings received by both Education Scotland and the Care Inspectorate. All schools are being independently assessed in terms of condition in 2021-22.

- Shared Office Accommodation

- The programme of asset sustainability projects to address high risks in strategically important offices and other buildings has been limited in recent years due to the restricted funding available. This has led to a scenario where work on projects including rewires, fire alarm upgrades, heating upgrades and structural improvements is needing to be delivered over a longer timescale than is desirable. As a result, the Council is facing the increased risk of unplanned property element failures that could adversely affect service delivery but that may be partially mitigated through delivery of the Our Modern Workspace project where there will be a reduction in operational office buildings.

- ICT

- Increased pricing and the reduction in capital funding will have an impact on the Council's ability to maintain and upgrade its applications, IT infrastructure and equipment to keep pace with improvements in technology. Although there is sufficient 3 year block allocation funding through years 2022-25 to fund all of the core ICT infrastructure assets identified at this time, anticipated shortfalls have been identified for red risk assets, and there is insufficient funding for new business application investment opportunities and new initiatives supporting emerging service priorities arising from individual service plans, or strategic transformational plans of the Council and the ICT Digital Strategy 2021-24.

- Lighting

- The street lighting project underway with Energy Efficient Scotland provides a very positive opportunity to upgrade low maintenance lighting infrastructure funded from savings from reduced energy. Replacement of aged columns and cabling is required and upgrading of lighting stock at some locations to improve lighting levels and accessibility as well as reliability. On average columns have a life span of approx. 30 years, some of our stock have columns over 70 years, and we are now experiencing increased costs as both columns and cabling are failing.

- Amenity

- The council is responsible for managing and maintaining burial grounds within the council area. There are 131 cemeteries ranging from small churchyard cemeteries to large 'municipal' cemeteries.

Of the 131 cemeteries within the Argyll and Bute cemetery estate 64 remain available for the purchase of new lairs and 67 are already 'closed' to the sale of lair spaces and are effectively 'full' with only re-openings of existing lairs where depth remains or for the interment of ashes. This current proportion of active 'v' closed cemeteries has been reasonably stable since 2005. Although the cemetery may be classed as closed, under the Burial and Cremation (Scotland) Act 2016, local authorities in Scotland are responsible for the maintenance and upkeep of burial grounds and crematoriums, which effectively requires a sustained budget to maintain ongoing costs for the upkeep of cemetery grounds.

Argyll and Bute has 64 cemeteries with lair space, however there a number of sites that are expected to run out of space over the next 5 years based on new lairs being taken for each internment.

- Investment is also required in play areas, grass pitches and amenity buildings, including public conveniences, stores, depots and workshops.

- Depots

- The Council's programme of depot rationalisation and modernisation is highlighted as a financial risk. The programme was initially intended to be self-financing via the income derived from vacated sites, however, it is increasingly unlikely that those sites will provide the required level of funding to create fit-for-purpose single depots, therefore the Council may need to bridge any funding gaps. Business cases for individual projects, considering funding and affordability, will come forward on a case by case basis.

- Flood Protection Infrastructure
 - Recent severe weather combined with high tide has resulted in partial collapse of the A884 Ardbeg Sea Wall on Bute. A permanent solution is currently being developed for which the costs are estimated to be in excess of £1m.
 - The second round of the Local Flood Risk Management Plan is due to start in 2022 and is expected to involve some schemes in Argyll and Bute for which the Council will be required to fund 20%. The level of funding from the Scottish Government is yet to be confirmed.

- Waste Services
 - The waste strategy was adopted by council in November 2019. The changes in the way the council dispose of its waste are determined by the Scottish Government and the landfill ban which is to be implemented in 2025. An options appraisal is underway as part of the contract handback process to ascertain the appropriate requirements, taking cognisance of the ban and reflecting upon the contract end date in September 2026.

- Capital Regeneration Programme
 - There are risks associated with Rothesay Pavilion Adaptive Restoration project resulting from the main contractor being placed into administration and the consequential impact upon project costs. Following consideration of a report to the Policy and Resources Committee on 9th December 2021 the decision has been taken to 'pause' the project whilst the Council seeks to secure external funding in support of the project.
 - Helensburgh Waterfront development is currently reporting to be on track.

- HSCP
 - Deteriorating estate, particularly in respect of required upgrades within residential Homes for the Elderly, including rewires, structural upgrades and internal Health and Safety and suitability upgrades.

- Live Argyll
 - Building upgrades within Leisure Centres, Halls, Libraries and Community Education Centres including rewires and internal upgrades.

Anticipated Developments Within Next Five Years

- 3.15 In the future, the Corporate Asset Management Plan will need to move its focus from the current estate to considering what future service provision needs will be and the demands this will place on the asset base. This will ensure that in planning for the future the impact of the ABOIP, corporate objectives including the

transformation programme and national priorities will be taken into account. The impact of reducing maintenance budgets will also have to be considered as they will accelerate the deterioration of the condition of the Council's assets and may result in elemental failure which will increase the risk to service delivery and require the capital plan to be focused on asset sustainability projects. The Council has committed to developing a new Capital Investment Strategy and refreshing the Asset Management Board early in the life of the new Council in 2022.

3.16 The main issues identified within the Asset Group Summary templates which must be considered within future asset management planning include:

- Ongoing sustainability of ICT infrastructure assets to best support services in the delivery of Council services and ensuring compliance with PSN, CyberEssentials Plus, Data Protection (incl. GDPR) and PCI DSS regulations.
- The Our Modern Workspace project will continue over the next two years and will be carried out in conjunction with asset sustainability, climate change and carbon/energy management programmes. Opportunities to link these programmes with the output from the place based reviews in Dunoon and Rothesay will also be explored.
- Water Quality/Legionella is a key consideration in terms of asset management and Commercial Services will continue with the necessary on-site risk remediations.
- Depot rationalisation will be progressed to provide operational and cultural benefits as well as creating revenue savings through reduced operating costs
- Cemetery extensions and woodland burial sites
- Cemetery infrastructure review, refurbishment and regeneration - a public engagement survey was carried out in early 2021 and feedback was that island communities did not wish to bury their dead on the mainland. As such we are now looking at other solutions to buy land and engage with community partners, prioritising those cemeteries with less than 5 years available service life.
- Replacement of aged lighting columns and cabling which are well beyond their lifespan of 30 years, some being over 70yrs old and upgrade lighting stock at some locations to improve on lighting levels and accessibility as well as reliability.
- Infrastructure improvements for roads including vehicle restraint systems and slope stability, coastal protection, flood infrastructure, bridges and retaining walls
- Ongoing work to facilitate implementation of the Flood Risk Management Act
- Car, coach and lorry parks
- Heavy vehicle and plant replacement
- Investment to address the needs of island landfill sites and waste management infrastructure.
- Business case development for future waste management
- The Marine asset inspection regime to be dealt with on an asset management basis similar to that in place for roads assets
- Vessel inspections will remain subject to annual refit and certification by the MCA
- High priority projects identified from condition and suitability surveys to

ensure the school estate meets statutory and regulatory requirements and meet the needs of 21st century learning.

- Implementation of energy/water efficiency measures and installation of renewable technologies to contribute to the reduction in carbon emissions within the school estate.
- Completion of upgrades to Pre-5 and Primary Schools for the introduction of 1140 Hours Early Learning and Childcare.
- Ongoing programme of asset sustainability projects to address red risk assets/elements to enable Live Argyll Leisure Trust to deliver its services
- Efficient use of the combined NHS and Council owned estate including co-location working for HSCP staff.
- Strategic review of Estates requirements for key HSCP delivered services including the provision of residential nursing care throughout Argyll and Bute.
- Development and implementation of projects within the Commercial Services Programme of Priority Commercial Developments, including: Kilmory Business Park; Oban Airport Business Park; and Helensburgh Waterfront Retail Development.

3.17 As a priority, services must develop asset management planning, options appraisal and business case development to address all high risk assets. This will assist in the development of the proposed approach to capital prioritisation.

3.18 For assets rated C or D and an Amber risk profile, future planning must appraise options to upgrade, replace or dispose of these assets. For assets rated A or B for condition or suitability, and/or with a Green or Yellow Risk profile, asset sustainability planning must ensure that these assets do not deteriorate by carrying out appropriate mitigation works. This will be achieved through the Council's business case gateway process.

Leased Land and Property

3.19 The Council leases land and properties to external parties giving a rental income of circa £701k per annum and leases property and land assets from external landlords with an outgoing rental of circa £286k per annum. As part of the One Council property approach the Estates and Property Development Section will look to continue to increase income from the lease of assets where there is a market opportunity and to reduce outgoing rentals in conjunction with the occupying services.

Asset Register Systems and Software

3.20 Property related asset management data is stored in an integrated property management system, Concerto. This live system combines a number of processes, including maintenance of the Property Fixed Asset Register, which previously operated independently. The implementation of Concerto has resulted in a streamlined system enabling reliable and current property asset performance data to be recorded and obtained.

3.21 Following the completion of the process for property it is necessary that

Infrastructure and other assets are similarly controlled and work will commence to maintain the Fixed Asset Register in accordance with the WDM system used to monitor our infrastructure assets.

- 3.22 The Finance Fixed Asset Register is currently in the process of being migrated from an application-based system to a cloud-based system. This provides an opportunity to review and cleanse the data held within the system making this more reliable and ensuring the data can be maintained more efficiently.

4. CONCLUSION

- 4.1 The Corporate Asset Management Plan sets out the way in which the Council's Corporate Asset Management Strategy will be delivered in 2022-23 and beyond.
- 4.2 The reduction in maintenance budget will increase the risk of asset failure which may have an impact on service delivery. The proposed move to a prioritisation approach to capital planning will be developed to allow projects to be aligned to Council priorities.

5. IMPLICATIONS

- 5.1 Policy – Sets out how the Corporate Asset Management Strategy will be delivered.
- 5.2 Financial – None.
- 5.3 Legal – The funding for new expenditure may not address all the Statutory and Regulatory requirements in relation to Health and safety.
- 5.4 HR - There are risks that the funding available will have an impact on the sustainability of the Property Design and Roads Design Teams.
- 5.5 Fairer Scotland Duty - None
- 5.5.1 Equalities – None
- 5.5.2 Socio-Economic Duty – None
- 5.5.3 Islands Duty – None
- 5.6 Climate Change – None.
- 5.7 Risk - There are insufficient resources to address all the red risk assets.
- 5.8 Customer Service – None.

Policy Lead for Financial Services and Major Projects - Councillor Gary Mulvaney

Ross McLaughlin, Head of Commercial Services
Kirsty Flanagan, Section 95 Officer
10 February 2022

For further information please contact:
Anne Blue, Interim Head of Financial Services

APPENDICES:

Appendix 1 – Asset Group Summary Templates

STRATEGIC ASSET MANAGEMENT PLAN – ASSET GROUP SUMMARY

Asset Group	Education
Service Area	Customer Services
Responsible 3rd Tier Manager	Morag Brown – Business Improvement Manager, Customer Services
2021-22 Investment	£8.291m (Capital)
2022-23 Anticipated Investment	£4.415m (Capital)
Additional Funding	£0.647 (Covid-19)
Proposed Outcome from the 2022-23 investment	<p>This reduced level of investment from previous years will enable us to only complete the very highest priority asset sustainability projects. These projects have been identified from condition and suitability surveys to ensure the school estate meets statutory and regulatory requirements and our education establishments are suitable to meet the needs of our learners and the vision outlined in our Learning Estates Strategy.</p> <p>The prioritised projects being delivered in 2022-23 will include works at Dalintober, Bowmore, Cardross, Castlehill Primary and continuing work at Tobermory Primary.</p> <p>The redesign of settings to meet the requirements and provide 1140 hours Early Learning and Childcare across the authority is nearing completion and has seen significant investment across the estate, two projects remain to be completed Kilmartin and Strath of Appin.</p> <p>Unfortunately the challenges in the construction industry from both the Covid pandemic and EU withdrawal have resulted in a greater number of slipped projects than in previous years. Projects with funding already approved being delivered in 2022-23 include Hermitage, Kilchattan, Lochnell, Port Charlotte Kilmodan and Toward primaries and Islay High.</p> <p>Completing all of these projects will ensure we maintain the current condition scores for these properties and should improve suitability scores. However there is a risk that failure to invest in planned capitalised maintenance in a timely manner across such a large estate will see a reduction in the scores of other properties and / or could result in component failure and building closure across the school estate. There is a significant backlog of work which includes roof repairs, rewiring, damp repairs, heating upgrades and suitability works.</p> <p>Aligned to the asset sustainability projects will be a programme of works to support the roll out of universal free school meals and this will see an investment in school kitchens and dining halls across the school estate. It is anticipated that this programme will be fully funded by Scottish Government although we are still awaiting confirmation of the award and there is concern that funding may not be sufficient to carry out works across such a large school estate.</p>

	<p>The information collated within the Learning Estate Strategy has identified that future strategic investment should focus primarily on our islands with Mull and Islay as top priority for development. If population growth and investment continue in the Dunbeg area then this will also require investment and longer term ambition would also to be to review estate in Kintyre should future funding from Scottish Government become available. We will be progressing work on developing more detailed feasibility studies for Islay and Mull to establish the strategic business case and also affordability of both. An essential part of the feasibility will be to engage with communities at the earliest possible opportunity to ensure views on all aspects of a potential development are highlighted. This early feasibility work will provide the Council with sufficient detail early in 2022 to base a decision on whether or not funding from the LEIP3 (Learning Estate Investment Programme) is a potential option.</p> <p>The programme of works for 2022-23 is therefore ambitious but all works are high priority. There is an increasing risk that contractors do not have the capacity to deliver and future Covid lockdowns and / or restrictions to the construction industry would have a further detrimental impact.</p>	
2 Years of Indicative Funding And The Projected Outcomes	2023-24 Anticipated Funding £4.273m	2024-25 Anticipated Funding £2.226m
	High priority projects identified from condition and suitability surveys to ensure the school estate meets the statutory and regulatory requirements and education establishments are suitable and meet the ambitions in our Learning Estate Strategy. Works include roof repairs, rewiring, damp repairs, heating upgrades, internal refurbishment and assorted suitability works, kitchen upgrades, internal refurbishment, works to address capacity issues and assorted suitability works, including improvements to outdoor play areas.	High and medium priority projects identified from condition and suitability surveys to ensure the school estate meets the statutory and regulatory requirements and education establishments are suitable to meet the ambitions in our Learning Estate Strategy. Works include roof repairs, rewiring, damp repairs, heating upgrades and internal and external refurbishment.
Backlog Maintenance Figure	In a similar manner to other Scottish Local Authorities, this figure is not recorded because the cost of doing so would be disproportionate to the benefit, particularly when budgets are restricted. Instead a risk based approach is adopted and condition and suitability is regularly surveyed.	
Match Funding Opportunities/ External Funding	Achieved in 2021-22 There are no external or match funding opportunities available for planned maintenance of the education estate. The	

