North Lanarkshire Council Report

Finance and Resources Committee

Does this report require to be approved? ☒ Yes ☐ No

Ref GT **Date** 19/11/25

Strategic Performance Framework - latest performance results for Finance

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Executive Summary

This report has been prepared in line with the council's Strategic Performance Framework which enables progress against strategic priorities and day to day operations to be regularly reported to service committees to support Elected Members in their role of monitoring and scrutinising service performance. This also supports the identification of areas requiring further investigation or improvement.

The report represents the annual performance review for Finance across a range of service specific and national benchmarking measures. The service continues to deal with demand pressures and additional workloads as a result of wider economic impacts on residents of North Lanarkshire, however performance continues to be strong across a number of areas including council tax collection and the time taken to process new benefits claims.

There are, however, areas where performance is lower than expected, including with creditors and benefit processing times for changes in circumstances (although we continue to operate in line with current DWP standards). The Service plans to review its internal performance targets, as these have been in place for some time, to make sure they are still relevant. Performance in these areas is kept under continual review and remedial action taken as appropriate.

The performance report to Finance and Resources Committee in May 2025 formally closed out performance reporting for Business and Digital prior to the Technology functions of Business and Digital being transferred under the remit of the Chief Officer (Finance and Technology). As the report in May 2025 already updated on the annual position for 2024/25 for Technology services, the report herewith only covers Finance services for the same time period. Moving forward reporting will be reconfigured so that reporting for both Finance and Technology services is aligned.

Recommendations

It is recommended that the Finance and Resources Committee:

(1) Review the high-level performance overview presented in Appendix 1 and identify where further information is required to understand or investigate performance further.

The Plan for North Lanarkshire

Priority	All priorities
Ambition statement	All ambition statements
Programme of Work	Statutory / corporate / service requirement

1. Background

1.1 There are six inter-related strategic frameworks which are key to evaluating the success of The Plan for North Lanarkshire and assessing delivery towards achieving the overall vision by ensuring each stage is appropriately aligned, planned, guided, implemented, monitored, and governed.

1.2 The six frameworks focus on ensuring a corporate one council approach in respect of Policy, Governance, Performance, Self-Evaluation, Project Management, and Demonstrating Improved Outcomes for Communities.

1.3 The Strategic Performance Framework comprises performance measurement at three levels (as per the diagram on the right). This aims to collectively provide an overview of performance to help understand the impact of council activities on improving services and outcomes for the people and communities of North Lanarkshire. The measures in this Framework allow for day-to-day activities, and progress towards achieving the long-term vision set out in The Plan for North Lanarkshire, to be regularly monitored, reported, assessed, and scrutinised.

1.4 The Strategic Performance Framework is aligned to the Accounts Commission' *Statutory Direction* which places a requirement on councils to report a range of information in terms of (1) improving local services and outcomes, and (2) demonstrating Best Value. Key points of note in this respect are that the Accounts Commission also expect to see:

- **(a)** A balance in terms of reporting that captures highlights of good performance as well as areas of performance requiring improvement.
- **(b)** Reporting that is undertaken in a timely manner.
- **(c)** Easy access to performance information for all citizens and communities.
- **(d)** Comparisons of performance (i) over time (e.g. compared to previous years), and (ii) with others (e.g. other local authorities or the national average (where available and appropriate).

The council's comparative performance in Local Government Benchmarking Framework (LGBF) indicators can be viewed through the Improvement Service's online dashboard: https://www.improvementservice.org.uk/benchmarking/explore-the-data

1.5 A Performance Reporting Schedule supports the timely submission of a range of performance information to ensure fully informed review, reporting, scrutiny, and decision-making processes by Elected Members and senior management. This Schedule, endorsed by the Audit and Scrutiny Panel each year, includes Chief Officer's individual Performance Reviews at Service Committees in line with the Strategic Performance Framework.

1.6 This report therefore presents the Finance and Resources Committee with the latest performance results for Finance for Members' further review and scrutiny.

2. Strategic Performance Framework

Finance and Resources Committee responsibilities

2.1 In line with the terms of reference outlined in the Scheme of Administration, the Finance and Resources Committee is responsible for monitoring and reviewing performance information for the following Ambition Statements from The Plan for North Lanarkshire.

