Resources Delivery Plan 2024/25 – Year end Progress



1. Our Communities



Our residents are supported to increase life and learning skills

Action	Status	Progress	Due Date	Note	Owner
Progress the redevelopment of Glencairn House	0	100%	31-Mar-2025	Completed as planned. The project is currently on programme to be delivered on the contractual completion date.	Michelle Lynn



2. Our Environment



Our neighbourhoods are sustainable and attractive

Action	Status	Progress	Due Date	Note	Owner
Progress the building upgrades programme	⊘	100%	31-Mar-2025	Completed as planned. All projects are complete as per programme. The progress of the building upgrades programme is reflected in the performance of the associated PIs including the proportion of operational buildings that are suitable for their current use, the proportion of internal floor area of operational buildings in satisfactory condition, and the percentage of council buildings in which all public areas are suitable for and accessible to people with a disability, all of which met or exceeded targets at year-end 2024/25. We also continue to perform favourably against other local authorities.	Michelle Lynn

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3. Our Economy

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Our area has the infrastructure for sustainable and inclusive growth where businesses can flourish

	2023/24	2023/24 2024/25							
Performance Indicator	Value	Status	Value	Target	Short Trend	Long Trend	Note	Owner	
Number of invoices paid within 30 calendar days of receipt as a percentage of all invoices paid	90.4%	>	91.6%	91%	٠	•	Target met despite a drop in performance in March 2025. This will be reviewed to avoid a reoccurrence in March 2026 if linked to year end processes.	Ryan Chalmers	

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Our partnerships support economic development to deliver increased prosperity for our area

	2023/24	2024/25						
Performance Indicator	Value	Status	Value	Target	Short Trend	Long Trend	Note	Owner
Time for processing applications for new Housing Benefits claims from application receipt date to the day the claim is decided	23	Ø	23	23	-	•	Target met despite the increased workload within the team from Department for Work and Pensions.	Ryan Chalmers
Time for processing applications for notifications of changes of circumstances for Housing Benefits from the application receipt date to the day the claim is decided		Ø	4.2	5	•	•	Target met despite the increased workload within the team from Department for Work and Pensions.	Ryan Chalmers



4. Our Council



Our workforce is resilient and skilled where digital technology supports service delivery for our residents

Action	Status	Progress	Due Date	Note	Owner
Develop and implement wellbeing, employee engagement, equality, and learning and development plans to enable capabilities, improve resilience and promote a diverse workforce	•	83%	31-Mar-2025	Actions have progressed across all services over the course of the year including regular 121 meetings, work shadowing, implementing a revised structure within Finance, which is providing career pathway opportunities for finance business partner development, and being supportive of flexible working patterns where a balance can be found between business requirements and personal preference. The overall target has not been met due primarily to an extended period of absence within the Internal Audit & Fraud team and a decision to no longer pursue an alternative delivery model with other local authorities for internal audit and fraud.	Laurence Slavin
Develop and implement employee life cycle plans in line with the People First Strategy to attract and retain the workforce	©	100%	31-Mar-2025	Completed as planned. All actions have been delivered with the temporary new structure in Finance implemented and ongoing development of the Council's approach to automation.	Laurence Slavin
Implement service review process including role design, use of new technology, and new ways of working to add resilience, address gaps, and establish opportunities for efficiencies		71%	31-Mar-2025	Actions have progressed across all services over the course of the year. However, the decision to no longer pursue an alternative delivery model with other local authorities for internal audit and fraud means the overall target has not been met. Further work will be done in 2025/26 to consider the structure of the Internal Audit & Fraud team.	Laurence Slavin

Action	Status	Progress	Due Date	Note	Owner
Develop and implement learning and development plans and development opportunities to improve capabilities and resilience within the workforce	•	90%	31-Mar-2025	Actions have progressed across all services to develop digital skills. However, an extended period of absence within the Internal Audit & Fraud team has reduced the capacity in that team to develop skills. This will be further considered during 2025/26.	Laurence Slavin

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Our Council is adaptable and focused on delivering best value for our residents