	<p>expansion of Early learning and Childcare has been funded by Scottish government and projects have been aligned where possible.</p> <p>Opportunities in 2022-23</p> <p>There are no external or match funding opportunities available for the planned maintenance of the education estate. The expansion of universal free school meals will be funded by Scottish Government and projects will be aligned where possible.</p>
<p>Description Of Asset Group (assessment)</p>	<p>The Education Services is responsible for</p> <ul style="list-style-type: none"> • 66 primary schools (in use); • 4 3-18 schools; • 1 joint campus; • 5 secondary schools; • 1 school for pupils with complex additional needs; • 2 adult learning centres, and a Youth Centre; • 2 Early Learning and Childcare Centres, and • 19 school houses. <p>The details for these are as follows:</p> <p><u>School Buildings Owned & In Use</u> Number: 68 Overall Average Condition: B Overall Average Suitability: B</p> <p><u>Buildings Provided via NPDO</u> Number: 5 Overall Average Condition: A Overall Average Suitability: A</p> <p><u>Buildings Provided via Schools for the Future Programme (design build finance and maintain)</u> Number: 2 Overall Average Condition: A Overall Average Suitability: A</p> <p><u>Buildings Provided via Schools for the Future Programme (design build direct agreement)</u> Number: 2 Overall Average Condition: A Overall Average Suitability: A</p> <p><u>School Houses Buildings Owned</u> Number: 18 Overall Average Condition: B Overall Average Suitability: C</p> <p>Notwithstanding these overall averages, individual property elements deteriorate on an ongoing basis and are at risk of failure thereby requiring the need for ongoing investment. The current condition and suitability scores for all of these buildings is summarised in the table below:</p>

	<p>Notwithstanding these overall averages, individual property elements deteriorate on an ongoing basis and are at risk of failure thereby requiring the need for ongoing investment. The current condition and suitability scores for all of these buildings is summarised in the table below:</p> <table border="1" data-bbox="644 360 1410 734"> <thead> <tr> <th data-bbox="644 360 858 483">% of the school estate in use</th> <th data-bbox="858 360 1155 483">Condition scores</th> <th data-bbox="1155 360 1410 483">Suitability scores</th> </tr> </thead> <tbody> <tr> <td data-bbox="644 483 858 546">A</td> <td data-bbox="858 483 1155 546">15%</td> <td data-bbox="1155 483 1410 546">21%</td> </tr> <tr> <td data-bbox="644 546 858 609">B</td> <td data-bbox="858 546 1155 609">85%</td> <td data-bbox="1155 546 1410 609">66%</td> </tr> <tr> <td data-bbox="644 609 858 672">C</td> <td data-bbox="858 609 1155 672"></td> <td data-bbox="1155 609 1410 672">13%</td> </tr> <tr> <td data-bbox="644 672 858 734">D</td> <td data-bbox="858 672 1155 734"></td> <td data-bbox="1155 672 1410 734"></td> </tr> </tbody> </table> <p>As a result of limited capital and revenue budgets, expenditure is targeted at the property condition issues, this investment should prevent a worsening of the condition scores for school buildings. However there also needs to be an awareness of the impact of poor suitability ratings, particularly if they result in any noncompliance of regulatory authority requirements. This is particularly challenging as many of the properties were not designed with current approaches to education in mind and nor do they have the flexibility in terms of their construction to be easily modified to do so.</p>	% of the school estate in use	Condition scores	Suitability scores	A	15%	21%	B	85%	66%	C		13%	D		
% of the school estate in use	Condition scores	Suitability scores														
A	15%	21%														
B	85%	66%														
C		13%														
D																
<p>Asset Management System supporting condition assessment criteria</p>	<p>Building condition and suitability is measured for school buildings in accordance with the Scottish Government’s School Core Facts. Other building assets are measured in a similar manner via the Local Government Benchmarking Framework (LGBF). The condition rating of buildings is measured through an assessment of the main elements of the building (roof, walls, windows, doors, services etc.) via a weighted scoring matrix. Suitability is measured in a similar manner but instead of building elements the head teachers assess the areas within the school including learning and teaching spaces, internal social spaces, internal facilities, external social spaces and external facilities following the guidance provided by the Scottish Government “The suitability core fact”. Core Facts returns are submitted on an annual basis to the Scottish Government. LGBF are also submitted annually.</p>															
<p>Methodology used to set priorities/programmes of work</p>	<p>The prioritisation of projects identified in the capital programme for Education follows a risk based approach informed by the Condition and Suitability surveys. This also takes into account health and safety issues, life cycle costs and any emerging service or legislative requirements. In addition inspections by the regulatory bodies Education Scotland and the Care Inspectorate highlight improvement works required to properties to maintain or improve gradings. The Council’s Learning Estates Strategy sets out the vision and ambition for the school estate.</p>															

Implications of Underinvestment	In the absence of adequate funding many buildings and building elements are deteriorating at a rate which may not be able to be addressed by the current level of capital and revenue (maintenance) expenditure. This is beginning to impact on the use of buildings, capacity of the school, flexibility to deliver the curriculum, support for pupils with complex needs and our inspection gradings. This will continue unless the number of properties is reduced or the capital and revenue budget is increased.
Statutory Duties	<p>The following, while not exhaustive, are the main pieces of legislation which drive the need for investment in the Education Estate:</p> <ul style="list-style-type: none"> • Education (Scotland) Act 2016 • Education (Scotland) Act 1980 • Education (Additional Support for Learning) (Scotland) Act 2009 • Children and Young Persons (Scotland) Act 2014 • Public Bodies (Joint Working) (Scotland) Act 2014 • Schools Consultation (Scotland) Act 2010 • Standards in Scotland's Schools etc. Act 2000 • Scottish Schools (Parental Involvement) Act 2006 • Protection of Children (Scotland) Act 2003 • Regulation of Care (Scotland) Act 2001 • Fire Scotland Act 2012 • Health and Safety and Work Act 1974 • Legionella - Approved Code of Practice • Equalities Act 2010 <p>There are new and emerging legislative duties in the term of the current Council which will impact on its potential use of assets, notably the:</p> <ul style="list-style-type: none"> • Expansion of the provision of funded Early Learning and Childcare (ELC) from the current 600hrs to 1140 hours • "The National Improvement Framework for Scottish Education: Achieving Excellence and Equity", published in 2017 • "Education Governance: Next Steps". <p>There is also greater adherence to the legislation for the provision of ASN support in the Education (Scotland) Act 2016.</p> <p>The most recent legislation is the Coronavirus Act 2020: Educational Continuity.</p>

STRATEGIC ASSET MANAGEMENT PLAN – ASSET GROUP SUMMARY

Asset Group	Shared Office Accommodation (The asset group incorporates a museum and Council archives)	
Service Area	Commercial Services, Customer Services	
Responsible 3rd Tier Manager	Craig Houston, Property Services Manager	
2021-22 Investment	£2.089m (Capital) + £0.021m Carbon Management Budget	
2022-23 Anticipated Investment	£2.475m (Capital)	
Proposed Outcome from the 2022-23 investment	<p>The funding will be used to deliver asset sustainability projects in Shared Office Accommodation buildings that have red risk elements and/or have significant ongoing revenue budget maintenance requirements.</p> <p>The works will generally include roof/partial roof upgrades, works to address deficiencies with building services (e.g. re-wires/boiler plant upgrades), structural stabilisation works, works to assist with compliance with Equality Act and safe access/egress (e.g. lift upgrade and escape fire stair replacement) and a relatively small contingency element to deal with emergent issues associated with health and safety matters, fire risk assessments and asbestos containing materials in Shared Office Accommodation. In addition there is an allowance to support agile working and facilitate further office rationalisation to reduce ongoing revenue costs to the Council.</p> <p>As a result of the investment, the condition of individual elements will improve but the impact on the overall condition of the assets is anticipated to remain static, or decline, given that the condition of other building elements is deteriorating.</p>	
2 Years of Indicative Funding And The Projected Outcomes	2023-24	2024-25
	Anticipated Funding £0.481m	Anticipated Funding £0.428m
	Ongoing programme of asset sustainability projects to address red risk elements/assets (roof upgrades, window upgrades, re-wires, heating plant upgrades and ongoing compliance with health and safety, fire risk etc.) to achieve value for money whilst providing the best outcome for both building users and the Local Government Benchmarking Framework on Building Condition.	Ongoing programme of asset sustainability projects to address red risk elements/assets (roof upgrades, window upgrades, re-wires, heating plant upgrades and ongoing compliance with health and safety, fire risk etc.) to achieve value for money whilst providing the best outcome for both building users and the Local Government Benchmarking Framework on Building Condition.
Backlog Maintenance Figure	In a similar manner to other Scottish Local Authorities, this figure is not recorded because the cost of doing so would be disproportionate to the benefit, particularly when budgets are restricted. Instead a risk based approach is adopted. In moving	

	forward it is anticipated that the overall risk of backlog maintenance will reduce as a result Shared Accommodation considerations associated with the Our Modern Workspace project.
Match Funding Opportunities/ External Funding	<p>Achieved in 2021-22</p> <p>The capital allocation for Shared Office Accommodation is used to primarily address red risk elements as asset sustainability (major maintenance) projects. Progress was hampered throughout the year given the ongoing impact of covid-19 and the volatility of the construction market. There is no external funding available to address major maintenance of buildings.</p>
	<p>Opportunities in 2022-23</p> <p>The capital allocation for Shared Office Accommodation is used to primarily address red risk elements via asset sustainability (major maintenance) projects. There is no external funding available to address major maintenance of buildings. However, in relation to climate change Property Services will continue to explore opportunities for external funding for projects similar to the Non-Domestic Energy Efficiency Framework (NDEEF) and the Clyde Mission project (Kilcreggan/Rosneath Community Low-Carbon Heating) where low carbon solutions throughout the wider Argyll and Bute area, which would not only assist the Council in its journey to Net Zero Carbon (NZC) but would also result in revenue savings or additional income for the Council. There will also be efficiency opportunities delivered through the Our Modern Workspace project.</p>
Description Of Asset Group (assessment)	<p>Shared Office Accommodation is split into buildings that are owned by the Council and buildings leased-in by the Council. The details for these are as follows:</p> <p>Buildings Owned (Number: 28) Gross Internal Floor Area: 22,158m² Gross Book Value: £16.1M Overall Average Condition: B Overall Average Suitability: B</p> <p>Buildings Leased-In (Number: 2) Gross Internal Floor Area: 215m² Overall Average Condition: B Overall Average Suitability: B</p> <p>Notwithstanding these overall averages, individual property elements deteriorate on an ongoing basis and are at risk of failure thereby requiring the need for ongoing investment.</p>
Asset Management System supporting condition assessment criteria	<p>Building condition and suitability are measured in accordance with the Local Government Benchmarking Framework (LGBF) which in turn references the Scottish Government's School Core Facts. The condition rating of buildings is measured through an assessment of factors including the elements of the building (roof, walls, windows, doors, services etc.) via a weighted scoring matrix. Suitability is measured in a similar manner but instead of building elements assesses themes including: location; accessibility; building facilities; the working</p>

	<p>environment; and ICT infrastructure etc. The assessments are in a transition stage so include some surveys using the current assessment methodology</p> <p>All information is recorded within the Council's property management system, Concerto, and LGBF returns are made on an annual basis.</p>
<p>Methodology used to set priorities/programmes of work</p>	<p>Property condition and suitability assessments are reviewed annually along with input from Property Maintenance Officers on burdensome maintenance issues to inform elements of buildings that are needing attention/investment. In addition output from statutory inspection of building services (typically annual inspection) also inform the need for investment.</p> <p>These works are prioritised as per health and safety legislative requirements and given the limited budget, ensure that buildings remain wind and watertight and safe for use by members of staff and visitors.</p>
<p>Implications of Underinvestment</p>	<p>The main implications for underinvestment are:</p> <ul style="list-style-type: none"> • Lack of revenue maintenance funding leads to limited planned maintenance leading to building element failures. This increases demand for capital expenditure on asset sustainability (major maintenance) projects. • Risk of increased likelihood of building closure thereby impacting on ability of the Council to deliver services. • Risk of reputational damage to the Council from poor appearance of buildings. • Risk of increase in third party insurance claims from building users (both staff and visitors).
<p>Statutory Duties</p>	<p>Commercial Services is responsible for the provision of all statutory health and safety property inspection, testing and maintenance requirements which are governed by more than 50 pieces of legislation, codes of practice and British and European standards. The following, while not exhaustive, are the main pieces of legislation which drive the need for investment in Shared Office Accommodation:</p> <ul style="list-style-type: none"> • Health & Safety at Work Act • Management of Health and Safety at Work Regulations • Electricity at Work Regulations • Control of Substances Hazardous to Health Regulations • Control of Asbestos Regulations • Fire Precautions Act/Fire (Scotland) Act • Gas Safety Regulations • Lift Operations and lifting Equipment Regulations • Legionella - Approved Code of Practice and Guidance. • Climate Change (Scotland) Act

STRATEGIC ASSET MANAGEMENT PLAN – ASSET GROUP SUMMARY

Asset Group	Council Owned HSCP Occupied Buildings	
Service Area	Adult Care/Children and Families	
Responsible 3rd Tier Manager	James Gow	
2021-22 Investment	£0.313m (Capital)	
2022-23 Anticipated Investment	£1.729m (Capital)	
Additional Funding	£0.079m (Covid-19)	
Proposed Outcome from the 2022-23 investment	<p>The funding will be used to undertake essential suitability and accessibility works along with window and roof repairs, upgrades and partial replacements. A significant proportion of the investment is required to re-wire 2 sites and essential M&E replacement. This work will focus on those buildings that have red risk elements and/or have significant ongoing revenue budget maintenance requirements.</p> <p>Furthermore, some of the funding is likely to be required to augment the current programme due to increasing costs associated with facilities related works programmes.</p> <p>As a result of the investment, the condition of individual elements will improve however, this level of investment will not materially improve the overall condition of the assets due to the significant backlog maintenance, suitability deficiencies and deteriorating condition of other building elements.</p>	
2 Years of Indicative Funding And The Projected Outcomes	2023-24 Anticipated Funding £0.447m	2024-25 Anticipated Funding £0.428m
	Ongoing programme of asset management projects to address essential red risk maintenance elements. This will include roof repairs, window upgrades, electrical works, essential M&E replacements and ongoing compliance with health and safety, fire risk management etc.	Ongoing programme of asset management projects to address essential red risk maintenance elements. This will include roof repairs, window upgrades, electrical works, essential M&E replacements and ongoing compliance with health and safety, fire risk management etc.
Backlog Maintenance Figure	In a similar manner to other Scottish Local Authorities, this figure is not recorded because the cost of doing so would be disproportionate to the benefit, particularly when budgets are restricted. Instead a risk based approach is adopted. The reviews and transformation projects underway at present should reduce the backlog maintenance figure in the medium term.	
Match Funding Opportunities/ External Funding	Achieved in 2021-22 There is no external funding available to address major maintenance of buildings. A joint place based review with	

