

Finance & Resources

Service Improvement Plan 2026 - 29



Renfrewshire
Council

Finance & Resources – our service



Strategic and operational financial advice and accountancy, Council Tax, rates and benefit processing



Business services providing administrative support across services including payroll and employee services



People and organisational development



Legal services providing advice and support to all council services



Strategic and commercial procurement supporting tendering, fair working practice and sustainability



Customer services providing professional front facing customer and administrative support councilwide



Transformation, providing project & programme management



ICT services, provision of ICT equipment, security and compliance, hosting, storing & connectivity



Internal audit, fraud, insurance and risk management



Support for elected members and boards including delivering elections

Finance & Resources - about us

Finance and Resources leads the delivery of a wide range of professional services which support the smooth running and strategic management of the Council. Finance and Resources is led by the Director, Alastair MacArthur, and he is supported by four Heads of Service, the Chief Auditor and the Strategic Service Delivery Manager.

Business Services, Risk & Safety delivers financial operations including Revenues and Benefits, provides business support to other Council services, risk management, ensuring robust controls are in place to manage risks associated with council activity and employee health, safety and wellbeing

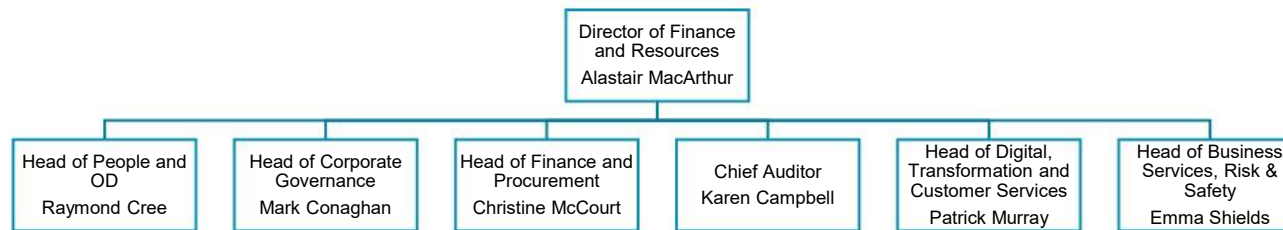
Corporate Governance provides legal services and supports the governance and effective running of Council and policy boards

Digital, Transformation and Customer Services leads on ICT provision, project and programme management, and our front-facing customer services, and leads on our Digital Strategy

Finance and Procurement provides financial and budgetary management services and a corporate procurement service councilwide

Internal Audit leads on audit activity

People and OD delivers strategic professional HR services including supporting recruitment and professional development



Our resources and risks

BUDGET

For 2026/27, the revenue budget approved for General Services on 26 February 2026 was **£622.794m**. The capital budget approved for General Services on 26 February 2026 for 2026/27 was **£11.7m**. The Finance & Resources revenue budget for 2026/27 is approximately **£52.4m**. Finance and Resources also supports all other council services with financial and budget management as well as providing support to our capital projects.

RISK MANAGEMENT

The Council's risk management arrangements are well established with all strategic, corporate and service risks being reported to the Audit, Risk and Scrutiny Board. Corporate and strategic risks, where senior officers in the Finance & Resources service are owners or joint owners are shown on the right. The service also plays a significant role in the management of many 'business as usual' risks that exist within the council.

Risks	Evaluations
Our strategic and corporate risks	
Successful Cyber Attack	Very High
Partnership Financial Sustainability	Very High
Financial Sustainability	High
Financial Stability	High
Information demands and deadlines	High
Workforce planning, recruitment and retention	High
Administration of elections	Moderate
Our service risks	
DWP subsidy – challenging thresholds	High
DWP subsidy – complexity of claims	High

Transformation and financial sustainability

The Council's financial outlook is significantly challenging. For the three-year period from 2026/27, there is currently a forecast budget deficit of broadly £40m after the assumed delivery of known recurring savings.

The Council continues to explore ways to transform how we deliver our services – to improve the experience of our customers and service-users but also to ensure the Council's financial sustainability.

