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## NORTH AYRSHIRE COUNCIL

28 February 2024

North Ayrshire Council

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**Title:** General Services Revenue Estimates 2024/25 to 2026/27

**Purpose:** To advise Council on (a) the Council's revenue spending requirements and anticipated funding for 2024/25 to 2026/27; (b) the level of reserves and fund balances held by the Council and (c) options to address the funding gap.

**Recommendation:** That Council:

- a) notes the anticipated funding available to meet the Council's expenditure requirements and notes the areas of ongoing financial risk to the Council;
  - b) approves the Council's expenditure requirements for 2024/25 and notes the indicative requirements for 2025/26 and 2026/27;
  - c) approves the new strategic investments outlined in section 2.7.3 of the report;
  - d) notes the projected outturn position for 2023/24;
  - e) notes the level of reserves and fund balances held by the Council and approves any use and contributions to and from these;
  - f) approves the additional contribution to the HSCP noted at 2.8.1;
  - g) approves efficiencies and savings to ensure a balanced budget for 2024/25, consequential and new proposals in future years;
  - h) approves the schedule of Council fees and charges detailed in Appendix 6;
  - i) determines the level of Council Tax for 2024/25 and agrees to freeze Council tax at 2023/24 levels, noting the Scottish Government funding to support this, as set out in section 2.3;
  - j) notes the anticipated funding gaps for 2025/26 and 2026/27;
  - k) considers the equality and children's rights impact of any proposed service changes;
  - l) notes the feedback from the community Budget engagement exercise to help inform budget plans;
  - m) notes progress to date on the Council's Sustainable Change Programme and corporate Workforce Planning; and
  - n) approves the budget matrix for 2024/25.
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## 1. Executive Summary

### Introduction

- 1.1. Section 93 of the Local Government Finance Act 1992 requires Councils to determine the levels of expenditure in the forthcoming financial year, and thereafter to set council tax sufficient to cover any unfunded balance.
- 1.2. This report provides Members with an overview of the Council's anticipated financial position on the General Fund revenue budget for the next three financial years, 2024/25 to 2026/27. It also sets out the information required to enable the Council to set a balanced budget and its Council Tax for 2024/25 by 11 March as required by statute.
- 1.3. The Long-Term Financial Outlook 2024/25 to 2033/24 report, incorporating the Medium-Term Financial Outlook 2024/25 to 2026/27 was presented to Council on 13 December 2023. In addition, regular Elected Member briefing sessions were held between October 2023 and February 2024, during which officers provided Members with information on the financial pressures faced by the Council and options to reduce net expenditure within the context of the priorities set out in the new Council Plan 2023-2028.

### Revenue Budget

- 1.4. When the Council set its budget for 2023/24 on 1 March 2023 the decisions taken resulted in a balanced budget for 2023/24 with indicative funding gaps of £17.126m and £10.834m for 2024/25 and 2025/26 respectively.
- 1.5. The Medium-Term Financial Plan (MTFP) for 2024/25 to 2026/27 builds on last year's MTFP and the analysis reflected in the Medium-Term Financial Outlook. The proposals in this report provide a balanced budget for 2024/25, although it should be noted that this required a planned use of £5.000m reserves, with indicative net funding gaps remaining for 2025/26 and 2026/27 of £8.141m and £8.558m respectively. This position incorporates the full year effect of proposed savings in 2024/25 and a planned use of reserves of £4.000m in 2025/26 and £3.500m in 2026/27 and continues to present a significant challenge to the sustainability of the Council's finances. A summary of the key components underpinning this is provided at section 2.7.
- 1.6. Detail is provided at section 2.5 on the anticipated level of earmarked, unearmarked and specific reserves with unearmarked reserves projected at the level of 2.0% equal to £8.445m, earmarked reserves of £78.090m and specific reserves of £6.365m aligning with anticipated future commitments. The Council's Useable reserves position will continue to be monitored.
- 1.7. The MTFP includes a range of savings proposals required to deliver a balanced Budget position for 2024/25, and a profiled use of reserves to help mitigate the significant financial challenges facing the Council and this is set within the context of a proposed Council tax freeze for 2024/25 to help address the financial pressures faced by communities. Against this backdrop

the reduction in employer pension contributions in 2024/25 has provided an opportunity for non-recurring investment to support priorities. The proposed investment is outlined in section 2.7.3 of the report. Council is asked to consider these proposals.

#### Health and Social Care Partnership

- 1.8 The Director of the Health and Social Care Partnership (HSCP) has provided Members with information on pressures and areas of potential savings to inform the Council's proposed contribution to the Partnership. This information is not detailed within the Council's budget proposal on the basis that the final position will be determined by the Integration Joint Board (IJB).
- 1.9 The proposed additional contribution for 2024/25 is currently £5.292m. This reflects the requirements as set out in the local government finance settlement. Further funding in respect of the HSCP is expected and still to be distributed.
- 1.10 The Integration Scheme approved by Scottish Ministers states that following determination of the Council and NHS payment to the IJB, the IJB will refine its Strategic Plan and planned service delivery to take account of the totality of resources available, delivering a balanced budget.

#### Chief Finance Officer Assurance

- 1.11 The 2024/25 annual budget and 2024/25 to 2026/27 MTFP has been informed by the Council's Long-Term Financial Outlook and previous MTFP. Significant scrutiny of the underlying assumptions and savings delivery has been undertaken to ensure the 2024/25 annual budget is robust. It is the responsibility of Chief Officers, including the HSCP, to manage any variance from the underlying assumptions.
- 1.12 The report notes at 2.14 the significant risks to the financial sustainability of service delivery. Within this context, apart from the uncertainty around future funding levels from Scottish Government, there are two significant financial risks that the Council is managing. They include the risk of the 2024/25 pay award being agreed at a level in excess of the budgeted 3% contribution and without any further Scottish Government support this would have a material impact on the Council's finances. The ongoing position around maintaining teacher numbers runs contrary to the Council's individual circumstances, impacted through a reduction in the pupil roll demographic and Attainment Challenge funding. There is a risk that an element of funding to support teachers could be withdrawn. Discussions continue with Scottish Government in this regard.
- 1.13 Allied to the risks facing the Council, there is the requirement for the Council to hold a sufficient level of Reserves. The level of Reserves set out in the Budget aligns with known future commitments. The Change and Service Redesign Fund will require to be kept under review to ensure sufficient resources are available to continue to support the Council's Sustainable Change programme. Unearmarked reserves continue to remain at the lower

level of recognised best practice and reflects 2% of the Council's revenue budget.

- 1.14 The Scottish Government have also agreed in a letter dated 8 February 2024 to confirm the approach to the approximate £45.000m expected in consequentials resulting from the announcement of funding for councils in England. It is anticipated that the position around this will be known in March 2024.

## **2. Background**

### **2.1 Financial Context**

2.1.1 The Long-Term Financial Outlook 2024/25 to 2033/24 report, incorporating the Medium-Term Financial Outlook 2024/25 to 2026/27 was presented to Council on 13 December 2023. This is the cornerstone of the Council's strategic financial planning framework. This has helped inform the development of the Medium-Term Financial Plan 2024/25 to 2026/27.

2.1.2 The economic outlook for the Scottish, UK and global economy continues to be influenced by the impact of global events, resulting in inflation higher (CPI 4% January 2024) than the Bank of England target of 2% and interest rates remaining at 5.25%. The level of inflation will remain an important factor in local government pay negotiations across several bargaining groups. The impact of inflation on the Council's cost base, coupled with an increased cost of borrowing to support the Capital programme, continues to place significant strain on the sustainability of the Council's finances.

### **2.2 Scottish Government Funding**

2.2.1 The Local Government Finance Settlement for 2024/25 was published on 21 December 2023. Funding support from the Scottish Government comprises:

- general revenue grant;
- non domestic rate income; and
- specific grant.

2.2.2 North Ayrshire Council's anticipated Scottish Government funding support, as distributed, for 2024/25 is £353.087m.

2.2.3 The Settlement resulted in a reduction of £2.191m in core grant funding (-0.64%) when compared to the 2023/24 settlement. The main elements of the budget announcement from a national perspective includes the following;

- £950.9 million of funding has now been baselined into the General Revenue Grant noted as part of the commitment under the Verity House Agreement to review ring-fenced funding. This is not additional funding, simply a baselining of funding that comes with existing commitments;
- £242 million to support teacher pay uplifts; and
- £266.2 million of resource to support local government pay.

- £145.5m (NAC £3.775m) to continue to maintain teachers and support staff. On the 12 February 2024 the Cabinet Secretary for Education and Skills announced that this funding for 2024/25 would now be held as a Specific Resource Grant, and those grants will be conditional on Councils agreeing to maintain teacher numbers. Further engagement with individual councils will take place to consider each Council's individual circumstances and to agree grant conditions, including the number of teachers expected to be maintained. The circumstances for North Ayrshire include the reduction in Scottish Attainment Challenge funding and a falling pupil roll demographic;
- An additional £6m to support the expansion of Free School Meals; This includes £4.000m allocated (NAC £0.148m) to support P6/P7 pupils with families in receipt of the Scottish Child payment. The balance of £1.5m is still to be distributed and will be used to address school meal debt. Further details to follow around this.
- An additional £11.5m to support the uprating of Free Personal and Nursing Care rates is still to be distributed;
- Additional funding of £230m to deliver a £12 per hour minimum pay settlement for adult social care workers in commissioned services via agreed contract uplifts is still to be distributed;
- An additional £6.8m nationally for Discretionary Housing Payments.

2.2.4 The Settlement announcement also included updates on areas of potential financial flexibility to be progressed as part of the Verity House Agreement and development of the Fiscal Framework;

- The Scottish Government are open to considering adjusting the funding floor percentage. In the short-term this would provide further funding uncertainty and from an NAC perspective "the floor" adjustment helps mitigate the financial impact of a reducing population demographic. COSLA has subsequently indicated to Scottish Government that this should not be considered as part of the 24/25 Budget.
- The SG is progressing discussions to increase discretion for local authorities to determine and set fees and charges locally. Areas for discussion include building warrant and verification fees. Progress around this should help inform the 2025/26 Budget.
- The settlement did not include additional funding for teacher pension contributions. The rate is set to increase from 23% to 26% from 1 April 2024. The UK Government has stated that the funding will be allocated to individual UK Government departments in Spring 2024 through consequential. The Scottish Government has subsequently committed to pass this funding to local authorities when it is received which amounts to c£2.000m per annum for NAC.
- Further discussion on flexibility around Education funding lines will take place within the Education Assurance Board once it is operational. The expectation is also that Councils will continue to honour the existing joint agreement on provision of free school meals on a universal basis.

- The Scottish Government have confirmed that they have no plans in the immediate future to commence the Capital Accounting Review which was proposed in the Resources Spending Review in May 2022. From an NAC perspective this is welcome as this could have a significant financial impact, linked to the prescribed accounting treatment of loans Fund repayments, and impact the affordability of delivery of the capital programme across both the general fund and the HRA. This impact would apply across Scotland and continues to present a risk to the Council.
- 2.2.5 The 2024-25 Non-Domestic Basic Property Rate ('poundage') is provisionally set at 49.8 pence, the same rate as last year. The Intermediate Property Rate (levied on properties with a rateable value from £51,001 to £100,000) and Higher Property Rate (levied on properties with a rateable value over £100,000) will increase by inflation to 54.5 pence and 55.9 pence respectively.
- 2.2.6 A 100% non-domestic rates relief will be available in 2024-25 for properties in the hospitality sectors on islands, as defined by the Islands (Scotland) Act 2018, capped at £110,000 per ratepayer. This will provide economic benefit to the island communities.
- 2.2.7 In terms of Scottish Government requirements, the Deputy First Minister confirmed that funding allocated to IJB's for Free Personal and Nursing Care and adult social care pay in commissioned services should be additional and not substitutional to each Council's 2023-24 recurring budgets for adult social care services that are delegated. Where there is evidence that funding is not passed across to be used for the policy intent, the Scottish Government reserves the right to reclaiming this.
- 2.2.8 As noted in section 2.2.3 of the report the requirement to maintain teaching and support staff numbers will require further engagement with individual councils to consider individual circumstances and agree grant conditions, including the number of teachers expected to be maintained. The circumstances for North Ayrshire include the reduction in Scottish Attainment Challenge funding and a falling pupil roll demographic. Funding included in the Settlement to support teachers included the national allocation of £145.500m, of which the NAC share is £3.775m. The Cabinet Secretary for Education and Skills outlined in a letter dated 12 February 2024 that these funds will now be distributed via Specific Resource Grants. It is recognised that this position presents a financial risk to the Council, however, the extent of this risk will likely depend on the outcome of discussions with the Scottish Government on the Council's individual circumstances.
- 2.2.9 For 2025/26 and 2026/27 the current planning assumption is that the level of core grant support will be flat cash and remain at the same level for each year. For context a 1% reduction in core grant equates to around £3.000m. This assumption is based on a broadly flat cash funding position for local government, as reflected in the Scottish Government Spending Review published in May 2022.

## 2.3 Council Tax

- 2.3.1 Local authorities have discretion to increase Council Tax. Section 74 of the 1992 Act sets the proportions payable by each council tax band. As such, Councils can only apply a standard percentage increase across all Council Tax bands, they cannot vary the percentage increase between bands.
- 2.3.2 The 2024/25 Settlement did not include funding to support a Council Tax freeze, however this is the Scottish Government's intention. The Depute First Minister issued a letter to Councils on 2 February 2024 setting out the details of an alternative distribution of funding to support a Council tax freeze. The total funding available is £147.200m with a NAC allocation of £3.453m. It is important to note that this funding is conditional on the Council agreeing a Council tax freeze for 2024/25. Any council not agreeing to freeze Council Tax will not receive a share of this funding. It has also been confirmed by the Scottish Government that this funding will be baselined into future year Revenue Grant funding.
- 2.3.3 The MTFP includes a planning assumption for 2024/25 of a freeze in Council tax, this being supported with Scottish Government funding and baselined into future years. This is followed by a current planning assumption of a further 3% increase for 2025/26 and 2026/27. Council Tax income is a vital source of funding and represents around 17% of Council funding.
- 2.3.4 The planning assumption of a Council Tax freeze will result in Council Tax charges for 2024/25 remaining at 2023/24 levels. This is illustrated in the undernoted table for each property band (excluding charges for water and waste water charges). Water and waste water charges are set by the Scottish Water Board and recent notification indicates a 8.8% increase.

<b>Band</b>	<b>Valuation (at 1991 levels)</b>	<b>2023/24 Council Tax</b>	<b>Proposed Increase</b>	<b>2024/25 Council Tax</b>
A	Under £26,999	£968.08	-	£968.08
B	£27,000 to £34,999	£1,129.42	-	£1,129.42
C	£35,000 to £44,999	£1,290.77	-	£1,290.77
D	£45,000 to £57,999	£1,452.12	-	£1,452.12
E	£58,000 to £79,999	£1,907.92	-	£1,907.92
F	£80,000 to £105,999	£2,359.69	-	£2,359.69
G	£106,000 to £211,999	£2,843.73	-	£2,843.73
H	Over £212,000	£3,557.69	-	£3,557.69

- 2.3.5 Comparative information on Band D is provided within the Council Tax leaflet that is issued with Council Tax Bills. The comparative information for 2023/24 is as follows;

Scotland	£1,417.00
North Ayrshire Council	£1,452.12

- 2.3.6 Following a recent consultation, the Scottish Government has now published the Council Tax (Variation for Unoccupied Dwellings) (Scotland) Amendment Regulations 2023, under which councils will have the power to vary the Council Tax charge for second homes from the current 100% charge to include a premium of up to a further 100% of the applicable Council Tax charge.
- 2.3.7 The main policy intent behind these powers is to mitigate the negative impacts of second home ownership across our communities through the promotion of a behavioural change across second homeowners which leads to a better balance between second homes and more permanently occupied homes. This could also help increase the supply in the private rented sector and benefit local economies with a shift in more housing occupancy throughout the year. It is also recognised that within the context of the Medium-Term Financial Outlook, these powers could result in significant additional revenue to the Council, therefore helping to protect vital services.
- 2.3.8 In deciding whether and how to use these new powers, the Council must have regard to island communities, given the number of second homes on the Isles of Arran and Cumbrae. On 14 February 2024 Council agreed to consult on the proposal to implement an increased Council Tax charge on second homes in North Ayrshire. The results of the consultation will be shared with elected members and be included for consideration as part of the 2025/26 Budget process.

## **2.4 Probable Outturn 2023/24**

- 2.4.1 Based on the revenue financial performance report for 2023/24 at the end of November 2023, a projected overspend of £0.264m is forecast. The factors contributing to this were reported to Cabinet on 16 January 2024.
- 2.4.2 No further material movement is anticipated to the end of the 2023/24 financial year end, however, the overall level of overspend has been reducing throughout the year and is trending towards a break-even position on 31 March 2024. This is the position reflected in the level of anticipated Council reserves on 31 March 2024. This position could be subject to change as the Council continues to face significant inflationary cost pressures across a range of areas. Any overspend position at 31 March 2024 will require to be met from existing earmarked reserves.

## **2.5 Reserves, Fund Balances and Investment**

### Introduction

- 2.5.1 Setting the General Fund Reserve is one of several related decisions in the formulation of the MTFP and the annual revenue budget. In setting its budget the Council must have a clear reserves policy that takes account of known commitments, potential liabilities and the risk profile of the Council and



providing flexibility to deal with unforeseen circumstances. The right level of reserves supports financially sustainable service delivery. The Council's approach is in line with CIPFA's recommended practice as set out in the document "Local Authority Reserves and Balances".

### Application of Reserves

2.5.2 North Ayrshire Council has used reserves in setting its budget over several years. This has included a reduction in unearmarked reserves, release of earmarked reserves no longer required and application of in-year underspends. Use of reserves provides a temporary solution but it is recognised that more sustainable approaches are required. A summary of application of reserves is noted below;

- In 2017/18 £8.782m funded the HSCP Challenge Fund and supported non-recurring expenditure;
- In 2018/19 and 2019/20 £3.500m and £3.880m respectively supported the core recurring budget.
- In 2020/21, following a review of earmarked reserves, a total of £0.548m was released to support the 2020/21 Budget.
- In 2021/22, following a review of corporate contingency funds, a total of £0.862m was released to support the 2021/22 Budget.
- In 2022/23, no use of reserves was required to support the Budget.
- In 2023/24, a total of £3.503m contribution was made from reserves.

### Reserves Policy

#### Unearmarked Reserve

2.5.3 This reserve is held to ensure the Council remains in a prudent financial position in 2024/25 and could respond to major unforeseen incidents or emergencies.

2.5.4 The Council will continue to face several financial challenges through 2024/25 and beyond. These include the ongoing impact of inflationary pressures across Council budgets and the capital programme and the risk of additional costs through delivery of new policy commitments and more recently, through the risk of funding being withheld in the policy area of maintaining teacher numbers.