	<p>Council and NHS Highland is nearing completion with HubNorth and Scottish Futures Trust to identify priorities for Dunoon and Rothesay. This is intended to drive forward a collaborative capital programme to improve hospitals in both locations, homes for the elderly and other property assets.</p> <p>Opportunities in 2022-23</p> <p>In addition to the place based review, opportunities for the provision of suitable nursing care for the elderly in Oban is also under consideration. The HSCP is also working with the Council in respect of shared catering services and further co-location and home working to improve the overall usage and reduce the cost of the estate.</p>
<p>Description Of Asset Group (assessment)</p>	<p>HSCP occupied buildings are split into categories as detailed below. The HSCP operates services from 31 Council owned properties, several of which have significant backlog maintenance requirements:</p> <p>Children’s Homes – 5</p> <p>Gross Internal Floor Area: 1,172m² Overall Condition: 3 classed as grade A, 2 classed as B Overall Suitability: 3 classed as grade A, 2 classed as B</p> <p>Elderly Persons Homes - 6</p> <p>Gross Internal Floor Area: 8,763m² Overall Condition: all grade B Overall Suitability: 5 classed as grade B, 1 classed as D</p> <p>Hostels - 3 (2 school, 1 adult)</p> <p>Gross Internal Floor Area: 4,855m² Overall Condition: all classed as grade B Overall Suitability: all classed as grade B</p> <p>Resource Centres - 3</p> <p>Gross Internal Floor Area: 1,768m² Overall Condition: all classed as grade B Overall Suitability: 1 grade A, 1 Grade B, 1 Grade C</p> <p>Offices Number - 8</p> <p>Gross Internal Floor Area: 2,265m² Overall Condition: 3 classed as grade A, 5 as Grade B Overall Suitability: 1 classed as grade A, 6 as Grade B, 1 Grade C</p> <p>HSCP Other - 6 (3 day care centre + stores)</p> <p>Gross Internal Floor Area: 1,241m² Overall Condition: All grade B Overall Average Suitability: 2 Grade A, 3 Grade, 1 Grade C</p>

	<p>Notwithstanding these overall averages, individual property elements deteriorate on an ongoing basis and are at risk of failure thereby requiring the need for ongoing investment to ensure properties remain fit for purpose and operational.</p>
<p>Asset Management System supporting condition assessment criteria</p>	<p>Building condition and suitability are measured in accordance with the Local Government Benchmarking Framework (LGBF) which in turn references the Scottish Government's framework. The condition rating of buildings is measured through an assessment of factors including the elements of the building (roof, walls, windows, doors, services etc.) via a weighted scoring matrix. Suitability is measured in a similar manner but instead of building elements assesses themes including: location; accessibility; building facilities; the working environment; standards set by regulators, and ICT infrastructure etc. The assessments are in a transition stage.</p> <p>All information is recorded within the Council's property management system, Concerto, and LGBF returns are made on an annual basis.</p>
<p>Methodology used to set priorities/programmes of work</p>	<p>Property condition and suitability assessments are reviewed annually along with input from Property Maintenance Officers on burdensome maintenance issues to inform elements of buildings that are needing attention/investment. In addition output from statutory inspection of building services (typically annual inspection) also inform the need for investment.</p> <p>These works are prioritised as per health and safety legislative requirements and given the limited budget, ensure that buildings remain wind and watertight and safe for use by members of staff, people in receipt of care, residents and visitors.</p> <p>Additionally, the transformation agenda and place based reviews in turn have implications for investment. Several properties are subject to review and investment is limited to essential maintenance only in these cases.</p>
<p>Implications of Underinvestment</p>	<p>The main implications for underinvestment are:</p> <ul style="list-style-type: none"> • Lack of revenue maintenance funding leads to limited planned maintenance leading to building element failures. This increases demand for capital expenditure on asset sustainability (major maintenance) projects. • Risk of increased likelihood of building closure thereby impacting on ability of the HSCP to deliver services in an environment which is appropriate to the services being provided therein. • Risk of reputational damage to the HSCP from poor appearance of buildings, particularly in respect of residential accommodation. • Condition and suitability of HSCP properties have a direct impact upon the quality of service and in some cases the quality of life of residents. • Risk of increase in third party insurance claims from building users (both staff and visitors).

Statutory Duties	<p>Commercial Services is responsible for the provision of all statutory health and safety property inspection, testing and maintenance requirements which are governed by more than 50 pieces of legislation, codes of practice and British and European standards. The following, while not exhaustive, are the main pieces of legislation which drive the need for investment in the properties from which the HSCP services are delivered and managed from:</p> <ul style="list-style-type: none">• Health & Safety at Work Act• Management of Health and Safety at Work Regulations• Electricity at Work Regulations• Control of Substances Hazardous to Health Regulations• Control of Asbestos Regulations• Fire Precautions Act/Fire (Scotland) Act• Gas Safety Regulations• Lift Operations and lifting Equipment Regulations• Legionella - Approved Code of Practice and Guidance.• Climate Change (Scotland) Act

STRATEGIC ASSET MANAGEMENT PLAN – ASSET GROUP SUMMARY

Asset Group	liveArgyll	
Service Area	Leisure, Halls, Libraries, Community Education (Museum and Archives are detailed within Share Office Accommodation template)	
Responsible 3rd Tier Manager	Marius Huysamer (Property and Projects Manager)	
2021-22 Investment	£0.451m (Capital)	
2022-23 Anticipated Investment	£0.998m (Capital)	
Proposed Outcome from the 2022-23 investment	<p>All proposed work is to sustain the current asset portfolio occupied and managed by the liveArgyll Leisure Trust. Work is required to maintain the facilities in a wind and water tight condition and to ensure compliance to legislative and regulatory requirements. Work will include roof refurbishments, heating/electrical/ Air Handling upgrades, stage equipment upgrades, health suite refurbishment, asbestos removal, pool tank and plant work. Further investment will be required to assist with the council's Asset Rationalisation programme. liveArgyll also operate a mobile library van to deliver this service to remote communities. This van is now reaching the end of its operational lifespan, hence will require a replacement or a review in service delivery.</p> <p>Works identified will address issues under the Equalities Act 2010 and Health and Safety regulations.</p>	
2 Years of Indicative Funding And The Projected Outcomes	2023-24	2024-25
	<p>Anticipated Funding £0.431m</p> <p>Ongoing programme of asset sustainability projects to address red risk elements/assets (roof upgrades, window upgrades, re-wires, heating plant upgrades and ongoing compliance with health and safety, fire risk etc.) to achieve value for money whilst providing the best outcome for both Live Argyll and the Local Government Benchmarking Framework on Building Condition.</p>	<p>Anticipated Funding £0.428m</p> <p>Ongoing programme of asset sustainability projects to address red risk elements/assets (roof upgrades, window upgrades, re-wires, heating plant upgrades and ongoing compliance with health and safety, fire risk etc.) to achieve value for money whilst providing the best outcome for both Live Argyll and the Local Government Benchmarking Framework on Building Condition.</p>
Backlog Maintenance Figure	In a similar manner to other Scottish Local Authorities, this figure is not recorded because the cost of doing so would be disproportionate to the benefit, particularly when budgets are restricted. Instead a risk based approach is adopted.	
Match Funding Opportunities/ External Funding	<p>Achieved in 2021-22</p> <p>Opportunities to secure external funding as the licenced operator of facilities rather than the Asset owner, remain limited. Previous to this, liveArgyll had secured funding commitment of approximately £80k in respect of an enhanced storage facility project at Victoria Halls, Helensburgh. Funding of £50k had also been secured from Museum Galleries Scotland for works at Campbeltown Museum.</p>	

	<p>liveArgyll further assisted the Helensburgh Waterfront Development project team with a successful bid for a £100k from Sport Scotland. Opportunities to secure additional funding for asset improvement works is restricted due not being the asset owners. In the majority of enquiries made to date, there is a requirement to demonstrate ownership or long term leasehold of the asset.</p> <p>Opportunities in 2022-23 liveArgyll continues to explore external / match funding opportunities. Discussions are on-going in respect of specific projects. The Council has agreed to look at any licence revisions required to secure funding on a case by case basis.</p>																																			
<p>Description Of Asset Group (assessment)</p>	<p>liveArgyll manages the following Asset Group:</p> <p>Libraries & Museums: The service covers 11 libraries plus a mobile library vehicle, archives section and Campbeltown Museum. It aims to provide a comprehensive public library service including free access to a wide range of lending materials, ICT facilities and lifelong learning support. The vehicle used to support this services is now reaching the end of its useful life and a replacement may be required if the current delivery model is to continue. The Archives acts as the custodian of Argyll and Bute’s written heritage. Campbeltown Museum aims to curate, interpret and display the archaeology, social and industrial history, decorative and fine art and natural science material in the Council’s collections and to collect appropriate material for the enjoyment and education of the local community and visitors alike.</p> <p>Leisure, Active Schools and Sport Services: The service manages 4 Leisure Centres (including swimming pools), Mid Argyll Sports Centre, 5 Halls ranging from large venues such as the Queen’s Hall, Dunoon to small local halls such as the Ramsay Hall, Port Ellen, Islay. LiveArgyll also operates 6 all-weather pitches, Campbeltown 3G, Dunoon Cages, Bendarroch Park, Tarbert, Tiree and Tobermory.</p> <p>Community Centres: The service is responsible for 4 community centres in Campbeltown, Lochgilphead, Dunoon and Rothesay. A number of buildings listed under the below ratings do not fall within the licence agreement with liveArgyll, but have historically been categorised under ‘Leisure Services’.</p> <table border="1" data-bbox="552 1742 1398 2114"> <thead> <tr> <th>Asset Category</th> <th>Owned</th> <th>Leased</th> <th>Overall floor area</th> <th>Average Condition rating</th> <th>Average Suitability rating</th> </tr> </thead> <tbody> <tr> <td>Community Centres</td> <td>4</td> <td></td> <td>3762m²</td> <td>B</td> <td>B</td> </tr> <tr> <td rowspan="2">Leisure Centres</td> <td>4</td> <td></td> <td>8778m²</td> <td>B</td> <td>B</td> </tr> <tr> <td></td> <td>1(MASC)</td> <td>1837m²</td> <td>A</td> <td>B</td> </tr> <tr> <td>Halls</td> <td>5</td> <td></td> <td>7722m²</td> <td>B</td> <td>B</td> </tr> <tr> <td>Libraries</td> <td>10</td> <td></td> <td>2832m²</td> <td>A</td> <td>B</td> </tr> </tbody> </table>	Asset Category	Owned	Leased	Overall floor area	Average Condition rating	Average Suitability rating	Community Centres	4		3762m ²	B	B	Leisure Centres	4		8778m ²	B	B		1(MASC)	1837m ²	A	B	Halls	5		7722m ²	B	B	Libraries	10		2832m ²	A	B
Asset Category	Owned	Leased	Overall floor area	Average Condition rating	Average Suitability rating																															
Community Centres	4		3762m ²	B	B																															
Leisure Centres	4		8778m ²	B	B																															
		1(MASC)	1837m ²	A	B																															
Halls	5		7722m ²	B	B																															
Libraries	10		2832m ²	A	B																															

		1(Oban)	418m ²	B	B
	Sandbank HQ		412m ²	B	B
	Museums	Detailed within Shared Office Accommodation's template.			
	Archives				
Asset Management System supporting condition assessment criteria	<p>Building condition and suitability is measured in accordance with the Local Government Benchmarking Framework (LGBF). The condition rating of buildings is measured through an assessment of the main elements of the building (roof, walls, windows, doors, services etc.) via a weighted scoring matrix. Suitability is measured in a similar manner but instead of building elements assesses themes including: location; accessibility; building facilities; the working environment; and ICT infrastructure etc. These assessment methodologies have recently changed and in moving forward will require more input/assessment for each property.</p> <p>All information is recorded within the Council's property management system, Concerto, and LGBF returns are made on an annual basis.</p>				
Methodology used to set priorities/programmes of work	Property condition and suitability assessments are reviewed annually along with input from Property Officers on burdensome maintenance issues to inform elements of buildings that need attention/investment.				
Implications of Underinvestment	<p>The asset group managed by liveArgyll is ageing and requires more capital investment to ensure it remains in an operable state. Year-on-year the Capital Investment is becoming less which in turns places greater strain on an already insufficient central repairs budgets. Underinvestment of Capital funds will lead to facilities that will further deteriorate in condition and suitability and inevitably reach a stage where they are deemed not fit for purpose. Failure to maintain assets and ensure they are fit for purpose will adversely impact on liveArgyll's ability to deliver agreed service specification requirements and fulfil charitable objectives. From a business plan perspective the failure or long term unavailability of an asset, particularly a leisure centre or venue may have a significant impact the Company's ability to generate income. There is great potential to increase recurring income streams and generate new streams however amongst other things, this requires the Asset base to be fit for purpose and of a suitable standard and quality which ensure customers choose to use and pay for services. The council is contractually bound through the licence agreement with liveArgyll Leisure Trust to invest in and maintain assets.</p>				
Statutory Duties	<p>liveArgyll's activities, services and facilities are underwritten by the following, whilst not exhaustive, list of legislative and governance documents:</p> <ul style="list-style-type: none"> • Fire Scotland Act 2012 • Health and Safety At Work Act 1974 • Electricity at Work Regulations • Legionella - Approved Code of Practice 				

	<ul style="list-style-type: none">• Control of Substances Hazardous to Health Regulations• Equalities Act 2010• Land Reform Act 2003• Management of Health & Safety at Work Regulations 1999 (key regulation covering risk assessment requirements, contractors, shared premises plus more)• Confined Spaces Regulations 1997 (pool undercrofts etc.)• The Employment Rights Act 1996 (new/expectant mothers)• Workplace (Health, Safety & Welfare) Regulations 1992• Pool Water Treatment Advisory Group (PWTAG) 'Swimming Pool Water Treatment & Quality Standards' 1999• Health & Safety Executive (HSE) 'Managing Health & Safety in Swimming Pools' 2003 HS (G)179• Construction (Design & Management) Regulations 2015 (demolition/construction)
--	---

STRATEGIC ASSET MANAGEMENT PLAN – ASSET GROUP SUMMARY

Asset Group	Capital Regeneration	
Service Area	Commercial Services, Major Projects Client Management Team, Customer Services	
Responsible 3rd Tier Manager	John Gordon – MPCMT Programme Manager	
2021-22 Investment	£17.125m	
2022-23 Anticipated Investment	£3.923m	
Proposed Outcome from the 2022-23 investment	<p>1. Rothesay - following the insolvency of the Principal Contractor on the Rothesay Pavilion Adaptive Restoration Contract, we appointed Robertson Construction Central West (Oct-21) to undertake Pre-Construction Activities to ascertain the Programme and Costs to Practical Completion of the construction works. However following consideration of a Report at the Dec-21 Policy and Resources Committee, which advised a funding gap of some £11.8m, the decision has been taken to 'pause' the project whilst the Council seeks to secure external funding in support of the project.</p> <p>2. Dunoon – completing 2-year Landscape Maintenance contract for the area around the Queen's Hall (Apr – Dec 2022), following which responsibility transfers in-house to Amenity Services.</p> <p>3. Following the award of the Main Contract to Heron Brothers Ltd, progress the implementation of the Helensburgh Waterfront Development project, for Sectional Completion on Section 1: Construction of new Leisure Centre; Flood Defences; Public Realm; and Car Parking (South), by end July 2022; and Section 2: Demolition of the old Leisure Centre; Public Realm and Car Parking (North), by end of December 2022.</p>	
2 Years of Indicative Funding And The Projected Outcomes	2023-24	2024-25
	Anticipated Funding £0.285m	Anticipated Funding £0
Backlog Maintenance Figure	£0M – refurbishment/restoration and new construction works address as appropriate any backlog maintenance issues with existing assets.	
Match Funding Opportunities/ External Funding	Achieved in 2021-22	
	<p>Actual - £0.063m from Historic Environment Scotland in respect of Rothesay Pavilion Covid-19 additional costs.</p> <p>Budget - £1.374m approved external funding for Rothesay Pavilion Adaptive Restoration and £4.153 approved external funding for Helensburgh Waterfront Development.</p>	
	Opportunities in 2022-23	
Description Of Asset Group (assessment)	Combination of Civic Halls, Leisure Centre, car parking, public realm.	