21. Continue to identify and access opportunities to leverage additional resources to support our ambitions.
22. Facilitate a North Lanarkshire wide approach to asset rationalisation, including with communities and partners.

2.2 The high-level performance overview in Appendix 1 presents Members with a summary of the latest results for performance indicators relating to the Finance services that sit within the remit of the Chief Officer (Finance and Technology).

2.3 The information in Appendix 1 comprises the undernoted. Appendix 2 provides additional context in respect of the council's approach to the measurement of indicators and setting of targets.

- An *ideal direction* arrow - this indicates whether a higher or lower figure is the preferred direction of travel.

↑	A higher figure is better
↓	A lower figure is better

- *Measurement unit* - for example whether the result is a %, a number, a unit cost (in £), or a ratio.
- *Performance results* for the most recent financial years (depending on availability of data) along with the latest year's target and corresponding RAG status (for indicators where it is appropriate to set targets).

Key to RAG status	
Green	Performance is on target and/or within acceptable thresholds
Red	Performance does not meet target and is outwith acceptable thresholds
Blue	Performance surpasses the target and exceeds expectations

- The most *recent quarterly results*, along with the corresponding target and RAG status. Note the inclusion of this information is dependent on the measurement frequency of the indicator and availability of data as at the time of reporting.
- A *trend graph* - this captures the direction of travel achieved over the years and includes the most recent monthly or quarterly results where available.
- *Comments* - narrative summarising the current position and providing an explanation for any significant variations in performance. Where applicable, this narrative also highlights any internal or external factors impacting on service delivery as well as any residual effects of the pandemic, e.g. any increase or decrease in the volume of transactions or enquiries processed.

Current context

2.4 The performance information presented in Appendix One should be considered within the context of the following:

- The Finance restructure implemented from April 2022 aimed to support greater resilience and effectiveness which has helped the service improve performance across a number of areas. However, throughout 2024/25 the service continued to experience significant demand for services such as Scottish Welfare Fund and other benefit applications (particularly for changes in circumstances) as the higher cost of living impact and migration to universal credit continues.
- In recognition of some of these challenges, the Service has evolved its structure to incorporate new Service Improvement Officer roles tasked with reviewing and improving customer contact, performance monitoring, digitising processes and improving the uptake of online platforms.

Recent performance highlights

2.5 The service continues to demonstrate positive trends across cost measures including improvements in the cost per case for processing housing benefits. These improvements are largely as a result of the service's ability to absorb additional demand.

Council tax collection rates remain steady and shows an increase as at the 2024/25 year end (94.52%) compared to the previous year (94.05%). The total council tax collected increased - from £137.7m in 2023/24 to £139.5m in 2024/25. The latest collection rates for North Lanarkshire (94.52%) are now higher than the national average (95.45%) and the average of the family group of similar councils (93.46%).

The proportion of residents choosing to pay their council tax by direct debit continues to increase (60.7% in 2023/24 to 61.9% in 2024/25). This represents an increase in the number of payers from 97,507 to 100,082 over the year as people are continuing to be encouraged to switch to direct debit as their method of payment. This is an important measure as the council looks to increase council tax collection rates and reduce the costs of administering it.

The collection rate for non-domestic rates show improvement in 2024/25 to 94.81% for the fourth year in a row following a significant dip in performance linked to the economic impact of the pandemic.

Areas of performance requiring improvement

2.6 Costs per dwelling for collecting council tax have increased in 2024/25 compared to previous years. This is the result of an increase in expenditure, largely from pay awards, alongside a proportionately lower increase in the number of dwellings on the council tax roll (from 160,906 in 2023/24 to 161,814 in 2024/25).

The service continues to progress initiatives to improve council tax collection which includes incentivising payment by direct debit, improving uptake of the online portal and (alongside the Sheriff Officers and colleagues in Legal and Democratic) reviewing long-standing council tax debts.

The volume of claims for change of circumstances in housing benefit processed saw a slight reduction of 3% in 2023/24 compared to the previous financial year. However, claim volumes for changes in circumstances has since increased by 20% from 2023/24 to 2024/25 which has impacted on an increase in average processing times. Although average processing times (8.1 days) are still within the DWP processing target of 16 days.

