Resources Delivery Plan 2025/26 – Year-end Progress

P	1. Our Communities

Ob	Our residents are supported to increase life and learning skills

Action	Status	Progress	Due Date	Note	Owner
Complete the redevelopment of Glencairn House		95%	31-Mar-2026	Overdue. The redevelopment of Glencairn House, a heritage-led regeneration initiative to transform a historically significant building in Dumbarton town centre into a vibrant cultural and community hub, is almost complete. Practical completion was achieved in April after the building was handed over to the Corporate Assets team however snagging issues have emerged which has delayed the timescales for opening the building. This will be carried forward into 2026/27.	Michelle Lynn
Progress the Faifley Community Campus development		100%	31-Mar-2026	Completed as planned. This £34.5 million investment creates a modern, sustainable, purpose-built campus that brings together education, community, and leisure facilities under one roof. It provides state-of-the-art classrooms, flexible learning spaces, and enhanced digital infrastructure to support improved educational outcomes. Phase 2 works relating to the demolition of the old school buildings, the construction of outdoor sports facilities, and external landscaping, are due to be completed in 2026.	Michelle Lynn

P	2. Our Environment

Ob	Our neighbourhoods are sustainable and attractive

Performance Indicator	2024/25	2025/26						Owner
	Value	Status	Value	Target	Short Trend	Long Trend	Note	
Percentage of Consultancy Services project deliverables for General Services projects delivered as planned	New for 2025/26	✔	100%	80%	N/A	N/A	Target exceeded.	Michelle Lynn

Action	Status	Progress	Due Date	Note	Owner
Progress the building upgrades programme	✔	100%	31-Mar-2026	Completed as planned. All works were completed on schedule and within budget. They included improvements across a range of assets, from education and community facilities to operational depots, embedding sustainability principles such as energy-efficient systems, low-carbon materials, and improved accessibility. Our strong performance is further demonstrated through the latest Local Government Benchmarking Framework data for 2024/25, where West Dunbartonshire exceeded both the Scottish and family group averages for suitability and condition of operational buildings. We achieved a national ranking of 6th for suitability and 13th for condition out of 32 councils, reflecting the positive impact of sustained investment and effective asset management.	Michelle Lynn

P	3. Our Economy

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

Performance Indicator	2024/25	2025/26						Owner
	Value	Status	Value	Target	Short Trend	Long Trend	Note	
Number of invoices paid within 30 calendar days of receipt as a percentage of all invoices paid	91.6%		91%	91%			Target met.	Ryan Chalmers

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

Performance Indicator	2024/25	2025/26						Owner
	Value	Status	Value	Target	Short Trend	Long Trend	Note	
Time for processing applications for new Housing Benefits claims from application receipt date to the day the claim is decided	23		16.7	25			Target met with excellent performance from the team in 2025/26 despite the challenges of increased workloads within the service.	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	4.2		5	5			Target met despite the increased workloads in the service including an increase in full case reviews that are carried out to ensure accuracy and reduce fraud.	Ryan Chalmers

P	4. Our Council
Ob	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 promotion of a diverse workforce		100%	31-Mar-2026	Completed as planned. We continue to develop succession planning and build resilience in key areas across our services. This is done in a number of ways, including revised management structures, identifying potential within current teams to address skills gaps, mapping resilience for critical roles and tasks, including cover arrangements for short-term absence, and highlighting gaps where alternative approaches (e.g. cross-service collaboration, short-term development opportunities) may be required.	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-2026	Completed as planned. Responding to recruitment challenges is difficult in the current climate with significant financial pressures and a competitive job market. However, through succession planning, we have sought to develop career pathways and development opportunities where possible.	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		91%	31-Mar-2026	Overdue. The Internal Audit service was reviewed and a new service delivery model identified and implemented. Within Finance, implementation continues in line with the timetable with all actions due in 2025/26 completed: temporary posts in place, succession planning completed, Finance Business Partners realigned. Implementation will continue into 2026/27 as planned.	Laurence Slavin