	2023/24	2024/25						
Performance Indicator	Value	Status	Value	Target	Short Trend	Long Trend	Note	Owner
Percentage of council buildings in which all public areas are suitable for and accessible to disabled people	97%	Ø	97%	97%	•	•	Target met with performance consistent with the previous year and up over the longer term.	Michelle Lynn
Value of outstanding sundry debt as a percentage of total that is more than 90 days old from date of invoice	67.08%	⊘	65.4%	70%	•	•	Target met and improved on performance from last year which is excellent. Many cases are on long term sustainable arrangements which is key given the increased cost of living that has impacted residents. The number of outstanding invoices compared to last year has dropped by over 5,400 which again reflects the work completed in year.	Ryan Chalmers

	2023/24	2024/25						
Performance Indicator	Value	Status	Value	Target	Short Trend	Long Trend	Note	Owner
Rent collected as a % of total rent due	99.09%	()	99.58%	99.1%	•		Target met and collection increased by nearly 0.5% from last year. This is due to the processes in place to manage rent collection which ensures sustainable long term payment arrangements are in place and a robust application process for Universal Credit Housing Costs for rent to be paid direct to the Council.	Ryan Chalmers
Percentage of capital receipts achieved as forecast	90%	Ø	100%	90%	•	•	Target exceeded and performance improved over both the short and long term.	Michelle Lynn
Cost of collecting council tax per dwelling	£0.70	©	£0.68	£3.00	•	•	Target exceeded. Improved cost of collection due to improved processes, increased income from statutory additions and Scottish Water.	Ryan Chalmers
Percentage of income due from council tax received by the end of the year	93.2%	>	93.8%	93.5%	•	•	Target met with 0.6% increase in collection from 2023/24 which is excellent given the cost of living facing our residents.	Ryan Chalmers
Proportion of operational buildings that are suitable for their current use	93.3%	0	95%	93%	ŵ	•	Target exceeded and performance improved over both the short and long term.	Michelle Lynn

	2023/24	2024/25						
Performance Indicator	Value	Status	Value	Target	Short Trend	Long Trend	Note	Owner
Proportion of internal floor area of operational buildings in satisfactory condition	91%	>	93%	91%	ŵ	•	Target exceeded and performance improved over both the short and long term.	Michelle Lynn
Current tenants' arrears as a percentage of total rent due	9.29%	©	8.18%	10.5%	•	a	Target met which is an excellent achievement given the cost of living being faced by many tenants.	Current tenants' arrears as a percentage of total rent due %
Gross rent arrears (all tenants) as at 31 March each year as a percentage of rent due for the reporting year	9.44%	>	8.81%	9.3%	•	•	Target met which is an excellent achievement given the cost of living being faced by many tenants.	Ryan Chalmers
Income generated as a % of total revenue budget	13.1%	Ø	11%	11%	•	•	Target met.	Carol Alderson

Action	Status	Progress	Due Date	Note	Owner
Review ways of decreasing corporate debt through continued improvements to debt collection processes in relation to sundry, NDR, Council Tax and rent	S	100%		Completed as planned. We have reviewed the process between Housing and Corporate Debt in relation to rent collection.	Ryan Chalmers
Review ways to improve rent collection rates in conjunction with Housing and W4U	S	100%	31-Mar-2025	Completed as planned. We have reviewed processes between Housing and Corporate Debt and also between the Department for Work & Pensions and Council in relation to Universal Credit and Alternative Payment Arrangements.	Ryan Chalmers