Asset Management System supporting condition assessment criteria	Condition assessed by combination of condition and structural surveys, asbestos management and demolition surveys, and/or ground and site investigations
Methodology used to set priorities/programmes of work	Argyll and Bute Council agreed to an ambitious and forward-looking programme to assist regeneration and economic development in five of its waterfront towns - Campbeltown, Helensburgh, Oban, Rothesay and Dunoon. In November 2008, the Council unanimously agreed to allocate more than £30 million to the 'CHORD' programme.
Implications of Underinvestment	<p>1. Restoration of Rothesay Pavilion is supported by match funding/external funding support from six key funding organisations. Should A&BC be unable to provide its' funding contribution then completion of the restoration works would be put at risk. Additionally as a consequence of the various funding agreements A&BC could be required to repay some or all of the external funding, including:</p> <ul style="list-style-type: none"> • RCGF - £0.625M • CCF - £0.6M • HIE - £0.813M • HES - £0.85M • NHLF - £4.188M • ERDF - £1.056M <p>In addition the Rothesay Pavilion Charity has secured funding contributions of £0.446M</p> <p>2. The Queen's Hall in Dunoon benefited from over £1M worth of environmental and public realm improvements during the buildings refurbishment. The initial year of landscape maintenance was provided through the main construction contract, and Year 2 and Year 3 was contracted to Graham's Gardens, a local business. Failure to undertake routine/seasonal maintenance would result in the soft landscaping failing to properly establish itself, undermining the original capital investment, and the significant benefits that these works have brought to this area of town, which acts as the gateway for visitors into the main town centre and retail area.</p> <p>3. Helensburgh Waterfront Development focusses on the Pierhead site where the current swimming pool / leisure centre is located. The site, which extends out into the River Clyde, is currently at risk from coastal flooding, and this risk is only predicted to increase as a consequence of the latest Climate Change Predictions (UKCP18). Failure to improve the flood defences to the site would place the existing swimming pool/leisure centre at greater risk from flooding, with the greatest risk arising from the plant/filtration room being flooded and putting the swimming pool out of operation. Additionally the current swimming pool/leisure centre has passed its design life, despite refurbishment works being undertaken in 2007, to extend that life by 10years (to 2017).</p>

	LIBOR Grant Funding of £5.000M towards the costs of the development would have to be repaid to UKG if the development does not proceed. Additionally S75 Funding of £0.195M would be at risk.
Statutory Duties	Rothesay Pavilion is an Grade 'A' Listed building

STRATEGIC ASSET MANAGEMENT PLAN – ASSET GROUP SUMMARY

Asset Group	ICT											
Service Area	ICT, Customer and Support Services, Customer Services											
Responsible 3rd Tier Manager	Gerry Wilson											
2021-22 Investment	£1.662m (Capital)											
2022-23 Anticipated Investment	£1.376m (Capital)											
Proposed Outcome from the 2022-23 investment	<table border="1"> <tr> <td>Server Sustainability</td> <td>Replacement of Server equipment in Kilmory and GWITC in order to be robust, supported and fit for purpose for at least 5 years. This includes replacing end of life backup related infrastructure, a replacement server for Oban airport and firewall infrastructure for both GWITC and Kilmory.</td> </tr> <tr> <td>PC Replacement</td> <td>Replacement of Corporate PCs due to become red risk assets (> 4 years old) in 2021/22, with 3 years of warranty. Replacement of Education PCs that either are already red risk assets or due to become red risk assets (> 5 years old) in 2021/22, with 3 years of warranty. Note – the PC replacement programme is based on a continuous cycle of investment. One quarter of all corporate PCs were expected to be replaced each year alongside one fifth of Education PCs each year. A shortfall has been identified for replacement of red risk PCs and laptops across both the corporate and Education desktop equipment inventory in 2022/23 as follows: Anticipated Shortfall: £38k</td> </tr> <tr> <td>Telecoms Network</td> <td>Replacement of Telecoms Infrastructure technologies which are either due to become or are already end of life assets in 2022/23, resulting in fitness for purpose for potentially 5 years.</td> </tr> <tr> <td>Key Business Applications</td> <td>Progression of funded business applications including Cashless Catering/ school payments, Civica Estore2. EBS migration to ORACLE Fusion , Resourcelink replacement, and CareFirst System migration to OLM Eclipse. (excluding external funding)</td> </tr> <tr> <td>ICON Cash Receipting (Estore2)</td> <td>Building on the new Estore2 customer portal functionality offering new digital-first channels to our customers, the Finance team are looking to extend this facility to the management of direct debit and recurring credit card payments. There is also an</td> </tr> </table>		Server Sustainability	Replacement of Server equipment in Kilmory and GWITC in order to be robust, supported and fit for purpose for at least 5 years. This includes replacing end of life backup related infrastructure, a replacement server for Oban airport and firewall infrastructure for both GWITC and Kilmory.	PC Replacement	Replacement of Corporate PCs due to become red risk assets (> 4 years old) in 2021/22, with 3 years of warranty. Replacement of Education PCs that either are already red risk assets or due to become red risk assets (> 5 years old) in 2021/22, with 3 years of warranty. Note – the PC replacement programme is based on a continuous cycle of investment. One quarter of all corporate PCs were expected to be replaced each year alongside one fifth of Education PCs each year. A shortfall has been identified for replacement of red risk PCs and laptops across both the corporate and Education desktop equipment inventory in 2022/23 as follows: Anticipated Shortfall: £38k	Telecoms Network	Replacement of Telecoms Infrastructure technologies which are either due to become or are already end of life assets in 2022/23, resulting in fitness for purpose for potentially 5 years.	Key Business Applications	Progression of funded business applications including Cashless Catering/ school payments, Civica Estore2. EBS migration to ORACLE Fusion , Resourcelink replacement, and CareFirst System migration to OLM Eclipse. (excluding external funding)	ICON Cash Receipting (Estore2)	Building on the new Estore2 customer portal functionality offering new digital-first channels to our customers, the Finance team are looking to extend this facility to the management of direct debit and recurring credit card payments. There is also an
Server Sustainability	Replacement of Server equipment in Kilmory and GWITC in order to be robust, supported and fit for purpose for at least 5 years. This includes replacing end of life backup related infrastructure, a replacement server for Oban airport and firewall infrastructure for both GWITC and Kilmory.											
PC Replacement	Replacement of Corporate PCs due to become red risk assets (> 4 years old) in 2021/22, with 3 years of warranty. Replacement of Education PCs that either are already red risk assets or due to become red risk assets (> 5 years old) in 2021/22, with 3 years of warranty. Note – the PC replacement programme is based on a continuous cycle of investment. One quarter of all corporate PCs were expected to be replaced each year alongside one fifth of Education PCs each year. A shortfall has been identified for replacement of red risk PCs and laptops across both the corporate and Education desktop equipment inventory in 2022/23 as follows: Anticipated Shortfall: £38k											
Telecoms Network	Replacement of Telecoms Infrastructure technologies which are either due to become or are already end of life assets in 2022/23, resulting in fitness for purpose for potentially 5 years.											
Key Business Applications	Progression of funded business applications including Cashless Catering/ school payments, Civica Estore2. EBS migration to ORACLE Fusion , Resourcelink replacement, and CareFirst System migration to OLM Eclipse. (excluding external funding)											
ICON Cash Receipting (Estore2)	Building on the new Estore2 customer portal functionality offering new digital-first channels to our customers, the Finance team are looking to extend this facility to the management of direct debit and recurring credit card payments. There is also an											

		<p>opportunity to integrate the public-facing eStore product with the Civica Debtors module, and with existing paperless direct debit facilities already with the NDR system in order to offer customers a one stop comprehensive self service access to all council payments.</p>	
	<p>Cashless Catering/School Payments</p>	<p>The Council provided funding in the 2020/21 budget to replace end of life electronic points of sale (EPOS) devices in schools. The contract with CRB for the Cashless Catering System is drawing to an end. Education and the catering Service have been working to determine the appropriate future technologies required for managing, ordering, and making payments for school meals. The business case is seeking to replace the Cashless Catering system with solution with greater opportunities for self service, pre-ordering online, and to include more opportunities for online payments to maximise a return on investment and offer greater efficiencies.</p> <p>Anticipated Shortfall : £11k</p>	
	<p>Concerto Integration with Creditors</p>	<p>An interface between the creditors system and Property management System (Concerto) for maintenance invoicing (Revenues interface) has been delayed for some time, and a specification is in development. This interface will reduce the amount of administration for both Property services and creditors, and combined with system optimisation will help deliver the service improvement aim of paperless working between the council and suppliers.</p>	
	<p>There is insufficient 3 year block allocation funding through years 2022 to 25 to fund all of the core ICT infrastructure assets identified at this time. There is therefore insufficient funding to fund the business application red risk assets (11k in 2022/23), or any new business application investment opportunities identified to date (45k) or any new initiatives supporting emerging service priorities arising from individual service plans, or strategic transformational plans of the Council and ICT Digital Strategy 2021-24.</p>		
<p>2 Years of Indicative Funding And The Projected Outcomes</p>	<p>2023-24 Anticipated Funding £0.983m</p>	<p>2024-25 Anticipated Funding £0.771m</p>	
	<p>£1m required - Ongoing sustainability of ICT infrastructure assets including networks components, servers, PCs and laptops - to best support services in the delivery of Council services and ensuring compliance with PSN, CyberEssentials Plus, Data Protection (incl. GDPR) and PCI DSS regulations.</p>	<p>£1.647m required - Ongoing sustainability of ICT infrastructure assets including networks components, servers, PCs and laptops - to best support services in the delivery of Council services and ensuring compliance with PSN, CyberEssentials Plus, Data Protection (incl. GDPR) and PCI DSS regulations.</p>	

		This estimate is based on replacing our existing data centre assets like for like. It is certain that as we move fully to MS365 and continue to migrate business application system to cloud based solutions, the anticipated funding requirement could be significantly less.																																		
Backlog Maintenance Figure	<p><i>The overall replacement value of all the Councils red risk ICT assets at present</i></p> <table border="1" data-bbox="517 539 1428 651"> <tr> <td style="background-color: red;">Anticipated Shortfall relating to Current Red Risk Assets (incl Business Applications)</td> <td>49k</td> </tr> </table> <table border="1" data-bbox="517 685 1428 759"> <tr> <td style="background-color: yellow;">Current Amber Risk Assets (excluding Business Applications)</td> <td>1000k</td> </tr> </table> <p>There is insufficient funding to fully fund the replacement of 4 year old desktop equipment and 5 year old Education desktop equipment. In addition there is also insufficient funding to fully replace the cashless catering/ school payment system to ensure it meets the demands of the service. These have been categorised as a red risk assets and an anticipated shortfall has been identified.</p> <table border="1" data-bbox="517 1014 1476 1350"> <thead> <tr> <th>Programme Shortfall</th> <th>2022/23</th> <th>2023/24</th> <th>2024/25</th> <th>Totals</th> </tr> </thead> <tbody> <tr> <td>Corporate PCs - 3yr replacement</td> <td>13</td> <td>0</td> <td>59</td> <td>72</td> </tr> <tr> <td>Education PCs - 4yr replacement</td> <td>25</td> <td>0</td> <td>117</td> <td>142</td> </tr> <tr> <td>Red Risk Emerging Business Application Assets</td> <td>11</td> <td>0</td> <td>0</td> <td>11</td> </tr> <tr> <td>Server Sustainability</td> <td>0</td> <td>17</td> <td>700</td> <td>717</td> </tr> <tr> <td>Total</td> <td>49</td> <td>17</td> <td>876</td> <td>942</td> </tr> </tbody> </table> <p>In addition additional funding is required for emerging business priorities that have not been deemed to be red risk assets. Additional Investment opportunities totals 45k.</p>		Anticipated Shortfall relating to Current Red Risk Assets (incl Business Applications)	49k	Current Amber Risk Assets (excluding Business Applications)	1000k	Programme Shortfall	2022/23	2023/24	2024/25	Totals	Corporate PCs - 3yr replacement	13	0	59	72	Education PCs - 4yr replacement	25	0	117	142	Red Risk Emerging Business Application Assets	11	0	0	11	Server Sustainability	0	17	700	717	Total	49	17	876	942
Anticipated Shortfall relating to Current Red Risk Assets (incl Business Applications)	49k																																			
Current Amber Risk Assets (excluding Business Applications)	1000k																																			
Programme Shortfall	2022/23	2023/24	2024/25	Totals																																
Corporate PCs - 3yr replacement	13	0	59	72																																
Education PCs - 4yr replacement	25	0	117	142																																
Red Risk Emerging Business Application Assets	11	0	0	11																																
Server Sustainability	0	17	700	717																																
Total	49	17	876	942																																
Match Funding Opportunities/ External Funding	<p>Achieved in 2021-22</p> <p>Live Argyll £0.2m LMS Replacement</p> <p>HSCP £0.191m – Carefirst Replacement</p> <p>Opportunities in 2022-23</p> <p>HSCP £0.046m – Carefirst Replacement</p>																																			
Description Of Asset Group (assessment)	<p>The ICT Asset Group is broken into sub Asset categories that comprise the ICT Infrastructure and Business Applications.</p> <p><i>Condition Summary (Reference ICT GAMP Nov 2019 Appendix 1 Asset Inventory)</i></p> <table border="1" data-bbox="517 2033 1476 2136"> <tr> <td style="background-color: red;">Red</td> <td>Beyond expected warranted life or unsupported Corporate PCs – older than 4 years Education PCs – older than 5 years</td> </tr> </table>		Red	Beyond expected warranted life or unsupported Corporate PCs – older than 4 years Education PCs – older than 5 years																																
Red	Beyond expected warranted life or unsupported Corporate PCs – older than 4 years Education PCs – older than 5 years																																			