2.5.5 One of the most significant financial risks to the Council is the level of anticipated pay award that Councils would require to fund in 2024/25 and beyond. The current planning assumption included in the MTFP is 3% funding. It is noted that the relevant bargaining groups have set out initial positions which far exceed this level. From a budget planning perspective, it is anticipated that any agreed pay increase in excess of 3% would require to be funded by Scottish Government. It is recognised however that there is a risk in making this assumption. For context, inflation based on the CPI measure remains at 4% as January 2024. Any pay award in excess of a 3% increase that requires to be funded by the Council would require the Council in the first

instance to draw funding from current reserves, and for the recurring pressure to be incorporated into the 2025/26 Budget process.

2.5.6 It is anticipated on 31 March 2024 the balance of unearmarked reserves will be £8.445m which equates to 2.0% of the Council's net expenditure budget. This level of unearmarked reserve is at the lowest end of the recommended range of 2% - 4% for general reserves.

### Earmarked Reserves

2.5.7 These Funds have been approved for carry forward to meet known commitments or liabilities which will be settled in future years. Current earmarked funds include:

- Affordable Housing – accumulated from Council Tax collected from second homes and long-term empty properties;
- Project-specific funds - these funds will be carried forward from 2023/24 to allow for the completion of specific projects after 31 March 2024;
- Workforce Planning Fund – To support the workforce planning programme and help address in-year pay award risks;
- Prudential Investment Fund - resources to smooth the revenue implications of loan charges supporting the Capital Investment Programme;
- Change and Service Redesign Fund – supports delivery of the Council's Sustainable Change programme;
- Renewal Fund to support a range of projects across key themes identified through the experiences from the pandemic; and
- Investment Fund to support a range of sustainability and Community based projects.

2.5.8 On the 15 February 2023 Council approved the use of Service Concession flexibility to help mitigate the significant cost pressures and resultant revenue budget gaps over the medium-term and to help address the impact of construction cost volatility as part of delivering the Council's ambitious Capital programme. The Council Budget meeting of 1 March 2023 approved the use of £16.146m of the total retrospective sum of £21.546m to be applied in a limited and controlled manner across several financial years and, critically, that this runs in parallel with more sustainable measures to reduce the cost base of the Council in line with available funding. In view of the scale of the financial challenges facing the Council, this is an essential element of the Budget programme over the medium-term.

## Specific Reserves

2.5.9 Specific reserves are held as follows;

- Insurance Fund - the current balance on this Fund aligns with the most recent actuarial valuation, provision for uninsured claims and outstanding liabilities.
- Capital Fund – This supports delivery the proposed capital investment programme.

## Summary

2.5.10 The projected accumulated balances on the Council's Funds and Reserves at 31 March 2024 are outlined in the table below, with the majority of these being earmarked for specific purposes. The value of reserves is anticipated to reduce during 2023/24 by £29.095m.

	Balance at 31 March 2023 £m	Transfers Approved by Cabinet 24 Jan 2024 £m	Projected Transfers to 31 Mar 2024 £m	Transfers Included in Budget Paper £m	Projected Balance at 31 Mar 2024 £m	Anticipated Future Spend £m	Projected Future Balance £m
<b>General Fund Unearmarked</b>	<b>8.053</b>	-	<b>(0.264)</b>	<b>0.656</b>	<b>8.445</b>	-	<b>8.445</b>
<b><u>General Fund Earmarked</u></b>							
Education DMR	0.006	(0.006)	-	-	-	-	-
Affordable Housing	2.038	(2.444)	1.168	-	0.762	(0.762)	-
Project Specific Funds	32.136	(6.991)	(1.335)	(0.656)	23.154	(23.154)	-
Prudential Investment Fund	18.904	(0.109)	5.627	-	24.422	(24.422)	-
Change and Service Redesign Fund	2.493	(0.290)	(0.107)	-	2.096	(2.096)	-
Renewal Fund	12.939	(0.084)	(3.316)	-	9.539	(9.539)	-
Investment Fund	11.119	(0.257)	(4.975)	-	5.887	(5.887)	-
Workforce Planning Fund	6.739	-	(4.965)	-	1.774	(1.774)	-
Future Budget Support	14.288	-	-	(5.000)	9.288	(9.288)	-
Cost of Living Fund	1.400	(0.232)	-	-	1.168	(1.168)	-
<b>Total Earmarked Funds</b>	<b>102.062</b>	<b>(10.413)</b>	<b>(7.903)</b>	<b>(5.656)</b>	<b>78.090</b>	<b>(78.090)</b>	-
<b>Total General Fund Balances</b>	<b>110.115</b>	<b>(10.413)</b>	<b>(8.167)</b>	<b>(5.000)</b>	<b>86.535</b>	<b>(78.090)</b>	<b>8.445</b>
<b><u>Specific Reserves</u></b>							
Insurance Fund	2.998	-	-	-	2.998	(2.998)	-
Capital Fund	8.882	0.035	(5.550)	-	3.367	(3.367)	-
<b>Total Specific Reserves</b>	<b>11.880</b>	<b>0.035</b>	<b>(5.550)</b>	-	<b>6.365</b>	<b>(6.365)</b>	-
<b>Total General Fund Reserves</b>	<b>121.995</b>	<b>(10.378)</b>	<b>(13.717)</b>	<b>(5.000)</b>	<b>92.900</b>	<b>(84.455)</b>	<b>8.445</b>

2.5.11 Based on the current financial landscape and the risks the Council faces the current level of Reserves is considered prudent. This position will be subject to continued review.

## **2.6 Income Summary**

2.6.1 Total funding available to the Council to finance its expenditure plans in 2024/25 is noted in the table below. The main assumptions are as follows;

- 2024/25 Scottish Government Funding in line with the Finance Circular of 21 December 2023 and the position has been updated to reflect recent funding announcements to support a Council tax freeze and various clarifications on subsequent distributions. A flat cash position in core funding is projected for years 2 and 3, excluding anticipated adjustments in respect of loan charge support. This position includes the baselining of 2024/25 funding to support a Council tax freeze;
- An assumed Council Tax freeze for 2024/25 based on 2023/24 levels, with an appropriate adjustment for the number of households and further assumed increases of 3% per annum for 2025/26 and 2026/27 respectively;
- Funding from Scottish Government to support an increase in teacher superannuation costs from 1 April 2024 has been included. The Scottish Government has committed to passporting this funding to local authorities following receipt from UK Government through consequential in Spring 2024;
- The contribution from earmarked reserves includes resources from the approved Service Concessions flexibility across the MTFP;
- Funding to support Non Domestic Rates Empty Property Relief was devolved to local authorities in 2023/24; and
- Outwith specific proposals, fees and charges have been uplifted by 5% annually.

	<b>2024/25 £m</b>	<b>2025/26 £m</b>	<b>2026/27 £m</b>
Aggregate External Finance	353.087	352.627	352.627
Additional Aggregate External Finance due:			
Teachers' Induction Scheme	0.734	0.734	0.734
Teachers' Superannuation Funding	2.116	2.116	2.116
Council Tax Freeze Funding	3.453	3.453	3.453
Council Tax	64.483	66.840	69.282
Council Tax Income for Affordable Housing	1.198	1.235	1.271
Contribution from Earmarked Reserves	5.000	4.000	3.500
Less NDR Empty Property Relief	(2.803)	(2.803)	(2.803)
<b>Total Funding Available</b>	<b>427.268</b>	<b>428.202</b>	<b>430.180</b>

## 2.7 Expenditure Requirement

2.7.1 The revised expenditure requirement for 2024/25 is £431.427m and is summarised in Appendix 1. This is the 2023/24 base budget adjusted to reflect the outcome of a full review of service pressures, previously approved savings, operational budget adjustments, national expenditure requirements and the proposed funding contribution to the Health and Social Care Partnership. The main assumptions and pressures are summarised below;

- Costs of continuing the current level of service;
- Inflationary pressures, including assumed pay awards, teachers pensions, contractual commitments and utilities;
- The financial implication of decisions already taken by the Council;
- Socio economic and demographic pressures;

2.7.2 Changes to the level of employer contributions to the Strathclyde pension fund have been confirmed during 2023/24. The new rates include a 6.5% contribution rate for 2024/25 and 2025/26 and a 17.5% contribution rate for 2026/27. The Council's expenditure requirements have been adjusted to reflect the new base contribution rate of 17.5%, however, the reduced rate of 6.5% has created an opportunity for non-recurring strategic investment across 2024/25 and 2025/26. It is essential however that the Council continues to address the structural funding gaps over the medium-term. The balance of investment after addressing pressures in loans fund support, which is required to deliver the Council's capital programme, totals £3.614m in 2024/25.

2.7.3 To continue to progress the Council's ambitious sustainability programme in contributing towards net zero and delivering a vital source of future revenue to the Council, and to invest in our town centres, Council is asked to approve the following non-recurring strategic investments for 2024/25;

- **£1.914m** – Contribution to a renewable energy development at i3. This will contribute towards the total estimated £3.300m capital cost of construction of a 2MW wind turbine at the i3 strategic site. It is estimated that this would produce an annual energy yield of up to 5.3m KWH's and could deliver an annual revenue source of up to £0.500m per annum. To realise the full financial return on investment to support the Budget programme, further contributions towards capital construction will be considered as part of 2025/26 Budget.
- **£1.700m** – Locality based town centre fund - The Fund would support community led place-based investment for regeneration and town centre projects across localities. Potential projects could include town centre improvements and initiatives, infrastructure projects and green and open space improvements. It will be delivered following the Community Investment Fund (CIF) methodology and include the co-production of the application with the Regeneration team. Awards of between £5,000 and £100,000 will be permitted on this basis.

- 2.7.4 In the absence of an agreed pay settlement for 2024/25 through COSLA, the SJC and SNCT (from August 2024), the financial planning assumption for pay inflation for 2024/25 remains at 3% and further 3% increases for 2025/26 and 2026/27 respectively. This is based on the limits of affordability rather than any prediction as to the level of pay agreement. The risk associated with this assumption is noted in section 2.5.5 of the report.
- 2.7.5 In establishing the expenditure requirements, no provision has been made for general non pay inflation resulting in a reduction in the purchasing power of the budgets affected. This is most acute across the range of services delivered through the Place Directorate.
- 2.7.6 Operational budget adjustments not impacting on Council policy or causing material changes to current service levels, are detailed in Appendix 2.
- 2.7.7 As part of the 2023/24 revenue budget, savings were approved which impacted 2024/25 and 2025/26 and they are detailed at Appendix 3.
- 2.7.6 Full details of expenditure requirements identified for 2024/25 to 2026/27, including new national expenditure requirements and all contractual and inflationary related pressures, as well as loans fund support to deliver the capital programme, are detailed in appendix 4.
- 2.7.7 Based on this expenditure forecast and incorporating the savings achieved through operational adjustments and those savings previously approved, remaining savings of £4.159m / £9.305m / £8.931m are required for 2024/25, 2025/26 and 2026/27 respectively. This position incorporates the planned use of reserves totalling £5.000m in 2024/25, £4.000m in 2025/26 and £3.500m in 2026/27. This funding landscape continues to present a significant challenge to the Council over the medium-term.

## **2.8 Health and Social Care Partnership**

- 2.8.1 Information on pressures and areas of proposed savings are shared with North Ayrshire Council to inform the allocation of resources delegated to the IJB. As part of the recent 2024/25 budget announcement the Council plans to make a net contribution to the HSCP of £5.292m. It should also be noted that further resource distributions to the HSCP, aligned to specific policy areas, are expected throughout the course of 2024/25.
- 2.8.2 As a condition of the settlement, funding should be additional and not substitutional to each Council's 2023-24 recurring budgets for adult social care services that are delegated.
- 2.8.3 In recognition of the role of the Council and the Integration Joint Board (IJB), the financial information presented in this report is limited to the proposed contribution the Council will make to the IJB based on those funds which have already been distributed by the Scottish Government as part of the local

government settlement, noting that final distribution of resources is a matter for the IJB.

- 2.8.4 The Integration Scheme approved by Scottish Ministers states that, following determination of the Council and NHS payments to the IJB, the IJB will refine its Strategic Plan to take account of the totality of resources available. Accordingly, the proposed financial contribution to the IJB of £5.292m in 2024/25 represents the full allocation required from the settlement for the HSCP to meet new and existing spending commitments, recognising that further distributions from Scottish Government will also occur throughout 2024/25 for particular policy areas. For years 2025/26 and 2026/27 the financial planning assumption from the Council is that the financial pressures facing the IJB will be met by savings.
- 2.8.5 The IJB currently holds a level of unearmarked reserves totalling £5.821m which equates to around 2.1% of the initial approved IJB budget for 2023/24. This is within, but towards the lower end of the target range of 2%-4%. Based on the reported position to the IJB on 14 December 2023, a deficit of £3.858m is forecast which will impact the reserves position in 2023/24.

## **2.9 Efficiencies and Savings Proposals**

- 2.9.1 Proposals for efficiencies and savings have been made which will deliver a balanced budget for 2024/25. There are estimated net budget shortfalls of £8.141m and £8.558m in 2025/26 and 2026/27. This position, however, incorporates the planned use reserves of £5.000m in 2024/25, £4.000m in 2025/26 and £3.500m in 2026/27. The use of reserves is not a sustainable solution, but necessary due to the scale of the Budget challenges. Proposed savings, excluding the HSCP, are summarised at Appendix 5. The approach to the Budget Programme continues to focus on minimising the impact on communities, Council services, and the workforce, whilst delivering more financial efficiencies through the Council's Sustainable Change programme. It is recognised that this approach will continue to get more challenging over the medium-term.
- 2.9.2 With the exception of some specific charging arrangements and those charges set nationally, it is proposed that the Council's fees and charges in 2024/25 increase by 5%, with similar indicative increases in 2025/26 and 2026/27. This position will be reviewed in advance of the 2025/26 Budget. Members should note that no increase has been proposed in respect of school meals. The schedule included in Appendix 6 contains the charges with effect from 1 April 2024. It is important to note that fees and charge levels in respect of the HSCP is a matter for the IJB to consider.

## **2.10 Equality and Children's Rights Impacts of Budget Proposals**

- 2.10.1 The Council has a legal duty to consider the equalities and children's rights impact of proposals on groups with protected characteristics, being age, disability; gender reassignment; pregnancy and maternity; race; religion or

belief; sex; and sexual orientation. The Council also has a duty to assess the socio-economic impact of proposals (The Fairer Scotland Duty) and Island proofing. This requires an assessment of the impact of proposals on reducing inequalities.

- 2.10.2 Proposals contained in this report have been screened to assess whether there are any equalities and socio-economic impacts and, if so, the proposals have been equalities and children's rights impact assessed (ECRIA).
- 2.10.3 The purpose of the ECRIA is to ensure that Members are fully informed in advance of taking decisions. They do not prevent Members from making decisions. All ECRIAs have an assessment of risk alongside mitigating actions. This enables Council to consider if any detrimental impact can be minimised and any positive impact maximised.
- 2.10.4 A link to all the relevant assessments across the budget savings categories is provided below;  
[Full Impact Equality and Children's Rights Impact Assessments for Budget Proposals \(sharepoint.com\)](#).
- 2.10.5 Any alternative proposals from Members will require to be screened and assessed to ensure Council is aware of impacts before making any decision.
- 2.10.6 Responsibility for the funding allocations within the HSCP rests with the IJB which has responsibility for assessment of the impact of the decisions it takes.

## **2.11 Community Budget Engagement**

- 2.11.1 A change in approach to Budget engagement was undertaken for the 2024/25 Budget. The development of an on-line Budget Challenge tool provided citizens with the opportunity to set their own virtual Budget. The thinking behind this approach was to demonstrate the challenges faced by the Council in allocating financial resources across services against the backdrop of funding constraints and cost pressures. The task required the participant to set a balanced budget and therefore determine a level of relative priority across the range of services provided by the Council. The tool was launched on the 24 October 2023 and ran through 15 December 2023, with over 200 responses. This was followed up by an on-line locality engagement session delivered on 30 January 2024, which included representation from a range of community groups and associations. This process also included engagement with young people around the Budget challenges to determine what is important to them.
- 2.11.2 Elected Members have been issued with details of the feedback from the Budget Challenge exercise and are asked to consider this as part of the Budget setting process. It is recognised however that the overall level of response was relatively low and as such does not provide a representative level of opinion for the area, however, from the feedback gathered, the areas of services recognised as higher priority included;



- Roads
- Street Cleaning
- Waste Services
- Street Lighting
- School Catering
- Additional Support Needs and Early Learning and Childcare
- Education and learning and Teaching

2.11.3 Feedback from young people included prioritisation of areas including youth work support, school catering and learning and teaching.

## **2.12 Sustainable Change Programme**

2.12.1 Progress continues in developing an ambitious Sustainable Change Programme aligned to the Council's priorities. It is important that a pipeline of activity continues to be identified, with a primary focus on generating financial efficiencies to help address the significant financial pressures across the MTFP.

2.12.2 The programme has expanded further and is subject to regular review and monitoring. The current workstreams include;

- Use of Land and Property Assets including commercial and non-commercial property;
- Transport and Travel and decarbonisation of the Council fleet;
- Sustainability initiatives including major solar renewable energy investment;
- Accessing Our Council and Financial Inclusion services, maximising our digital opportunities around support and contact.
- Service reviews including Early Learning and Childcare, Waste Services and Housing Services

2.12.3 It is recognised that the more progress made through delivery of the Council's Sustainable Change Programme, the less impact there could be on delivery of the Council's core services. The financial options to address the Budget gap for 2024/25 include a range of measures from the work of this programme. They include income maximisation in commercial property, renewable energy investment that will deliver a revenue stream for the Council and a range of measures from the review of waste services. The Council's Change and Service Re-design Fund requires to be kept under review to ensure it can continue to support the delivery of this programme.

## **2.13 Workforce Planning**

2.13.1 The shape of the Council's workforce is critical to the delivery of efficient and effective services. It is a significant factor in how we transform our Council and organise our workforce within the context of the Council's key priorities and available funding.

- 2.13.2 In order to be successful it is key for the workforce strategy, and the planning supporting this, to flow from the Council Plan and link to both people management and operational processes. To ensure the Council's priorities are met, workforce planning must be flexible enough to manage short term activity but ultimately be focused on medium to long-term needs, ensuring that sustainable long-term savings are delivered. The workforce strategy, linked to the Medium-Term Financial Outlook, recognises and reflects significant external pressures and financial uncertainty.
- 2.13.3 Influenced by the scale of the financial challenges facing the Council over the coming years, there will continue to be organisational change, both in terms of structures but also, importantly, about how we work. During 2023/24 the Council progressed a Voluntary Early Release programme. This process has considered the scale of the financial challenges facing the Council and an assessment of the impact on service delivery and associated costs of exit for those staff who have volunteered for consideration. A report was presented to the Staffing and Recruitment committee on 23 November 2023, and it is anticipated that a total of 85 staff will be released by 31 March 2024.
- 2.13.4 North Ayrshire Council employs 7,510 staff, equivalent to 6,432 full time equivalent employees. Anticipated workforce implications associated with the MTFP over the next 3 years are summarised in the undernoted table. In 2024/25 the workforce is projected to reduce by 114.5 Full Time Equivalent posts (FTE's). However, it should be stressed that all measures required to deliver a balanced budget for 2025/26 and 2026/27 have not been included at this time. It is, therefore, anticipated that this position will change through further development of the Budget Programme in 2025/26.