Action	Status	Progress	Due Date	Note	Owner
				A restructure of Corporate Asset Management is also well underway, looking at a range of matters including staff development, career progression, and a trainee post. However, due to resourcing issues, we have been unable to complete this by year-end. It will be carried forward and completed in 2026/27.	
Develop and implement learning and development plans and development opportunities to improve capabilities and resilience within the workforce		100%	31-Mar-2026	Completed as planned. Cross-skilling for resilience and career progression has been implemented in Finance Services and Corporate Asset Management. In Business Support, given the financial pressures and a limited training budget, focus has been on maximising internal opportunities such as job shadowing, project-based development, and knowledge sharing across teams. Regular discussions with staff continue to identify and support career conversations, ensuring staff feel valued and engaged despite constrained resources.	Laurence Slavin

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

Performance Indicator	2024/25	2025/26						Owner
	Value	Status	Value	Target	Short Trend	Long Trend	Note	
Percentage of council buildings in which all public areas are suitable for and accessible to disabled people	97%		97%	97%			Target met with performance consistently high over both the short and long terms.	Michelle Lynn

Performance Indicator	2024/25	2025/26						Owner
	Value	Status	Value	Target	Short Trend	Long Trend	Note	
Value of outstanding sundry debt as a percentage of total that is more than 90 days old from date of invoice	65.4%		77%	70%			Target narrowly missed. However, this is due to improved collection rates for debts within 90 days. Generally, debts not recovered or on active payment arrangement after 90 days are extremely difficult to recover. The value of debt outstanding over this period has increased due to the nature of the debt with large values being attached to properties which will be recovered when properties are sold and over £2.5m related to civil penalties raised by Valuation Joint Board.	Ryan Chalmers
Rent collected as a % of total rent due	99.58%		99.96%	99.4%			Target met with improved performance over 2024/25 which is an excellent achievement considering the impacts on rent collection. Tenants continue to face financial challenges due to the current cost of living and increased rent and council tax and while the reduction in the Department for Work & Pensions deductions from benefits towards rent arrears provides additional benefits to tenants, this impacts	Ryan Chalmers

Performance Indicator	2024/25	2025/26						Owner
	Value	Status	Value	Target	Short Trend	Long Trend	Note	
							the rent collection if these are not paid by tenants. From April 2024/25, the Department for Work & Pensions introduced the Fairer Repayment Rate which saw previous deductions towards rent arrears decrease from 25% to 15%. Consequently, all deductions to the Council dropped by the same rate which was a significant decrease in income for rent. However, due to the early intervention by the Corporate Debt team on these cases, this reduced the impact of this loss enabling us to meet target.	
Percentage of capital receipts achieved as forecast	100%		90%	90%			Target achieved in 2025/26 as per programme.	Michelle Lynn
Cost of collecting council tax per dwelling	£0.68		£1.12	£2.00			Target met. The increase to the cost of collection over the previous year is due to a change to the Central Support Allocation (CSA) applied to Council Tax collection, which is internal recharging of services. Following a review, the charges have	Ryan Chalmers

Performance Indicator	2024/25	2025/26						Owner
	Value	Status	Value	Target	Short Trend	Long Trend	Note	
							increased leading to the increased cost of collecting council tax. All other costs relating to Council Tax collection have remained very similar to 2024/25.	
Percentage of income due from council tax received by the end of the year	93.8%		93.6%	93.9%			Target narrowly missed. Despite an increase in the *amount* of income collected over the previous year, the percentage collected was less than the previous year due mainly to the reduction in the Department for Work & Pensions deductions towards Council Tax payments. This reduced the recovery rates from 25% to 15% which is applied by Department for Work & Pensions to benefits in order to pay outstanding Council Tax. An action plan is in place to increase collection in 2026/27.	Ryan Chalmers
Proportion of operational buildings that are suitable for their current use	95%		95%	93%			Target exceeded. Based on the LGBF comparative data for 2024/25 published by the Improvement Service in February 2026, performance was better than the Scottish average of	Michelle Lynn