Action	Status	Progress	Due Date	Note	Owner
Maximise automation opportunities across the Council	S	100%	31-Mar-2025	Completed as planned. Automation Pipeline being developed. Presentation undertaken with UiPath at February Transformation and Visioning Board which will be followed by an in-person workshop in May to explore automation ideas across all Chief Officer areas.	Arun Menon
Commence the introduction of a supported Financial Management System for implementation in 2025/26	©	100%	31-Mar-2025	Completed as planned. This multi-year project is progressing well with research complete and requirement specification drafted to issue to prospective suppliers. This will then form part of system demos that will inform procurement route and decision in the coming year.	Carol Alderson; Arun Menon
Review the Common Good Fund	©	100%	31-Mar-2025	Completed as planned. Outcome reported to Corporate Services Committee in February 2025. New approach to the Common Good Fund now fully implemented.	Laurence Slavin
Progress the disposal of key strategic sites	Ø	100%	31-Mar-2025	Completed as planned. Capital receipts delivered the anticipated income.	Michelle Lynn
Progress the depot refurbishment programme	>	100%	31-Mar-2025	Completed as planned. Consultants were engaged in relation to the new build garage design, project board was reconvened, and amended scope commenced with service areas.	Michelle Lynn
Develop and implement plans and support services to achieve the asset related options agreed by Council	>	100%	31-Mar-2025	Completed as planned. Actions completed to assist the delivery of savings across a number of service areas.	Michelle Lynn

Risk	Description	Current Assessment	Target Assessment	Date Reviewed	Note	Owner
Debt is not recovered efficiently or effectively, with inherent risk of financial loss	The processes deployed in collection of monies owed to the Council are inefficient and ineffective resulting in money not collected on time or having to be written off.	Likelihood	Likelihood	11-Apr-2025	Effectively implement the amended Corporate Debt Policy and ensure income maximisation with improvements to automation of collecting debt to be implemented.	Ryan Chalmers
Increase in the level of rent arrears due to the level of Welfare Reform changes and general state of economy	The Council sees an increase in its level of rent arrears due to lower disposable income and national changes to the national benefits regime and the ongoing economic position	Impact	Likelihood	11-Apr-2025	The risk of an increase in rent arrears is due to the current cost of living that's linked to increasing energy costs, food costs and inflation. Financial support and advice are provided to those impacted by the cost of living with arrangements being reviewed as appropriate.	Ryan Chalmers
Maintaining Council Assets that are fit for purpose	The risk that the Council's assets and facilities are not fully fit for purpose with consequent adverse impact on our ability to deliver efficient and effective services. Assets included in this assessment: the Council's property portfolio.	Impact	lmpact	11-Apr-2025	The risk score remains low due to the ongoing programme of capital works.	Michelle Lynn

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Our residents are engaged and empowered

	2023/24	2024/25						
Performance Indicator	Value	Status	Value	Target	Short Trend	Long Trend	Note	Owner
Percentage of council resources directed by communities	0.97%			1%			2024/25 data will be available late August 2025 when it is submitted to CoSLA (Convention of Scottish Local Authorities).	Carol Alderson; Colin Smith; Elaine Troup

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Strong financial governance and sustainable budget management (Service Objective)

	2023/24	2024/25						
Performance Indicator	Value	Status	Value	Target	Short Trend	Long Trend	Note	Owner
Amount of free reserves as a percentage of the prudential reserve target - HRA	99%	•	74%	100%	•	•	Free reserves as at 31 March 2025 were £0.611m which is 26% below the prudential target of 2% of net expenditure. The decrease in free reserves was as a result of the overspend in 2024/25. Plans are being put in place to rebuild free reserves back to the prudential target.	Carol Alderson
Amount of free reserves as a percentage of the prudential reserve target - General services	81%	•	61%	100%	•	•	Free reserves as at 31 March 2025 were £3.639m which is 61% below the prudential target of £6.012m The decrease in free reserves was as a result of the overspend in 2024/25. Plans are being put in place to rebuild free reserves back to the prudential target.	Carol Alderson
Percentage variance to budget projected (General Services budget)	2.57%	•	101%	0%	*	•	The Council had an overspend of £2.9m, 1% of budget in 2024/25.	Carol Alderson

	2023/24	2024/25						
Performance Indicator	Value	Status	Value	Target	Short Trend	Long Trend	Note	Owner
Percentage of Audit Plan completed	80%		60%	85%	•	•	Nine of the 15 audits in the Audit Plan (approved by Audit Committee in December 2024) have been completed, missing the target set for the year. This was due to two vacancies in the team which remained unfilled while there were ongoing discussions with other councils about sharing Internal Audit and Fraud Services. In addition, some audits took longer than planned which impacted the overall Audit Plan delivery timescale. A further five audits are underway with another progress report due to be presented to Audit Committee in September 2025.	Andi Priestman