	<table border="1"> <tr> <td style="background-color: #FFC000;"><i>Amber</i></td> <td><i>Approaching end of life or no longer updated Corporate PCs – older than 3 years Education PCs – older than 4 years</i></td> </tr> <tr> <td style="background-color: #FFFF00;"><i>Yellow</i></td> <td><i>Within warranty but will need replaced within next two years Corporate PCs – older than 2 years Education PCs – older than 3 years</i></td> </tr> <tr> <td style="background-color: #00FF00;"><i>Green/ Purple</i></td> <td><i>Current/new, warranties valid for at least 2 years</i></td> </tr> </table>	<i>Amber</i>	<i>Approaching end of life or no longer updated Corporate PCs – older than 3 years Education PCs – older than 4 years</i>	<i>Yellow</i>	<i>Within warranty but will need replaced within next two years Corporate PCs – older than 2 years Education PCs – older than 3 years</i>	<i>Green/ Purple</i>	<i>Current/new, warranties valid for at least 2 years</i>																																				
<i>Amber</i>	<i>Approaching end of life or no longer updated Corporate PCs – older than 3 years Education PCs – older than 4 years</i>																																										
<i>Yellow</i>	<i>Within warranty but will need replaced within next two years Corporate PCs – older than 2 years Education PCs – older than 3 years</i>																																										
<i>Green/ Purple</i>	<i>Current/new, warranties valid for at least 2 years</i>																																										
	<p><i>Replacement of ICT assets where condition is already categorised as “red risk” or will become “red” in 2022/23.</i></p> <table border="1"> <thead> <tr> <th style="background-color: #D3D3D3;"><i>(percentages based on total asset value)</i></th> <th></th> <th colspan="4" style="background-color: #D3D3D3;"><i>CONDITION</i></th> </tr> <tr> <th style="background-color: #D3D3D3;"><i>Asset Group</i></th> <th style="background-color: #D3D3D3;"><i>Value</i></th> <th style="background-color: #FF0000;"><i>Red</i></th> <th style="background-color: #FFA500;"><i>Amber</i></th> <th style="background-color: #FFFF00;"><i>Yellow</i></th> <th style="background-color: #90EE90;"><i>Green/ Purple</i></th> </tr> </thead> <tbody> <tr> <td><i>Server Infrastructure Overall</i></td> <td><i>£1,724,005</i></td> <td style="text-align: center;"><i>9%</i></td> <td style="text-align: center;"><i>10%</i></td> <td style="text-align: center;"><i>65%</i></td> <td style="text-align: center;"><i>17%</i></td> </tr> <tr> <td><i>PC, Laptops and Tablet Devices – Corporate</i></td> <td style="text-align: center;"><i>£770,250</i></td> <td style="text-align: center;"><i>23%</i></td> <td style="text-align: center;"><i>25%</i></td> <td style="text-align: center;"><i>33%</i></td> <td style="text-align: center;"><i>19%</i></td> </tr> <tr> <td><i>PC, Laptops and Tablet Devices – Education</i></td> <td style="text-align: center;"><i>£2,186,540</i></td> <td style="text-align: center;"><i>21%</i></td> <td style="text-align: center;"><i>15%</i></td> <td style="text-align: center;"><i>24%</i></td> <td style="text-align: center;"><i>40%</i></td> </tr> <tr> <td><i>Communications Equipment incl phones and Broadband</i></td> <td style="text-align: center;"><i>£1,629,740</i></td> <td style="text-align: center;"><i>7%</i></td> <td style="text-align: center;"><i>18%</i></td> <td style="text-align: center;"><i>11%</i></td> <td style="text-align: center;"><i>64%</i></td> </tr> <tr> <td><i>Supported Business Software Applications (% based on number of Applications counted)</i></td> <td style="text-align: center;"><i>N/A</i></td> <td style="text-align: center;"><i>1%</i></td> <td style="text-align: center;"><i>10%</i></td> <td style="text-align: center;"><i>17%</i></td> <td style="text-align: center;"><i>72%</i></td> </tr> </tbody> </table>	<i>(percentages based on total asset value)</i>		<i>CONDITION</i>				<i>Asset Group</i>	<i>Value</i>	<i>Red</i>	<i>Amber</i>	<i>Yellow</i>	<i>Green/ Purple</i>	<i>Server Infrastructure Overall</i>	<i>£1,724,005</i>	<i>9%</i>	<i>10%</i>	<i>65%</i>	<i>17%</i>	<i>PC, Laptops and Tablet Devices – Corporate</i>	<i>£770,250</i>	<i>23%</i>	<i>25%</i>	<i>33%</i>	<i>19%</i>	<i>PC, Laptops and Tablet Devices – Education</i>	<i>£2,186,540</i>	<i>21%</i>	<i>15%</i>	<i>24%</i>	<i>40%</i>	<i>Communications Equipment incl phones and Broadband</i>	<i>£1,629,740</i>	<i>7%</i>	<i>18%</i>	<i>11%</i>	<i>64%</i>	<i>Supported Business Software Applications (% based on number of Applications counted)</i>	<i>N/A</i>	<i>1%</i>	<i>10%</i>	<i>17%</i>	<i>72%</i>
<i>(percentages based on total asset value)</i>		<i>CONDITION</i>																																									
<i>Asset Group</i>	<i>Value</i>	<i>Red</i>	<i>Amber</i>	<i>Yellow</i>	<i>Green/ Purple</i>																																						
<i>Server Infrastructure Overall</i>	<i>£1,724,005</i>	<i>9%</i>	<i>10%</i>	<i>65%</i>	<i>17%</i>																																						
<i>PC, Laptops and Tablet Devices – Corporate</i>	<i>£770,250</i>	<i>23%</i>	<i>25%</i>	<i>33%</i>	<i>19%</i>																																						
<i>PC, Laptops and Tablet Devices – Education</i>	<i>£2,186,540</i>	<i>21%</i>	<i>15%</i>	<i>24%</i>	<i>40%</i>																																						
<i>Communications Equipment incl phones and Broadband</i>	<i>£1,629,740</i>	<i>7%</i>	<i>18%</i>	<i>11%</i>	<i>64%</i>																																						
<i>Supported Business Software Applications (% based on number of Applications counted)</i>	<i>N/A</i>	<i>1%</i>	<i>10%</i>	<i>17%</i>	<i>72%</i>																																						
Asset Management System supporting condition assessment criteria	<i>Not applicable</i>																																										
Methodology used to set priorities/programmes of work	The ICT Development framework establishes a consistent and transparent method for the evaluation of ICT proposals being presented to the Strategic Asset Management Board. The framework allows competing demands for Council resources to be compared like for like with the purpose of establishing an ICT Development Plan that will include a mix of small and significant ICT developments that are both affordable and deliverable. The ICT Development Plan will be the sole mechanism for determining the ICT Asset service development priorities and the levels of funding required to meet them.																																										
Implications of Underinvestment	Failure of key infrastructure supporting technology components that are critical for day to day service delivery across all services of the Council. The severity and																																										

the reach of the impact will very much depend on which components fail and consequences for individual services but could also be cross Council affecting.

PCs and laptops are currently replaced on a 4 year Corporate and 5 year Education cycle with no warranty or maintenance on PCs after the first 3 years. This has consequences for the reliability of desktop equipment. On warranty expiry, the Council is required to effectively self-insure against failure.

As technology components age and move out of support, the Council risks non-compliance with PSN, Cybersecurity and PCI DSS obligations.

In addition to impacting our ability to comply with our security obligations, the risk of underinvestment for key business application systems will result in missed opportunities for greater efficiencies and service improvements across council services.

The following business priorities have emerged and some have been allocated ICT capital funding but not enough to cover the full anticipated cost. The additional investment required for each project is as follows, including a red risk asset for which an anticipated shortfall has been identified:

ICON Cash Receipting	40k is available within the 2021/22 allocation to partially meet the costs of the relicensing of ICON Cash Receipting which will be enhanced to include a better self-service portal for customers (Estore). There is a requirement to make this even better for customers through the integration with the Civica Debtors module, and with existing paperless direct debit facilities already with the NDR system in order to offer customers a one stop comprehensive self-service access to all council payments.
----------------------	--

Additional Investment Required (2022/23): £30k

CONCERTO Integration for revenue	Supporting all aspects of Property Management including projects, Estates management, compliance and core asset management, the council has recently entered into a longer term commitment for the continued use of the Concerto Property management solution. An interface between creditors system and Concerto for maintenance invoicing (Revenues interface) has been delayed for some time, and a specification is in development. This interface will reduce the amount of administration for both Property services and creditors, and combined with system optimisation will help deliver the service improvement aim of paperless working between the council and suppliers.
----------------------------------	---

Additional Investment Required (2022/23): £15k

Cashless Catering/ School Payments	100k is available to replace the Cashless Catering System and associated technologies in 2021/22. The council's catering service has additionally identified the need to provide a consistent digital solution for parent and pupil pre-ordering school meals to address the challenges in delivering an efficient and cost effective education catering service arising as a result of Scottish Government free primary school meals initiative.
------------------------------------	---

There is an associated increase in customer demand for improved self-service and ability to make card payments for

	<p>all other school payment types: including school uniform, trips, concert tickets and miscellaneous sale items, across both secondary and primary schools. All of these funds are cash/cheque only. The COVID-19 pandemic has accelerated the reduction in cash payments globally, and increased customer demand for card payments and digital self-service, click and collect concepts.</p> <p>Modern cashless catering solutions offer extended functionality that includes online payments for any fund type, and online meal pre ordering in a single solution integrated to secondary cashless catering and council financial systems</p> <p>Anticipated Shortfall (2022/23): £11k</p>
Statutory Duties	<ul style="list-style-type: none"> • Public Services Network (PSN); • CyberEssentialsPlus; • Data Protection (incl GDPR); • Payment Card Industry Data Security Standards (PCI DSS)

STRATEGIC ASSET MANAGEMENT PLAN – ASSET GROUP SUMMARY

Asset Group	Road Infrastructure (Carriageways and Footways)	
Service Area	Roads and Infrastructure Services	
Responsible 3rd Tier Manager	Hugh O'Neill – Network and Standards Manager Tom Murphy – Operations Manager	
2021-22 Investment	£10.821m <ul style="list-style-type: none"> • £10.094m Roads Reconstruction (incl. £1.249m External Funding) • £0.114 CHORD works • £0.495 Footway Improvements • £0.118 Electric Vehicle Chargers (External Funding) 	
2022-23 Anticipated Investment	£5.719m <ul style="list-style-type: none"> • £5.347m Roads Reconstruction • £0.062 CHORD works • £0.310 Footway Improvements 	
Additional Funding	£1.211m (Covid-19)	
Proposed Outcome from the 2022-23 investment	<p>Carry out a mix of surface dressing, edge strengthening, resurfacing works. The surfacing works will include proportionate drainage works. Works will be identified from condition surveys, collision data, and known development activity and from customer demands. Final programmes may be adjusted to take account of any winter deterioration.</p> <p>For Roads Reconstruction, £4.378M capital budget (figure above includes slippage of £0.969m) with the current level of revenue funding would not be sufficient to enable officers to keep the network from deteriorating, dependent on the severity of winter weather this could further deteriorate the network.</p>	
2 Years of Indicative Funding And The Projected Outcomes	2023-24	2024-25
	Anticipated Funding £3.449m	Anticipated Funding £3.412m
	Ongoing programme of surface dressing, edge strengthening, resurfacing works and barriers to achieve value for money whilst providing the best outcome for the Road Condition Index (RCI) score which with this level of budget will not be sufficient to stop the road network from deterioration	Ongoing programme of surface dressing, edge strengthening, resurfacing works and barriers to achieve value for money whilst providing the best outcome for the Road Condition Index (RCI) score which with this level of budget will not be sufficient to stop the road network from deterioration

<p>Backlog Maintenance Figure</p>	<p>A decade of capital investment has provided an almost steady state Road Condition Index (RCI) through a planned and prioritised programme of works. The maintenance backlog for carriageways in Argyll and Bute is £112m. Revenue funding has reduced to the point where almost all activities are undertaken on a reactive basis, only when assets stop functioning.</p> <p>Under Section 1 of the Roads (Scotland) Act 1984 a Council, as local roads authority, has a duty to manage and maintain all roads on the List of Public Roads. Road condition is measured by the Scottish Road Maintenance Condition Survey (SRMCS) which assesses parameters such as surface texture and cracking, smoothness and rutting. This provides an indication of the residual life of the road structure.</p> <p>Currently our RCI is the poorest of all Scottish Local Authorities and indicates we have over 54% of roads which need improvement works. The RCI is broken down into three categories:</p> <p>"RED" = Lengths of road in poor overall condition which are likely to require planned maintenance soon (i.e. within a year or so) on a "worst first" basis (although there may be justification for postponing major repairs, and only carrying out minor repairs to keep the road safe and serviceable, in order to minimise whole life costs. i.e. economic prioritisation").</p> <p>"AMBER" = Lengths of road where some deterioration is apparent which should be investigated to determine the optimum time for planned maintenance treatment. (Where there may be justification for carrying out a lesser maintenance treatment sooner, rather than more extensive treatment later, in order to minimise whole life costs. i.e. "economic prioritisation").</p> <p>"GREEN" = Lengths where the carriageway is generally in a good state of repair.</p> <p>Although we are not required to maintain roads to A1 condition our current policy is to treat roads in the Amber condition which, longer term, provides better value for money by repairing carriageways before they get to a state where large scale engineering is required. Whilst it is an aspiration to have all roads in A1 condition, with current budget restraints we ensure that best value is delivered across the roads network allocating budget where the infrastructure is identified by the roads survey as well as taking on local knowledge from our Roads Inspectors and communities. By doing this best value network management, we have maintained our roads network in a steady state with slight improvement over many years whilst funding has been decreased.</p>
	<p>Achieved in 2021-22</p>

Match Funding Opportunities/ External Funding	<ul style="list-style-type: none"> • Strategic Timber Transport Fund (available to strengthen roads to allow timber extraction) £1.249M secured for 2021/22 which has been used to extend schemes in the council programme, thus reducing reactive demands for repairs. • Transport Scotland £0.050m 																										
Description Of Asset Group (assessment)	<p>Opportunities in 2022-23 Grant funding opportunities will be pursued through the STTS fund. Any further opportunities e.g. from whisky production companies, aquaculture, wind farms etc. will be looked at.</p> <p>2286km of road network with 23% built on peat</p> <table border="0"> <tr> <td>A Class Roads</td> <td>505.3km</td> </tr> <tr> <td>B Class Roads</td> <td>613.5km</td> </tr> <tr> <td>C Class Roads</td> <td>434.3km</td> </tr> <tr> <td>Unclassified Roads</td> <td>733.0km</td> </tr> <tr> <td>Total Network Length</td> <td>2286.1km</td> </tr> </table> <p>Road condition is measured by the Scottish Road Maintenance Condition Survey (SRMCS) which assesses parameters such as surface texture and cracking, smoothness and rutting. This provides an indication of the residual life of the road structure.</p> <p>The RCI survey results from 2019 (2020 have not been completed due to COVID-19, expected by December 2020) indicates that 54.2% of the carriageway network should be considered for maintenance treatment (compared to 55.4% in the previous survey, see below for comparison from last year's survey)</p> <table border="0"> <tr> <td>Roads assessed:</td> <td>2020/21</td> <td>2019/20</td> <td>Improvement</td> </tr> <tr> <td>In Red Category</td> <td>15.15%</td> <td>16.1%</td> <td>Yes</td> </tr> <tr> <td>In Amber Category</td> <td>37.31%</td> <td>38.07%</td> <td>Yes</td> </tr> <tr> <td>In Green Category</td> <td>47.53%</td> <td>45.83%</td> <td>Yes</td> </tr> </table> <p>The Council's Annual Status and Options Report (ASOR) provides a detailed analysis of the condition of the road infrastructure. The ASOR also provides an analysis of the projected condition based on the financial investment available.</p>	A Class Roads	505.3km	B Class Roads	613.5km	C Class Roads	434.3km	Unclassified Roads	733.0km	Total Network Length	2286.1km	Roads assessed:	2020/21	2019/20	Improvement	In Red Category	15.15%	16.1%	Yes	In Amber Category	37.31%	38.07%	Yes	In Green Category	47.53%	45.83%	Yes
A Class Roads	505.3km																										
B Class Roads	613.5km																										
C Class Roads	434.3km																										
Unclassified Roads	733.0km																										
Total Network Length	2286.1km																										
Roads assessed:	2020/21	2019/20	Improvement																								
In Red Category	15.15%	16.1%	Yes																								
In Amber Category	37.31%	38.07%	Yes																								
In Green Category	47.53%	45.83%	Yes																								
Asset Management System supporting condition assessment criteria	<p>Annual SCANNER Surveys carried out as part of a Scotland wide programme. The Surveys produce a Road Condition Index (RCI) which is used locally and by Audit Scotland to monitor asset condition.</p>																										
Methodology used to set priorities/programmes of work	<p>Capital formula established at 2006 Council Committee to determine area allocation.</p> <p>Local priorities based on output from machine surveys, SCRIM, STATS 19, engineering judgement, service demands. Roads assessed as amber and those with the greatest impact on the economy.</p> <p>Maintaining Scotland's Roads – Audit Scotland, February 2011</p>																										