<b>Category</b>	<b>2024/25 FTE</b>	<b>2025/26 FTE</b>	<b>2026/27 FTE</b>
Operational Budget Adjustments	(78.0)	-	-
Previously Approved Savings	+7.0	-	-
Pressures and Growth	+20.0	-	-
New Savings Options	(63.5)	-	-
<b>Total Workforce Implications</b>	<b>(114.5)</b>	<b>-</b>	<b>-</b>

- 2.13.5 Through a corporate workforce planning approach, any reduction to workforce levels will continue to be managed through natural attrition, vacancy management, redeployment and voluntary early release.

## **2.14 Management of Risk**

- 2.14.1 North Ayrshire's financial framework is underpinned by strategic, corporate, and operational risk registers. Given the significance of the financial risks the

Council faces, this report sets out in the table below a number of the key risks associated with securing financial sustainability along with the likelihood and impact scoring. For all areas of material risk to the Council and planned mitigations, this is reported to Cabinet through the Council's Strategic Risk Register.

	<b>Likelihood Score</b>	<b>Impact Score</b>
<b>Financial Environment</b> – Funding not keeping pace with cost-of-service delivery. Impacted by inflationary pressures and conditions attached to funding.	4	5
<b>Financial Sustainability of the HSCP</b>	4	4
<b>Delivery of sustainable change programme</b> - To address projected budget deficit, however, requires delivery at scale and pace.	3	4

## **2.15 Revenue Budget - Objective and Subjective Analysis**

- 2.15.1 The Codes of Financial Practice outline categories of service delivery, known as the Objective Analysis, and categories of expenditure type, known as the Subjective Analysis. Based on the budget presented within this report, the budget matrix for 2024/25 is attached in Appendix 7.
- 2.15.2 Once this matrix is approved, services must spend in line with this and any subsequent significant and planned variation to this budget (i.e. virement) must be approved by Cabinet.
- 2.15.3 All North Ayrshire Council functions relating to health and social care are entirely delegated to the Integrated Joint Board, subject to appropriate reporting throughout the year to the Council.

## **2.16 Summary**

- 2.16.1 The estimated financial position included in this report is set within the context of global, UK and national events. Rising costs continue to be influenced by inflation and the level of funding from Scottish Government for core services has fallen in both cash and real terms when compared to 2023/24. The Council continues to face a number of significant financial risks across policy areas like maintaining teacher numbers and the uncertainty around the level of 2024/25 pay award.
- 2.16.2 The Council via COSLA continues to have dialogue with Scottish Government across a range of areas including fair funding, multi-year financial settlements, maximising financial flexibility and the levels of funding ring-fenced to meet

policy commitments. Currently, however, conditions around funding remain, which places a disproportionate burden on other areas of Council services. Based on the current cost and funding landscape, delivering balanced Budgets over the medium-term will be extremely challenging and will require a range of measures, including reduced investment in services, further service reform / re-design, additional revenue generation, the use of statutory powers available to the Council, financial efficiencies from the Sustainable Change Programme, use of Council reserves and a future level of Council Tax increase that recognises the level of inflation as well as the impact on citizens.

2.16.3 The table below summarises the incremental budget implications and assumptions included in the MTFP for 2024/25 to 2026/27;

	<b>2024/25 £m</b>	<b>2025/26 £m</b>	<b>2026/27 £m</b>
Council Tax Increase	0.00%	3.00%	3.00%
SG Core Grant Movement	-0.64%	0.00%	0.00%
Operational Adjustments	-£13.045m	-£0.372m	+£9.636m
Previously Approved Savings	+£0.590m	-£0.020m	-
Expenditure Requirements (exc new funding and HSCP)	+£28.912m	+£9.423m	+£6.273m
Non-Recurring Strategic Investment	+£3.614m	+£1.386m	-£5.000
HSCP Funding	+£5.292m	-£0.178m	-
<b>Savings to be Approved</b>	<b>-£4.159m</b>	<b>-£1.164m</b>	<b>-£0.373m</b>

2.16.4 New non-recurring strategic investment of £3.614m is proposed to deliver placed based investment and renewable energy investment.

2.16.5 The additional funding to the HSCP in 2024/25 represents the full allocation required from the settlement for the HSCP to meet new and existing spending commitments for those policy areas already distributed by Scottish Government.

2.16.6 The operational adjustments includes savings of £4.098m identified across Directorates for 2024/25. This is in addition to the £4.159m savings to be approved for member consideration to deliver a balance budget in 2024/25.

2.16.7 Proposed levels of fees and charges are outlined at Appendix 6.

### **3 Proposals**

That Council:

- a) notes the anticipated funding available to meet the Council's expenditure requirements and notes the areas of ongoing financial risk to the Council;
- b) approves the Council's expenditure requirements for 2024/25 and notes the indicative requirements for 2025/26 and 2026/27;
- c) approves the new strategic investments outlined in section 2.7.3 of the report;
- d) notes the projected outturn position for 2023/24;
- e) notes the level of reserves and fund balances held by the Council and approves any use and contributions to and from these;
- f) approves the additional contribution to the HSCP noted at 2.8.1;
- g) approves efficiencies and savings to ensure a balanced budget for 2024/25, consequential and new proposals in future years;
- h) approves the schedule of Council fees and charges detailed in Appendix 6;
- i) determines the level of Council Tax for 2024/25 and agrees to freeze Council tax at 2023/24 levels, noting the Scottish Government funding to support this, as set out in section 2.3;
- j) notes the anticipated funding gaps for 2025/26 and 2026/27;
- k) considers the equality and children's rights impact of any proposed service changes;
- l) notes the feedback from the community Budget engagement exercise to help inform budget plans;
- m) notes progress to date on the Council's Sustainable Change Programme and corporate Workforce Planning; and
- n) approves the budget matrix for 2024/25.

### **4 Implications / Socio-economic Duty**

#### **Financial**

4.1 The financial implications are as outlined in the report. Members require to approve a package of efficiencies and savings, excluding any decision taken by the IJB in respect of social care services, totalling £4.159m for 2024/25. The recommendations are based on a Council Tax freeze at 2023/24 levels and this is supported by additional Scottish Government funding. Any increase in net expenditure above that outlined in the draft budget will require to be funded. Failure to agree to the requirements outlined in the Scottish Government's grant offer as outlined at 2.2.7 and 2.2.8 may result in a less favourable settlement. These risks are outlined in the report.

#### **Human Resources**

4.2 The total anticipated impact on the workforce is a net reduction of 114.5 FTE posts in 2024/25. The new savings proposals for 2024/25 results in a reduction of 63.5 FTE posts. The Council has a robust workforce planning framework in

place. In line with this any reduction to the workforce will be management through natural attrition, vacancies, redeployment and voluntary early release. This will be effected by regular engagement and participation with the Trade Unions.

### **Legal**

- 4.3 The Council is obliged by the Local Government Finance Act 1992 to set a budget for 2024/25 and to do so in a manner and at such a time as to ensure that it is able lawfully to set its Council Tax by 11 March. Failure to do so could result in several legal and financial consequences, for both the Council and Members.

### **Equality/Socio-economic**

- 4.4 Obligation in respect of equalities are set out at 2.10 of the report.

The Equality and Children's Rights Impact Assessments (incorporating Fairer Scotland Duty and Island Proofing) and a summary of screenings are available via the link provided below.

[Full Impact Equality and Children's Rights Impact Assessments for Budget Proposals \(sharepoint.com\).](#)

### **Environmental and Sustainability**

- 4.5 While setting of the budget has no direct environmental or sustainability impacts, there may be impacts on individual services. It is also recognised that the proposed new strategic investment for 2024/25 supports the Council's sustainability agenda and would contribute towards achieving net zero.

### **Key Priorities**

- 4.6 The draft budget supports delivery of the outcomes as outlined in the new Council Plan 2023-2028.

### **Community Wealth Building**

- 4.7 Recommendations included in the report support investment for Community Wealth Building for consideration by Council.

## **5 Consultation**

- 5.1 Significant scrutiny and challenge of the underlying assumptions of the proposed budget has taken place with the Executive Leadership Team and regular engagement with Elected Members has taken place between November 2023 and February 2024.
- 5.2 The key issues within this report have been presented to the Trade Unions.

5.3 Community Budget engagement has been delivered through the launch of an on-line Budget Challenge tool between 24 October 2023 and 15 December 2023. An on-line Budget engagement session with community groups and associations took place on 30 January 2024. Full details of feedback has been issued to elected members.

Mark Boyd  
Head of Service (Finance)

For further information please contact Mark Boyd, Head of Service (Finance) on 01294-324560.

**Background Papers**

None

**North Ayrshire Council**  
**Revenue Budget 2024/25**  
**Revenue Budget Summary Position**

	2024/25	2025/26		2026/27			
	£000's	Consequential £000's	Rephased/New £000's	Total £000's	Consequential £000's	Rephased/New £000's	Total £000's
<b>Funding</b>							
Aggregate external finance	353,087		352,627	352,627		352,627	352,627
Additional aggregate external finance due :							
Teachers' Induction Scheme	734		734	734		734	734
Assumed Teachers' Superannuation Funding	2,116		2,116	2,116		2,116	2,116
Assumed CT Freeze Funding	3,453		3,453	3,453		3,453	3,453
Council Tax Income	64,483		66,840	66,840		69,282	69,282
Council Tax Income for Affordable Housing	1,198		1,235	1,235		1,271	1,271
NDR Empty Property Relief	(2,803)		(2,803)	(2,803)		(2,803)	(2,803)
Contribution from General Reserves	5,000		4,000	4,000		3,500	3,500
<b>Total Funding Available</b>	<b>427,268</b>	<b>-</b>	<b>428,202</b>	<b>428,202</b>	<b>-</b>	<b>430,180</b>	<b>430,180</b>
<b>Expenditure</b>							
<b>Base Budget</b>	<b>406,064</b>		<b>427,268</b>	<b>427,268</b>		<b>428,202</b>	<b>428,202</b>
<b>Operational Budget Adjustments</b>							
Inspiring Places	(704)		(517)	(517)		70	70
Aspiring Communities	(910)		410	410		-	-
A Council for the Future	(11,431)		(265)	(265)		9,566	9,566
<b>Total Operational Budget Adjustments</b>	<b>(13,045)</b>	<b>-</b>	<b>(372)</b>	<b>(372)</b>	<b>-</b>	<b>9,636</b>	<b>9,636</b>
<b>Savings Previously Approved</b>							
Inspiring Places	174		(20)	(20)		-	-
Aspiring Communities	344		-	-		-	-
A Council for the Future	72		-	-		-	-
<b>Total Savings Previously Approved</b>	<b>590</b>	<b>-</b>	<b>(20)</b>	<b>(20)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Investments - Contractual/Unavoidable</b>							
Inspiring Places	336		213	213		213	213
Aspiring Communities	2,529	-	511	511	-	1,142	1,142
Corporate Investment	24,433	-	7,419	7,419	-	4,655	4,655
<b>Total Contractual / Unavoidable</b>	<b>27,298</b>	<b>-</b>	<b>8,143</b>	<b>8,143</b>	<b>-</b>	<b>6,010</b>	<b>6,010</b>
<b>Investments - National/Local Pressures</b>							
Inspiring Places	498	-	468	468	-	121	121
Aspiring Communities	747	-	812	812	-	142	142



**North Ayrshire Council**  
**Revenue Budget 2024/25**  
**Revenue Budget Summary Position**

	2024/25	2025/26		Total £000's	2026/27		Total £000's
	£000's	Consequential £000's	Rephased/New £000's		Consequential £000's	Rephased/New £000's	
<b>Total National / Local Pressures</b>	1,245	-	1,280	1,280	-	263	263
<b>New National Expenditure Requirements</b>							
Aspiring Communities	364	-	-	-	-	-	-
A Council for the Future	5	-	-	-	-	-	-
<b>Total National Expenditure Requirements</b>	369	-	-	-	-	-	-
<b>Total Expenditure Requirements (excl HSCP)</b>	28,912	-	9,423	9,423	-	6,273	6,273
<b>Health and Social Care Partnership</b>							
HSCP Net Expenditure Requirements	1,755	-	(178)	(178)	-	-	-
New HSCP National Expenditure Requirements - Recurring	3,537	-	-	-	-	-	-
<b>Total Health and Social Care Partnership</b>	5,292	-	(178)	(178)	-	-	-
<b>Total Expenditure Requirements</b>	34,204	-	9,245	9,245	-	6,273	6,273
<b>Additional Investment</b>							
New Investment	3,614	(3,614)	5,000	1,386	(5,000)	-	(5,000)
<b>Total Adjustments</b>	25,363	(3,614)	13,853	10,239	(5,000)	15,909	10,909
<b>Total Expenditure Requirement</b>	431,427	(3,614)	441,121	437,507	(5,000)	444,111	439,111
<b>(Surplus)/Deficit for Year</b>	4,159	(3,614)	12,919	9,305	(5,000)	13,931	8,931
<b>New Savings Proposed</b>							
Inspiring Places	(1,342)	(116)	-	(116)	(163)	-	(163)
Aspiring Communities	(2,434)	(848)	-	(848)	-	-	-
A Council for the Future	(383)	(200)	-	(200)	(210)	-	(210)
<b>Total Savings Proposed</b>	(4,159)	(1,164)	-	(1,164)	(373)	-	(373)
<b>Revised Expenditure Requirement</b>	427,268	4,778	441,121	436,343	5,373	444,111	438,738
<b>Revised (Surplus)/Deficit for Year if all Savings Proposals are Accepted</b>	-	(4,778)	12,919	8,141	(5,373)	13,931	8,558
<b>Net Contribution to the HSCP</b>							
Expenditure Requirements	20,303		6,283	6,283		6,131	6,131
Proposed Savings	(15,011)		(6,461)	(6,461)		(6,131)	(6,131)
<b>Net Adjustments to the Contribution to the HSCP</b>	5,292		(178)	(178)		-	-

**North Ayrshire Council**  
**Revenue Budget 2024/25**  
**Revenue Budget Operational Budget Adjustments**

Council Objective/Theme	Operational Budget Adjustment	Reference	Category	2024/25 £'s	2025/26 £'s	2026/27 £'s
<b>Inspiring Places</b>						
Charging for Services, Alternative Funding	Streetscene - Street Furniture. This would only be a one off as maintenance would be required in future years.	SP-PL-24-03	Green	(15,000)	15,000	
Charging for Services, Alternative Funding	Streetscene - Play Facilities. A one year reduction in the play facilities budget. Maintenance will be required in future years.	SP-PL-24-04	Green	(50,000)	50,000	
Charging for Services, Alternative Funding	Proposed income from solar PV farms.	SP-PL-24-10	Green	(255,369)	(244,542)	11,933
Charging for Services, Alternative Funding	Sub Total			(320,369)	(179,542)	11,933
Land, Property and Assets	Commercial Estate Transformation - Maximise Rental Income from Existing and New Property	SP-PL-24-01	Green	(165,000)	(85,000)	(42,500)
Land, Property and Assets	Sub Total			(165,000)	(85,000)	(42,500)
Service Delivery Models	Roads Restructure	SP-PL-24-08	Green	(45,000)	-	-
Service Delivery Models	Waste Review - Indexation on Waste Processing Contract Costs and income.	SP-PL-24-13	Green	(173,636)	(252,035)	100,604
Service Delivery Models	Sub Total			(218,636)	(252,035)	100,604
Total				(704,005)	(516,577)	70,037
<b>Aspiring Communities</b>						
Children, Young People and Communities	One off savings in ELC due to the August opening of Montgomerie Park School.	SP-COM-24-02	Green	(160,381)	160,381	-
Children, Young People and Communities	Education turnover applied to non-teaching staff budgets to recognise the standard pattern of activity	SP-COM-24-22	Green	(750,000)	250,000	-
Children, Young People and Communities	Sub Total			(910,381)	410,381	-
Total				(910,381)	410,381	-
<b>A Council for the Future</b>						
Other	Contribution to Affordable Housing Reserve		Green	30,000	37,000	36,000
Other	Workforce Planning - Voluntary Early Release Programme - Presented at Staffing and Recruitment Committee 20/11/23		Amber	(2,483,773)	-	-
Other	Non Recurring Employers' Superannuation Rebate		Green	(9,228,000)	(302,000)	9,530,000
Service Delivery Models	Democratic Services Restructure	BID-CEX-24-01	Green	250,718	-	-
Other	Sub Total			(11,431,055)	(265,000)	9,566,000
Total				(11,431,055)	(265,000)	9,566,000
<b>TOTAL OPERATIONAL BUDGET ADJUSTMENTS</b>				<b>(13,045,441)</b>	<b>(371,196)</b>	<b>9,636,037</b>

**North Ayrshire Council**  
**Revenue Budget 2024/25**  
**Revenue Budget Adjustments Previously Approved**

Council Objective/Theme	Saving	Reference	Category	2024/25 £'s	2025/26 £'s	2026/27 £'s
<b>Inspiring Places</b>						
Charging for Services, Alternative Funding	Additional Building Warrant Income	SP-PL-23-10	Green		125,000	-
Charging for Services, Alternative Funding	Sub Total			-	125,000	-
Land, Property and Assets	Property Maintenance Budget review	SP-PL-23-19	Amber	45,000	55,000	-
Land, Property and Assets	Play Facilities	SP-PL-23-26	Green	50,000	-	-
Land, Property and Assets	Office rationalisation				(200,000)	-
Land, Property and Assets	Sub Total			95,000	(145,000)	-
Service Delivery Models	Review of Roads Revenue Budget	SP-PL-22-17	Amber	(35,000)		-
Service Delivery Models	Review of income for temporary furnished accommodation	SP-PL-22-08	Green	100,000		-
Service Delivery Models	Review of Key Holding Arrangements	SP-PL-23-03	Green	(36,270)		-
Service Delivery Models	Increase Homeless service turnover targets	SP-PL-23-07	Green	50,000		-
Service Delivery Models	Sub Total			78,730	-	-
Total				173,730	(20,000)	-
<b>Aspiring Communities</b>						
Children, Young People and Communities	Review Early Learning and Childcare Staffing Entitlements	SP-COM-23-02		(81,154)		-
Children, Young People and Communities	Closure of Kilwinning Early Years Centre	SP-COM-23-04		(24,231)		-
Children, Young People and Communities	Review of Halls, Centres and Libraries	SP-PL-22-04	Amber	(103,424)	-	-
Children, Young People and Communities	Non-recurring Savings from Early Learning and Childcare	SP-COM-23-05	Green	552,863	-	-
Children, Young People and Communities	Sub Total			344,054	-	-
Total				344,054	-	-
<b>A Council for the Future</b>						
Service Delivery Models	Review of Chief Exec Non Employee Budgets	SP-CEX-23-01	Green	71,619	-	-
Service Delivery Models	Sub Total			71,619	-	-
Total				71,619	-	-
<b>TOTAL SAVINGS PREVIOUSLY APPROVED</b>				<b>589,403</b>	<b>(20,000)</b>	<b>-</b>