Finance & Resources continues to support this through:

Delivering savings
workstreams for Finance
& Resources

Leading with the cross-
service **Financial
Sustainability**
workstreams led by the
Corporate Management
Team

Providing Council
services with **finance
and HR partner advice
and support** to deliver
service-specific savings

Providing **project and
programme
management** support to
the transformation
programme

Data Strategy

The Council's Digital Strategy includes Smart Data Workstream tasked with improving the management and exploitation of data in a consistent way across our services, leading to the improvement of the Council's capabilities around data. As part of the Smart Data Workstream an organisation-wide data governance group has been created which includes data specialist representatives from all services. Service data strategies have been developed since 2024 to address gaps and improve the management and exploitation of business-critical data.

Action plans have been developed to progress strategy implementation at a service level and local data strategies are aligned with the new Digital Strategy.

Effective use of data is a key pillar of the data strategy and will also be pivotal to other priorities in 2026/27, including the first year of our AI transformation programme, and the council-wide work on absence. Finance and Resources will continue to provide leadership via the Data Advisory Group.

Renfrewshire Council's Service Improvement Context



Other key plans, strategies and reports

Council's Medium
Term Financial
Strategy

Customer Strategy

Procurement
Strategy

Risk Matters

Data Strategy

Corporate
Procurement
Strategy

People Strategy

Annual Accounts

Internal Audit Plan

Customer Services
and Business
Services
Performance
Reports

For Finance & Resources, a wide range of reports are presented to the Finance, Resources & Customer Services Policy Board. Papers and access to video recordings of past meetings can be found on the Council's website.

Our key priorities

Ensuring the financial sustainability of the Council

Supporting our citizens through the cost-of-living crisis

Supporting the Council on governance and oversight

Workforce planning and innovation

Delivering modern, efficient services via a range of channels including digital

Supporting the council on effective resource planning

Supporting transformation and change across the organisation

Protecting our digital assets and service delivery through strong cyber security and compliance

Focus Areas for 2026/27

- Continue to support the long-term Transformation and Change Programme, 'Reshaping Renfrewshire'
- Deliver the 2026 Scottish Parliamentary elections and make preparations for the delivery of the 2027 local government elections and the installation of the 2027 Council
- Deliver a new People Strategy and support improved absence management
- Deliver a new Non-Domestic Rates policy
- Deliver a new Corporate Procurement Strategy
- Support Year 1 of the AI Transformation Programme
- Continue to bolster our cyber-resilience through technical and non-technical measures, protecting our digital assets
- Support development and delivery of major infrastructure investment
- Continue to support the wider council in delivering their service priorities through provision of professional and expert advice and support



Delivering the Council Plan - PLACE

What will we do?	What difference will we make?	When will we do it by?
Support delivery of the Council's infrastructure investment programme	Renfrewshire's residents have access to a range of modern, fit for purpose facilities.	31 March 2027
Support delivery of the Council's financial sustainability work	The Council is able to maintain a balanced budget within the context of a challenging financial environment.	31 March 2028
Delivering strong universal services to all Renfrewshire citizens	We will provide a range of services to all Renfrewshire residents, including the delivery of billing, registration services, customer service provision and digital services such as those available through My Account.	31 March 2027
Support delivery of the Council's Learning Estate Programme through the provision of professional services	Our school estate has modern, fit-for purpose establishments.	31 March 2029

Delivering the Council Plan - PLACE

What will we do?	What difference will we make?	When will we do it by?
Deliver a new Non-Domestic Rates Policy	Our policy is modernized and reflects current legislation.	31 March 2027
Undertake a review of the administration and property maintenance arrangements of Common Good Property	Provide clarity on the arrangements between the Council and Common Good Funds	30 September 2027
Provide professional services to support the delivery of the new Local Development Plan	The LDP sets out policies and proposals that aim to facilitate sustainable economic growth and sustainable development by directing development to existing built up areas, creating sustainable mixed communities, high quality places and helping to tackle climate change.	31 December 2027

Delivering the Council Plan – PLACE

Performance Indicator	Frequency	2023/24 Value	2024/25 Value	2025/26 Value	2026/27 Target
FINSUS1 Total useable reserves as a % of council annual budgeted revenue	Annual	43.2%	41.7%	Not available*	Data Only
FINSUS2 Uncommitted General Fund Balance as a % of council annual budgeted net revenue	Annual	2.1%	1.9%	Not available*	Data Only
FINSUS3 Ratio of Financing Costs to Net Revenue Stream - General Fund	Annual	3.13%	3.9%	Not available*	3.47%
FINSUS4 Ratio of Financing Costs to Net Revenue Stream - Housing Revenue Account	Annual	27.7%	22.7%	Not available*	28.59%
FINSUS5 Actual outturn as a percentage of budgeted expenditure	Annual	100.59%	100%	Not available*	100%
FINSUS6 Reliance on Reserves as a % of Net expenditure	Annual	0.5%	1.3%	Not available*	Data Only

* These indicators are published as part of the Local Government Benchmarking Framework and will be available when the Unaudited Accounts are published in June 2026.