While the number of invoices processed within 30 days is still performing below target, significant work by the service during 2023/24 both with internal efficiency and improving the performance of other services has seen the measure improve from 76.0% in 2022/23 to 92.0% in 2023/24, with the latest performance remaining at 91.9% in 2024/25. This is a result of a number of information and reporting campaigns on late submissions, aligned with greater capacity within the payment processing team.

Next steps

2.7 As noted in paragraph 1.5, the Strategic Performance Framework is supported by a Performance Reporting Schedule. This sets out the arrangements for service, statutory, and Strategic Performance Framework reporting to committee. In this respect the relevant Committee can expect to receive the following reports in respect of the Finance services within the remit of the Chief Officer (Finance and Technology) areas of work during 2026.

Report	Description	Committee	Committee cycle for next report
Revenues and benefits update	This report provides an update on the payment performance for council tax and non-domestic rates and the administration of welfare benefits and Council Tax Reduction Scheme. • latest report in September 2025 - link	Finance and Resources Committee	Cycle 4 of 2025
Treasury Management annual activity	This report fulfils the key requirements of the council's reporting procedures for Treasury Management in accordance with the CIPFA Code of Practice on Treasury Management and the CIPFA Prudential Code for Capital Finance in Local Authorities and reports on the council's performance in complying with the mandatory prudential indicators. • latest report in September 2025 - link	Finance and Resources Committee	Cycle 3 of 2026
Treasury Management quarterly monitoring	This report fulfils the key requirements of the council's quarterly reporting procedures for Treasury Management in accordance with the CIPFA Code of Practice on Treasury Management and the CIPFA Prudential Code for Capital Finance in Local Authorities and reports on the council's performance in complying with the mandatory prudential indicators. • latest report in September 2025 - link	Finance and Resources Committee	Cycle 4 of 2025
Financial monitoring - council summary (revenue)	This report presents the council's revenue monitoring position for the General Fund Account, Housing Revenue Account, and Adult Health and Social Care. • latest report in September 2025 - link	Finance and Resources Committee	Cycle 4 of 2025
Financial monitoring - council summary (capital)	This report presents the council's capital monitoring position for the council's capital programmes, including general services, housing revenue account, City Deal, etc. • latest report in September 2025 - link	Finance and Resources Committee	Cycle 4 of 2025
Financial monitoring - savings	This report provides an update on the achievement of the three-year financial savings targets and progress in implementing one-off investment priorities. • latest report in September 2025 - link	Finance and Resources Committee	Cycle 1 of 2026
Annual accounts	The Local Authority Accounts (Scotland) Regulations 2014 require the council to prepare an annual Statement of Accounts in accordance with proper accounting practices. These regulations also required that, as a committee of the authority whose remit includes audit or governance functions, the Audit and Scrutiny	Audit and Scrutiny Panel	Cycle 3 of 2026 (audited accounts) Cycle 2 in 2026 (unaudited

Report	Description	Committee	Committee cycle for next report
	Panel meet to consider the audited annual accounts with the aim to approve these for signature no later than 30th September, and to publish these by 31st October immediately following the financial year to which they relate. Note, statutory Annual Accounts timescales means that a special meeting of the Audit and Scrutiny Panel often requires to be set. • latest report in September 2025 - link		accounts)

3. Measures of success

3.1 Measures of success include:

- Regular oversight and monitoring of performance across the organisation to gain assurances in terms of governance and accountability.
- Regular review and challenge processes to scrutinise the performance of the council to ensure effective use of resources and that resources are directed in accordance with agreed policy and according to priorities, while ensuring sound decision making and clear accountability for the use of resources in achieving improved outcomes for service users and the local community.
- Performance monitoring, management, and reporting arrangements that support the demonstration of improved performance in local services and outcomes, and the delivery of Best Value.

4. Supporting documentation

4.1 Appendix 1 - High-level performance overview.
4.2 Appendix 2 - Note for information in respect of performance indicators and targets.