North Ayrshire Council Revenue Budget 2024/25 Revenue Expenditure Requirements						
Council Objective/Theme	Investment	Category	Reference	2024/25 £'s	2025/26 £'s	2026/27 £'s
<b>Inspiring Places</b>						
Putting residents and communities at the heart of what we do	Statutory Provision of Transport and Journeys	Contractual/Unavoidable	BID-PL-24-01	167,861	136,700	136,700
Sustainable Environment	Service, Maintenance and Repair of Fleet Vehicles and	Contractual/Unavoidable	BID-PL-24-04	111,700	75,955	75,955
Well Connected with Effective Infrastructure	Procurement of road salt for the delivery of Winter Maintenance Service	Contractual/Unavoidable	BID-PL-24-11	56,243	-	-
Sub Total		Contractual/Unavoidable		335,804	212,655	212,655
Sustainable Environment	Carbon Reduction - The use of HVO as an alternative road fuel	National/Local Pressures	BID-PL-24-02	124,000	120,997	120,997
Sustainable Environment	Property Maintenance Budget & Solar Photovoltaic Panels	National/Local Pressures	BID-PL-24-05/06	160,000	(30,000)	-
Sustainable Environment	Ongoing Maintenance Costs for Shewalton Lanfill	National/Local Pressures	BID-PL-24-16	213,737	-	-
Sustainable Environment	Managing Persistent Organic Pollutants with Waste Upholstered Domestic Seating	National/Local Pressures	BID-PL-24-17	-	377,365	-
Sub Total		National/Local Pressures		497,737	468,362	120,997
<b>Total</b>				<b>833,541</b>	<b>681,017</b>	<b>333,652</b>
<b>Aspiring Communities</b>						
Land, Property and Assets	PPP/DBFM annual indexation	Contractual/Unavoidable	BID-COM-24-01	1,241,382	450,957	531,851
Children, Young People and Communities	Classroom Assistants Shortfall	Contractual/Unavoidable	BID-COM-24-03a	956,256	-	-
Children, Young People and Communities	NALL Energy Costs	Contractual/Unavoidable	BID-COM-24-04	183,000	(15,000)	532,000
Children, Young People and Communities	Food Inflation	Contractual/Unavoidable	BID-COM-24-06	75,492	-	-
Transport & Travel	SPT Annual Price Revision	Contractual/Unavoidable	BID-PL-23-05	73,226	75,423	77,685
Sub Total		Contractual/Unavoidable		2,529,356	511,380	1,141,536
Children, Young People and Communities	Islands Officer	National/Local Pressures	BID-PL-23-27	11,356	56,782	-
Children, Young People and Communities	Additional school running costs as a result of the capital programme	National/Local Pressures	BID-PL-21-01 & 23-01	736,439	754,926	141,701
Sub Total		National/Local Pressures		747,795	811,708	141,701
Children, Young People and Communities	ELC Expansion	New National Expenditure Requirements		212,000	-	-
Children, Young People and Communities	Free School Meals Expansion	New National Expenditure Requirements		148,000	-	-
Children, Young People and Communities	Pupil Equity Fund	New National Expenditure Requirements		10,000	-	-
Children, Young People and Communities	Educational Psychologists	New National Expenditure Requirements		(3,000)	-	-
Children, Young People and Communities	Gaelic Education	New National Expenditure Requirements		(3,000)	-	-

North Ayrshire Council Revenue Budget 2024/25 Revenue Expenditure Requirements						
Council Objective/Theme	Investment	Category	Reference	2024/25 £'s	2025/26 £'s	2026/27 £'s
Sub Total		New National Expenditure Requirements		364,000	-	-
<b>Total</b>				<b>3,641,151</b>	<b>1,323,088</b>	<b>1,283,237</b>
<b>A Council for the Future</b>						
Other	Barclay Review	New National Expenditure Requirements		5,000	-	-
Sub Total		New National Expenditure Requirements		5,000	-	-
<b>Total</b>				<b>5,000</b>	<b>-</b>	<b>-</b>
<b>Council Wide Pressures</b>						
Inflation	Joint Board requisitions	Contractual/Unavoidable		80,495	105,754	108,926
Inflation	Pay Award	Contractual/Unavoidable		5,326,999	6,513,231	6,722,472
Inflation	22/23 - 23/24 SNCT Pay Award	Contractual/Unavoidable		3,990,155	-	-
Inflation	23/24 SJC Pay Award	Contractual/Unavoidable		4,510,958	-	-
Inflation	Teachers' Employers' Superannuation	Contractual/Unavoidable		2,115,630	73,031	71,442
Inflation	NDR Revaluation	Contractual/Unavoidable		71,712	10,148	-
Inflation	Corporate issues (energy, fuel, food, NDR)	Contractual/Unavoidable		2,848,136	(323,050)	1,408,838
Sub Total				18,944,085	6,379,114	8,311,678
Other	Loan charges	Contractual/Unavoidable		5,488,010	1,040,302	(3,657,083)
Sub Total				5,488,010	1,040,302	(3,657,083)
<b>Total</b>				<b>24,432,095</b>	<b>7,419,416</b>	<b>4,654,595</b>
<b>TOTAL REVENUE EXPENDITURE REQUIREMENTS</b>				<b>28,911,787</b>	<b>9,423,521</b>	<b>6,271,484</b>

**North Ayrshire Council**  
**Revenue Budget 2023/24**  
**Revenue Budget Savings to be Approved**

Council Objective / Reference Theme	Savings Proposal	Community Impact	Community Impact	2023/24		2024/25		2025/26		
				Proposed Saving £	Workforce implications £	Consequential Savings £	New Saving £	Consequential Savings £	New Saving £	
<b>Inspiring Places</b>										
Service Delivery Models	SP-PL-24-02	Minor reduction in Roads Revenue Budget mitigated through continued significant levels of capital investment	Low Negative	Amber	(100,000)	-	-	-	-	-
Service Delivery Models	SP-PL-24-05	Streetscene - Removal of communities Christmas lights budget and funding for such activities would require to be considered from other funding sources. The remaining service would still provide one christmas tree with lighting per town.	Low Negative	Amber	(38,000)	-	-	-	-	-
Service Delivery Models	SP-PL-24-06	Waste Review - Review of operating times across Household Waste Recycling Centre (HWRC) sites	Low Negative	Amber	(75,000)	(2.00)	-	-	-	-
Service Delivery Models	SP-PL-24-07	Streetscene - Transition from summer bedding plants to perennials and funding for such activities to be considered from alternative funding sources	None	Green	(24,500)	-	-	-	-	-
Service Delivery Models	SP-PL-24-09	Waste - Cease issuing free food waste liners	Low Negative	Amber	(29,250)	-	(9,750)	-	-	-
Charging for Services / Alternative Funding	SP-PL-24-11	Waste Review - Introduce charging for garden waste collections. Current assessment of £50 annual charge which is in line with other local authorities.	Low Negative	Red	(588,163)	1.00	(106,730)	-	(163,029)	-
Service Delivery Models	SP-PL-24-12	Promote further biodiversity and wild flower areas across the school estate leading to a reduction in grass cutting areas.	Low Positive	Green	(30,000)	(1.00)	-	-	-	-
Service Delivery Models	SP-PL-24-15	Economic Development and Regeneration Budget Savings	Low Negative	Amber	(340,000)	(2.00)	-	-	-	-
Service Delivery Models	SP-PL-24-16	Review service - Gypsy Traveller Unauthorised Encampment sites	Low Negative	Amber	(42,238)	(1.00)	-	-	-	-
Service Delivery Models	SP-PL-24-17	Waste Review - Review collection frequency for Absorbant hygiene Products (AHP) based on current presentation rates from 2 weekly to 3 weekly to align with residual waste collection service.	Low Negative	Amber	(75,000)	(3.00)	-	-	-	-
<b>Total</b>					<b>(1,342,151)</b>	<b>(8.00)</b>	<b>(116,480)</b>	<b>-</b>	<b>(163,029)</b>	<b>-</b>

**Aspiring Communities**

**North Ayrshire Council**  
**Revenue Budget 2023/24**  
**Revenue Budget Savings to be Approved**

Council Objective / Reference Theme	Savings Proposal	Community Impact	Community Impact	2023/24		2024/25		2025/26		
				Proposed Saving	Workforce implications	Consequential Savings	New Saving	Consequential Savings	New Saving	
Children, Young People and Communities	SP-COM-24-01	Review staffing allocations to primary and secondary schools through the Devolved School Management scheme and in the context of a falling pupil roll and pupil teacher ratio guidance.	None	Amber	(1,343,731)	(35.00)	(839,832)	-	-	-
Children, Young People and Communities	SP-COM-24-03	Various Facilities Management procurement savings across several items linked to purchase volumes and commodity rationalisation	None	Green	(135,963)	-	-	-	-	-
Children, Young People and Communities	SP-COM-24-05	Reduction of cleaning days in offices aligned to current levels of footfall and cleaning within depots aligned to operational requirements	None	Amber	(123,953)	(5.14)	-	-	-	-
Children, Young People and Communities	SP-COM-24-06	Removal of School Crossing Patrollers currently allocated to roads with existing crossings.	Low Negative	Amber	(30,000)	(1.22)	-	-	-	-
Children, Young People and Communities	SP-COM-24-07/21	Review of Facilities Management posts across all areas of the service and a re-design of FM services.	None	Amber	(128,590)	(1.00)	(8,500)	-	-	-
Children, Young People and Communities	SP-COM-24-08/11/16/17	Reduction of libraries opening hours by 20% and review all supplies and operational budgets. The proposal also includes a re-designed school library service.	Low Negative	Amber	(438,437)	(9.50)	-	-	-	-
Children, Young People and Communities	SP-COM-24-09	Cessation of evening lets in some secondary schools and re-direction of lets into other council buildings.	Low Negative	Green	(14,000)	(0.50)	-	-	-	-
Children, Young People and Communities	SP-COM-24-10	Reduction of venue assistant core hours	Low Negative	Green	(28,000)	(1.00)	-	-	-	-
Children, Young People and Communities	SP-COM-24-12/13/18/19	Re-design of the Community Learning and Development service and a reduction in sessional budgets, non-payroll budgets and a re-design of CLD resourcing	Low Negative	Amber	(145,846)	(1.00)	-	-	-	-
Children, Young People and Communities	SP-COM-24-14	Phase 1 of a review of administrative support in Communities and Education	None	Green	(38,559)	(1.00)	-	-	-	-
Children, Young People and Communities	SP-COM-24-20	Remove Arts Participatory Budgeting fund	Low Negative	Amber	(7,000)	-	-	-	-	-
<b>Total</b>					<b>(2,434,079)</b>	<b>(55.36)</b>	<b>(848,332)</b>	<b>-</b>	<b>-</b>	<b>-</b>

**North Ayrshire Council**  
**Revenue Budget 2023/24**  
**Revenue Budget Savings to be Approved**

Council Objective / Reference Theme	Savings Proposal	Community Impact	Community Impact	2023/24		2024/25		2025/26		
				Proposed Saving	Workforce implications	Consequential Savings	New Saving	Consequential Savings	New Saving	
<b>A Council for the Future</b>										
Other	SP-CEX-24-01	ICT - Reduction in non employee budgets.	None	Green	(123,000)		-		-	
Other	SP-CEX-24-02	Financial Services - Further Review of all non-essential spend budgets	Low Negative	Green	(70,000)		-		-	
Other		5% Increase in Council Fees and Charges (Excluding School Meals Charges)	Low Negative	Amber	(189,378)	-	(199,974)		(209,973)	
<b>Total</b>					<b>(382,378)</b>	-	<b>(199,974)</b>	-	<b>(209,973)</b>	-
<b>TOTAL SAVINGS TO BE APPROVED</b>					<b>(4,158,608)</b>	<b>(63.36)</b>	<b>(1,164,786)</b>	-	<b>(373,002)</b>	-



North Ayshire Council  
Fees & Charges for 2024-25 to 2026-27

Directorate	Service	Manager	Charge Description	Charge Type	Current Approved Charge excluding VAT (2023/24) £	Proposed Charge (2024/25)	Indicative Charge (2025/26)	Indicative Charge (2026/27)	Basis of increase 2024/25 %	Basis of increase 2025/26 %	Basis of increase 2026/27 %	Note
<b>CONTRIBUTION FEES &amp; CHARGES</b>												
Chief Executives	Legal - Licensing	Raymond Lynch	General - Amendment (1982 Act Para 9 - if due to Licence Partnership)	Contribution	£132.00	£139.00	£146.00	£153.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	General - Amendment of Licence (1982 Act Para 9 consent to Material Change - if not Licence Partnership)	Contribution	£37.00	£39.00	£41.00	£43.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Entertainment - Indoor Sports Entertainment Licence (when another NAC Licence is held)	Contribution	£180.00	£189.00	£198.00	£208.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Entertainment - Indoor Sports Entertainment Licence (when no other NAC Licences are held)	Contribution	£358.00	£376.00	£395.00	£415.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Entertainment - Public Entertainment Licence (Commercial Premises with Fairground)	Contribution	£418.00	£439.00	£461.00	£484.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Entertainment - Public Entertainment Licence - Full Licence (maximum duration of 3 years, and renewable)	Contribution	£382.00	£401.00	£421.00	£442.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Entertainment - Public Entertainment Licence - Temporary Licence (maximum duration of 6 weeks, and not renewable)	Contribution	£339.00	£356.00	£374.00	£393.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Animal Activity Licence - to sell pets (Activity A)	Contribution	£209.00	£219.00	£230.00	£242.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Animal Activity Licence - to rehome animals (Activity B)	Contribution	£209.00	£219.00	£230.00	£242.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Animal Activity Licence - To operate an "Animal welfare Establishment" (Activity C) if licence holder is OSCR registered no fee	Contribution	£0.00	£0.00	£0.00	£0.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Animal Activity Licence - To operate an "Animal welfare Establishment" (Activity C) if not OSCR registered	Contribution	£209.00	£219.00	£230.00	£242.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Animal Activity Licence - to breed puppies (Activity D) Grant (one year renewable)	Contribution	£501.00	£526.00	£552.00	£580.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Animal Activity Licence - to breed puppies (Activity D) Renewal (one year)	Contribution	£221.00	£232.00	£244.00	£256.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Animal Activity Licence - to breed kittens (Activity E) Grant (one year renewable)	Contribution	£501.00	£526.00	£552.00	£580.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Animal Activity Licence - to breed kittens (Activity E) Renewal (one year)	Contribution	£221.00	£232.00	£244.00	£256.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Animal Activity Licence - to breed rabbits (Activity F) Grant (one year renewable)	Contribution	£501.00	£526.00	£552.00	£580.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Animal Activity Licence - to breed rabbits (Activity F) Renewal (one year)	Contribution	£221.00	£232.00	£244.00	£256.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Animal Boarding Licence (1 to 10 Animals)	Contribution	£89.00	£93.00	£98.00	£103.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Animal Boarding Licence (11 to 20 Animals)	Contribution	£119.00	£125.00	£131.00	£138.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Animal Boarding Licence (21 to 30 Animals)	Contribution	£155.00	£163.00	£171.00	£180.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Animal Boarding Licence (31 to 50 Animals)	Contribution	£227.00	£238.00	£250.00	£263.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Animal Boarding Licence (51 to 70 Animals)	Contribution	£292.00	£307.00	£322.00	£338.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Animal Boarding Licence (Over 70 Animals)	Contribution	£370.00	£389.00	£408.00	£428.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Animal - Registration - Performing Animals (Regulation) Act 1925	Contribution	£53.00	£56.00	£59.00	£62.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Booking Office (with public access)	Contribution	£358.00	£376.00	£395.00	£415.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Booking Office (without public access)	Contribution	£239.00	£251.00	£264.00	£277.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Caravan Sites New system (relevant Permanent sites - Residential sites) / Old system (Holiday and touring sites) - no fee	Contribution	£679.00	£713.00	£749.00	£786.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Cinema Licence - grant or renewal for one year	Contribution	£292.00	£307.00	£322.00	£338.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Cinema Licence - grant or renewal for under a year - per month (total not to exceed the one year fee)	Contribution	£98.00	£103.00	£108.00	£113.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Cinema Licence - Transfer	Contribution	£59.00	£62.00	£65.00	£68.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Animal - Dangerous Wild Animals - New & Renewal (maximum duration of 12 months, and renewable)	Contribution	£316.00	£332.00	£349.00	£366.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	General - Duplicate Licence	Contribution	£37.00	£39.00	£41.00	£43.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Dealer - Knife Dealers Licence - New & Renewal (Full - maximum duration of 3 years, and renewable)	Contribution	£358.00	£376.00	£395.00	£415.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Other CGSA - Late Hours Catering Licence - New & Renewal (Full - maximum duration of 3 years, and renewable)	Contribution	£190.00	£200.00	£210.00	£221.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Other CGSA - Market Operators Licence	Contribution	£405.00	£425.00	£446.00	£468.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Dealer - Metal Dealers Licence (Premises & Itinerant)	Contribution	£125.00	£131.00	£138.00	£145.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Poisons - Registration to sell non medical poisons (new)	Contribution	£26.00	£27.00	£28.00	£29.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Poisons - Registration to sell non medical poisons (retention)	Contribution	£14.00	£15.00	£16.00	£17.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Dealer - Second Hand Dealers Licence - New (Full - maximum duration of 3 years, and renewable)	Contribution	£251.00	£264.00	£277.00	£291.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Dealer - Second Hand Dealers Licence - Already Licenced (Full - maximum duration of 3 years, and renewable)	Contribution	£132.00	£139.00	£146.00	£153.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Other CGSA - Sex Shop or Sexual Entertainment Venue Licence - New & Renewal (Full - maximum duration of 3 years, and renewable)	Contribution	£2,128.00	£2,234.00	£2,346.00	£2,463.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Other CGSA - Skin Piercing or Tattooing Licence (with Premises)	Contribution	£376.00	£395.00	£415.00	£436.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Other CGSA - Skin Piercing or Tattooing Licence (without Premises)	Contribution	£316.00	£332.00	£349.00	£366.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Street Trader Employee Licence - Full licence (maximum duration of 3 years, and renewable)	Contribution	£143.00	£150.00	£158.00	£166.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Street Trader Employee Licence - Temporary Licence (maximum duration of 3 years, and renewable)	Contribution	£108.00	£113.00	£119.00	£125.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Street Trader Operator - Substitute Vehicle	Contribution	£125.00	£131.00	£138.00	£145.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Street Trader Operator Licence - Full Licence (maximum duration of 3 years, and renewable)	Contribution	£287.00	£301.00	£316.00	£332.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Street Trader Operator Licence - Temporary Licence (maximum duration of 6 weeks, and not renewable)	Contribution	£196.00	£206.00	£216.00	£227.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Animal - Zoo Licence (New - maximum duration of 4 years, and renewable. Vet inspections are charged in addition)	Contribution	£316.00	£332.00	£349.00	£366.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Animal - Zoo Licence (Renewal - maximum duration of 6 years, and renewable. Vet inspections are charged in addition)	Contribution	£316.00	£332.00	£349.00	£366.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Animal - Venison Dealer	Contribution	£132.00	£139.00	£146.00	£153.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Animal - Venison Employee / Agent	Contribution	£71.00	£75.00	£79.00	£83.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Animal - Game Dealers	Contribution	£5.00	£5.00	£5.00	£5.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Poisons - Registration (alteration of details in Register)	Contribution	£6.00	£6.00	£6.00	£6.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	STL - Grant - Secondary Letting - 1 to 4 Guests	Contribution	£250.00	£263.00	£276.00	£290.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	STL - Grant - Secondary Letting - 5 or more guests	Contribution	£400.00	£420.00	£440.00	£463.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	STL - Grant - Home Sharing and/or Home Letting - 1 to 4 Guests	Contribution	£125.00	£131.00	£138.00	£145.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	STL - Grant - Home Sharing and/or Home Letting - 5 or more Guests	Contribution	£200.00	£210.00	£221.00	£232.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	STL - Renewal/Recurring Fee - Secondary Letting - 1 to 4 Guests	Contribution	£200.00	£210.00	£221.00	£232.00	5.0%	5.0%	5.0%	