Delivering the Council Plan - ECONOMY

What will we do?	What difference will we make?	When will we do it by?
Deliver a new Procurement Strategy	We have a consistent long-term approach to procurement which supports the delivery of the Council's priorities.	30 June 2026
Develop and implement governance and monitoring arrangements for the AMIDS Investment Zone	The Council is able to maximise the benefits of the Investment Zone, leading to greater investment and employment in Renfrewshire.	31 March 2027

Performance Indicator	Frequency	2023/24 Value	2024/25 Value	2025/26 Value	2026/27 Target
% of procurement spend spent on local enterprises	Annual	20.15%	22%	Not yet available	21%

Delivering the Council Plan - FAIR

What will we do?	What difference will we make?	When will we do it by?
Support Renfrewshire residents with cost-of –living challenges	Advice and support is in place to help Renfrewshire residents maximise their income and access entitlements.	31 March 2027
Deliver elections in 2026 and 2027 and prepare for the installation of a new Council in 2027	Renfrewshire voters are able to participate in the democratic process.	31 May 2027

Delivering the Council Plan - FAIR

Performance Indicator	Frequency	2023/24 Value	2024/25 Value	2025/26 Value	2026/27 Target
Time taken for processing new housing benefit applications up until the posting of notification of outcome of the application (cumulative)	Quarterly	18.99	17.93	18.71	24
Time taken for processing change of circumstance housing benefit applications up until the posting of notification of outcome of the application (cumulative)	Quarterly	8.08	4.3	4.19	10
Average speed of processing a Crisis Grant (Scottish Welfare Fund) in days	Quarterly	2	2	1	2
Average speed of processing a Community Care Grant (Scottish Welfare Fund) in days	Quarterly	10	10	11	15

Delivering the Council Plan - GREEN

What will we do?	What difference will we make?	When will we do it by?
Explore options for implementation of a salary sacrifice scheme for electric vehicle purchases	Council employees will benefit from an alternative way to purchase an electric vehicle and contribute to reduced emissions.	31 March 2027
Support the development of proposals for new District Heating Networks in Renfrewshire	This will contribute to Renfrewshire's Net Zero ambitions and show the value of sustainable energy projects.	31 March 2027

Delivering the Council Plan - GREEN

Performance Indicator	Frequency	2023/24 Value	2024/25 Value	2025/26 Value	2026/27 Target
Print volume – number of pages printed by council services	Quarterly	NEW INDICATOR		20,072,369	Data only

Delivering the Council Plan – LIVING OUR VALUES

What will we do?	What difference will we make?	When will we do it by?
Implement the new Customer Strategy.	Our staff and our technology will be developed in a way that ensures our customers are central to everything we do. The service our customers receive will be the same whether they call, visit or do it online. and no matter how the customer chooses to do interact with us, we will aim to get it right for them first time.	31 March 2029
Implement the new Digital Strategy.	We will adopt a bolder approach to Council-wide digital transformation to ensure our organisation and our services continue to develop in preparation for the future needs of our customers. Over the next 5 years, we will invest in improving our data, our technology and the digital skills of our workforce and we will support our communities to develop the skills required to enable them to interact with us in different ways. Not everyone is able to, or would like to, use digital technology so we will continue to ensure our services remain open and accessible to all.	30 April 2030
Support the next phase of the long-term Transformation and Change Programme, 'Reshaping Renfrewshire'	Transformation activity is co-ordinated and specialist resources are allocated to priority areas.	31 March 2027
Ensure data owners are aware of responsibilities, and align with Data Catalogue	Ensure the workforce has appropriate capabilities to improve the effectiveness of our data.	31 July 2026