Greg Telfer
Chief Officer (Finance and Technology)

5. Impacts

5.1	**Public Sector Equality Duty and Fairer Scotland Duty** Does the report contain information that has an impact as a result of the Public Sector Equality Duty and/or Fairer Scotland Duty? Yes ☐ No ☒ If Yes, please provide a brief summary of the impact? If Yes, has an assessment been carried out and published on the council's website? https://www.northlanarkshire.gov.uk/your-community/equalities/equality-and-fairer-scotland-duty-impact-assessments Yes ☐ No ☐
5.2	**Financial impact**

	Does the report contain any financial impacts? Yes ☐ No ☒ If Yes, have all relevant financial impacts been discussed and agreed with Finance? Yes ☐ No ☐ If Yes, please provide a brief summary of the impact?
5.3	**HR policy impact** Does the report contain any HR policy or procedure impacts? Yes ☐ No ☒ If Yes, have all relevant HR impacts been discussed and agreed with People Resources? Yes ☐ No ☐ If Yes, please provide a brief summary of the impact?
5.4	**Legal impact** Does the report contain any legal impacts (such as general legal matters, statutory considerations (including employment law considerations), or new legislation)? Yes ☐ No ☒ If Yes, have all relevant legal impacts been discussed and agreed with Legal and Democratic? Yes ☐ No ☐ If Yes, please provide a brief summary of the impact?
5.5	**Data protection impact** Does the report / project / practice contain or involve the processing of personal data? Yes ☐ No ☒ If Yes, is the processing of this personal data likely to result in a high risk to the data subject? Yes ☐ No ☐ If Yes, has a Data Protection Impact Assessment (DPIA) been carried out and e-mailed to dataprotection@northlan.gov.uk Yes ☐ No ☐
5.6	**Technology / Digital impact** Does the report contain information that has an impact on either technology, digital transformation, service redesign / business change processes, data management, or connectivity / broadband / Wi-Fi? Yes ☐ No ☒ If Yes, please provide a brief summary of the impact? Where the impact identifies a requirement for significant technology change, has an assessment been carried out (or is scheduled to be carried out) by the Enterprise Architecture Governance Group (EAGG)? Yes ☐ No ☐
5.7	**Environmental / Carbon impact** Does the report / project / practice contain information that has an impact on any environmental or carbon matters? Yes ☐ No ☒ If Yes, please provide a brief summary of the impact?
5.8	**Communications impact** Does the report contain any information that has an impact on the council's communications activities? Yes ☐ No ☒ If Yes, please provide a brief summary of the impact?
5.9	**Risk impact**

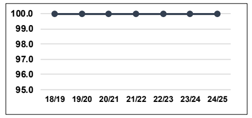
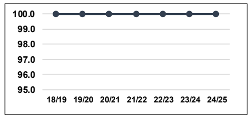
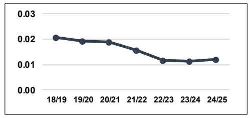
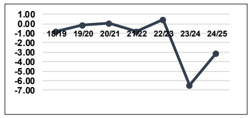
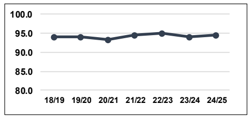
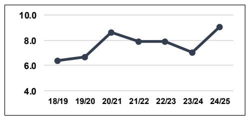
	Is there a risk impact? Yes ☒ No ☐ If Yes, please provide a brief summary of the key risks and potential impacts, highlighting where the risk(s) are assessed and recorded (e.g. Corporate or Service or Project Risk Registers), and how they are managed? Monitoring and managing service performance supports the ongoing review of the service's risk register.
5.10	**Armed Forces Covenant Duty** Does the report require to take due regard of the Armed Forces Covenant Duty (i.e. does it relate to healthcare, housing, or education services for in-Service or ex-Service personnel, or their families, or widow(er)s)? Yes ☐ No ☒ If Yes, please provide a brief summary of the provision which has been made to ensure there has been appropriate consideration of the particular needs of the Armed Forces community to make sure that they do not face disadvantage compared to other citizens in the provision of public services.
5.11	**Children's rights and wellbeing impact** Does the report contain any information regarding any council activity, service delivery, policy, or plan that has an impact on children and young people up to the age of 18, or on a specific group of these? Yes ☐ No ☒ If Yes, please provide a brief summary of the impact and the provision that has been made to ensure there has been appropriate consideration of the relevant Articles from the United Nations Convention on the Rights of the Child (UNCRC). If Yes, has a Children's Rights and Wellbeing Impact Assessment (CRWIA) been carried out? Yes ☐ No ☐