Directorate	Service	Manager	Charge Description	Charge Type	Current Approved Charge excluding VAT (2023/24) £	Proposed Charge (2024/25)	Indicative Charge (2025/26)	Indicative Charge (2026/27)	Basis of increase 2024/25 %	Basis of increase 2025/26 %	Basis of increase 2026/27 %	Note
Chief Executives	Legal - Licensing	Raymond Lynch	STL - Renewal/Recurring Fee - Secondary Letting - 5 or more Guests	Contribution	£350.00	£368.00	£386.00	£405.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	STL - Renewal/Recurring Fee - Home Sharing and/or Home Letting - 1 to 4 Guests	Contribution	£100.00	£105.00	£110.00	£116.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	STL - Renewal/Recurring Fee - Home Sharing and/or Home Letting - 5 or more Guests	Contribution	£175.00	£184.00	£193.00	£203.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Animal - Riding Establishment Licence (1 year, New & Renewal)	Contribution	£501.00	£526.00	£552.00	£580.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Animal - Riding Establishment Licence (One year, If already licenced)	Contribution	£376.00	£395.00	£415.00	£436.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	TPHC Other - Replacement Door Sign	Contribution	£18.00	£19.00	£20.00	£21.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	TPHC Other - Replacement Licence resulting from change of address	Contribution	£15.00	£16.00	£17.00	£18.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	TPHC Other - Replacement Plate	Contribution	£36.00	£38.00	£40.00	£42.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	TPHC Other - Replacement Tariff Card	Contribution	£15.00	£16.00	£17.00	£18.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	TPHC Other - Replacement Taxi / Private Hire Car Driver Badge	Contribution	£20.00	£21.00	£22.00	£23.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	TPHC Other - Replacement Window Stickers	Contribution	£20.00	£21.00	£22.00	£23.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	TPHC Other - Substitution of Vehicle (Taxi or Private Hire Car)	Contribution	£223.00	£234.00	£246.00	£258.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	TPHC Licences - Taxi Driver's Licence - Full Licence (1 year, and renewable)	Contribution	£89.00	£93.00	£98.00	£103.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	TPHC Licences - Taxi Driver's Licence - Full Licence (maximum duration of 3 years, and renewable)	Contribution	£209.00	£219.00	£230.00	£242.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	TPHC Licences - Private Hire Car Driver Licence - Full licence (maximum duration of 3 years, and renewable)	Contribution	£209.00	£219.00	£230.00	£242.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	TPHC Licences - Private Hire Car Licence (Operator) - Full Licence (1 year, and renewable)	Contribution	£370.00	£389.00	£408.00	£428.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	TPHC Licences - Private Hire Car Licence (Operator) - Full Licence (maximum duration of 3 years, and renewable)	Contribution	£620.00	£651.00	£684.00	£718.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	TPHC Licences - Taxi Licence (1 year)	Contribution	£400.00	£420.00	£441.00	£463.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	TPHC Licences - Taxi Licence (Operator) - Full Licence (maximum duration of 3 years, and renewable)	Contribution	£691.00	£726.00	£762.00	£800.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	General - Variation of a Licence	Contribution	£61.00	£64.00	£67.00	£70.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	TPHC Licences - Private Hire Car Driver's Licence - Full Licence (1 yr, and renewable)	Contribution	£89.00	£93.00	£98.00	£103.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	TPHC Other - Inspection of Vehicle (Taxi or Private Hire Car)	Contribution	£92.00	£97.00	£102.00	£107.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	TPHC Other - Re-inspection of Vehicle (Taxi or Private Hire Car)	Contribution	£49.00	£51.00	£54.00	£57.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	TPHC Other - Re-seal of Taximeter	Contribution	£24.00	£25.00	£26.00	£27.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	General - Civic Government (Scotland) Act 1982 - Temporary Licence (duration specified in Licence, maximum 6 weeks, and not renewable) (unless specifically mentioned in this table)	Contribution	£180.00	£189.00	£198.00	£208.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	House in Multiple Occupation Licence (New)	Contribution	£1,002.00	£1,052.00	£1,105.00	£1,160.00	5.0%	5.0%	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	House in Multiple Occupation Licence (Already Licenced)	Contribution	£752.00	£790.00	£830.00	£872.00	5.0%	5.0%	5.0%	
Chief Executives	Registration Services	Elaine Nixon	Civil Marriages / Partnerships at Registration Office outwith office hours	Contribution	£504.65	£522.13	£548.24	£575.65	5.0%	5.0%	5.0%	
Chief Executives	Registration Services	Elaine Nixon	Civil Marriages / Partnerships at Registration Office during office hours	Contribution	£315.65	£323.68	£339.86	£356.85	5.0%	5.0%	5.0%	
Chief Executives	Registration Services	Elaine Nixon	All Ceremonies at approved venues - fee for attendance of a Registrar during office hours	Contribution	£491.00	£507.80	£533.19	£559.85	5.0%	5.0%	5.0%	
Chief Executives	Registration Services	Elaine Nixon	All Ceremonies at approved venues - fee for attendance of a Registrar outwith office hours	Contribution	£552.95	£572.85	£601.49	£631.56	5.0%	5.0%	5.0%	
Chief Executives	Registration Services	Elaine Nixon	Guest Supplement: during office hours when more than 4 guests attend a marriage/civil partnership at Registration offices	Contribution	£160.65	£168.68	£177.11	£185.97	5.0%	5.0%	5.0%	
Chief Executives	Registration Services	Elaine Nixon	Naming & Renewal of Vows Ceremonies conducted at Registration Offices during office hours	Contribution	£304.50	£319.73	£335.72	£352.51	5.0%	5.0%	5.0%	
Chief Executives	Registration Services	Elaine Nixon	Naming & Renewal of Vows Ceremonies conducted at Registration Offices outwith office hours	Contribution	£365.40	£383.67	£402.85	£422.99	5.0%	5.0%	5.0%	
Chief Executives	Registration Services	Elaine Nixon	Civil Marriage/Partnership & Naming Ceremony booked together and conducted at Registration Offices outwith office hours	Contribution	£649.55	£674.28	£707.99	£743.39	5.0%	5.0%	5.0%	
Chief Executives	Registration Services	Elaine Nixon	Civil Marriage/Partnership & Naming Ceremony booked together and conducted at Approved Venues outwith office hours	Contribution	£723.05	£751.45	£789.02	£828.47	5.0%	5.0%	5.0%	
Chief Executives	Registration Services	Elaine Nixon	Civil Marriage/Partnership & Naming Ceremony booked together and conducted at Approved Venues during office hours	Contribution	£631.70	£655.54	£688.32	£722.74	5.0%	5.0%	5.0%	
Chief Executives	Registration Services	Elaine Nixon	Guest supplement: during office hours when more than 4 guests attend a Civil Marriage/Partnership & Naming Ceremony at Registration Offices	Contribution	£413.70	£434.39	£456.11	£478.92	5.0%	5.0%	5.0%	
Chief Executives	Registration Services	Elaine Nixon	Private Citizenship Ceremony, Registration Office, Office Hours	Contribution	£145.95	£153.25	£160.91	£168.96	5.0%	5.0%	5.0%	
Chief Executives	Registration Services	Elaine Nixon	Private Citizenship Ceremony, Registration Office, Office Hours, plus Guest Supplement for more than 4 Guests	Contribution	£267.75	£281.14	£295.20	£309.96	5.0%	5.0%	5.0%	
Chief Executives	Registration Services	Elaine Nixon	Civil Marriage/Partnership & Naming Ceremony booked together and conducted at Registration Offices during office hours	Contribution	£568.70	£589.39	£618.86	£649.80	5.0%	5.0%	5.0%	
Health & Social Care	All	Eleanor Currie	Maximum Weekly Non-Residential Charge	Contribution	£96.60	£106.26	£111.57	£117.15	10.0%	5.0%	5.0%	
Health & Social Care	Adults	Eleanor Currie	Care at Home Adults	Contribution	£16.79	£18.47	£19.39	£20.36	10.0%	5.0%	5.0%	
Health & Social Care	Adults	Eleanor Currie	Day Care (purchased and provided)	Contribution	£14.99	£16.49	£17.31	£18.18	10.0%	5.0%	5.0%	
Health & Social Care	Adults	Eleanor Currie	Day Care (charges to Other Las)	Contribution	£243.11	£267.42	£280.79	£294.83	10.0%	5.0%	5.0%	
Health & Social Care	Adults and Older People	Eleanor Currie	Guest Room Charges at Sheltered Housing Accommodations	Contribution	£5.51	£6.06	£6.36	£6.68	10.0%	5.0%	5.0%	
Health & Social Care	Adults and Older People	Eleanor Currie	Community Alarms service - mainland	Contribution	£5.32	£5.85	£6.14	£6.45	10.0%	5.0%	5.0%	
Health & Social Care	Adults and Older People	Eleanor Currie	Community Alarms service - Arran	Contribution	£2.60	£2.86	£3.00	£3.15	10.0%	5.0%	5.0%	
Health & Social Care	Adults and Older People	Eleanor Currie	Meals on Wheels	Contribution	£3.36	£3.70	£3.89	£4.08	10.0%	5.0%	5.0%	
Health & Social Care	Older People	Eleanor Currie	Care at Home Older People per hour	Contribution	£16.79	£18.47	£19.39	£20.36	10.0%	5.0%	5.0%	
Health & Social Care	Older People	Eleanor Currie	Day Care (purchased and provided) Older People	Contribution	£14.99	£16.49	£17.31	£18.18	10.0%	5.0%	5.0%	
Health & Social Care	Adults	Eleanor Currie	Respite (for an individual's care need rather than to give the carer a break) Age 16-24	Contribution	£69.56	£76.52	£80.35	£84.37	10.0%	5.0%	5.0%	This charge depends on the 24/25 Personal Allowance rate which will not be known until early March.
Health & Social Care	Adults	Eleanor Currie	Respite (for an individual's care need rather than to give the carer a break) Age 25 - 64	Contribution	£86.63	£95.29	£100.05	£105.05	10.0%	5.0%	5.0%	This charge depends on the 24/25 Personal Allowance rate which will not be known until early March.
Health & Social Care	Older People	Eleanor Currie	Respite (for an individual's care need rather than to give the carer a break) Age 65+	Contribution	£159.18	£175.10	£183.86	£193.05	10.0%	5.0%	5.0%	This charge depends on the 24/25 Personal Allowance rate which will not be known until early March.
Health & Social Care	Adults	Eleanor Currie	Sleepover	Contribution	£13.18	£14.50	£15.23	£15.99	10.0%	5.0%	5.0%	
Health & Social Care	Adults and Older People	Eleanor Currie	Trindlemoss House - permanent placement	Contribution	£1,134.00	£1,190.70	£1,250.24	£1,312.75	5.0%	5.0%	5.0%	
Health & Social Care	Adults and Older People	Eleanor Currie	Montrose House - permanent residential placement	Contribution	£1,134.00	£1,190.70	£1,250.24	£1,312.75	5.0%	5.0%	5.0%	
Health & Social Care	Adults and Older People	Eleanor Currie	Montrose House - permanent nursing placement	Contribution	£1,312.50	£1,378.13	£1,447.04	£1,519.39	5.0%	5.0%	5.0%	
Health & Social Care	Adults and Older People	Eleanor Currie	Sleepover	Contribution	£13.18	£14.50	£15.23	£15.99	10.0%	5.0%	5.0%	
Health & Social Care	Adults and Older People	Eleanor Currie	Direct Payments - Personal Assistants	Contribution	£14.02	£15.42	£16.19	£17.00	10.0%	5.0%	5.0%	
Health & Social Care	Adults and Older People	Eleanor Currie	Direct Payments - Agency Rates	Contribution	£16.79	£18.47	£19.39	£20.36	10.0%	5.0%	5.0%	

Directorate	Service	Manager	Charge Description	Charge Type	Current Approved Charge excluding VAT (2023/24) £	Proposed Charge (2024/25)	Indicative Charge (2025/26)	Indicative Charge (2026/27)	Basis of increase 2024/25 %	Basis of increase 2025/26 %	Basis of increase 2026/27 %	Note
Health & Social Care	Adults and Older People	Eleanor Currie	Direct Payments - Sleepovers	Contribution	£13.08	£14.39	£15.11	£15.87	10.0%	5.0%	5.0%	
Communities & Housing	Connected Communities (Community Facilities)	Donna Morrison	Hire of table linen	Contribution	£6.50	£6.85	£7.20	£7.55	5.0%	5.0%	5.0%	
Communities & Housing	Connected Communities (Community Facilities)	Donna Morrison	Hire of twinkle curtain	Contribution	£82.10	£86.20	£90.50	£95.05	5.0%	5.0%	5.0%	
Communities & Housing	Connected Communities (Community Facilities)	Donna Morrison	Hire of Red Carpet	Contribution	£40.75	£42.80	£44.95	£47.20	5.0%	5.0%	5.0%	
Communities & Housing	Connected Communities (Community Facilities)	Donna Morrison	Store Requests, hires and deliveries	Contribution	£35.10	£36.85	£38.70	£40.65	5.0%	5.0%	5.0%	
Communities & Housing	Connected Communities (Community Facilities)	Donna Morrison	Stores hire of tables go pack	Contribution	£6.05	£6.35	£6.65	£7.00	5.0%	5.0%	5.0%	
Communities & Housing	Connected Communities (Community Facilities)	Donna Morrison	Stores hire of tables round	Contribution	£11.70	£12.30	£12.90	£13.55	5.0%	5.0%	5.0%	
Communities & Housing	Connected Communities (Community Facilities)	Donna Morrison	Party Package Civic Centre	Contribution	£143.50	£150.67	£158.20	£166.11	5.0%	5.0%	5.0%	
Communities & Housing	Connected Communities (Community Facilities)	Donna Morrison	Wedding packages - Ceremony and Reception	Contribution	£902.42	£947.54	£994.92	£1,044.67	5.0%	5.0%	5.0%	
Communities & Housing	Connected Communities (Community Facilities)	Donna Morrison	Wedding packages - Reception only	Contribution	£647.33	£679.71	£713.70	£749.39	5.0%	5.0%	5.0%	
Communities & Housing	Connected Communities (Arran Outdoor)	Angela Morrell	Holidays 3 days/2 nights (4 people)	Contribution	£622.00	£653.00	£686.00	£720.00	5.0%	5.0%	5.0%	
Communities & Housing	Connected Communities (Arran Outdoor)	Angela Morrell	Holidays 5 days/4 nights (4 people)	Contribution	£1,235.00	£1,297.00	£1,362.00	£1,430.00	5.0%	5.0%	5.0%	
Communities & Housing	Connected Communities (Arran Outdoor)	Angela Morrell	Bed and breakfast (adult)	Contribution	£43.00	£45.00	£47.00	£49.00	5.0%	5.0%	5.0%	
Communities & Housing	Connected Communities (Arran Outdoor)	Angela Morrell	Dinner, bed and breakfast (adult)	Contribution	£55.00	£58.00	£61.00	£64.00	5.0%	5.0%	5.0%	
Communities & Housing	Connected Communities (Arran Outdoor)	Angela Morrell	Half day activity (adult)	Contribution	£56.00	£59.00	£62.00	£65.00	5.0%	5.0%	5.0%	
Communities & Housing	Connected Communities (Arran Outdoor)	Angela Morrell	Half day activity (child)	Contribution	£39.00	£41.00	£43.00	£45.00	5.0%	5.0%	5.0%	
Communities & Housing	Connected Communities (Arran Outdoor)	Angela Morrell	Full day activity (adult)	Contribution	£111.00	£117.00	£123.00	£129.00	5.0%	5.0%	5.0%	
Communities & Housing	Connected Communities (Arran Outdoor)	Angela Morrell	Full day activity (child)	Contribution	£78.00	£82.00	£86.00	£90.00	5.0%	5.0%	5.0%	
Communities & Housing	Connected Communities (Arran Outdoor)	Angela Morrell	Room hire Commercial large classroom	Contribution	£39.00	£41.00	£43.00	£45.00	5.0%	5.0%	5.0%	
Communities & Housing	Connected Communities (Arran Outdoor)	Angela Morrell	Room hire Family Function large classroom	Contribution	£23.00	£24.00	£25.00	£26.00	5.0%	5.0%	5.0%	
Communities & Housing	Connected Communities (Arran Outdoor)	Angela Morrell	Room hire NAC large classroom	Contribution	£21.00	£22.00	£23.00	£24.00	5.0%	5.0%	5.0%	
Communities & Housing	Connected Communities (Arran Outdoor)	Angela Morrell	Room hire general meeting large classroom	Contribution	£13.00	£14.00	£15.00	£16.00	5.0%	5.0%	5.0%	
Communities & Housing	Connected Communities (Arran Outdoor)	Angela Morrell	Room hire Childcare large classroom	Contribution	£7.00	£7.00	£7.00	£7.00	5.0%	5.0%	5.0%	
Communities & Housing	Connected Communities (Arran Outdoor)	Angela Morrell	Room hire Disabled/charity large classroom	Contribution	£5.00	£5.00	£5.00	£5.00	5.0%	5.0%	5.0%	
Communities & Housing	Connected Communities (Arran Outdoor)	Angela Morrell	Room hire Commercial small chartroom	Contribution	£20.00	£21.00	£22.00	£23.00	5.0%	5.0%	5.0%	
Communities & Housing	Connected Communities (Arran Outdoor)	Angela Morrell	Room hire Family Function small chartroom	Contribution	£12.00	£13.00	£14.00	£15.00	5.0%	5.0%	5.0%	
Communities & Housing	Connected Communities (Arran Outdoor)	Angela Morrell	Room hire NAC small chartroom	Contribution	£11.00	£12.00	£13.00	£14.00	5.0%	5.0%	5.0%	
Communities & Housing	Connected Communities (Arran Outdoor)	Angela Morrell	Room hire general meeting small chartroom	Contribution	£6.00	£6.00	£6.00	£6.00	5.0%	5.0%	5.0%	
Communities & Housing	Connected Communities (Arran Outdoor)	Angela Morrell	Room hire Childcare small chartroom	Contribution	£3.00	£3.00	£3.00	£3.00	5.0%	5.0%	5.0%	
Communities & Housing	Connected Communities (Arran Outdoor)	Angela Morrell	Room hire Disabled/charity small chartroom	Contribution	£2.00	£2.00	£2.00	£2.00	5.0%	5.0%	5.0%	
Communities & Housing	Connected Communities (Arran Outdoor)	Angela Morrell	Instructor day rate	Contribution	£231.00	£243.00	£255.00	£268.00	5.0%	5.0%	5.0%	
Communities & Housing	Connected Communities (Arran Outdoor)	Angela Morrell	NAC School Group 5 days/4 nights (per person)	Contribution	£218.00	£229.00	£240.00	£252.00	5.0%	5.0%	5.0%	
Communities & Housing	Connected Communities (Arran Outdoor)	Angela Morrell	NAC School Group 5 days/4 nights (per person) Accompanying Staff	Contribution	£109.00	£114.00	£120.00	£126.00	5.0%	5.0%	5.0%	
Communities & Housing	Connected Communities (Arran Outdoor)	Angela Morrell	Other school Group 5 days/4 nights (per person)	Contribution	£439.00	£461.00	£484.00	£508.00	5.0%	5.0%	5.0%	
Communities & Housing	Connected Communities (Arran Outdoor)	Angela Morrell	Other school Group 5 days/4 nights (per person) Accompanying staff	Contribution	£219.00	£230.00	£242.00	£254.00	5.0%	5.0%	5.0%	
Communities & Housing	Connected Communities (Arran Outdoor)	Angela Morrell	Other school Group 4 days/3 nights (per person)	Contribution	£175.00	£184.00	£193.00	£203.00	5.0%	5.0%	5.0%	
Communities & Housing	Connected Communities (Arran Outdoor)	Angela Morrell	Other school Group 4 days/3 nights (per person) Accompanying staff	Contribution	£88.00	£92.00	£97.00	£102.00	5.0%	5.0%	5.0%	
Communities & Housing	Connected Communities (Arran Outdoor)	Angela Morrell	NAC School Group 3 days/2 nights (per person)	Contribution	£116.00	£122.00	£128.00	£134.00	5.0%	5.0%	5.0%	
Communities & Housing	Connected Communities (Arran Outdoor)	Angela Morrell	NAC School Group 3 days/2 nights (per person) Accompanying staff	Contribution	£58.00	£61.00	£64.00	£67.00	5.0%	5.0%	5.0%	
Communities & Housing	Connected Communities (Arran Outdoor)	Angela Morrell	Other school Group 3 days/2 nights (per person)	Contribution	£231.00	£243.00	£255.00	£268.00	5.0%	5.0%	5.0%	
Communities & Housing	Connected Communities (Arran Outdoor)	Angela Morrell	Other school Group 3 days/2 nights (per person) accompanying staff	Contribution	£116.00	£122.00	£128.00	£134.00	5.0%	5.0%	5.0%	
Communities & Housing	Connected Communities (Arts)	Lesley Forsyth	Studio 1 - Commercial	Contribution	£27.00	£28.00	£29.00	£30.00	5.0%	5.0%	5.0%	