	<p><i>“Transport Scotland and Councils should review their road maintenance strategies and plans to confirm that adequate prioritisation is given to those routes which are likely to contribute greatest to economic growth and improved quality of life.”</i></p> <p>The road infrastructure is also covered by the Roads Asset Management Plan (RAMP) which has been carried out as part of a national project steered by SCOTS. This means that the roads asset infrastructure’s condition can be compared not only across Argyll and Bute, but across the whole of Scotland.</p>
<p>Implications of Underinvestment</p>	<p>Increase in third party insurance claims.</p> <p>Restricted traffic and the possibility of some roads having to be closed on safety grounds.</p> <p>Detriment to business and tourism should the road network deteriorate to a point that its condition is not convenient for the travelling public.</p> <p>This area can be expanded with the provision of a risk register picking up risk, impact and mitigation for each of the issues raised above.</p>
<p>Statutory Duties</p>	<ul style="list-style-type: none"> • Roads Scotland Act 1984 • New Road and Street Works Act 1991 • Road Traffic Act 1984 • Various other associated statutory instruments

STRATEGIC ASSET MANAGEMENT PLAN – ASSET GROUP SUMMARY

Asset Group	Street Lighting	
Service Area	Roads and Infrastructure Services	
Responsible 3rd Tier Manager	Hugh O’Neill – Network and Standards Manager Tom Murphy – Operations Manager	
2021-22 Investment	£0.104m <ul style="list-style-type: none"> • Capital Block Allocation £0.070m • LED Project £0.034m Prudential Borrowing 	
2022-23 Anticipated Investment	£1.271m <ul style="list-style-type: none"> • Capital Block Allocation £0.444m • LED Project £0.773m Prudential Borrowing 	
Proposed Outcome from the 2022-23 investment	<p>With limited capital funding for standard lighting columns we will be unable to fully replace some aged columns and cabling, upgrade lighting stock at some locations to improve on lighting levels and accessibility as well as reliability.</p> <p>This will also be the same for replacement of a number of lit signs at junctions as well as annual investment for Pedestrian Crossings, Traffic Lights and outside schools.</p> <p>Following completion of column replacement in 22-23 a further assessment of need will be made.</p>	
2 Years of Indicative Funding And The Projected Outcomes	2023-24 Anticipated Funding £0.150m	2024-25 Anticipated Funding £0.150m
Backlog Maintenance Figure	<p>The condition of street lighting assets is normally determined based on the age of assets. Unfortunately due to the age of our street lighting stock, there is no available historic data on the installation dates for the majority of street lighting assets. However following the recent investment in replacement of luminaires with new low energy LED Lanterns data has been collected on the condition of columns and apparatus across the network. Work is ongoing to collate the data so that it can be fully assessed to determine the extent of asset deterioration. Initial LED replacement works highlighted a substantial number of columns in very poor condition and unsuitable for installing new LED lanterns.</p> <p>Additionally the project also highlighted issues with supply cabling with many columns connected by 5th Core supply which without a full inspection of the cabling we are unable to provide an accurate backlog maintenance figure. Currently this is estimated at approximately £5-7million.</p>	
Match Funding Opportunities/ External Funding	Achieved in 2021-22 Nil however, the continuing LED upgrade replacement programme has been funded by prudential borrowing – a	

	<p>£3.9m scheme to replace sox and son fittings with LED energy efficient cost saving luminaires, which is now 90% complete. The final completion date for luminaires is by April 2022 with column replacements to follow.</p>
	<p>Opportunities in 2022-23 With zero funding for standard lighting columns we will be unable to continue to manage the street lighting system and ensure appropriate end of life columns are replaced.</p>
<p>Description Of Asset Group (assessment)</p>	<p>Gross street lighting stock replacement cost (new replacement) from Asset Register is £47m. Includes:</p> <ul style="list-style-type: none"> • 14,642 Luminaires • 434 Illuminated Signs • 27 Traffic Lights/Signals (Sets) • 13,616 Lighting Columns (9920 Galvanised Steel, 2266 Un-galvanised Steel, 1278 Aluminium Columns, 42 Concrete Columns, 110 Lights on Wooden Poles). 35-40% of these columns have exceeded their expected service life.
<p>Asset Management System supporting condition assessment criteria</p>	<p>Service Standards to ensure that electrical certification / testing is required every 6 years with column condition and ranking carried out every 4 years as part of scheduled planned maintenance. This is being scheduled to start at the latter part of 2021.</p>
<p>Methodology used to set priorities/programmes of work</p>	<p>Study of Planned Maintenance findings, analysis of fault records and reliability, Light level meter checks for inadequacies, column condition scores – all will be considered to compile and prioritise programs of work.</p>
<p>Implications of Underinvestment</p>	<p>Increase in third party insurance claims. Health and safety consideration if columns are old and rusted with the potential to fall down in adverse weather. Detriment to business and tourism should the network deteriorate to a point that its condition is not convenient or safe for the travelling public / pedestrians and motorists.</p>
<p>Statutory Duties</p>	<p>There is no statutory duty to provide street lighting but where the Authority has provided street lighting there is a duty to maintain to BS5489 Electricity at Work Act and BS 7671 Electrical regulations S5489 Road Traffic Act 1984 (for illuminated signs) TSRGD 2016 also defines requirements for lit signs.</p>

STRATEGIC ASSET MANAGEMENT PLAN – ASSET GROUP SUMMARY

Asset Group	Amenity
Service Area	Roads and Infrastructure
Responsible 3rd Tier Manager	Hugh O’Neill – Network and Standards Manager Tom Murphy – Operations Manager
2021-22 Investment	£0.198m (Capital Block Allocation) <ul style="list-style-type: none"> • £0.040m Environmental Projects • £0.082m Public Conveniences (Door Entry System) • £0.076m Child Play Areas
2022-23 Anticipated Investment	£0.523m (Capital Block Allocation) <ul style="list-style-type: none"> • £0.523m Environmental Projects <p>Further Scottish Government funding is expected regarding Child Play Areas.</p>
Additional Funding	£0.250m (Covid-19)
Proposed Outcome from the 2022-23 investment	<p>Environmental Projects: <u>Cemetery Extensions and infrastructure.</u> We currently have 67 cemeteries which have reached capacity from a total of 131 (currently 64 have the capacity to accept new interments). We carried out a Consultation, in early 2021 to seek our community’s views on how best the Council can take forward the cemetery provision from within its available budget framework. We have identified 14 cemeteries with less than 5 years where they can accept new interments.</p> <p>Tobermory Cemetery funding requirements, to expand the cemetery, have been calculated at in excess of £0.500m. To reduce costs we are managing a joint extension of the cemetery and through grant funding building a car park adjacent to this which will alleviate some of the traffic management issues being experienced in Tobermory.</p> <p>It was envisaged that a more detailed costing could be calculated after the result of the initial consultation, however the depth of responses made it very clear our communities wanted us to keep cemeteries on our islands. In order to keep cemeteries from reaching further end of life, we will need to invest a minimum of £0.500m per annum for the foreseeable future to cover the purchase of land and suitable works to bring any site up to an acceptable manageable condition which can be expanded appropriately.</p> <p><u>Parks and Open space areas:</u> Grass Playing Fields: An asset management based approach is being progressed to carry out limited surface and sub-surface drainage work, given with the budget constraints this programme of works is anticipated to be limited. Recent investment made in 3G pitches.</p>

	<p><u>Children's Play areas:</u> The first Scottish Government funding for play parks upgrades has now been allocated and we have received £0.076m. It is envisaged this will pay for refurbishment only at this time, however we will pull together a list of play parks within our 4 admin areas and place these in a table of needs with the most in need of refurbishment at the top. Thereafter the council will be required to take a view on whether to split the first years funding equally or use the budget to fund the priority areas needing more budget to refurbish equipment. Engagement with Live Argyll and Youth Forums will allow identification of areas for future refurbishment.</p>	
<p>2 Years of Indicative Funding And The Projected Outcomes</p>	<p>2023-24 Anticipated Funding £0.100m</p>	<p>2024-25 Anticipated Funding £0.100m</p>
	<p>Ongoing programme of burial provision (Cemetery Extensions/Infrastructure) and enhancing sports and recreation facilities to a safe and acceptable standard. Further Scottish Government funding is expected regarding Child Play Areas.</p>	<p>Ongoing programme of burial provision (Cemetery Extensions/Infrastructure) and enhancing sports and recreation facilities to a safe and acceptable standard. Further Scottish Government funding is expected regarding Child Play Areas.</p>
<p>Backlog Maintenance Figure</p>	<p>In 2014 an internal review was carried out on cemeteries which identified that £0.980m would be required to upgrade sites to an acceptable standard. Since then several more sites have become full and further funding would now be required in the region of £1.200m i.e. total of circa £2.180m.</p> <p>This service area is likely to need further funding and this will be quantified and reported to Members in due course.</p>	
<p>Match Funding Opportunities/ External Funding</p>	<p>Achieved in 2021-22 Nil</p>	
	<p>Opportunities in 2022-23 We will endeavour to secure partnership agreements with Sports Scotland and others to match fund works including drainage projects. There is also the opportunity to create partnerships around sports facilities where user partners can seek external funding.</p>	
<p>Description Of Asset Group (assessment)</p>	<p>131 Burial Grounds In excess of 15 pitches 58 Public Conveniences 30 Childrens play areas</p>	
<p>Asset Management System supporting condition assessment criteria</p>	<p>Regular Inspections in line with council practices.</p>	

Methodology used to set priorities/programmes of work	Suitability Studies carried out by internal staff.
Implications of Underinvestment	<p>Cemeteries: Unable to carry out statutory duty of burying the dead in their chosen location as existing cemeteries may exceed available plots. Severe reputational damage is likely to result from insufficient options and choice for burial locations.</p> <p>Sports Pitches: Sports pitches may become dangerous and unfit for purpose breaching our own vision of a healthy community. Reputational damage and possibility of fewer younger families coming to the area.</p> <p>Public Conveniences: Underinvestment may lead to the closure of our facilities which would be reputationally damaging. The revenue investment can be directly related to capital requirements i.e. under investment in revenue may result in a capital expenditure, therefore, both capital and revenue investment need to be consider at a high level.</p>
Statutory Duties	<ul style="list-style-type: none"> • Burial and Cremation (Scotland) Act 2016 • Health and Safety at Work Act 1974

STRATEGIC ASSET MANAGEMENT PLAN – ASSET GROUP SUMMARY

Asset Group	Depots	
Service Area	Roads and Amenity Services, Development and Infrastructure	
Responsible 3rd Tier Manager	<p>Day to day management:</p> <p>Tom Murphy – Operations Manager</p> <p>John Blake – Fleet, Waste and Transport Manager</p> <p>Depot Rationalisation Programme:</p> <p>Mark Calder – Transformation Project Manager</p>	
2021-22 Investment	<p>£0.328m (Depot Rationalisation Funded by Insurance/Capital Receipts)</p> <ul style="list-style-type: none"> • £0.283m Jackson’s Quarry Refurbishment [additional works to the main contract substantially completed last financial year] • £0.035m Oban Depot Project [completion of main JQ refurb contract] • £0.010m Lochgilphead Depot [minor enablement works] 	
2022-23 Anticipated Investment	<p>This will be dependent on the business case for the next scheme [Lochgilphead] being approved. At the present time that business case is in draft format and outline designs and costing were in place pre-COVID, however; there now appears to be an overlap in the depot and Modern Workspace programmes which may require the original depot designs to be revisited as we look to relocate more staff from Manse Brae to the new depot</p> <p>The current model shows a significant funding gap – the likely cost of works is expected to be c. £2mil but the finance which can be raised via prudential borrowing against income to be derived from sites to be vacated in Lochgilphead is predicted to be around £700,000 over 30 years.</p> <p>The programme will not be able to move forward without capital investment. This has a knock-on effect to the savings package TB07 which cannot be delivered without capital investment.</p>	
Proposed Outcome from the 2022-23 investment	On the basis that funding is allocated then designs can be completed and consents in place for Kilmory development; progress with site enablement groundworks	
2 Years of Indicative Funding And The Projected Outcomes	2023-24 Anticipated Funding £0	2024-25 Anticipated Funding £0
	There is no allocated funding for depot rationalisation.	There is no allocated funding for depot rationalisation.
Backlog Maintenance Figure	Unknown.	
	Achieved in 2021-22	

Match Funding Opportunities/ External Funding	Funding secured from Switched On Fleets to install Electric Vehicle Chargers at Jackson Quarry depot as part of the redevelopment project.
	Opportunities in 2022-23 The only current known opportunities are for Electric Vehicle Chargers.
Description Of Asset Group (assessment)	Increasingly unsuitable.
Asset Management System supporting condition assessment criteria	
Methodology used to set priorities/programmes of work	<p>The Oban scheme was driven by necessity – a fire destroyed one of the sites.</p> <p>There is no developed programme because there is no allocated funding.</p> <p>However, in terms of operational need and possible commercial opportunities Lochgilphead is the next scheme.</p> <p>Islay should follow that on the basis that there is an option to turn current in-use depot sites into affordable housing opportunities, some of which could be retained for key worker housing. This will address a significant priority for the Council.</p>
Implications of Underinvestment	<p>Our depots are increasingly unsuitable both in terms of their condition and rate of continuing deterioration, and in terms of the inefficiency and culture barriers presented by multiple sites in individual towns.</p> <p>Moving to single site solutions in each town would combine teams into a single delivery unit, provide efficiencies in terms of storage and shared materials etc., as well as reducing costs and freeing up critical business and industry land to support economic development and growth in fragile areas with a lack of available industrial land.</p> <p>Even if individual rationalisation schemes cannot be justified commercially from the levels of return on vacated assets, substantial ongoing capital investment is nevertheless required in order to provide for suitable facilities.</p>
Statutory Duties	<p>Without suitable depot facilities the Council would not be able to deliver on its various statutory obligations set out in legislation such as:</p> <p>Roads Scotland Act 1984</p> <p>Road Traffic Regulation Act 1984</p> <p>Burial and Cremation Scotland Act 2016</p> <p>Environmental Protection Act 1990</p>

	<p>Various Scottish Statutory Instruments re Waste Regulations</p> <p>Flood Risk Management Scotland Act 2009</p> <p>Facility specific: Health and Safety at Work Act 1974</p>
--	--

STRATEGIC ASSET MANAGEMENT PLAN – ASSET GROUP SUMMARY

Asset Group	Car Parking	
Service Area	Roads and Infrastructure Services	
Responsible 3rd Tier Manager	Hugh O’Neill – Network and Standards Manager	
2021-22 Investment	£0 Nil Capital Block Allocation £0.043m External Funding – Tobermory Car Park	
2022-23 Anticipated Investment	£0 Nil Capital Block Allocation £0.732m External Funding – Tobermory Car Park	
Additional Funding	£0.225m (Covid-19) – Tobermory Car Park	
Proposed Outcome from the 2022-23 investment	Improvements to lining, car park surfaces and associated maintenance of grounds and parking machines. Improve current condition of sites with the most deterioration in line with finances available.	
2 Years of Indicative Funding And The Projected Outcomes	2023-24 Anticipated Funding £0 Capital	2024-25 Anticipated Funding £0 Capital
Backlog Maintenance Figure	Argyll and Bute have 118 off street car parks all in various states of repair. To bring the car parks to A1 condition regarding the surface, access and associated amenities such as toilets, grass cutting and picnic areas this is estimated at £10m. We are not required to ensure our car parks are in A1 condition however for Pay and Display Car Parks we have a responsibility to ensure they are maintained to a high standard as members of the public are paying to use them.	
Match Funding Opportunities/ External Funding	Achieved in 2021-22	
	<ul style="list-style-type: none"> • £0.400k agreed from Coastal Communities Fund Earmarked Reserve • £0.375 Rural Tourism Infrastructure Fund Grant Award 	
	Opportunities in 2022-23	
	<ul style="list-style-type: none"> • The funding for Tobermory is expected to pay for a reduced specification build of the car park, with Type 1 surface rather than a bitumen surface, also the car park will be reduced in size as the funding will not cover what was originally expected. Therefore we would propose to bid for more Coastal Community and/or RTIF funding to then enhance the size of the car park or pay for a better surface. 	
Description Of Asset Group (assessment)	118 off street car parks of various sizes and locations throughout Argyll and Bute. Currently the majority of car parks are maintained to a satisfactory standard.	