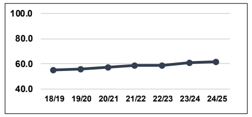
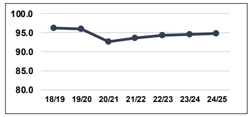
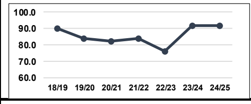
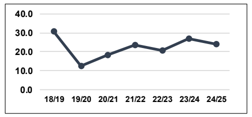
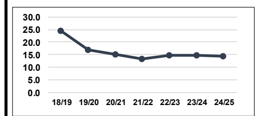
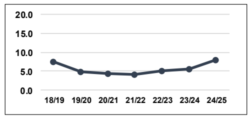
Appendix 1

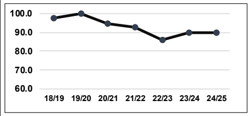
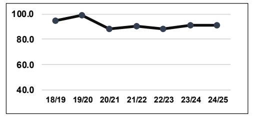
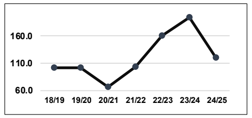
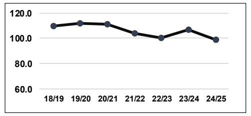
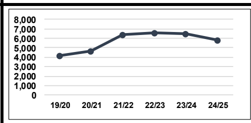
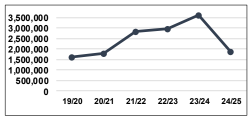
Finance

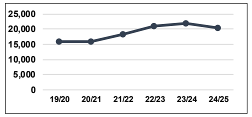
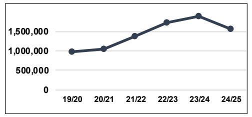
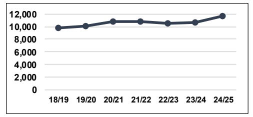
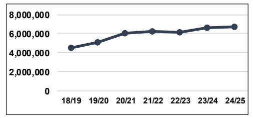
High-level performance overview - as at October 2025

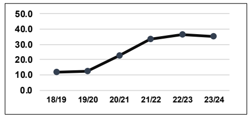
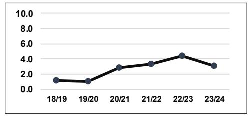
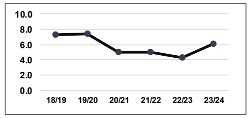
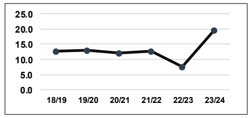
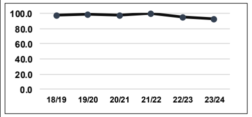
Note, for the majority of the benchmarking indicators the most up to date data that is available nationally relates to 2023/24 (https://www.improvementservice.org.uk/benchmarking/explore-the-data)

Indicator	id	ideal direction	unit of measurement	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2024/25 target	2024/25 RAG status	2025/26 target	trend	comments
Statutory financial reports - % completed by deadline date	i099	higher figure is better	%	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	green	100.0		
Treasury - % of prudential indicators complied with	i100	higher figure is better	%	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	green	100.0		
Accounts - cost of closure of accounts as a % of gross expenditure	i095	lower figure is better	%	0.021	0.019	0.019	0.016	0.012	0.011	0.012	0.030	blue	0.030		
Accounts - % variation between forecast outturn and actual outturn	i096	ideal direction is as close to zero as possible	%	-0.837	-0.157	0.029	-0.776	0.446	-6.454	-3.144	0.000	blue	0.000		
Council tax - % of income due from council tax collected in the year	Pi119	higher figure is better	%	94.08	94.08	93.32	94.61	94.95	94.05	94.52	95.0	green	95.0		Council tax collection rates as at the end of 2024/25 (94.52%) show an increase from the previous year (94.05%). Total council tax collected has also increased - from £137.7m in 2023/24 to £139.5m in 2024/25. The latest collection rates for NL (94.52%) are now higher than the national average (95.45%) and the average of the family group of similar councils (93.46%). It should be noted that this figure does not reflect the overall collection rate of council tax as collection processes continue after each year end to collect prior year arrears. This latter measure has a greater bearing on the council's finances and is reflected in the regular budget monitoring reports to Committee.
Council tax collection - cost of collecting council tax per dwelling	i093	lower figure is better	£	6.37	6.65	8.65	7.90	7.88	7.06	9.09	9.50	green	9.50		The cost of collecting council tax increased during 2024/25 to £9.09 per dwelling (from £7.06 in the previous year). The number of dwellings on the council tax roll also increased from 160,906 in the previous year to 161,814 in 2024/25.