Directorate	Service	Manager	Charge Description	Charge Type	Current Approved Charge excluding VAT (2023/24) £	Proposed Charge (2024/25)	Indicative Charge (2025/26)	Indicative Charge (2026/27)	Basis of increase 2024/25 %	Basis of increase 2025/26 %	Basis of increase 2026/27 %	Note
Communities & Housing	Connected Communities (Arts)	Lesley Forsyth	Studio 1 - Non-Commercial	Contribution	£19.00	£20.00	£21.00	£22.00	5.0%	5.0%	5.0%	
Communities & Housing	Connected Communities (Arts)	Lesley Forsyth	Studio 2 - Commercial	Contribution	£20.00	£21.00	£22.00	£23.00	5.0%	5.0%	5.0%	
Communities & Housing	Connected Communities (Arts)	Lesley Forsyth	Studio 2 - Non-Commercial	Contribution	£8.00	£8.00	£8.00	£8.00	5.0%	5.0%	5.0%	
Communities & Housing	Connected Communities (Arts)	Lesley Forsyth	Theatre Hire - Commercial	Contribution	£75.00	£79.00	£83.00	£87.00	5.0%	5.0%	5.0%	
Communities & Housing	Connected Communities (Arts)	Lesley Forsyth	Theatre Hire - Non-Commercial	Contribution	£44.00	£46.00	£48.00	£50.00	5.0%	5.0%	5.0%	
Communities & Housing	Connected Communities (Community Facilities)	Donna Morrison	Hall lets, Letting Commission and School Letting - Category 1 user (eg Commercial Activities) - SMALL ROOM	Contribution	£22.50	£23.65	£24.85	£26.10	5.0%	5.0%	5.0%	
Communities & Housing	Connected Communities (Community Facilities)	Donna Morrison	Hall lets, Letting Commission and School Letting - Category 1 user (eg Commercial Activities) - LARGE ROOM	Contribution	£45.40	£47.65	£50.05	£52.55	5.0%	5.0%	5.0%	
Communities & Housing	Connected Communities (Community Facilities)	Donna Morrison	Hall lets, Letting Commission and School Letting - Category 2 user (eg Family Functions) - SMALL ROOM	Contribution	£13.30	£13.95	£14.65	£15.40	5.0%	5.0%	5.0%	
Communities & Housing	Connected Communities (Community Facilities)	Donna Morrison	Hall lets, Letting Commission and School Letting - Category 2 user (eg Family Functions) - LARGE ROOM	Contribution	£26.60	£27.95	£29.35	£30.80	5.0%	5.0%	5.0%	
Communities & Housing	Connected Communities (Community Facilities)	Donna Morrison	Hall lets, Letting Commission and School Letting - Category 3 user (eg Agency Letting) - SMALL ROOM	Contribution	£7.35	£7.70	£8.10	£8.50	5.0%	5.0%	5.0%	
Communities & Housing	Connected Communities (Community Facilities)	Donna Morrison	Hall lets, Letting Commission and School Letting - Category 3 user (eg Agency Letting) - LARGE ROOM	Contribution	£14.70	£15.45	£16.20	£17.00	5.0%	5.0%	5.0%	
Communities & Housing	Connected Communities (Community Facilities)	Donna Morrison	Hall lets, Letting Commission and School Letting - Category 4 user (eg Pre 5 groups) - SMALL ROOM	Contribution	£3.30	£3.45	£3.60	£3.80	5.0%	5.0%	5.0%	
Communities & Housing	Connected Communities (Community Facilities)	Donna Morrison	Hall lets, Letting Commission and School Letting - Category 4 user (eg Pre 5 groups) - LARGE ROOM	Contribution	£6.45	£6.75	£7.10	£7.45	5.0%	5.0%	5.0%	
Communities & Housing	Connected Communities (Community Facilities)	Donna Morrison	Hall lets, Letting Commission and School Letting - Category 5 user (eg Disabled org's) - SMALL ROOM	Contribution	£3.25	£3.45	£3.60	£3.80	6.2%	5.0%	5.0%	
Communities & Housing	Connected Communities (Community Facilities)	Donna Morrison	Hall lets, Letting Commission and School Letting - Category 5 user (eg Disabled Org's) - LARGE ROOM	Contribution	£6.40	£6.75	£7.10	£7.45	5.7%	5.0%	5.0%	
Communities & Housing	Connected Communities (Community Facilities)	Donna Morrison	Astro Pitch Youth	Contribution	£15.10	£15.85	£16.65	£17.50	5.0%	5.0%	5.0%	
Communities & Housing	Connected Communities (Community Facilities)	Donna Morrison	Astro Pitch Adult	Contribution	£22.70	£23.85	£25.05	£26.30	5.0%	5.0%	5.0%	
Communities & Housing	Connected Communities (Community Facilities)	Donna Morrison	Stores hire Chairs (per item charge)	Contribution	£1.20	£1.25	£1.30	£1.35	5.0%	5.0%	5.0%	
Communities & Housing	Connected Communities (Community Facilities)	Donna Morrison	Hire of additional chair covers (STH Weddings)	Contribution	£2.90	£3.05	£3.20	£3.35	5.0%	5.0%	5.0%	
Communities & Housing	Connected Communities (Country Parks)	Lesley Forsyth	Campsite	Contribution	£10.00	£11.00	£12.00	£13.00	5.0%	5.0%	5.0%	
Communities & Housing	Connected Communities (Country Parks)	Lesley Forsyth	Events Fields	Contribution	£117.00	£123.00	£129.00	£135.00	5.0%	5.0%	5.0%	
Communities & Housing	Connected Communities (Country Parks)	Lesley Forsyth	Campsite Field	Contribution	£70.00	£74.00	£78.00	£82.00	5.0%	5.0%	5.0%	
Communities & Housing	Connected Communities (Country Parks)	Lesley Forsyth	Visitor Facility Block - Full Day	Contribution	£79.00	£83.00	£87.00	£91.00	5.0%	5.0%	5.0%	
Communities & Housing	Connected Communities (Country Parks)	Lesley Forsyth	Visitor Facility Block - Half Day	Contribution	£39.50	£41.50	£43.50	£45.50	5.0%	5.0%	5.0%	
Communities & Housing	Connected Communities (Country Parks)	Lesley Forsyth	Portacabin Toilets	Contribution	£20.00	£21.00	£22.00	£23.00	5.0%	5.0%	5.0%	
Communities & Housing	Connected Communities (Country Parks)	Lesley Forsyth	Ranger Service - All Other Groups	Contribution	£32.00	£34.00	£36.00	£38.00	5.0%	5.0%	5.0%	
Communities & Housing	Connected Communities (Country Parks)	Lesley Forsyth	Racquet Hall - NAC Group / School	Contribution	£14.70	£15.50	£16.50	£17.50	5.0%	5.0%	5.0%	
Communities & Housing	Connected Communities (Country Parks)	Lesley Forsyth	Racquet Hall - Non Commercial	Contribution	£26.60	£28.00	£29.50	£31.00	5.0%	5.0%	5.0%	
Communities & Housing	Connected Communities (Country Parks)	Lesley Forsyth	Racquet Hall - Commercial	Contribution	£45.50	£48.00	£50.50	£53.00	5.0%	5.0%	5.0%	
Communities & Housing	Planning Services	Allan Finlayson	Planning Search fees	Contribution	£106.05	£111.35	£116.92	£122.77	5.0%	5.0%	5.0%	
Communities & Housing	Planning Services	Allan Finlayson	Section 50 Certificates	Contribution	£131.25	£137.81	£144.70	£151.94	5.0%	5.0%	5.0%	
Communities & Housing	Planning Services	Allan Finlayson	Press Adverts Arran	Contribution	£76.67	£80.50	£84.53	£88.76	5.0%	5.0%	5.0%	
Communities & Housing	Planning Services	Allan Finlayson	Press Adverts Mainland	Contribution	£169.17	£177.63	£186.51	£195.84	5.0%	5.0%	5.0%	
Place	Economic Growth (Transportation)	Claire Fitzsimmons	Construction Consent Amendments	Contribution	£383.25	£402.41	£422.53	£443.66	5.0%	5.0%	5.0%	
Place	Economic Growth (Transportation)	Claire Fitzsimmons	Supply of Traffic Count data	Contribution	£210.89	£221.43	£232.50	£244.13	5.0%	5.0%	5.0%	
Communities & Housing	Heritage	Lesley Forsyth	Genealogy research hourly charge. Any additional costs incurred as a result of the work e.g Scotland People Vouchers, printing etc to be charged at cost	Contribution	£20.00	£21.00	£22.00	£23.00	5.0%	5.0%	5.0%	
Communities & Housing	Libraries	Lesley Forsyth	Magnifying Sheets	Contribution	£2.10	£2.50	£2.50	£2.50	5.0%	5.0%	5.0%	
Communities & Housing	Libraries	Lesley Forsyth	Tea/Coffee	Contribution	£1.30	£1.50	£1.50	£1.50	5.0%	5.0%	5.0%	
Communities & Housing	Libraries	Lesley Forsyth	Street Plans	Contribution	£3.00	£3.00	£3.00	£3.00	5.0%	5.0%	5.0%	
Communities & Housing	Libraries	Lesley Forsyth	DVD Lending Service - DVD's per Week hire	Contribution	£1.80	£2.00	£2.00	£2.00	5.0%	5.0%	5.0%	
Communities & Housing	Libraries	Lesley Forsyth	DVD Lending Service - Day ones (New releases) 2 nights hire	Contribution	£2.10	£2.50	£2.50	£2.50	5.0%	5.0%	5.0%	
Communities & Housing	Libraries	Lesley Forsyth	Audio Charges - CD	Contribution	£0.30	£0.50	£0.50	£0.50	5.0%	5.0%	5.0%	
Communities & Housing	Libraries	Lesley Forsyth	Room Hire - Category 1 user (eg Commercial Activities) - SMALL ROOM	Contribution	£22.50	£23.65	£24.85	£26.10	5.0%	5.0%	5.0%	
Communities & Housing	Libraries	Lesley Forsyth	Room Hire - Category 2 user (eg Family Functions) - SMALL ROOM	Contribution	£13.30	£13.95	£14.65	£15.40	5.0%	5.0%	5.0%	
Communities & Housing	Libraries	Lesley Forsyth	Room Hire - Category 3 user (eg Agency Letting) - SMALL ROOM	Contribution	£7.35	£7.70	£8.10	£8.50	5.0%	5.0%	5.0%	
Communities & Housing	Libraries	Lesley Forsyth	Room Hire - Category 4 user (eg Pre 5 groups) - SMALL ROOM	Contribution	£3.30	£3.45	£3.60	£3.80	5.0%	5.0%	5.0%	
Communities & Housing	Libraries	Lesley Forsyth	Room Hire - Category 5 user (eg Disabled org's) - SMALL ROOM	Contribution	£3.25	£3.45	£3.60	£3.80	6.2%	5.0%	5.0%	
Place	Energy and Sustainability	Jennifer Wraith	Electric Vehicle Charging Point - Destination/Kwh	Contribution	£0.19	£0.31	£0.33	£0.35	63.2%	5.0%	5.0%	
Place	Energy and Sustainability	Jennifer Wraith	Electric Vehicle Charging Point - Journey/Kwh	Contribution	£0.30	£0.37	£0.39	£0.41	23.3%	5.0%	5.0%	
Place	Energy and Sustainability	Jennifer Wraith	Overstay Flat Fee	Contribution	£10.00	£30.00	£32.00	£34.00	200.0%	5.0%	5.0%	