Action	Status	Progress	Due Date	Note	Owner
Prepare and submit draft Annual Governance Statement for 2023/24 to the Audit Committee	Ø	100%	30-Jun-2024	Completed as planned. Report submitted to Audit Committee 12 June 2024.	Andi Priestman
Continue to improve and deliver the Assurance Statement for 2023/24 to support the Annual Governance Statement	Ø	100%	30-Jun-2024	Completed as planned. Report submitted to Audit Committee 12 June 2024.	Andi Priestman
Complete the Internal Audit & Corporate Fraud Plan 2023/24 and report to Audit Committee as part of the Annual Assurance Statement	②	100%	31-Dec-2024	Completed as planned. Internal Audit progress report presented to Audit Committee on 4 December 2024 highlighting completion of 2023/24 audit plan and new Internal Audit plan for 2024/25 approved.	Andi Priestman

Risk	Description	Current Assessment	Target Assessment	Date Reviewed	Note	Owner
Failure to provide assurance of the system of financial controls	Internal Audit is unable to provide assurances on the Council's financial control environment.	Likelihood	Likelihood	12-Mar- 2025	The Internal Audit Annual Report and Assurance Statement for 2024/25 will be presented to the Audit Committee in June 2025.	Andi Priestman
Failure to meet statutory deadlines for external returns (including HMRC) and financial statements	Finance Services failing to meet statutory deadlines resulting in lost revenue or penalty costs	Likelihood	Likelihood	03-Apr- 2025	The current assessment remains unchanged from midyear. While the risk remains high due to staff turnover, difficulty recruiting staff with relevant experience, and issues with business continuity, there are a range of controls in place to mitigate it.	Carol Alderson
Financial projections are significantly incorrect	Financial projections for both capital and revenue are significantly incorrect resulting in insufficient reserves being held.	Likelihood	Likelihood	03-Apr- 2025	Information on projections is updated on an ongoing basis. However, with the volatility of the economy, inflation and bank interest rates, the figures are changing regularly. The Council's Chief Financial Officer engages regularly with the Directors of Finance across all 32 Scottish Councils to sense check material assumptions in financial forecasts. Furthermore, there is regular engagement with the Council's appointed Treasury advisors in relation to projected future changes to bank interest rates.	Laurence Slavin

Risk	Description	Current Assessment	Target Assessment	Date Reviewed	Note	Owner
Significant financial funding reductions / limitations from Scottish Government	It is expected that the Council will continue to be faced with significant real term funding reductions from the Scottish Government settlement. This is based on local government settlements in recent years and an ongoing narrative about limited funds available to support public services. This coincides with a period where costs and demographic pressures are continuing to rise in relation to social care, significant inflationary increases, the impact of increases in the bank interest rate on the cost of borrowing and pay award pressures linked to inflation. Whilst there are ongoing discussions between the Scottish Government and Local Government on reducing the ring fencing of funding is the reality is that material elements of funding remain ring fenced which significantly restricts how the Council can most effectively use the funds made available to it.	Impact	Likelihood	03-Apr- 2025	Assumptions on future Scottish Government funding and other material budget assumptions are updated regularly and reported to Council periodically throughout the year. It is expected that future Scottish Government funding will be insufficient to pay for current levels of service delivery. Furthermore, it is expected that future local government settlements will be a real terms reduction in local government funding, including those services delegated to the Health & Social Care Partnership Board.	Laurence Slavin

Action Status						
	Overdue					
②	Completed					

	PI Status	Long Term Trends			Short Term Trends		
	Target significantly missed	1	Improving	•	Improving		
	Target narrowly missed	-	No change	-	No change		
②	Target met or exceeded	-	Declining	4	Declining		

	Risk Status
	Alert
Δ	Warning
②	ОК