Asset Management System supporting condition assessment criteria	No fixed scoring mechanism. Wardens and local roads inspectors report issues as and when required. The car park inventory within the Asset Management System has been updated and regular condition Inspections are carried out in all Council Car Parks to ensure Best Value.
Methodology used to set priorities/programmes of work	Informal assessment process by wardens and roads inspectors. Asset system updated and Inspections routes built.
Implications of Underinvestment	Increase in 3 rd party insurance claims. Loss of revenue if parking meters are not fixed timeously. Reduction in visitors to Argyll and Bute which would also affect the local economy/tourism and businesses.
Statutory Duties	<ul style="list-style-type: none"> • The Road Traffic (Permitted Parking Area and Special Parking Area)(Argyll and Bute Council) Designation Order 2014 SSI 2014/84 • The Parking Attendants Wearing of Uniforms (Argyll and Bute Council Parking Area) Regulations 2014 SSI 2014/85 • The Road Traffic (Parking Adjudicators) (Argyll and Bute Council) Regulations 2014 SSI 2014/86

STRATEGIC ASSET MANAGEMENT PLAN – ASSET GROUP SUMMARY

Asset Group	Bridges & Retaining Walls																																		
Service Area	Roads and Infrastructure Services, Infrastructure Design																																		
Responsible 3rd Tier Manager	Elsa Simoes																																		
2021-22 Investment	Capital Bridge Strengthening & Replacement - £0.244m																																		
2022-23 Anticipated Investment	Capital Bridge Strengthening & Replacement - £1.361m																																		
Additional Funding	<p>£0.101m (Covid-19)</p> <p>A total of £5.450m has been awarded to the Council from the Local Bridge Maintenance Fund as detailed in the Match Funding Section below. Relevant schemes and associated expenditure profile are currently in development.</p>																																		
Proposed Outcome from the 2022-23 investment	<p>Capital Bridge Strengthening & Replacement</p> <p>- Strengthening & Replacement of Bridges & Retaining Walls</p> <p>The current level of total capital & revenue funding is expected to result in an increase in the number of restricted bridges in the longer term as well as a reduction in the overall Bridge Condition indicator (BCi).</p>																																		
2 Years of Indicative Funding And The Projected Outcomes	2023-24	2024-25																																	
	<p>Anticipated Funding £0.350m (Capital Block Allocation)</p> <p>Strengthening and replacement shall be undertaken utilising available capital funding.</p> <p>Value Management Prioritisation shall be used to ensure available finances are allocated to the most suitable structures.</p>	<p>Anticipated Funding £0.350m (Capital Block Allocation)</p> <p>Strengthening and replacement shall be undertaken utilising available capital funding.</p> <p>Value Management Prioritisation shall be used to ensure available finances are allocated to the most suitable structures.</p>																																	
Backlog Maintenance Figure	<p>Backlog Maintenance Figure</p> <p>Total Backlog maintenance figure for Structures is £22.9m.</p> <p>Acceptable Bridge Restrictions</p> <table border="1"> <thead> <tr> <th>Bridge No. & Name</th> <th>Area</th> <th>Restriction (MGW)</th> </tr> </thead> <tbody> <tr> <td>A846-239 LAGGAN OLD (Weak Bridge)</td> <td>Islay</td> <td>10T</td> </tr> <tr> <td>B8025-020 ISLAND ADD (Weak Bridge)</td> <td>Mid Argyll</td> <td>3T</td> </tr> <tr> <td>B866-020 GLACHAVOIL (Weak Bridge)</td> <td>Cowal</td> <td>7.5T</td> </tr> <tr> <td>C012-050 MILINDRY SCHOOL (Weak Bridge)</td> <td>Islay</td> <td>13T</td> </tr> <tr> <td>C038-010 BRIDGEND (Weak Bridge)</td> <td>Mid Argyll</td> <td>18T</td> </tr> <tr> <td>C038-050 BARMOLLOCH (Weak Bridge)</td> <td>Mid Argyll</td> <td>18T</td> </tr> <tr> <td>C057-010 OLD BALLIEBEG (Weak Bridge)</td> <td>Cowal</td> <td>18T</td> </tr> <tr> <td>U010-090 LEACAINN (BRENACHOILLE) (Weak Bridge)</td> <td>Mid Argyll</td> <td>7.5T</td> </tr> <tr> <td>U010-100 BRANDON STREET (Weak Bridge)</td> <td>Cowal</td> <td>7.5T</td> </tr> <tr> <td>U021-020 IRON (Weak Bridge)</td> <td>Islay</td> <td>3T</td> </tr> </tbody> </table>		Bridge No. & Name	Area	Restriction (MGW)	A846-239 LAGGAN OLD (Weak Bridge)	Islay	10T	B8025-020 ISLAND ADD (Weak Bridge)	Mid Argyll	3T	B866-020 GLACHAVOIL (Weak Bridge)	Cowal	7.5T	C012-050 MILINDRY SCHOOL (Weak Bridge)	Islay	13T	C038-010 BRIDGEND (Weak Bridge)	Mid Argyll	18T	C038-050 BARMOLLOCH (Weak Bridge)	Mid Argyll	18T	C057-010 OLD BALLIEBEG (Weak Bridge)	Cowal	18T	U010-090 LEACAINN (BRENACHOILLE) (Weak Bridge)	Mid Argyll	7.5T	U010-100 BRANDON STREET (Weak Bridge)	Cowal	7.5T	U021-020 IRON (Weak Bridge)	Islay	3T
Bridge No. & Name	Area	Restriction (MGW)																																	
A846-239 LAGGAN OLD (Weak Bridge)	Islay	10T																																	
B8025-020 ISLAND ADD (Weak Bridge)	Mid Argyll	3T																																	
B866-020 GLACHAVOIL (Weak Bridge)	Cowal	7.5T																																	
C012-050 MILINDRY SCHOOL (Weak Bridge)	Islay	13T																																	
C038-010 BRIDGEND (Weak Bridge)	Mid Argyll	18T																																	
C038-050 BARMOLLOCH (Weak Bridge)	Mid Argyll	18T																																	
C057-010 OLD BALLIEBEG (Weak Bridge)	Cowal	18T																																	
U010-090 LEACAINN (BRENACHOILLE) (Weak Bridge)	Mid Argyll	7.5T																																	
U010-100 BRANDON STREET (Weak Bridge)	Cowal	7.5T																																	
U021-020 IRON (Weak Bridge)	Islay	3T																																	

	<table border="1"> <tr> <td>U022-050 GLENDARUEL (Weak Bridge)</td> <td>Cowal</td> <td>7.5T</td> </tr> <tr> <td>U027-010 MILLHOUSE (Weak Bridge)</td> <td>Cowal</td> <td>18T</td> </tr> <tr> <td>U031-010 NEWTON BURN (Weak Bridge)</td> <td>Cowal</td> <td>10T</td> </tr> <tr> <td>U042-100 AIRDS HOTEL (Weak Bridge)</td> <td>Lorn</td> <td>10T</td> </tr> <tr> <td>U046-010 KILBRIDE (Weak Bridge)</td> <td>Cowal</td> <td>10T</td> </tr> </table>	U022-050 GLENDARUEL (Weak Bridge)	Cowal	7.5T	U027-010 MILLHOUSE (Weak Bridge)	Cowal	18T	U031-010 NEWTON BURN (Weak Bridge)	Cowal	10T	U042-100 AIRDS HOTEL (Weak Bridge)	Lorn	10T	U046-010 KILBRIDE (Weak Bridge)	Cowal	10T		
U022-050 GLENDARUEL (Weak Bridge)	Cowal	7.5T																
U027-010 MILLHOUSE (Weak Bridge)	Cowal	18T																
U031-010 NEWTON BURN (Weak Bridge)	Cowal	10T																
U042-100 AIRDS HOTEL (Weak Bridge)	Lorn	10T																
U046-010 KILBRIDE (Weak Bridge)	Cowal	10T																
Match Funding Opportunities/ External Funding	<p>Unacceptable Bridge Restrictions</p> <p>There are currently no unacceptable bridge restrictions on Argyll and Bute Council's road network.</p> <p>Achieved in 2021-22</p> <p>Applications totalling £0.775m were made for Local Bridge Maintenance Fund through the Scottish Government for FY 21/22. Award of £1.168m has now been confirmed (total available funding from Scottish Government is £12m for 21/22.)</p> <p>Opportunities in 2022-23</p> <p>Applications totalling £5.325m have been applied for Local Bridge Maintenance Fund through the Scottish Government for 22/23. Award of £4.282m has now been confirmed (total available funding from Scottish Government is £20m for 22/23.)</p>																	
Description Of Asset Group (assessment)	<p>901 Bridges (over 1.5m span)</p> <p><i>Culverts under 1.5m span are managed by Operations and are excluded from the above – however, if a culvert is replaced and its span is increased above 1.5m due to flood risk mitigation, it would be reclassified as a bridge.</i></p> <p>677 Retaining Walls (over 1m retained height) recorded. This is estimated at 80% of the total number of retaining walls.</p> <p><i>Retaining walls under 1m retained height are managed by Operations.</i></p> <p>Bridge Condition is calculated through Structural Inspections carried out by in-house Bridge Inspectors through the Asset Management Software used by a number of Councils.</p> <p>Structural condition is measured though the in-house inspection of assets which considers each element of a structure. National guidance documents are utilised as well as a standardised Asset Management system.</p> <p>The Bridge Condition indicator for the Council's structures stock is 89.06 – a deterioration compared to 89.27 in 2019/20 and from 90.72 in 2012/13. As stated above, it should be noted that structural assets deteriorate slowly. In future we expect to record the weight average BCi. Currently it is 89.47 – a deterioration compared to 89.92 in 2019/20.</p>																	
Asset Management System supporting condition assessment criteria	<p>WDM is used as the Asset Management System. 24 Months bridge inspections primarily carried out in-house provide data to calculate the Bridge Condition indicator (BCi) for each structure. This BCi is used locally and by SCOTS and Audit Scotland to monitor asset condition. This is also being used to rank the parapet systems in place.</p> <p>Structural Assessments in accordance with relevant guidance documents in Design Manual for Roads & Bridges (DMRB) used to support Roads Scotland Act (1984). These assessments determine whether any structural restrictions should be</p>																	

	considered a well as inform the priorities in the replacement/strengthening programme.
Methodology used to set priorities/programmes of work	<p>Bridge Inspections are carried every 24 months in accordance with DMRB Standards.</p> <p>Principal Inspections / Structural Reviews / Bridge Assessments are undertaken to determine priority.</p> <p>Capital Bridge Strengthening and Replacement Programme is prioritised using an in-house risk-based methodology which considers overall condition and risk of structure, extent and severity of defects, usage of structure and engineering judgement. This methodology has been modified in recent years to take account of new SCOTS guidance.</p> <p>Revenue Structural Maintenance is currently prioritised using an in-house risk-based methodology which considers overall condition of structure, extent and severity of defects, usage of structure and engineering judgement.</p> <p>Bridge Parapets have been ranked using an in-house system of factors.</p>
Implications of Underinvestment	<p>Increase in risk of bridge/road weight restrictions or closures.</p> <p>Communities left isolated should any single access areas have closures or restrictions imposed. For example Seil, Easdale and Luig communities will be severely affected if Kilniver bridge has to have a restriction.</p> <p>Inspections, assessments and works are prioritised to best manage the risks versus available funding and the Council's responsibilities for its assets.</p>
Statutory Duties	<p>Roads (Scotland) Act 1984; to ensure this is properly applied, the following guidance documents are followed:</p> <ul style="list-style-type: none"> - UK Roads Liaison Group Code of Practice 'Well-managed highway infrastructure' along with associated SCOTS guidance / frameworks. - Design Manual for Roads & Bridges - Eurocodes <p>New Road and Street Works Act 1991</p> <p>Various other associated statutory instruments</p> <p>Duties may change with withdrawal from the EU.</p>

STRATEGIC ASSET MANAGEMENT PLAN – ASSET GROUP SUMMARY

Asset Group	Flood Protection Infrastructure	
Service Area	Roads and Infrastructure - Infrastructure Design	
Responsible 3rd Tier Manager	Elsa Simoes	
2021-22 Investment	£0.883m (Capital/Specific Scottish Government Allocation) <ul style="list-style-type: none"> • £0.265m Flood Prevention • £0.95m Helensburgh Flood Mitigation • £0.523m Campbeltown Flood Protection Scheme 	
2022-23 Anticipated Investment	£0.628m (Capital/Specific Scottish Government Allocation) <ul style="list-style-type: none"> • £0.194m Flood Prevention • £0.353m Helensburgh Flood Mitigation • £0.081m Campbeltown Flood Protection Scheme <p>No budget has yet been identified however investment in repairs to A884 Ardbeg Sea Wall are required following severe weather. Costs are estimated to be in excess of £1m.</p>	
Additional Funding	£0.116m (Covid-19)	
Proposed Outcome from the 2022-23 investment	<ul style="list-style-type: none"> • Campbeltown Flood Protection Scheme (CFPS), will be under construction. Please note that the budgets included above are the amounts allocated to the capital plan to date and not the current total estimated scheme costs of £9.540m. However due to uncertainties surrounding the impact of Covid-19 on capital costs a 13% uplift would take the anticipated costs up to £10.600m. The Council would be required to fund 20% of any additional costs but this is unknown at this stage. • Helensburgh Flood Mitigation, will be constructed • Kilcreggan (Tigh Dearg Road) will be constructed • Small scale flood alleviation – budget dependent. • A884 Ardbeg Seawall Failures – design and optioneering of repairs. Consents and construction start. 	
2 Years of Indicative Funding And The Projected Outcomes	2023-24 Anticipated Funding £0.305m Flood Prevention £0.100 Coastal Protection	2024-25 Anticipated Funding £0.150m Flood Prevention £0.100 Coastal Protection
	CFPS construction completed and investment in other smaller asset improvements. Development of Flood Protection Schemes if SG funding provided as part of prioritisation.	Smaller asset improvements. Development of Flood Protection Schemes if SG funding provided as part of prioritisation.