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Communities & Housing	Protective Services (Building Standards)	Scott McKenzie	Clearance Certificates	Contribution	£246.86	£259.20	£272.16	£285.77	5.0%	5.0%	5.0%	
Communities & Housing	Protective Services (Building Standards)	Scott McKenzie	Searches	Contribution	£106.05	£111.35	£116.92	£122.77	5.0%	5.0%	5.0%	
Communities & Housing	Protective Services (Building Standards)	Scott McKenzie	Section 50 Certificates	Contribution	£131.25	£137.81	£144.70	£151.94	5.0%	5.0%	5.0%	
Communities & Housing	Protective Services (Building Standards)	Scott McKenzie	Section 89 Certificates	Contribution	£429.24	£450.70	£473.24	£496.90	5.0%	5.0%	5.0%	
Communities & Housing	Protective Services (Environmental Health)	Scott McKenzie	Bacteriological Swimming Pool Sampling	Contribution	£53.55	£56.23	£59.04	£61.99	5.0%	5.0%	5.0%	
Communities & Housing	Protective Services (Environmental Health)	Scott McKenzie	Legionella Swimming Pool Sampling	Contribution	£99.75	£104.74	£109.98	£115.48	5.0%	5.0%	5.0%	
Communities & Housing	Protective Services (Environmental Health)	Scott McKenzie	Food Hygiene Training Delegate Charge	Contribution	£30.45	£31.97	£33.57	£35.25	5.0%	5.0%	5.0%	
Communities & Housing	Protective Services (Environmental Health)	Scott McKenzie	Chemical Swimming Pool Sampling	Contribution	£73.50	£77.18	£81.04	£85.09	5.0%	5.0%	5.0%	
Communities & Housing	Protective Services (Environmental Health)	Scott McKenzie	Support Attestation	Contribution	£100.00	£105.00	£110.25	£115.76	5.0%	5.0%	5.0%	
Communities & Housing	Protective Services (Environmental Health)	Scott McKenzie	Pest Control - Fumigations/Sprays for heavy infestations e.g. bedbugs, fleas includes survey and revisit.	Contribution	£80.90	£84.90	£89.10	£93.60	5.0%	5.0%	5.0%	
Communities & Housing	Protective Services (Environmental Health)	Scott McKenzie	Pest Control Charge - Insects (Domestic)	Contribution	£52.50	£55.10	£57.90	£60.80	5.0%	5.0%	5.0%	
Communities & Housing	Protective Services (Environmental Health)	Scott McKenzie	Pest Control Charge - Rats/Mice/Insects (Commercial)	Contribution	£80.90	£84.90	£89.10	£93.60	5.0%	5.0%	5.0%	
Communities & Housing	Protective Services (Environmental Health)	Scott McKenzie	Pest Control Charge - Rats/Mice/Squirrels (Domestic) includes up to 3 visits.	Contribution	£80.90	£84.90	£89.10	£93.60	5.0%	5.0%	5.0%	
Communities & Housing	Protective Services (Environmental Health)	Scott McKenzie	Pest Control Charge - Wasp Nests/Bees	Contribution	£52.50	£55.10	£57.90	£60.80	5.0%	5.0%	5.0%	
Communities & Housing	Protective Services (Environmental Health)	Scott McKenzie	Section 50 Certificates	Contribution	£131.25	£137.81	£144.70	£151.94	5.0%	5.0%	5.0%	
Communities & Housing	Protective Services (Environmental Health)	Scott McKenzie	Certificate of Compliance (not required as part of licence application)	Contribution	£105.00	£110.25	£115.76	£121.55	5.0%	5.0%	5.0%	
Communities & Housing	Protective Services (Environmental Health)	Scott McKenzie	Health Certificate for export to China	Contribution	£37.80	£39.69	£41.67	£43.75	5.0%	5.0%	5.0%	
Communities & Housing	Protective Services (Trading Standards)	Scott McKenzie	Liquid fuel measuring instruments - first meter tested	Contribution	£166.95	£175.30	£184.07	£193.27	5.0%	5.0%	5.0%	
Communities & Housing	Protective Services (Trading Standards)	Scott McKenzie	Liquid fuel measuring instruments - each additional meter tested during same visit	Contribution	£102.90	£108.05	£113.45	£119.12	5.0%	5.0%	5.0%	
Communities & Housing	Protective Services (Trading Standards)	Scott McKenzie	All other weighing and measuring equipment - one officer on site (per hour)	Contribution	£90.30	£94.82	£99.56	£104.54	5.0%	5.0%	5.0%	
Communities & Housing	Protective Services (Trading Standards)	Scott McKenzie	All other weighing and measuring equipment - two or more officers on site (per hour)	Contribution	£144.90	£152.15	£159.76	£167.75	5.0%	5.0%	5.0%	
Place	Bereavement Service	Wallace Turpie/ David Mackay	Interment of Eighteen and Over	Contribution	£846.00	£888.00	£932.00	£979.00	5.0%	5.0%	5.0%	
Place	Bereavement Service	Wallace Turpie/ David Mackay	Purchase of Exclusive Right of Burial (New Lair)	Contribution	£902.00	£947.00	£994.00	£1,044.00	5.0%	5.0%	5.0%	
Place	Bereavement Service	Wallace Turpie/ David Mackay	Purchase of Exclusive Right of Burial (Woodland Area)	Contribution	£902.00	£947.00	£994.00	£1,044.00	5.0%	5.0%	5.0%	
Place	Bereavement Service	Wallace Turpie/ David Mackay	Interment of Cremated Remains (Aged 18 and over)	Contribution	£239.00	£251.00	£264.00	£277.00	5.0%	5.0%	5.0%	
Place	Bereavement Service	Wallace Turpie/ David Mackay	Memorial Foundation	Contribution	£185.00	£194.00	£204.00	£214.00	5.0%	5.0%	5.0%	
Place	Bereavement Service	Wallace Turpie/ David Mackay	Dis-Interments	Contribution	£1,019.00	£1,070.00	£1,124.00	£1,180.00	5.0%	5.0%	5.0%	
Place	Bereavement Service	Wallace Turpie/ David Mackay	Interment in common ground	Contribution	£265.00	£278.00	£292.00	£307.00	5.0%	5.0%	5.0%	
Place	Bereavement Service	Wallace Turpie/ David Mackay	Purchase of Exclusive Right of Burial - Cremated Remains Only (New Lair)	Contribution	£495.00	£520.00	£546.00	£573.00	5.0%	5.0%	5.0%	
Place	Bereavement Service	Wallace Turpie/ David Mackay	Purchase of Exclusive Right of Burial - Cremated Remains Only in Garden of Remembrance (New Lair)	Contribution	£495.00	£520.00	£546.00	£573.00	5.0%	5.0%	5.0%	
Place	Bereavement Service	Wallace Turpie/ David Mackay	Interment of Eighteen and Over (Saturdays and Public Holidays)	Contribution	£1,269.00	£1,332.00	£1,399.00	£1,469.00	5.0%	5.0%	5.0%	
Place	Bereavement Service	Wallace Turpie/ David Mackay	Transfer of Title Deeds/Duplicate Title Deeds	Contribution	£22.00	£23.00	£24.00	£25.00	5.0%	5.0%	5.0%	
Place	Bereavement Service	Wallace Turpie/ David Mackay	Memorial permit	Contribution	£46.00	£48.00	£50.00	£53.00	5.0%	5.0%	5.0%	
School Meals	FM	Carolyn Hope	Secondary School meals	Contribution	£2.05	£2.05	£2.05	£2.05	0.0%	0.0%	0.0%	
School Meals	FM	Carolyn Hope	Primary School meals	Contribution	£2.05	£2.05	£2.05	£2.05	0.0%	0.0%	0.0%	
Place	Largs Car Park	Wallace Turpie/ David Mackay	Car park Charges - up to 1 hour	Largs Car Park	£0.83	£0.83	£0.83	£0.83	0.0%	0.0%	0.0%	
Place	Largs Car Park	Wallace Turpie/ David Mackay	Car park Charges - over 1 hour up to 3 hours	Largs Car Park	£2.50	£2.50	£2.50	£2.50	0.0%	0.0%	0.0%	
Place	Largs Car Park	Wallace Turpie/ David Mackay	Car park Charges - over 3 hours	Largs Car Park	£4.17	£4.17	£4.17	£4.17	0.0%	0.0%	0.0%	
Place	Largs Car Park	Wallace Turpie/ David Mackay	Gallowgate Public Toilets Charge	Largs Car Park	£0.33	£0.33	£0.33	£0.33	0.0%	0.0%	0.0%	
Place	Streetscene Services	Wallace Turpie/ David Mackay	Abandoned Trolley Charge	Contribution	£33.00	£35.00	£37.00	£39.00	5.0%	5.0%	5.0%	
Place	Streetscene Services	Wallace Turpie/ David Mackay	Grass Cutting Scheme	Contribution	£74.00	£78.00	£82.00	£86.00	5.0%	5.0%	5.0%	
Place	Streetscene Services	Wallace Turpie/ David Mackay	Fly posting removal - varies by poster size. Minimum charge of £30 per poster	Contribution	£30.00	£32.00	£34.00	£36.00	5.0%	5.0%	5.0%	



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Place	Waste Resources	David Mackay	Charity Scheduled Bin Uplift Mixed Recyclate Service 1280 Litre Bin	Contribution	£12.56	£13.19	£13.85	£14.54	5.0%	5.0%	5.0%	
Place	Waste Resources	David Mackay	Charity Scheduled Bin Uplift Food/Organic 140 Litre Bin	Contribution	£2.56	£2.69	£2.82	£2.96	5.0%	5.0%	5.0%	
Place	Waste Resources	David Mackay	Charity Scheduled Bin Uplift Garden Waste 240 Litre Bin	Contribution	£4.39	£4.61	£4.84	£5.08	5.0%	5.0%	5.0%	
Place	Waste Resources	David Mackay	Charity Scheduled Bin Uplift Food/Organic 500 Litre Bin	Contribution	£9.11	£9.57	£10.05	£10.55	5.0%	5.0%	5.0%	
Place	Waste Resources	David Mackay	Commercial Refuse Scheduled Bin Uplift Mixed Recyclate Service 140 Litre Bin	Contribution	£2.74	£2.88	£3.02	£3.17	5.0%	5.0%	5.0%	
Place	Waste Resources	David Mackay	Commercial Refuse Scheduled Bin Uplift Mixed Recyclate Service 240 Litre Bin	Contribution	£4.70	£4.94	£5.19	£5.45	5.0%	5.0%	5.0%	
Place	Waste Resources	David Mackay	Commercial Refuse Scheduled Bin Uplift Mixed Recyclate Service 360 Litre Bin	Contribution	£7.08	£7.43	£7.80	£8.19	5.0%	5.0%	5.0%	
Place	Waste Resources	David Mackay	Commercial Refuse Scheduled Bin Uplift Mixed Recyclate Service 660 Litre Bin	Contribution	£12.96	£13.61	£14.29	£15.00	5.0%	5.0%	5.0%	
Place	Waste Resources	David Mackay	Commercial Refuse Scheduled Bin Uplift Mixed Recyclate Service 1100 Litre Bin	Contribution	£21.60	£22.68	£23.81	£25.00	5.0%	5.0%	5.0%	
Place	Waste Resources	David Mackay	Commercial Refuse Scheduled Bin Uplift Mixed Recyclate Service 1280 Litre Bin	Contribution	£25.13	£26.39	£27.71	£29.10	5.0%	5.0%	5.0%	
Place	Waste Resources	David Mackay	Sub-Contracted Commercial Collection Residual Waste 140 Litre bin	Contribution	£3.86	£4.05	£4.25	£4.46	5.0%	5.0%	5.0%	
Place	Waste Resources	David Mackay	Charity Refuse Scheduled Bin Uplift Residual Waste Service 140 Litre Bin	Contribution	£1.77	£1.86	£1.95	£2.05	5.0%	5.0%	5.0%	
Place	Waste Resources	David Mackay	Sub-Contracted Charity Residual Waste 140 Litre bin	Contribution	£1.93	£2.03	£2.13	£2.24	5.0%	5.0%	5.0%	
Place	Waste Resources	David Mackay	Subcontractor Charity Commercial Collection Garden Waste 240 Litre bin	Contribution	£5.57	£5.85	£6.14	£6.45	5.0%	5.0%	5.0%	
Place	Waste Resources	David Mackay	Commercial Refuse Scheduled Bin Uplift Residual Waste Service 140 Litre Bin	Contribution	£3.56	£3.74	£3.93	£4.13	5.0%	5.0%	5.0%	
Place	Waste Resources	David Mackay	Sub contract Sack Sales Pre-Paid - Trade Recycling per 100	Contribution	£140.86	£147.90	£155.30	£163.07	5.0%	5.0%	5.0%	
Place	Waste Resources	David Mackay	Sub contract Sack Sales Pre-Paid - Trade Waste per 50	Contribution	£139.71	£146.70	£154.04	£161.74	5.0%	5.0%	5.0%	
Place	Waste Resources	David Mackay	Sub-Contracted Charity Residual Waste 240 Litre bin	Contribution	£3.30	£3.47	£3.64	£3.82	5.0%	5.0%	5.0%	
Place	Waste Resources	David Mackay	Sub-Contracted Charity Residual Waste 360 Litre bin	Contribution	£4.94	£5.19	£5.45	£5.72	5.0%	5.0%	5.0%	
Place	Waste Resources	David Mackay	Sub-Contracted Charity Residual Waste 660 Litre bin	Contribution	£9.05	£9.50	£9.98	£10.48	5.0%	5.0%	5.0%	
Place	Waste Resources	David Mackay	Sub-Contracted Charity Residual Waste 1100 Litre bin	Contribution	£15.09	£15.84	£16.63	£17.46	5.0%	5.0%	5.0%	
Place	Waste Resources	David Mackay	Sub-Contracted Charity Residual Waste 1280 Litre bin	Contribution	£17.61	£18.49	£19.41	£20.38	5.0%	5.0%	5.0%	
Place	Waste Resources	David Mackay	Sub-Contracted Charity Mixed Recycling Waste 240 Litre bin	Contribution	£2.56	£2.69	£2.82	£2.96	5.0%	5.0%	5.0%	
Place	Waste Resources	David Mackay	Sub-Contracted Charity Mixed Recycling Waste 360 Litre bin	Contribution	£3.82	£4.01	£4.21	£4.42	5.0%	5.0%	5.0%	
Place	Waste Resources	David Mackay	Sub-Contracted Charity Mixed Recycling Waste 660 Litre bin	Contribution	£6.99	£7.34	£7.71	£8.10	5.0%	5.0%	5.0%	
Place	Waste Resources	David Mackay	Sub-Contracted Charity Mixed Recycling Waste 1100 Litre bin	Contribution	£11.66	£12.24	£12.85	£13.49	5.0%	5.0%	5.0%	
Place	Waste Resources	David Mackay	Sub-Contracted Charity Mixed Recycling Waste 1280 Litre bin	Contribution	£13.57	£14.25	£14.96	£15.71	5.0%	5.0%	5.0%	
Place	Waste Resources	David Mackay	Sub-Contracted Charity Food/Organic Waste 140 Litre bin	Contribution	£3.24	£3.40	£3.57	£3.75	5.0%	5.0%	5.0%	
Place	Waste Resources	David Mackay	Sub-Contracted Charity Food/Organic Waste 500 Litre bin	Contribution	£11.55	£12.13	£12.74	£13.38	5.0%	5.0%	5.0%	
Place	Waste Resources	David Mackay	Sub-Contracted Commercial Collection Mixed Recyclate 140 Litre bin	Contribution	£3.06	£3.21	£3.37	£3.54	5.0%	5.0%	5.0%	
Place	Waste Resources	David Mackay	Sub-Contracted Commercial Collection Mixed Recyclate 240 Litre bin	Contribution	£5.09	£5.34	£5.61	£5.89	5.0%	5.0%	5.0%	
Place	Waste Resources	David Mackay	Sub-Contracted Commercial Collection Mixed Recyclate 360 Litre bin	Contribution	£7.63	£8.01	£8.41	£8.83	5.0%	5.0%	5.0%	
Place	Waste Resources	David Mackay	Sub-Contracted Commercial Collection Mixed Recyclate 660 Litre bin	Contribution	£13.98	£14.68	£15.41	£16.18	5.0%	5.0%	5.0%	
Place	Waste Resources	David Mackay	Sub-Contracted Commercial Collection Mixed Recyclate 1100 Litre bin	Contribution	£23.32	£24.49	£25.71	£27.00	5.0%	5.0%	5.0%	
Place	Waste Resources	David Mackay	Sub-Contracted Commercial Collection Mixed Recyclate 1280 Litre bin	Contribution	£27.10	£28.46	£29.88	£31.37	5.0%	5.0%	5.0%	
Place	Waste Resources	David Mackay	Event container delivery & uplift	Contribution	£72.93	£76.58	£80.41	£84.43	5.0%	5.0%	5.0%	
Place	Waste Resources	David Mackay	Contamination charge - 140/240/360 ltr bins	Contribution	£18.24	£19.15	£20.11	£21.12	5.0%	5.0%	5.0%	
Place	Waste Resources	David Mackay	Contamination charge - 500/660/1100/1280 ltr bins	Contribution	£42.55	£44.68	£46.91	£49.26	5.0%	5.0%	5.0%	
Place	Waste Resources	David Mackay	Container retrieval - 140/240/360 ltr bins	Contribution	£18.24	£19.15	£20.11	£21.12	5.0%	5.0%	5.0%	
Place	Waste Resources	David Mackay	Container retrieval - 500/660/1100/1280 ltr bins	Contribution	£42.55	£44.68	£46.91	£49.26	5.0%	5.0%	5.0%	
Place	Waste Resources	David Mackay	Arran Yellow Tip Permit	Contribution	£61.61	£64.69	£67.92	£71.32	5.0%	5.0%	5.0%	
Place	Waste Resources	David Mackay	Arran Blue Tip Permit	Contribution	£102.60	£107.73	£113.12	£118.78	5.0%	5.0%	5.0%	
Place	Waste Resources	David Mackay	Green - Treatment per Te	Contribution	£60.78	£63.82	£67.01	£70.36	5.0%	5.0%	5.0%	
Place	Waste Resources	David Mackay	Soil - Treatment per Te	Contribution	£36.47	£38.29	£40.20	£42.21	5.0%	5.0%	5.0%	
Place	Waste Resources	David Mackay	Scrap - Treatment per Te	Contribution	£36.47	£38.29	£40.20	£42.21	5.0%	5.0%	5.0%	
Place	Waste Resources	David Mackay	Paper & Cardboard - Treatment per Te	Contribution	£36.47	£38.29	£40.20	£42.21	5.0%	5.0%	5.0%	
Place	Waste Resources	David Mackay	Wood - Treatment per Te	Contribution	£36.47	£38.29	£40.20	£42.21	5.0%	5.0%	5.0%	
Place	Waste Resources	David Mackay	Plastics - Treatment per Te	Contribution	£60.78	£63.82	£67.01	£70.36	5.0%	5.0%	5.0%	
Place	Waste Resources	David Mackay	Bricks/rubble - Treatment per Te	Contribution	£36.47	£38.29	£40.20	£42.21	5.0%	5.0%	5.0%	
Place	Waste Resources	David Mackay	Lampheads - Treatment per Te	Contribution	£36.47	£38.29	£40.20	£42.21	5.0%	5.0%	5.0%	
Place	Waste Resources	David Mackay	Skip Charges 20cyd - no treatment	Contribution	£116.23	£122.04	£128.14	£134.55	5.0%	5.0%	5.0%	
Place	Waste Resources	David Mackay	Skip Charges 35cyd - no treatment	Contribution	£207.87	£218.26	£229.17	£240.63	5.0%	5.0%	5.0%	
Place	Waste Resources	David Mackay	Special Uplift - disposal - 1/4te	Contribution	£39.27	£41.23	£43.29	£45.45	5.0%	5.0%	5.0%	
Place	Waste Resources	David Mackay	Special Uplift - disposal - 1/2te	Contribution	£78.53	£82.46	£86.58	£90.91	5.0%	5.0%	5.0%	
Place	Waste Resources	David Mackay	Special Uplift - disposal - Te	Contribution	£157.06	£164.91	£173.16	£181.82	5.0%	5.0%	5.0%	
Place	Waste Resources	David Mackay	Void Uplift bin charge (Up to full set)	Contribution	£52.74	£55.38	£58.15	£61.06	5.0%	5.0%	5.0%	
Place	Waste Resources	David Mackay	Special Uplift Squad - 30 min	Contribution	£52.74	£55.38	£58.15	£61.06	5.0%	5.0%	5.0%	
Place	Waste Resources	David Mackay	Special Uplift Squad - 60 min	Contribution	£105.47	£110.74	£116.28	£122.09	5.0%	5.0%	5.0%	
Place	Waste Resources	David Mackay	Special uplift - Confidential waste per bag	Contribution	£6.53	£6.86	£7.20	£7.56	5.0%	5.0%	5.0%	
Place	Waste Resources	David Mackay	Direct disposal and treatment EFW per Te	Contribution	£157.06	£164.91	£173.16	£181.82	5.0%	5.0%	5.0%	