Performance Indicator	2024/25	2025/26						Owner
	Value	Status	Value	Target	Short Trend	Long Trend	Note	
							85.7% and better than the family group average of 86.1%, with a ranking of 6 of 32 local authorities, up 4 places from the previous year.	
Proportion of internal floor area of operational buildings in satisfactory condition	93%		93%	91%			Target exceeded. Based on the LGBF comparative data for 2024/25 published by the Improvement Service in February 2026, performance was better than the Scottish average of 91.0%, and better than the family group average of 90.1%, with a ranking of 13 of 32 local authorities, consistent with the previous year.	Michelle Lynn
Current tenants' arrears as a percentage of total rent due	8.18%		8.18%	9%			Target met which is an excellent achievement considering the impacts on rent collection. Tenants continue to face financial challenges due to the current cost of living and increased rent and council tax and while the reduction in the Department for Work & Pensions deductions from benefits towards rent arrears provides additional benefits to tenants, this	Ryan Chalmers

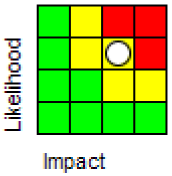
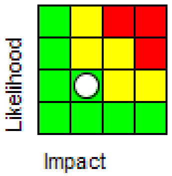
Performance Indicator	2024/25	2025/26						Owner
	Value	Status	Value	Target	Short Trend	Long Trend	Note	
							impacts the rent collection if these are not paid by tenants. From April 2024/25, the Department for Work & Pensions introduced the Fairer Repayment Rate which saw previous deductions towards rent arrears decrease from 25% to 15%. Consequently, all deductions to the Council dropped by the same amount which was a significant decrease in income for rent. However, due to the early intervention by the Corporate Debt team on these cases, this reduced the impact of this loss, enabling us to meet target.	
Gross rent arrears (all tenants) as at 31 March each year as a percentage of rent due for the reporting year	8.81%		8.46%	9.3%			Target met and performance improved from 2024/25. This is an excellent achievement considering the impacts on rent collection. Tenants continue to face financial challenges due to the current cost of living and increased rent and council tax and while the reduction in Department for Work & Pensions deductions from benefits towards arrears provides additional benefits to tenants, this	Ryan Chalmers

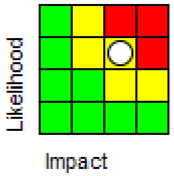
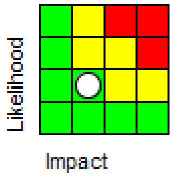
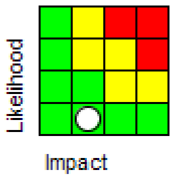
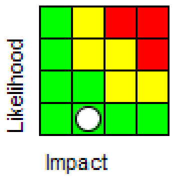
Performance Indicator	2024/25	2025/26						Owner
	Value	Status	Value	Target	Short Trend	Long Trend	Note	
							impacts the rent collection if these are not paid by tenants. From April 2024/25, the Department for Work & Pensions introduced the Fairer Repayment Rate which saw previous deductions towards rent arrears decrease from 25% to 15%. Consequently, all deductions to the Council dropped by the same amount, which was a significant decrease in income for rent. However, due to the early intervention by the Corporate Debt team on these cases, this reduced the impact of this loss enabling us to meet the target.	
Income generated as a % of total revenue budget	11%		11.67%	11%			Target met.	Carol Alderson

Action	Status	Progress	Due Date	Note	Owner
Progress the procurement of a new Financial Management System		100%	31-Mar-2026	Completed as planned. The project is progressing well with the system scoping and set-up on track. Work is also underway around agreeing the most appropriate data migration strategy. Phase 1 will continue into 2026/27, with activities related to system configuration and set-up.	Arun Menon

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		100%	31-Mar-2026	Completed as planned. Changes have been made to some processes to streamline and improve collections with Debt Partners and the Department for Work and Pensions. A new action plan has been developed for 2026/27 to manage the impact of the financial pressures faced by residents.	Ryan Chalmers
Review ways to improve rent collection rates in conjunction with Housing and W4U		100%	31-Mar-2026	Completed as planned. The Government's Fairer Repayment Policy has impacted rent collection with a reduction in the income from the Department for Work & Pensions of 8% compared to 2024/25. This increases contact with tenants as a result of rent arrear deductions decreasing to the Council with an increased income to the tenant, therefore arrangements need to be set up and/or reviewed as a result. An action plan has been developed for 2026/27 to improve rent collection and support tenants.	Ryan Chalmers
Maximise automation opportunities across the Council		100%	31-Mar-2026	Completed as planned. Workstream progressing well with several automations completed in relation to a range of activities including commercial waste invoices, sickness absence notifications and school meals and clothing grants. New ideas are regularly sought and programmed into the pipeline.	Arun Menon
Progress the disposal of key strategic sites		100%	31-Mar-2026	Completed as planned. We implemented the Council's Disposal Strategy, ensuring surplus and underutilised assets were identified, marketed, and sold in line with strategic objectives, delivering the agreed capital receipts.	Michelle Lynn
Progress the depot refurbishment programme		100%	31-Mar-2026	Completed as planned. The successful refurbishment of Council depots ensures these operational hubs remain fit	Michelle Lynn