Indicator	id	ideal direction	unit of measurement	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2024/25 target	2024/25 RAG status	2025/26 target	trend	comments
Council tax - % payers opting to pay by direct debit	i115	higher figure is better	%	55.3	55.9	57.5	59.2	59.0	60.7	61.9	59.0	blue	59.0		The proportion of council tax payers paying by direct debit increased from 60.7% in 2023/24 to 61.9% in 2024/25. This represents an increase in the number of payers from 97,507 to 100,082 over the year as people are being encouraged to switch to direct debit as their method of payment.
Non domestic rates - % collected in the year	Pi120	higher figure is better	%	96.30	96.12	92.65	93.68	94.43	94.62	94.81	95.8	green	95.8		Non domestic rates collection rates as at the end of 2024/25 (94.81%) show an increase from the previous year (94.62%), and the two years prior to that. This follows a significant dip during the pandemic and the economic impact at that time.
Payment of invoices, council wide - % paid within 30 calendar days of receipt	i094	higher figure is better	%	89.9	84.2	82.5	84.2	76.0	92.0	91.9	96.0	red	96.0		There has been an improvement in overall performance in the past two years with the % of invoices paid increasing from 76% in 2022/23 to 92% in 2023/24 and remaining at 91.9% in 2024/25. This is a result of a number of information and reporting campaigns on late submissions, aligned with greater capacity within the payment processing team.
Benefits administration - gross cost per case for housing benefits and council tax reduction	i039	lower figure is better	£	30.54	12.48	18.09	23.42	20.83	27.04	24.02	25.00	green	25.00		Recent costs of processing claims has seen a decrease to £24.02 in 2024/25 (from £27.04 in the previous year). This reflects a decrease in expenditure over the year as well as a decrease in caseload.
Benefits administration - average days to process new claims	Pi062	lower figure is better	number	24.6	16.8	15.0	13.2	14.6	14.7	14.4	19.0	blue	19.0		On average new claims were processed within 14.4 days during 2024/25, a reduction from the previous year of 14.7 days. The service continues to process new claims to meet DWP targets aligned to the statutory requirements for the speed of processing new claims. The DWP target for new claims is within 30 days.
Benefits administration - average days to process claims for changes of circumstances	Pi063	lower figure is better	number	7.4	4.7	4.3	4.1	5.0	5.6	8.1	6.0	red	6.0		The volume of claims for change of circumstances in housing benefit processed in 2024/25 saw a slight reduction of 3% from the previous financial year. However, claim volume for changes in circumstances has since increased by 20% from 2023/24 to 2024/25 which has impacted on average processing time. The service continues to process new claims to meet DWP targets aligned to the statutory requirements for the speed of processing claims with changes of circumstances. The DWP target for claims with changes of circumstances is within 16 days.

