



Glasgow City Council

City Administration Committee

Item 1

24th April 2025

**Report by Councillor Richard Bell, Depute Leader of the Council,
City Treasurer and City Convener for Financial Inclusion**

Contact: Robert Emmott Ext: 73837

2025/26 Revenue Estimates

Purpose of Report:

The Budget approved by Council on 20 February 2025 was at a summary (service) level. This report now seeks approval for the allocation of budgets to a detailed (objective) level within services as this will be the basis for the detailed revenue monitoring reports through the year.

Recommendations:

The City Administration Committee is asked to:

- approve the adjustments relating to the revenue budget set out in section 2.2 of the report;
- approve the detailed 2025/26 Revenue Estimates report; and
- note that this will be the basis for the detailed service reports to be considered by Finance and Audit Scrutiny Committee.

Ward No(s):

Citywide: ✓

Local member(s) advised: Yes ☐ No ☐ consulted: Yes ☐ No ☐

1. Introduction

- 1.1 The Council approved the summary of the 2025/26 revenue estimates at the meeting on 20 February 2025. This report provides the detailed allocation of the approved 2025/26 estimates at service level.

2. Approved Estimates

- 2.1 The detailed 2025/26 revenue estimates report includes some changes to service estimates. A summary of the changes to net expenditure across services is provided below.

	Change in 2025/26 Net Expenditure Estimate £
Net Service Expenditure	
Chief Executive's Office	884,000
Education Services	-968,900
Financial Services	-200,000
Neighbourhoods, Regeneration and Sustainability	200,000
Social Work Services	84,900
Related Companies and Joint Boards	103,900
Net Direct Expenditure	103,900
Financing Costs	-103,900
Allocations	0
Contributions from Related Companies	0
Contributions to/from Funds	0
Net Service Expenditure	0
Changes in Balances	0
Total Net Expenditure	0
Central Government Grant	0
Balance to be Met from Local Taxes	0
Total 2025/26 Revenue Estimates Changes	0

- 2.2 The changes to the Revenue Estimates are as follows:

- There was an increase of budget of £884,000 within Chief Executive's Office representing a virement of budget from Education Services to amend service responsibility for Whole Family Wellbeing settlement increase.
- There has been an increase to gross expenditure and income budgets within Social Work Services of £4,669,000, this mainly relates to an increase of £6,500,000 in line with the Homelessness rent paper, offset

by a decrease due to realignments of expenditure and income to reflect internal charging.

- There have also been changes to gross income and gross expenditure budgets in line with the Executives Director of Financial Services delegated powers and to reflect various service reconfigurations.

2.3 In relation to the Glasgow Integrated Joint Board (IJB) the Council anticipates a total net direct expenditure budget totalling £594,938,800 spanning Social Work Services and Neighbourhoods, Regeneration and Sustainability.

3. Policy and Resource Implications

Resource Implications:

Financial: No financial implications.

Legal: No legal implications.

Personnel: No personnel implications.

Procurement: No procurement implications.

Council Strategic Plan: The revenue estimates support the council to deliver its strategic plan commitments.

Equality Impacts: The revenue estimates support the council to deliver its equality impacts.

Sustainability Impacts: No impact

Privacy and Data Protection Impacts: No impact

4. Recommendations

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