Action	Status	Progress	Due Date	Note	Owner
				for purpose and compliant with health, safety, and environmental standards and that they embed sustainability principles to reduce environmental impact and support the Council’s net-zero targets, including energy efficient systems, improved insulation and low-carbon materials.	
Develop and implement plans and support services to achieve the asset related savings agreed by Council		100%	31-Mar-2026	Completed as planned. We consulted with services to support them to achieve the asset related savings due in 2025/26.	Michelle Lynn
Review new Global Internal Audit Standards and new CIPFA Code of Practice and identify and implement any actions to ensure compliance		100%	31-Mar-2026	Completed as planned. A detailed gap analysis was carried out between current practice and required practice. This identified that operational aspects are broadly compliant with the new standards. Additional actions in relation to training and raising further awareness throughout the Council will be taken forward by the new manager in 2026/27.	Andi Priestman
Review eligibility for Council Tax exemptions and identify potential income due to the Council		100%	31-Mar-2026	Completed as planned. A report has been compiled with the findings generating some good outcomes for the Council in terms of income due.	Andi Priestman

Risk	Description	Current Assessment	Target Assessment	Date Reviewed	Note	Owner
Debt is not recovered efficiently or effectively, with	The processes deployed in collection of monies owed to the Council are inefficient and ineffective resulting in money			11-Mar-2026	The risk score remains unchanged from mid-year. We effectively implement the Corporate Debt Policy and ensure income maximisation	Ryan Chalmers

Risk	Description	Current Assessment	Target Assessment	Date Reviewed	Note	Owner
inherent risk of financial loss	not collected on time or having to be written off.				through improvements to the automation of collecting debt.	
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			11-Mar-2026	The risk score is unchanged from mid-year and remains high due to the current cost of living that is linked to increasing energy costs, food costs and inflation. Financial support and advice is 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 are the Council’s property portfolio.			01-Apr-2026	The risk score remains low due to the ongoing programme of capital works. The Property Action Plan 2023-28, approved at Infrastructure, Regeneration and Economic Development Committee in February 2023, will monitor all requirements to maintain the risk score.	Michelle Lynn

Ob	Our residents are engaged and empowered

Performance Indicator	2024/25	2025/26						Owner
	Value	Status	Value	Target	Short Trend	Long Trend	Note	
Percentage of council resources directed by communities	0.94%		1%	1%			Target met.	Carol Alderson; Colin Smith

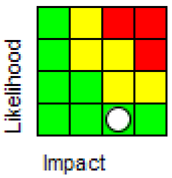
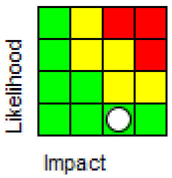
Action	Status	Progress	Due Date	Note	Owner
Engage with relevant community groups over the potential to lease Dalmuir Golf Course		100%	31-Mar-2026	Completed as planned. Lease transaction to the existing users was completed 1 July 2025.	Michelle Lynn

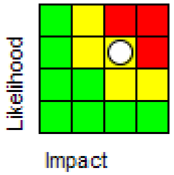
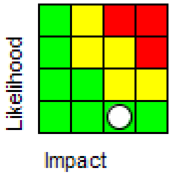
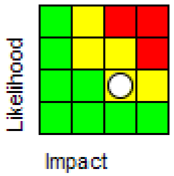
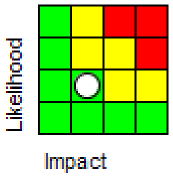
Ob	Strong financial governance and sustainable budget management (Service Objective)