Indicator	id	ideal direction	unit of measurement	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2024/25 target	2024/25 RAG status	2025/26 target	trend	comments
Scottish Welfare Fund crisis grants - % decisions made within one day	CORP9	higher figure is better	%	**97.5**	**99.7**	**94.8**	**92.8**	**85.8**	**89.9**	**89.8**	n/a		n/a		This is one of four measures have newly been introduced into the Local Government Benchmarking Framework (LGBF) by the Improvement Service as they aim to provide useful and timely insight on policy critical issues such as vulnerability, poverty, and inequality and which will be increasingly important considering the impact of the cost of living. The statutory timeframe for deciding Crisis Grant applications is within two working days. However, this performance indicator measures a more ambitious target - decisions made within one working day. While the service remains committed to meeting the statutory requirement, performance against the one-day target provides a valuable measure of responsiveness. Current results demonstrate strong performance in delivering timely support to those in urgent need.
Scottish Welfare Fund community care grants - % decisions made within 15 days	CORP10	higher figure is better	%	**95.1**	**98.9**	**88.1**	**90.3**	**88.5**	**91.2**	**90.9**	n/a		n/a		This is one of four measures have newly been introduced into the Local Government Benchmarking Framework (LGBF) by the Improvement Service as they aim to provide useful and timely insight on policy critical issues such as vulnerability, poverty, and inequality and which will be increasingly important considering the impact of the cost of living. A slight decrease in claims processed aims to process applications within the statutory fifteen working day limit.
Scottish Welfare Fund - % of budget spent	CORP11	higher figure is better	%	**100.7**	**102.0**	**66.1**	**103.2**	**161.2**	**193.6**	**119.2**	n/a		n/a		This is one of four measures have newly been introduced into the Local Government Benchmarking Framework (LGBF) by the Improvement Service as they aim to provide useful and timely insight on policy critical issues such as vulnerability, poverty, and inequality and which will be increasingly important considering the impact of the cost of living. The year end overspend is reflective of the continued high demand for both Crisis and Community Care Grants.
Discretionary housing payments - % of funding spent	CORP12	higher figure is better	%	**110.0**	**111.7**	**111.2**	**104.2**	**100.3**	**106.8**	**99.0**	n/a		n/a		This is one of four measures have newly been introduced into the Local Government Benchmarking Framework (LGBF) by the Improvement Service as they aim to provide useful and timely insight on policy critical issues such as vulnerability, poverty, and inequality and which will be increasingly important considering the impact of the cost of living.
Scottish Welfare Fund community care grant - number of applications received	i120a		number		**4,213**	**4,696**	**6,417**	**6,538**	**6,522**	**5,814**	n/a		n/a		The volume of claims received for Community Care Grants decreased by 10.9% from 2023/24 to 2024/25. This reduction in demand should be considered in the context of historically high application numbers experienced during 2023/24.
Scottish Welfare Fund community care grant - council spend	i120b		£		**1,630,684**	**1,782,166**	**2,833,341**	**2,967,653**	**3,590,316**	**1,888,348**	n/a		n/a		In the 2023/24 financial year, the fund was maintained at a Medium priority level in response to the cost of living crisis, ensuring support reached as many residents as possible. Additional expenditure was absorbed within the broader Chief Executive's service. However, in recognition of the budget allocation from Scottish Government for 2024/25, the fund was elevated to High priority. The reduction in spend from last year should be considered in the context of this change.

Indicator	id	ideal direction	unit of measurement	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2024/25 target	2024/25 RAG status	2025/26 target	trend	comments
Scottish Welfare Fund crisis grant - number of applications received	i121a		number		**15,795**	**15,965**	**18,233**	**21,015**	**21,985**	**20,494**	n/a		n/a		The volume of claims received for Crisis Grants decreased by 6.8% from 2023/24 to 2024/25. This reduction in demand should be considered in the context of historically high application numbers experienced during 2023/24.
Scottish Welfare Fund crisis grant - council spend	i121b		£		**983,240**	**1,036,228**	**1,380,299**	**1,733,578**	**1,901,590**	**1,557,652**	n/a		n/a		The reduction in spend from last year is reflective of a change in how applications were assessed. This year this has been on the basis of high priority as opporsed to the Medium prioirty basis applied during the previous financial year. The move to high priority was in recognition of the Scottish Government budget allocation for 2024/25.
Discretionary housing payments - number of applications	i122a		number	**9,735**	**10,122**	**10,804**	**10,861**	**10,561**	**10,615**	**11,652**	n/a		n/a		Following increases in the number of applications during the pandemic (from 2018/19 and 2019/20 to 2020/21), the service has seen the volume of applications largely stabilise since, with a marginal reduction of around 0.5% during 2023/24 in this demand led area. The volume has since increased by 10% from 10,615 in 2023/24 to 11,652 in 2024/25.
Discretionary housing payments - value of awards	i122b		£	**4,495,281**	**5,071,258**	**6,008,692**	**6,192,883**	**6,149,719**	**6,591,127**	**6,702,733**	n/a		n/a		Council spend in this respect mirrors the volume of applications.