Directorate	Service	Manager	Charge Description	Charge Type	Current Approved Charge excluding VAT (2023/24) £	Proposed Charge (2024/25)	Indicative Charge (2025/26)	Indicative Charge (2026/27)	Basis of increase 2024/25 %	Basis of increase 2025/26 %	Basis of increase 2026/27 %	Note
<b>COST PLUS FEES &amp; CHARGES</b>												
Communities & Housing	Libraries	Lesley Forsyth	Lost and Damaged Audio, based on actual costs	Cost plus	£0.00	£0.00	£0.00	£0.00	5.0%	5.0%	5.0%	
Communities & Housing	Libraries	Lesley Forsyth	Book Sales (NAC Stock), based on actual costs	Cost plus	£0.00	£0.00	£0.00	£0.00	5.0%	5.0%	5.0%	
Communities & Housing	Libraries	Lesley Forsyth	Black and White Photocopying/Printing A4 or A3 single-sided	Cost plus	£0.10	£0.10	£0.10	£0.10	5.0%	5.0%	5.0%	
Communities & Housing	Libraries	Lesley Forsyth	Black and White Photocopying/Printing A4 or A3 double-sided	Cost plus	£0.20	£0.20	£0.20	£0.20	5.0%	5.0%	5.0%	
Communities & Housing	Libraries	Lesley Forsyth	Colour Photocopying/Printing A4 or A3 single-sided	Cost plus	£0.40	£0.40	£0.40	£0.40	5.0%	5.0%	5.0%	
Communities & Housing	Libraries	Lesley Forsyth	Colour Photocopying/Printing A4 or A3 double-sided	Cost plus	£0.80	£0.80	£0.80	£0.80	5.0%	5.0%	5.0%	
Place	Waste Resources	David Mackay	New/Replacement Waste Container 360 Litre	Cost plus	£78.76	£82.70	£86.84	£91.18	5.0%	5.0%	5.0%	
Place	Waste Resources	David Mackay	New/Replacement Waste Container 1100 Litre	Cost plus	£429.91	£451.41	£473.98	£497.68	5.0%	5.0%	5.0%	
Place	Waste Resources	David Mackay	New/Replacement Waste Container Lid on Lid 1100 Litre	Cost plus	£492.77	£492.77	£517.41	£543.28	0.0%	5.0%	5.0%	
Place	Waste Resources	David Mackay	New/Replacement Waste Container 1280 Litre	Cost plus	£500.23	£525.24	£551.50	£579.08	5.0%	5.0%	5.0%	
Place	Waste Resources	David Mackay	New/Replacement Waste Container Lid on Lid 1280 Litre	Cost plus	£566.60	£566.60	£594.93	£624.68	0.0%	5.0%	5.0%	
Place	Waste Resources	David Mackay	New/Replacement Waste Container 240 Litre	Cost plus	£47.78	£50.17	£52.68	£55.31	5.0%	5.0%	5.0%	
Place	Waste Resources	David Mackay	New/Replacement Waste Container 140 Litre	Cost plus	£32.82	£34.46	£36.18	£37.99	5.0%	5.0%	5.0%	
Place	Waste Resources	David Mackay	New/Replacement Waste Container 660 Litre	Cost plus	£359.44	£377.41	£396.28	£416.09	5.0%	5.0%	5.0%	
Place	Waste Resources	David Mackay	Sack Sales Pre-Paid - Trade Recycling per 100	Cost plus	£131.94	£138.54	£145.47	£152.74	5.0%	5.0%	5.0%	
Place	Waste Resources	David Mackay	Sack Sales Pre-Paid - Trade Waste per 50	Cost plus	£127.88	£134.27	£140.98	£148.03	5.0%	5.0%	5.0%	



Directorate	Service	Manager	Charge Description	Charge Type	Current Approved Charge excluding VAT (2023/24) £	Proposed Charge (2024/25)	Indicative Charge (2025/26)	Indicative Charge (2026/27)	Basis of increase 2024/25 %	Basis of increase 2025/26 %	Basis of increase 2026/27 %	Note
<b>NATIONALLY SET FEES &amp; CHARGES</b>												
Chief Executives	Legal - Licensing	Raymond Lynch	Landlord Registration - Principal	Nationally Set	£75.00	£75.00	£75.00	£75.00	0.0%	0.0%	0.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Landlord Registration - Property	Nationally Set	£17.00	£17.00	£17.00	£17.00	0.0%	0.0%	0.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Landlord Registration - Late Application	Nationally Set	£149.00	£149.00	£149.00	£149.00	0.0%	0.0%	0.0%	
Health & Social Care	Adults and Older People	Eleanor Currie	Blue Badge (charge for a three year period)	Nationally Set	£20.00	£20.00	£20.00	£20.00	0.0%	0.0%	0.0%	
Communities & Housing	Planning Services	Allan Finlayson	Planning Application fees - Operations eg Construction of buildings - planning permission in principle	Nationally Set	£600.00	£600.00	£600.00	£600.00	0.0%	0.0%	0.0%	
Communities & Housing	Planning Services	Allan Finlayson	Planning Application fees - Operations eg The erection of buildings - planning permission in principle	Nationally Set	£600.00	£600.00	£600.00	£600.00	0.0%	0.0%	0.0%	
Communities & Housing	Planning Services	Allan Finlayson	Planning Application fees - Operations eg The erection of buildings - where the area of gross floor space to be created does not exceed 40 sq metres	Nationally Set	£300.00	£300.00	£300.00	£300.00	0.0%	0.0%	0.0%	
Communities & Housing	Planning Services	Allan Finlayson	Planning Application fees - Uses of Land eg The change of use of a building	Nationally Set	£600.00	£600.00	£600.00	£600.00	0.0%	0.0%	0.0%	
Communities & Housing	Protective Services (Building Standards)	Scott McKenzie	Building Warrant Application Fees, set by BSD, please refer to fees section in link below for full list of charges: <a href="https://www.north-ayrshire.gov.uk/planning-and-building-standards/building-standards/building-warrants.aspx">https://www.north-ayrshire.gov.uk/planning-and-building-standards/building-standards/building-warrants.aspx</a>	Nationally Set	various	various	various	various	0.0%	0.0%	0.0%	
Communities & Housing	Protective Services (Environmental Health)	Scott McKenzie	Ship inspection charges up to 1,000 tonnes	Nationally Set	£125.00	£125.00	£125.00	£125.00	0.0%	0.0%	0.0%	
Communities & Housing	Protective Services (Environmental Health)	Scott McKenzie	Ship inspection charges 1,001 to 3,000 tonnes	Nationally Set	£170.00	£170.00	£170.00	£170.00	0.0%	0.0%	0.0%	
Communities & Housing	Protective Services (Environmental Health)	Scott McKenzie	Ship inspection charges 3,001 to 10,000 tonnes	Nationally Set	£250.00	£250.00	£250.00	£250.00	0.0%	0.0%	0.0%	
Communities & Housing	Protective Services (Environmental Health)	Scott McKenzie	Ship inspection charges 10,001 to 20,000 tonnes	Nationally Set	£325.00	£325.00	£325.00	£325.00	0.0%	0.0%	0.0%	
Communities & Housing	Protective Services (Environmental Health)	Scott McKenzie	Ship inspection charges 20,001 to 30,000 tonnes	Nationally Set	£415.00	£415.00	£415.00	£415.00	0.0%	0.0%	0.0%	
Communities & Housing	Protective Services (Environmental Health)	Scott McKenzie	Ship inspection charges over 30,000 tonnes	Nationally Set	£480.00	£480.00	£480.00	£480.00	0.0%	0.0%	0.0%	
Communities & Housing	Protective Services (Environmental Health)	Scott McKenzie	Ship inspection charges extensions	Nationally Set	£95.00	£95.00	£95.00	£95.00	0.0%	0.0%	0.0%	
Communities & Housing	Protective Services (Environmental Health)	Scott McKenzie	Ship inspection charges for vessels with the capacity to carry between 50 and 1,000 persons	Nationally Set	£480.00	£480.00	£480.00	£480.00	0.0%	0.0%	0.0%	
Communities & Housing	Protective Services (Environmental Health)	Scott McKenzie	Ship inspection charges for vessels with the capacity to carry more than 1,000 persons	Nationally Set	£820.00	£820.00	£820.00	£820.00	0.0%	0.0%	0.0%	
Communities & Housing	Protective Services (Environmental Health)	Scott McKenzie	Private water supplies - regulated supplies annual sampling and risk assessment	Nationally Set	£261.00	£261.00	£261.00	£261.00	0.0%	0.0%	0.0%	
Communities & Housing	Protective Services (Environmental Health)	Scott McKenzie	Private water supplies - non regulated supplies	Nationally Set	£118.00	£118.00	£118.00	£118.00	0.0%	0.0%	0.0%	
Communities & Housing	Protective Services (Environmental Health)	Scott McKenzie	Stray dog fee	Nationally Set	£25.00	£25.00	£25.00	£25.00	0.0%	0.0%	0.0%	
Place	Streetscene Services	Wallace Turpie/ David Mackay	Fly Tipping fine	Nationally Set	£200.00	£200.00	£200.00	£200.00	0.0%	0.0%	0.0%	
Place	Streetscene Services	Wallace Turpie/ David Mackay	Littering / Fly Posting fine	Nationally Set	£80.00	£80.00	£80.00	£80.00	0.0%	0.0%	0.0%	
Place	Streetscene Services	Wallace Turpie/ David Mackay	Dog Fouling fine	Nationally Set	£80.00	£80.00	£80.00	£80.00	0.0%	0.0%	0.0%	
Place	Streetscene Services	Wallace Turpie/ David Mackay	Abandoned vehicles minimum charge	Nationally Set	£150.00	£150.00	£150.00	£150.00	0.0%	0.0%	0.0%	
Place	Streetscene Services	Wallace Turpie/ David Mackay	Storage of vehicles until dismantled. Daily charge	Nationally Set	£20.00	£20.00	£20.00	£20.00	0.0%	0.0%	0.0%	
Place	Streetscene Services	Wallace Turpie/ David Mackay	Abandoned caravans / trailers minimum charge	Nationally Set	£500.00	£500.00	£500.00	£500.00	0.0%	0.0%	0.0%	
Place	Transport Services	Gordon Mitchell	MOT Class 4	Nationally Set	£54.85	£54.85	£54.85	£54.85	0.0%	0.0%	0.0%	
Place	Transport Services	Gordon Mitchell	MOT Class 5	Nationally Set	£59.55	£59.55	£59.55	£59.55	0.0%	0.0%	0.0%	
Place	Transport Services	Gordon Mitchell	MOT Class 7	Nationally Set	£58.60	£58.60	£58.60	£58.60	0.0%	0.0%	0.0%	
Place	Roads	Susan Macfadyen	NRSWA Public Utility Sample Inspections	Nationally Set	£36.00	£36.00	£36.00	£36.00	0.0%	0.0%	0.0%	

**North Ayrshire Council General Services Revenue Budget 2024-25**

**Summary by Directorate**

**Subjective Analysis**

Directorate	Subjective Analysis										
	Employee Costs £000	Property Costs £000	Supplies & Services £000	Transport & Plant Costs £000	Admin Costs £000	Other Agencies, Bodies & Persons £000	Transfer Payments £000	Other Expenditure £000	Capital Financing Costs £000	Income £000	TOTAL £000
Chief Executives	17,539	68	2,950	23	1,363	1,873	853	0	0	(4,456)	20,212
Communities & Housing	25,600	2,890	6,482	690	282	10,375	0	104	0	(31,546)	14,877
Education	142,026	1,108	25,318	99	168	7,861	580	0	71	(4,487)	172,745
Place	29,087	21,208	3,739	7,032	556	11,762	0	78	0	(19,749)	53,712
Other Corporate Items	1,895	355	10,793	302	2,202	4,859	34,074	556	(80)	(13,735)	41,223
<b>Total Expenditure</b>	<b>216,147</b>	<b>25,629</b>	<b>49,283</b>	<b>8,146</b>	<b>4,571</b>	<b>36,730</b>	<b>35,507</b>	<b>739</b>	<b>(9)</b>	<b>(73,973)</b>	<b>302,769</b>
Health & Social Care Partnership											124,499
<b>Revised Total Expenditure</b>	<b>216,147</b>	<b>25,629</b>	<b>49,283</b>	<b>8,146</b>	<b>4,571</b>	<b>36,730</b>	<b>35,507</b>	<b>739</b>	<b>(9)</b>	<b>(73,973)</b>	<b>427,268</b>

**Funded by:**

AEF	0	0	0	0	0	0	2,803	0	0	(359,390)	(356,587)
Council Tax	0	0	0	0	0	0	14,006	0	0	(79,688)	(65,681)
Contribution from Reserves	0	0	0	0	0	0	0	0	0	(5,000)	(5,000)
<b>Total Funding</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,809</b>	<b>0</b>	<b>0</b>	<b>(444,078)</b>	<b>(427,268)</b>

Objective Analysis	North Ayrshire Council General Services Revenue Budget 2024-25										
	Chief Executives										
	Subjective Analysis										
	Employee Costs £000	Property Costs £000	Supplies & Services £000	Transport Costs £000	Admin Costs £000	Other Agencies, Bodies & Persons £000	Transfer Payments £000	Other Expenditure £000	Capital Financing £000	Income £000	TOTAL £000
Chief Executive's Office	208	0	1	1	5	0	0	0	0	(56)	159
Change Programme	8	0	0	0	0	0	0	0	0	0	8
Audit,Fraud,Safety & Insurance	902	61	31	5	19	7	0	0	0	(306)	719
Corporate Procurement	1,037	0	11	1	8	107	0	0	0	(158)	1,006
Financial Services	1,478	0	165	1	29	2	0	0	0	(173)	1,500
Revenues	547	0	55	1	169	0	0	0	0	(1,359)	(587)
Employee Services	849	0	68	0	7	4	0	0	0	(38)	890
HR & OD	711	0	21	0	26	413	0	0	0	(56)	1,115
ICT	3,293	0	2,128	5	11	0	0	0	0	(239)	5,197
Business Support	1,383	0	6	0	2	0	0	0	0	(135)	1,256
Customer Services	2,825	0	247	2	48	1,093	853	0	0	(955)	4,112
Transformation Services	694	0	11	0	1	38	0	0	0	0	743
Legal & Licensing	1,212	0	32	5	38	0	0	0	0	(753)	534
Policy,Performance & Elections	581	0	20	1	10	7	0	0	0	(20)	599
Communications	492	0	8	1	4	0	0	0	0	(7)	498
Civil Contingencies	0	0	0	0	0	60	0	0	0	0	60
Committee Services	466	6	114	0	7	55	0	0	0	(125)	524
Member Services	300	0	31	0	975	88	0	0	0	(55)	1,340
Information Governance	553	0	2	0	4	0	0	0	0	(21)	538
<b>Total</b>	<b>17,539</b>	<b>68</b>	<b>2,950</b>	<b>23</b>	<b>1,363</b>	<b>1,873</b>	<b>853</b>	<b>0</b>	<b>0</b>	<b>(4,456)</b>	<b>20,212</b>

**North Ayrshire Council General Services Revenue Budget 2024-25**

**Communities & Housing**

**Subjective Analysis**

Objective Analysis	Subjective Analysis										
	Employee Costs £000	Property Costs £000	Supplies & Services £000	Transport Costs £000	Admin Costs £000	Other Agencies, Bodies & Persons £000	Transfer Payments £000	Other Expenditure £000	Capital Financing £000	Income £000	TOTAL £000
Connected Communities	6,441	264	712	25	77	5,362	0	0	0	(635)	12,245
Planning Services	824	0	101	4	21	30	0	0	0	(610)	370
Protective Services	2,861	112	102	21	16	148	0	0	0	(1,352)	1,908
Building Services	10,083	117	5,345	579	14	2,833	0	0	0	(21,515)	(2,543)
Property Governance	964	3	38	4	103	25	0	0	0	(1,142)	(7)
Other Housing	3,916	2,395	184	44	51	1,971	0	104	0	(5,762)	2,903
Works Scoping & Assurance	510	0	1	13	1	5	0	0	0	(530)	(0)
<b>Total</b>	<b>25,600</b>	<b>2,890</b>	<b>6,482</b>	<b>690</b>	<b>282</b>	<b>10,375</b>	<b>0</b>	<b>104</b>	<b>0</b>	<b>(31,546)</b>	<b>14,877</b>

**North Ayrshire Council General Services Revenue Budget 2024-25**

**Education**

**Subjective Analysis**

**Other Agencies,  
Bodies &**

**Persons**

**Transfer  
Payments**

**Other  
Expenditure**

**Capital  
Financing**

**Income**

**TOTAL**

**Objective Analysis**

**Employee Costs  
£000**

**Property Costs  
£000**

**Supplies &  
Services  
£000**

**Transport Costs  
£000**

**Admin Costs  
£000**

**£000**

**£000**

**£000**

**£000**

**£000**

**£000**

	Employee Costs £000	Property Costs £000	Supplies & Services £000	Transport Costs £000	Admin Costs £000	Other Agencies, Bodies & Persons £000	Transfer Payments £000	Other Expenditure £000	Capital Financing £000	Income £000	TOTAL £000
Early Years Education	15,769	9	217	4	36	4,495	0	0	0	0	20,529
Primary Education	42,464	0	2,443	9	0	77	0	0	0	(55)	44,938
Secondary Education	44,785	0	15,715	8	0	0	0	0	0	(3)	60,505
Additional Support Needs	17,893	0	60	46	23	2,004	0	0	0	(267)	19,759
Education - Other	2,785	156	395	10	86	1,274	580	0	71	(1,264)	4,093
Pupil Equity Fund	4,172	0	0	0	0	0	0	0	0	0	4,172
Facilities Management	14,160	943	6,489	21	23	10	0	0	0	(2,898)	18,749
<b>Total</b>	<b>142,026</b>	<b>1,108</b>	<b>25,318</b>	<b>99</b>	<b>168</b>	<b>7,861</b>	<b>580</b>	<b>0</b>	<b>71</b>	<b>(4,487)</b>	<b>172,745</b>

**North Ayrshire Council General Services Revenue Budget 2024-25**

Place

Subjective Analysis

Objective Analysis	Other Agencies, Bodies & Persons										TOTAL £000
	Employee Costs £000	Property Costs £000	Supplies & Services £000	Transport Costs £000	Admin Costs £000	Transfer Payments £000	Other Expenditure £000	Capital Financing £000	Income £000		
Directorate & Support	221	0	2	0	7	0	0	0	0	(23)	207
Roads	4,834	28	2,290	31	79	977	0	0	0	(1,305)	6,933
Streetscene	7,627	160	381	197	21	168	0	0	0	(3,133)	5,420
Waste Resources	5,732	20	669	214	66	6,788	0	78	0	(4,413)	9,155
Economic Development	3,315	36	48	19	24	904	0	0	0	(320)	4,027
Growth & Investment	144	0	5	1	4	103	0	0	0	0	258
Property Management & Investment	4,730	13,362	216	52	338	81	0	0	0	(8,863)	9,916
Energy & Sustainability	447	7,574	4	1	6	218	0	0	0	(935)	7,314
Internal Transport	2,037	28	123	6,518	11	2,521	0	0	0	(757)	10,482
<b>Total</b>	<b>29,087</b>	<b>21,208</b>	<b>3,739</b>	<b>7,032</b>	<b>556</b>	<b>11,762</b>	<b>0</b>	<b>78</b>	<b>0</b>	<b>(19,749)</b>	<b>53,712</b>

Objective Analysis	North Ayrshire Council General Services Revenue Budget 2024-25										
	Other Corporate Items										
	Subjective Analysis										
	Employee Costs £000	Property Costs £000	Supplies & Services £000	Transport Costs £000	Admin Costs £000	Other Agencies, Bodies & Persons £000	Transfer Payments £000	Other Expenditure £000	Capital Financing £000	Income £000	TOTAL £000
Joint Boards	0	0	0	0	0	3,590	0	0	0	0	3,590
Pension Costs	1,895	0	0	0	0	0	0	0	0	0	1,895
Loan Charges & Capital Charges	0	0	0	0	0	0	0	0	(80)	22,809	22,729
Central Telephones	0	0	0	0	350	0	0	0	0	0	350
Other Corporate Items	0	0	10,793	0	1,588	0	0	356	0	0	12,737
Insurance	0	355	0	302	265	1,269	0	0	0	(2,191)	0
Housing Benefit	0	0	0	0	0	0	34,074	200	0	(34,353)	(78)
<b>Total</b>	<b>1,895</b>	<b>355</b>	<b>10,793</b>	<b>302</b>	<b>2,202</b>	<b>4,859</b>	<b>34,074</b>	<b>556</b>	<b>(80)</b>	<b>(13,735)</b>	<b>41,223</b>