Delivering the Council Plan – LIVING OUR VALUES

What will we do?	What difference will we make?	When will we do it by?
Support Year 1 of the AI Transformation Programme	The Council maximises the benefits of AI solutions in relation to service efficiencies.	31 March 2027
Deliver a new People Strategy	Our People Strategy will set out our overall approach to workforce issues, including our workforce planning activity to support recruitment and retention, our approach to training and development, and our ongoing focus on staff wellbeing, ensuring the Council remains an attractive employer, and we retain a skilled and motivated workforce.	31 March 2027
Implement the provisions of the Employment Rights Act 2025	Our policies and procedures reflect the latest legislation and promote employee rights.	31 March 2028
Actively support the Council's 'Living Well, Leading Well' programme, including driving service-level improvements to manage absence	Staff and managers are aware of the supports available to support good health and wellbeing and benefit from a fair and consistent approach to absence. Improving our absence levels is a shared goal.	31 March 2027

Delivering the Council Plan – LIVING OUR VALUES

What will we do?	What difference will we make?	When will we do it by?
Support the Council's engagement with and response to national inquiries	The Council is fully compliant and engaged in supporting evidence gathering for any relevant national inquiries.	31 March 2027
Implement the next phase of transformation through the actions arising from the Council's financial sustainability and improvement workstreams and the new Reshaping Renfrewshire programme	The ongoing financial challenges facing all councils are addressed through the commitment of all services to deliver savings.	31 March 2028

Delivering the Council Plan – LIVING OUR VALUES

Performance Indicator	Frequency	2023/24 Value	2024/25 Value	2025/26 Value	2026/27 Target
Cost of collecting council tax per chargeable dwelling	Annual	8	7.77	N/A	9.5
Percentage of Council Tax due in the year, collected by the end of the year (cumulative position to date)	Quarterly	94.28%	94.49%	94.66%	95%
Total % of investigation (Stage 2) complaints responded to within targets by Finance & Resources (cumulative to date)	Quarterly	94%	97.16%	90.7%	85%
Number of invoices paid within 30 days of receipt, as a percentage of all invoices paid council wide (cumulative)	Quarterly	96.82%	97.83%	97.77%	96.5%
Average number of work days lost through sickness absence per employee (F&R) (FTE)	Quarterly	8.9	8.96	9.11	To be confirmed
Gender pay gap %	Annual	0.44	-0.52	N/A	Data Only
% of Finance and Resources FOI requests completed within timescale	Quarterly	89.6%	93%	95%	90%
Percentage of income due from Council Tax for prior years (cumulative position to date)	Quarterly	97.19%	97.12%	97.08%	97.15%
Percentage of Non Domestic Rates due in the year, collected by the end of the year (cumulative to date)	Quarterly	96.95%	97.22%	97.29%	98%
Percentage of Audit Plan completed (cumulative)	Quarterly	92%	93.6%	90.1%	90%

Delivering the Council Plan – LIVING OUR VALUES

Performance Indicator	Frequency	2023/24 Value	2024/25 Value	2025/26 Value	2026/27 Target
F&R Front Line complaints (Cumulative)	Quarterly	86.6%	91.9%	91.1%	85%
Average days Small and Medium sized businesses invoices paid	Quarterly	7.5	5.27	5.53	28
Percentage of new FAR staff completing corporate induction within 30 days of start date	Quarterly	NEW FOR 2025/26		48%	100%
Percentage of FAR staff who have completed all mandatory training	Quarterly	NEW FOR 2025/26		99%	100%
Percentage of FAR staff who have participated in a Personal Development 1 to 1 discussion within the last year	Annual	NEW FOR 2025/26		N/A	100%
Percentage of Data Advisory Group meetings with attendance from FAR staff	Quarterly	NEW FOR 2025/26		87.5%	100%

Delivering the Council Plan – Cross-cutting theme

IMPROVING OUTCOMES FOR CHILDREN AND FAMILIES

‘Across all of our work and all of our efforts, we hope for loving and happy lives for Renfrewshire’s children – working together to get it right for children, families and communities – protecting, learning, achieving and nurturing. Every priority of this Council Plan will contribute to improving the lives of Renfrewshire’s children and their families. It is our fundamental duty as an organisation and our shared responsibility as citizens of this place to ensure that our children inherit a Renfrewshire where their wellbeing is nurtured, their futures are bright, and their environment is safe and healthy.’

Additional actions for cross-cutting theme	What difference will we make?	When will we do it by?
Contribute to the Council’s commitment to The Promise for all care experienced people	Care experienced young people have better outcomes and a more positive experience of care; feel listened to and valued; can build and maintain good relationships.	31 March 2029

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For more information, please contact:

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