Indicator	id	ideal direction	unit of measurement	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2024/25 target	2024/25 RAG status	2025/26 target	trend	comments
Reserves - total useable reserves as a % of council annual budgeted net revenue	FINSUS1	higher figure is better	%	**11.9**	**12.2**	**22.4**	**33.2**	**36.7**	**35.0**		n/a		n/a		This is one of five financial sustainability measures newly introduced into the Local Government Benchmarking Framework (LGBF) by the Improvement Service. 2023/24 is the most recent data which has been published.
Reserves - uncommitted General Fund Balance as a % of council annual budgeted net revenue	FINSUS2	higher figure is better	%	**1.1**	**1.0**	**2.8**	**3.4**	**4.4**	**3.1**		n/a		n/a		This is one of five financial sustainability measures newly introduced into the Local Government Benchmarking Framework (LGBF) by the Improvement Service. 2023/24 is the most recent data which has been published.
Affordability - ratio of Financing Costs to Net Revenue Stream	FINSUS3	lower figure is better	number	**7.3**	**7.5**	**5.0**	**5.0**	**4.3**	**6.1**		n/a		n/a		This is one of five financial sustainability measures newly introduced into the Local Government Benchmarking Framework (LGBF) by the Improvement Service. 2023/24 is the most recent data which has been published.
Affordability - ratio of Financing Costs to Net Revenue Stream, Housing Revenue Account	FINSUS4	lower figure is better	number	**12.6**	**12.9**	**12.1**	**12.8**	**7.6**	**19.6**		n/a		n/a		This is one of five financial sustainability measures newly introduced into the Local Government Benchmarking Framework (LGBF) by the Improvement Service. 2023/24 is the most recent data which has been published.
Annual budget - actual outturn as a percentage of budgeted expenditure	FINSUS5	higher figure is better	%	**97.6**	**99.0**	**97.9**	**99.9**	**95.4**	**93.3**		n/a		n/a		This is one of five financial sustainability measures newly introduced into the Local Government Benchmarking Framework (LGBF) by the Improvement Service. 2023/24 is the most recent data which has been published.

__Appendix 2__

Note for information in respect of performance indicators and targets

It should be noted that the nature of particular areas of service being measured in order to assess and manage performance do not always lend themselves to a traditional approach to either measuring performance or setting targets, for example:

- Some indicators (and targets) are required to monitor performance against a commitment or minimum standard the council has made in advance to achieve a stated level of performance when delivering a service.
- Some indicators (and targets) are required to assess compliance with legislative requirements.
- Some targets represent the level of performance that the council aims to achieve from a particular activity in either the short, medium, or long-term.
- Some indicators are needed to help present a complete picture of performance in the round, as a single performance indicator used in isolation rarely tells the whole performance story and a range of indicators are required to reflect the economic, efficient, and effective aspects of demonstrating best value.
- Some indicators and targets can help to support accountability to the public in terms of demonstrating best value and an efficient and effective approach to the delivery of services.
- Some indicators are monitored to ensure the council complies with specific requirements, such as information governance or health and safety.
- Some indicators are monitored to provide added context in order to help interpret performance results or supplement other existing measures. Information such as this can be critical to enhance knowledge and decision making in terms of demand to help determine priorities and allocate resources.
- For some indicators it is not appropriate to set targets as it is the trend in the data (i.e. the direction of travel) that provides more meaningful information to allow for an assessment in relation to whether performance has improved.
- Some indicators are national benchmarking indicators where their purpose is to allow for comparisons with other councils and the national average. These benchmarks are, in essence, can openers designed to focus questions on why variations in cost and performance are occurring between similar councils.
- Some indicators are proxy measures, particularly in the case of measuring outcomes, as without directly measurable data for a desired outcome the only alternative is to use a proxy that is an indirect measure of the desired outcome but which is itself strongly correlated to that outcome.