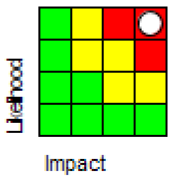
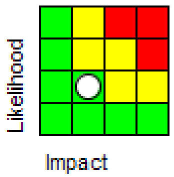
Performance Indicator	2024/25	2025/26						Owner
	Value	Status	Value	Target	Short Trend	Long Trend	Note	
Amount of free reserves as a percentage of the prudential reserve target - HRA	74%		97%	100%			Target narrowly missed. However, the value has improved over the previous year. While the reserves are still below the prudential target, strategies are in place to continue to rebuild reserves.	Carol Alderson
Amount of free reserves as a percentage of the	61%		111%	100%			Target exceeded. The prudential target was reduced to 2.5% of expenditure as part of the budget	Carol Alderson

Performance Indicator	2024/25	2025/26						Owner
	Value	Status	Value	Target	Short Trend	Long Trend	Note	
prudential reserve target - General services							setting process in March. As a result of the 2025/26 underspend, the level of free serves is above the prudential target.	
Percentage variance to budget projected (General Services budget)	1.01%		-3.45%	0%			Target met. The general Fund reported an underspend in 2025/26 hence the target was met.	Carol Alderson
Percentage of Audit Plan completed	60%			85%			2025/26 data available September 2026.	Andi Priestman

Action	Status	Progress	Due Date	Note	Owner
Develop and refine capital and revenue reporting processes		100%	31-Mar-2026	Completed as planned. Revised revenue Budgetary Control Report presented to Council to improve transparency and a separate quarterly treasury update will be reported alongside the capital budgetary control reports from Period 3 in financial year 2026/27.	Carol Alderson

Risk	Description	Current Assessment	Target Assessment	Date Reviewed	Note	Owner
Failure to provide a reasonable level of assurance on the Council's governance, risk management,	Internal Audit is unable to provide a reasonable level assurance on the Council's governance, risk management and internal control arrangements.			01-Apr-2026	Risk remains unchanged from mid-year. The Internal Audit Annual Report and Assurance Report for 2025/26 will be presented to June Audit Committee outlining the	Andi Priestman

Risk	Description	Current Assessment	Target Assessment	Date Reviewed	Note	Owner
and internal control procedures					current status of the plan. It is intended that as much fieldwork as possible will be completed by end of June to inform the year end audit opinion but this depends on capacity to complete the plan as there have been further vacancies arising in the team. There is also the annual governance statement work where Chief Officers provide a self-assessment of compliance with the local code of good governance which provides further assurance.	
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			12-Mar-2026	The current assessment remains unchanged. 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.			20-Feb-2026	Information on projections is updated on an ongoing basis. However, with the volatility of the economy, and general inflationary issues, the figures are changing regularly. The Council's Chief	Laurence Slavin

Risk	Description	Current Assessment	Target Assessment	Date Reviewed	Note	Owner
					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.	
Significant financial funding reductions / limitations from Scottish Government	It is expected the Council will continue to be faced with significant real term funding reductions from the national settlement. This is based on local government settlements in recent years (with the exception of 2025/2026). This coincides with a period where costs and demographic pressures are continuing to rise in relation to social care, significant inflationary increases and pay award pressures linked to inflation.			20-Feb-2026	It is expected the Council will continue to be faced with significant real term funding reductions from the national settlement. This is based on the Spending Review published by the Scottish Government in January 2026 which sets out multi-year spending plans over the three-year period 2026/27-2028/29 across the various portfolios. It illustrates that Local Government funding, in cash terms, is expected to decrease by 0.07% over the three-year period which will require councils to absorb the financial pressures	Laurence Slavin

Risk	Description	Current Assessment	Target Assessment	Date Reviewed	Note	Owner
					brought about by all inflationary increases.	

Action Status	
	Overdue
	Completed

PI Status	
	Target met or exceeded
	Target narrowly missed

Long Term Trends	
	Improving
	No change
	Getting worse

Short Term Trends	
	Improving
	No change
	Getting worse

Risk Status	
	Alert
	Warning
	OK