<p>Backlog Maintenance Figure</p>	<p>The maintenance backlog on designed flood protection assets is minimal currently (Rothesay and Dunoon) as these assets are relatively new. Estimated at £400k. Current flood prevention assets are maintained under a combination of flood, coastal, and roads budgets depending upon the context.</p> <p>On a wider scale there are under and un-designed flood protection assets throughout Argyll and Bute which are not formally recognised as such and may not be owned by the Council but serve this purpose e.g. the banks of the Black Lynn through Oban. There is an unknown backlog on such assets but would certainly run to tens of millions of pounds of investment to bring to an ideal condition.</p>
<p>Match Funding Opportunities/ External Funding</p>	<p>Achieved in 2021-22</p> <p>80% contribution for CFPS from Scottish Government.</p> <p>£155k for general flood risk management also from Scottish Government (built into capital programme).</p> <hr/> <p>Opportunities in 2022-23</p> <p>80% contribution for CFPS from Scottish Government.</p> <p>£155k general flood risk management also from Scottish Government (built into capital programme).</p> <p>Coastal Adaption Fund (to be announced 27th August 2022).</p>
<p>Description Of Asset Group (assessment)</p>	<p>Designed flood protection schemes in Rothesay (coastal) and Dunoon (two no. fluvial). No formal condition rating. Concerns about Rothesay FPS are known. Investigations and studies are ongoing to determine future maintenance requirements.</p> <p>Other informal structures which provide flood protection to population centres would require to be documented in order to quantify the asset, owner, and condition. This is in part the purpose of the Local Flood Risk Management Plan, to assess risk in those areas affected by flooding.</p> <p>Watercourse assessment prioritisation to prepare and carry out schedule of clearance and repair works is being focused.</p> <p>The current focus is delivery the two Local Flood Risk Management Plans which relate to Argyll and Bute as described in the Strategic Asset Management Plan.</p>
<p>Asset Management System supporting condition assessment criteria</p>	<p>Infrastructure Design is progressing with procurement of a dedicated Flood Risk Management System (FRMS) with WDM. This dedicated FRMS will allow the Council to:</p> <ul style="list-style-type: none"> • Record all Flood Protection Schemes inspection records to develop a condition index rating • Record flood incidents and extents • Watercourse records, inspection data, clearance and repair works <p>Due to the large number of Watercourses inspections on high risk watercourses shall be prioritized.</p>

<p>Methodology used to set priorities/programmes of work</p>	<p>On a strategic scale this is through the Local Flood Risk Management Plan(s) and the SEPA led National Flood Risk Assessment process to consider local history and impact of flooding as well as national flood risk based on climate change predictions – all in accordance with Flood Risk Management (Scotland) Act 2009.</p> <p>The cost of implementing flood protection schemes has to be less than the damages avoided ie a benefit cost ratio of greater than one. Non-economic benefits are also being considered by SEPA. However, the weighting this has on its prioritisation is being considered by the Scottish Government and COSLA.</p>
<p>Implications of Underinvestment</p>	<p>A key risk is loss of investment from Scottish Government. There is a defined process currently for assessing flood risk and prioritising investment across Scotland. If ABC do not participate in this process then the potential for 80% funding of flood schemes is lost.</p> <p>Several population centres in Argyll and Bute will be at significant risk of more frequent flooding in the future with climate change. Communities living along lifeline roads may be cut off temporarily. This will lead to considerable financial impact to properties and businesses. Ultimately, significant flooding events can lead to loss of life.</p> <p>A884 Ardbeg Seawall Failures – The introduction of cyclical inspection regime on coastal assets will improve the Council’s discovery and knowledge of asset data, which will reduce the likelihood of failures.</p>
<p>Statutory Duties</p>	<p>Defined by the Flood Risk Management (Scotland) Act 2009</p>

STRATEGIC ASSET MANAGEMENT PLAN – ASSET GROUP SUMMARY

Asset Group	Fleet Services	
Service Area	Roads and Infrastructure	
Responsible 3rd Tier Manager	John Blake	
2021-22 Investment	£2.753m (£1.595 Block Allocation, £1.158m Prudential Borrowing)	
2022-23 Anticipated Investment	£2.242m (Prudential Borrowing)	
Proposed Outcome from the 2022-23 investment		
2 Years of Indicative Funding And The Projected Outcomes	2023-24 Anticipated Funding £0	2024-25 Anticipated Funding £0
	NIL	NIL
Backlog Maintenance Figure	A review of the vehicle fleet and plant equipment has been undertaken and based on increasing repair and maintenance costs it has been decided to begin a replacement programme for essential replacements due to having insufficient funds for a full asset replacement programme. The Council has the expectation that savings will be made from both capital and revenue costs. The Council did not have a vehicle replacement programme in place and a decision was taken to replace only some vehicles with the limited budget available. The cost of this exercise is £4.995m.	
Match Funding Opportunities/ External Funding	Achieved in 2021-22 None – see below for successful external funding in the preceding years.	
	Opportunities in 2022-23 None known. All opportunities will be explored around non-ICE vehicles.	
Description Of Asset Group (assessment)	The Council currently operate a combination of fleet vehicles and plant equipment (500). Periodically, replacement will be required in line with the end of life cycle of the aforementioned.	
Asset Management System supporting condition assessment criteria	Vehicles and plant will be maintained in line with current legislation.	
Methodology used to set priorities/programmes of work	Assessment and review conducted by officers.	
Implications of Underinvestment	The inability to provide reliable, safe fleet vehicles and plant to service users to fulfil statutory requirements relating to work plans. Would also result in increased revenue expenditure for repairs and maintenance as well as service disruption due to vehicles being off the road. Fleet services require an annual capital budget of circa £3m per annum to fulfil our obligation to replace the full fleet. If further capital funding could be identified this would allow the replacement of vehicles which	

are operating beyond their life cycle. The continued operation of these aged vehicles costs the authority a significant amount of revenue to maintain and operate them. Financial years 2023/24 and 2024/25 currently have no anticipated capital funding. The service plan is to look to revenue funds to ascertain whether further essential replacement can be made through vehicle lease/further prudential borrowing.

Changes in Scottish Government (SG) legislation in 2025 in relation to vehicles smaller than 3.5 tonnes requires investment in Fleet and Plant equipment. All vehicles under the 3.5 tonnes weight category must be replaced with cleaner/ greener vehicles which are not operated with diesel or petrol engines, i.e. hydrogen or battery electric vehicles will be required to comply with the changes in law. An assessment of need has been undertaken and this includes the replacement of costly external hire vehicles. The Council requires to invest a significant amount of revenue and capital to enable the continued Fleet replacement and to comply with SG changes. Without the appropriate investment, the Council will exceed current costs, have limited service provision due to waiting times on parts for defective older vehicles and will impact upon the Council's duty of care in respect of the services that we provide to all departments and users. Fleet workshops will become under increasing pressure when attempting to ensure timeous repairs are carried out, this is dependent on the receipt of parts from various locations in Europe. Difficulties have already arisen with Brexit and the ordering/ purchasing of parts. This information has been shared with our civil contingency colleagues and with DMT, it has also been shared with other authorities who are having similar difficulties in relation to the ordering of parts and new vehicles. Without investment, the Council will struggle to offer and provide the same services moving forward. Investment must be made to comply with changes in law.

The service is carrying out an assessment of future needs.

A&BC have received funding from the Scottish Government Switched on Fleet grant.

201/19 - £76,800 was received to assist with the purchase of lease of Ultra Low Emission Vehicles, used to procure lease vehicles.

2019/20 - £45,600 was received to assist with the purchase or lease of Ultra Low Emission Vehicles, used to procure lease vehicles.

2020/21 - £84,000 was received to assist with the purchase or lease of Zero Emission Vehicles, used to procure lease vehicles. The council now operates 54 environmentally friendly vehicles, 40 hybrids and 14 battery electric vehicles, with a further 7 zero emission vehicles on order for the school transport department. These vehicles will be leased due to the lack of capital funding.

	<p>No other revenue funding has been found at this time for further replacements.</p> <p>No further funding has been identified through the Scottish Government switched on fleet grant.</p>
Statutory Duties	<p>Operating Licence Undertaking Health and Safety at Work Act 1974 The Road Vehicles (Construction and Use) Regulations Drivers Hours Regulations Operator Compliance Risk Score (OCRS) SEPA fuel regulations</p>

STRATEGIC ASSET MANAGEMENT PLAN – ASSET GROUP SUMMARY

Asset Group	Waste Services	
Service Area	Roads and Infrastructure	
Responsible 3rd Tier Manager	John Blake	
2021-22 Investment	£0.374m (£0.082m Block Allocation, £0.292 Prudential Borrowing) <ul style="list-style-type: none"> • Glengorm/Gartbreck Projects 	
2022-23 Anticipated Investment	£0.643m (Prudential Borrowing)	
Proposed Outcome from the 2022-23 investment	The proposed outcome from the development includes the building of a new landfill cell and transfer station on Islay and Mull to accommodate the changes in legislation which relate to the Ban on Biodegradable Waste to Landfill in 2025. The changes in legislation are reliant on the works taking place. To date, the landfill cell and transfer station works are complete on Mull. The Islay works for the transfer station are about to be awarded and the cell design project has started with a view to construct the cell in April/ May 2022.	
2 Years of Indicative Funding And The Projected Outcomes	2023-24	2024-25
	Anticipated Funding £0	Anticipated Funding £0
	Nil	Nil
Backlog Maintenance Figure		
Match Funding Opportunities/ External Funding	Achieved in 2021-22	
	£1,492,997 from earmarked reserves is allocated to all projects.	
	Opportunities in 2022-23	
	Nil	
Description Of Asset Group (assessment)	N/A	
Asset Management System supporting condition assessment criteria	To comply with Environmental Protection Act 1990 and the Waste (Scotland) Regulations 2012.	
Methodology used to set priorities/programmes of work	Assessment and review had been conducted by officers and supported by external consultants. An Options Appraisal has been commissioned to consider the best route to the 2025 BMW ban and 2026 PPP contract end and beyond.	
Implications of Underinvestment	Breach of the Waste (Scotland) Regulations 2012 and non-compliance with the looking Ban on Biodegradable	
Statutory Duties	Health and Safety at Work Act 1974 Refuse and Amenity Act 1978 Environmental Protection Act 1990 Waste (Scotland) Act 2012	

STRATEGIC ASSET MANAGEMENT PLAN – ASSET GROUP SUMMARY

Asset Group	Piers & Harbours	
Service Area	Marine Operations, Roads and Amenity Services	
Responsible 3rd Tier Manager	Scott Reid	
2021-22 Investment	£3.326m Harbour Investment Programme (Prudential Borrowing) £0.390m (Rothesay Pontoons – External Funding)	
2022-23 Anticipated Investment	£31.180m Harbour Investment Programme (Prudential Borrowing) £0.043 Campbeltown Old Quay It is the intention to ensure any borrowing to fund Capital works can be funded through the revenue income from the piers and harbours. Loan periods will be designed not to exceed the life span of the investment. It is anticipated that Transport Scotland will partly fund some of the works required for the CMAL / CalMac ferry upgrade projects for which the cost remain highly speculative.	
Proposed Outcome from the 2022-23 investment	Major project progression within the Piers and Harbours Asset Management Plan including Craignure, Rothesay, Dunoon, Kilgreggan, Iona & Fionnphort.	
2 Years of Indicative Funding And The Projected Outcomes	2023-24 Anticipated Funding £16.9m	2024-25 Anticipated Funding £31.6m
	Project Progression: In particular Craignure, Iona & Fionnphort.	Project Progression: In particular Craignure, Iona & Fionnphort.
Backlog Maintenance Figure	None.	
Match Funding Opportunities/ External Funding	Achieved in 2021-22 Town Centre Funding/Coastal Communities Fund – Rothesay Pontoons.	
	Opportunities in 2022-23 Potential Transport Scotland funding for Ferry Upgrade infrastructure requirements.	
Description Of Asset Group (assessment)	Piers and Harbours.	
Asset Management System supporting condition assessment criteria	Visual surveys for condition assessments Also: Based on Transport Scotland priority requirements for Ferry ports and upgrades.	
Methodology used to set priorities/programmes of work	Survey results and engineering requirements. Transport Scotland, CMAL & CalMac Ferry upgrade project and reliability & regulatory requirements.	
Implications of Underinvestment	Disruption of ferry services.	
Statutory Duties	No.	

STRATEGIC ASSET MANAGEMENT PLAN – ASSET GROUP SUMMARY

Asset Group	Ferries	
Service Area	Marine Operations, Roads and Amenity Services	
Responsible 3rd Tier Manager	Scott Reid	
2021-22 Investment	£0.463m Transport Scotland funding in response to new build estimate for Lismore Ferry (Total funding £0.620m with £0.157m spent in 2020-21).	
2022-23 Anticipated Investment	£2.6m has been requested from Transport Scotland to fund a new Jura ferry vessel project likely to extend into 2023-24.	
Proposed Outcome from the 2022-23 investment	Anticipated funding from Transport Scotland for new Jura ferry.	
2 Years of Indicative Funding And The Projected Outcomes	2023-24 Anticipated Funding £0.015m	2024-25 Anticipated Funding £0.020m
	Possible funding for new Jura ferry vessel and the potential to procure a replacement for the Easdale ferry (Transport Scotland funded).	
Backlog Maintenance Figure	None	
Match Funding Opportunities/ External Funding	Achieved in 2021-22 Additional Transport Scotland funding for Lismore Ferry has been agreed. <ul style="list-style-type: none"> • £0.500m received in 2020-21 (Transport Scotland) • £0.120m agreed for 2021-22 (Transport Scotland) 	
	Opportunities in 2022-23 Possible funding for new Jura ferry vessel and the potential to procure a replacement for the Easdale ferry.	
Description Of Asset Group (assessment)	Argyll & Bute Council operated lifeline ferries	
Asset Management System supporting condition assessment criteria	<i>Visual surveys including MCA survey and audits.</i>	
Methodology used to set priorities/programmes of work	Annual surveys and regulatory requirements. Condition of the asset.	
Implications of Underinvestment	Loss of service resilience. Service standards need to meet the requirements of the MCA and as such, the DPA needs to be satisfied that adequate levels of funding are in place to meet the necessary operational and safety requirements associated with ferry reviews.	
Statutory Duties	No.	